

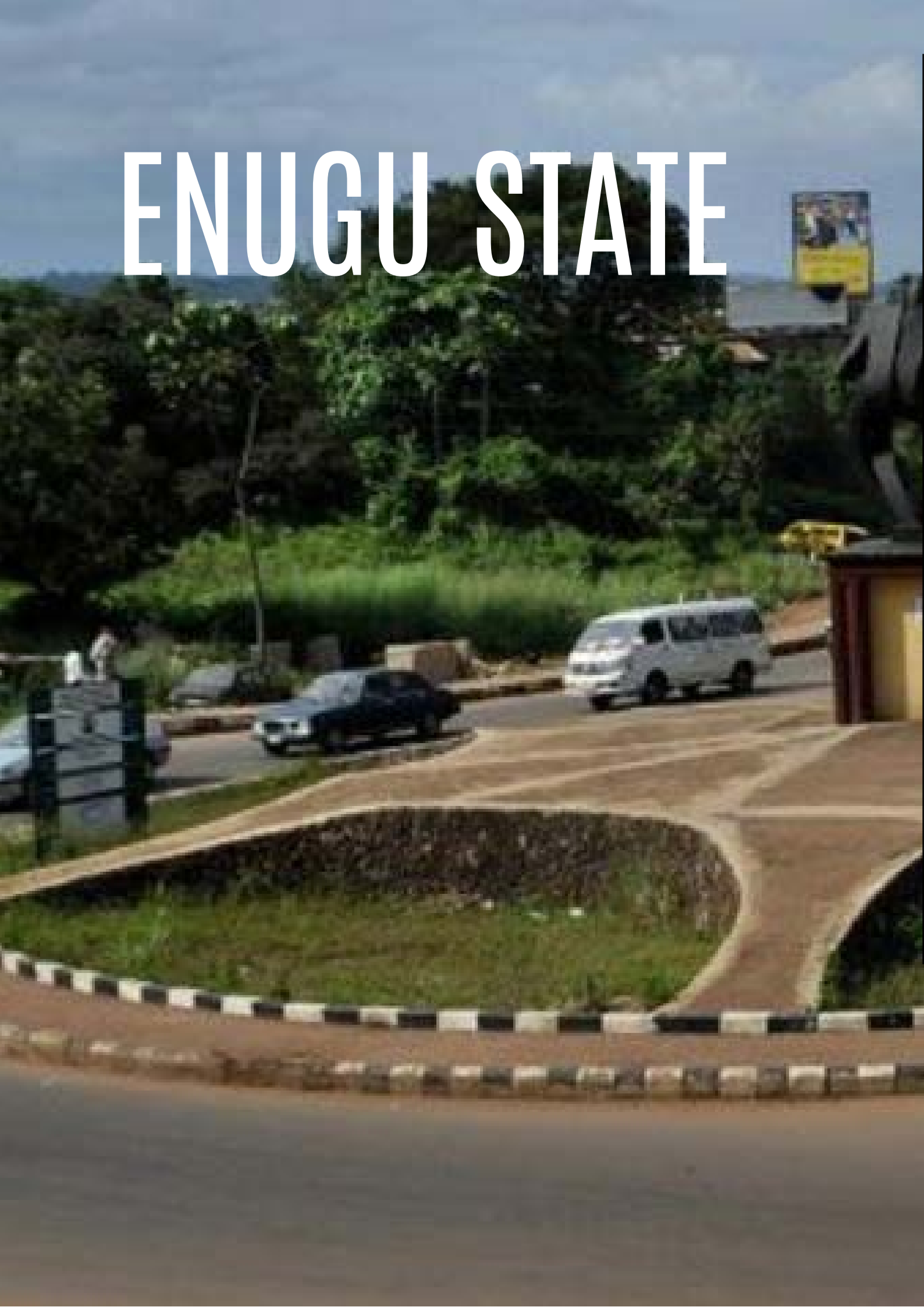
# Enugu State Budget Analysis & Monitoring Report



Citizens Report on Budget and Selected Capital Project Monitoring  
in Aninri and Enugu South Local Government Areas in Enugu State

# 2022

# ENUGU STATE



# INTRODUCTION

Enugu State, located in the southeastern region of Nigeria, boasts a rich history intertwined with significant socio-political and economic milestones. Historically, the area was part of the Southern Nigeria Protectorate under British colonial rule and later became part of the Eastern Region upon Nigeria's independence in 1960. In 1967, during the Nigerian Civil War, the region declared itself the capital of the short-lived Republic of Biafra, a move that left enduring imprints on the state's identity and collective memory.

## Post-Covid-19 Socio-Political and Economic Outlook of 2022

The Covid-19 pandemic brought unprecedented challenges globally, and Enugu State was not immune to its socio-political and economic ramifications. However, as the world gradually emerged from the pandemic's grip, Enugu State embarked on a path of recovery and resilience.

### Socio-Political Outlook:

- The post-Covid-19 era in Enugu State witnessed concerted efforts by the government and various stakeholders to rebuild social

cohesion and strengthen community resilience. Initiatives focusing on healthcare infrastructure, education, and social welfare gained prominence, reflecting a commitment to safeguarding public health and enhancing social welfare systems.

- Civil society organizations and grassroots movements played a crucial role in advocating for inclusive policies and equitable distribution of resources, fostering a sense of solidarity and collective responsibility among citizens.

### Economic Outlook:

- Enugu State's economic recovery post-Covid-19 was marked by a concerted push towards diversification and resilience-building. The Civil Society in the state advocated for the prioritization of investments in key sectors such as agriculture, manufacturing, and technology, leveraging local resources and expertise to stimulate economic growth and create employment opportunities.

- CSOs also called for collaborative efforts between the public and private sectors, as well as international development partners, to facilitated the implementation of sustainable development projects and initiatives aimed at enhancing productivity, competitiveness, and innovation across various industries.



# Aninri Local Government Area Budget Analysis

The year 2021 is the year immediately after the Covid-19 global lockdowns which crippled the economies of governments at every level across the world. Aninri Local government Area of Enugu state was not left out of the effects of the Pandemic.

The 2021 budget for Aninri Local Government area was one that was expected to respond to the effects of the pandemic and put the economy of the Local Government Area on the path of recovery and prosperity.

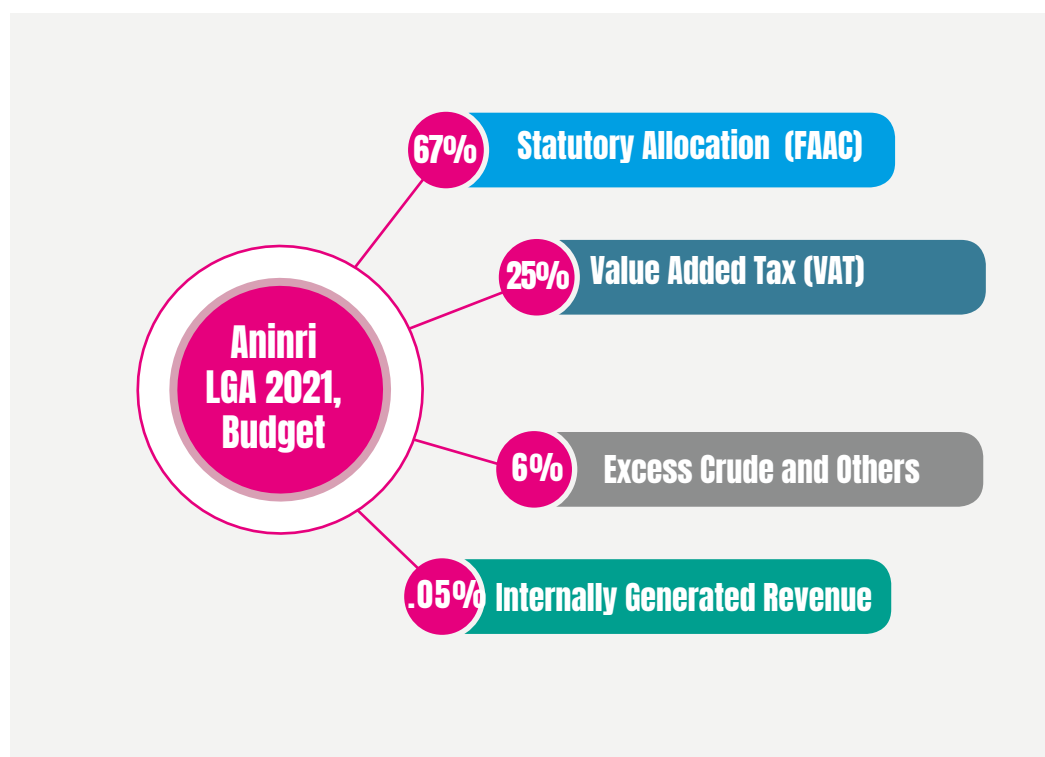
The total budget for the 2021 fiscal year is put at the sum of Two billion, one hundred and seventy-six million, six hundred and fifty-three thousand, four hundred

