

Program Operations Manual (POM)

Nigeria Sustainable Urban and Rural Water Supply, Sanitation and Hygiene
Program (NG-SURWASH) (Credit No. IDA 6882-NG)

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ABBREVIATIONS AND ACRONYMS

AFD	French Development Agency (<i>Agence Française de Développement</i>)
AfDB	African Development Bank
APA	Annual Performance Assessment
ACG	Anti-corruption guidelines
BESDA	Better Education Service Delivery for All
BCR	Borrower Completion Report
CARES	Nigeria Covid-19 Action Recovery and Economic Stimulus Program
CBN	Central Bank of Nigeria
COVID-19	Disease caused by infection with coronavirus SARS-CoV-2
CPF	Country Partnership Framework
CPS	Country Partnership Strategy
CSO	Civil Service Organization
CWIS	Citywide Inclusive Sanitation
DA	Designated Account
DFIL	Disbursement and Financial Information Letter
DLI	Disbursement-linked Indicator
DLR	Disbursement-linked Result
E&S	Environmental and Social
EFCC	Economic and Financial Crimes Commission
ERGP	Economic Recovery and Growth Plan
ESMS	Environmental and Social Management Systems
ESSA	Environmental and Social Systems Assessment
ESRS	Environmental and Social Review Summary
EU	European Union
FCDO	Foreign, Commonwealth and Development Office
FCT	Federal Capital Territory
FGN	Federal Government of Nigeria
FM	Financial Management
FMEdU	Federal Ministry of Education
FMEv	Federal Ministry of Environment
FMH	Federal Ministry of Health
FMoF	Federal Ministry of Finance, Budget and National Planning
FMWR	Federal Ministry of Water Resources
FPFMD	Federal Project Financial Management Department
FPIU	Federal Program Implementation Unit
ICPC	Independent Corrupt Practices Commission
IFR	Interim Financial Reports
IFSA	Integrated Fiduciary Systems Assessment
IRR	Internal Rate of Return
IVA	Independent Verification Agent
FY	Fiscal Year
GBV	Gender-based Violence
GDP	Gross Domestic Product
GHG	Greenhouse Gas
GoN	Government of Nigeria
GRM	Grievance Redress Mechanism
GRS	Grievance Redress Service

GWSP	Global Water Security and Sanitation Program
HCF	Health Care Facility
HCI	Human Capital Index
IBNET	International Benchmarking Network
IBRD	International Bank for Reconstruction and Development
IDA	International Development Association
IEC	Information, Education and Communication
ICR	Implementation Completion Report
IPF	Investment Project Financing
IPSAS	International Public Sector Accounting Standards
JICA	Japan International Cooperation Agency
JRM	Joint Review Missions
LAM	Local Area Mechanic
LCBC	Lake Chad Basin Commission
LGA	Local Government Area
M&E	Monitoring and Evaluation
MDA	Ministries, Departments and Agencies
MHM	Menstrual Hygiene Management
MIS	Management Information System
MTEF	Medium-term Expenditure Framework
NAP	National Action Plan for the Revitalization of Nigeria's Water, Sanitation, and Hygiene Sector
NASPA-CCN	National Adaptation Strategy and Plan of Action on Climate Change for Nigeria
NAWIS	National Water Information System
NBA	Niger Basin Authority
NGF	Nigeria Governors' Forum
NGO	Non-governmental Organization
NRW	Non-Revenue Water
NTGS	National Task Group on Sanitation
NUWSRP3	Third National Urban Water Sector Reform Project
NWRI	National Water Resources Institute
O&M	Operations and Maintenance
OAGF	Office of the Accountant General of the Federation
ODF	Open Defecation Free
OPRC	Operational Procurement Review Committee
OSAG	Office of the State Accountant General
PAD	Program Appraisal Document
PAP	Program Action Plan
PDO	Program Development Objective
PEF	Program Expenditure Framework
PEWASH	Partnership for Expanded Water Supply, Sanitation, and Hygiene
PFM	Public Financial Management
PFMU	Public Financial Management Unit
PforR	Program for Results
PIAP	Performance Improvement Action Plan
PIR	Policy, Institutional and Regulatory
PIU	Program Implementation Unit
POM	Program Operations Manual
PPSD	Program Procurement Strategy for Development
PSP	Private Sector Participation

RA	Results Area
RUWASSA	Rural Water Supply and Sanitation Agency
SBCC	Social and Behavior Change Communication
SDG	Sustainable Development Goal
SDR	Special Drawing Rights
SEA	Sexual Exploitation and Abuse
SEP	Stakeholder Engagement Plan
SFTAS	Nigeria States Fiscal Transparency, Accountability and Sustainability
SIASAR	Rural Water and Sanitation Information System
SME	Small and Medium-sized Enterprise
SMP	Security Management Plan
SMWR	State Ministry of Water Resources
SoE	Statement of Expenditure
SPESSE	Nigeria Sustainable Procurement, Environmental and Social Standards Enhancement Project
SPIU	State Program Implementation Unit
SSC	State Steering Committee
STEP	Systematic Tracking of Exchanges in Procurement
STWSSA	Small Town Water Supply and Sanitation Agency
SURWASH	Sustainable Urban and Rural Water Supply, Sanitation, and Hygiene Program
SWA	State Water Authority
TA	Technical Assistance
TBO	Toilet Business Owner
tCO ₂ -eq	Tons of carbon dioxide equivalent
ToR	Terms of Reference
TSA	Treasury Single Account
UN	United Nations
UNCAC	United Nations Convention Against Corruption
UNICEF	United Nations Children's Fund
USAID	United States Agency for International Development
WASH	Water Supply, Sanitation, and Hygiene
WASH NORM	National Outcome Routine Mapping of WASH Services
WASHCOM	Water Supply, Sanitation, and Hygiene Committee
WASHIMS	Water Supply, Sanitation, and Hygiene Information Management System
WBG	World Bank Group
WCA	Water Consumer Association
WSS	Water Supply and Sanitation

Chapter 1: Background

1.1 Introduction

1. The SURWASH Program is supported by the World Bank to the Government of Nigeria (GoN) through a loan of US\$700 million using bank financing instruments, namely a Program for Results (PforR) component of US\$ 640 million and an Investment Project Financing (IPF) technical assistance component of US\$ 60 million. The Program will be implemented over a six year period in seven states and Federal Ministry of Water Resources (FMWR) starting from May 2021 to June 2027.

2. The Program introduces a results-based approach with the potential to propel Nigeria's efforts to ensure that all its people have access to sustainable and safely managed Water Supply, Sanitation and Hygiene (WASH) services. It also introduces an innovative approach to sector programming that leverages incentives to simultaneously deliver infrastructure that works, policies that govern, and institutions that sustain. The technical assistance (TA) provided under the IPF component will address critical institutional development and capacity gaps within implementing agencies.

3. This Program intends to strengthen and expand access to WASH services in Nigeria while simultaneously improving their effective management and sustainability. To achieve this objective, the Program has constituted the following two result areas (RAs) to guide the Program to its logical conclusion and achieve the goals of Nigeria's National Action Plan for the Revitalization of the WASH Sector (NAP):

RA 1 - specifically seeks to address Nigeria's policy and institutional deficiencies that have constrained the government's ability to improve access levels by supporting participating states to carry out necessary institutional reforms and strengthen their capacity to deliver sustainable WASH services.

RA 2 – supports incentivizing WASH infrastructure deficits across urban and rural areas with an emphasis on compliance to quality design and construction standards, and post-construction support to maintain its functionality.

Further, the Program aims to increase efficiency and improve performance of existing systems, through infrastructure rehabilitation and small-scale works that improve the optimization of existing infrastructure.

4. The Program will support the GoN's efforts to end open defecation and promote hygienic practices through the *Clean Nigeria Campaign*, taking a comprehensive approach to tackle behavioral, financial, and market-related constraints.

1.2 Instruments to be used for the operation

5. To support implementation of this Program and its envisaged goals and objectives, the Program proposes to use the following instruments to ensure that activities undertaken under the Program are sustainable and the beneficiary population in Nigeria are protected and secured from any adverse impacts arising from them. The following are some of the key instruments proposed to be applied during the Program implementation, which are further elaborated in subsequent chapters:

- i). Disbursement Linked Indicators (DLIs) for incentivizing agencies at the Federal and State levels for achievement of targets on an annual basis
- ii). Environment and Social Management Systems (ESMS) to ensure that activities under the Program do not adversely impact the social fabric and interests of the user population.

- iii). Grievance Redress Mechanism (GRM) to ensure grievances and or issues of the Program beneficiary population are addressed in a timely manner and resolved to their satisfaction
- iv). Information Education and Communication (IEC) – to increase awareness and educate the population, inducing a behavior change in their approach to WASH
- v). National Action Plan for the Revitalization of Nigeria’s WASH Sector (NAP) – to guide the Government’s approach to investment and sector reform to attain the SDGs for WASH
- vi). Program Action Plan (PAP) – to strengthen technical, fiduciary, environment and social safeguards systems required for Program implementation.
- vii). Program Expenditure Framework (PEF) - to improve the operational efficiency and utilization of financial allocation by implementing agencies.
- viii). Performance Improvement Action Plan (PIAP) – to develop roadmaps that guide each agency through the various actions required to improve their performance across key elements critical to service quality and sustainability in WASH sector.
- ix). Policy, Institutional and Regulatory (PIR) plans - to improve sector policy, institutional and regulatory (PIR) governance of the sector at State levels.
- x). Social and Behavior Change Communication (SBCC) - child-focused awareness, information and advocacy activity aiming to improve hygiene practices and promote the construction and use of latrines.
- xi). Water Sanitation and Hygiene Committee (WASHCOM)/Water Consumer Associations (WCA) – to organize communities such that they can contribute to the development and implementation of WASH activities in rural communities and small towns respectively

1.3 Purpose of Program Operation Manual

6. The primary purpose of a Program Operation Manual (POM) is to define guidelines, policies and procedures for effectively implementing SURWASH. The manual will serve as a ready reference to the Federal Program Implementation Unit (FPIU), State Program Implementation Units (SPIUs) and other implementing agencies/institutions in the participating states, on the contours of the Program, procedures and processes to help them achieve the targeted goals under the respective DLIs to be eligible for accessing performance incentive funds from FMWR, to further boost investments to improve WASH activities in the state.

7. The POM defines the following:

- i. Scope of the SURWASH Program and its constituents financed by the World Bank
- ii. Program implementation and institutional arrangements for investments in Rural, Small Town, and Urban WASH
- iii. Composition of PforR Instrument – Disbursement Linked Indicators financed by the World Bank;
- iv. Program Action Plan (PAP) to be executed by Federal and State government entities
- v. Program Management and Implementation Support under the Technical Assistance program
- vi. Planning, budgeting and preparation of designs for implementation.
- vii. Financial and Procurement management arrangements
- viii. Environment and Social management rules and procedures
- ix. Program Monitoring and Evaluation
- x. Training and Capacity Building
- xi. Terms of Reference for various consultancies and other relevant Appendixes to the various chapters.

8. The Program Implementing Entities shall carry out their respective activities under the Program, in accordance with the provisions of the Program Operations Manual within a defined time frame. The Program

Implementing Entities shall not amend, waive, suspend, terminate or abrogate the Program Operations Manual.

9. Program Implementing Entities shall seek the guidance of the FPIU through the SPIUs. The FPIU may, as needed, or if required, consult and seek guidance of the World Bank and/or other entities, prior to responding any specific query/clarification, as applicable.

10. This POM is consistent with, and has to be read and applied in conjunction with the other detailed manuals/frameworks for Program-for-Results (PforR), Program Management and Implementation Support, Procurement and Financial Management, applicable Environmental and Social safeguards Frameworks, prevalent Procedures and Legal Agreements (Program Agreement and Financing Agreement for the Program) of SURWASH and related Government Orders (GOs), issued from time to time to facilitate implementation of the Program.

11. This POM is a ‘living document’ with scope for improvements and additions/revisions during the life of SURWASH and shall be subjected to changes only upon mutual agreement between FMWR and the World Bank. The current POM and or its subsequent revisions (if any created) will be available online at FMWR website (<https://www.waterresources.gov.ng>).

1.4 Definitions

12. Following are the key definition and terminologies under the program:

- *Disbursement Linked Indicators (DLIs)* for incentivizing agencies at the Federal and State levels for achievement of yearly outputs and outcomes through implementation of the larger Water, Sanitation and Hygiene (WASH) program of GoN. Successful achievement of these indicators in each fiscal year shall be the basis for disbursements by the World Bank
- *Environment and Social Management Systems* to ensure that people and the environment are protected from potential adverse impacts of the Program.
- *Grievance Redress Mechanism (GRM)* is a dedicated mechanism to allow and ensure that grievances and/or issues of the Program beneficiary population are addressed in a timely manner and resolved to their satisfaction
- *Federal Program Implementation Unit (FPIU)* – is the SURWASH Program management unit established under Federal Ministry of Water Resources (FMWR) as the implementing agency at the Federal level to manage and supervise overall Program implementation, as well as to conduct procurement and implementation of federal activities, namely Technical Assistance (TA) provision to the additional (non-Program) states
- *Independent Verification Agent (IVA)* – this is an independent third party international/national consulting firm/agency engaged by the FPIU (for and on behalf of the FMWR) to carry out verification, assessment, and certification of the achievements of DLRs’
- *Information Education and Communication* – to increase awareness and educate the population, inducing a behavior change in their approach to WASH
- *Invest Project Financing (IPF)* – this is a technical assistance (TA) component that compliments the PforR Program to address critical institutional development and capacity gaps within implementing agencies (IAs)
- *National Action Plan for the Revitalization of Nigeria’s WASH Sector (NAP)* – to guide the Government’s approach to investment and sector reform to attain the SDGs for WASH
- *National Task Group on Sanitation (NTGS)* – a coordinating body for sanitation and hygiene activities in Nigeria that monitors progress in achieving the goals and objectives of WASH in Nigeria
- *Program Action Plan (PAP)* – A series of actions to strengthen technical systems; fiduciary systems related to audits, budgeting, and planning; compliance with procurement guidelines; and environmental and social (E&S) systems required for Program implementation.
- *Program Expenditure Framework (PEF)* – a framework of all expenditures to achieve Program DLIs at the Federal and State levels, with the objectives of (1) improving operational efficiency, (2) to

- increase the release of budget allocations, (3) improve/revise cost recovery of service providers, (4) eliminating cash flow constraints; and (5) increasing public resources for NAP program expansion.
- *Performance Improvement Action Plan (PIAP)* –roadmaps that guide each agency through the various actions required to improve sector outcomes, specific to each state’s local context and level of development and incentivize relevant implementing agencies to improve their performance across key elements critical for service quality and sustainability.
 - *Policy, Institutional and Regulatory (PIR) actions* - to improve sector policy, institutional and regulatory (PIR) governance of the sector, PIRs will be developed by the States to serve as reform roadmaps tailored to local needs and context. States that achieve annual PIR targets will be eligible for disbursement under DLI 2, providing additional resources to finance additional sector activities.
 - *Rural Water Supply and Sanitation Agency (RUWASSA)* – the agency to implement WASH activities in the rural areas of the Program States.
 - *Social and Behavior Change Communication (SBCC)* - child-focused information and advocacy activity aiming to improve hygiene practices and promote the construction and use of latrines.
 - *State Program Implementation Unit (SPIU)* – a dedicated implementation unit /cell established under the State Ministry of Water Resources or equivalent that is responsible for Program implementation, oversight, and M&E of all SURWASH activities within their respective state.
 - *State Sanitation Agency* – the agency that will implement the sanitation activities in urban areas.
 - *Small Town Water Supply and Sanitation Agency (STWASSA)* – the agency to implement WASH activities in the small towns of Program States.
 - *State Water Authority (SWA)* - the agency to implement water supply activities, and in some cases sanitation and hygiene activities, in urban areas of the Program States.
 - *Water Sanitation and Hygiene Committee (WASHCOM)/Water Consumer Associations (WCA)* – to organize communities such that they can contribute to the development and implementation of WASH activities in rural communities and small towns respectively.
 - *Verification Protocol* - the protocol used to measure annual progress against the DLIs agreed between the FMWR, Program states, and the World Bank.

Chapter -2: Scope of the Program for Results

2.1 Program Development Objectives

1. The Program Development Objectives (PDO) are *“to increase access to water, sanitation, and hygiene services and to strengthen sector institutions in participating states of Nigeria.”*

2.2 Operation Scope, Area, beneficiaries

2. The scope of SURWASH Operation consists of two categories of activities: (a) performance incentives (PforR component) for improvement of WASH in Small Towns, Rural and Urban areas of the participating states; and (b) technical assistance (TA) for strengthening institutional and implementation capacities on program management, advocacy, policies, and implementing a credible and robust monitoring and evaluation system to measure results of the Program.

3. SURWASH will support the national and state programs over a six-year period (2021-2027). The geographic coverage of the program is extended to all the small towns, urban and rural areas of 7 participating states with a provision for other states to join the Program progressively subject to compliance with eligibility and readiness criteria shown in Appendix-1. The Program will strengthen the institutional, technical, social and environmental areas of water supply and sanitation deliveries in the participating states. To this effect;

- The SURWASH (the “Program”) is a results-based program.
- The Program is embedded in the Government’s WASH program and it will strengthen related government institutions at the Federal Level and within the participating States, with the intention to be scaled up eventually across all States in Nigeria through follow on programs.
- The Program builds on the Government’s decision to move towards a decentralized public service delivery model.
- The program includes performance-based incentives to strengthen accountability and transparency at the State level for the delivery of WASH in its jurisdiction in the 7 participating states.
- Disbursements of funds under the Program is linked to annual reviews to verify achievements of each DLI and those detailed under PIAP and PIR that takes into account operational, financial, institutional and citizen engagement aspects of participating states.
- The Program disburses incentive funds annually (or bi-annually) to the States and FPIU, based on achievement of agreed results against each DLI towards improving water supply and sanitation systems in the cities, small towns, communities and villages in the participating states under SURWASH, based on independent verification by a third party (Independent Verification Agency - IVA). These incentive funds are designed and implemented on a transparent and on a scalable basis.

2.3 Key performance Indicators

4. Following are the key performance indicators agreed to be achieved under SURWASH:

- a) 7 participating States achieving the PIR Plan and the annual targets
- b) 6,100,000 people provided with basic drinking water services
- c) 3,007,300 women provided with basic drinking water services
- d) 1,626,667 people provided with drinking in urban and small towns in the participating States
- e) 1,400,000 People provided with access to improved sanitation services
- f) 690,200 Women provided with access to improved sanitation services

- g) 2,000 Schools and healthcare facilities with improved water supply, sanitation and handwashing facilities constructed/ rehabilitated
- h) 500 Communities having achieved and/or maintained community-wide sanitation status

2.4 Result Areas

5. *Key results areas.* SURWASH concentrates on two key result areas that contribute to the achievement of the PDO:
 - a) **Result Area 1:** Strengthened sector policies and institutions for improved services.
 - b) **Result Area 2:** Improved access to water supply, sanitation and hygiene services.
6. *Program results indicators.* There are two types of results indicators that encompasses SURWASH:
 - (i) those that are linked to disbursements are referred to as ‘disbursement-linked indicators’ (DLIs), and
 - (ii) those that are not linked to disbursements are referred to as ‘other results indicators’ which is required to be achieved for the overall improvement of performance of WASH sector. These are detailed under various sections in the POM.

The detailed Results Framework and Intermediate Results indicators matrix is given in Appendix-2 for reference.

2.5 Program Disbursement Linked Indicators

7. There are seven DLIs and two sub DLIs across the afore said Result Areas specific to SURWASH Program. Table 1 presents the Result Areas and the corresponding DLIs.

Table - 1: Result Areas and corresponding Disbursement Linked Indicators

RA 1: Strengthened Sector Policies and Institutions for Improved Services	
DLI 1	Design of National WASH Fund to enable its establishment.
DLI 2	Design, adoption and implementation of State PIR Plans and achievement of annual targets.
RA 2: Improved Access to Water Supply, Sanitation and Hygiene Services	
DLI 3	People provided with basic drinking water service under the Program.
	<i>Sub-DLI 3.1: Performance improvement of state water supply implementing agencies.</i>
DLI 4	People with access to a sustainably functioning water service.
DLI 5	Households with improved sanitation facilities constructed or rehabilitated under the Program.
	<i>Sub-DLI 5.1: Performance improvement of state sanitation implementing agencies.</i>
DLI 6	Communities having achieved community-wide sanitation status (ODF+) or number of ODF+ communities having maintained their status.
DLI 7	Schools and healthcare facilities with functional, improved water supply, sanitation and handwashing facilities constructed or rehabilitated under the Program.

8. The achievement of DLIs triggers disbursements to the states based on their achievements measured by a third-party independent verification assessment. Once disbursed, these funds may be used for increased investments for activities in the water supply and sanitation sector in the participating States and FPIU to support the SURWASH outcomes.
9. Outputs of DLI1 and DLI2 are critical towards strengthening institutional capacities of sector agencies both at the Federal and State levels to ensure long term sustenance of WASH initiatives in Nigeria. While DLIs 3, 4, 5, 6, and 7 pursues achievement critical targeted outputs, achievement of DLIs 3.1 and 5.1 signals critical institutional capacity strengthening actions along the results chain without which the

envisaged PDO cannot be achieved. Detailed descriptions/definitions of the achievement of each DLI are provided in Chapter - 6.

2.6 Program Scope, boundaries and activities (Platform approach)

10. The scope of the World Bank financed program is to primarily focus on improving the performance of the States in achieving the NAP goals and strengthening institutional systems and capacity building of stakeholders in urban, rural and small towns WASH sectors to enhance program implementation and deliveries envisaged in a time bound manner.

11. The Program has adopted a Platform approach wherein the Program facilitates expansion to additional states as and when: (i) additional states demonstrate commitment, integrity, and capacity for implementation; and (ii) resources become available. Therefore, the Program is open to all states and the Federal Capital Territory (FCT), which needs to meet predefined eligibility and readiness criteria given in Appendix-1, to participate and access funding under this Program.

12. *Current Program Area:* The seven states that had complied with eligibility and readiness criteria for participation in the SURWASH Program are Delta, Ekiti, Gombe, Imo, Kaduna, Katsina and Plateau. Additional states that meet the Program's eligibility criteria can only access the TA provided under the Program through the FPIU to support them achieve the readiness criteria for investment, and possibly become participating Program states. The FPIU will conduct evaluations of the readiness of the TA assisted states and other interested States at the end of the second and fourth year of the program. At that time the FMWR will also review progress being made by participating states. If participating states fail to achieve 50 percent of the objective for that period the notional allocation will be reassessed to a level reasonably achievable in the remainder of the program. The FMWR shall submit a request to the World Bank to conduct the necessary assessments for the potential incorporation into the PforR as participating states. The mechanism for selection of new participating states will include but not limited to (i) high score from the evaluation exercise, (ii) availability of funds from the re-allocation in 13 below, (ii) successful assessment by the World Bank (iv) any other criteria to be agreed on with the World Bank. The Honourable Minister FMWR and the FSC will finally approve the admission of the new states.

13. *Financial allocations* to participating states under both the PforR and TA (IPF) instruments are notional and actual allocations will be made based upon performance, promoting competition among existing participating states and allowing assisted states to enter the Program. This results-based approach to financing shall incentivize states to rapidly expand access to sustainable services, fostering nationwide momentum towards the achievement of the SDGs. The initial allocation to the States for the two result areas under the PforR is based on the Program Expenditure Framework (PEF) of the States as shown in table 2 below.

Table 2: Notional allocation per participating state

States	Delta	Ekiti	Gombe	Imo	Kaduna	Katsina	Plateau	Total for States	FMWR	Contingency	Grand Total
PEF (US\$)	99,638,189.00	77,977,924.00	124,932,037.00	99,696,624.00	78,048,674.00	149,162,007.00	77,513,066.00	706,968,521.00	61,899,404.00	46,132,075.50	815,000,000.50
%	14.09%	11.03%	17.67%	14.10%	11.04%	21.10%	10.96%	100.00%			
Notional Allocation for PforR (US\$)	89,495,144.60	70,039,867.79	112,214,110.16	89,547,630.99	70,103,415.52	133,977,499.18	69,622,331.76	635,000,000.00	5,000,000		640,000,000.00

13. Out of the \$640 million allocation for the PforR, US\$5 million is allocated to FMWR and the remaining US\$635 million is notionally allocated to the States based on percentage of the total PEF of the States. The aforesaid allocations are notional and actual allocation is based upon performance and will be

subject to review upon assessment of the participating States at the end of the 2nd and 4th years of the program implementation.

14. The Program will finance NAP activities and operationalize the performance-based incentive loan to states based on achievement of the key results and indicators detailed/referred in 2.4 and 2.5 above. The broad set of integrated investments that would be eligible for consideration to achieve the two Result Areas under the SURWASH program includes but not limited to the following:

- a) to expand access to and increase the use of WASH services in urban and rural areas and small towns, protecting poor and vulnerable people and supporting livelihoods and job creation.
- b) Construction/rehabilitation of sustainable drinking water supply/distribution systems in small towns, urban and rural areas.
- c) Construction and use of safe and functional individual household drinking water, and toilets facilities with special consideration accorded to women headed, poor and vulnerable households
- d) Construction and use of functional community public drinking water taps, and sanitary complexes.
- e) Construction/rehabilitation of drinking water and sanitation facilities in schools and healthcare facilities.
- f) Rehabilitation \expansion of distribution networks to support household connections/public stand posts.
- g) Construction/rehabilitation of boreholes.
- h) Construction/rehabilitation of water treatment plants.
- i) Construction/rehabilitation of public latrines, VIP latrines and water closets.
- j) Construction of sewerage transmission network, if applicable.
- k) Construction and use of safe and functional individual household connections to sewer network (wherever applicable).
- l) Safe disposal of treated fecal sludge, sewerage/wastewater, as applicable.
- m) Septage or fecal sludge collection equipment and treatment, as applicable
- n) Strengthening fecal sludge management systems and facilities, wherever applicable
- o) Procurement of water treatment chemicals
- p) Operation vehicles relating to collection/distribution/disposal activities
- q) Advocacy and behavior changes communication activities at Federal, State level, small towns, urban and rural areas.
- r) Strengthening of the FPIU, SPIU, SWAs, RUWASSA, STWSSA, LGA, WASH Departments, WASHCOMS, WCAs,
- s) Engaging Consultants/ sector experts and or any specific contractual services to support achievement of RAs.
- t) Strengthening program M&E system at the national level and State level including establishment and operationalization of Program Management Information Systems (PMIS).
- u) Costs of IVA's annual assessments/ surveys to cover all participating states/FCTs.
- v) Preparation and implementation of approved PIRs and PIAPs.
- w) Procurement of consultants/experts to support Program activities.
- x) Capacity building and trainings of all stakeholders on thematic areas to support implementation.
- y) Strengthening Program governance and accountability systems.
- z) Learning and knowledge transfer intra/between SPIUs and FPIU.

14. The aforesaid list is illustrative and not final. Based on Environmental and Social risks, activities may be excluded and the same should be reflected in the PEF. Therefore, the end use of the performance incentive loan will be limited to activities related to improvements in the approved annual WASH Program work plan as indicated in Appendix – 3 and or those supporting achievement of RAs.

2.7 Program Action Plan

15. The Program Action Plan (PAP) as described in the Project Appraisal Document (PAD) includes legally binding actions that are considered crucial for advancing WASH service delivery in Nigeria and improving human capital for service delivery. Disbursements for DLIs will only be made if their achievement fully conforms to agreed and related PAP actions. The PAP will be monitored both by the FPIU and the World Bank, and compliance status will be reported in the annual progress reports prepared and submitted by the FPIU. The actions will be executed through guidance contained in this POM, which sets forth GoN regulations and laws that governs the various aspects of the Program and any required supplemental provisions issued subsequently, during the life of the Program. The list of actions agreed with FMWR to support implementation of WASH improvements to achieve the desired targets, are given in the table below:

Table-3: Program Action Plan

Action Description	Source	Responsibility	Timing	Completion Measurement
Establishment of SPIUs, including at least a coordinator and specialists in procurement, financial management, environmental, social and inclusion, planning, and M&E, as well as technical staff. Implementation of capacity building program.	Technical	State PIUs	3 months after effectiveness or prior to disbursement whichever is earlier	SPIUs est. with required staff (w/ clear ToRs) by 3 mths after effectiveness or prior to disbursement for any state, whichever is earlier. Staff maintained through implementation. Training module & implementation support supervision report of WB team.
Prepare Program Operational Manual (POM), with comprehensive guidelines for E&S due diligence and core inclusion activities, such as gender, SEP, SEA/H, resettlement and protection of vulnerable groups. Use POM for all implementation.	Technical	Federal/ State PIUs	Prior to effectiveness	POM completed and disseminated to stakeholders prior to effectiveness. POM adopted by SPIUs prior to disbursement. Associated training provided, guidelines operationalized, and relevant POM requirements are applied to all Program activities.
Hire the IVA to verify DLIs annually against verification protocol and conduct quarterly monitoring of progress on E&S risk management, particularly regarding the compliance of Program activities with the PAP & E&S due diligence, and ACG.	Technical	Federal/ State PIUs	90 days after effectiveness; Every 3 months during Program implementation	IVA hired with Bank-accepted contract/TORs no later than 90 days after effectiveness. Submit quarterly reports to Bank including progress of implem. of actions & compliance with E&S risk management & anti-corruption guidelines. E&S due diligence per POM.
Ensure that a robust E&S screening mechanism is in place and guides E&S management of proposed interventions throughout implementation, supported by a comprehensive manual which will include inter alia the Exclusion List (to be included in the POM).	Environment and Social Systems	Federal/ State PIUs	Prior to effectiveness	Screening mechanism manual prepared and submitted to the Bank prior to effectiveness. IVA to submit quarterly reports to the Bank throughout implementation.
Establish a strong grievance redress mechanism (GRM) system to ensure that the stakeholders are well sensitized ahead of any implementation.	Environment and Social Systems	SPIUs, Implementing Agencies	Prior to start of activities in relevant state	Appropriate GRM protocol and staffing are in place.

