

Case study: Unlocking domestic preparedness funds through end-to-end transparency and accountability

Adapting CODE's Follow the Money (FTM) methodology to health security and a path to scale

1. Background, problem and opportunity

Policy and financing context

Resolve to Save Lives (RTSL) has partnered with civil society organizations (CSOs) in Nigeria on health security budget advocacy since 2018, the year the Nigeria Centre for Disease Control and Prevention (NCDC) Establishment Act was signed into law.¹ Sustained CSO advocacy supported by RTSL and the Global Health Advocacy Incubator (GHA) has since contributed to significant increases in funding for epidemic preparedness and collaborative surveillance.²

The most durable of these gains is structural: a dedicated epidemic preparedness stream through the NCDC Basic Health Care Provision Fund (BHCPF) gateway (Figure 1) reinstated in 2021. Annually, 1% of the federal Consolidated Revenue Fund is used to fund the BHCPF which disburses the funds through four gateways: the National Primary Health Care Development Agency (NPHCDA), the National Health Insurance Authority (NHIA) and the National Emergency Medical Treatment Committee (NEMTC) gateway. The fourth is the NCDC gateway which supports state Public Health Emergency Operations Centers (PHEOC), strengthens disease surveillance and laboratory systems, underpins use of the 7-1-7 target and other core preparedness activities, and provides ring-fenced Public Health Emergency and Outbreak Response Funds (PHEORF); funding for rapid outbreak investigation and response, at both the state and federal levels.³

The total BHCPF funding has grown substantially as the Nigerian economy has recovered following COVID-19. In 2025 the BHCPF reached ₦98.6 billion, nearly three times the ₦34 billion released in 2021.⁴ Disbursements to the NCDC gateway have, consequently, increased by the same ratio to ₦1.2 billion in 2025.

The NCDC BHCPF Gateway is as critical as ever as it has several unique features. First, as a statutory fund, it is assured and not subject to annual appropriations. Second, once states meet eligibility criteria, NCDC will disburse funds (with a recommended focus on surveillance), avoiding the need for repeated

¹Nigeria Health Watch, "President Muhammadu Buhari signs bill for an act to establish the Nigeria Centre for Disease Control," November 2018. <https://articles.nigeriahealthwatch.com/president-muhammadu-buhari-signs-bill-for-an-act-to-establish-the-nigeria-centre-for-disease-control/>

²Detailed reporting on this work is available here: <https://resolvetosavelives.org/cso-budget/>

³These funds are critical as, in Nigeria, an earlier study showed the median time from outbreak verification to response, fell from six days to two after introduction of a rapid outbreak financing that preceded the current PHEORF. Augustine Olajide Dada et al., "Impact of a Newly Established Revolving Outbreak Investigation Fund on Timeliness of Response to Public Health Emergencies in Nigeria," *Health Security* 20, no. 2 (April 2022): 147–153. <https://doi.org/10.1089/hs.2021.0126>

⁴Leadership, "Healthcare Delivery: Federal Gov't Disburses ₦130bn Through BHCPF" (BHCPF Director Dr. Mukhtar Muhammad, August 2024 disclosure), <https://leadership.ng/healthcare-delivery-federal-govt-disburses-n130bn-through-bhcpf/>; Federal Ministry of Information and National Orientation, "Federal Government, States Push for Stronger Primary Healthcare as 11th BHCPF Oversight Meeting Holds," June 2025. <https://fmino.gov.ng/federal-government-states-push-for-stronger-primary-healthcare-as-11th-bhcpf-oversight-meeting-holds/>