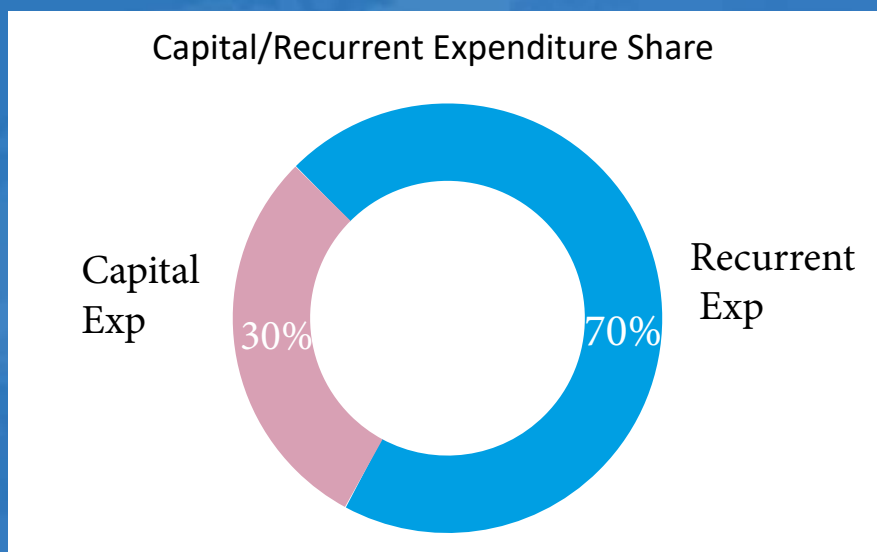
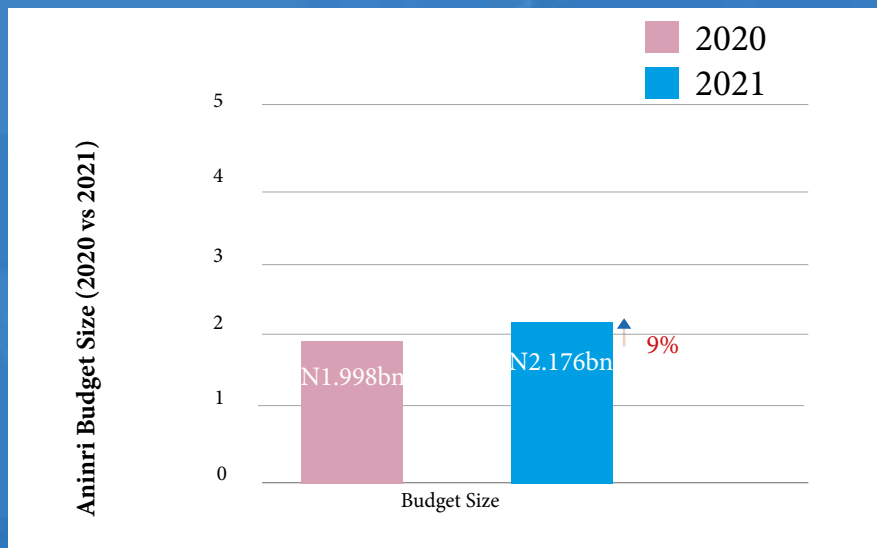
and sixteen naira ( N2,176,653,416) representing an increase of nine percent which amounts to the sum of one hundred and seventy-seven million, eight hundred and thirty-two thousand, two hundred and seventy-three naira (N177,832,273) over the 2020 budget size of one billion, nine hundred and ninety-eight million, eight hundred and twenty-one thousand, one hundred and forty-three naira ( N1,998,821,143)

A summary breakdown of the budget reveals that the sum of One billion, five hundred and eighteen million, one hundred and fifty-three thousand, four hundred and sixteen naira (N1,518,153,416) or seventy percent of the total budget is allocated to recurrent expenditure. The balance of Six hundred

## Summary of the budget

Expenditure	2020 (N)	%	2021 (N)	%
Recurrent	1,300,357,626.00	65%	1,518,153,416.00	70%
Capital	698,463,518.00	35%	658,500,000.00	30%
<b>Total</b>	<b>1,998,821,143.00</b>	<b>100%</b>	<b>2,176,653,416.00</b>	<b>100%</b>





and fifty-eight million, five hundred thousand naira (N658,500,000) or thirty percent is allocated to capital expenditure. From the foregoing, it could be seen that there is a five percent increase above the 2020 budget share of sixty-five percent for recurrent expenditure on one hand, and a five percent decrease from the 2020 allocation to capital expenditure on the other hand. the drop in allocation to capital expenditure in the 2021 budget could be seen both in the amount of money allocated, and the percentage share of the budget.

A survey of the revenue profile of the local government area showed that the budget is largely going to be funded by allocations from the Federation account in the sum of Two billion, one hundred and sixty-four million, nine hundred and three thousand, four hundred and sixteen naira (N2,164,903,416). This represents 99,4% of the total budget. Internally Generated Revenue IGR accounted for the sum of Eleven million, seven hundred and fifty thousand naira only, or 0.6% of the estimated revenue for the

fiscal year.

The other sources of revenue include the sum of Eleven million, seven hundred and fifty thousand naira (N11,750,000) from Internally Generated Revenue IGR. This represents a paltry 1.6% of the total budget. From the budget allocations it could be seen that there is a drop in revenue expected from internally Generated Revenue in the 2021 fiscal year. This drop is in the sum of Two hundred and fifty thousand naira (N250,000). Internally Generated Revenue IGR sources include Taxes (N1,000,000.00), Licenses (N3,590,000.00), fees (N2,810,000.00), Sales (N800,000.00), and Earnings (N3,550,000.00)

A summary of the recurrent expenditure estimates by sector shows that the administrative sector received the sum of Six hundred and seventeen million, six hundred and eighty-three thousand, nine hundred and eighty-two naira (N617,683,982.00) as recurrent expenditure. This represents forty-one

## Sectoral Allocations

Expenditure	2021 (N)	2020 (N)
<b>General Administration</b>	617,683,982.00	472,323,058.00
Economic	188,720,561.00	141,642,282.00
Social	167,593,584.00	140,030,448.00
<b>Total</b>	<b>2,176,653,416.00</b>	<b>1,998,821,143.00</b>

percent (41%) of the total recurrent expenditure. When compared with the recurrent expenditure estimates for that sector for the 2020 fiscal year, there is an increase of One hundred and forty-five million, three hundred and sixty thousand, nine hundred and twenty-four naira (N 145,360,924.00) or thirty-one percent (31%). The Economic sector received the sum of One hundred and eighty-eight million, seven hundred and twenty thousand, five hundred and sixty-one naira (N188,720,561.00) as recurrent expenditure. This exceeds the 2020 figure of One hundred and forty-one million, six hundred and forty-two thousand, two hundred and eighty-two naira (N141,642,282.00) by Forty-seven million, seventy-eight thousand, two hundred and seventy-nine naira (N47,078,279.00). The social sector also received the sum of One hundred and sixty-seven million, five hundred and ninety-three thousand, five hundred and eighty-four naira (N167,593,584.00) as recurrent expenditure for the 2021 fiscal year. This figure is higher than the recurrent expenditure estimates for the 2020 fiscal year of One hundred and forty million, thirty thousand, four hundred and forty-eight naira (N140,030,448.00) by Twenty-seven million, five hundred and sixty-three thousand, one hundred and thirty-six naira (N27,563,136.00). It follows therefore that there is a general increase in the recurrent expenditure estimates of the Aninri Local Government Council across all sectors of the economy in the year under review.