Action Description	Source	Responsibility	Timing	Completion Measurement
Establish a gender-based violence (GBV) response committee at the state level to proactively create a safe place for all gender related issues.	Environment and Social Systems	SPIUs, Implementing Agencies	Prior to start of activities in relevant state	First minutes of committee meeting, including committee composition, satisfactory to the Bank.
Preparation and submission of consolidated calendar semester program financial reports.	Fiduciary Systems	FPIU	45 days after the end of the relevant calendar semester	SPIUs prepare and submit program financial reports to the FPIU, and the FPIU consolidates the reports with its own and submits to the Bank.
Protocol adopted and implemented for reporting, management and investigation of fraud and corruption allegations operationalized in MDAs implementing SURWASH program.	Fiduciary Systems	FPIU	Prior to effectiveness; Semi-annually	Protocol adopted by FPIU prior to effectiveness. Report on fraud and corruption allegations submitted bi-annually as part of Program implementation progress report.
Finalization and adoption of a 'Funds Release policy' for improved predictability of funds flow to MDAs implementing SURWASH.	Fiduciary Systems	Min. Budget and Planning; Min. Finance	By effectiveness	Funds Release policy finalized and MDAs BERs showing cumulative budget releases against appropriations.

2.8 Institutional and Implementation Arrangements

16. The proposed PforR will be implemented in the seven participating states with TA under the IPF component. Further, TA will be provided to assisted states under the direction of the FPIU. The Program's implementation and institutional arrangements will follow existing structures as established in the National Water Supply and Sanitation Policy 2000 and later elaborated in the NAP 2018 and, for rural communities, in the PEWASH Program Strategy 2016-2030.

17. At the Federal Level, the FMWR is responsible for overall WASH policy reforms, program management, allocation of financial resources, coordination with SPIUs and between states, development partners and key stakeholders, Information, Education and Communication, safeguards implementation, fiduciary management and reporting of progress in program implementation to FMWR and World Bank.

18. At the State level, SPIUs will be established in all participating states and shall be responsible for program implementation oversight and Monitoring and Evaluation (M&E) for all activities within their respective state. Both the FPIU and SPIUs shall be headed by a Program coordinator and specialists in procurement, financial management, environmental, social, and technical sectors, in addition to an accountant.

19. Implementing Agencies (IAs) at the state levels include but are not limited to Rural Water Supply and Sanitation Agency (RUWASSA), Small Town Water Supply and Sanitation Agency (STWASSA), SWA(s), State Sanitation Agency (SSA) and possibly others, as approved by the SPIU /FPIU from time to time.

The detailed institutional and implementation arrangements for SURWASH is detailed in Chapter – 4.

2.9 Program Costs and Financing (Fund allocations across DLIs)

20. The following are the key features of financing under this hybrid operation:

- a. *Finances and support SURWASH Program:* This comprises of SURWASH expenditures and activities that can be an on-going or new, sectoral or sub-sectoral, at Federal or State level. The specific areas where World Bank's finances would be used in SURWASH agreed between the World Bank-GoN-FMWR shall be in compliance with the signed financing agreement and detailed in this manual.
- b. *Disbursements against achievement of results:* The World Bank funds will disburse against achievement of results which will be overseen and managed by the FMWR. The performance payments will be operationalized and managed by FPIU for and on behalf of FMWR in accordance with the principles, operational steps and results to be achieved year-on-year or prior to the targeted dates to receive proceeds of the performance payment. Disbursement will be based on the achievement of verifiable indicators, and not inputs. These indicators are called as Disbursement Linked Indicators (DLIs). An Independent Verification Agency (IVA) hired by FPIU will verify the achievements of results of each DLI by each state through annual performance assessments and or physical verification. The results of this assessment will be used for calculation of the performance incentive loan amounts eligible for each state and disbursed.
- c. *Strengthening institutional capacity for implementation:* A priority area for support under the TA is to strengthen the capacity of the institutions to implement the SURWASH Program, thereby enhancing development impact and sustainability of the interventions taken up under the Program. The objective is to support and strengthen existing institutional and governance framework Program implementing institutions.

21. The total costs to be financed by the World Bank under SURWASH is US\$700 million of which US\$640 million is PforR over six-year period. A snapshot of SURWASH allocation for each DLI is given in the table 3 below. Detailed agreed disbursement modality for each DLI is provided in Chapter- 6.

Table -3 : Allocations for Disbursement Linked Indicators

Name		Amount IDA US\$ million
RA 1: Strengthened Sector Policies and Institutions for Improved Services		40.0
DLI 1	Design of National WASH Fund to enable its establishment.	5.0
DLI 2	Design, adoption and implementation of State PIR Plans and achievement of annual targets.	35.0
RA 2: Improved Access to Water Supply, Sanitation and Hygiene Services		600.0
DLI 3	People provided with basic drinking water service under the Program.	233.5
	<i>Sub-DLI 3.1: Performance improvement of state water supply implementing agencies.</i>	52.5
DLI 4	People with access to a sustainably functioning water service.	33.3
DLI 5	Households with improved sanitation facilities constructed or rehabilitated under the Program.	156.1
	<i>Sub-DLI 5.1: Performance improvement of state sanitation implementing agencies.</i>	52.5
DLI 6	Communities having achieved community-wide sanitation status (ODF+) or number of ODF+ communities having maintained their status.	16.6
DLI 7	Schools and healthcare facilities with functional, improved water supply, sanitation and handwashing facilities constructed or rehabilitated under the Program.	55.5

22. *End-use of Performance Incentive Loan Resources.* The States and FPIU will be free to use the performance incentive loan to fund any or all activities that are permitted under the SURWASH program and or those approved in their respective annual work plans.

2.10 Program Implementation Schedule

23. The Program will be implemented in six years starting from May 2021 to June 2027 starting with the seven participating states. The program calendar showing major milestones under SURWASH is given in the table below:

Table- 4 : Program Implementation Schedule

Activity	By Whom	Scheduled dates/period
Protocol for reporting, management and investigation of fraud and corruption allegations operationalized in MDAs implementing SURWASH – adopted and implemented	FPIU	By effectiveness
Finalization and adoption of a ‘Funds Release policy’ for improved predictability of funds flow to MDAs implementing SURWASH at the Federal level	FPIU	By effectiveness
Open Special fund account for PforR at federal level with CBN	FPIU	Before disbursement
Open USD designated and Naira accounts for IPF	FPIU	Before disbursement
Engagement of staff and experts in FPIU	FPIU	December 31, 2021
Establishment of Environment and Social Safeguards screening mechanism,	FPIU	By Effectiveness
Submission of Program Operation Manual (POM)	FPIU	By Effectiveness
i). Establishment of Institutional and implementation arrangements for SURWASH ii). Establishment & engagement of Staff & experts in each SPIU iii). Open segregated program account to facilitate disbursement of PforR funds	States	Within 3 months of effectiveness or March 31, 2022, whichever is earlier
Assignment of Project Accountants and Project internal auditors at FPIU and SPIUs	FPFMD & PFMUs	January 31, 2022
Establishment of Grievance Redress Mechanism (GRM)	FPIU, SPIUs, IAs	By March 31, 2022
Establishment of Gender Based Violence (GBV) response committee	SPIUs	By March 31, 2022
Development and submission of Annual Work Plans (AWPs)	SPIU	By November 30 each year
Consolidation and approval of AWPs of states and FPIU	FMWR	By December 15 each year
Preparation/update and submission of Procurement plans for IPF component	FPIU-SPIUs	Bi-annually or as required
Consolidation and approval of PEFs	FMWR/FPIU	In December each year
Initiate recruitment of Consultants for Program Management, and Independent Verification Assessment (IVA)	FPIU	Within 3 months of effectiveness
Annual Performance Assessment by IVA on Program Performance by States and FPIU	FPIU	1 st and 3 rd quarter of each calendar year
Preparation and submission of consolidated calendar semester program financial reports –after the end of the calendar semester	SPIUs & FPIU	By February 15 and August 15 – each year
Disbursement of Performance Incentive funds to States based on IVA assessments	FPIU	April each year
Development/revision of training modules, documentation and Training of Trainers	SPIUs/FPIU	By March 31, 2022
Training & Capacity Building activities	FPIU, SPIU, IAs	Entire program period
Development of BCC strategy	FPIU, SPIU	By October 2022
Implementation of BCC strategy	FPIU, SPIU, IAs, Program Partners	Entire program period
Preparation and submission of Internal Audit Reports	FPIU	Within 30 days of each quarter
Submission of Program Implementation Progress Reports	FPIU	Bi-annual
Submission of Annual Program Audit Reports	FPIU-PFMUs	By September 30 each year
Establishment of Program MIS (PMIS), website to capture, processing, monitoring/tracking real time progress and dissemination of field level data	FPIU	By November 2022

Activity	By Whom	Scheduled dates/period
Procurement of consulting services for sector specific thematic studies and implementation support	FPIU, SPIUs	Entire program period
Update of POM	FPIU/World Bank	As required
Preparation of draft Mid- Term Review (MTR) report	FPIU	By July 30, 2024
Joint Midterm Review of the Program by World Bank and FMWR	FPIU-World Bank	Between May – June 2024
Preparation and submission of Program Completion Report	FPIU	By December 20, 2027
Program Closing Date	FMWR-World Bank	By June 30, 2027
Completion and submission of final audit report by FMWR	FMWR/PFMU	By December 31, 2028
Implementation Completion Report (ICR)	World Bank	By December 31, 2028

2.11 Environment and Social Systems

24. *General:* The federal and state governments have weak environment and social (E&S) safeguards policy, legislations, awareness and application of safeguards measures in WASH programs which has been poor or lacking. Therefore, the Program implementation arrangements for SURWASH shall establish a robust E&S application and monitoring systems, to ensure no adverse impacts occur /arise on account of the investments/interventions undertaken to achieve the RAs and strengthen the capacities through the Program period. The Program is expected to promote job creation for women through participating service providers.

Environment Safeguards

25. *Environmental Benefits and Risks.* A risk screening suggests that the overall environmental impact of the program is likely to be positive, owing to benefits such as improved access to drinking water supply and sanitation. Well planned and managed investments/interventions can lead to several positive impacts like: (i) improvement in sanitation levels and environment in urban, small towns and rural areas, (ii) reduced contamination of water sources, (iii) improvement in personal hygiene and overall health of the communities covered under the program. However, environmental risks and vulnerability in the past have resulted due to various reasons including non-adherence of guidelines during planning and implementation, improper post-construction management of water supply/distribution, latrines and black water management, inadequate planning and technology selection and participation of communities in implementation of the same. Therefore, there are potential risks that can possibly emerge due to improper planning, execution and management, such as:

- i) contamination of groundwater supplies due to poorly designed/managed sanitation facilities.
- ii) Inconsistent treated/safe and unsustainable drinking water supply
- iii) incomplete technical and O&M knowledge, guidance to LGAs, IAs, communities /village level implementing institutions about domestic, institutional water supply and sanitation facilities /systems that may pose general environmental and health problems, and poor dissemination of the same to communities.
- iv) potential impacts on natural construction resources.
- v) potential occupational and public safety risks for workers'/development partners in WASH activities at LGAs and rural household levels.

Therefore, capacities need to be built, systems strengthened and streamlined, and required regulations followed.

26. *Risk Management:* SURWASH has developed a Program Action Plan (PAP) to focus on strengthening E&S capacities at local levels under the Program by incorporating environmental management consideration in the design and implementation of safe sanitation technologies including and application of guidelines, procedures and monitoring framework to avoid any adverse impact on the environment. The

Program will develop a guidance manual and disseminate the same widely so that investments is strengthened to adopt legal/regulatory provisions developed during and program procedures with sound technical designs and engineering practices, supported by enhanced local capacity to implement the same. Further, processes set out in the manual will be pursued for institutionalization to sustain the process of providing technology options and training to all Program partners/stakeholders engaged in construction and delivery of these public services. These efforts will be provided with additional impetus with improvements in capacity and focusing on IEC or BCC to deliver the message of change for in liquid waste management.

27. *Mitigation guidelines:* Based on the assessments carried out, the key prevention and mitigation actions are detailed in Chapter -8 which should be referred by the SPIUs/DPIUs etc. to ensure appropriate institutional capacities are raised to ensure prevention of any adverse impact on the environment while pursuing and achieving the results under SURWASH.

Social Systems

28. The Social safeguards is to ensure and provide an enabling policy and legal framework to promote: decentralized planning, implementation and monitoring, active participation and safeguarding the interests of women and vulnerable communities be it through targeting or membership in local governance institutions as well as community level groups. The challenges observed at the level of implementation indicates that the social benefits outweigh the Program related social risks if implemented properly. Most of these risks are manageable through improved implementation and enhanced monitoring and accountability.

29. *Risks.* Given the nature of interventions/investments under SURWASH, social risks associated with the Program could be reduced with enhanced decentralization and participation, social inclusion, improved transparency and accountability. The risks include – social exclusion, weak participatory approaches in planning and execution, impacts due to land acquisition, labor risk due to external work force assigned to rural areas, and potential conflict if equal benefits are not provided to the remote underserved communities (most of the beneficiaries of the program) in addition to challenges working in conflict zones. Therefore, substantial efforts are required to address, sensitize and strengthen IAs, program partners and stakeholders to ensure beneficiaries targeted are relevant and needy, accessibility and utilization of grievance redressal systems.

30. *Mitigation:* To address these risks, special efforts will made to : (i) ensure socially and economically weaker sections are included in the Program, recognizing local social processes as the core principle for inclusion and sustainability of the intervention; (ii) augment capacities of existing institutions, FPIU, SPIUs, IAs, and engagement of individuals to mainstream social issues through IEC/BCC/formal trainings, conducting consultation workshops at beneficiary community levels, and (iii) enhancing social accountability of delivery of services including citizen's feedback to address gaps if any.

31. *Mitigation guidelines:* The key intervening actions to ensure social inclusion of all are detailed in Chapter-8 which should be referred by the SPIUs/DPIUs etc. to ensure institutionalization of good practices to achieve the Program results without any grievance and or any adverse social impacts.

2.12 Training and Capacity Building

32. The IPF component supports technical assistance (TA) activities within sector institutions at both the Federal and state level. US\$25 million will be implemented by the FMWR to support TA activities critical to Program activity at the Federal level, supporting participating seven states in preparing for future investment. The additional US\$35 million will be on-lent to participating states to address identified institutional and capacity gaps.

33. This TA component of the operation will support activities that shall enhance institutional capacities to strengthen institutions in program management and delivery at all levels to optimally utilize the capacity of all the human resource available to the fullest, so that these trained resources could undertake activities to bridge gaps in knowledge and capacity building of ground level functionaries/(stake holders) to improve and accelerate implementation of the main Program.

34. *Exposure Visits:* Capacity building shall also include inter-state exposure visits (study tours) at national level (and potentially international) for the staff and key stakeholders of institutions at various levels, to acquire additional knowledge of best practices and adopt them, to achieve the RAs of the Program.

2.13 Program Exclusions

35. *Exclusion of high-risk interventions* accomplished through application of criteria to exclude certain interventions from the Operation that may impact sites of importance that pertain to natural habitats, protected areas and sites of known and documented cultural heritage, resettlement and other activities that will pose substantial irreversible environmental risks. Investments of particularly high E&S risks will be excluded from financing under the Program, with others subject to additional screening. The investment categories excluded from SURWASH Program are:

- a) Construction of dams or activities involving the allocation or conveyance of water, such as inter-basin water transfers or activities resulting in significant changes to water quality or availability
- b) Major industrial wastewater collection, treatment plants, desilting of surface water and large scale surface and or ground water resource infrastructure and recharging the same through injection.
- c) Any activity involving large scale land acquisition and or resettlement or livelihood displacement of more than 100 Project Affected Persons (PAPs). For any resettlement below 100 PAPs, the implementing agencies will prepare Resettlement Action Plans (RAPs).
- d) activities that are likely to have significant adverse impacts on the environment that are sensitive, diverse, or unprecedented and/or affect people.
- e) procurement of:
 - i). works, estimated to cost \$75,000,000 equivalent or more per contract
 - ii). goods, estimated to cost \$50,000,000 equivalent or more per contract
 - iii). non-consulting services, estimated to cost \$50,000,000 equivalent or more per contract
 - iv). consulting services, estimated to cost \$20,000,000 equivalent or more per contract.

36. The following expenditures will be considered **ineligible** to draw Program funds, both at the Federal and state levels:

- a) Salaries of government employees assigned to the project
- b) Activities which do not fall within the functional mandate of the IAs, SPIUs and FPIU
- c) Construction or maintenance of any religious structures (e.g. mosque, church, tomb) or monuments
- d) Any activity relating to development of hotels, restaurants, resorts, or other commercial ventures
- e) Activities of a military or paramilitary nature, including support to these establishments
- f) Purchase or manufacture of alcoholic beverages
- g) Purchase of tobacco, unmanufactured, tobacco refuse
- h) Purchase of tobacco, manufactured (whether containing tobacco substitutes)
- i) Purchase of radioactive and associated materials
- j) Purchase of land by the Implementing agencies
- k) Purchase or manufacture of pearls, precious and semiprecious stones, un-worked or worked
- l) Purchase of Nuclear reactors & parts thereof, fuel elements, non-irradiated for nuclear reactors
- m) Purchase of Jewelry of gold, silver, or platinum group metals and goldsmiths' or silversmiths' wares (including set gems)
- n) Purchase of Gold, non-monetary

- o) Purchase of vehicles other than those for supervision, collection/distribution/ disposal of water/fecal sludge/wastewater, etc.

Chapter 3: Technical Assistance

3.1 Key Activities

1. The technical assistance (TA) provided under the IPF component will address critical institutional development and capacity gaps within implementing agencies. This component is dedicated to financing a specific set of technical assistance activities in addition to others as required, to complement the Program activities and support the achievement of its objectives. The objective of this component is to strengthen FMWR, FPIU, SPIUs and active management of WASH activities at the Federal and state levels through development of policies, systems, and processes for enhancing capacities, coordination and management of SURWASH. Since the Program is applicable across seven states, with a provision for inclusion of additional states that meet the Program's eligibility criteria, substantial inputs on updating sector policies, enhancement of technical capacity of institutions, program management, monitoring and evaluation requirements are critical to ensure satisfactory achievement of the Disbursement Linked Indicators (DLIs) and related Program Action Plan (PAPs), including SURWASH's goals and objectives in a time bound manner. Hence, a TA to support these activities have been included to aid Program implementation.

2. The component will, therefore, fund a set of TA and capacity-building activities which includes but not limited to the following:

2.1 Support to FPIU in development of;

- a) Sector policies, guidelines, and strategies that can be easily implemented and adapted in the differing contexts across Nigeria.
- b) Enhance FPIU and SPIUs capacity for overall program coordination and results-verification.
- c) Advisory services for the performance improvement of urban utilities, including application of different types of PPP arrangements.
- d) Advisory services for the improvement of the sector's intergovernmental systems, thereby optimizing the use of resources and focusing on performance.
- e) Develop a menu of technology options and standard guidelines for the construction and rehabilitation of WASH facilities, with special consideration given to water source and environmental protection, water quality standards, gender and disability inclusion, climate adaptation strategies, and the promotion of renewable energy sources, including non-carbon-based solutions.
- f) List a set of innovative WASH facility management models aside from standard community-based management initiatives.
- g) To address immediate institutional and capacity gaps required for Program implementation.
- h) Develop communication strategies, to support monitoring and evaluation of the Program activities.
- i) Program management, implementation, supervision, monitoring and improve coordination capacities.
- j) Operationalization of Grievance Redressal Mechanism (GRM) and documentation of the same.
- k) Recruitment and management of independent verification agent (IVA).
- l) Design, development, and implementation of a national harmonized information system at all levels of government that supports the integrated monitoring, reporting, and evaluation of WASH systems and infrastructure, management models, and programs.
- m) Support national institutions critical to the strategic direction and oversight of the national program, including the national secretariats of the NAP, PEWASH, and Clean Nigeria: *Use the Toilet campaign*.
- n) Build capacities of sector institutions to monitor, ensure quality, improve and sustain WASH service delivery, implement communications and outreach activities.

- o) Enhancement of capacities of Federal and State PIUs and implementing agencies to conduct E&S due diligence in a sound manner and undertake sustainable planning and design using E&S instruments.
- p) Develop master plans and feasibility studies of pipeline projects resilient to the risks of climate risks, namely water scarcity, droughts, and floods.
- q) Support NWRI in addressing capacity constraints within Nigeria's WASH sector. Support will address insufficient facilities and equipment.

2.2 Support SPIU in;

- a) Program management monitoring implementation, supervision, and reporting systems of SURWASH.
- b) Recruitment of experts/consultants/contractual staff as required to support design and development of subprojects for water supply, fecal/sewerage/waste water collection and disposal in urban and small towns, latrines, rural water supply and sanitation of household, communities and schools, etc.
- c) Training and capacity building of all WASH stakeholders at the state, urban, small towns, community and village levels, including NGOs working with local communities.
- d) Intra-state, inter-state exposure visits for transfer of knowledge and best practices.
- e) Citizens' feedback survey /assessment and documentation of good practices.
- f) Information dissemination.
- g) Development of innovative measures in reduction of non-revenue costs, increasing costs recovery from users/beneficiaries and revenue for O&M of assets established for public service deliveries in WASH sector.
- h) Ensure that the operation of WASH facilities, regardless of type and scale, are managed in accordance with best practice environmental, community and occupational health and safety standards, including especially the management of pollution incidents. E&S risk management supervision strengthening will be conducted in partnership with the SPESSE project.
- i) Cost of application of E&S safeguard measures in investments.
- j) Training and capacity building of existing staff and the hiring of qualified and experienced fiduciary staff as required.
- k) Operationalization of Grievance Redressal Mechanism (GRM) and reporting.
- l) Any other activity as approved by the FPIU and World Bank from time to time.

3.2 Fund allocations

3. The IPF component of US\$ 60 million provided to FMWR supports TA activities within sector institutions at both the Federal and state levels. TA allocation to participating states in the table below are tentative and will be revisited at the Program's mid-term review. Specific support activities not listed above, managed by the responsible implementation agency, may be provided additional allocation subject to review and agreement during or before the Midterm review of the Program and or as mutually agreed with FMWR during implementation supervision missions of the World Bank.

Table-5: IPF (TA) fund allocations

Name of Agency	Activity	Allocation in US\$ million
FMWR (FPIU)	Support TA activities critical to Program activity at the Federal level (listed above), and support to assist new states in preparing for future investments	25.0
Delta (SPIU)	On-lent to participating states to address identified institutional and capacity gaps viz activities listed above	2.5
Ekiti (SPIU)		2.5
Gombe (SPIU)		2.5
Imo (SPIU)		2.5
Kaduna (SPIU)		2.5
Katsina (SPIU)		2.5
Plateau (SPIU)		2.5
New states (unallocated)	Additional states when on boarded to the Program	17.5
	Total	60.0

3.3 Institutional and Implementation arrangements

4. The implementation arrangements for this (IPF) Component will be same as that for the PforR Component except for procurement and disbursement procedures, where Bank procedures shall be followed. The TA has been designed to ensure that the planning, implementation and coordination across the implementing agencies is increased to mitigate fiduciary risks, while retaining flexibility.

5. The IPF component will be implemented and managed by FPIU for and behalf of FMWR. The FPIU headed by the Program Coordinator shall be responsible for the day-to-day execution of the activities under the IPF and the PforR component of the Program. The Program Coordinator will be assisted by sector specialists, and others at the FPIU level (as detailed in Chapter-4) in addition to consultants/experts for specific activities to support achieving the goals, objectives, outputs and outcomes of the Program.

3.4 Monitoring & Evaluation

6. The IPF component will support the strengthening of M&E systems in participating states to ensure alignment with Program reporting requirements. Detailed protocols and templates are given in Chapter-7 in this POM.

3.5 Procurement

7. The procurement under the IPF component shall be carried out by FPIU and SPIUs only. FPIU and SPIUs shall ensure that all the procurement under this component is carried out in accordance with the World Bank's Procurement Regulations for IPF Borrowers, fourth edition dated November 2020, and the provisions stipulated in the Financing Agreement. The project would be subject to the World Bank's Anticorruption Guidelines, dated October 15, 2006, and revised in January 2011 and July 2016. Unless otherwise agreed with the World Bank, the World Bank's Standard Procurement Documents (SPD), Requests for Proposals, and Forms of Consultant Contract will be used as per agreed processes and procedures.

8. The National Standard Bidding Documents may be used for procurements that fall within the National Competitive Bidding (NCB) thresholds, but a Side Letter shall be issued which will require that in addition to the following provisions of the National Standard Bidding Documents:

- a) Para. 3.2(c) of the Standard Bidding Document for the Procurement of Goods;
- b) Para. 3.2(iii) of the Standard Bidding Document for the Procurement of Works;
- c) Para. 3.2(c) of the Standard Bidding Document for the Procurement of Small Works;

- d) Para. 3.2(c), 38.1(b) and 70.1(c), respectively, of the Standard Request for Proposals for the Selection of Consulting Firms (Complex Time-based); and
- e) Para. 3.2(c), 37.1(b) and 69.1(c) of the Standard Request for Proposals for the Selection of Consulting Firms (Complex Lump-sum)

the World Bank's Anti-Corruption Guidelines, including without limitation the World Bank's right to sanction and the World Bank's Inspection and audit rights, shall apply to all contracts funded under such projects. The World Bank's Anti-Corruption Guidelines shall apply, too, including without limitation the World Bank's right to sanction and the World Bank's Inspection and audit rights, in all small consulting services and Goods and Works procured using the Request for Quotation (RFQ).

9. Procurement experts recruited/assigned in FPIU and SPIUs shall support in (a) procurements related to Program Management, & Capacity Building; (b) provide necessary training for capacity building World Bank procurement guidelines, processes, and procedures; and (c) provide management information, monitoring, review of field reports etc. for management information and decisions. The detailed procurement arrangements are given in Chapter-5.

