



Citizens' Accountability Report on the implementation of the 2020 Budget of Responsive and Accountable Governance

September, 2021

Preface

Citizens' Accountability Report (CAR) on the FY2020 budget is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by the Enugu State Ministry of Budget and Planning in conjunction with Office of the Accountant General, Office of Auditor General and members of Civil Society Organizations. This is as result of the commitment of the Government of Enugu State led by the Governor, His Excellency, Rt. Hon. Dr. Ifeanyi Ugwuanyi's commitment to openness in Governance.

The 2020 Budget of Enugu State, Budget of Responsive and Accountable Governance, was passed on the 24th day of December, 2019 by the Enugu State House of Assembly and signed into law on the 27th day of December 2019 by the Governor. The budget implementation commenced on 1st January 2020. The COVID-19 pandemic and the ensuing global economic downturn, including the reduction in crude oil price and production was so significant that a revised budget was prepared, passed and assented into law on the 28th day of July 2020. The outcome of the budget performance at 77.1% was hindered by poor revenue performance occasioned by negative impact of COVID-19 pandemic and the ensuing global economic downturn, reduction in crude oil price and production, and mild inflow from loans and grants.

Citizens of Enugu State are enjoined to read and digest this report prepared on behalf of the Enugu State Government for the citizens to ensure accountability of public funds. This report detailed the government's performance in carrying out it's duties as well as the utilization of funds in the coffers of the government. This Citizens' Accountability Report is based on the financial statements for the Year 2020 and reports on the State budget (actual revenue and expenditure) for 2020.



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Enugu State.**

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About the Citizens Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (State Audit office) on behalf of the government (Enugu State) to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY)2020 and reports on State budget revenue and expenditure for 2020.

Explanation of Key Terms used in this Report:

- *Budget – unless otherwise stated, the budget refers to the Final Budget (i.e. the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).*
- *Actual –this is the actual amount of revenue collected or expenditure incurred over the course of the year.*
- *Variance –for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.*
- *Performance – this refers to the actual revenue / expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). A performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget.*

Executive Summary

The 2020 Budget of Enugu State, Budget of Responsive and Accountable Governance, was passed on the 24th day of December, 2019 by the Enugu State House of Assembly and signed into law on the 27th day of December 2019 by the Governor. The budget implementation commenced on 1st January 2020. The COVID-19 pandemic and the ensuing global economic downturn, including the reduction in crude oil price and production was so significant that a revised budget was prepared and passed on the 28th day of July 2020.

Hampered by poor revenue performance occasioned by negative impact of COVID-19 pandemic and the ensuing global economic downturn, as well as the reduction in crude oil price and production, and mildly optimistic expectations of loans and grants, budget implementation turned out below target.

Aggregate revenue performance was 88.6% of the budgeted N146.37 billion and this is equivalent to N16.62 billion shortfalls (resulting mainly from fall in other revenues and Aids and grants). Federation Account revenues and internally generated revenue performed impressively at 99.7% and 127.8% respectively thereby making up for the fall in other areas of revenue. On the expenditure side, the actual total expenditure is N112.8 billion (77.1%) less than the revised approved budget of N146.37 billion. Out of the total Capital expenditure budget of N76.58 billion, the actual capital expenditure was N45.17 billion. This indicates that capital expenditure performance for the year was 59%.

Capital expenditure got 52.3% of the total budget size of N146.37 billion while recurrent expenditure was allocated 47.7%. Out of the total actual expenditure of N112.79billion, capital expenditure was N45.17billion representing 40.1% while actual recurrent spending was N67.62billion representing 59.9%. This can be explained by the outbreak of Covid-19 which necessitated a shift of focus towards more welfare for the people as a means of ameliorating the impact of the pandemic as well as the payment of the N30,000.00 minimum wage and COVID-19 allowances to workers involved in the fight. In terms of disaggregated expenditure outturn, recurrent expenditure performed at 96.9% of its final budget size while the capital expenditure outturn was about 60% implying 40% deviation or N31.4billion less than the final capital budget size.

Good Governance and security in the Administration Sector enjoyed the highest proportion of recurrent expenditure, whilst Works and Infrastructure in the Economic Sector received the highest proportion of capital expenditure signifying investments in infrastructural development. Some of the projects including Citizens projects were completed within the fiscal year while others are still ongoing. Most significant of these is the state counterpart funding arrangement under RAMP which was paid 100% thereby ensuring the early delivery of the projects.