A further breakdown of the recurrent expenditure estimates reveals that the office of the Chairman of Aninri Local Government Council received an allocation of the sum of Two hundred and thirty-seven million, six hundred and sixty thousand, and eight naira (N237,660,008.00) or sixteen percent (16) of the total recurrent expenditure of the LGC.

The health sub-sector got the sum of One hundred and nineteen million, seven hundred and sixty-five thousand, six hundred and seventy-seven naira (N119,765,677.00) as estimated recurrent expenditure for the year under review. This translates into eight

percent (8%) of the total recurrent expenditure of the Local Government Council.

Furthermore, the education sub-sector received an allocation of the sum of Forty-seven million, eight hundred and twenty-seven thousand, nine hundred and seven naira (N47,827,907.00) as estimated recurrent expenditure. Similarly, the agriculture sub-sector got an allocation of Twenty-eight million, nine hundred and seventy-two thousand, nine hundred and ninety naira (N28,972,990.00) as recurrent expenditure estimates for the 2021 fiscal year.

On the capital expenditure side of the budget, the capital expenditure estimates for Aninri Local Government Council witnessed a decline in the 2021 fiscal year when compared to the 2020 estimates. In 2020, the capital expenditure estimate stood at the sum of Six hundred and ninety-eight million, four hundred and sixty-three thousand, five hundred and eighteen naira (N698,463,518.00). This amount dropped in 2021 to the sum of Six hundred and fifty-eight million, five hundred thousand naira (N658,500,000.00).

Despite the apparent drop in the capital expenditure outlay in the 2021 fiscal year, there was substantial increase in the capital expenditure allocations to the sub-sectors of education and agriculture. The capital expenditure allocation to Education increased from Sixty-one million naira (N61,000,000.00) in 2020 to a whopping One hundred and six million naira (N106,000,000.00) in 2021. Capital expenditure allocation to agriculture increased from the sum of Twenty-three million one hundred and ten thousand naira (N23,110,000.00) in 2020 to the sum of Twenty-five million naira (N25,000,000.00) in 2021. Capital expenditure allocation to the health sub-sector however suffered a reversal from the sum of Three hundred and thirty-one million, six hundred and eighty-eight thousand naira (N331,688,000.00) in 2020 to a paltry sum of Sixty-six million, five hundred thousand naira in 2021. There was no capital expenditure allocation for water supply in the 2021 budget of Aninri LGC.

## Revenue Profile

Expected Revenue Sources	Amount in Naira	% of Total Revenue
<b>Federation Account Allocation</b>	617,683,982.00	472,323,058.00
Internally Generated Revenue IGR	188,720,561.00	141,642,282.00
Others	167,593,584.00	140,030,448.00
<b>Total</b>	<b>2,176,653,416.00</b>	<b>1,998,821,143.00</b>

## Revenue Expected from the Federation Account

Share of Federation Account Allocation	Amount in Naira	%
<b>Statutory Allocation (FAAC)</b>	617,683,982.00	472,323,058.00
Value Added Tax (VAT)	188,720,561.00	141,642,282.00
Excess Crude and Others	167,593,584.00	140,030,448.00
<b>Federation Account Allocation Subtotal</b>	<b>2,164,903,416.00</b>	<b>100%</b>

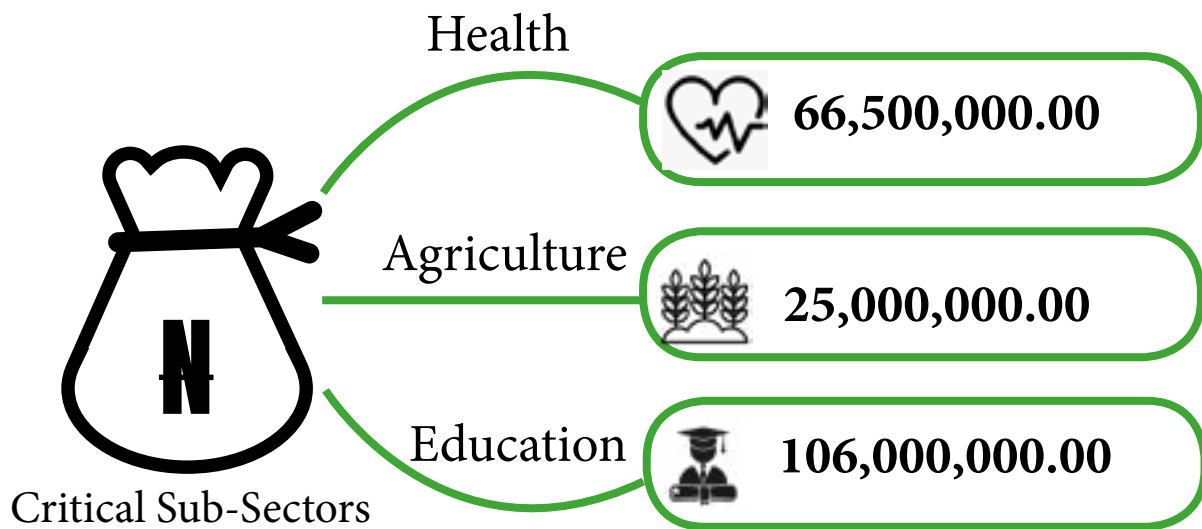
A summary of the capital expenditure estimates of Aninri Local Government Council for the year under review sector-wise indicates that the social sector received the highest allocation in the sum of Three hundred and thirty-two million, five hundred thousand naira (N332,500,000.00) or fifty percent (50%). The economic sector received an allocation of Three hundred and thirteen million, eight hundred thousand naira (N313,800,000.00) or forty-eight percent (48%) of the total capital expenditure estimates.

To understand how this budget responds to the development needs of Aninri Local Government area in a post COVID-19 economy, a critical look at some major capital projects is necessary. In the social sector where the largest allocation for capital expenditure was channeled to, apart from the allocation of the sum of Thirty-million-naira (N30,000,000.00) for the construction of a few classroom blocks at three locations (Ten million naira (N10,000,000.00) each for a three (3) classroom block), the bulk of the funds was allocated to the “Construction of Hall at Mini stadium” at the sum of One hundred and fifty million naira (N150,000,000.00). This project,

and the Two hundred- and fifteen-million-naira (N215,000,000.00) allocation for the building of a road and bridge from Ezenisi to Ndeaboh are easily the signature capital expenditure projects of Aninri Local Government Council in the 2021 fiscal year. The only capital projects under agriculture are a fifteen-million-naira (N15,000,000.00) allocation for “Purchase of Agro chemicals”, and a Ten-million-naira (N10,000,000.00) allocation for the “Purchase of improved seeds varieties”. There is no allocation for water supply, and there is also no allocation for soft loans and micro-credit facilities to traders and farmers.

In all, this budget is heavily dependent on revenue from the Federation Account for its funding. It is equally oriented towards recurrent expenditure consumption and lacks the necessary investments in productive sectors that possesses the power to stimulate the local economy and guarantee recovery and stability.

Budgets like these do not meet the expectations of a post COVID-19 economy and run short of the demands for Local Government autonomy.