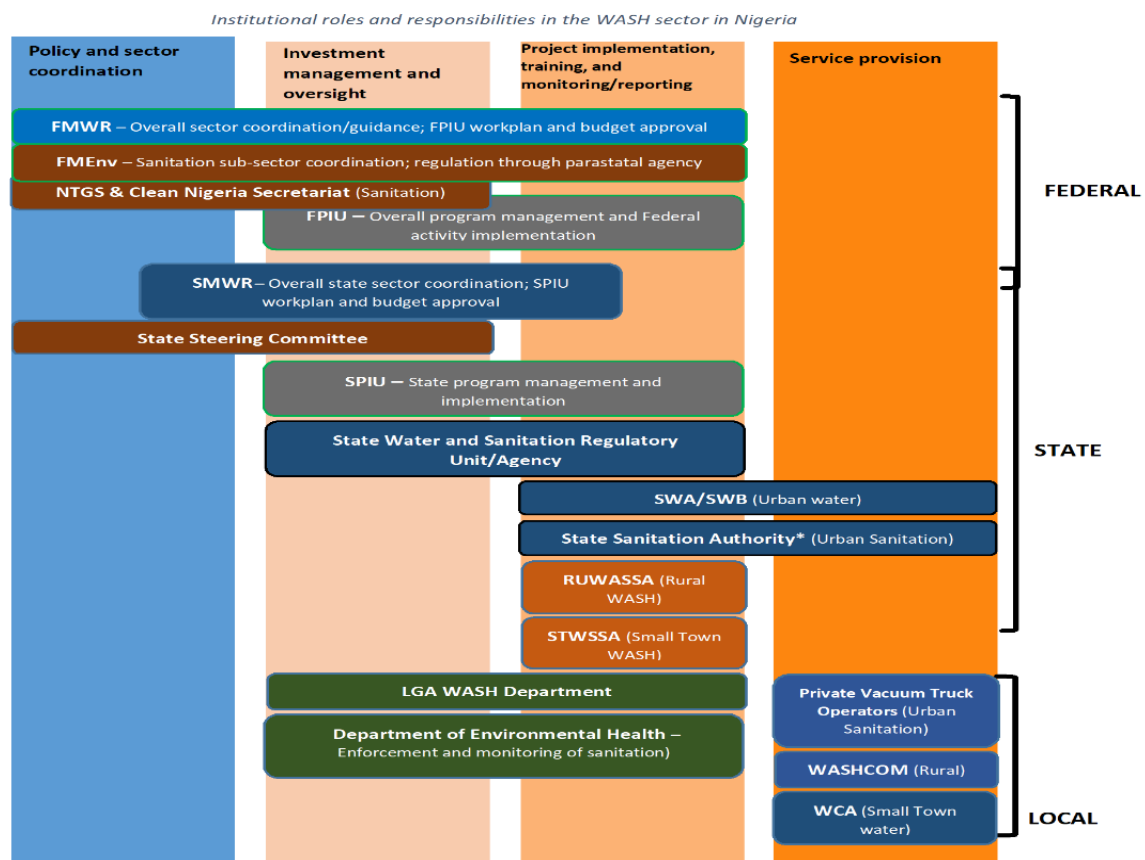
3.6 Financial Management

10. The financial management activities for the IPF component by the FPIU shall include but not be limited to - preparation of consolidated annual budget and revisions thereto for FMWR based on the annual work plans submitted by the States; provide technical and management support to the SPIUs, management and disbursement of performance incentives to States and relevant institutions, manage the overall fund flow, coordinate the approval of funds to the states and partner agencies for various activities; carrying out financial and procurement audits, preparation of financial disclosures for IPF component; follow up on audit reports, rollout of PMIS in states, and provide related training and support services. Additional details are provided in Chapter-5

Chapter 4: Institutional and Implementation Arrangements

4.1 Overview of Program Implementation

1. The Program implementation arrangements flow from the principles as follows:
 - a) Relying on existing institutions and strengthening them,
 - b) Recognizing the complexity of WASH program in Nigeria that has multiple agencies at different levels, multi-sectoral activities, requiring flow of funds from and to different implementing agencies in the States for implementation
 - c) Building Capacity at the Federal, State and LGAs (Urban, Small Towns and Rural Communities), levels through government capacity-building institutions and other WASH stakeholders.
2. Taking the above into consideration, the implementation arrangements agreed for the Program and are distributed across three levels viz,
 - i). Federal Level: Federal Steering Committee (FSC) supported by FPIU domiciled in FMWR,
 - ii). State level: State Steering Committee supported by a State Program Implementation Unit (SPIU) domiciled in SMWR and State Water and Sanitation Regulatory Unit/Agency, with implementation responsibilities spread across State Water Agencies (SWA) /State Water Boards (SWBs) and State Sanitation Authority (SSA) for Urban Water supply and Sanitation respectively, while RUWASSA and STWSSA implements WASH activities in rural areas and small towns respectively,
 - iii). LGA level: LGA WASH Department, WASHCOM in rural areas, WCAs small towns, service providers and other relevant Stakeholders.



4.2 Federal Implementation and Institutional Arrangements

3. *Federal Level:* The FMWR is responsible for overall WASH policy reform, the allocation of national-level financial resources, and coordination between states, development partners, and other key stakeholders. While the PEWASH Coordination Office maintains responsibility for overall rural WASH subsector coordination and oversight.

4. *Federal Steering Committee (FSC)* – An Inter-Ministerial FSC chaired by the Honorable Minister of the FMWR, shall include member State Commissioners in charge of Water Resources and Ministers of ministries of women’s affairs, health, education, environment, finance, Social Development and, or other MDAs, as approved by the FSC from time to time, would be the apex body responsible to provide overall program coordination and policy guidance including monitoring and evaluation of performance, oversee project implementing progress of SURWASH Program by the FPIU for and on behalf of GoN. The Program Director from FPIU shall be the Member Secretary of FSC who shall in this capacity prepare the agenda, related FSC meeting documentation and present the same to the Chair and the Members of the FSC for their consideration and approval. The FSC approves the annual workplans and procurement plans of the SURWASH Program. The FSC meets at least once a year to review the past year’s performance and to approve the plans of subsisting year and to deliberate on issues and submissions/ request from the relevant stakeholders, and or beneficiaries of the Program from the participating States.

5. *Federal Program Implementation Unit (FPIU)* - The FPIU set up within the FMWR with specialists drawn from Federal Ministries of Water Resources, Education/Health and Women Affairs, and project accounts assigned by FPMIU. The Director, Water Supply (DWS in the FMWR shall be the Program Director (PD) for the Program, who shall provide day-to-day guidance and supervision for Program management. The responsibility of the PD will include but not limited to the following:

- (a) handling all policy issues with regard to the program, requisition studies, reports etc. through FPIU. provide guidance for reducing operational conflicts in the field,
- (b) ensure adequate counterpart funds for project implementation are made available,
- (c) approve all expenditures of FPIU for all activities approved by the FSC; and
- (d) review project performance, accounting and audit reports, enforce implementation of decisions and advise government accordingly.

6. The PD will be supported by the following operational Staff of FPIU:

Federal Program Implementation Unit (FPIU)

No	Name	Status (P/T)	Responsibility
1	Engr. Abdulhamid Gwaram	P	National Programme Coordinator
2	Engr. Dahiru Abdulkarim	P	Deputy Coordinator /Co-coordinator
3	Engr. Nafiu Kasim	P	Procurement Officer I
4	Engr. Oyedokun Tunde	P	Procurement Officer II
6	Engr. Maina Rabi Madaki	P	Water Supply Sector Planning and Management Officer (Rural & Small Towns Water Supply)
7	Juliet Iordye	P	Sanitation Sector Planning and Management Officer
8	Ibrahim Sikiru	P	Project Accountant/Financial Officer
9	Emeka	P	Project Auditor

10	Engr. Yaknan H. Mamdam	P	Environmental Safeguard Officer
11	Uche Iwuala	P	Social Safeguard Officer
12	Felicia Irima Ngaji-Usibe	P	Communications Officer
13	Ogbor Offoboche	P	Planning Officer
14	Anthony Agwuma	P	Monitoring and Evaluation Officer I
15	Abdulyakeen S. Olutade	T	Institutional Development Officer
16	Engr. Musa Iliyasu	T	Water Supply Sector Planning and Management Officer (Urban Water Supply)
17	Anthony Agwuma	T	Monitoring and Evaluation Officer I
18	Peters Ojonuba Jesse	T	Institutional WASH Officer
19	Mrs Chinyere Obiano	T	Water Quality Officer
20	Damilola Akomolafe	T	WASH MIS Officer

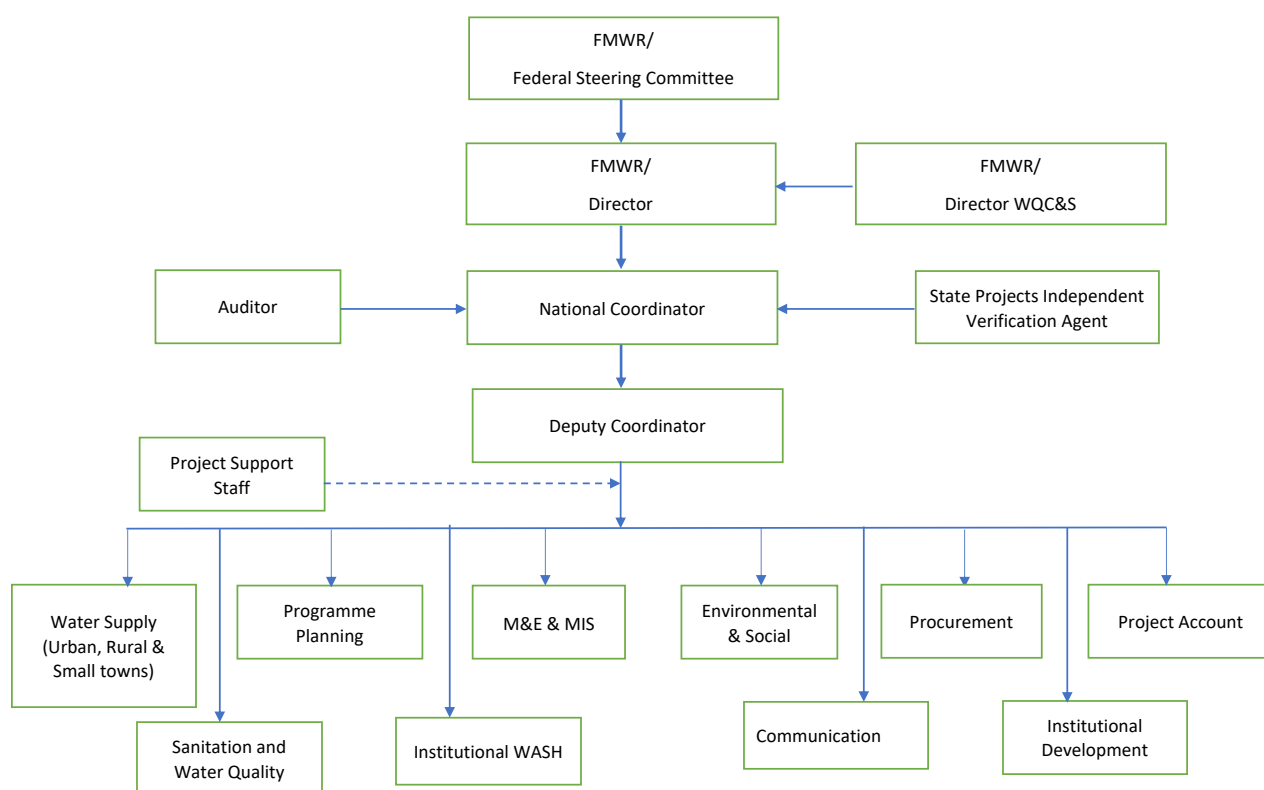
7. The key operational staff are to be assigned functional roles in the office of the FPIU prior to effectiveness of the Program. These officers may be supplemented with experts/consultants in financial management, procurement, environment and social safeguards, information technology (IT), and M&E specialists and or others as required, from time-to-time, hired on contract basis—to support and enhance capacities of FPIU and the SPIUs in Program implementation. The FPIU will be supported with technical assistance and will be responsible for the overall technical leadership of SURWASH, reviewing and providing scientific foundation to all activities undertaken in the Program.

8. The FPIU will be responsible for overall Program design, implementation oversight, and M&E, as well as for procurement and implementation of Federal activities, namely technical assistance provision to the additional (non-Program) states. The FPIU shall hire/engage a suitable third-party IVA to carry out annual verification of achievements of DLIs by the States. It will also engage a software development agency to develop and maintain a robust MIS for FMWR, to be rolled out across the participating States. The terms of reference (ToRs) for recruitment of IVA in Appendix 8 while for the MIS is to be developed. The key functions of FPIU are to:

- i). Manage capacity assessments of relevant state agencies and implement required TA to additional (non-Program) states to strengthen required capacities for Program implementation.
- ii). Lead program communications and outreach activities in accordance with the Program Communication Outreach Strategy.
- iii). Lead M&E activities for the overall program while the individual state performance assessments are carried out by the IVA.
- iv). Analyze overall program performance, monitor results as well as identify Program-related gaps and how TA can address them.
- v). Establish a Quality Assurance system to oversee the quality of the IVA and the verification process compliance.
- vi). Ensure compliance with the ESSA requirements, PAP, procurement and fiduciary management guidelines, and other World Bank related standards.
- vii). Oversee DLR verification including engagement of IVA.
- viii). Disburse annual PforR performance-based incentives to the states on the basis of the APA results from the IVA.
- ix). Provide accounting and reporting for the Program

- x). Act as the interface with the Bank's supervision and implementation support team; Carryout functions of the Secretariat for the Federal Steering Committee.
- xi). Approve PIAPs and PIRs prepared by SPIUs/WASH institutions and monitor implementation of the same.
- xii). Issue and roll out Citizen's engagement guidelines to all SPIUs and its implementing agencies.
- xiii). Carryout thematic studies to support sector policy improvements.
- xiv). Develop training and capacity building program of participating institutions to support and build capacities of stakeholders in the States.
- xv). Provide Financial management of the program.
- xvi). Establish a Complaints Handling Mechanism to deal with appeals related to Procurements by SPIUs and its implementing agencies.
- xvii). Establish a Grievance Redress Mechanism (GRM) to address citizen's grievances; and
- xviii). Any other work as directed by the FSC and or the PD from time-to-time.

Organizational structure FPIU



4.3 State Implementation and Institutional Arrangement

9. *State Level:* At the State level, the State Ministry of Water Resources (SMWR), or equivalent state-level agency responsible for WASH, will lead State-level policy reform, service delivery improvement, and sector coordination.

10. *State Steering Committee (SSC):* An Inter-Ministerial SSC chaired by the Honorable Commissioner of SMWR, shall include member Commissioners of the state-level ministries of Finance, Budget & Planning, Health, Environment, Education, Women Affairs & Social Development, Local Government and Chieftaincy Affairs, Head of WASH Regulatory Agency, SWA, STWSSA and RUWASSA, and, other MDAs, as approved by the SSC from time to time. The SSC will approve the Program annual work plan and budget

prepared by the SPIU, and monitor and evaluate the performance of the SPIU and overall state-level Program results. The State Program Coordinator from SPIU shall be the Member Secretary of SSC who shall in this capacity prepare the agenda, related SSC meeting documentation and present the same to the Chair and the Members of the SSC for their consideration and approval. All administrative decisions/directives to support Program implementation should be issued by the SSC within 15 days of submission of request from the relevant stakeholders, and/or beneficiaries of the Program from the participating States.

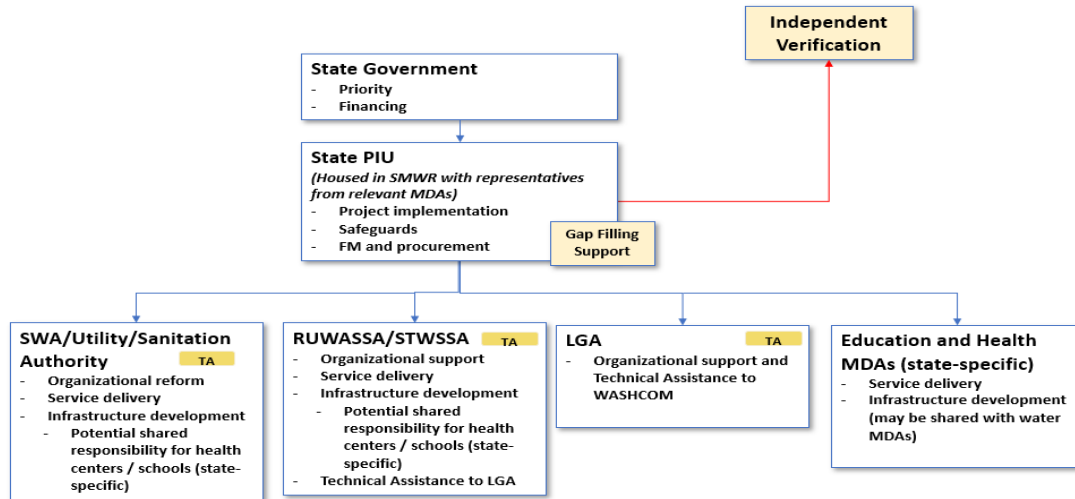
11. *State Program Implementation Unit (SPIU)* - The SPIU will be set up within the SMWR and shall be responsible for management and implementation of state-level Program components, as well as for supervision and M&E of LGA-level activities. It will also implement TA to state and local sector institutions under the IPF component.

12. The SPIU will be headed by a Program Coordinator who shall provide day-to-day guidance and supervision for Program management and implementation. Each SPIU shall have the following operational staff.

S. no.	Designation/Experts	No of units
1.	Program Coordinator	1 no
2.	Program Engineer (UWS)	1 no
3.	Program Engineer (STWS)	1 no
4.	Program Engineer (RWS)	1 no
5.	Sanitation and Hygiene Officer	1 no
6.	Procurement Officer (for IPF Component)	1 no
7.	Program/Project Accountant	1 no
8.	Environmental officer	1 no
9.	Social & gender Officer	1 no
10.	Monitoring & Evaluation Officer	1 no
11.	Institutional Policy Development Officer	1 no
12.	Communications Officer	1 no
13.	Program/Project Internal Auditor	1 no
14.	Institutional WASH officer	1 no
15.	Support staff	As required
16.	Consultants/experts – individual/firm on contract basis	As required

13. The key operational staff are to be assigned in the office of the SPIU preferably prior to effectiveness of the Program but no later than 3 months after effectiveness. These officers may be supplemented with experts/consultants in financial management, procurement, environment and social safeguards, information technology (IT), and M&E specialists and or others as required, from time-to-time, hired on contract basis. An overview of the implementation arrangements at the State level is given below for clarity and reference.

Implementation Arrangements at the State Level



4.4 Implementing Agencies

14. The implementing agencies at the State level are distributed across sector institutions, parastatal bodies, etc. and may vary from state to state. Some of the key sector institutions engaged in implementation at the State level are:

- i). RUWASSA for rural WASH.
- ii). STWSSA for small town WASH
- iii). SWA for urban water supply
- iv). State urban sanitation authority;
- v). State WASH regulatory function; and
- vi). State Environmental Protection Agency.

15. State Ministries of Environment, Health, Education, and Social Development and Women Affairs, as well as any other institutions with responsibility for relevant subsectors, will also be included as required from time to time, by the SSC. The board roles, responsibilities and functions of the implementing agency in each state is given in the table-6 below.

Table- 6: Institutions responsible for WASH and their functions in the Program states

		Responsible Institutions						
		Delta	Ekiti	Gombe	Imo	Kaduna	Katsina	Plateau
Functions	Sector Policy Direction and Sector Coordination	Ministry of Water Resources Development Delta State Water and Sanitation Sector Coordination Committee Local Government Technical Committee on Water and Sanitation	Ekiti State Ministry of Infrastructure & Public Utilities	Ministry of Water Resources And Environment	Ministry of Public Utilities State Steering Committee	Urban Water Supply: Ministry of Public Work and Infrastructure Rural WASH: Ministry of Local Government Affairs Kaduna State Infrastructure Development Council State WASH Steering Committee	Ministry of Water Resources	Ministry of Water Resources and Energy
	Regulation	State Water Regulatory Commission	Ekiti State Water Sector Regulatory Unit (Agency)		Regulator Performance Based Monitoring and Review Committee (PCMRC)	Kaduna State Water Service Regulatory Commission Ministry of Environment (Sanitation)		Water Sector Regulatory Commission
	Service Delivery	DESUWACO STOW/WASSA RUWASSA Private Sector	Ekiti State Water Corporation Ekiti State Rural Water Supply and Sanitation Agency Ekiti State Small Town Water Supply and Sanitation Unit Private Sector	Gombe State Water Board RUWASSA	ISWSC STOWASSA RUWASSA Private Sector	Kaduna State Water Corporation (KADSWAC) Kaduna State Rural Water Supply and Sanitation Agency Private Sector	Katsina State Water Board RUWASSA Private Sector	Jos Water Services Corporation Plateau Municipal Water Supply and Sanitation Agency Plateau Rural Water Supply and Sanitation Agency Private Sector
	Support O&M and Sustainability	WASHCOMs WCAs	WASHCOMs WCAs	WASHCOMs WCAs	WASHCOMs WCAs	WASHCOMs WCAs	WASHCOMs WCAs	WASHCOMs WCAs
	Sector Support (e.g. Sanitation)	Other MDAs Delta State Task Group on Sanitation (DSTGS) CSOs and CBOs	Other MDAs (EKWMA, SEPA) CSOs and NGOs	Other MDAs	Other MDAs WCF CSOs	Other MDAs (Ministry of Health, SUBEB, KEPA)	Other MDAs (State Ministry of Justice, State House of Assembly House Committee on Water Resources, Ministry of Education and its Parastatals, Ministry of Health and its Parastatals, Ministry of Finance and Budget, Ministry of Environment and its Parastatals, All Local Governments and their LGA WASH Departments in the state) The media NGOs/CBO	Other MDAs CSOs

16. *Functions of SPIU:* SPIUs at the state level shall provide the technical support for planning and designing, and implementation supervision. The main responsibilities of the SPIU are:

- Planning and budgeting for investments for the program period.
- Recruitment of experts/consultants to support design and implementation of investments.
- Preparation of Performance Improvement Action Plans (PIAPs) and Policy, Institutional and Regulatory (PIR) reforms to improve the efficiency and the efficacy of sector operations in Nigeria.
- Prepare/review conceptual and detailed designs for each investment based on data collected, conducting community consultations, field surveys, safeguards assessments and management, and procurement plans, cost estimates, packaging of contracts, bidding documents, procurement, financial management of contract, etc. for IPF component only.
- Recruitment of Contractors for various activities for IPF component only.
- Monitor construction/rehabilitation and expansion of water supply/sewerage/waste water networks and WTP, and maintain efficiency of operation of these networks to ensure least disruption and reduce NRW.
- Operation and maintenance of assets.
- Improve institutional operations and monitoring through PMIS as advised by FPIU.
- Conduct training programs to enhance staff capacities of all stakeholders in consultation and coordination with FPIU.
- Establish and service Grievance Redressal systems and document the grievances received and how soon the has been resolved.
- Establish Citizens feedback systems and communication established guidelines developed by FPIU.

- l) Submit quarterly progress reports to FPIU with details of physical and financial progress.
- m) Ensure timely audit of annual financial statements and dissemination of certified audited Annual Financial Statements (AFS).
- n) Any other work as directed by the FPIU and or World Bank.

4.5 Management Information Systems for the WASH Sector

17. The FPIU in collaboration with SPIUs shall support the design, development, and piloting of a national harmonized information system for all levels of government that supports integrated monitoring, reporting, and evaluation of WASH infrastructure, management modalities, and programs. This system will be tailored explicitly to inform decision-making in policy formulation, planning, and resource allocation in the WASH sector, and will build upon existing systems where feasible. The IPF will additionally support the FMWR in building the capacity of its M&E, procuring required hardware and software for the system's operation, and piloting the system in participating states

4.6 Grievance Redressal Mechanism/Systems

18. FPIU shall ensure that GRMs are implemented across key agencies involved in Program implementation. It shall also ensure dissemination of information to SPIUs and its IAs, that the World Bank Anti-Corruption Guidelines will apply to the PforR; and the protocol for reporting, recording, and investigating allegations and complaints pertaining to fraud and corruption is given in Appendix-7 which will be modified appropriately and agreed among the implementing agencies. The protocol shall establish a framework of responsibilities for this purpose with clear identification of those charged with ensuring regular oversight and compliance.

Chapter 5: Finance and Procurement Management

5.1 Overall Financial Management Arrangement

1. Responsibility for financial management at the Federal and the States level will rest primarily with the FPIU and the Project Financial Management Units (PFMUs) within the office of the State Accountant General (OSAG). The project accountants and project internal auditors assigned to the SPIUs by the PFMUs will be subject to clearance by the World Bank. The project accountants will work closely with the FM staff of the implementing agencies and with the OSAG to carry out the FM tasks under the Program. The prevalent planning and budgeting processes in FMWR and SMWRs shall be applicable to the SURWASH Program too. The FPIU shall have overall responsibility to ensure that internal and external audit reports on use of Program funds are submitted bi-annually and annually respectively, by the SPIUs and consolidated at the Federal level and endorsed by the relevant authority before sharing the same with the World Bank.
2. The financial management activities of the FPIU shall include but not be limited to - preparation of consolidated annual budget and revisions thereto for FMWR based on the approved annual works plans submitted by the States; provide management support in utilization of performance incentives awarded to the states, manage the overall fund flow, coordinate the sanction of funds to the states and partner agencies; carrying out financial and procurement audits, preparation of financial disclosures for IPF component; rollout of PMIS in states, and provide related training and support services.
3. The financial management for World Bank financed under SURWASH shall ensure effective management and utilization of Program resources & achieving the Program objectives. The financial management arrangements under the Program will support FPIU in:
 - i. Meeting the financial reporting requirements of various stakeholders, including annual financial statements (AFS) from State governments, and FMWR for audit and reporting on utilization of program funds.
 - ii. Supporting accountability and transparency at all levels.
 - iii. Highlight key financial aspects and performance indicators to monitor progress in utilization of funds.
 - iv. Adequately disclose Financial Statement including statement of the accounting policies adopted at the Federal and State levels during Program implementation
 - v. Ensure fair presentation of financial position & real time data through maintenance of books of accounts at FPIU and SPIUs.
 - vi. Follow up with States for submission of annual audit reports and office of the Accountant General of the Federation (OAGF) conducting annual audits for the Program.
 - vii. Ensure participating States use ICT systems for accounting and financial reporting of expenditure of SURWASH funds.
 - viii. Support in the roll out of computerized accounting software (IPSAs and GFS 2001 compliant) in SPIUs, and implementing agencies to ensure standardized and real time reporting of expenditure.

5.2 Planning and Budgeting Process at Delivery Units (summary)

4. *Planning and Budgeting:* The existing processes for planning and budgeting are acceptable and will be used for the Program as well. The budget estimates of the PforR Program will be included in the government budget. Budgetary planning and budgetary preparation system entail the determination of the budget years' service delivery framework through consolidation of sector plans and preparation of the financial estimates based on the budget ceiling provided by the Ministry of Budget and Planning. The Program budget comprises recurrent and capital expenditures of the federal MWR and the state level implementing agencies. The planning and budgeting process shall follow the prevalent structured and timely

process consistent with the states' PFM cycle. FMWR and SMWRs shall ensure that annual budgetary allocations for implementation of the Program activities are commensurate with the approved annual work plans submitted by SPIUs and consolidated at FPIU, to facilitate timely implementation of Program activities to achieve the corresponding DLIs annually to access incentive funds in a timely and predictable manner.

5. FPIUs shall ensure that release of IPF funds to SPIU in any FY (barring the first FY) shall be subjected to utilization of at least 80% of the funds released to the SPIUs in the preceding FY. Should any SPIU fall short of the same, the fund releases may accordingly be adjusted and later replenished upon utilization of the funds received.

6. *Expenditure:* The Program will be budgeted on the expenditure side (xxx-digit budget code) at the Federal level under an identifiable budget head item (separate from the Program for Results [PforR] component) under SURWASH of FMWR. At the detailed head level, the budget coding system followed by GoN shall be incorporated to allow for project specific activities in a manner to facilitate separate accounting and reporting of expenditures for PforR and IPF components, by the program accountants in the FPIU and SPIUs, and consolidation on a monthly basis. The detail expenditure heads will be aligned to the Program's Expenditure Framework (PEF) cost tables and to help easy monitoring of actual expenditure vis-à-vis annual allocations both from the Federal and State Governments. Similar segregated budget codes should also be prepared and aligned with the chart of accounts reflected against each activity for the states in the PEF.

7. *Program Expenditure Framework (PEF):* The PEF comprises of the expenditure framework of the FMWR and the seven participating states, each of which covers expenditures by the implementing agencies involved in the implementation of the PforR in the two Result Areas of the Program cited in Chapter-2 above. The template for the PEF for SURWASH is given in Appendix-4 of this POM.

8. The PforR contribution amounts to US\$640 million within the program expenditure framework estimated to be US\$815 million. FPIU will monitor the actual total Program expenditures incurred using the quarterly Interim unaudited Financial Reports (IFRs) and the annual financial statements (AFS) of participating states. In the instance that the total Program expenditures at Program closure are less than the Program withdrawals i.e., disbursements from the World Bank, the excess amount will be refunded by the Federal Government to the World Bank.

5.3 Financial Reporting

9. *Financial reporting.* Financial reporting under the Program will be done bi-annually by the SPIU (with support from the PFMU) of each State, and consolidated financing reporting will be done by the FPIU on the use of funds under the PEF. FPIU will submit the consolidated report to the World Bank within 45 days from the end of the calendar semester. Program financial statements will also be prepared by the FPIU and individually by each of the SPIUs, and shall be subject to internal and statutory audits by OAGF. The Program expenditures are material within the context of the overall expenditures of the States. The FPIU shall compile the total Program expenditures for each year and consequently for the life of the Program through a simple compilation of the information from the federal and each participating state's audited program financial statements.