In audit queries, the most material audit findings are related to non rendition of revenue returns to the tune of N25.62 million noticed at the School of Public Health Nursing/Health Technology, Nsukka and another N11.71 million being non-remittance of funds at State Transport Company Ltd.

Section 1. Budget Outturn

The revenue performance (outturn) for state which shows the aggregate revenue performance is about 88.6%; thus about 11.4% different from the anticipated revenue in the budget which is equivalent to N16.62 billion naira. The critical causes of deviation include a significant fall in other revenues which was expected to generate N2.0 billion but ended up with a paltry N20.4million (1%). Aids and grants also fell short of target as only 45.3% of the expected N19.39 billion was generated. The State's expectations from loans also witnessed a significant drop as only about 64.5% of the target was realised. However, these shortfalls in expected revenue were partly made up from excess revenue generated from IGR. According to the records, total IGR target for the year under review was N18.5 billion while at the end of the period, about N23.64 billion (127.8%) was realized.

On the expenditure side, the actual total expenditure is about N112.8 billion (77.1%) less than the budgeted amount which was N146.37 billion. Out of the total Capital expenditure budget of N76.58 billion, the actual capital expenditure was N45.17 billion. This indicates that capital expenditure performance for the year was 59%.

Observe that personnel expenditure (employees' salaries and wages) has fared better in terms of outturn (98%). This is due to a more realistic projection as well as the State government policy on the payment of the New Minimum Wage of N30,000.00 which commenced in February, 2020 as well as reduction in payroll frauds due to biometric capture of all Government employees. In the same vein, the performance of other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was about 95.4% which was as a result of more prudent management of resources by the State Government.

Table 1: Budget Outturn

State	Enugu				
Year	2020				
Budget Title	Budget of Responsive and Accountable Governance				
Budget Outturn (Originally Approved vs Actual)					
2020 Revenue Composition Performance					
2020 Aggregate Revenue Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	27,751,163,699	27,751,163,699	27,751,163,699	-	100.0%
FAAC Revenue	53,285,812,382	53,285,812,382	53,136,169,721	- 149,642,661	99.7%
IGR	18,500,000,000	18,500,000,000	23,644,771,592	5,144,771,592	127.8%
Aids & Grants	19,390,000,000	19,390,000,000	8,776,874,636	-10,613,125,364	45.3%
Other Revenue/Receipts	2,000,000,000	2,000,000,000	20,400,000	-1,979,600,000	1.0%
Budget Financing (Loans)	25,447,665,000	25,447,665,000	16,420,282,529	-9,027,382,471	64.5%
Total Revenue	146,374,641,081	146,374,641,081	129,749,662,177	-16,624,978,904	88.6%
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	39,899,041,509	39,899,041,509	39,097,189,811	801,851,698	98.0%
Other Recurrent Expenditure	29,890,958,491	29,890,958,491	28,519,847,728	1,371,110,763	95.4%
Capital Expenditure	76,584,641,080	76,584,641,080	45,177,307,491	31,407,333,589	59.0%
Total Expenditure	146,374,641,080	146,374,641,080	112,794,345,030	33,580,296,050	77.1%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