## Graphic Summary of the Budget

	Budget 2020	%	Budget 2021	%
Recurrent Expenditure	1.300 bn	65	1.518 bn	70
Capital Expenditure	698 m	35	659 m	30
Total	1.999 bn	100	2.177 bn	100



# Project Monitoring Report

## Brief on Aninri LGA.

Aninri is a Local Government Area of Enugu State, Nigeria. Its headquarters are in the town of Ndeaboh. The local government is about 233,723 inhabitants according to the projected population from 2006 census. Aninri is made up of five towns; Oduma, Nenwe, Ndeabo, Mpu and Okpanku. Oduma is the largest of the five with a population of approximately 98,000 inhabitants at the 2006. Aninri has a common boundary with Nkanu-East to the northeast and Awgu to the northwest. The Local Government was created from Old Awgu LGA in 1996. It was to go by the name, Awgu South LGA until the political leaders of the area chose to go by a different identity outside the popular Awgu. The local council area

largely engaged in Agricultural practices. Aninri is accessible from Enugu-Portharcourt expressway with at least four entrances with well paved roads. Through: Onwe junction, Nenwe junction, Mgbowo junction and Aki naUkwa junction. Aninri has an area of 364 km<sup>2</sup> and a population of 233,723 at the 2006 census.

Aninri LGA is one of the Pilot LGAs for the Social Action Campaign on Local Government Autonomy and Accountability for Effective Service Delivery. Below are our findings on the projects monitored across the LGA as captured on the 2021 Local Government Budget

### CONSTRUCTION OF CULVERT AT UHUOGIRI VILLAGE, NDEABOH.

<b>Sector</b>	Economic (Roads and Bridges)
<b>Beneficiary</b>	Uhuogiri Village
<b>Approved Estimate</b>	N500,000
<b>Monitoring Report</b>	The Budget Monitoring Team visited the location of this Culvert in Uhuogiri Village and confirmed that the project has not been executed as planned and approved. As at Saturday 24th September, 2022, the Culvert was still in a sorry state as the connecting communities may be cut off in no time as a result of the worsening condition of the culvert. It can be safe to say that the project has been abandoned, yet, there is a significant economic importance of this culvert as it links 2 major communities to Ihuogiri, Amuro and Uhucheke Villages and also to their farmlands and major markets in Ndeaboh Community.

Figure 1 Uhuogiri Culvert Visuals



EQUIPMENT OF NEW AND EXISTING HEALTH FACILITY	
<b>Sector</b>	Health
<b>Beneficiary</b>	Nochele and Uhucheke Village
<b>Approved Estimate</b>	N10,000,000
<b>Monitoring Report</b>	The Budget Monitoring Team visited two major Primary Health Care Facilities in Ndeaboh Community and observed that there were no trace of the items approved in the 2021 budget that were executed especially with regards to equipping the health facilities as captured in the budget of 2021. Evidences are on the photos attached.

Figure 2 Dilapidated and Poorly Equipped Nochele Health Centre, Ndeaboh.



Figure 3. Agbo Achara Model Health Centre, staff not on ground regularly and the challenge poor access road.



CONSTRUCTION OF HALL AT MINI STADIUM NDEABOH	
Sector	Youth and Sports
Beneficiary	Aninri LGA (Ndeaboh)
Approved Estimate	N150,000,000
Monitoring Report	<p>The Said hall can be spotted in this shot clip. However, it has different reference in the same budget document cost and designation.</p> <p>The Budget Monitoring Team were at the Mini Stadium still under construction to ascertain if the project quoted was carried out but as can be evidently seen on the photos attached, there is no trace of such a hall within the premises of the Mini Stadium Complex except for the visible Ultra Modern Hall located a distance away from the Mini Stadium which the same budget document had captured to have been executed (One Third of work done) in 2020 with the approved sum of N51,000,000.</p> <p>The Said hall can be spotted in this shot clip. However, it has different reference in the same budget document cost and designation</p>

Figure 4 Mini Stadium Visuals.



**WORKING 11KM EARTHWORK WITH BRIDGES, CULVERTS AND ASPHALTING, 21/2KM ROAD FROM EZINESI TO NDEABOH**

<b>Sector</b>	Economic (Roads and Bridges)
<b>Beneficiary</b>	Ezinesi, Oduma, Ndeaboh
<b>Approved Estimate</b>	N215,000,000
<b>Monitoring Report</b>	The Budget Monitoring Team toured the road from start to where it abruptly stopped. Findings revealed that the road didn't eventually enter the next community (Ezinesi) as approved. From the road project signage, it points to a constituency project by the Senator representing Enugu West Senatorial District and not that of a LGA intervention

Figure 5 Ezinesi Ndeaboh road; from the beginning to the end



**CONSTRUCTION OF ONUOVO CULVERT IMOGO AMAEZE OKPANKU.**

<b>Sector</b>	Economic (Roads and Bridges)
<b>Beneficiary</b>	Imogo Amaeze, Okpanku
<b>Approved Estimate</b>	N500,000
<b>Monitoring Report</b>	The Budget Monitoring Team painstakingly got to this Culvert location in the rice farm settlement. It was gathered that this Culvert was a creation of community efforts and never had the government made efforts to fix it even when it has been captured in the budget. The Culvert was constructed on 17/04/2007 as inscribed on the structure. This culvert connects locals to their farmlands, mills and markets

Figure 6 Imogo Amaeze Culvert Visuals.



RECONSTRUCTION OF MPU CORPERS LODGE FENCE.	
<b>Sector</b>	Education
<b>Beneficiary</b>	Mpu
<b>Approved Estimate</b>	N7,000,000
<b>Monitoring Report</b>	Contact of Lodge Coordinator: Corper Emmanuel, 08083641970 The Budget Monitoring Team met the Corpers' lodge and the fence in question in a pitiable situation. We gathered that since the lodge was commissioned in 2009 nothing else has been done to make the place habitable for those on a National Assignment. The Corpers had expressed serious security concerns noting that hoodlums do attack them at night owing to the absence of a security gate as well as the sorry state of the roof works. This project was reported COMPLETED in the Budget progress report of January – September, 2020

Figure 7 Corpers Lodge Mpu Visuals



CONSTRUCTION OF IBE ABBAH CULVERT AMACHALLA MPU	
<b>Sector</b>	Economic (Roads and Bridges)
<b>Beneficiary</b>	Ibe Abbah
<b>Approved Estimate</b>	N500,000
<b>Monitoring Report</b>	The Ibe Abbah Culvert was no exception to the status of project execution situation seen in other areas of Aninri LGA as The Budget Monitoring Team still got yet another dose of shock observing the level of negligence on the side of government to the yearnings of this neighbourhood especially with regards to the dire need to fix this all important culvert in order to avert any impending tragedy. The Culvert constructed there many years ago was wrongly sited, far off from the water, flow making the said culvert redundant and completely useless thereby making it imperative to get a new culvert constructed in earnest

Figure 8 Old Ibe Abbah Culvert constructed far away from the water way and rendered redundant



RENOVATION OF CENTRAL SCHOOL, ODUMA	
<b>Sector</b>	Education
<b>Beneficiary</b>	Oduma
<b>Approved Estimate</b>	N7,000,000
<b>Monitoring Report</b>	The Central School, Oduma was observed to have had a peripheral facelift done on just Five (5) blocks within the administrative building which is apparently the offices of the staff of the school. The roof of Five (5) blocks was changed and the walls repainted then a PVC ceiling done as can be seen on the photo captured on site. A stroll to the nearby blocks of the same building revealed that the said renovation effort was not extended to the rest of the school blocks with some of the facilities in the school visibly in a very bad shape.

Figure 5 Central School, Oduma Visuals.



RENOVATION OF CORPERS LODGE, ODUMA	
<b>Sector</b>	Education
<b>Beneficiary</b>	Oduma
<b>Approved Estimate</b>	N7,000,000
<b>Monitoring Report</b>	The Corpers Lodge, Oduma was nicknamed Grasshoppers Lodge by the team on tour due to the level of dilapidation of the supposed residence of those on a special National assignment. The Corp Members had long vacated this facility so the team went ahead to visit their new base but we were greeted by a sight worse off than this and of course the Corp members had exited same facility and now renting separate apartments on their own expense. Efforts to locate their current base proved abortive as it would have made fetching other information more convenient for us

Figure 9 Coppers Lodge Oduma Visuals surroundings.