10. *Accounting.* Program Designated Bank Accounts and Naira draw down bank accounts will be opened by the FPIU and the SPIUs, respectively. Accounting under the Program shall follow the same system used by the OSAG. Accounting will be done by the FPIU and the PFMU of each State, with the implementing agencies also maintaining their books of records. The accounting standards shall follow the prevalent Nigeria Federation adopted the International Public Sector Accounting Standards (IPSAS) accrual basis of accounting and financial reporting in addition to the new chart of accounts and budget classification system i.e., GFS 2001. OSAG shall prepare a new chart of accounts for the Program and PFMU shall ensure that the same is updated in the new accounting system followed by GoN. Similar, procedures will be followed for

funds received from different agencies including donors and other program partners, and the accounts shall be maintained under separate budget heads for easy identification of the same.

11. FPIU shall ensure that maintenance of books of accounts are compliant with aforesaid standards. Wherever (SPIUs) are still in the process of adoption of the same, the FPIU and the PFMU in the respective state shall provide additional technical support and build capacities of the SPIUs accountants to comply with the IPSAS to ensure uniformity in financial reports submitted to FPIU. Similarly, FPIU shall also pursue with states which are yet to adopt ICT based systems of accounting for the Program at the earliest to rollout the same for uniformity in reporting and enhanced transparency in financial reporting by all participating states under the SURWASH Program. Annual project financial statements will be prepared separately at the level of the seven states and the FPIU. Annual audits will be conducted by independent external auditors engaged by FPIU and SPIUs based on TOR acceptable to the World Bank.

5.4 Funds Flow and Banking Arrangements

12. *Bank Accounts:* The Federal government has a Federal Government's Special Fund Account, a sub account of the Treasury Single Account (TSA) held with the Central Bank of Nigeria (CBN) to which all IDA credits from the World Bank will be credited. This account will be managed by the FPIU for and on behalf of FMWR. A segregated Designated Account (DA) in US\$ for the Program will be established by the FPIU in the CBN to which the PforR proceeds received in the TSA will be transferred.

13. At the State level, a segregated US\$ DAs shall be established and managed by the SPIUs in commercial banks acceptable to the World Bank and in consultation with OSAGs, to facilitate receipt of performance incentives disbursed by the World Bank. The FPIU and the SPIUs shall also open segregated transaction accounts in local currency (Naira drawdown accounts) to meet program expenditures, and funds from the DA and counterpart funds shall be transferred to this account, on a need's basis. All funds transferred from the Federal level will be treated as advance and will be reconciled by the SPIUs /IAs on a monthly basis. The reconciliations and financial reports will reflect transactions and balances in the accounts maintained by the SPIUs.

14. *Disbursement Arrangements for PforR funds:* Disbursements are triggered upon achievement of the DLI-related results for the Program and verified by the IVA. FPIU will arrange for the independent verification of the achievement of the results, in accordance with the agreed verification protocol. The IVA will prepare a Results Verification Report and shall simultaneously share the same with FMWR and the World Bank. The FMWR will notify the World Bank of any comments on the report and whether the results are acceptable. Upon receipt of comments (if any) from FMWR, the World Bank will make a final determination on acceptance of the results. Once the results are accepted, the report will be shared with a committee of representatives from development partner organizations and civil society. Upon notification of acceptance of the verification report, a Withdrawal Application (WA) will be submitted by FPIU, using the World Bank's standard disbursement form through the e-disbursement functionality in the World Bank's Client Connection system.

15. Disbursement of performance-based financing to participating states will be made directly from the Special Fund Account to a segregated DA to be opened up in each state which will be a sub-account of the Consolidated Revenue Fund Account of the respective States, and from which disbursements will be made to the implementing agencies. Transfer of the DLI funds from the federal to the state governments should not be later than 14 days from the time of receipt of funds from the World Bank. While the FPIU shall facilitate the above expeditiously, the same would be monitored closely by the World Bank to ensure that the states receive their share promptly. To mitigate the risk of delay in the transfer of funds from States to the implementing agencies, a 'Fund Release Policy' will be prepared and adopted by each OSAG that will establish guidelines and timelines for transfer of funds.

16. *Advances:* Advances up to a maximum of 25 percent of the notional allocation for the federal and each participating state will be disbursed to FPIU upon effectiveness of the operation. The funds will be on-lent to the participating states upon execution of the subsidiary agreements. The advance will be adjusted against amounts due to the federal and participating states for verified DLI achievement. The World Bank records an amount of the advance as disbursed for an achieved DLI (“recovered”) after receipt of communication from FMWR of its acceptance of the evidence of achievement of the DLI for which the advance was provided by World Bank. Amounts so reclassified shall be available for further advances.

In the event the advances from the World Bank exceed the payments to be made against achieved and verified DLIs or exceed the actual expenditures incurred under the PEF on the Program closing date, the excess advance has to be refunded to the World Bank within three months from the close of the Program in 2027. This clause must be incorporated and in the Subsidiary Agreements and accepted by the participating states, before any disbursements are effected by FPIU to the States.

17. If any DLIs have not been achieved (or have been only partially achieved) by the Closing Date of the Program, GoN shall refund any advances (or portion of advances) promptly upon receipt of notice from the World Bank. If the World Bank establishes after the Closing Date, that the Withdrawn Financing Balance exceeds the total amount paid for the program expenditures, exclusive of any such amounts financed by any other financier or by the World Bank under any other loan, credit or grant, GoN shall, promptly, upon notice from the World Bank, refund to the Bank such excess amount of the Withdrawn Financing Balance. The Bank shall then cancel the refunded amount of the Withdrawn Financing Balance and recommend final closure at the reduced amount.

18. *Disbursement arrangements for the IPF (TA) component.* Advances will be paid into the DAs at the Federal and State levels, as needed. The Program may use the option for access to Direct Payment and Reimbursement methods of disbursements. The DA ceiling and the minimum application size for direct payments will be defined in the Disbursement and Financial Information Letter (DFIL) attached in Appendix-5. The World Bank’s Disbursement Guidelines for IPF may be accessed at <https://www.worldbank.org> and its secure website “Client Connection” at <http://clientconnection.worldbank.org>. These guidelines are integral part of DFIL. The IPF component will follow statement of expenditure (SoE)-based disbursements. Up to 10 percent of IPF financing may be applied to eligible expenses paid from counterpart funds prior to the date of signing of the agreement through retroactive financing.

5.5 State Fund Release Policy Framework

19. Funds will be available in a timely manner to the implementing agencies in the segregated program sub-accounts set up under the TSA in each participating state, to implement the Program activities. Program funds disbursed to the states shall not be diverted for other uses. A ‘Funds Release policy’ in the format given in Appendix-6 will be prepared and signed by each state. This policy will specifically include agreed timelines for the transfer of funds (both PforR proceeds and IPF) under the Program to the implementing agencies as well as use of program funds for the implementation of SURWASH interventions. **Note:** Any failure to do so will restrict FPIU/SPIUs ability to access disbursements from the World Bank.

5.6 Internal controls and audit

20. Internal control is responsible for check that are on-going to make sure operational efficiency and effectiveness are achieved through the control of risks while Internal audit is a check that is conducted at specific times to prevent errors and frauds. The advantages of internal control and audit are to provide for, viz:

- i) Adequate segregation of duties
- ii) Maintenance of Financial Account register (IPF).
- iii) Maintenance of Advances tracking register (IPF).
- iv) Maintenance of Assets register (IPF).
- v) Project internal auditor to be assigned to FPIU and the SPIUs by FPFMD/PFMUs.
- vi) Quarterly internal audits to be carried-out and reports shared with the FPIU/SPIUs Management and World Bank.

5.7 External statutory annual audits

21. Responsibility for the annual program audit will rest with the FMWR and the respective participating State government. The FPIU and the SPIUs shall prepare their respective program-specific AFS and have them audited by private audit firms under terms of reference acceptable to the World Bank. The audited financial statements shall be submitted to the World Bank within 6 (six) months of the end of the government fiscal year. The audit report for the Program shall cover both expenditures/advances incurred for the PforR and IPF components.

22. The respective participating States' Public Procurement Bureaus (SPPBs) shall be responsible for statutory procurement post reviews and procurement audits to measure the performance of the procurement system and as such, will be required to provide oversight on all the Program procurement activities. Their audit report shall form part of the Audit report released by OAGF.

23. The audit report shall comprise an audit opinion on the Annual Financial Statement (AFS) and a Management Letter containing the key observations and recommendations submitted to the World Bank through the FMWR. Audit observations shall also include comments /findings of SPPBs on the procurement processes and procedures followed by the FPIU, SPIUs and its implementing agencies in accordance with the procurement guidelines applicable for PforR and World Bank Procurement Regulations for IPF Borrowers fourth edition dated November 2020, and the provisions stipulated in the Financing Agreement.

5.8 Procurement Management

24. The procurement arrangements for the PforR component will be governed by the public procurement systems established in each of the seven states at different times as follows: Delta (2020); Ekiti (2010, revised 2020); Gombe (2019); Imo (2010); Kaduna (2015); Katsina (2017); and Plateau (2018). SPIUs with low capacity shall recruit procurement consultants to assist the State and its IAs in operationalizing the procurement laws, implementation of the guidelines recently issued by the respective States and also strengthen of the procurement capacity of the staff assigned to the SPIU. Procurements using IPF (TA) funds shall follow the World Bank procurement guidelines, processes and documentation as detailed in www.worldbank.org. All procurements under the IPF component shall have prior approval of FPIU and or the World Bank as applicable and detailed in the approved procurement plan submitted in STEP. The Procurement Plan template is given in Appendix –12

25. Procurement Implementation will mainly be carried out by the water and sanitation agencies in each of the states based on the participating agencies' areas of responsibilities including ministries of water resources, the Water Corporations, and small towns and rural water agencies as well as environmental protection agencies. Draft annual procurement plans shall be prepared by the respective IA and consolidated at the state level by the SPIU to formulate the annual budgetary allocations. The FPIU in turn shall consolidate procurement plans of each state participating in the Program and submit the same to FMWR for providing annual budgetary provisions for the approval of FSC. The procurement plans shall be finalized after enactment of the appropriation law in January each FY and shall be disclosed in the State Procurement Agencies' website.

5.9 Procurement Thresholds

26. The approved procurement thresholds and applicable procurement methods for PforR component shall follow the applicable thresholds in each state as indicated in Appendix 13.

Table -7. Sample Template for Procurement Thresholds and Methods at State Level

Activity Estimate	Procurement Method	Review Threshold
< NGN 5 million	RFQ	Permanent Secretary
NGN 5million ≤ NGN 20 million	RFQ	Ministerial Tenders Board
NGN 20 million ≤ NGN 100 million	NCB	State Tenders Board
> NGN 100 million	ICB	State Executive Council

5.10 Procurement activities

27. FPIU will apply the Procurement Regulations of the World Bank for the IPF funds. The FMWR shall prepare Procurement Plan for the TA component for the first 18 months with inputs from the seven participating states. The Procurement Plan shall describe each contract to be financed under the TA, the selection methods, estimated costs, prior/post review requirements, and time frame in accordance with the procurement arrangements in the Program Procurement Strategy for Development (PPSD) prepared and submitted to the World Bank. The Procurement Plan will be updated at least annually, or as required, to reflect the actual project implementation needs. All procurement transactions will be executed on the World Bank online tool, the Systematic Tracking of Exchanges in Procurement (STEP).

28. *Civil works and Goods Procurement* – prevailing SGN procedures may be followed by the implementing agencies but should constitute a minimum of Standard bidding documents (SBD) with instructions to bidders, datasheets, technical instructions, BoQ templates, bid formats, evaluation criteria, general conditions of contract, contract formats etc., in addition to guidance on evaluation. Upon contract award, information must be disclosed in the websites for public information

29. *Consultancies*: Procurement of consultants under the Program is envisaged to be limited to consultancy/experts services as required by FPIUs/SPIUs and or their respective implementing agencies, in addition to Independent Verification Agency. The Terms of Reference for the IVA is given in Appendix-8. Procurement of experts shall ensure competitive, efficient and transparent procurement process in accordance with World Bank procurement guidelines, templates, processes and procedure is followed, containing Expression of Interests (EoIs), Terms of reference (ToRs), Request for Proposals (RFPs) Evaluation formats, draft contracts, advance and performance bank guarantee formats, and disclosure of contract awards by the recruiting/implementing agencies.

30. *Procurement documentation*: FPIU, SPIUs and all implementing agencies at the Federal and the State levels maintain comprehensive records of procurement proceedings which shall be made available for Inspection by the State Procurement Agency, an investigator appointed by the Agency and the Auditor-General upon request. Wherever donor funds have been used for the procurement, donor officials shall be provided access upon request to procurement files for the purpose of audit and review. The states may choose to either retain hard copies of all procurement records in accordance with the government's administrative procedures and or store the same as electronic records. The FPIU/SPIUs may use TA funds for establishment of an electronic document management system to enhance record keeping and ease of retrieval when needed.

5.11 State Protocol and Arrangement for reporting, management and investigation of allegation of Fraud and Corruption in MDAs implementing NG-SURWASH program.

31. The Program governance and anticorruption arrangements will rely largely on the country's national level governance and anticorruption arrangements coordinated by the President's Office (within the inter-agency task team on anticorruption) including activities executed by the States. Additional provisions to specifically mitigate the risk of fraud and corruption under the program, shall be:

- a) GRMs will be implemented across key agencies involved in program implementation which will be undertaken by the respective platforms.
- b) The World Bank Anti-Corruption Guidelines will apply to the Program-for- Results.
- c) A protocol for recording, reporting, and investigating allegations and complaints pertaining to fraud and corruption were agreed among the implementing agencies and confirmed during negotiations as set out in paragraphs 104 and 105 of the Program Appraisal Document (PAD) which is part of the agreed and signed loan documentation.

32. The protocol shall establish a framework of responsibilities for this purpose with clear identification of those charged with ensuring regular oversight and adherence. States' reports on GRM will be sent to the FPIU and the FPIU will transmit the same to the World Bank. The reporting format will include the following:

- i). location and date of the complaint.
- ii). allegation's description.
- iii). description of progress in investigation, if any; and
- iv). investigation outcome

5.12 Applicability of World Bank Anti-Corruption Guidelines

33. The World Bank's Guidelines on Preventing and Combating Fraud and Corruption in PforR Financing, dated February 1, 2012, and revised July 10, 2015 (the Anti-Corruption Guidelines) will apply to the Program, which provide for the Integrity Vice Presidency to have access to the books and records of beneficiaries of the Program proceeds and associated individuals. A clear protocol regarding roles and responsibilities, including access to information and persons, has been agreed to and documented in the minutes of negotiations and has been included in this POM as Appendix 7. In accordance with the World Bank's Anti-Corruption Guidelines for PforR operations, the Program will take steps to ensure that 'any person or entity debarred or suspended by the World Bank is not awarded a contract or otherwise allowed to participate in the Program during the period of such debarment or suspension'. During the procurement process, each implementing entity will verify the names of the contractor against the World Bank's/state's database of debarred or suspended contractors to ensure that such contractor is not awarded any contract under the Program by cross-checking the list of firms and individuals recommended for award of contracts against the list of firms and individuals debarred by the World Bank, available on the World Bank's external website: <http://www.worldbank.org/debarr>.

34. The Program will largely rely on the oversight provided by central accountability institutions such as the EFCC, Independent Corrupt Practices Commission, CoC Bureau, Auditor General of the Federation and the Nigerian Financial Intelligence Unit in the use of the Program resources. As per the above-mentioned protocol, the EFCC will play the leading role in investigating any allegations or other indications of Fraud and Corruption (as defined in the Anti-Corruption Guidelines) in connection with the Program for purposes of compliance with the Anti-Corruption Guidelines. In all the States' Procurement laws, there are provisions for the Administrative Review of all procurement-related complaints. The law provides for dissatisfied parties at the administrative review level to seek redress from the state high court. Acts of malfeasance

committed by civil servants are handled by the Office of the Head of Service, using the state's Civil Service Rule.

5.13 Internal controls

Disclosure: Disclosure of the procurement plan and all procurements shall be made in accordance with the provisions of these World Bank Procurement Regulations.

Complaint Handling Mechanism: On receipt of complaints, FPIU/SPIUs would take immediate action to acknowledge the complaint and redress within a reasonable time frame. All complaints would be addressed at levels higher than that of the level at which the procurement process was undertaken. Any complaint received would be forwarded to the World Bank for information and the World Bank would be kept informed after the complaint is redressed and the same be documented.

Chapter 6: Performance based Incentives for DLIs

6.1 Performance based incentive

1. Performance based incentives signal measures and rewards Federal and State level institutions for achievement of reformative results pinned through seven disbursement linked indicators (DLIs) under two key Result Areas as detailed in Chapter-2. Achievement of results against DLIs receive rewards year-on-year baring DLIs 1 and 2 which are scalable and therefore gives an opportunity to the Federal and States especially to be incentivized for their achievements ahead of the envisaged schedule. Should the activities under DLIs be fully completed in a single year (either year 1 or 2) the incentive allocated for achievement of results across two years could be disbursed ahead of the schedule.

6.2 Verification protocols of the Program.

2. The IVA will be engaged by FMWR following a competitive procurement process following World Bank Procurement guidelines based upon a ToR (re. Appendix-8) acceptable to the World Bank. The IVA shall be a private firm of international reputation and with a strong local presence which may enter a joint venture with other firms but will ultimately be held accountable for the final IV assessment reports.

3. The Program's results will be consolidated and submitted based on the results reported by the Federal and State PIUs through strengthened M&E systems. The accuracy and quality of results reported by the implementing agencies as achieved under the Program will be verified through a combination of paper audits and physical inspections. In accordance with good audit practice, physical verification will take place using a sampling framework. The verification protocols for each DLI are presented in tables below the description of each DLI in this chapter. The World Bank will also review compliance with the DLI targets during implementation support missions, and for disbursement purposes, and shall make the final decision on whether DLIs have been achieved or not. The IVA will prepare a Results Verification Report to be shared simultaneously with the FMWR and the World Bank in PDF format.

4. No party shall modify these reports except to correct factual errors, which will be subject to a joint review by FMWR and the World Bank, agreed and accepted, before directing the IVA to carry out the corrections. This report will be used to determine the amount of the eligible disbursement to be made against each DLI based on the results achieved.

5. The annual verification cycle shall be conducted from January to March each year, and disbursements of performance incentive funds by the World Bank to GoN and to the participating institutions shall be effected based on the final results of the Verification Report of the IVA, accepted by the FPIU and the World Bank, on or before April 30, each year.

6.3 Result Area 1: Strengthened sector policies and institutions for improved services

6.3.1 DLI 1: Design of National WASH Fund to enable its establishment

6. This Result Area incentivizes GoN for undertaking critical steps to enable establishment of the National WASH Fund, that is identified by NAP as the key intergovernmental mechanism "to promote a renewed Federal-State partnership towards the credible pursuit of the SDGs." The Fund seeks to improve efficiency and transparency in public spending and service delivery through the inclusion of performance incentives and needs-based prioritization mechanisms being implemented in this Program. It would also serve as a platform for additional investment in the sector by the GoN, the private sector, and development

partners. Details of the annual achievements, incentive amounts and the related year-on-year verification protocols to access the performance-based incentives for FMWR is given in the table below:

Table 8: Annual Achievements and Incentive

Year	Incentive in US\$ million	Definition/Description of achievement	Scalability of Disbursements (Yes/No)	Protocol to Evaluate Achievement of the DLI and Data/Result Verification		
				Data Source/ Agency	Verification Entity	Procedure
2022	2.5 mn	National WASH Fund (NWF) legal framework and governance structure has been endorsed by FMWR and FMPF and legislation to establish the NWF has been drafted.	Yes	FMWR	IVA	The IVA will conduct a desk review of documentation provided by the FMWR including reports, operational manuals and legal documents to verify design of the NWF.
2023	2.5 mn	An Operational Manual has been prepared for the NWF	Yes	FMWR	IVA	

6.3.2 DLI 2: Design adoption and implementation of a State PIR Plan and achievement of annual targets.

7. Each State shall develop their own Policy, Institution and Regulatory (PIR) plan for the WASH sector and they shall be incentivized for implementation of the reforms that support to state- and local-level sector policies and institutions to strengthen the PIR enabling environment. This accomplishment is expected to result in improved sustainability, efficiency and increased access to WASH services, protecting the poor and vulnerable people, improving job creation, and building resilience to climate risks to rebuild better. The progress in implementing of respective State PIR plans will be assessed on an annual basis. Details of the annual achievements, incentive amounts and the related year-on-year verification protocols to access the performance-based incentives for each participating state is given in the table below:

Table 8A: DLI 2 Annual Achievement and Incentive

Year	Incentive in US\$ million	Definition/Description of achievement	Scalability of Disbursements (Yes/No)	Protocol to Evaluate Achievement of the DLI and Data/Result Verification		
				Data Source/ Agency	Verification Entity	Procedure
2022	0.5 mn	A baseline has been conducted to inform state PIR plan and reform agenda	Yes	FMWR	IVA	A baseline has been conducted to inform the state PIR plan and reform agenda, which includes an assessment of the current status for each of the required reforms Program
2023	0.5 mn	State approval of the PIR plan and reform agenda, acceptable to the World Bank and FMWR				The state has endorsed the PIR plan and reform agenda, which is acceptable to the World Bank and FMWR Program
2024	1.0 mn	State achievement of PIR plan annual targets				State has achieved the PIR plan annual targets towards the required reforms
2025	1.0 mn	State achievement of PIR plan annual targets				
2026	1.0 mn	State achievement of PIR plan annual targets				

Year	Incentive in US\$ million	Definition/Description of achievement	Scalability of Disbursements (Yes/No)	Protocol to Evaluate Achievement of the DLI and Data/Result Verification		
				Data Source/ Agency	Verification Entity	Procedure
2027	1.0 mn	State achievement of PIR plan annual targets Results are scalable by state				

Note: To account for the heterogeneity in institutional arrangements at the state level, each state will conduct a baseline assessment to inform the development of a state specific PIR plan and annual targets to achieve the required reforms. The following agencies/functions will be the focus of the PIR Plan:

- i). State WASH regulatory function;
- ii). State urban water and sanitation authority;
- iii). Rural Water Supply and Sanitation Agency (RUWASSA), or equivalent;
- iv). Small Town Water Supply and Sanitation Agency (STWSSA), or equivalent; and
- v). LGA WASH Departments.

The state PIR plan must contain the following required reforms, with annual targets contributing to meeting intermediate milestones as described in the table below:

Table-9: Policy, Institutional, and Regulatory (PIR) Plan required reforms for DLI 2

Reform	Intermediate milestones	Long-Term vision beyond Program
Established LGA WASH Departments with budget allocation and release	<ul style="list-style-type: none"> Progressive number of LGAs meeting criteria 	Rural and small-town WASH service providers are supported through continued monitoring and TA by LGA WASH Departments, therefore improving service sustainability.
Consolidation and policy reform of urban sanitation sector	<ul style="list-style-type: none"> Urban sanitation authority established and operational Urban sanitation policy prepared in accordance with city/LGA-wide inclusive sanitation State developed standards and regulations for urban sanitation 	State urban sanitation authorities provide proper regulation and oversight of the subsector which takes into consideration the entire sanitation service chain.
Autonomous and accountable urban water Utilities	<ul style="list-style-type: none"> Development of a legal, policy and operational framework for urban water supply Preparation of a poor-inclusive tariff policy with sustainable cost recovery Satisfactory implementation of tariff policy Regulatory function established with clear regulatory framework (with regulator setting tariff and performance framework and accountability review) 	Urban water services are sustainably funded through a poor-inclusive tariff policy and predictable subsidy, when required.
Performance contract with financing and service agreements between state government and SWA Board of Directors established and operational	<ul style="list-style-type: none"> Performance contract with financing and service agreements between state government and SWA Board of Directors established Performance contract operational 	Urban water utilities are held accountable to high performance standards, leading to increasing levels of operational efficiency.
Operationalize a WASH E&S screening and assessment mechanism	<ul style="list-style-type: none"> Establishment of E&S screening and assessment mechanism (guided by comprehensive manual) Satisfactory annual implementation of E&S screening and assessment mechanism 	E&S risks of Program interventions have been properly managed, while building capacity for future investments.

Reform	Intermediate milestones	Long-Term vision beyond Program
Participation of women and youth in the sector	<ul style="list-style-type: none"> • Gender mainstreaming in human resources policies to address gaps in technical and managerial positions • Development and implementation of a young professional program 	Increase the representation, voice and agency of women and youth in the sector.

6.4 Result Area 2: Improved Access to Water Supply, Sanitation and Hygiene Services

8. This RA will incentivize an integrated package of investments to expand access to and increase the use of WASH services in urban and rural areas and small towns, protecting poor and vulnerable people and supporting livelihoods and job creation. The participating LGAs will be supported to address critical gaps simultaneously in WASH, and within communities, public institutions, and public places. It includes the development of priority infrastructure to improve water supply service delivery, support for the implementation of the Clean Nigeria: Use the Toilet Campaign to improve sanitation and hygiene practices, and the development of WASH infrastructure in institutions (schools and HCFs) and public places (markets, motor parks).

9. In addition, RA 2 supports relevant state implementing agencies in preparing Performance Improvement Action Plans (PIAPs) – which complements PIR, to incentivize and track their own improvements against a number of key performance metrics. The detailed guidance for preparation of PIR and PIAPs are given in Appendix-17.

6.4.1 DLI 3: People provided with basic drinking water service under the Program.

10. This DLI has two parts (1) to provide basic drinking water service to the people in the participating states (DLI-3); and (2) Performance improvement of state water supply implementing agencies (DLI-3.1)

11. DLIs 3 (Part-1), incentivize the construction or rehabilitation of relevant water supply infrastructure at the household level or within public institutions (schools and HCFs). Only infrastructure that adhere to technical standards and criteria on service level and minimum conditions, given here and further detailed in Appendix-10, will be eligible for disbursement. Disbursements are made in proportion to achievements. Details of the annual achievements, incentive amounts and the related year-on-year verification protocols to access the performance-based incentives for each participating state is given in the table below.

12. A basic drinking water service that has been constructed, rehabilitated, or upgraded under the Program is eligible for disbursement. Only drinking water services classified as nonfunctional at baseline are eligible for rehabilitation under the Program. Any basic drinking water service that is verified as new, extended, or rehabilitated in one Program period which subsequently falls into disrepair will not be eligible for resubmission in a subsequent Program period for additional disbursement under DLI 3. A basic drinking water service is defined as:

- i) Access to an improved source (as defined by JMP), with collection time not more than 30 minutes roundtrip including queuing;
- ii) water is available at time of verification; and
- iii) a public utility or registered WASHCOM, WCA, or private supplier is managing the water service.
- iv) The number of people with access shall be based on the number of reported beneficiaries, but will adhere to conventions on per capita provision as detailed in Appendix-10.

13. Household connections from networked water systems serve an average of 5 people per household, unless a state specific estimate/size of per household members has been notified and or is available adhering to the national/state standards of quality and specifications. All infrastructure must adhere to technical standards and criteria on service level standards and minimum conditions detailed in Appendix-10, including the following:

- i). adherence to quality assurance procedures;
- ii). state has a E&S screening and assessment mechanism that is under implementation and has been verified; and
- iii). a resilient design process have been followed. The resilient design process will ensure that supported infrastructure is resilient to the risks posed by climate-induced drought and flood, as applicable.