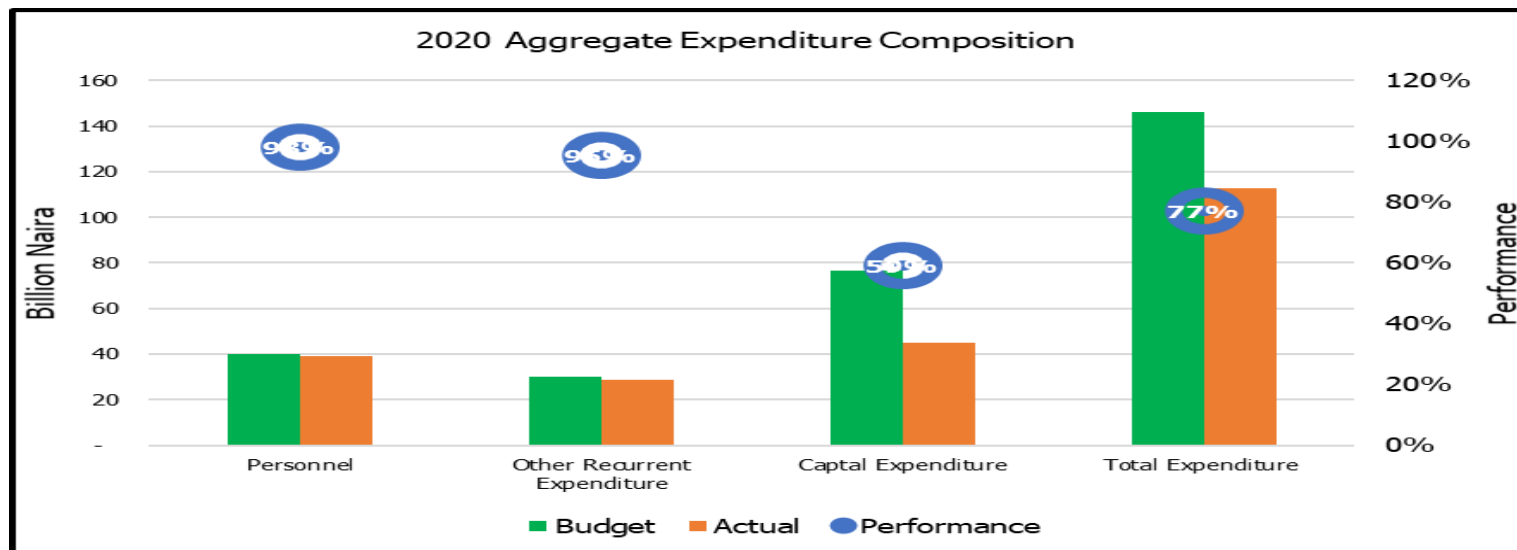
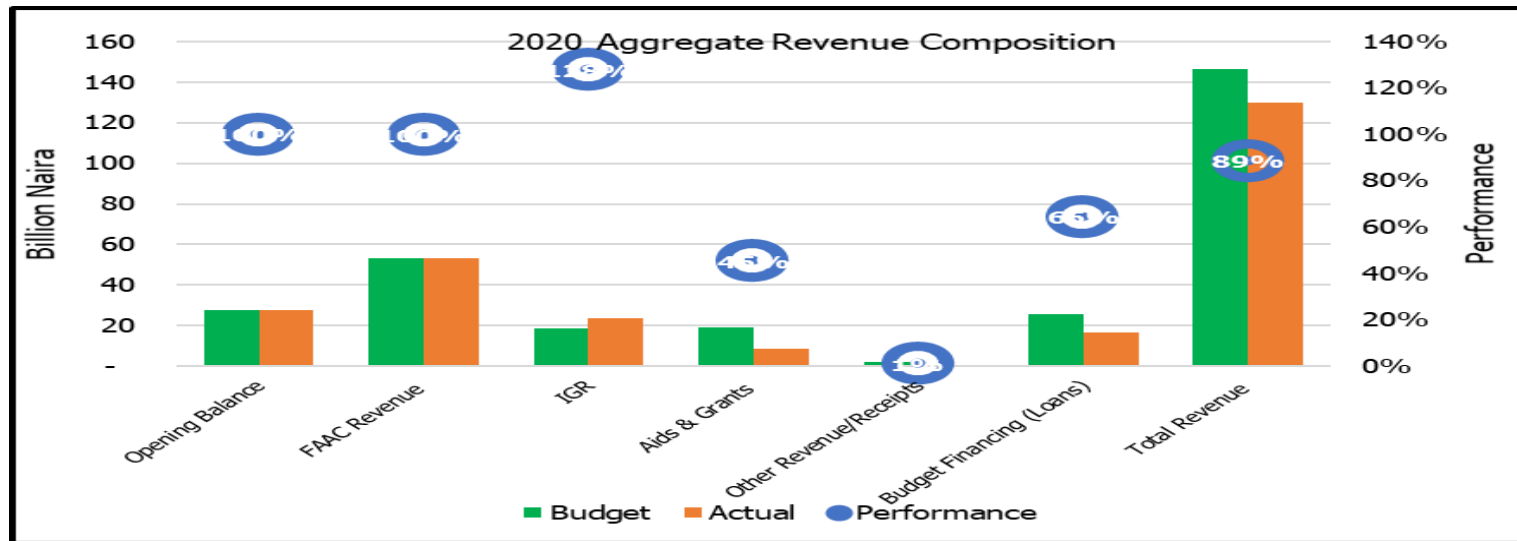


Figure 1: Graphical Representation of Budget Outturn

Section 2: Revenue Outturn

Table 2 shows the approved and actual revenue generated internally by the State and disaggregated by sources while Table 3 outlines the revenue information from 10 performing revenue agencies in the State.