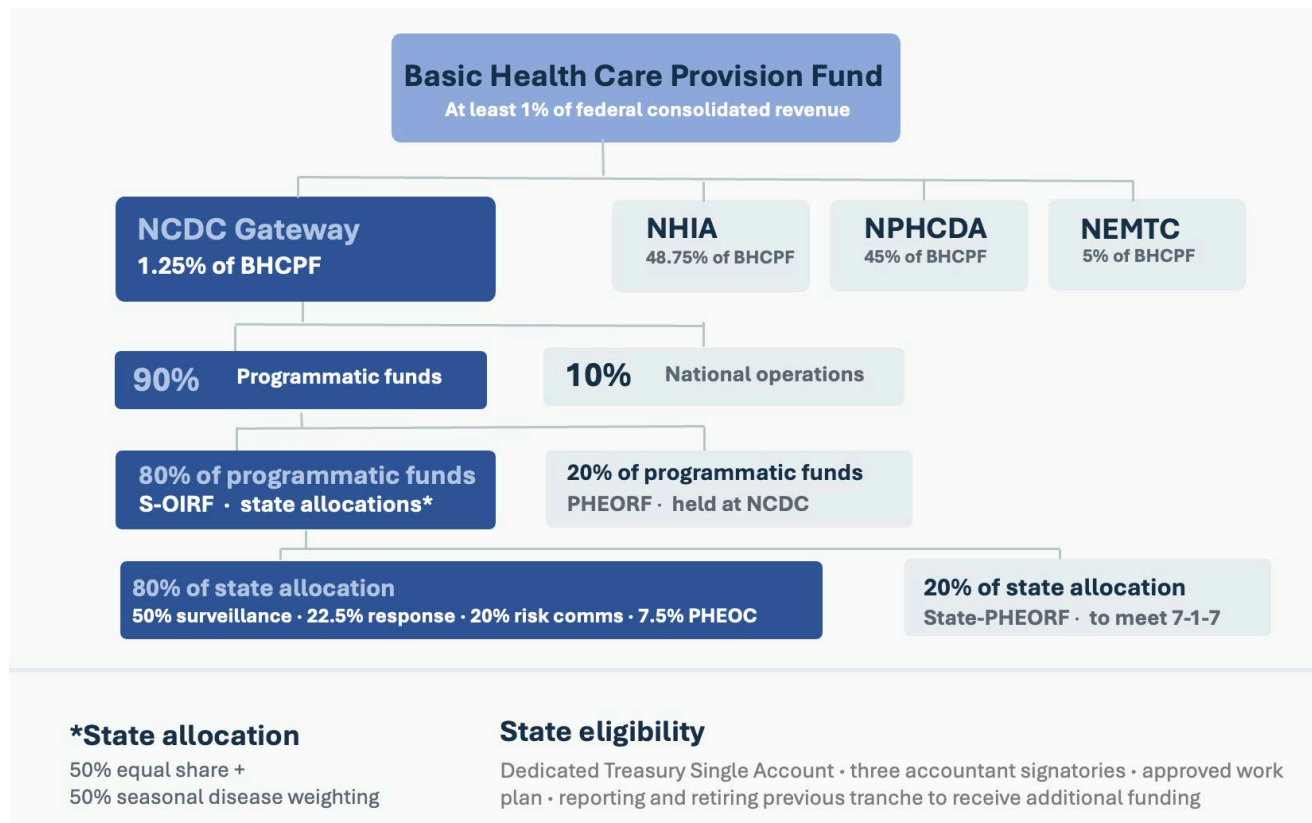
Federal Ministry of Information and National Orientation, "FG Approves ₦32.9bn Disbursement, Unveils BHCPF 2.0 to Strengthen Primary Healthcare Accountability," October 2025. <https://fmino.gov.ng/fg-approves-n32-9bn-disbursement-unveils-bhcpf-2-0-to-strengthen-primary-healthcare-accountability/>

Peoples Gazette (News Agency of Nigeria), "FG disburses over ₦32 billion to states for primary healthcare, insurance expansion," December 2025. <https://gazettengr.com/fg-disburses-over-e2%82%a632-billion-to-states-for-primary-healthcare-insurance-expansion/>

The BHCPF (@TheBHCPF), "Delivering on the promise of better healthcare. With the disbursement of Q4 2025 BHCPF funds...", X, June 2026. <https://x.com/thebhcpf/status/2070451537235652935>

release memos required for non-statutory allocations.⁵ Third, it benefits every state, including the many without their own health security budgets.

Figure 1. Nigeria's NCDC Gateway



The problem

Since its reinstatement, the NCDC BHC PF Gateway has remained underutilized due to administrative delays at the Federal level and challenges States face in meeting the planning, reporting and financial retirement requirements in the NCDC BHC PF guidelines and federal financial regulations.