Table 9A: Annual Achievement and Incentive DLI 3

Year	Incentive in US\$ million	Definition/Description of achievement	Scalability of Disbursements (Yes/No)	Protocol to Evaluate Achievement of the DLI and Data/Result Verification		
				Data Source/ Agency	Verification Entity	Procedure
2022	US\$ 90 per beneficiary of urban or small-town water service US\$ 19 per beneficiary of rural water service	Construction or rehabilitation of relevant basic drinking water infrastructure at the household level Infrastructure that adheres to technical standards and criteria on service level and minimum conditions, given in and compliance with the technical standards detailed in Appendix-10 and those detailed in paras 8 & 9 above	Yes	SPIU, RUWASSA/S TWASSA, State Water Authority, FPIU	IVA	The IVA will verify the data reported by the SPIU to the FPIU on an annual basis. This will consist of a desk review to verify compliance with technical standards and criteria, as defined in Appendix-10, as well as the minimum conditions. In addition the IVA will carry out physical inspection of reported drinking water service using a representative random sample of the Basic drinking water service constructed, rehabilitated or upgraded under the program. Sampling will be stratified by water service provider in each state.
2023						
2024						
2025						
2026						
2027	US\$ 90 per beneficiary of urban or small-town water service US\$ 15 per beneficiary of rural water service					

Note: Disbursements are made in proportion to achievements in coverage of number of beneficiaries and compliance to technical standards detailed in Appendix-10

6.4.2 Sub DLI 3.1: Performance improvement of state water supply sector institutions and service providers

14. DLI-3.1 (Part-2) – This DLI will incentivize relevant implementing agencies to improve their performance across key elements critical for service quality and sustainability through the design and implementation of PIAPs. Therefore, while the PIR plan of DLI 2 outlines actions that must be taken by the state government itself to establish and operationalize new institutions and policies, the PIAPs describe targets that must be achieved by the relevant agencies themselves. Specific PIAPs prepared for sub-DLI 3.1

will address urban, rural, and small-town water supply, and establish annual targets for, at a minimum, the essential elements to be achieved. During the first Program year, states will be eligible for disbursement upon preparing the PIAP in consultation with the FPIU and with their final approval. In the second Program year, states will be eligible for disbursement by conducting their first annual PIAP assessment. However, disbursements in subsequent years will depend upon the achievement of PIAP annual targets. Details of the annual achievements, incentive amounts and the related year-on-year verification protocols to access the performance based incentives for each participating state is given in the table below:

Table 9B: Annual Achievement and Incentive DLI 3.1

Year	Incentive in US\$ million	Definition/Description of achievement	Scalability of Disbursements (Yes/No)	Protocol to Evaluate Achievement of the DLI and Data/Result Verification		
				Data Source/ Agency	Verification Entity	Procedure
2022	1.5 mn	Preparation of a performance improvement action plan (PIAP) including baseline assessment annual targets	Yes	State Governor’s Office, WASH regulatory agency or equivalent, State Urban Water Authority, RUWASSA/S TWASSA, or equivalent, FPIU	IVA	The IVA will conduct a desk review of documentation provided by the State Governor’s Office and participating state level institutions to verify preparation of a PIAP and achievement of performance targets detailed in Appendix-10. Documents will be submitted to the FPIU and verified thereafter
2023	1.5 mn	First annual PIAP completed and achievements assessed				
2024	1.5 mn	Achievement of PIAP targets				
2025	1.5 mn					
2026	1.5 mn					
2027	1.5 mn					

6.4.3 DLI 4: People with access to a sustainably functioning water service.

15. DLI 4, in recognition of the high rate of failure of water supply infrastructure in the country, incentivizes the continued functionality of drinking water services constructed or rehabilitated under the Program. A sustainably functioning water service is eligible for disbursement in subsequent Program years following the year of its construction/rehabilitation and disbursement under DLI 3 if it has been verified as functional.

16. Disbursements will be made in proportion to achievements. A sustainably functioning water service is eligible for disbursement in the Program year following verification of a new, rehabilitated or upgraded basic drinking water service and for each subsequent Program period that it meets the eligibility criteria of DLI 3, with a maximum allocation per program year. The number of people with access shall be based on the number of reported beneficiaries, but will adhere to conventions on per capita provision as detailed in Appendix-10.

17. Household connections from networked water systems serve an average of 5 people per household, unless a state specific estimate/size of per household members has been notified and or is available adhering to the national/state standards of quality and specifications. All infrastructure must adhere to technical standards and criteria on service level standards and minimum conditions detailed in Appendix-10, including the following:

- iv). adherence to quality assurance procedures;
- v). state has a E&S screening and assessment mechanism that is under implementation and has been verified; and

vi). a resilient design process have been followed.

18. Details of the annual achievements, incentive amounts and the related year-on-year verification protocols to access the performance-based incentives for each participating state is given in the table below.

Table 9C: Annual Achievement and Incentive DLI 4

Year	Incentive in US\$ million	Definition/Description of achievement	Scalability of Disbursements (Yes/No)	Protocol to Evaluate Achievement of the DLI and Data/Result Verification		
				Data Source/ Agency	Verification Entity	Procedure
2022	0.0		Yes	FMWR	IVA	
2023	US\$ 2.81 per beneficiary	up to 240,000 people in with access to sustainably functioning water service		SPIU, RUWASSA, STWASSA, State Water Authority, FPIU		The IVA will verify the data reported by the SPIU to the FPIU on an annual basis. This will consist of a desk review to verify compliance with technical standards and criteria, as defined in the POM, as well as the minimum conditions. In addition the IVA will carry out physical inspection of reported drinking water service using a representative random sample of the sustainably functioning basic drinking water service. Sampling will be stratified by water service provider in each state.
2024	US\$ 3.18 per beneficiary	up to 530,000 people with access to sustainably functioning water service				
2025	US\$ 4.10 per beneficiary	up to 1,050,000 people with access to sustainably functioning water service				
2026	US\$ 4.34 per beneficiary	up to 2,300,000 people with access to sustainably functioning water service				
2027	US\$ 4.66 per beneficiary	up to 3,575,000 people with access to sustainably functioning water service				

6.4.4 DLI 5: Households with improved sanitation facilities constructed or rehabilitated

19. The Program aims to incentivize the construction or rehabilitation of sanitation and hygiene infrastructure at the household level in urban areas, small towns and rural areas. The indicator measures the number of households with improved sanitation facilities constructed or rehabilitated under the Program. As per the WHO/UNICEF Joint Monitoring Program (JMP), household improved sanitation facilities are those that hygienically separate excreta from human contact. Constructed improved sanitation facilities under the program are either newly constructed facilities or those upgraded from an unimproved facility to an improved facility. Rehabilitated sanitation facilities are existing facilities that had met the criteria for improved sanitation, but have been upgraded under the program, to a higher service level. Only infrastructure that adheres to criteria on service level standards, technical standards, and minimum conditions as described in this document shall be eligible for disbursement.

20. For the purpose of verification, household improved sanitation facilities shall:

- i). Include one of the recommended technologies which meet the requirements of improved sanitation as per the JMP, including, flush toilet connected to a piped sewer system or a septic system, flush or pour-flush to a pit latrine, dry pit latrine with slab, ventilated improved pit (VIP) latrine or dry single or double vault composting toilet.

- ii). Hygienically separate excreta from any contact (human, pets, pest) with an unbroken pan and all holes sealed to prevent any transmission of pathogens.
- iii). Have the containment structure safely leaching into the ground and/or secure to prevent any leaking or overflowing toilets/containment structures, or no faeces or faecal sludge in the open environment.
- iv). Have a superstructure that is safe and secure for users.
- v). Have a handwashing station nearby with soap or an alternative to ensure handwashing following use of the facility.

21. Details of the annual achievements, incentive amounts and the related year-on-year verification protocols to access the performance-based incentives for each participating state is given in the table below.

Table 9D: Annual Achievement and Incentive DLI 5.1

Year	Incentive in US\$ million	Definition/Description of achievement	Scalability of Disbursements (Yes/No)	Protocol to Evaluate Achievement of the DLI and Data/Result Verification		
				Data Source/ Agency	Verification Entity	Procedure
2022	➤ US\$ 465 for each rural household with improved sanitation facilities constructed or rehabilitated under the program ➤ US\$ 950 for each urban or small-town household with improved sanitation facilities constructed or rehabilitated under the program ➤ US\$ 1,350 for each urban or small-town household with improved sanitation facilities including FSM constructed or rehabilitated under the program		Yes	CNC Reports; SPIU Reports; FPIU Reports	IVA	The IVA will verify the data reported by the SPIU to the FPIU on an annual basis. This will consist of a desk review to verify compliance with technical standards and criteria, as defined in Appendix-11, as well as the minimum conditions. In addition the IVA will carry out physical inspection of the facilities using a representative random sample of the improved household sanitation facilities constructed or rehabilitated under the program. Sampling will be stratified by urban/small-town and rural areas in each state. For sanitation facilities with FSM sampling will be stratified by state
2023						
2024						
2025						
2026						
2027						

Note: Household improved sanitation facilities are those that hygienically separate excreta from human contact, and are either newly constructed or upgraded from an unimproved facility.. Facilities must include a superstructure and a handwashing station with soap and water available at the time of verification.

22. All infrastructure must adhere to technical standards and criteria on service level standards and minimum conditions detailed in Appendix-11, including the following:

- i). adherence to quality assurance procedures;
- ii). state has a E&S screening and assessment mechanism that is under implementation and has been verified; and
- iii). resilient design process have been followed

6.4.5 Sub DLI- 5.1: Performance improvement of state sanitation sector institutions and service providers

23. The Program aims to incentivize state sanitation implementing agencies to improve their performance across key elements critical for service quality and sustainability through the design and implementation of PIAPs. The indicator measures PIAPs are envisioned as roadmaps that guide each agency through the various actions required to improve sector outcomes, specific to each state's specific context and level of development. Individual PIAPs will be prepared for relevant subsectors: (1) rural and small-town sanitation; and (2) urban sanitation.

24. During the first Program year, states will be eligible for disbursement upon preparing the PIAP in consultation with the FPIU and with their final approval. Disbursement under the second Program year requires that states conduct an annual assessment of achievements against their PIAP targets. Disbursements in subsequent years will depend upon the actual achievement of PIAP annual targets. Details of the annual achievements, incentive amounts and the related year-on-year verification protocols to access the performance-based incentives for each participating state is given in the table below.

Table 9E: Annual Achievement and Incentive DLI 5.1

Year	Incentive in US\$ million	Definition/Description of achievement	Scalability of Disbursement s(Yes/No)	Protocol to Evaluate Achievement of the DLI and Data/Result Verification		
				Data Source/ Agency	Verification Entity	Procedure
2022	1.0 mn	PIAP has been prepared for the sanitation implementing agencies including a baseline assessment and annual targets	Yes	FMWR	IVA	The IVA will conduct a desk review of documentation provided by the State Governor’s Office and participating state level implementing agencies to verify preparation of a PIAP and achievement of performance targets in accordance with the Appendix-11. Documents will be submitted to the FPIU and verified thereafter.
2023	0.5 mn	First annual PIAP has been completed and assessment completed for the sanitation implementing agencies				
2024	1.5 mn	The sanitation implementing agencies have achieved the PIAP targets				
2025	1.5 mn					
2026	1.5 mn					
2027	1.5 mn	Achievement of PIAP targets				

Note: Disbursements are made in proportion to achievements at the state and sub-sector level. The distribution of the DLI allocation by sub-sector will be established at the state level in Program Year , as part of the PIAP DLI 5.1 will be triggered when: Program Year 1: PIAP has been prepared for the sanitation implementing agencies including a baseline assess

6.4.6 DLI 6: Communities having achieved community-wide sanitation status (ODF+) or number of ODF+ communities having maintained their status

25. The Program aims to incentivize program states to support communities in attaining and/or maintaining community-wide ODF+ status. ODF+ status is defined for a community where (a) at least 25% of households are using an improved sanitation facility in Year 1 with a 5% increase in share of households using an improved sanitation facility each Program Year, up to 50% in Year 6; (b) households without improved sanitation are either using an unimproved facility for defecation or sharing a facility; (c) no households are practicing open defecation; and (d) shared sanitation facilities (i.e. facilities used by two or more households) are improved and properly maintained.

26. Maintained ODF+ status is defined as any community verified as ODF+ at the beginning of the program, or any community achieving ODF+ under the program, that still meets the definition of ODF+ in the year of achievement, one year after initial verification of ODF+ by the IVA. Approximately 10 percent of ODF+ communities to be verified each year are eligible for payment for maintaining status

27. A community shall comprise of approximately 500 households for consistency and ease of implementation and verification across the diverse SURWASH program states. The following minimum conditions shall apply for the purpose of verification:

- i). Community is certified to be ODF by the State Task Group on Sanitation (STGS) based on the 2017 revised ODF protocol
- ii). No households are practicing open defecation
- iii). Households without improved sanitation are either using an unimproved facility for defecation or sharing a facility; shared sanitation facilities (i.e., facilities used by two or more households) are improved and properly maintained.
- iv). At least 25% of households are using an improved sanitation facility in Year 1 with a 5% increase in share of households using an improved sanitation facility each Program Year, up to 50% in Year 6.

Table 9F: Annual Achievement and Incentive DLI 6

Year	Incentive in US\$ million	Definition/Description of achievement	Scalability of Disbursements (Yes/No)	Protocol to Evaluate Achievement of the DLI and Data/Result Verification		
				Data Source/ Agency	Verification Entity	Procedure
2022	US\$ 35,000 per community achieving ODF+ and US\$ 18,000 per community maintaining ODF+	Payments will be made in proportion to achievements. Open defecation free (ODF+) status is defined as a community where at least 25% of households are using an improved sanitation facility in Year 1 with a 5% increase in share of households using an improved sanitation facility each program year, up to 50% in Year 6.	Yes	FMWR	IVA	The IVA will verify the data reported by the SPIU to the FPIU on an annual basis. This will consist of a desk review for each community reported as having achieved or sustained ODF+ status the IVA to verify achievement against The National Open Defecation Free (ODF) Certification Protocol (2017). In addition, the IVA will carry out physical inspection of 100% of ODF+ communities. For each community reported as having achieved or sustained ODF+ status the IVA will select a random sample of households to verify compliance with ODF+ criteria: use of improved sanitation facilities, maintenance of shared sanitation facilities, and presence of a handwashing station
2023						
2024						
2025						
2026						
2027		Households without improved sanitation are either using an unimproved facility for defecation or sharing a facility.		NTGS Reports (as required), STGS Reports, FPIU Reports,		

6.4.7 DLI 7: Schools and healthcare facilities with functional, improved water supply sanitation and handwashing facilities constructed or rehabilitated

28. DLI-7 incentivizes the construction or rehabilitation of relevant WASH infrastructure within public institutions (schools and HCFs). Only infrastructure that adhere to technical standards and criteria on service level and minimum conditions for water supply and sanitation systems, given here in further detailed in Appendix-10 and 11 respectively, will be eligible for disbursement. Disbursements are made in proportion to achievements. Details of annual achievements, incentive amounts and the related year-on-year verification protocols to access the performance incentives for each participating state is given here in the table below.

29. All infrastructure must adhere to technical standards and criteria on service level standards and minimum conditions detailed in Appendix-10 and 11, including the following:

- i). adherence to quality assurance procedures;
- ii). state has a E&S screening and assessment mechanism that is under implementation and has been verified; and
- iii). resilient design process have been followed

Table 9F: Annual Achievement and Incentive DLI.7

Year	Incentive in US\$ million	Definition/Description of achievement	Scalability of Disbursements (Yes/No)	Protocol to Evaluate Achievement of the DLI and Data/Result Verification		
				Data Source/ Agency	Verification Entity	Procedure
2022	US\$ 27,750 per school or per health care facility	Payments will be made in proportion to achievements. Newly constructed or rehabilitated water supply and sanitation facilities that meet the definition of improved and adhere to the technical specifications of state and/or federal government, as defined in the POM, including water supply using an improved source (as defined by JMP), improved sanitation (as defined by JMP), water and soap available for handwashing, separate compartments for males and females and accessibility for people living with disabilities	Yes	SPIU Reports; FPIU Reports	IVA	The IVA will verify the data reported by the SPIU to the FPIU on an annual basis. This will consist of a desk review to verify compliance with technical standards and criteria, as defined in the Appendices 10 and 11, as well as the minimum conditions. In addition, the IVA will carry out physical inspection of 100% of schools and healthcare facilities reported as having improved water supply, sanitation and handwashing facilities constructed or rehabilitated under the program to verify compliance with eligibility criteria. Facilities must be functioning at the time of verification in order to be eligible.
2023						
2024						
2025						
2026						
2027						

CHAPTER 7: Overall Result Framework, Monitoring and Evaluation Reporting System

1. Monitoring and Evaluation plays a significant role in the execution of Program plans and budget. The Sustainable Urban and Rural Water Supply, Sanitation and Hygiene Program (SURWASH) M&E system will be based on the Program Results Framework to monitor activities, outputs, and intermediate outcomes. The Results Framework (Appendix 2) serves as the basis for monitoring Program results. It consists of PDO and intermediate-level indicators, some of which are DLIs. Monitoring of the indicators will be conducted on a quarterly basis during Program implementation to course-correct, if necessary, to achieve the PDO.

2. Monitoring, as a process of systematic collection, analysis and use of data will be applied to improve program performance, outputs and use of these in the short term will serve as an important management tool to guide SURWASH Program management and implementation at all levels. The monitoring system will be undertaken by all interested groups and key partners including FPIU, SPIU, IVA and Implementing Agencies.

The SURWASH Program will assess and analyze the effects and program outcomes, establish a knowledge base and incorporate these lessons into the future design and implementation of program implementation model. In addition, monitoring will be characterized by rapid feedback at all levels to address issues arising from the analysis of monitoring information. Monitoring, evaluation and reporting have the following purposes under the SURWASH Program:

- a) To provide SURWASH Program management with timely, accurate information that can be used to assess progress, to identify need for management actions and to plan future activities.
- b) To facilitate compliance with the PAP actions and safeguards.
- c) To provide comprehensive data on achievement of the DLIs, that can be verified during the SURWASH Program Results Verification by IVA.
- d) To collect the data needed for measurement of the indicators in the SURWASH Program Results Framework; and
- e) To provide an evidence base for planning capacity development and for formulation of policy.

7.1 Monitoring

3. Under the SURWASH Program, DLIs 2 to 7 incentivizes implementing agencies to submit accurate and complete sector M&E data weekly. In order to qualify for disbursement, all implementing agencies will need to submit the data to the Central M&E system and the WASH MIS, when fully established, respectively according to the monthly deadline. All reporting templates are presented in Appendix 14.

4. In order to assist the participating States in achieving DLI 2 to 7, the IPF component will support the enhancement of monitoring indicators, systems and processes under the SURWASH Program for water, sanitation and hygiene through inclusion of additional indicators on service provision and sustainability, accuracy and social and environmental safeguards.

5. An IT Platform will be developed and established for supporting the M&E system to collate data for the Urban, Small towns and Rural Water programs and to ensure seamless real time access to progress in achievement of relevant Program indicators, financial information, procurements, grievances/complaints, survey reports, beneficiary information, studies conducted, citizens feedback, Impact assessments of BCC campaigns, training modules, thematic messages, sanitation technologies, etc. The system will provide

FPIU, SPIUs and Implementing Agencies and LGA staff with an overview of the status of SURWASH implementation in their areas. In addition, use of mobile electronic data collection devices linked to the M&E system would be introduced in order to improve the flow of data from the field level and reduce the errors associated with paper-based data collection and transcription. The M&E system shall form the basis upon which Implementing Agencies will develop and plan their investment program and track their results. The M&E system when fully developed will be a real time data management with the below modules:

- i. Technical services (projects; new and rehabilitated & functionality).
- ii. WASH Services and Operation (CBWSOs, WPs, and service delivery).
- iii. Quality Assurance (Quality control, management quality systems).
- iv. Assets (Lists of CBWSO assets).
- v. Reporting.

7.2 State Result Framework

6. The Result framework will monitor qualitative and quantitative progress made against the PDO indicators and the intermediate results indicators in the Result Framework. The data points for monitoring shall be developed based on the approved States' work plan and targets and linked to the DLIs. This will allow for effective monitoring of set program indicators with targets and milestones according to the State's plans. The data points will be incorporated into the monitoring plan at SPIU and FPIU. The Result framework is on Appendix 2.

7.2 Overall M&E System and Processes

7. The overall M&E system and process will harmonize the work plan for the States, monitor and track implementation processes against the projected timelines and milestones. It is responsible for collation, data management and knowledge management at the State and Federal levels.

8. The M&E officer in the FPIU will lead program monitoring and evaluation activities in collaboration with the M&E officers in each SPIU, to provide timely information, triangulated data from various sources, to empirically inform policymakers in FMWR and SMWR on progress of implementation of SURWASH. The M&E Officers both in FPIU and SPIU may be further strengthened with external experts in addition to the MIS being developed by FMWR.

9. The SPIU on a quarterly basis collect the data from the implementing agencies and update the targets given in the Results Framework and submit the same with the implementation progress report to FPIU. FPIU in turn shall consolidate the figures in the framework and submit the same to the World Bank for its information. Upon operationalization of the Program MIS the same may be uploaded into the system on a real time basis and FPIU/World Bank shall generate the necessary reports and analysis from the MIS.

10. The steps included in the M&E processes are as follows:
 - FPIU M&E will work with the States' M&E Officers to develop the result framework showing indicators, baseline and targets for each year.
 - The SPIU M&E officer will monitor the indicators in the Results Framework monthly.
 - Results indicators of various DLIs will be disaggregated by gender to facilitate gender-related planning and management.
 - SPIUs will provide monthly reports to be consolidated into quarterly reports to the FPIU on progress against relevant DLIs, indicators and its targets; to ensure easy tracking of progress and identification of weaknesses.

- Organize meetings at the management level to facilitate knowledge sharing, review progress, identify and address any weaknesses, and propose modalities for scaling up successes beyond the Program.

11. The M&E system also involves data capture, transmission and entry from Communities, LGAs WASH Departments and Implementing Agencies to the SPIU. Some of the thematic areas include:

- The States' Implementing Agencies' program action plans will focus on developing targets and timelines based on the Program Development Objectives and DLIs.
- The States' Implementing Agencies' will conduct baseline studies on existing infrastructure based on the Indicators and as agreed with the FPIU.
- The SPIU will collate the Action plans and baseline data and submit to the FPIU.
- Collection of quantitative and qualitative data through surveys, interviews and observations during the program cycle using electronic platforms, coding etc.
- Creation of M&E Database for data collation, storage and analysis as well as sharing of information online/ Publications, the SPIU will also ensure that all program data are documented on the M&E system and reported progress can be accessed at all times.
- The SPIU will collate and produce monthly report on implementation progress against the baseline data and targets, and quarterly reports to be submitted to the FPIU.
- SPIU will organize review meetings with relevant Stakeholders in the State at least once a year for appraisal of the program, and progress made against the targets.
- FPIU will organize management meetings at least twice a year to facilitate knowledge sharing, review progress, identify and address any weaknesses as well as propose modalities for scaling-up successes beyond the program.

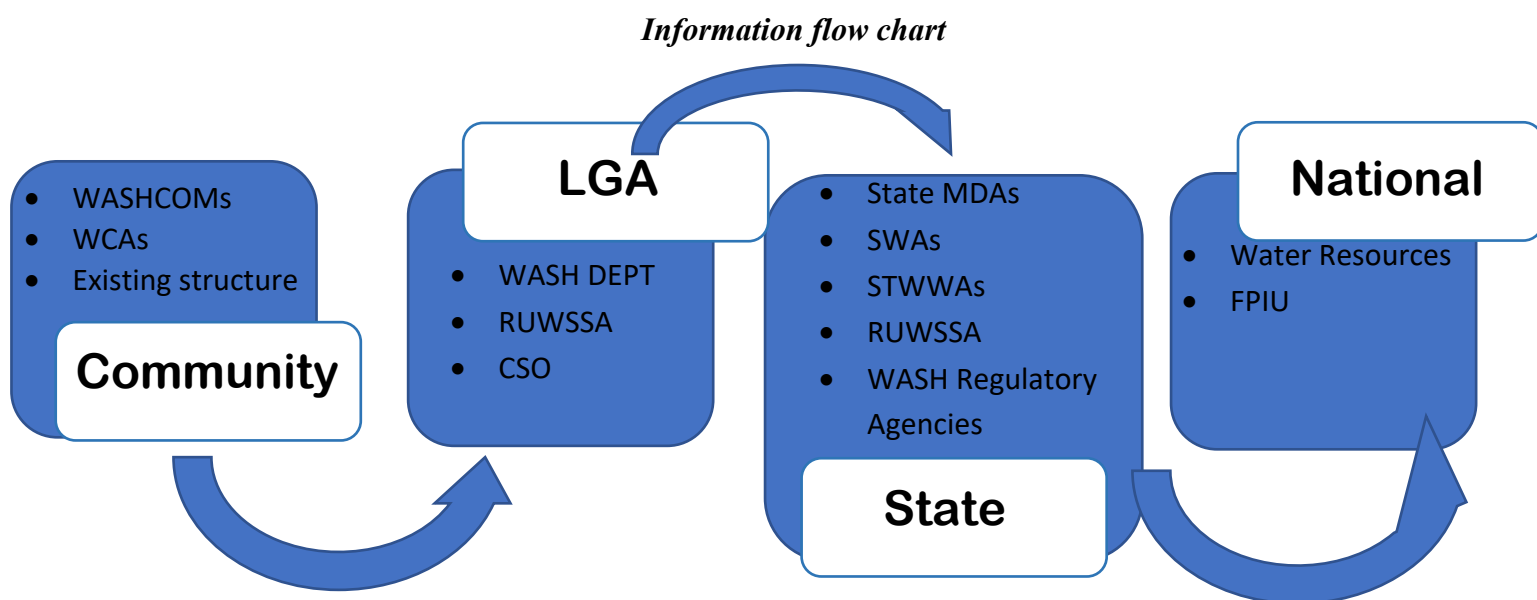
12. The FPIU in collaboration SPIU shall establish an MIS system which shall include but not limited to:

- i). Develop the design architecture for an MIS to ensure it facilitates and continues to support data collection and analysis reports for the WASH sector in Nigeria. The MIS should be interfaced with other federal information systems in the WASH sector to enable harmonization, uniformity and authentication of beneficiary and other assessment data.
- ii). Prepare Draft Terms of Reference (ToR) for recruitment of IT consultants for development of the MIS.
- iii). Ensure the MIS design harmonizes of data collection from (a) all partners/stakeholders actively engaged in implementation of WASH program in Nigeria; (b) all levels of administration, analysis; and (c) all development partners on physical progress, financial progress, access, service quality and sustainability of the services provided under the Program and those implemented by others to process an overall assessment and impact analysis of interventions in WASH sector.
- iv). The design of the MIS should support at least 200 concurrent users.
- v). Support FPIU/SPIU to carryout various surveys/assessments including impact assessment of initiatives launch for behavior communication change (BCC) and other initiatives undertaken in the Program period and also assess the impact of the World Bank supported Program in the States.
- vi). Track progress/ results (physical and financial) to determine whether the Program and the project activities are on course towards achieving the targets envisaged.
- vii). Track effectiveness (of processes) to ensure that results comply with Program objectives; Track issues relating to sustainability and use citizens feedback to intervene and make necessary course corrections as deemed appropriate.
- viii). Enhance the quality of the data in PMIS for increased transparency and accountability, and dissemination of information

13. To support the overall M&E activities and capacities, FPIU and SPIU, may in addition engage specialists and or recruit consultants for carrying out other studies as required from time to time by FPIU/FMWR.

7.3 Information Flow and Data Collection

14. The program information flow and data collection plans will be structured in a way that data is collected from the Communities (WASHCOMs, WCAs etc) to the LGA-WASH Departments and forwarded to the State Implementing Agencies. This will be verified and authenticated to ensure validity and integrity before transmitting to the FPIU in a report form for further verification and confirmation. This will also involve real-time process and participatory monitoring will be carried out intermittently whenever reports are received from States.



15. Data processed and analyzed from the M&E reports generated should be widely disseminated/uploaded in the public domain and also used for evaluations. Learning's drawn from M&E reports will be shared with FSC and the State level steering committees for policy revision/improvement and with all stakeholders through knowledge exchanges and management for suggestions /comments/recommendations to improve the WASH activities.

Community	LGA	State/CSO	National (FPIU)
Create a primary source of data mechanism	Verify all data collected from the community	Collate monthly reports from LGA	Use reports from SPIUs to carry out monitoring
Community Data Book	Record data into the M&E system to have LGA reports twice a month	IAs conduct monthly monitoring of implementation or as frequently as needed	Ensure data is received from SPIU M&E system
File Documents: trackers, result of water quality (WQ)	Share reports to the IAs twice monthly	MDAs conduct output-based monitoring jointly with IAs quarterly	Verify data received
Oversight & coordination by WASHCOMS (tracking functionality and operation and maintenance	Hold quarterly meetings for WASHCOMs (gaps, learning, improvements)	IAs submit monthly report to the SPIU (activity reports based on work plan)	Consolidate SPIU reports
Perform bookkeeping of tariffs received for O&M	Reporting (Activity reports- based on work plans & monthly reports)	SPIUs submit collated reports to FPIU latest 15 th of the following month	Prepare Annual reports
Submit reports to LGA WASH officers twice a month or as needed	Submit monthly reports to IAs		Forward report to IVA for verification

7.4 Independent Verification Agent (IVA)

16. The IVA's role is to provide independent verification of the data reported by the SPIU through the FPIU, using protocols agreed with the Bank.