The state government has continued to spur the fiscal space in a manner that would enhance IGR growth. Consequently, various IGR drive initiatives have been implemented by the State. These efforts are expected to buffer revenue available for the execution of the annual and effective delivery of services to the citizens of the state.

The total IGR performance in the last completed fiscal year was 127.8%. This performance was as a result of efforts of the government in encouraging voluntary compliance among the potentially big tax payers in the state through incentives even with the challenges of the COVID – 19 impact on the economy. The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 98.9% and 159.7% respectively.

The critical source of Tax Revenue for Enugu state includes personal taxes which recorded 107.2% performance during the period under review. A key component of the personal taxes is the Other Personal Tax N.E.C (Not Elsewhere Classified) which recorded the highest level of performance (15656.1%) followed by Direct Assessment Taxes (258.2%) and PAYE (104.8%). As indicated in Table 2, except for other revenues, the state witnessed impressive performance in IGR for the fiscal year under review.

As shown in table 3, most of the revenue generating MDAs posted positive results as they met and surpassed their targets. The best performing MDA was the Ministry of transport which generated N807million against a target of M103million (783%. This is followed by the Ministry of Lands and Urban Development (645.5%) and State High Court (268.9%). The worst performer in the state in terms of revenue generation is the State Housing Development Corporation which generated only about 60.9% of its target revenue.

Table 2: Revenue Outturn by Item

State	Enugu
Year	2020
Budget Title	Budget of Responsive and Accountable Governance

Internally Generated Revenue Performance					
By Item					
IGR Items	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Tax Revenue	12,644,827,000	9,699,857,700	9,594,357,423	-105,500,277	98.9%
Personal Taxes:	10,065,760,000	7,941,460,000	8,512,733,519	571,273,519	107.2%
Personal Income Tax (PAYE)	9,650,400,000	7,750,400,000	8,126,121,724	375,721,724	104.8%
Personal Income Tax (Direct Assessment Taxes)	238,640,000	114,640,000	296,025,428	181,385,428	258.2%
Penalty For Offences & Interest	176,000,000	76,000,000	24,830,660	-51,169,340	32.7%
Other Personal Tax N.E.C	720,000	420,000	65,755,707	65,335,707	15656.1%
Other Taxes:	2,579,067,000	1,758,397,700	1,081,623,904	-676,773,796	61.5%
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax	392,000,000	292,000,000	91,961,000	200,039,000	31.5%
Capital Gain Taxes	22,000,000	12,000,000	4,211,161	-7,788,839	35.1%
Withholding Tax	2,156,827,000	937,627,000	954,740,148	17,113,148	101.8%
Other Taxes N.E.C				-486,059,105	5.9%

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	8,240,000	516,770,700	30,711,595		
Non-Tax Revenue:	15,039,431,300	8,800,142,300	14,050,414,168	5,250,271,868	159.7%
Licences General	364,010,000	144,410,000	121,321,712	-23,088,288	84.0%
Fees – General	9,286,474,800	6,359,164,800	9,443,117,482	3,083,952,682	148.5%
Fines – General	58,383,000	29,200,000	16,910,777	-12,289,223	57.9%
Sales – General	2,190,838,500	735,462,500	718,088,215	-17,374,285	97.6%
Earnings – General	900,539,000	328,709,000	174,167,377	-154,541,623	53.0%
Rent On Government Buildings – General	56,946,000	28,976,000	12,106,993	-16,869,007	41.8%
Rent on Land and Others – General	506,000,000	249,800,000	676,723,005	426,923,005	270.9%
Repayments	1,546,700,000	835,000,000	2,790,439,725	1,955,439,725	334.2%
Investment Income	50,040,000	25,020,000	81,921,382	56,901,382	327.4%
Interest Earned	500,000	400,000	-	-400,000	0.0%
Reimbursement	-	-	-	-	
Miscellaneous Income	79,000,000	64,000,000	15,617,500	-48,382,500	24.4%
Independent Revenue (IGR)	27,684,258,300	18,500,000,000	23,644,771,591	5,144,771,591	127.8%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