NCDC tracks utilization via financial retirements of disbursed funds but has limited capacity to diagnose why individual states do not meet eligibility requirements. Day-to-day oversight rests with a single focal point, under the direction of the NCDC Director General as head of the Gateway, which leaves little capacity for state-level follow-up and support. Improved utilization would immediately move existing money to subnational preparedness, while demonstrating use, and ultimately impact, which could strengthen the case for more funding, now under discussion.⁶

In June 2026, amid heightened regional Ebola risk, the federal government released between ₦16 and ₦25 million to each state⁷ through the NCDC Gateway, regardless of eligibility criteria, noting that most states had not utilized previously disbursed funds, impairing preparedness and surveillance. States must

⁵ Federal Ministry of Health and Social Welfare, "Guideline for the Administration, Disbursement and Monitoring of the Basic Health Care Provision Fund (BHC PF)," June 2025. https://bhcpf.gov.ng/_sh_files_2024_x9/BHCPF%202.0%20Guideline_Final.pdf

⁶ The Guardian (Nigeria), "Senate passes BHC PF Amendment Bill after advocacy pressure," April 2026. <https://guardian.ng/news/senate-passes-bhcpf-amendment-bill-after-advocacy-pressure/>; Brandiconimage, "Senate Confident Tinubu Will Sign Health Act Amendment Raising Healthcare Fund," May 2026, <https://www.brandiconimage.com/2026/05/senate-confident-tinubu-will-sign.html>

⁷ Under the BHC PF 2.0 Guidelines, 50% of the funds will be distributed equally among states, while the remaining 50% will be allocated according to each state's risk classification.

use and retire (the process of fulfilling final reporting obligations for monies received) funds within six months. The release makes it urgent to equip states to access, use, account for and retire funds.

The proposed response

In December 2025, RTSL began partnering with Connected Development (CODE), a Nigerian CSO, to shape an epidemic preparedness funding accountability project. CODE brought 13 years of budget accountability experience with its Follow the Money (FTM) methodology but had never applied it to health security (Box 1).

The project aimed to test whether applying the FTM methodology to the NCDC Gateway could strengthen transparency, accountability and follow-through in how health security funds are allocated, disbursed and used for preparedness. The NPHCDA Gateway was a secondary focus because the facilities and health workers it funds are where outbreaks are first detected. The six-month project (February–July 2026) combined national tracking with a comparative assessment of two states: Kano, with a well-established epidemic preparedness infrastructure including its own CDC and epidemic preparedness budget line, and Adamawa, where these systems are still being strengthened, to generate credible evidence on how Gateway funds are allocated, accessed and used.

Hypothesis. Solutions-oriented, evidence-based civil society engagement can help identify and resolve bottlenecks in the flow and use of preparedness funds. By tracing Gateway funds end-to-end from allocation and release to access, expenditure and use, CODE can pinpoint where money gets stuck, why, and who has the authority to fix the problem. Presented in the spirit of partnership, evidence can prompt targeted fixes to guidance, support and processes. Public dissemination and trained local monitors can provide ongoing monitoring and impetus for fixes to be implemented. CSOs are well placed for this role: they carry legitimacy derived from proximity to the people they serve, mobilize community voices, and can demand accountability in ways that technical partners are not equipped to.

Box 1. What is Follow the Money (FTM)?

What: A citizen-led accountability methodology that tracks whether government spending and international aid translate into projects and services for citizens. It focuses on health, education and water, sanitation and hygiene (WASH).

Who: FTM is an initiative of Connected Development (CODE), a Nigerian NGO founded in 2012, based in Abuja.

When: FTM grew out of the #SaveBagega campaign, which secured the release of \$5.3 million for children affected by lead poisoning in Bagega, Zamfara State.

Where: Active across all 36 Nigerian states in collaboration with more than 9,000 activists, journalists, lawyers and CSOs using its iFollowTheMoney platform. CODE is also active in 11 other African countries including Ethiopia, Ghana, Kenya, Liberia, Sierra Leone and South Sudan.

How: CODE first reviews official budget commitments, analyzes budget documents, submits freedom of information (FOI) requests, and carries out key informant interviews. It compares official commitments with actual implementation and reports findings to authorities to jointly explore how problems can be addressed. The public and the press bring transparency and accountability, while training equips local monitors to follow up on commitments. Beyond getting projects delivered, CODE provides capacity building to improve budget accountability and works with anti-corruption bodies and legislators on reform.