17. The annual progress report will be shared with the IVA once a year for verification and inspection of the States' progress for the previous year. The FPIU will also liaise and assist the IVA in verification and in other ways as necessary. The results of the annual verification exercise towards achievement of DLIs under the Program, as submitted by the IVA and validated by the FPIU will serve as a basis of annual disbursement after the World Bank task team has provided necessary concurrence. In addition, the IVA will also verify quarterly reports on the progress of E&S risk management activities to assess compliance with relevant policies and requirements by the participating States

7.5 Program Reporting Mechanism

18. The FPIU for the Program will have the overall responsibility for submission of consolidated quarterly and annual progress report on the status of program implementation and results achieved. The FPIU will support the Program Director/ Coordinator in monthly review of the progress of all project categories on state wise basis, and draft necessary feedback to be communicated to the SPIUs for course correction and or actions to be taken to improve program implementation.

19. The reporting will be carried out in different stages:

- Formulation and design of templates and questionnaires for data collection towards measurement and tracking of progress of performance of Projects by SPIU and FPIU. This will ensure that both Federal and State PIUs have the same understanding of the templates;
- Mechanisms for routine monitoring and data collection at the LGAs and State levels with corresponding data aggregation, analysis and dissemination will be put in place;
- WASH M&E officers will conduct random monitoring of the implementation process as reported by the program officers, and prepare monthly reports;
- WASH M&E officers will report weekly and submit hard copies of report monthly to the Implementing Agencies based on the reports from program officers;
- SPIU M&E unit will collate reports from the Implementing Agencies, align reports with the SPIU specialists' reports, track it against baseline data and set targets, and give feedbacks to Implementing Agencies on progress made and observations; also collate and prepare quarterly reports for each State;
- State PIU M&E officers will submit State's report to the FPIU M&E unit latest the second week of the next month;
- FPIU will collate and harmonize Monthly/Quarterly reports from implementing States;□
FPIU M&E unit will collate reports from the States, align reports with the specialists' reports, track it against baseline data and set targets, and give feedbacks to States on progress made and observations; also collate and prepare quarterly reports for each State;
- FPIU will produce a quarterly program monitoring report and submit to the Bank.
- Creation of mechanisms for regular reporting and publication as well as sharing of information among various stakeholders and;
- FPIU will produce Annual Reports on progress of implementation and forward to IVA for verification and physical inspection as well as confirmation.

7.6 Summary of Reporting Requirements

SN	Report	Frequency	Submission Date
1.	Collating data from Communities	Twice Monthly	
2.	WASH M&E data submission to the Implementing Agencies (IAs)	Monthly	5th of each Month
3.	IAs submission of Monthly report to SPIU	Monthly	10th of the following Month
4.	Submission of SPIU Monthly report to FPIU	Monthly	15th of the following Month
5.	Submission of E&S report to IVA	Quarterly	No later than 20 days after the end of each quarter
6.	Annual SURWASH Program Report	Annual	March 15
7.	Consolidated Complaints Handling Report	Annual	March 15
8.	Consolidated Results Report (Achievement of DLIs)	Annual	March 15
9.	Annual Work Plan and Budget	Annual	November 30

7.7 Joint Annual Reviews

20. A joint review mission (JRM) will be conducted on a quarterly basis between FPIU and SPIUs, or more frequently if needed to assess progress, identify and propose measures to address any weaknesses, identify and propose modalities for scaling up successes. Thereafter, a bi-annual joint review will be held

between the Bank, FPIU and SPIUs. The joint annual review meeting will review progress against the target set for each of DLI, this will be followed by recommendations ensuring that corrective measures are taken on the program activities to achieve success on the PDO.

7.8 Semi- Annual Progress Report

21. This is a progress report of the program which consist of segments of activities from different components submitted to the World Bank by July 31 each year, on the progress achieve during the preceding six months. This report is based on the work plan and target for the year. FPIU will prepare a Semi-annual Program Report to be submitted no later than 45 days after the end of each calendar semester. The reporting format is detailed in Appendix-14. It should be noted that for the financial performance the requirements as included in the financing agreement will be followed (quarterly reports).

22. The Semi-annual Report will cover at least the following:

- a) Progress made against the PDO and the intermediate results indicators in the Results Framework in the PAD.
- b) Progress made on compliance with the Program Action Plan.
- c) Fiduciary, environmental and social compliance (Community Complaints Handling Reports), and remedial actions taken if no-compliance is identified. Grievance and complaints received and how these issues have been/are being solved.
- d) Progress made on the IPF capacity building components.
- e) Gender and disability.

23. The FPIU is responsible for:

- a) guiding the LGAs/Implementing Agencies in the preparation of the Community Complaints Handling Reports; and
- b) consolidating the Community Complaints Handling reports into a Consolidated Complaints Handling report for submission to the World Bank by the end of Bi-annual of each SURWASH Program period.
- c) At the LGA level, the E&S officers are responsible for preparing the Community Complaints Handling reports. The templates for the Community and Consolidated Complaints Handling Reports are included in ESSM Manual.

24. Consolidated Results Report: At the end of each SURWASH Program year, FPIU will submit a Consolidated Results Report (CRR) to the World Bank, presenting all of the disbursement-linked results for verification during that SURWASH Program year. The CRR format will be developed by the FPIU and the Bank.

7.9 Mid- term review

25. A Mid-Term Review (MTR) will be held in the 3rd year of the Program cycle. It will be an opportunity to review the Result framework and to take necessary corrective measures to the DLIs. This includes the options of reallocation of disbursement amounts between the DLIs or cancellation of DLIs. An impact evaluation will also be undertaken to determine the net contribution of particular components of the SURWASH Program and its interventions. The impact evaluation will be undertaken in close collaboration with the World Bank. The midterm report with the findings of the World Bank team will be shared with FMWR and participating States for taking necessary additional steps required in implementation of the Program.

7.10 Borrowers Completion's report (BCR)

26. This report will be prepared by the Borrower at the end of the Program cycle.

7.11 Implementation Completion report (ICR)

27. This report will be prepared by the Bank at the end of the program cycle. The ICR for the Program will be completed by June 30, 2028 and shared with FMWR, SMWR, implementing agencies and other partners/stakeholders in the WASH sector in Nigeria for their comments / suggestions and recommendations, etc. The final ICR prepared by the Bank will be submitted to the Borrower and disclosed in its website of the World Bank..

Chapter 8: Federal and State Specific Gender, Social and Environmental Safeguards

8.1 Environmental and Social Management

1. Environmental and social management under SURWASH will be conducted according to relevant Nigeria legislation and in a manner that is consistent with World Bank policy and in particular Program for Results Financing.
2. The objective is to identify, minimize, and mitigate adverse impacts on the natural and built environment and communities in order to ensure that projects contribute to sustainable development and are in compliance with legal standards for environmental protection, health and safety, social protection and property rights.
3. The procedures outlined below will guide environmental and social management for projects planned and implemented by the FPIU and in the seven participating states. The procedures are in conformity with the Nigerian National EIA Act No. 86 of 1992, which regulates environmental issues at the Federal level and relevant environmental and social legislation at the state and local levels. These procedures are also consistent with the World Bank's environmental and social management principles under Operational Policy 9.00 (Program-for-Results financing).
4. The PforR component of SURWASH will generate some E&S risks and benefits. The E&S risks of the Program have been assessed and deemed to be substantial. The proposed Program will involve the implementation of small to medium scale civil works to establish sound WASH infrastructure in the project areas as well as the design and management of sewage and fecal sludge which can pose environmental risks that if not managed via a sound due diligence system can pose significant risks. This project will also spread across seven states. Potential associated physical interventions will include activities such as the drilling of boreholes, construction and rehabilitation of water points and water schemes, construction and rehabilitation of water facilities in associated institutions (schools and health centers) and public spaces (markets, bus stations, etc.), protecting the quality and quantity of water sources for relevant water facilities, household-level sanitation activities, construction and rehabilitation of latrines in associated institutions (schools and health centers) and public spaces (markets, bus stations, etc.).

8.11 Environmental Risks:

5. The risk is rated Substantial due to the geographically dispersed nature of supported small to medium-scale civil works, such as the construction and rehabilitation of WASH infrastructure in urban and rural communities and small towns – including in schools, health facilities and public spaces – across seven participating states. Civil works and household-level sanitation and hygiene activities will likely generate adverse site-specific risks and impacts associated with the management and disposal of excavated material and other construction waste; increased levels of dust, noise and vibration from the movement of construction vehicles and machinery; as well as the occupational health and safety of workers and community health and safety risks, both during the construction and operational phases. Construction of infrastructure and fecal sludge management systems pose a risk of pollution to surface and groundwater sources. Significant impacts on the ground could result if these risks are not stringently screened, managed and monitored. Gaps in the borrower's systems indicate that the implementation and institutionalization of the recommendations of the ESSA will require considerable capacity building.

8.12 Social Risks:

6. The risk is rated Substantial. This is largely due to the Program being the first PforR in a WASH sector with complex sub-national institutional arrangements and often low client capacities to assess and evaluate E&S risks. Specific social risks include impacts from land acquisition for construction, impacts on cultural heritage and women's safety from poorly sited facilities, labor risks due to workforce brought into rural areas by contractors, impacts on community health, SEA, GBV, potential influx of persons due to improved WASH infrastructure and potential for conflict between communities if beneficiaries do not receive equal benefits from the Program. The potential impacts are site specific and reversible with mitigation measures already designed in the Program.

8.2 Overview of Environmental and Social System Assessment (ESSA)

7. To comply with this (PforR) Policy, an Environmental and Social Systems Assessment (ESSA) was conducted by the World Bank to review the existing systems for E&S management and assess how these systems perform in practice across all tiers of Government. The ESSA evaluated the acceptability of the Borrower's systems (laws, regulations, standards and procedures) against the core principles for managing identified E&S issues and impacts. The ESSA also includes a review of due diligence practices, performance track record, budget and institutional capacity of implementing agencies across all tiers of Government pertaining to E&S management.

8.2.1 Environment and Social Program Action Plan

8. In addressing the identified environmental and social risk of the Program, a Program Action Plan (PAP) was developed and integrated into the Program design. The PAP defines key actions, responsibilities, and timelines for implementing required actions to address E&S risks (See section VI of the ESSA). The PAP includes (i) Engagement of qualified ENB and SSI Officers and provide capacity building/system strengthen program to strengthen their skills (ii) Ensuring that a robust E&S screening mechanism is in place to guide environmental and social management of proposed interventions, guided by a comprehensive manual (iii) Hire a credible verification agent (CVA) to conduct quarterly review of progress on environmental and social risks, especially regarding the compliance of the Program activities with the PAP and the E&S due diligence (based on the screening tool and requirements set out in the POM) (iv) Establish and include within the Program Operational Manual (POM), a comprehensive E&S manual for E&S due diligence as well as social guidelines for participating states to explore core social inclusion activities such as gender, SEP, SEA/H, resettlement issues and protection of vulnerable groups (v) Establishment of a strong GRM System to ensure that the stakeholders are well sensitized ahead of any project implementation and (vi) Establishment of gender-based violence (GBV) response Committee at the state level to proactively create a safe place for all gender related issues.

Table 10- Actions to Establish and Operationalize E&S System

Objective	DLIs/ PAPs	Responsibility	Measures/ Operationalization
Strengthening environmental and social management systems	The achievement of the DLIs under improved water supply, namely DLI3 (People provided with basic drinking water service under the Program), DLI 4 (People with access to a sustainably functioning	FPIU/SPIU	The Program will not finance subprojects that pose significant environmental risk, and any physical or economic displacement is expected to be minor. There is a good opportunity to improve systemic implementation of environmental and social practices related to the functioning

Objective	DLIs/ PAPs	Responsibility	Measures/ Operationalization
	water service), DLI 5 (Household with improved sanitation facilities constructed or rehabilitated under the program) and DLI 7 (Schools and healthcare facilities with improved water supply, sanitation and handwashing facilities constructed or rehabilitated) will involve rehabilitation and construction activities. PAP/IPF		<p>and operations of water and sanitation service provision. The in- county EIA regulation and procedure has been assessed to ascertain its conformity with the PforR principles, however, there is need to greater attention on implementation procedures, resources, and improved institutional mechanisms at all levels. The ESSM tool therefore describes procedures on how to implement these measures (see ESSM tool).</p> <p>The current process for grievance redress and complaint handling, inclusive and participatory community consultations, social accountability, transparency and information sharing and gender equality (including vulnerable groups) also needs significant improvement. The POM presents procedures on how to implement these measures (see section 5.18) and ESSM tool.</p> <p>The Program will strengthen environmental management functions of core implementing agencies to require further coordination among various ministries, agencies, and research institution (including as relevant at the federal and state/local levels) on environmental and social aspects to further support field implementation. Improvements in this regard will be assessed through more regularized compliance monitoring, enforcement, and reporting. These environmental and social measures will be part of overall Program reporting and a holistic environment management system.</p>
Addressing capacity gaps	The achievement of DLI 1 (Design of National WASH Fund to enable its establishment) and DLI		The capacity building plan (including engagement of TAs for ENB and Social Development Specialists, provision for

Objective	DLIs/ PAPs	Responsibility	Measures/ Operationalization
	2 (Design and implementation of a State PIR Plan and achievement of required reforms) could be limited by the possibility of lack of capacity in the SPIU to manage environmental and social risks. This situation may pose a danger to the safety of workers, the public and environment unless a stringent due diligence and management process is adopted. PAP/IPF		strengthening safeguards screening and monitoring arrangements) will be carried out at year 1 of Program implementation, as part of the initial activities ‘(DLI 2). Overall, there will be mainstreaming of environmental and social capacity strengthening under the IPF Technical Support Component.
Improved systems for information disclosure and stakeholder consultation	PAP/IPF		Stakeholders Engagement Plan has been prepared during appraisal stage which has outlined mapping and analytical strategy in inclusive consultations and engagement. The procedure for GRM has been developed in the POM (see 5.18) and ESSM tool to adopt measures to ensure and grievance redress with the vulnerable and unreached/disadvantaged people to safeguard them from exclusion from the Programs benefits. The Program will adopt measures to ensure that benefits and compensation accorded to disadvantaged persons are appropriate. The Program will also adopt all the procedures enlisted in the ESSM tool in RAP implementation for the program affected persons.
Land acquisition/Allocation for the Program	DLI3 (People provided with basic drinking water service under the Program), DLI 4 (People with access to a sustainably functioning water service), DLI 5 (Household with		ESSM tool contains procedures for voluntary land donations and formats of agreements (between the Program and land donors). The manual is prepared in parallel with the POM and will be in

Objective	DLIs/ PAPs	Responsibility	Measures/ Operationalization
	improved sanitation facilities constructed or rehabilitated under the program) and DLI 7 (Schools and healthcare facilities with improved water supply, sanitation and handwashing facilities constructed or rehabilitated) PAP		operation before the program effectiveness.
Gender inclusion/ Gender Based Violence	DLI3 (People provided with basic drinking water service under the Program), DLI 4 (People with access to a sustainably functioning water service), DLI 5 (Household with improved sanitation facilities constructed or rehabilitated under the program) and DLI 7 (Schools and healthcare facilities with improved water supply, sanitation and handwashing facilities constructed or rehabilitated) PAP		GRC and GBV Response Action have been established at the FPIU and the SPIUs. To promote the participation of women in governance and CBWSOs/any best modal, the Program will adopt the dedicated gender action plan to be implemented at LGA, state and any best level to build women 's capacity. These initiatives will include development and adoption of a rural water gender mainstreaming strategy, extension of current quota system to include leadership positions, exploring of ways of promoting female water technicians and engineers, training of both men

9. Based on national and state laws and regulations as well as good international practice, this Operational Manual sets out guidelines the federal agencies, participating states and other stakeholders to address all the anticipated environmental and social issues related to the Program.

10. All the participating states have environmental law and agencies. While applying the EIA Act. No.86 1992, all states have domesticated EPA laws establishing the state environmental protection agencies and their mandates. Most of the States indicated that they have environmental laws but apply the National EIA Act. No. 86, 1992 as the overarching instrument for Environmental Assessment and due diligence.

8.2.2 Program Specific Sub Project Exclusion List

11. The Program will exclude activities that do not meet the World Bank's Policy on eligibility for PforR financing. Excluded activities include the construction or rehabilitation of wastewater treatment plants, the desilting of surface waters, and large-scale water (surface and groundwater) resource infrastructure, including large dams or activities involving the allocation or conveyance of water, such as inter-basin water transfers or activities resulting in significant changes to water quality or availability.

12. Furthermore, other proposed activities with an uncertain level of risk could be subjected to additional screening mechanism for acceptability. Large scale land acquisition for any Program activity is also deemed high risk which cannot be funded under the PforR. Any Program activity that entails large scale resettlement or livelihood displacement of more than 100 Project Affected Persons (PAPs) will not be funded by the PforR. For any resettlement below 100 PAPs, the implementing agencies will prepare Resettlement Action Plans (RAPs). The exclusion list is presented in Annex-7 of the ESSA.

8.2.3 ESSA Findings

13. The ESSA instrument disclosed identifies strengths, gaps and opportunities in Nigeria environmental and social management system with respect to addressing the environmental and social risks associated with the Program. The analysis identified critical areas for action to ensure that the Program interventions are aligned with the Core Principle 1, 2, 3, 4 and 5 of OP/BP 9.00 applicable to the Program: namely defining system for environmental and social management, technical guidance and institutional capacity, addressing capacity constraints and Improved systems for Information Disclosure and Stakeholder Consultation. The gaps identified through the ESSA and subsequent actions to fill those gaps are expected to directly contribute to the Program's anticipated results for enhancing improved access to water, improved access to safely managed sanitation and strengthened institutional capacities for water and sanitation delivery. The ESSA identifies the key measures to be taken for improved environmental and social due diligence in the Program. These measures are linked closely with the Program Action Plan and Disbursement-linked Indicators (DLIs) for the PforR operation, DLI3 (People provided with basic drinking water service under the Program), DLI 4 (People with access to a sustainably functioning water service), DLI 5 (Household with improved sanitation facilities constructed or rehabilitated under the program) and DLI 7 (Schools and healthcare facilities with improved water supply, sanitation and handwashing facilities constructed or rehabilitated) which will involve rehabilitation and construction activities.

14. The IVA will assess the establishment and the operationalization of the screening mechanism to determine how functional the screening mechanism for infrastructure activities are being used and determine if used as intended. The Agency will also provide a quarterly report on the progress of E&S risk management activities to assess compliance with relevant policies and requirements.

8.3 Addressing Anticipated Environmental and Social Risks

15. The NG-SURWASH ESSA output identifies strengths, gaps, and opportunities in Nigeria environmental and social management system with respect to effectively addressing the environmental and social risks associated with the Program. The ESSA converted these gaps and opportunities into a viable strategy to strengthen environmental and social management capacity and performance at the national, state and local levels. Measures to address these gaps have been enumerated in Table 5.1 System Assessment of the program ESSA instrument.

8.3.1 E&S impacts under the TA component

16. The World Bank will provide TA and capacity-building activities that address weaknesses, identified capacity gaps and institutional deficiencies within States and the FMWR. The E&S impacts are negligible and are addressed separately through the E&S Review Summary (ESRS) prepared in line with the World Bank's E&S Framework requirements. The Appraisal ESRS was disclosed on March 22, 2021, by the World Bank. The Stakeholder Engagement Plan (SEP) and Labor Management Procedures (LMP) were publicly disclosed by the FMWR on March 20, 2021 and the World Bank on March 22, 2021. The Environmental and Social Commitment Plan (ESCP) was subsequently publicly disclosed by the FMWR and the World Bank on April 29, 2021.

17. The ESCP has highlighted five (5) Environmental and Social Standard that would be applicable in the program implementation (Please refer to *Summary of the Measures and Actions to Mitigate the Project's Potential Environmental and Social Risks and Impacts table in the ESCP report*). The activities of these standards would be operationalized based on systematic procedures of ESF project efficiency. The table below shows the action plan for the implementation of the TA instruments.

Table 11- Action Plan for Implementation of TA instruments

Instruments	ESS	Responsibility	Status/Duration	Operationalization
Environmental and Social Commitment Plan	ESS 1- Assessment and Management of Environmental and Social Risks and Impacts	WB/FPIU	Completed	Embed the critical clauses of the ESCP, including the relevant E&S documents and Code of Conduct / SEA /SH action plans and the Labour Management Procedures / OHS requirements into the procurement documents for consultants and contractors including the IVA. Thereafter ensure that the Contractors and consultants comply with the ESHS specifications of their respective contracts.
Contractors - Standard Operation Performance (SOP).		FPIU/SPIU/ Contractors	Before Work Activities	
Code of Conduct / SEA /SH Aaction Plan.				
Labour Management Procedures	ESS 2: Labor and Working Conditions	WB/FPIU	Completed	Adopt, and implement the Labour Management Procedures (LMP) that have been developed for the Project.
Grievance Redress Mechanism for Project Workers		FPIU/SPIU	Ongoing	The mechanism will maintain and operate a grievance redress for project workers, as described in the LMP and consistent with ESS2
Occupational Health and Safety (OHS) Measures		FPIU/SPIU	Before Work Activity	Develop and implement occupational health and safety measures (OHS), including emergency preparedness and response measures, Project workers training to heighten awareness of possible risks (PPE, first aid, firefighting equipment, etc.), injuries and to mitigate impacts on local communities
Waste Management Plan	ESS 3: Resource Efficiency and Pollution Prevention and Management	FPIU/SPIU	Before Work Activity	Prepare, adopt, and implement a Waste Management Plan, acceptable to the Bank, to manage the waste that may

Instruments	ESS	Responsibility	Status/Duration	Operationalization
				be generated from office management following the protocol of reduce, reuse and recycle. In addition, to encourage and promote energy efficiency, pollution prevention and management, the Recipient shall use energy saving and efficient bulbs including biodegradable materials where applicable.
Security Management Plan	ESS 4: Community Health and Safety	FPIU/SPIU	Interim draft Report; see Appendix -14	Conduct security risk assessment that will inform the preparation of Security Management Plan, wherever relevant.

8.4 Environmental and Social Management Process

18. The environmental and social management will be implemented in compliance with Federal and State laws of Nigeria and also consistent with the World Bank's environmental and social management principles under Operational Policy 9.00 (Program-for-Results financing). Each project to be implemented by the SPIU will be required to follow the process for environmental and social management outlined below.

19. The following section describes the 8 steps of the environmental and social management process leading to the review and approval of the SURWASH activities to be implemented in the seven participating states.

20. Furthermore, during the project implementation several environmental and social safeguard documents need to be prepared, however, must be subjected to the outcome of the screening exercise as outlined in the ESSM and Assessment tool. Envisaged instruments include:

- ESIA;
- ESMPs;
- Abbreviated Resettlement Action Plans (ARAP);
- Resettlement Action Plan (RAP);
- Grievance Redress Mechanism (GRM) and
- Gender-Based Violence Action Plan.

8.4.1 Steps to Operationalize Environmental and Social Procedures under the Program

21. The following steps will be followed to ensure environmental and social management of proposed interventions is mainstreamed throughout program implementation:

- **Step 1 Use the E&S screening mechanism manual and assessment tool for the preparation of all activities under the Program:**

- ✧ subprojects activities will be screened using the screening mechanism manual to determine sub-project eligibility to capture the exclusion of certain high-risk activities under the Program. Investments of particularly high E&S risks will be excluded from financing under the Program. Furthermore, other proposed activities with an uncertain level of risk could be subjected to additional E&S screening exercise for acceptability and clearance.

- ✧ **Step 2:**

- ✧ **Preparation of preliminary engineering designs and approval by the World Bank:**

- ✧ The SPIU to conduct site visits to sensitize the stakeholders on the proposed project scope and design. This activity will be consonant with the procedure described in the **NG-SURWASH ESSM instrument**

- ✧ **Step 3:**

- ✧ The SPIU to prepare a draft Terms of References (ToRs) for the Environmental and Social Impact Assessment (ESIA) /Environmental and Social Management Plan (ESMP) and/or Resettlement Action Plan (RAP)/ Abbreviated Resettlement Action Plan (ARAP) using the local information and site-specific issues derived from the screening for each site and in line with the preliminary design. The ToR will be sent to the FPIU for review and final clearance by the World Bank.

- ✧ **Step 4:**

- ✧ The SPIU will engage qualified consultants to prepare the safeguard instruments (ESIA/ESMP/ARAP/RAP) based on the cleared ToR.

- ✧ **Step 5:**

- ✧ The SPIU to send the report (ESIA/ESMP/ARAP/RAP) to the FPIU for review and final clearance by the World Bank.

- ✧ **Step 6:**

- ✧ Afterward the cleared reports (ESIA/ESMP/ARAP/RAP) will be disclosed at the National and state level in line with disclosure guidelines from the Federal Ministry of Environment and internal website of FMWR. The SPIU will send the newspaper advert on the disclosure of the cleared instruments (ESIA/ESMP/ARAP/RAP) to the Bank to upload on the WB InfoShop. In-country Public Disclosure of safeguard instruments is 21 working days.

- ✧ **Step 7:**

- ✧ The mitigation measures will be used to update the designs. The safeguard instruments will be implemented across all project phases. The mitigation measures and costs will be embedded in the contractors bidding document/BOQ.

- ✧ **Step 8:**

- ✧ The RAP will be implemented, and all project affected persons will be compensated prior to mobilization of contractors to site.

8.5 Integrating Mitigation Measures in Project Design and Tender Documents

22. Integration of mitigation measures will be achieved through subprojects environmental and social management procedures, from the screening through monitoring and evaluation of the specific ESMP (based on the nature of the subproject and the risk level), including specific criteria (site selection, exclusion of activity, additional studies, etc.), in accordance to national EA administrative procedure (including the review and clearance by the Bank).

8.5.1 Project Design

23. The mitigation measures should be integrated in the design of the project itself. Such a step will enhance the mitigation measures in terms of specific mitigation design, cost estimation of the E&S mitigation measure, and specific implementation criteria. The mitigation measure integration in the design phase will also help in strengthening the benefits and sustainability of the sub projects.

8.5.2 Project Contract

24. The project contractor should be bound by the parameters identified in the environmental and social assessment (ESIAs/ESMPs) pertaining to specific mitigation measures in the contract. The final acceptance of the completed works should not occur until the environmental and social clauses have been satisfactorily implemented.

8.5.3 Bill of Quantities

25. The tender instruction to bidders should explicitly mention the site-specific mitigation measures to be performed, the materials to be used, Labor camp arrangements, and waste disposal areas, as well other site-specific environmental requirements. Such a definition would clearly exhibit the cost requirement to undertake mitigation measures, which otherwise might be lost as the bidders in an attempt to be more competitive may not include the price realistic enough to fund mitigation measures and other protection measures.

8.5.4 Supervision and Monitoring

26. The purpose of supervision is to make sure that specific mitigation parameters identified in the environmental and social assessment and as bound by the contract is satisfactorily implemented. Likewise, monitoring is necessary such that the mitigation measures are actually put into practice (see Appendix-14) ESSM) for environmental and social impact mitigation and monitoring checklist.

8.5.5 Steps for Environmental and Social Instrument

27. The screening determines whether the proposed sub project requires a further assessment or not (refer to NG-SURWASH ESSM). If it is determined that the project requires an E&S Instrument(s), then the scoping is carried out to determine the coverage or scope of the assessment. The necessary steps in conducting and preparing E&S instruments have discussed explicitly in the ESSM and Assessment Tool report of this program.

8.5.6 Environmental and Social Management Plan (ESMP) and Monitoring

28. Environmental and Social monitoring involves keeping track of, on a regular or ongoing basis with a view to collecting information. It provides feedback about the actual environmental and social impacts. Monitoring results help judge the success of mitigation measures in protecting the environment and people. They are also used to ensure compliance with environmental and social policies, and to facilitate any needed project design or operational changes. By tracking a project's actual impacts, monitoring reduces the environmental and social risks and impacts associated with that project and allows for project modifications to be made where required.

29. Monitoring will require sampling and analysis of environmental and social components like soils, water, community health, and air emissions. Monitoring will also involve community perception surveys, HIV/AIDS awareness, SEA/SH risk associated with labor influx, worker's health, availability of facilities/skills, etc. so as to identify issues of discontent and address them before they escalate. A template for Environmental and Social Monitoring for NG-SURWASH subprojects is presented in the ESSM and Assessment Tool report.

8.5.7 Contractor's Environmental and Social Management Plan (C-ESMP)

30. After signing the contract, contractor will prepare an Environmental and Social Management Plan (C-ESMP) for the sub-project and before mobilization of equipment, integrating the relevant mitigation measures in the works breakdown structure (WBS) or execution plan and will submit to the SPIU for approval. The SPIU will not authorize the works to commence before the approval of contractor's ESMP (C-ESMP) and integrated into the overall planning of the works. The C-ESMP should ensure that:

1. The E&S instruments (ESIA/ESMP), which are prepared and disclosed in-county and the World Bank external websites, are adequately reflected in the C-ESMP;
2. The project is implemented in accordance with the C-ESMP, safeguard instruments (ESIA/ESMP) and other relevant contractual provisions;
3. The C-ESMP includes ESHS provisions and training to the workers and should also include issues, waste management, emergency preparedness, traffic management, borrow pit reclamation plan, Labor camp management, equipment staging area management, code of conduct for workers, alternative routes etc ESHS issues in its regular reporting.
4. There is adequate costing of the planned mitigation actions based on the Bill of Quantities.