Table 3: Revenue Outturn by MDA

Internally Generated Revenue Performance By MDA					
MDA	2020 Approved Budget	2020 Approved Budget	2020 Actual Amount	Variance*	Performance (%)*
Board of Internal Revenue	15,109,527,000	10,500,627,000	12,666,183,469	2,165,556,469	120.6%
State University of Sc and Technology	3,807,872,500	2,306,895,500	2,850,595,625	543,700,125	123.6%
Ministry of Lands and Urban Development	597,900,000	327,600,000	2,114,719,286	1,787,119,286	645.5%
IMT	1,430,195,800	834,785,800	1,396,641,383	561,855,583	167.3%
Ministry of Transport	138,700,000	103,060,000	807,377,137	704,317,137	783.4%
ESUT Teaching Hospital Park Lane	871,621,000	871,621,000	649,140,677	-	74.5%
State Housing Development Corporation	2,398,827,000	1,033,327,000	629,541,776	-	60.9%
State High Court	246,500,000	153,500,000	412,719,893	259,219,893	268.9%
Examination Dev Centre	213,800,000	161,600,000	234,001,009	72,401,009	144.8%
State Capital Dev Authority	97,213,000	77,070,000	169,179,143	92,109,143	219.5%
Other Revenue Collecting Agencies	2,772,102,000	2,129,913,700	1,714,672,193	-	80.5%
Independent Revenue (IGR)	27,684,258,300	18,500,000,000	23,644,771,591	5,144,771,591	127.8%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

Section 3. Expenditure Outturn

Table 4 presents the expenditure outturn, how much expenditure was allocated to each main classification, and how much was actually spent. Broadly, capital expenditure got N76.58 billion 52.3% of the total budget size of N146.37 billion while recurrent expenditure was allocated N69.79 billion, equivalent to 47.7% of the total budget size. It should be observed that the state was unable to retain its prioritization of capital expenditure as the share of actual capital expenditure in the total expenditure of N112.79 billion was N45.17 billion representing 40.1% while actual recurrent spending was allotted the remaining N67.62 billion which is (59.9%) approximately. This can be explained by Covid-19 which necessitated a shift of focus towards more welfare for the people as a means of ameliorating the impact of the pandemic as well as the payment of the N30,000.00 minimum wage and COVID-19 allowances to workers involved in the fight. In terms of disaggregated expenditure outturn, recurrent expenditure received about 96.9% of its final budget size while the capital expenditure outturn was 60%, implying about 40% deviation or N31.4 billion less than the final capital budget size.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N31.34 billion (27.8%); followed by overheads which got N25.29 billion or 22.4% and then social benefits which received N7.57 billion (6.7%).

Clearly, with the exception of debt servicing which received 100% of its allocation for the fiscal year, all components of recurrent expenditure performed slightly less than the final budget size. This level of performance is due largely to the prudent use of resources and plugging of loopholes in the system.

Table 4: Expenditure Outturn

Expenditure: Where did the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	31,855,774,916	21.8%	31,341,791,562	27.8%	513,983,354	98.4%
Social Contribution	-	0.0%	181,048,337	0.2%	- 181,048,337	
Social Benefits	8,043,266,593	5.5%	7,574,349,912	6.7%	468,916,681	94.2%
Overheads	26,662,553,891	18.2%	25,291,444,236	22.4%	1,371,109,655	94.9%
Grants and Subsidies	-	0.0%	-	0.0%	-	
Public Debt Charges	3,228,404,600	2.2%	3,228,403,492	2.9%	1,108	100.0%
Transfers	-	0.0%	-	0.0%	-	
Total Recurrent Expenditure	69,790,000,000	47.7%	67,617,037,539	59.9%	2,172,962,461	96.9%
Total Capital Expenditure	76,584,641,080	52.3%	45,177,307,491	40.1%	31,407,333,589	59.0%
Total Expenditure	146,374,641,080	100.0%	112,794,345,030	100.0%	33,580,296,050	77.1%