<b>ANINRI LGA (TRACED)</b>			
S/No	Project Description	Amount	Sector
1	Equipment of New and Existing Health Facility	10,000,000	Health
2	Repairs of Corpers Lodge Oduma	7,000,000	Education
3	Renovation of Central School Oduma	7,000,000	Education
4	Reconstruction of Mpu Corpers Lodge Fence	7,000,000	Education
5	Construction of Hall at mini stadium Ndeaboh	150,000,000	Youth and Sports.
6	Working 11km earthwork with bridges, culverts, and Asphalting, 21/2km Road from Ezinesi to Ndeaboh	215,000,000	Economic (Roads and Bridges)
7	Construction of Culvet at Uhuogiri Village Ndeaboh	500,000	Economic (Roads and Bridges)
8	Construction of Onuovo culverts Imogo Amaeze Okpanku	500,000	Economic (Roads and Bridges)
9	Construction of Ibe Abbah Culvert Aman Mpu chala	500,000	Economic (Roads and Bridges)
<b>ANINRI LGA (NOT TRACED)</b>			
1	Purchase of Agro Chemicals and Knapsack sprayers at LGC	15,000,000	Economic (Agriculture)
2	Purchase of improved seed varieties	10,000,000	Economic (Agriculture
3	Repair of Cold Chain Equipments	10,000,000	(Health)
4	Training Workshop	500,000	(Health)
5	Oncha	1,000,000	(Health)
6	Malaria Control	10,000,000	(Health)
7	TB/leprosy Control	1,00 0,000	(Health)
8	Hiv/Aids	1,000,000	(Health)
9	Epidemiology And Disease Control	10,000,000	
10	Social mobilization Activity	3,000,000	
11	NIPD	10,000,000	
12	IPDS 1	4,000,000	
13	IPDS 2	3,000,000	
14	IPDS 3	3,000,000	
15	Construction of Exam Hall 1st Choice primary School, Ezinesi Oduma	25,000,000	Education
16	Building of 3 classrooms blocks at Uhueze Nenwe, Agada Nenwe, Okpanlu and Mpu	10,000,000	Education
17	Sponsoring of CSDP projects	30,000,000	Education
18	Construction of 3 classrooms block community primary school at Oduma Achara	10,000,000	Education
19	Construction of 3 primary school blocks Community Primary School Negba	10,000,000	Education
20	Sponsoring of Sporting Activities	10,000,000,000	Youth And Sport
21	Renovations of Pavalions And Fences in LGs	10,000,000	Reform of Government And Governance General Admin

22	CSDP	1,200,000	Reform of Government And Governance General Admin
23	SOCU/CBIT	1,000,000	Reform of Government And Governance General Admin
24	Extensions of poles, Wires, and Transformers at Amacharauka, Nanwu, Iyiri and Ezinezi	20,000,000	Power
25	Extension of Electricity at Amaeze Ohafia, and Amankanu Ohofia, Negba	10,000,000	Power
26	Extension of Electricity to Amagu Okpaniku	3,000,000	Power
27	Extension of Electricity to Amanchalla Mpu	2,000,000	Power
28	Grading and Lateriling of Rural Roads	30,000,000	Economic (Roads and Bridges)
29	Construction of Ovue Culvet Ugwuokpa Emudo Nnewe	500,000	Economic (Roads and Bridges)
30	Construction of culverts at Obiluegu, okpome , Agbada, Nenwe	500,000	Economic (Roads and Bridges)
31	Contruction og Ngbarogu Culverts by amorji Road Nenwe 1km	500,000	Economic (Roads and Bridges)
32	Construction of Culverts at Onuafo, Culvet Obuagu Ezinato ohofia Oduma Ward 4	500,000	Economic (Roads and Bridges)
33	Construction of Culverts at Nwangene Ogboo Amachanuka, Ezinesi	500,000	Economic (Roads and Bridges)
34	Construction at Liberty primary School road Ihueze obeagu oduna	500,000	Economic (Roads and Bridges)
35	Construction of Ngene Culvet Amorji Enu Oduna	500,000	Economic (Roads and Bridges)
36	Planning Reserve	3,800,000	



# Enugu South



# Enugu-South Local Government Area Budget Analysis

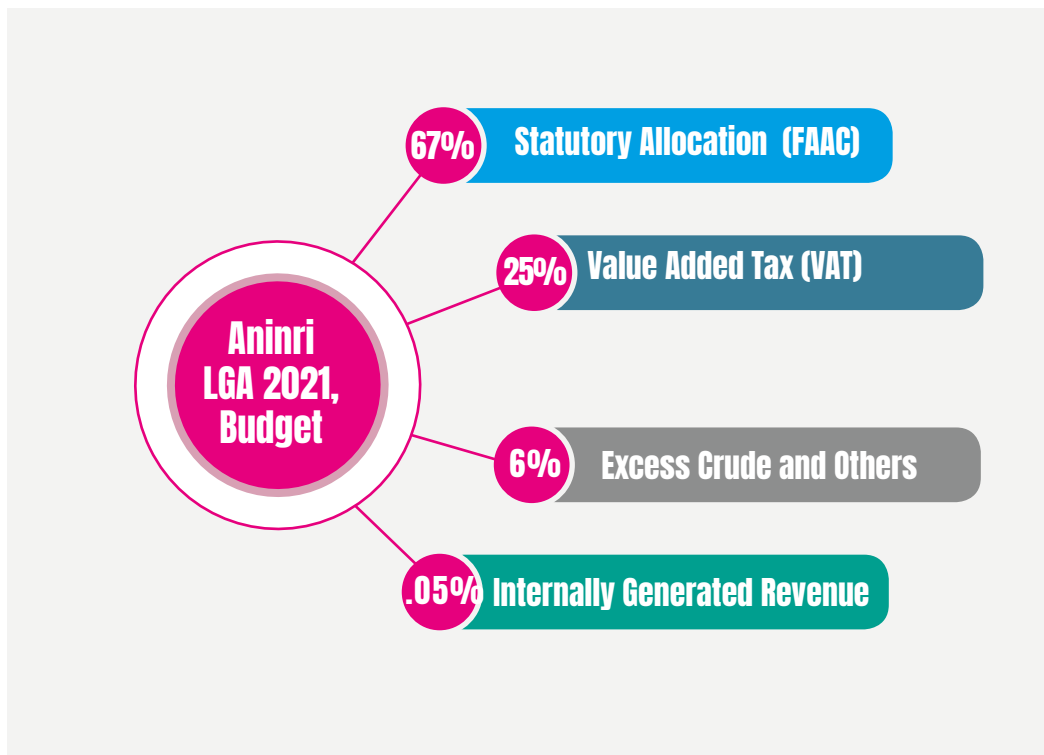
The Enugu South Local Government Council approved the sum of Two billion, three hundred and ninety million naira (N2,390,000,000.00) as its budget for the 2021 fiscal year. This budget is tagged “Budget of Consolidation”.