Why: To give citizens the information, tools and channels to influence public funding and hold government accountable for delivery. FTM has tracked more than \$2 billion in projects and saved an estimated \$1 million from leakage.⁸

2. Implementation

Activities

Mapping and FOIs (February–March 2026). CODE mapped the four-gateway architecture and the BHCPF 2.0 updates, analyzed budget and expenditure records, and submitted freedom of information (FOI) requests to NCDC, the Federal Ministry of Health and Social Welfare (FMoHSW) and the Ministerial Oversight Committee (MOC) to request data on BHCPF funds received and disbursed under the NCDC Gateway for 2024–2025. NCDC disclosed ₦489.88 million disbursed equally to the 36 states and the Federal Capital Territory (FCT), ₦13.2 million each in December 2023. FMoHSW and the MOC did not respond.

Subnational assessment (April 2026). Teams spent five days each in Yola North local government area, Adamawa (April 7–11) and Kano Municipal Council (April 20–24). They held meetings with state ministries of health, planning and budget, and hospital management boards; interviewed State Epidemiologists, Disease Surveillance and Notification Officers, Primary Health Care agency officials and budget officers; and ran a focus group with Ward Development Committee (WDC) chairs from 11 wards in Adamawa. Adamawa shared work plans and retirement reports; Kano did not. One-day sessions built capacity on requirements for receipt and use of BHCPF funds, community tracking methods, and the roles of government, CSOs and the media in accountability and transparency. The sessions reached 17 participants in Adamawa and 15 in Kano.

Engagement and dissemination (May–July 2026). CODE met the NCDC Director General on May 7 to present and discuss initial findings, and received more context, feedback and support. CODE later convened 40 government, CSO, and media participants in Abuja on July 9, with NCDC, the MOC and a representative from Adamawa, to share findings and recommendations; Kano was not represented. To disseminate the findings publicly, CODE engaged the media, resulting in six published stories, two radio stories in Kano and Adamawa and three national op-eds.⁹

Implementation experience

⁸ MacArthur Foundation, "Connected Development Initiative," <https://www.macfound.org/grantee/connected-development-initiative-10114408/>; Devex, "Connected Development Initiative (CODE)," <https://www.devex.com/organizations/connected-development-initiative-code-143175/>; Follow The Money Nigeria, "About Us," <https://followthemoneyng.org/about-us/>; iFollowTheMoney, "About," <https://www.ifollowthemoney.org/about/>; Connected Development, homepage, <https://www.connecteddevelopment.org/>; ONE, "Follow the Money: \$5.3m to clean up lead poisoning in Bagega," <https://www.one.org/international/follow-the-money/5-3m-to-clean-up-lead-poisoning-mining-village-after-social-media-campaign/>; World Bank Blog, "Open data on the ground: Nigeria's Follow the Money initiative," <https://blogs.worldbank.org/opendata/open-data-ground-nigeria-s-follow-money-initiative/>; ICPC, "ICPC, CODE to Partner on 'Follow the Money' Project," <https://icpc.gov.ng/icpc-code-partner-follow-money-project/>; Daily Trust, "CODE launches social accountability app in 6 languages, targets 7m people," <https://dailytrust.com/code-launches-social-accountability-app-in-6-languages-targets-7m-people/>

Connected Development, "FollowTheMoney Movement Expands in Africa, Boosting Grassroots Organizers," November 2022. <https://www.connecteddevelopment.org/followthemoney-movement-expands-in-africa-boosting-grassroots-organizers/>

⁹ Joey Off-Air, "Honourable Members, Tell Nigerians Where the Money for Epidemic Preparedness Is," <https://www.joeyoffair.com/honourable-members-tell-nigerians-where-the-money-for-epidemic-preparedness-is/>

Media 360 Impact, "Nigerian Elected to Guard Health Funds Have Been Kept in the Dark," <https://media360impact.com/nigerian-elected-to-guard-health-funds-have-been-kept-in-the-dark/>

4wardwego, "Nigeria's Epidemic Fund Is Being Released. Is Anyone Tracking Where It Goes?" <https://4wardwego.com.ng/nigerias-epidemic-fund-is-being-released-is-anyone-tracking-where-it-goes-ogbonna-amarachi-onyeyirichi-ph-d/>

He opened up to us that, as a government official, there are certain things he cannot say because he will not be listened to or he might lose his job. But as a CSO, we can say and do things he cannot.

– Abdulazeez Abdulmalik Hussaini, Programs Officer, Connected Development

CODE's FTM experience eased the path. Besides a proven model, the team brought prior, firsthand familiarity with both project states, and an established national FTM network of local monitors, journalists and civil society contacts. Together, these assets allowed the team to mobilize quickly and begin generating evidence with minimal start-up time.