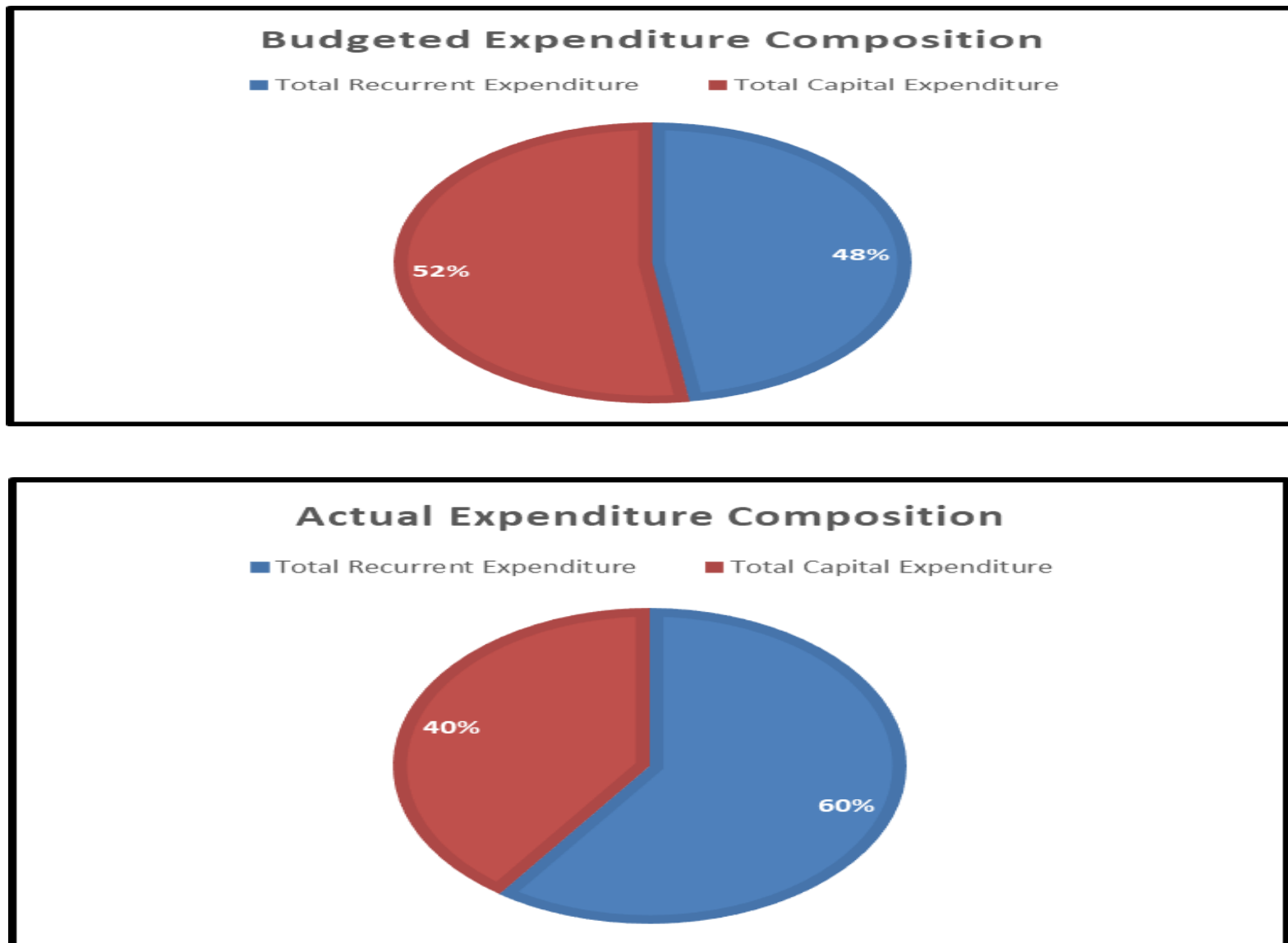


Fig 2. Expenditure Composition

Section 4. Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, audited financial statement, finding from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

The authenticity of the sum of N25,291,444,235.78 shown as Overhead Charges for the year appear doubtful as it fails to agree with the monthly expenditure returns rendered by the MDAs as well as on the observations noted in audit of wrongly capturing of some Capital expenditure as recurrent overhead cost.

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

Capital expenditure as captured in the Accountant-General's report appear not to have followed the warrant instructions and the approved appropriation law, thus, evidencing excess expenditure in some items of the 2020 budget which will require further legislative attention.

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

Fixed Assets Registers maintenance/updating in the MDAs not updated regularly.

E: BILLS PAYABLE

No findings

F: INVESTMENTS

The sum of N81, 921,382.01 received as dividend for the year under review appear not properly reflected in the Note. Moreover, the Share Dividend from Emenite Company Limited for the year ended 31st December, 2020 which amounted to N142,437,046.96 appear not fully captured in the Account.