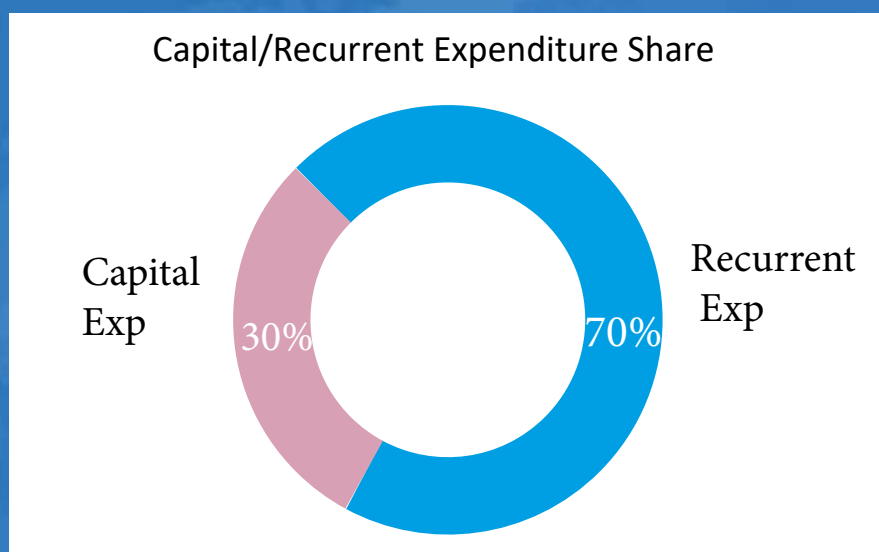
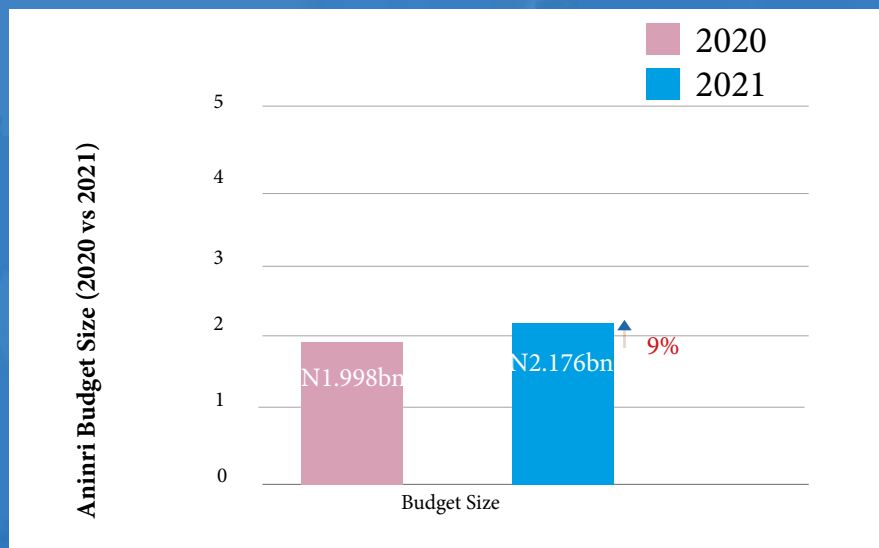
When compared with their budget for the 2020 fiscal year which was the sum of One Billion, nine hundred and forty-nine million. Seven hundred and fifty-four thousand six hundred and fifty-one naira, there is an increase to the tune of Four hundred and forty million, two hundred and forty-five thousand, three hundred and forty-nine naira (N440,245,349.00) this represents a 23% increase over the previous year’s budget,

A broad summary of the budget reveals that the total sum of One billion, eight hundred and fifty-one million, three hundred and seventy-three thousand, five hundred and forty-four naira (N1,851,373,544.00) or 77% is allocated to recurrent expenditure. In this regard there is an increase of One hundred and seventy-six million, six hundred and sixty-seven thousand, seven hundred and sixty-eight naira (N176,667,768.00) or 11% over the 2020 allocation to recurrent expenditure which stood at the sum of One billion, six hundred and seventy-four million, seven hundred and five thousand, seven hundred and seventy-six naira (N1,674,705,776.00) and accounted for 86% of the total budget. It is noteworthy that while there is an increase in the amount of money

## Summary of the budget

Expenditure	2020 (N)	%	2021 (N)	%
Recurrent	1,674,705,776	86%	1,851,373,544	77%
Capital	275,048,875	14%	538,626,456	23%
<b>Total</b>	<b>1,949,754,651</b>	<b>100%</b>	<b>2,390,000,000</b>	<b>100%</b>





allocated for recurrent expenditure in the 2021 budget over that of 2020, the percentage share of the budget allocated to recurrent expenditure dropped from 86% in 2020 to 77% in 2021. Similarly, the sum of Five hundred and thirty-eight million, six hundred and twenty-six thousand, four hundred and fifty-six naira (N538,626,456.00) is allocated to capital expenditure. This represents 23% of the entire budget and is an increase of the sum of Two hundred and sixty-three million, five hundred and seventy-seven thousand, five hundred and eighty-one naira (N263,557,581.00) or 96% over the 2020 allocation of the sum of Two hundred and seventy-five million, forty-eight thousand, eight hundred and seventy-five naira (N275,048,875.00) and accounted for 14% of the budget. Here there is a substantial increase in both the amount of money allocated to capital expenditure and the percentage share of the budget allocated to capital expenditure in 2021 over the 2020 fiscal year.

Here is what a summary of the budget looks like.

On the revenue side of the budget, it is observed that the Enugu South Local Government Council intends to generate its revenue from the following sources, as depicted in *Table 2*

From the table, there is an indication that the Enugu South Local Government Council depends largely on statutory allocations from the Federation Account for the funding of its budget

A look at the details of revenue estimates from the Federation account reveals as shown in *Table 3*

A close look at the capital side of the budget showed that the administrative sector got a share of Ninety-nine million, five hundred and seventy-two thousand, four hundred and fifty-six naira (N99,572,456.00) or 18% of the total capital allocation. In the same vein, the Economic sector received a large share of the sum of Three hundred and five million, five hundred and fifty-four thousand naira (N305,554,000.00) representing 57% of the capital expenditure. The

**Table 1****Sectoral Allocations**

SECTOR	BUDGET 2021 (N)	PERCENTAGE SHARE
Administrative sector	99,572,456.00	18%
Economic	305,554,000.00	57%
<b>Total</b>	<b>538,626,456.00</b>	<b>100%</b>

social sector received an allocation of the sum of One hundred and thirty-three million, five hundred thousand naira (N133,500.00) which is 25% of the capital expenditure (*Table 1*).

A further breakdown of the above sectoral allocation by function is given in *Table 4*

To understand the outlook of a budget that is expected to address the existential and developmental challenges of a post COVID-19 recovery year, it is pertinent to highlight some of the major projects proposed in the capital side of the budget.

Under the Economic sector where there is the largest share of allocation for capital expenditure, the Enugu South Local Government Council proposed to spend the sum of One hundred and fifty-seven million naira (N157,000,000.00) on a project with the title “Giving the Council Headquarters facelift”. This represents 51% of the total capital expenditure for the Economic sector.

In the Administrative sector, out of the total sum of Ninety-nine million, five hundred and seventy-two thousand, four hundred and fifty-six naira (N99,572,456.00) allocated for capital expenditure, the sum of Ninety-four million naira (N94,000,000.00) or 94% is provided for “Procurement of an official vehicle for the Chairman, and vehicles for key officers of the LGC as well as legislative vehicle.”

Similarly, in the social sector which received the total sum of One hundred and thirty-three million, five hundred thousand naira (N133,500,000.00) for capital expenditure, the health, and Education sub-sectors received an allocation of Sixty-three million naira (N63,000,000.00), and twenty-two million, five hundred thousand naira (N22,500,000.00) respectively.

The agriculture sub-sector received an allocation of the sum of thirty-eight million naira (N38,000,000.00) only for capital expenditure.

It is interesting to note that the combined allocations for the health, and Education sub-sectors is less than the allocation for the procurement of vehicles for the Chairman and other key Officers of the Local Government Council. In the same vein, the total allocation for capital expenditure in the social sector put at One hundred and thirty-three million, five hundred thousand naira (N133,500,000.00) is less than the One hundred and fifty-seven million naira (N157,000,000.00) allocated to the project titled “Giving the Council Headquarters facelift” alone.

Again, the Agriculture sub-sector budget allocation of Thirty-eight million naira (N38,000,000.00) for capital expenditure is conspicuously consumed by an allocation for “Purchase and distribution of palliatives to Enugu South indigenes” to the tune of Twenty-eight million naira (N28,000,000.00). The balance of Ten million naira (N10,000,000.00) is allocated to the “Purchase, supply, and distribution of two thousand (2000) bags of fertilizers/provision of farming equipment to farmers.

There is an allocation of Five million naira (N5,000,000.00) for the provision of “Micro Credit funds for unemployed/petty traders”, and also another allocation of the sum of Three million, five hundred and fifty-four thousand naira (N3,554,000.00) for the “Establishment of micro-credit facility and provision of soft loans to market women, and to support community farmers in their businesses”

However, there is no allocation for water which is a critical resource in development, even as one considers the importance of water supply to the inhabitants of Enugu South Local Government Area.