8.5.8 Staffing and Implementation Arrangements

31. A robust implementation arrangement at the federal/state levels are essential in successful implementation of the Program, including environmental and social performance. Considering the extensive number of the Program's activities, and the potential environmental and social risks, it is strongly recommended that NG-SURWASH implementation team has one full-time environmental officer and one full-time social officer in their program support team across the SPIUs. See sample TORs in the Appendix-14 for an environmental and social officer respectively.

8.5.9 Monitoring and Evaluation of Environmental and Social Safeguards

32. Monitoring for environmental and social safeguard compliance will be managed through the SPIU and FPIU with the support from the WB. In addition to Bank requirements, the SPIU/FPIU will be responsible for ensuring the proper application of relevant national and state social and environmental requirements. Where necessary, the project design will also mainstream the use of technology for remote supervision and project monitoring.

33. The PIUs arrangement should ensure that environmental specialist, a social specialist, a gender specialist as well as an engineer work closely during project supervision especially as the Program involves inspection of civil works on the field. These engagements shall be throughout the duration of the Program.

34. The implementation of agreed mitigation measures as proffered in the Environmental and Social Management Plans (ESMP) shall rest with the community implementing structure and shall be supervised by the SPIU with the overarching monitoring and support from the FPIU. The ESMPs shall be included in bidding and contracting documents and shall be presented to the FPIU for approval. These plans shall be reviewed, along with other contract documentation by the SPIUs and FPIU.

8.6 Grievance Redress Mechanism (GRM)

35. The GRM will be implemented throughout the lifecycle of SURWASH program. The LMP outlined the processes involved in the GRM handling for the program. The participating states will leverage on the existing SURWASH GRM to develop state or community specific grievance redress system. States without an agency responsible for grievance redress and peaceful resolution of disputes should institute a legal framework and create an agency to facilitate grievance redress.

8.6.1 Purposes of GRM

36. The purposes of a well-established and well-functioning GRM are to;
- Ensure that grievances, complaints and concerns are addressed and resolved in a fair, transparent and easily accessible manner in order to achieve the goals of restoring positive relationships with project workers (Direct and contracted workers)
 - Be responsive to the needs of project workers and to address and resolve their grievances;
 - Serve as a conduit for soliciting inquiries, inviting suggestions, and increasing project workers' participation;
 - Collect information that can be used to improve operational performance;
 - Promote transparency and accountability
 - Deter fraud and corruption and mitigate project risks
 - Facilitate timely feedback from project workers about SURWASH in order to support the project's commitment to continuous improvement

8.6.2 Process Steps

Step 1: Publicizing Grievance Redress Mechanism Manual: GRM manual should be publicized and manual made available to all program workers.

Step 2: Receiving and Keeping Track of the Grievances: Once program workers are aware of the mechanism and use it to address grievances, there is need for processing the grievances. The Processing activities includes: (1) collecting grievances; (2) recording grievances as they come in; 3) registering them in a central place; and 4) tracking them throughout the processing cycle to reflect their status and importance.

Step 3: Reviewing and Investigating Grievances: All grievances will need to undergo some degree of review and investigation, depending on the type of grievance and clarity of circumstances.

Step 4: Developing Resolution Options and Preparing a Response: Once the grievance is well understood, resolution options can be developed taking into consideration program workers preferences, program policy, past experience, current issues, and potential outcomes.

Step 5: Monitoring, Reporting and Evaluating a Grievance Mechanism: Monitoring and reporting can be tools for measuring the effectiveness of the grievance mechanism and the efficient use of resources, and for determining broad trends and recurring problems so they can be resolved proactively before they become points of contention. Monitoring and reporting also create a base level of information that can be used to report back to the FPIU and SPIUs management.

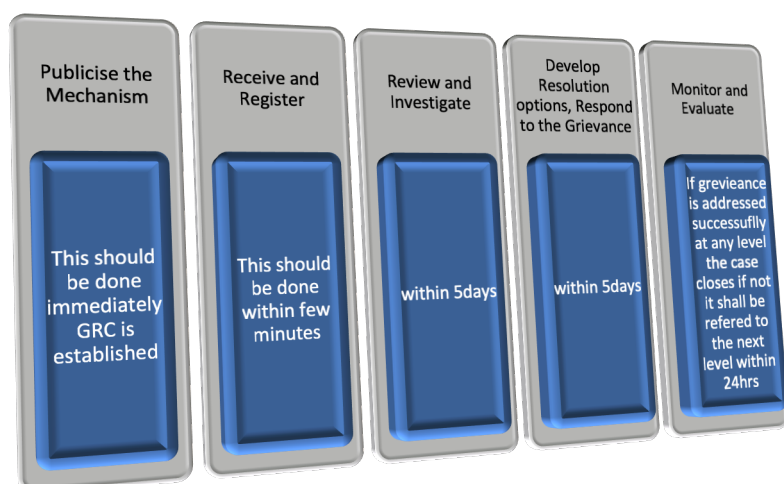


Figure: GRM Process steps

8.6.3 Grievance Handling Procedure in SURWASH Program

37. The received grievances will be registered into standard database, analyzed and categorized by the ESM specialist for SURWASH. Below are the main components of SURWASH Grievance Handling Procedure.

8.6.4 Communication Strategy

38. The GRM procedures is to be followed by all the collaborating agencies and Ministries projects which will be coordinated by the FPIU and handled by the Grievance Redress Committee. A communication campaign will ensure that beneficiaries, and communities, staff and other stakeholders know where and how to submit grievances.

8.6.5 GRM Institutional Arrangement

39. In order to implement the GRM and functionality of GRC, the ESM specialist (GRM focal point at FPIU and SPIUs) is responsible to oversee and supervise the grievances reporting and GRM database.

8.6.6 GRM Implementation

40. The GRM manual shall be used by the FPIU and SPIUs to manage all grievances on the program at the federal level. In order to have proper implementation of GRM, first of all project workers shall be aware of the provisions of the manual.

8.6.7 Grievance Redress Committees (GRCs)

41. Under SURWASH, a Grievance Redress Committees will be established at the subproject level, State level and Federal/FPIU level to redress the grievances of the Affected Persons (APs)/ Households (HHs) or process stakeholders' comments. The GRCs at different levels don't have any legal mandate or authority but act as a facilitator on a voluntary basis trying to resolve issues between the complainant and the SURWASH program. Any member of the subproject GRC elected by the members of GRC at subproject level will be focal point of GRM at subproject level. The subprojects level GRC reports to the SPIU at the

state levels. At this level the SPIU mediates and monitors their activities. While ESM specialist will be GRM focal point at Federal/FPIU level.

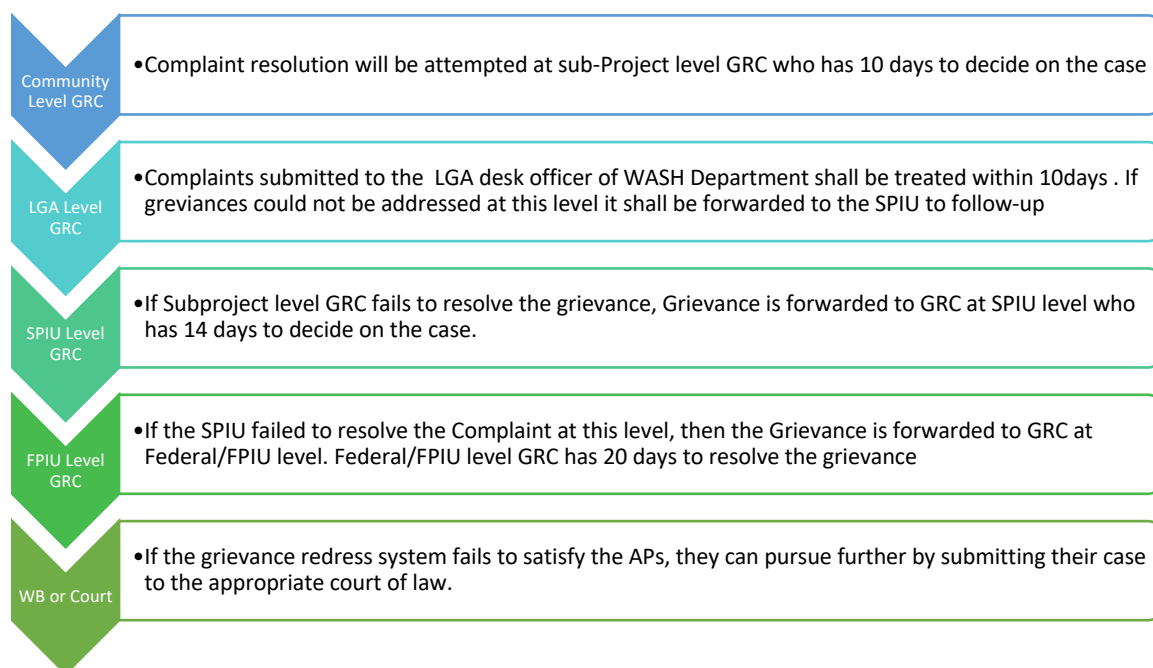
42. The workers and the project grievance mechanism will not impede access to other judicial or administrative remedies that might be available under the law or through existing arbitration procedures, or substitute for grievance mechanisms provided through collective agreements.

8.6.8 Meeting Schedule of GRCs

43. Subproject level GRC will meet every 10 days and minutes of the meeting will be taken by any one of the GRC members. At the state level the GRC will meet once in two weeks; while meeting for Federal/FPIU level GRC will be held once in a month but if there are more cases this GRC can meet more than once in month. Minute of this meeting will be prepared by ESM unit which will be circulated to all the GRC members. The progress on Minutes of Meeting will be discussed in next meeting with special emphasis will be given to pending concerns/ issues.

8.6.9 Sequence for Addressing Complaints and Grievance

44. The complaints & grievances would be addressed through the following sequence:



8.7 Gender and Vulnerable Group Involvement in NG SURWASH

45. The approach to attain sustainable WASH should specifically target socially excluded groups (SEG), such as women, the aged, children, sexually abused persons and people living with disability (PLWD) who disproportionately experience poor health outcomes and risks related to WASH.

46. Socially Excluded Groups (SEG) are continuously underrepresented at all levels, including in household level WASH decision-making, leaving most WASH decision making structures and processes to

be dominated by able-bodied men. This has resulted in WASH service delivery being insensitive to the needs of women and other SEGs at both the community and societal levels.

47. Additionally, socioeconomic factors such as disproportionate access to education, and low literacy levels, greatly inhibit the economic status of women and girls and limit their participation in WASH decision-making. Socially and culturally induced gender roles disproportionately assign most WASH management activities, such as fetching, storing, and treating water to women and girls.

8.7.1 Risks associated with WASH services on SEG and PLWD

- Female children who are generally more involved in household activities than male children are at a higher risk of experiencing WASH related illness, such as diarrhea; however, illness is also associated with other risks factors, including the hygiene of female caretakers, household practices, and perceptions of WASH related illness.
- The reality of fetching water from long distances exposes girls and women to crime, gender-based harassment, sexual assault, and chronic stress.
- Poverty and low awareness of gender and social inclusion topics increases the vulnerability of marginalized groups and often inhibits their social mobility at the individual level.
- Inadequate infrastructure supporting sanitation and hygiene frequently pushes many women to unhealthy coping strategies Eg, to avoid urination; many women often limit their food and water intake. These negative coping strategies are associated with adverse health outcomes and psychosocial stress.
- For schoolgirls, the lack of adequate WASH resources and menstrual hygiene management (MHM) facilities in schools creates additional burdens. Girls are reported, experiencing substantial fear and embarrassment during menstruation because of the stigma associated with menstruation.
- Unsafe toilets, insufficient access to water, and limited access to MHM materials are commonly associated with increased school absenteeism among girls.
- Studies have shown that poverty, inadequate MHM resources (pain management, pads, water and sanitation facilities) and limited psychosocial (self-confidence, attitude) support are key drivers for poor school attendance.

8.7.2 Addressing risks associated with WASH services for SEG and PLWD

48. SURWASH program will address gender and vulnerable group gaps through the following:
- Improvement of access to WASH service across rural, small towns and urban settlements
 - Involvement of women and vulnerable groups in the decision making process of WASH interventions through WASHCOMs, WCAs and private sector even under adverse socio-cultural conditions.
 - Introduction of social water tariffs for vulnerable persons
 - Improving menstrual hygiene management in schools through adequate access to clean water, sanitation and hygiene services

8.8 Gender Based Violence Assessment and Risk Mitigation

49. Gender-based violence (GBV) is an umbrella term for any harmful act that is perpetrated against a person's will and that is based on socially ascribed (i.e. gender) differences between males and females. It includes acts that inflict physical, sexual or mental harm or suffering, threats of such acts, coercion, and other deprivations of liberty. These acts can occur in public or in private (IASC 2015). Women and girls are disproportionately affected by GBV across the globe. GBV can be categorized into the following:

- Sexual violence such as rape, assault, molestation, and inappropriate touching.

- Physical violence; such as hitting, slapping, beating.
- Emotional violence; such as systematic humiliation, controlling behavior, degrading treatment, insults, and threats
- Economic violence such as abuse and the denial of resources, services, and opportunities
- s (such as restricting access to financial, health, educational, or other resources with the purpose of controlling or subjugating a person).
- Harmful traditional practices such as forced marriages, female genital mutilation.

8.8.1 Potential GBV risks in SURWASH program

50. Gender Based Violence if not promptly and adequately attended to can lead to varying degrees of harm including but not limited to the following:

- Discrimination to access and use WASH facilities and services
- Physical injury or even death as a result of beating, hitting, slapping, fighting
- Psychological trauma resulting from any form of emotional violence. This can lead to lifetime mental impairment
- Discrimination among peers resulting from sexual abuse which can diminish a person's self-confidence warranting to frequent isolation from the public
- Increase in sexually transmitted diseases in the society resulting from sexual abuse
- Increase in rate of divorce as a result of marriage without consent

Table 12- Contributing Factors to GBV

Society-Level Contributing Factors	<ul style="list-style-type: none"> • Porous/unmonitored borders; lack of awareness of risks of being trafficked • Lack of adherence to rules of combat • Hyper-masculinity; promotion of and rewards for violent male norms/behavior • Combat strategies (e.g. torture or rape as a weapon of war) • Absence of security and/or early warning mechanisms within WASH facilities • Impunity, including lack of legal framework and/or criminalization of forms of GBV, or lack of awareness that different forms of GBV are criminal • Lack of inclusion of sex crimes committed into large scale survivors' reparations and support programs (including for children born of rape) • Economic, social and gender inequalities • Lack of meaningful and active participation of women in leadership, SUWASH program, and security sector reform • Lack of prioritization on prosecuting sex crimes; insufficient emphasis on increasing access to recovery services; and lack of foresight on the long-term ramifications for children born as a result of rape, specifically related to stigma and their resulting social exclusion • Failure to address factors that contribute to violence such as long-term internment or loss of skills, livelihoods, independence, and/or male roles
Community-Level Contributing Factors	<ul style="list-style-type: none"> • Poor WASH facility design and infrastructure (including for persons with disabilities, older persons and other at-risk groups) • Lack of access to education for females, especially secondary education for adolescent girls • Lack of safe shelters for women, girls and other at-risk groups • Lack of training, vetting and supervision for SURWASH program staff • Lack of economic alternatives for affected populations, especially for women, girls and other at-risk groups

	<ul style="list-style-type: none"> • Breakdown in community protective mechanisms and lack of community protections/sanctions relating to GBV • Lack of reporting mechanisms for survivors and those at risk of GBV, as well as for sexual exploitation and abuse committed by SURWASH personnel • Lack of accessible and trusted multi-sectoral services for survivors (health, security, legal/justice, mental health and psychosocial support) • Absence/under-representation of female staff in key service provider positions (healthcare, detention facilities, police, justice, etc.) • Inadequate housing, land and property rights for women, girls, children born of rape and other at-risk groups • Presence of demobilized soldiers with norms of violence • Hostile host communities • ‘Blaming the victim’ or other harmful attitudes against survivors of GBV • Lack of confidentiality for GBV survivors • Community-wide acceptance of violence • Lack of child protection mechanisms • Lack of psychosocial support as part of disarmament, demobilization and reintegration (DDR) programming
Individual/Family Level Contributing Factors	<ul style="list-style-type: none"> • Lack of basic survival needs/supplies for individuals and families or lack of safe access to this survival needs/supplies (e.g food, water, shelter, cooking fuel, hygiene supplies, etc.) • Gender-inequitable distribution of family resources • Lack of resources for parents to provide for children and older persons (economic resources, ability to protect, etc.), particularly for woman and child heads of households • Lack of knowledge/awareness of acceptable standards of conduct by SURWASH staff • Harmful alcohol/drug use • Age, gender, education, disability • Family history of violence • Witnessing GBV

8.8.2 GBV risk mitigation

51. GBV risks can be mitigated in SURWASH program through:

- Institutionalization of the requirement to analyze and respond to vulnerabilities to violence in WASH-related policies, strategies, plans, budgets and systems. This refers to ensuring, for example, that WASH sector institutions and organizations have clear codes of conduct.
- Building the capacity of programme staff to understand the problem of violence in relation to WASH and their respective responsibilities. This includes, for example, training WASH professionals to know about violence in relation to WASH programming.
- Making links with protection, gender and GBV specialists to improve programming. This refers to, for example, strengthening linkages between WASH and child protection practitioners within a given context.
- Considering possible vulnerabilities to violence linked to WASH. This includes undertaking analysis and safety audits to better understand the risks. It should result from improved sector awareness and training within a given programme effort.
- Incorporating boys, girls, men and women into the process of identifying risks and solutions.

- Ensuring that WASH facilities are designed, constructed and managed considering safety. This includes: constructing facilities that are located in safe areas for access by girls and women in particular, proper lightening of facilities etc.
- Paying particular attention to the consideration of marginalized groups. This involves considering additional vulnerabilities that may be faced by, for example, people who are LBGTI (Lesbian, Bisexual, Gay, Transsexual and Intersex) children, the elderly or people with disabilities when using public toilets.

8.8.3 GVG Profiling

52. One of the key elements for social protection in NG-SURWASH program will be to encourage social inclusiveness. This will involve improving access of all persons to services and benefits of the program thereby mitigating risk of gender vulnerability and abuse. NG-SURWASH program will try to identify, access and segment Gender Vulnerable Groups so as to adequately involve each group during design and implementation of the program. The following key elements will be considered while designing gender balanced and sustainable program:

- Identification of the Vulnerable persons in the communities
- Level of vulnerability
- Reasons for vulnerability
- Likely impact of the program on the vulnerable persons
- Risks mitigation measures

53. The FPIU shall develop a Gender Vulnerability Framework which will serve as a guiding principle for the participating states to carryout Gender Vulnerability Assessment and profiling based on sub-project localities. The content of the framework shall include:

- Introduction
- Types of vulnerability as regards to NG-SURWASH program
- Framework of vulnerability
- Methods of measuring vulnerability

54. The SPIU E & S team especially the social officer in collaboration with the FPIU Social Specialist shall embark on quick assessment and profiling of vulnerable persons in the community. This could be done internally if the capacity exists or hire a Third-Party Monitoring (TPM) to support on the assignment. At the end a comprehensive Gender Vulnerable Group profile shall exist for each participating NG-SURWASH states to be incorporated in planning and design of the program services.

55. The scope of the assignment shall be limited to the community or communities in the project states depending on the magnitude of sub-project. The assignment deliverables shall include a detailed report of GVG in sub-project communities. Other task shall include but not limited to the following:

- a) To identify persons leaving with disability or any form of challenge that could prevent such person easy access to NG-SURWASH programs in anyway be it discrimination or abuse
- b) To assess the level at which such persons are vulnerable to these programs
- c) To identify what could make such person more vulnerable in benefitting from the programs
- d) To identify the likely specific risks, the program will pose to such persons in the communities
- e) To proffer mitigation measures
- f) To adequately capture the different forms of vulnerability in each community and group them for proper reference and subsequent use in design and implementation of NG-SURWASH program.

8.8.4 Physical Cultural Resources

56. PIUs is responsible for siting and designing the subproject to avoid significant damage to physical cultural resources. Such resources likely to be affected by the subproject will be identified, and qualified and experienced experts will assess the subproject's potential impacts on these resources using field-based surveys as an integral part of the environmental social assessment process. When the proposed location of a subproject component is in areas where physical cultural resources are expected to be found as determined during the environmental and social assessment process, chance finds procedures shall be included in the ESMP.

8.8.5 Workers' Health and Safety Hazards

57. Workers will be exposed to the crosscutting threats of the impacts above during construction. Inadequate supply of safe and potable water and inadequate sanitation facilities; poor sanitation practices on site; poor housing conditions; the handling and operation of construction equipment; handling of hazardous substances; exposure to extreme weather and non-observance of health and safety measures pose additional threats to the health and safety of construction workers. Construction workers may be potentially exposed to communicable and transmittable diseases in the community and the workforce. The impact is thus indirect in nature, local in extent, medium in magnitude and short term in duration.

58. Mitigation measures include implementation of an occupational health and safety plan to include international best practices on occupational health and safety such as those in the World Bank EHS Guidelines on Construction and Decommissioning Activities and Nigeria Labor Laws. The Occupational Health and Safety Plan should be included in the site-specific ESMP instruments.

Chapter 9: Communication Strategy

1. The SURWASH Program represents a step in achieving Nigeria's goal as prescribed in the NAP to ensure that all Nigerians have access to sustainable and safely managed WASH services in urban, small towns and rural areas. Given the tremendous challenge at hand, the Program is might to focus not only on improving access to WASH services in selected States, but on establishing the policies, regulations, procedures, institutional frameworks, supply chain and infrastructure management models, required to improve sector performance over the long-term along critical dimensions including: governance, technology and technical competency, ownership, private sector participation, monitoring & evaluation, access to finance, sustainability, inclusion, and resilience.

2. This chapter is to described level of engagements, activities and channels to carrying out such program with ease of operation within the FPIU, SPIU and the implementing agencies, the strategy therefore, is expected to be: a) free of manipulation, b) free of interference, coercion, and intimidation, and c) shall be conducted based on timely, relevant, understandable and accessible information, in a culturally or appropriate format. The communication strategy shall involve interactions between Program's stakeholders at all levels and shall provide stakeholders with an opportunity to raise their concerns and opinions. It shall ensure that this information is taken into consideration when designing the Program and making decisions as it affects the result areas and DLIs.

3. Hence, Program stakeholders' engagement is aim at creating a "social license" of operation with mutual trust, respect and transparent communication outreach strategy between the SURWASH Program and its stakeholders within the implementing states. This will thereby improve decision-making and environmental and social performance. Thereby, leading to effective and efficient managing of costs, risks, enhancing reputation, avoiding conflict, improving corporate policy, identifying, monitoring and reporting on impacts, and managing stakeholders' expectations.

4. In continuance to improving the living conditions of the urban, small towns and rural areas in Nigeria and its implementing agencies this communication outreach strategy would be providing a broad framework that guides communication on SURWASH planned activities as recognized during the cause of implementation. The issues that need to be addressed and build understanding shall be outline and mitigation measures through the strategy generated to support the program. In actual fact, the strategy seeks to increase awareness, improve knowledge and build support for SURWASH among key stakeholders. While, also promoting positive water and sanitation management and conservation practices among the implementing agencies. The aim is to lower the opposition bargain that may arise amongst stakeholders at different levels during implementation and create the enabling conditions for sustainability of projects in the implementing agencies.

9.1. Level of Engagement of Stakeholders in NG-SURWASH

5. As earlier stated, the Communication Strategy shall be addressing people's concerns, perceptions, and motivations. The strategy has some suggestions on ways to communicate the SURWASH program activities at the FPIU and implementing agencies and recommends levels of engagements to sustain effective and efficient information dissemination and disclosure throughout the implementation process. This communication process requires sustained efforts, and results. It is key to hire a qualified Communication officer as issues relating to information dissemination are critical and their role in communicating program activities must be balanced and is tied to management decisions and directions. In this instance, all communication activities are tied to results areas and DLIs.

6. Hence, the strategy focus is developing short to medium term activities with goals and objectives that will result in increased awareness of the) Program, support its PDO, accomplishments and focus areas.

7. The strategy shall help analyse situation within the FPIU, SPIU and implementing agencies, bringing out the peculiarity of each implementing agencies making such that new approaches to information dissemination and disclosure under the program is strictly adhere to in terms of either the activity is under PforR or IPF components. This shall support FPIU, SPIU and implementing agencies' efforts to achieve positive results, through the robust communication needs assessment aim at behavioural change and acceptability. This mitigation measures are expected to be in place to surmount expected challenges that may arise during program implementation within all tiers of government, non-governmental organizations and organized private sector, either as strategic partners or influencers. The strategy shall be providing for all stakeholders to be engaged in realizing the program objectives. To achieve the require shift in stake holders 'mindset, communication outreach activities must be robust. Thus, the strategy cannot be prescriptive, but can only fulfil the role of a manual, as there is considerable variation on activities, channels and mitigation measures from time to time at every stage of the program implementation.

8. Following the above, information disclosure in the PAD has proposed step by step level of engagements for effective and efficient information dissemination and implementation to ensure sustainability of the SURWASH program are as tabulated below:

Table 13 – Effective and Efficient Information Dissemination

S/No	Engagement /Activity	Frequency	Responsibilities	Who to Attend	Expected Outcome
INTERNAL STAKEHOLDERS (FPIU & SPIU)					
1.	Federal Project Implementation Unit (FPIU)	Once a week	All FPIU Officers (internal)	All FPIU Officers (internal)	They need to be fully informed and be supportive of the process to carry out effective mobilization and advocacy. To review workplans for previous week and chart a way forward to further engage at every point of program implementation
2.	State Project Implementation Unit (SPIU)	Once a week	All SPIU Officers (internal)	All SPIU Officers (internal)	They need to be fully informed and be supportive of the process to carry out effective mobilization and advocacy. To review workplans for previous week and chart a way forward to further engage at every point of program implementation.
3	Meetings with the Implementing Agencies	Quarterly	Implementing Agencies and SPIU/FPIU	Implementing Agencies and SPIU/FPIU	For the implementing agencies to have a link with other States progress, share knowledge and concerns, and chart a way forward. etc.
4.	Meetings with the managements of MWR and line Ministries Desk officers	Annually (Federal) Bi-annually (State)	All FPIU/SPIU	All FPIU/SPIU	Reform will not be successful without other line ministries. They can play direct or indirect roles in the sector generally. As partnership in progress

S/No	Engagement /Activity	Frequency	Responsibilities	Who to Attend	Expected Outcome
					other organization will help leverage outreach, particularly on mobilization and advocacy on the program at both Federal and State levels.
EXTERNAL STAKEHOLDERS' MEETINGS					
1.	Citizenship Engagement	Annually (either through Advocacy visits or Town Hall meetings, Safe Space meetings for women, etc	FPIU and SPIU	Target MDAs and line Ministries, Legislatures at National and State levels, Traditional Rulers, Union Leaders, CSOs, Media etc	To best foster their support and participation in the program
2.	Public Consultation/Participation Mechanism	At every Entry Point (Entry Point Mapping - EPM)	FPIU, SPIU and implementing agencies to identify, decide, and list where the entry points exist	Schools, Health Centres, Markets places, Motor parks, Villages	A platform that will provide the FPIU/SPIU and other institutions opportunity to engage and advocates for WSS and WRM practices.
3.	Stakeholder Engagements to Update the SEP	Quarterly (at the state level)	FPIU Team responsible, SPIU as specified, Media.	FPIU Team responsible, SPIU as specified, Media.	To inform, foster and avail both beneficiaries and influencers adequate information on the Program instruments used on this program(e.g is the ongoing GRM Training), while the FPIU is leveraging on the meetings to update the SEP.
4.	Project Direction Meeting (PDM)	Bi-annually (during WB missions)	FPIU, WB, SPIU, CBOs, NGOs, Media, implementing agencies, (Consultants, and Contractors, as required)	FPIU, WB, SPIU, CSOs, NGOs, Consultants, Contractors, and Media	To discuss program implementation progress, review challenges that may arise and enable the development of a coherent framework of actions all among all
5.	Media Advocacy	As need arises	FPIU and SPIU (to leveraging the media as a program advocacy partner in the coverage of SURWASH activities each year ending).	All private and public media houses (Radio/TV)	To increase knowledge on the holistic nature of the SURWASH program within the Federal and State levels.
6.	Mid-Term Program Review Meeting	2 -3 years into the project Implementation	FMWR, FPIU, WB, Commissioners/PS in-charge of Water Resources, and all line ministries at the State Level, SPIU, private and public, Consultants,	FMWR, FPIU, WB, Commissioners/PS in-charge of Water Resources, and all line ministries at the State Level, SPIU, private and	As critical stakeholders, main drivers of reform. The mid-term high level buy-in at all levels is essential for the success of the program.