Institutional sensitivity was a key consideration. To gain institutional trust, CODE, supported by RTSL's Nigeria team, provided background on the intended supportive use of the requested budget information. A May courtesy visit between CODE and the NCDC Director General helped build mutual understanding and trust. By the end of the project, NCDC had committed to continued collaboration.

A technical learning curve. CODE's FTM methodology transferred readily to tracking BHCPF funds, but applying it to preparedness financing required detailed knowledge of the BHCPF 1.0 and 2.0 guidelines, surveillance and response functions funded by BHCPF, and the longstanding disbursement backlog.

Access barriers. In Kano, the team learned on arrival that WDC chair engagement required formal approval from a state agency head and registration with the state, which they had not been informed of. The planned focus group could not be held, though other state officials engaged constructively.

Scope and adjustments. One early surprise shifted the scope: CODE had set out to track 2024–2025 releases, but the funds reaching states were a 2021–2022 backlog. CODE adjusted by tracing what had happened to that tranche to understand what blocks current flows and find out whether bottlenecks stemmed from a lack of understanding, bureaucratic blockages or a need for technical assistance.

3. Findings and results

Findings and bottlenecks

Money exists nationally but arrives years late. NCDC released ₦13.2 million in December 2023 to each state, including Kano and Adamawa, from the 2021–2022 BHCPF allocation available only after the Gateway guidelines took effect in June 2023. The release aimed to facilitate and accelerate states' submission of workplans and registration of Treasury Single Account (TSA) users because states could not access or use the funds until these requirements were completed. Adamawa has now received 2023 NCDC BHCPF Gateway funds, approximately ₦20 million following retirement of the 2021-2022 funds. Kano and Adamawa are not outliers: only 14 states have retired 2021-2022 funds and only 11 have received the 2023 allocation; of the states that received the 2023 disbursement, only two of 11 have retired the funds. One quarterly NPHCDA disbursement delay was noted in Adamawa.

When funds arrive, they pay for essential preparedness, surveillance and response. Adamawa spent its tranche across NCDC-approved categories: coordination, surveillance, logistics, sample transport, risk communication and community engagement. Under surveillance, the funds resourced Disease Surveillance and Notification Officers to run active case searches for cholera, diphtheria, measles and meningitis, all of which had outbreaks in the state, and to collect samples in communities and facilities and transport them to the state laboratory for first-line testing.

The table below lists the bottlenecks identified and sets out recommendations CODE and government counterparts crafted jointly to address them, alongside wider gaps in BHCPF transparency and governance. The proposed actions clarify responsibilities, strengthen compliance and support, streamline

fund-release processes, and improve financial visibility and community oversight so that states can access and use available funds more effectively.

	Bottlenecks	Recommendations
NCDC Gateway: compliance bottlenecks	Kano's TSA account appears to list the State Epidemiologist as a signatory, although the guidelines reserve that role for accountants.	Ensure TSA signatories are accountants designated by the State Accountant General.
	Kano did not submit a Gateway work plan until 2026. The plan has been approved, but Kano has still not used or retired its 2021/2022 allocation.	Monitor dormant funds to catch long delays in access and use early.
	Adamawa's retirement report for its 2021/2022 disbursement reached NCDC in Q2 2026, well after the state reported spending the money in 2025.	Set clear timelines and accountability mechanisms for reporting on and retiring funds.
NCDC Gateway: bureaucratic bottlenecks	In Kano, frequent turnover of the State Epidemiologist has left successive officeholders without a full understanding of the bottlenecks and processes. The current epidemiologist believed disbursements were routine and quarterly, which is not the case.	Set up backup TSA signatory arrangements to prevent disruption during staff transitions. Hold joint capacity building for the State Epidemiologist and TSA signatories.
	In Adamawa, each of the three required signatories in the Accountant-General's office has sought supervisor approval before signing, which holds up the release of funds.	Streamline approval and fund-release processes.
NPHCDA Gateway: community oversight	WDC chairs are co-signatories on facility accounts but are often excluded from financial decisions. In Adamawa, facility management has submitted reports without WDC consent and bypassed WDC signatures.	Commission updated financial-management training for WDC members and PHC facility managers.
	Delayed inauguration has left some WDCs operating without formal standing, so their oversight role is legally ambiguous.	Inaugurate all WDCs under a standard policy of inauguration within 30 days of election.
State fiscal visibility	In Adamawa, BHCPF funds bypass the state treasury and do not appear in budget performance reports.	Create a formal mechanism to record BHCPF disbursements in state budgets.
	Neither Adamawa nor Kano has a clear, unified way to track the funds, so fund flows and use are hard to see.	Create publicly accessible budget data repositories and dashboards.
Wider visibility and governance gaps	There is no single authoritative source that publishes total BHCPF or NCDC Gateway allocations and disbursements. No gateway received disbursements in 2020 and 2024 because funds were not withdrawn into BHCPF accounts from federal accounts and were therefore reabsorbed. Disbursements from the federal level sometimes come well after the period for which the funds were intended.	Create a single source for allocation and disbursement data at the federal level and establish clear timelines for withdrawal and disbursement of approved funds.