In conclusion, the 2021 budget of the Enugu South Local Government Council does not give to Education, Health, and Agriculture the priority attention they deserve in a post COVID-19 recovery year. This is following from the fact that governments are expected to put their money where their mouth is. The cumulative allocation to

**Table 2****Revenue Profile**

Expected Revenue Sources	Amount in Naira	% of Total Revenue
<b>Federation Account Allocation</b>	2,350,000,000.00	98%
Internally Generated Revenue	40,000,000.00	2%
Others	Nil	0%
<b>Total Estimated Revenue</b>	<b>2,390,000,000.00</b>	<b>100%</b>

**Table 3****Revenue Expected from the Federation Account**

Share of Federation Account Allocation	Amount in Naira	%
<b>Statutory Allocation (FAAC)</b>	1,600,000,000.00	68%
Value Added Tax (VAT)	600,000,000.00	26%
Excess Crude and Others	150,000,000.00	6%
<b>Federation Account Allocation Subtotal</b>	<b>2,350,000,000.00</b>	<b>100%</b>

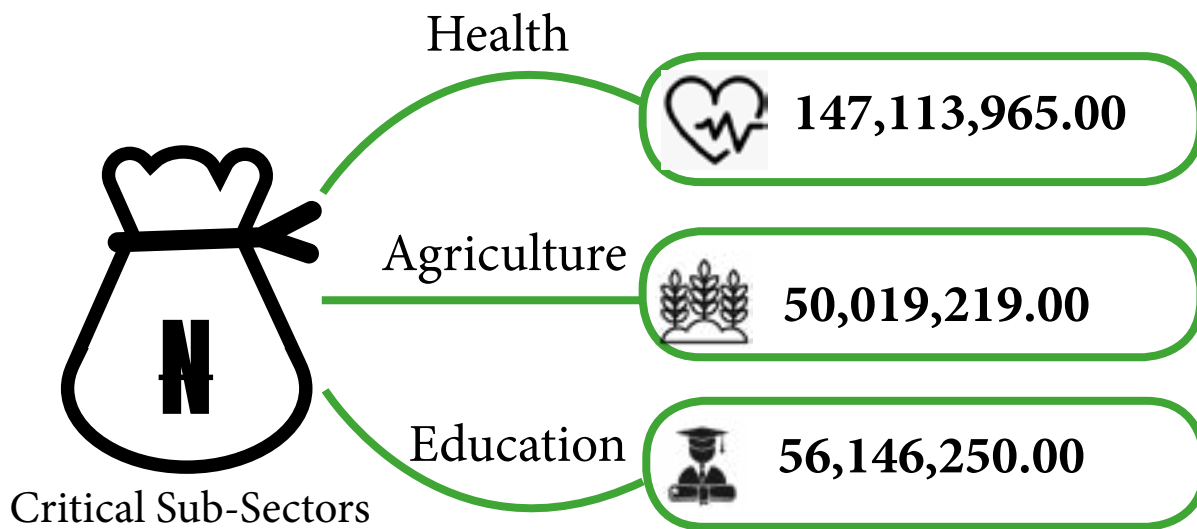
**Table 4**

Sector/Function	BUDGET 2021
<b>General Administration</b>	N99,572,456.00
<b>Agriculture</b>	N38,000,000.00
<b>Water</b>	Nil
<b>Roads and Bridges</b>	N253,000,000.00
<b>Health</b>	N63,000,000.00
<b>Education</b>	N22,500,000.00

Education, Health, and Agriculture which is Fifty-six million, one hundred and forty-six thousand, two hundred and fifty naira (N56,146,250.00), One hundred and forty-seven million, one hundred and thirteen thousand, nine hundred and sixty-five naira (N147,113,965.00), and Fifty million, nineteen thousand, two hundred and nineteen naira (N50,019,219.00) respectively, and making a total of Two hundred and fifty-three million, two hundred and seventy-nine thousand, four hundred and thirty-four naira (N253,279,434.00) is less when compared to the recurrent expenditure for the office of the Chairman alone which comes to the sum of Three hundred and fifty-seven million,

three hundred and eight thousand, five hundred and forty-four naira (N357,308,544.00).

The budget places a premium on allocating resources to the office of the Chairman of Council, and other recurrent personnel expenses than investments in critical sectors of the economy that are required to drive productivity and engender recovery and prosperity. One therefore wonders what the budget seeks to consolidate other than the financial and material wellbeing of the Council Chairman and its key Officers.



# Project Monitoring Report

## BRIEF ON ENUGU-SOUTH LGA.

Enugu South is a Local Government Area of Enugu State, Nigeria. Its headquarters are in the town of Uwani, Nnobi Street Enugu, and covers the communities of Akwuke, Amechi, Ugwuaji, Obeagu, Awkunanaw and Amechi-Uwani. Enugu South is bounded to the north by Enugu North and to the east by Nkanu East local government areas. It falls within the Eastern senatorial districts of Enugu.

It has an area of 67 km<sup>2</sup> and a population of 198,723 at the 2006 census, and is put to be 267,300 according to 2016 population projection. Majority of the population are from Igbo ethnic group, thus Igbo and English are the major languages in Enugu South. Enugu South covers a land area of 67 square kilometers and has an average yearly temperature of 27 °C. The area experience average humidity of 69%, while the LGA has two major seasons which are the

dry and the rainy seasons with a brief harmattan period during the dry season.

Enugu South local government (just like Enugu City) has vast deposits of coal and thus is part of the area being referred to as the "Coal City". The area is also famous in the cultivation of food and cash crops such as maize, yam and cassava. The local government is also a home to many open markets such as the Kenyatta market and the Mayor market. The postal code of the area is 400.

Enugu South LGA is one of the Pilot LGAs for the Social Action Campaign on Local Government Autonomy and Accountability for Effective Service Delivery.

Below are our findings on the projects monitored across the LGA as captured on the 2021 Local Government Budget.

### GIVING THE COUNCIL HEADQUARTER FACELIFT

<b>Sector</b>	Economic (Roads and Bridges)
<b>Beneficiary</b>	Enugu South Local Government Council
<b>Approved Estimate</b>	N157,000,000 (Although on the draft budget document it was captured as N82,000,000).
<b>Monitoring Report</b>	The Budget Monitoring Team was at the Council Secretariat of Enugu South Local Government Area to verify the implementation of some items in the 2021 Budget which an overhaul of the outlook of the Secretariat was among those to be carried out. It was reliably gathered that since the commissioning of the new Administrative Building dubbed THE ARK OF GOD, many years ago, neither further external works nor maintenance has been carried out. However, it was reported that the floor of a multi-purpose hall within the building was tiled, though this intervention has no connection to the stated facelift of the Council Secretariat, the team observed.

Figure 1 Uhuogiri Culvert Visuals



Views of Enugu South Local Government Council Secretariat from all angles.





<b>ENUGU SOUTH LGA (TRACED)</b>			
S/No	Project Description	Amount	Sector
1	Giving the council headquarter facelift	157,000,000	Economic (Roads and Bridges)
<b>ENUGU SOUTH LGA (NOT TRACED)</b>			
S/No	Project Description	Amount	Sector
1	Purchase, supply and Distribution of fertilizer	10,000,000	Economic Sector (Agriculture)
2	Purchase and Installation of palliatives	20,000,000	
3	Partnership with Federal Govt in reformation of Police	1,466,700	Social Re-Orientation (Law and Justice)
4	Upgrading of Health Facilities and support for HIV/ Malarial Control	19,000,000	Health
5	Fumigation of LG health Centres	11,000,000	
6	Repairing of Health Facilities	8,000,000	
7	Purchase of Drugs	12,000,000	
8	Walling , Renovation and Provision of Security	13,000,000	
9	Renovation and Fencing of Primary schools	16,000,000	Education
10	Provision of Educational Materials	3,000,000	
11	Gender Equality, making sure that Dividend of Democracy reaches all.	8,000,000	Gender
12	Local Government for sport/ Youth Empowerment	16,000,000	Youth And Sport
13	Workshops	4,000,000	
14	Control of Erosions	20,000,000	Environment Improvement
15	(ICT)	2,000,000	
16	Growing the Private Sector/Market Development	5,554,000	Reforms of Government and Govern (General Admin)
17	Procurement of official vehicle for chairman	94,000,000	
18	Equipping all offices of ESLGC with stationery and material	2,718,201	
19	General Maintenace and Repairs	2,854,255	
20	Provision of and extension of electrical insulation Equipment	4,000,000	Power/Electrification
21	Opening up/grading and Construction of Drainage, Culverts and Asphating of roads	74,000,000	Economic (Roads and Bridges)
22	Disposal/ Clearing of Refuse	22,000,000	

## CHALLENGES ENCOUNTERED.

### Traceability:

Due to the multiplicity of the locations of the projects and most of them in hard to reach places and even unknown to locals, the project monitoring team at intervals got stranded and spent more time trying to locate a particular project site.