S/No	Engagement /Activity	Frequency	Responsibilities	Who to Attend	Expected Outcome
			Contractors, academia, Media	public, Consultants, Contractors, academia, Media	
7.	Engagement of Governors	Periodically (throughout the programme duration)	FPIU, WB and SPIU	Governors and their key staff	To brief the key staff of the programme progress so far carried out etc

9.2. Planning and Implementation

9. Under the planning and implementation, the implementing States is required to come up with steps as to.

- Who's going to do what?
- When are they going to do it?
- What resources and other inputs are necessary?

10. Here the FPIU, SPIU and implementing agencies has to carry out series of stakeholders' engagement from the program information scooping to screening within the beneficiaries, program-affected-persons, influencers and implementers. In line with ESS 10; As communication and information disclosure as the final product of a process that must adhere to situational analysis peculiar to implementing states. The messages, materials and training programs shall be developed through contact with the affected communities, with a coverage for all primary, secondary and tertiary stakeholders. Previous findings and insight gathered from past program and the various consultations have created impact on SEP and as this chapter. a living document, referencing such during activities and messages will continue to be viable as it will help us craft activities and messages from each of the key results and disbursement linked indicators (DLIs).

11. The situational analysis is necessary as it will help in conducting communication activities at FPIU, SPIU and implementing state includes:

- Desk research, which involved reviewing several key documents to identify pertinent issues affecting the water sector and the key stakeholders in the sector.
- A Rapid Assessment Survey (RAS) from each programme scope, boundaries and activities during implementation.
- The implementation strategy gives rooms for Communication and M& E Officers to carry out Focus Group Discussions (FGD) and some in-depth interviews with a range of stakeholders before and during implementation.
- A media content analysis will be necessary to discern the coverage patterns on WASH issues by national newspapers annually over the Program period. Through this exercise, media perceptions on water and sanitation issues will be identified.

12. Throughout the process, a series of consultative meetings will also be held with the Ministry of Water Resources and other relevant MDAs desk officers, and the SPIU, World Bank and other development partners to reassure and to harmonize efforts.

13. The essence of the above is to bring out needs assessment during implementation with a focus on increasing knowledge and building support for MDAs implementing SURWASH. The strategy will therefore promote behavioural change on WSS management and sustainability, and address issues of fear and uncertainty on the effect of the programme among various stakeholders. Whatever, findings gathered will provide a clear indication on the appropriate messages and the audiences that this strategy needs to target at specific state.

14. The essence of the above is to guide the overall objectives of the Strategy in:
 - Increasing awareness, improve knowledge and build support for water sector reforms among key stakeholders.
 - Promoting positive water and sanitation management and conservation practices among all key stakeholders.
15. The communication activities have specific strategies with overall objectives for:
 - Internal communication activities meant to increase knowledge, build support for project and address new and existing concerns among staff of the MDAs and institutions under the sector.
 - Public participation mechanisms to provide the MDAs and other institutions under the sector with a platform to engage opinion leaders, implementation partners, and the general public.
 - Media advocacy to promote accurate and analytical coverage of project, and WSS and WRM issues. That is an activity can be organized in phases and branded with a multi-media coverage on the program to increase knowledge on the project and to motivate consumers to adopt positive WSS and WRM practices.
 - Capacity strengthening of specific implementing States and institutions can play a significant role during implementation and longer-term behaviour change programs. Each specific strategy is briefly elaborated on below.

9.2.1. Internal communication

16. Internal communication within implementing States will seek to build staff support for SURWASH by increasing knowledge on the results-based activities, building a strong case for why PforR instruments are needed, and demonstrating the benefits of same for both themselves and the nation as a whole. Periods of transformation like this results-based process require a significant increase in the intensity of existing levels of communication as well as a pro-active management of staff anxiety levels and expectations. However, it is essential to understand that the role of communication will be facilitative, and the messages related to implementation by MDAs, line Ministries and institutions will differ and the work of the communication officer will be to safely managed information flow. The communications should be led from the top and implementation is recommended using the following methods.

- Implementing States, FPIU and SPIU are to reinforce existing formal communication structures with a special SURWASH ‘team briefing system’ to help line management communicate to their staff. This system would aid build line management commitment to the messages and, if properly implemented, ensure that key messages are cascaded down through the hierarchy of the organizations.
- Implementing States, FPIU and SPIU are expected to facilitate interactions with staff, particularly to address sensitive issues such as fears about PforR Instruments, Environmental and Social Safeguards issues etc.
- Implementing States and FPIU should arrange special events for SPIUs to inform, the staff on project progress implementation phases. In this results-based project implementation period, the level of communication is advised to be significantly higher than usual, and these events are intended to highlight the importance of the activities and issues that may arise. They could include using types of communication that are not traditionally used in the workplace. Examples are the use of traditional dance groups, theatre groups and symbolic activities such as pledges.
- Implementing States and FPIU are expected to either produce an information leaflet quarterly or journals bi-annually, this internal newsletter is/will be telling our SURWASH stories and as well equipping the SPIU, please it should be personalized from the Hon. Commissioners.

9.2.2. Establishing public participation mechanisms

17. Opinion leaders, as influencers within their stakeholder communities, can play a vital and cost-effective role as an interpersonal way of reinforcing the messages sent out through mass media channels. WSS reporting institutions should engage these opinion leaders as channels for two way communications. There are also several organizations that would be ideal implementation partners for the reform phase and longer term communication. Two-way communication mechanisms for these relationships are needed. Public participation is described as an essential component within the MDAs implementing SURWASH. However, the consultation requirements of the Policy are limited, and a broader and ongoing use of public participation mechanisms are a cornerstone of this strategy. Information-sharing and consultation forums will create the opportunity for opinion leaders to become informed partners that both disseminate information and receive feedback from stakeholder groups. The strategy proposes establishing WSS and WASHCOM forums as vehicles for ongoing two-way communication with consumer representatives and sector management as an essential component for addressing and solving WSS issues through participatory processes.

9.2.3. Media advocacy

18. The media will be leveraged as a strategic partner through a proactive media relations program and a media award scheme. Under this strategy, the media will also be used as one of the channels for communicating the reforms to the public. Various institutions will proactively engage media organizations by providing them with information and tools to facilitate accurate and analytical coverage of the programme.

19. A media award scheme to motivate media publishers and individual journalists to cover reforms comprehensively, will be one of the key activities under this strategy. Media training workshops at the national and States level will be designed to prepare journalists to cover water issues more analytically and to participate in the award program.

9.2.4. Build communication capacity within the sector

20. There appears to be a definite need to audit the communication capacity in the States and institutions against the requirements for communication for the program and post-program periods. Capacity must be built to close the identified gaps, which include raising implementation support.

Audiences:

21. To be most effective in delivery of information, we must identify those who we are trying to communicate with. Key audiences are defined as those individuals or groups that are instrumental in helping the SURWASH achieve its PDOs.

22. Knowing who these key audiences are, their interests and how they prefer to receive information is critical for effective communications. A more detailed identification of these key audiences is listed below:

Primary Audience:

- FMWR and its Agencies, State Ministry of Water Resources / State Water Agencies, Governors' office, Leadership of Organized Private Sector (OPS), Federal and State Parliamentarians, Development Agencies etc.

Secondary Audience:

- Other related Ministries and Parastatals, Federal Ministry of Health (FMoH), National Planning Commission (NPC), National Bureau of Statistics, Federal Ministry of information & Culture, National Orientation Agencies, Federal Ministry of Environment, Federal Ministry of Finance, Budget and National Planning etc.

Tertiary Audience:

- Academia, Media, NGOs / Civil Society Groups etc.

Others:

- User groups, General public etc.
- Communication strategy/plan and tactics: For ease of comprehension and application, this section will further be divided into internal and external communication with stakeholders.

23. While the **internal Audience/communication** will tackle communication issues within the urban, rural and small towns water supply, sanitation and hygiene at the Federal and State Ministry of Water Resources, Education, Environment, Health, Women Affairs, Transports, Works, Housing and Urban Development, National Primary Healthcare Development Agency, Federal Ministry of Information and Culture, NWDC, FMoF, Budget and National Planning. All other audiences at the State Ministries of Water Resources, SWAs, RUWASSA, Local Government and Chieftaincy Affairs, State Ministry of Health, Environmental Protection Boards, SUBEB, State Primary Healthcare Development Board, STOWA.

24. The Local government areas – Health Department (PHCs), WASH Unit, Education Department, Community level – WASHCOM, Volunteer Hygiene Promoters(VHPS), Village Level Operation and maintenance(VLOMs), CBOs, Traditional Rulers, Opinion Leaders, Natural Leaders, FBOs, Community Leaders, Youth Leaders, Community Mobilizers, Ward Leader, WASH Consumers/Users, Project Affected Persons, Women Groups, Principal/Head Teachers of Schools, Landowners, Venerable Groups – Wheel Chair Users, Deaf & Dumb, Blind, IDPs, Widows, Intellectual Disability, Rural population, and the Development Partners – WB, JICA, AfDB, AFD, UNICEF, EU, WSSCC, UNDP etc.

25. The strategies /tactics will be through: - Internal workshops to remedy some of the inadequacies of internal communication arrangement within the Implementing Agencies. The SPIU is required to organise a one-off sensitisation and awareness creation workshop with the FPIU carrying out the oversight functions including ensuring non-exclusion of critical stakeholders. The attendance will cut across all stakeholders.

Requirements: Resource persons; Venue (for all locations); Banners; Workshop/training materials; Light Refreshments. Target audiences have been selected based on the overall objectives and specific strategies of the implementation plan.

Table 14 – Inadequacy of internal Communication arrangement

Audience Segment	Sub Segments	Rationale
Internal Staff	Staff members at the FMWR, including other line ministries officers.	The staff are primary implementers and are frontline ambassadors in articulating the results areas and DLIs of SURWASH project. They need to be fully informed of the processes to be effectively advocated. Focus group discussions and in-depth interviews with some of these staff revealed uncertainties relating to the changes.

Audience Segment	Sub Segments	Rationale
Consumers	Urban, rural and small towns residents, Self-help schemes, small-scale service providers, catchment communities, school children (for institutional WASH), Youths, industrial, commercial and institutional customers	Each of these groups would be chosen because they have particular perceptions and need to be addressed through tailored messages and through the most appropriate channels on the project
Media	Media gatekeepers (editors, executives, and program coordinators), journalists	Media analysis showed that the media is poorly informed about programmes/projects previously. Media gatekeepers will be valuable partners in reframing the way SURWASH is covered and increase public knowledge, understanding and support of the changes. Media bodies will also be important partners in disseminating information on the new program instrument use and help building a supportive environment among priority audiences.
Opinion Leaders (Channels for two-way information)	Legislatives (National and State level), Local Government Chairmen/Councillors, Sector Management, CSOs including CBOs, FBOs, NGOs, trade unions, professional, resident and business associations like vendors for WSS markets.	With the provision of adequate budget communication activities can reach every person in the project affected areas in Nigeria. The strategy relies on using opinion leaders as channels to convey information and to influence groups of people.
Implementing Partners	Other Ministries: Health, Education, Women Affairs, Environment etc WSS sector management: Leadership of the organizations involved in policy and implementation within sector, NGOs and training institutions Development partners: CSOs/Consumer Representatives including CBOs, FBOs, NGOs, resident associations, and professional associations	SURWASH will not be successful without the help of several other organizations who also play direct or indirect roles in the sector generally and as communicators to key audiences in particular. Partnering with other organizations will help leverage outreach, particularly if they are mobilized to add key elements of new approaches to projects and positive behaviour change to their agenda.

9.3. Capacity Building

26. The communication officers of the FPIU/SPIU and Implementing Agencies will require capacity strengthening to implement this SURWASH programme activities as detailed in Chapter 10.

9.4. Communication Activities/Channels

27. The primary purpose of the communication activities is to sell the programme, create a robust awareness amongst the implementing States of PforR instruments on what and how it operates to all stakeholders, especially the vulnerable of the rural and small towns areas are supposed to be the primary beneficiaries. Below is the proposed activities and channels of carrying out such activities.

9.4.1. State Ministry of Water Resources and State Water Boards/Corporations

28. **Definition:** Among these groups are key personnel of State Water Boards/Corporations in the seven implementing States of Ekiti, Delta, Imo, Plateau, Kaduna, Gombe and Katsina States, staff of State Ministry of Water Resources, and designated staff from other line ministries on this Program.

29. **Desired Future Condition (DFC):** Improved awareness and understanding of the SURWASH Program to become owners of the Program and rally support for its successful implementation.

30. **Communication Strategy:** Internal workshops shall be held in each of the seven States for the key personnel and other staff. This workshop will integrate relevant state officials into the Program strategic

plan/activities. Direct consultations, use of newsletters, bulletins, and incorporation into the mailing list will assist in attaining DFC. Attendance at relevant State conferences and workshops will assist in the communications process.

31. **Tools and Activities:** Applicable communication tools under the Program will comprise workshop papers, briefing papers, electronics newsletters and hard copies, interpersonal conversation and use of strategic communication points.

9.4.2. Other Federal Ministries and Agencies

32. **Definition:** These include key staff of other ministries / agencies related to activities of the FMWR. Such ministries as the Federal Ministry of Education, Ministry of Women Affairs, Federal Ministry of Health, National Planning Commission, Federal Ministry of Information and National Orientation, National Bureau of Statistics, Federal Ministry of Finance, Budget and Economic Planning, Federal Ministry of Environment etc.

33. **Desired Future Condition:** Increased understanding and acceptance of the Program by the public and to continually lend their support for a successful implementation.

34. **Communication Strategy:** Use external workshops to educate them on the various components of the project, the issues, achievements and beneficial impact to their mandate. Sustain communication to retain their interest and support. Develop better understanding through regular consultations. Attendance at relevant conferences and workshops will assist in the communications process such as the National Water Resources Council (NWRC).

35. **Tools and Activities:** Applicable tools and activities will include workshop papers, IEC materials, briefing papers, brochures, newsletters through electronics and serial mailing, consultations, etc.

9.4.3. Federal and State Parliamentarians

36. **Definition:** The leadership of Senate and House of Representation, members of Senate and house committees on water resources, the leadership of state houses of assembly in the seven focal States and the committee member with oversight on water resources. Federal legislators from the seven focal States.

37. **Desired Future Condition:** To be knowledgeable in the components and issues around the SURWASH Program component as to be favourably disposed towards enacting laws that will enable implementation and private sector participation in water sector.

38. **Communication Strategy:** Direct consultation and lobbying, courtesy visits to their leadership. Communication will be supported with brochures to increase their knowledge of issues to facilitate quick passage of water reform bills when presented. Most potent strategy would be lobbying and consultations.

39. **Tools and Activities:** Communication tools to be employed here include briefing papers, IEC materials, brochures, souvenirs, telephone briefings, newsletters via electronic mail using mailing list, etc.

9.4.4. Non-Governmental Organizations/Civil Society Groups

40. **Definition:** These stakeholders refer to key officers of relevant NGOs and civil society groups such as the water aid and all members of the coalition for civil society against water privatization in Nigeria.

41. Desired Future Condition: To increase their understanding and appreciation of issues in the SURWASH Program. To earn their support and partnership in the advocacy for the Program. To influence their views on water and sanitation from that perception of a humanitarian good to an economic good.

42. Communication Strategy: This group has the capacity to cause social disharmony through opposition and influence the behaviour of our key audiences. FPIU and SPIU approach shall be to recognize their existence by factoring them into our awareness and advocacy campaign and prevent the lack of information flow and misunderstanding of government intentions that may lead to opposition of the Program. Therefore, direct consultation to improve their understanding, awareness and the well-meaning benefits of the Program shall be explored. To also increase their awareness, their participation to workshop should be encouraged.

43. Tools and Activities: Critical components will include briefing papers delivered during consultations, workshop papers and participation at our various workshops, IEC materials, newsletters sent through electronic mail and serial mail, inclusion in our mailing list, brochure distribution, website, etc.

9.4.5. Leadership of Organized Private Sectors

44. Definition: This group is made up key officers of leading private sector associations, allied professional bodies. Identified here are such organizations as the; Manufacturers Association of Nigeria (MAN), Nigerian Chamber of Commerce, Industry, Mines and Agriculture branches in the focal States (NACCIMA), The Nigerian Economic Summit Group (NESG), Nigerian Society of Engineers (NSE), Council for the Regulation of Engineering in Nigeria (COREN) and some big corporations whose influence and resources can be committed into PPPs. in urban water supply like Transcorp Nigeria Plc, Dangote Group, to mention but a few.

45. Desired Future Condition: To be well knowledgeable about the SURWASH Program and show commitment by deploying resources towards Public Private Partnership in water supply and sanitation.

46. Communication Strategy: Considering the objective of developing public private partnerships, and the fact that the necessary regulatory reforms and legislative backings are still under works, the initial focus will be to increase their awareness of the SURWASH Program in line with the new policy arrangement.

A firm idea of their roles, types and areas of engagement will form part of the awareness campaign. This will serve to elicit support for the SURWASH Program, while an investment forum in the water sector will be desirable once the new regulatory regime and framework for implementation is in place. This forum will clearly energize commitment of resources in this direction.

47. Tools and Activities: The relevant tools and core activities will comprise, participation in external workshops, IEC materials, brochures, briefing papers, newsletters sent via electronic mail and snail mail, investment forum in the water sector, publication in business journals, website, inclusion in our mailing list, establishment of strategic communication points.

9.4.6. The Media

48. Definition: Identified here are the editors and line reporters covering water sector beats in print and electronic broadcasting organizations with special attention on those having best coverage of Program States.

49. Desired Future Condition: Increased understanding of the SURWASH Program, its components and benefits to stakeholders, support for the initiative through favourable reportage and commitment towards successful implementation.

50. Communication Strategy: The FPIU/SPIU approach shall be to establish communication contacts among selected media houses using the line reporters and editors. We have to seek and constantly supply them with information on the issues and achievements of the Program.

This proactive approach will result in their writing informed articles and features favourable to the project. In turn, this will influence the opinion of other stakeholders who use them as means of information.

51. Tools and Activities: The following products and activities that shall be engaged include media kit/brochure, IEC materials, media forum, press briefing/releases, newsletters sent via electronic mail and serial mail, inclusion in mailing list, media chat, website, invitation to external workshop

9.4.7. The Academia

52. Definition: This group is made up of heads of tertiary institutions, deans of faculty and heads of department of engineering in schools located within the focal States.

53. Desired Future Condition: To have greater understanding of the SURWASH Program and positively contribute to advocating for more support through informed discourse.

54. Communication Strategy: To avert contributions on the media which may impact negatively on the Program by these academicians. Communication should be proactive and steady through newsletters and bulletins using the mailing list and participation in our external workshops. They can be engaged as resource persons during some of our external workshops and can be good sources of endorsement for the Program.

55. Product and Activities: The key products and activities include brochures, IEC materials, workshop papers, newsletters dispatched to them through electronic and serial mail, **website**, bulletins, resource persons, etc.

9.4.8. Governors' Offices

56. Definition: The executive governors (of the seven focal States) are critical stakeholders and drivers of the reforms that are needed for achievement of Program activities and results at the State level. This includes the key officials in the governors' offices like the deputy governor, special advisers and commissioners for water and utility services.

57. Desired Future Conditions: To create an enabling implementation environment for the Program and through the use of their good offices to encourage enshrined reforms including private investors.

58. Communication Strategy: Their cooperation is very essential to the Program in terms of facilitating a reformed policy, influencing appropriate legislations, and seeking implementation framework and regulatory regime necessary for private investors. The FPIU and SPIU shall seek regular meetings to tackle issues that will be mutually beneficial to the States and the Program.

59. Tools and Activities: The essential products and activities include, briefing Papers, regular consultations and meetings, newsletters, bulletins, brochures, souvenirs, etc.

9.4.9. Development Agencies

60. Definition: They are external development organs allied to the water sector and include the World Bank, United Kingdom Department for International Development (DFID), United State Agency for International Development (USAID), the European Union, Japanese International Corporation Agency (JICA) among others.

61. Desired Future Condition: To see the Program as achieving its desired objectives and increase their support and commitment towards funding the Program for a nationwide coverage.

62. Communication Strategy: Regular consultations and meetings to brief them about Program successes. Establishment of strategic communication points for easy flow of information and participation in workshops both internal and external. Inclusion of their key representative in our mailing list to update them of our activities and milestones covered in implementation. Timely and regular submission of relevant reports to funding agencies.

63. Tools and Activities: The critical products and activities include, briefing papers for consultations and meetings, workshop papers and proceedings reports, newsletters and bulletins sent via electronic mail, brochures, other relevant reports

9.4.10. Users' Groups

64. Definition: User groups are localized association that show interest in maintaining efficient water supply and sanitation services within given areas. In the Nigerian environment, they are visible in poor urban, rural and small towns' areas where they form water committees. Landlords' associations fit into this group

65. Desired Future Condition: Increased awareness and a positive identification with the SURWASH Program.

66. Communication strategy: The use of the media to reach them with messages and information covering the initiatives, achievements and benefits of the Program. Identified leaders should be incorporated into the mailing list and our website publicized to them as source of information and feedback. Consumers' forum can be held to assuage their concerns about tariff in the event of private sector participation and convince them about the new regulatory regime which will improve the efficiency of water supply and regulate tariff.

67. Tools and Activities: The essential tools and activities will comprise the use of television and radio programmes, articles and features in newspapers, news items in print and electronic media, TV documentaries, newsletters, brochures, etc.

Table 15 – Essential Tools for Effective Communication

S/No	FPIU/SPIU	State Specific Newspapers	State Specific Radio/Television	Remarks
1.	Abuja	Thisday, the nation, Daily Trust, Punch, Vanguard, Guardian, Leadership, etc.	NTA/Radio, Channels AIT, etc.	
2.	Ekiti State	Vanguard, Sun, Nations, Guardian, Thisday, Daily Independent Newspapers, Ekiti Bulletin	NTA, Ekiti Voice, Ayoba, Progress, Fresh Radio	
3.	Imo State	Vanguard, Imo Trumpeta, Guardian, Independent and Punch Newspapers	NTA, My Radio 101.1 FM, Oziza 96.1 FM, Hot FM 99.5, Orient FM 94.5, Darling FM 107.3	
4.	Delta State	Pointer, Vanguard Newspapers	Delta Radio (DBS), NTA	
5.	Kaduna State	Daily Trust, Leadership, Blueprints, Nation, Guardian, ThisDay Newspapers	NTA, FRCN, Freedom Radio, Liberty Radio and D/TV (Radio and Television	

S/No	FPIU/SPIU	State Specific Newspapers	State Specific Radio/Television	Remarks
6.	Katsina State	Katsina City Post, Katsina Post, Leadership, Daily Trust, Nation Newspapers	NTA, Radio Katsina, FRCN, Vision FM, Companion Fm, KTTV	
7.	Gombe State	Gombe Media Corporation, Leadership, Daily Trust, Guardian, Nation Newspapers	NTA, Vison, Amana, Progress, Jewel News and Jewel FM Radio	
8.	Plateau State	Nigerian Standard, Daily Trust, Leadership, The Nation, Punch, Guardian Newspapers	Plateau Radio Television Corporation (PRTV), NTA Jos, Rhythm FM, Jay-FM, Highland FM, Unity FM, Tin-City FM	

Chapter 10: Training and Capacity Building

10.1. Capacity Building needs of stakeholders associated with the program

1. The Technical Assessment carried out by World Bank gave an insight to the Institutional capacity gaps associated with implementing agencies that cut across the Federal, State and LGAs levels in effective delivery of WASH services to the ever-growing population of Nigeria. Thus, to achieve the desired objectives of the SURWASH program, Institutional strengthening will be required for relevant stakeholders especially the FPIU and SPIUs to effectively carry out their responsibilities of overall Program management and implementation in the Federal and States respectively. Capacity building will encompass FPIU and SPIUs and other state agencies involved in sub-project implementation.

2. Capacity building is to address institutional and capacity gaps in Implementing Agencies and Sector Institutions at the federal, state and local level, includes:

- a. **Technical Capacity Building.** Technical capacity building for FMWR and other Sector Institutions to monitor, ensure quality, and improve and sustain WASH service delivery, and develop master plans and feasibility studies of pipeline projects climate risks:
 - i. Institutions like SWAs, STWSSAs, RUWASSAs, and LGA WASH units/departments would facilitate the development of water safety plans (WSPs) by communities and/or service providers to ensure consistent safe and acceptable drinking water.
 - ii. Building the capacity of WASHCOMs, WCAs, VHP and other community water providers to plan, operate and manage their WASH facilities and undertake household-level WASH activities, including their legalization while assuring the participation of women.
 - iii. Training local area mechanics (LAMs) under VLOM program, toilet business owners (TBOs), masons, and artisans in the construction, maintenance, and repair of WASH facilities.
 - iv. Providing training and capacity building activities for all types of sanitation workers with a focus on health, hygiene promotion, safety and dignity and ensuring that both men and women are given equal career opportunities.
 - v. Provide effective communication and M&E capacity strengthening for implementing agencies.
- b. **E&S Capacity Building:** Strengthening of the environmental and social (E&S) capacity of the FPIU, SPIUs, and Implementing Agencies in Participating States and Assisted States with respect to the policy enabling environment, risk management, funding, and staffing. This will include training of the staff of FPIU, SPIUs and Implementing Agencies in conducting E&S due diligence and undertaking sustainable planning and design using E&S instruments, operation and management of WASH facilities in accordance with best practice environmental, community and occupational health and safety standards, and E&S risk management supervision.
- c. **Fiduciary Systems Capacity Building.** Training and capacity building of FPIU and SPIU staff and Implementing Agencies and the hiring of qualified and experienced fiduciary staff for SPIUs, as required.
- d. **Capacity Strengthening of National Water Resources Institute (NWRI) and academic institutions.** Capacity strengthening for NWRI and affiliated universities in addressing capacity constraints within Nigeria's WASH sector, including provision of facilities and equipment, as well as academic and administrative staffing.

Table 16 - Matrix on Training Needs- for whom-implementation schedule-by whom

Stakeholders	Training needs	Trainer	Training details	Remarks
<i>FSC, SSC, FPIU, SPIU</i>	<i>Institutional Strengthening, PIR, Study Tours and Workshops</i>	<i>FMWR/Participating States</i>	<p><i>Training that would mitigate against:</i> (a) lack of clear functional assignments; (b) weak subnational political accountability mechanisms (which may lead to weak political buy-in and ownership at the state and local level); (c) weak state and local administrative capacity; (d) the absence of appropriate intergovernmental funding mechanisms; and (e) the absence of mechanisms for meaningful participation and accountability mechanisms to ensure effective front-line service delivery performance.</p> <p><i>Learn experience from existing programs</i></p>	
<i>FPIU, SPIU,</i>	Procurement, M&E, Institution, Safeguard (environmental and social), Communications, Project Engineering, Financial Management, etc.	<i>FMWR/Participating States</i>	PROJECT MANAGEMENT AND EVALUATION, Procurement - Planning and Managing Operations, M&E, Institution Development, Safeguard (environmental and social), Communications, Project Engineering, Financial Management, etc.	
SWAs, STWSSAs, RUWASSAs, and LGA WASH	monitor, ensure quality, and improve and sustain WASH service delivery, and develop master plans and feasibility studies of pipeline projects climate risks	<i>FMWR/Participating States</i>		
<i>LGAs- WASHCOMs, WCAs, VHPs,</i>	Plan, operate and manage their WASH facilities and undertake household-level WASH activities,	RUWASSAs,		

Stakeholders	Training needs	Trainer	Training details	Remarks
	including their legalization while assuring the participation of women			
LAMs, TBOs, masons, and artisans	Construction, Maintenance, and Repair of WASH facilities	<i>LGAs</i>		
Capacity strengthening of National Water Resources Institute (NWRI) and academic institutions	Provision of facilities and equipment, as well as academic and administrative staffing	<i>FMWR</i>	Addressing capacity constraints within Nigeria's WASH sector, including provision of facilities and equipment, as well as academic and administrative staffing	

10.2. Implementation Schedule

3. Once a year a study tour is proposed for the members of the FPIU, SPIUs and implementing agencies while other stakeholders' category could be biannual with stakeholders' engagement workshop. The meetings could be as required depending on the progress and development of the SURWASH program. Annual local and international trainings are recommended for all the professionals of the FPIU, SPIUs and implementing agencies.