Immediate results

- **Transparency:** CODE's work led to the first independent verification and reporting on NCDC Gateway disbursements which were shared publicly through news reports and op-eds.
- **Local accountability infrastructure:** In Adamawa, three CSOs (CHEDA, Janna Health Foundation and AFRIYAN) committed to a health accountability monitoring cluster with FTM as its data anchor, and a community health monitoring team continues to share information. Media practitioners in Adamawa are also committed to regular BHCPF tracking. BudgIT and the Public and Private Development Centre (PPDC), CSOs which manage budget accountability programs, aligned with the findings, opening the door to further collaborative monitoring.
- **Changed understanding and new relationships:** Adamawa officials acknowledged the need to publish BHCPF budget lines and agreed to joint monitoring; a working relationship with NCDC replaced early distrust; and a productive relationship developed with the MOC.
- **Resources unlocked:** Once bottlenecks are removed, Kano will be able to access approximately ₦20 million in 2023 funds and both states will be eligible for future disbursements.

Policy and institutional influence

Findings and recommendations reached decisionmakers as they emerged through CODE's in-state capacity-building sessions, the May meeting with the NCDC Director General, and the July national convening. The MOC acknowledged the report and committed to examining the challenges it identified. NCDC, for its part, was receptive to and appreciative of CODE's work.

The clearest signal of wider influence came from the MOC Director, who subsequently expressed interest in allocating domestic resources for improved CSO accountability tracking across all four BHCPF gateways.

4. Replication and scale

Why the model may be replicable

The successful adaptation of the Follow the Money methodology to the health security funding context in two very different state contexts suggests the model can work across diverse settings and offers a basis for replication.

Institutional demand for the work in Nigeria is clear. NCDC lacks resources to engage states deeply and has welcomed CODE's support; the MOC has shown interest in the methodology; the six-month S-OIRF retirement deadline for recently released funds gives states more reason to engage. Demand in other countries is unknown, but the underlying problem, poor health budget execution, is widespread.¹⁰

Sustaining and scaling within Nigeria

The pilot in Kano and Adamawa has led to the addition of Nasarawa, Ogun, Enugu and Akwa Ibom states, which gives coverage across all six Nigerian geopolitical zones (August 2026-April 2027). The next phase will repeat the same investigation and engagement format but move from diagnosis to implementation: workshops on Gateway workplan development, S-OIRF retirement and BHCPF 2.0 reporting, run jointly with NCDC's Gateway focal point, aim to help all six states access, use and retire Gateway funds. Findings will feed back to NCDC, a collaborative partner in shaping the expansion, and to the MOC to

¹⁰ Piatti-Fünfkirchen, Moritz, Hélène Barroy, Fedja Pivodic, and Federica Margini, "Budget Execution in Health: Concepts, Trends and Policy Issues," World Bank, November 2021. <https://documents1.worldbank.org/curated/en/702061636042313798/pdf/Budget-Execution-in-Health-Concepts-Trends-and-Policy-Issues.pdf>

improve Gateway guidance, state support and future financing, and will inform the next annual Gateway workplan cycle.

Adaptation to other countries or contexts

CODE is also scaling the project to five more countries: Ethiopia, Ghana, Kenya, Liberia and Sierra Leone. Few have domestic funding streams as clear as Nigeria's, and political contexts will differ. CODE will adapt the method: first identify each country's main domestic funding source and budget lines, then apply the FTM approach. All five countries sit inside FTM's 12-country network and are RTSL countries of interest. Cross-state and cross-country learnings will be documented and disseminated.

5. Lessons and enabling conditions

What made the intervention work

Several enablers came together. CODE brought existing organizational capacity, a tested accountability methodology, and established state-level networks. RTSL's Nigeria team supported access to NCDC, navigated institutional sensitivities and provided technical expertise on preparedness financing.