This alone saw to the low count in the number of projects successfully monitored by the team. To address this challenge in future activity, a recommendation (number 1) has been made to that effect.

On the other hand, it is safe to say that, Enugu South LGA intentionally omitted the actual locations of the project sites perhaps to avert them being tracked and monitored by interest groups. There were also cases where the projects outlined in the budget document had no specific category of beneficiaries thereby making it difficult to ascertain the point of call and verification. This discouraged the team greatly and it ruined the enthusiasm of the ever vibrant young persons of the Budget Advocacy Cluster of Enugu South LGA. This resulted to the monitoring of the Local Government Council Secretariat only among the 23 items assigned to us for Enugu South LGA.

### Access Roads:

The Project Monitoring Team at some points had challenges with scaling some locations due to mud, or absence of access roads to such project

site.

### Distance and Time Factor:

The distance from one project site to another is in no way of close proximity, especially those sited at the 'end of the world' axis of the hinterlands. This also contributed to the low counts in the number of projects monitored. For instance, before our arrival at Nenwe Community in Aninri LGA, it was already getting dark that we may barely take clear photos should we proceed with the site visit yet the transit time back to the base of the members of the Budget Advocacy Cluster is still much.

### Insecurity:

The rising cases of insecurity within and around the hinterland of Enugu state continues to raise concerns thereby making certain enclaves a no go area. Since we were going in our numbers, we took precautions but the scare affected our productivity.

## RECOMMENDATIONS:

1. In the interest of achieving optimum success in future project monitoring activities, there is need to organize a town hall meetings for citizens whose communities are beneficiaries of the projects captured in the budget. This meeting will serve two or more purposes: At the first instance, it will keep citizens abreast on the direction of government spending in their locality in the year in view. Secondly, these participants/citizens will further serve as contact persons in the community for the project monitoring team when they will eventually show up at their respective communities for an on the spot assessment and verification of government spending in those communities side by side the budget lines and approvals made. This assistance would greatly reduce the number of untraceable project sites as well as make move-

ment a lot easier and swift for the project monitoring team.

2. Government should be called upon to prioritize WASH facilities while renovating public facilities especially schools and health centres.

3. In order to avoid being harassed by locals or security agents, a branded T-Shirt or reflective jacket would serve for the onsite project monitoring activity.

4. In a bid to get facts right, there is need to organize a follow-up advocacy visit to the Chairpersons of the respective Local Government Councils where the findings from the field would be further interrogated and clarity gained for future references. This may alternate the invocation of the Freedom of Information (FOI) Act and remedy the possibility of a one sided reporting.

5. The production of periodicals like newsletters or factsheets on the budget progress report is advised. This is expected to put the leadership of the local government councils on their toes as the publications would be serving as an on-the-go score-card.

6. There is need to continue to emphasize the

importance of explicitly stating the locations of projects on the budget documents as it would also increase citizen's sense of belonging in the governance system. This would also present a seamless reference for researches and development partners alike.

## CONCLUSION:

Budget implementation at the Local Government level reveals the extent of political willingness towards community development in accordance to the actual yearnings of the people. Whatever gaps are therefore observed, explains the quality of governance and leadership citizens are disposed to at a time. The evidences across board continues to form basis for the motivations of development partners towards finding sustainable ways to engage government and other non state actors in ensuring that budget development and implementation processes are in sync with the prevailing needs of the people as well as the resources mobilized for project execution.

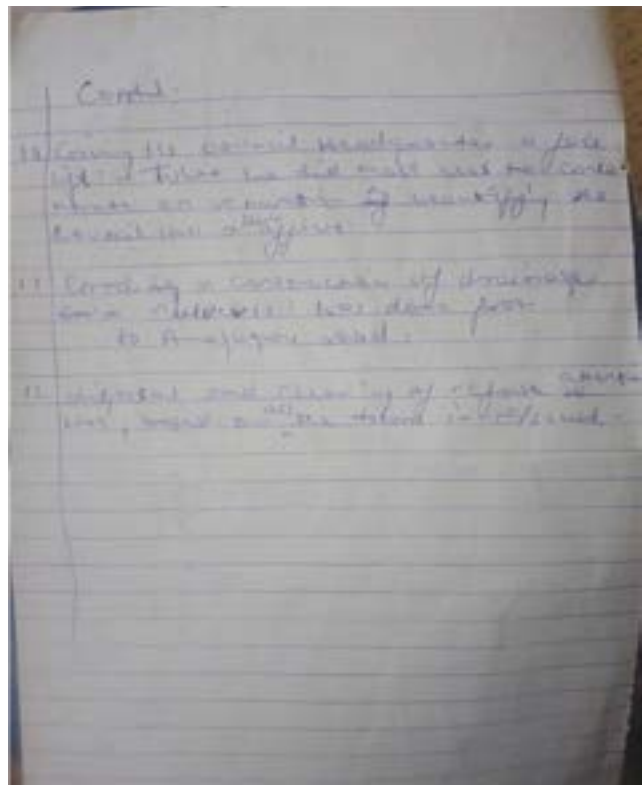
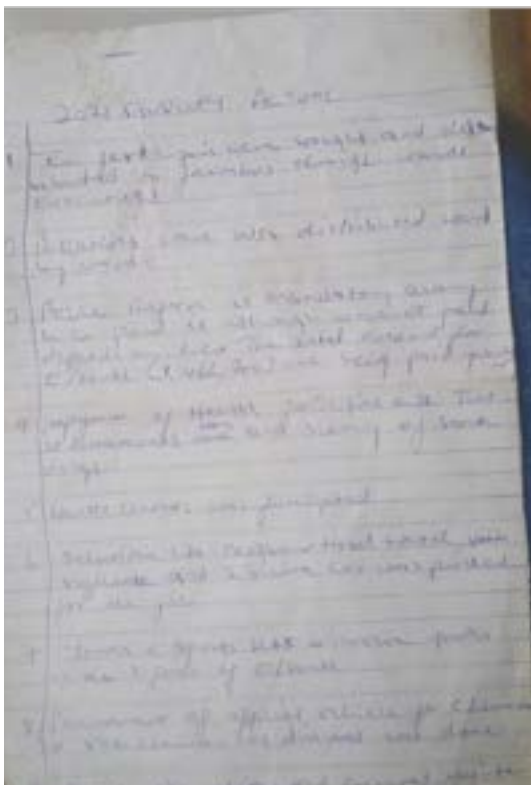
Findings from the field revealed that there is a similarity in the pattern of service delivery to the people by both local government areas under study and that governance performance is at very low ebb. It is on one hand lacking inclusivity and on the other hand lacking transparency and accountability. The Budget Monitoring Team closely

observed that the budget implementation processes are greatly shrouded in secrecy and citizens are barely aware of the on goings in their communities.

The remedy to the imbalance and the absence of effective service delivery would be best proffered when citizens begin to engage systems of government and holding elected representatives and other public office holders accountable to their stewardship and resource management.

## APPENDIX

The images below shows excerpts of budget items from the 2021 Enugu South LGA Budget said to be executed. The narration was written by the Head of Department (HOD), Planning, Research and Statistics (PRS). However, the Budget Monitoring Team could not verify these claims as we could not be pointed to the locations and how some of those items were implemented.



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