What the intervention demonstrates

Civil society can make distinctive contributions to preparedness and collaborative surveillance, combining independent scrutiny with constructive engagement. Government staff want systems to work but often lack the visibility, capacity or resources to identify and resolve bottlenecks. CODE surfaced uncomfortable findings, including non-compliance and weak accountability mechanisms, while maintaining a supportive problem-solving posture with government counterparts. Rather than stopping at diagnosis, it worked jointly with officials to identify practical fixes that can unblock access to existing funds.

The pilot also shows that a targeted investment can influence much larger funding flows. New financing may sometimes be necessary, but when resources already exist, supporting their movement and use can deliver faster gains and a more efficient system.

Preconditions and limitations

The modest \$10,000 grant that enabled CODE's work has had a significant impact. However, the work benefited from CODE's established presence and RTSL's long-term Nigeria work. The lesson is therefore about efficient, targeted design building upon existing capacity, not that a small grant will always deliver.

The approach also has limits. Access cannot be assumed: two of the three institutions did not respond to CODE's FOI requests during the pilot period. And with only six months of implementation in two states, the evidence remains preliminary: the pilot has generated encouraging process signals, but it is too early to assess whether these translate into improved fund flows or broader system impact.

Practical learning

Most of the time you end up making enemies but, in this project, we were able to create stronger relationships with the stakeholders we were working with.

– Abdulazeez Abdulmalik Hussaini, Programs Officer, Connected Development

- **Institutional caution about disclosure can be a hurdle.** Trusted intermediation, followed by an in-person courtesy visit to share findings and clarify the supportive purpose of the work, helped demonstrate its practical value to NCDC and transformed the relationship into one of mutual support.
- **Tracking funds for interventions differs from funds for capital projects.** Without a clinic or road to inspect, CODE had to verify reported activities through documentary evidence and interviews rather than its customary on-site ground-truthing, requiring adaptations to the FTM approach.
- **Approach government as problem-solving partners where interests align.** Tracking and accountability can build and strengthen relationships when evidence helps officials address some of the problems facing them. That won't always hold: where funds are misused or wrongdoing is concealed, friction follows.
- **Convene stakeholders before diagnosing.** Engaging key actors early to identify problems jointly builds ownership and creates more space for candor than presenting officials with a finished diagnosis.
- **System readiness does not predict institutional openness.** Counterintuitively, Adamawa proved easier to work in than Kano, which has more established epidemic preparedness institutions.
- **Expect the plan to shift while keeping sight of goals.** The "current" 2024-2025 funds turned out to be years-old 2021-2022 backlog, shifting the focus of the work.

6. Implications and next steps

What should governments do? As external donor financing recedes and US bilateral agreements increase the need for domestic co-financing, absorption and use matter even more. Money appropriated and never spent buys nothing. Governments can close that gap by diagnosing why funds stall, using root-cause analysis rather than treating each delay as an isolated problem, and embedding the fixes in routine systems. Where that capacity is absent internally, civil society can partner with government. Accessible budget and expenditure data is the precondition.

What should civil society organizations do? More money is not always the answer. Where allocations already exist, ensuring use is key, and advocacy that ignores this risks pressing for funds that will sit unused. CODE's model offers a route. This work also pairs naturally with 7-1-7 analysis, which frequently traces delays to financing bottlenecks.

What should donors and technical partners support? For donors, modest investments in accountability for fund use are small relative to the program funding donors already provide and can maximize use of both domestic and donor resources. For technical agencies, the contribution is bridging: translating complex financing rules, identifying gaps their work makes visible, capturing what works, and supporting governments to institutionalize practices that keep funds moving.

The broader contribution to preparedness, surveillance and system performance. Freeing funds already committed can deliver preparedness gains immediately, without waiting on an appropriation cycle. Unsticking the money also clarifies what is genuinely missing: only once funds flow can a system tell the difference between a financing gap and an administrative one. In Nigeria, the primary health care and epidemic preparedness streams are mutually reinforcing functionally and administratively: health care workers at Primary Health Care facilities are where outbreaks are first detected while surveillance funding picks up those signals and initiates response. Improving the administration of one bolsters the other. Under heavy debt burdens that squeeze social spending, every dollar must be maximized.

Financing commitments matter only if the money moves and translates into stronger surveillance, earlier detection, and faster response.