G: AIDS AND GRANTS

H: CONTINGENT LIABILITIES ON BANK GUARANTEES

No bank guarantees were issued or outstanding during the FY 2020.

I: PERFORMANCE GUARANTEES

No performance guarantees were issued or outstanding during the FY 2020.

J: ADHERENCE TO PROCUREMENT PROCEDURES

All procurement procedures were duly observed during the FY 2020.

Table 5 Top Ten Audit Queries

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
District Hospital Enugu Ezike: Irregular payment of salary to three absconded staff	3	Wrongful salary payment	6,178,036	6,178,036	100.0%
District Hospital Enugu Ezike: Revenue Generated not accounted for by Executive Officer (Accts)	1	Non rendition of revenue returns	418,770	418,770	100.0%
School of Public Health Nursing/Health Technology, Nsukka Revenue Generated not accounted for by the Accountant and Principal	1	Non rendition of revenue returns	55,000	55,000	100.0%
School of Public Health Nursing/Health Technology, Nsukka :Un-refunded fund by Desire Real EFF Alum & Met system Ltd for non executed project of repair and installation of Schools borehole	1	Un refunded fund on Non-Executed Projects	400,000	400,000	100.0%
School of Public Health Nsukka : Un Retired Cash Advances to staff	1	Un Retired Funds	22,574,290	22,574,290	100.0%
School of Public Health Nsukka : Incorrect Entry Of Expenditure release	1	Incorrect Entry	2,587,000	2,587,000	100.0%
Ministry Health : Non repair of vehicle as claimed by R Ngwu Chijioke	1	Non-Execution of project	537,500	537,500	100.0%
Enugu State Transport Company (ENTRACO): Un remitted PAYE deduction by Mrs Eze Florence, Financial Controller	1	Non remittance of revenue	1,094,445	1,094,445	100.0%
Enugu State Transport Company (ENTRACO): Irregular salary payment & Posting Allowance to Mrs Eze Florence and Onuara Leonard	1	Irregular payments	585,022	585,022	100.0%
Enugu State Transport Company (ENTRACO): Cash advances Staff not accounted for.	1	Un Retired Funds	10,135,077	10,135,077	100.0%
Total Number of Queries	11		34,430,063	34,430,063	100.0%

Section 5. Audited Financial Statements

This section outlines a breakdown on the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are represented here for citizens' understanding.

The tables provide a more detailed breakdown of revenues and expenditures in 2020. Some of the highlights (major variances) are as follows:

- *Statutory Allocation surprisingly performed well even with the fall in crude oil and production in 2020 (as a result of COVID-19 and its wider global impacts). This could be attributed to a more realistic revised forecasting by the government.*
- *Other federation account distributions and as well as Independent Non-tax Revenue also surpassed targets in the fiscal year under review.*
- *It was observed that state received more foreign loans than it projected at the beginning of the fiscal year, 2020 even with the impact of the Covid-19 pandemic. This could be attributed to ability to drawdown from development loan.*
- *The state share of VAT performed below expectations (73.6%) just as there was a slight drop in revenue from independent tax revenue from target.*
- *Domestic grants also performed relatively low (45.3%) – some expected revenue items were received by the State in 2021 therefore could not be captured in the State 2020 Audited report.*
- *For obvious reasons, the state could not raise domestic loans as projected within the Covid -19 year.*
- *The worst performance in the fiscal year was recorded by Other Revenues with a performance of 1%.*
- *The state recorded a total expenditure performance of 77.1% in 2020. This shortfall of about 22.9% is largely accounted for by the reduced capital expenditure performance (59%) occasioned by drop in capital receipts.*

Table 6 Statement of Income and Expenditure

State	Enugu
Year	2020
Budget Title	Budget of Responsive and Accountable Governance

Statement of Income and Expenditure							
Item	Previous Actual (2019)	Originally Approved 2020 Budget	2020 Supplementar y Budget	2020 Final Budget	2020 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance	17,088,268,141	27,751,163,699		27,751,163,699.00	27,751,163,699	-	100.0%
Statutory Allocation	41,409,779,329	30,135,270,001		30,135,270,001.00	34,087,992,020	3,952,722,019.00	113.1%
13% Derivation				-		-	
State Government Share of VAT	12,720,611,853	20,648,042,380		20,648,042,381.00	15,194,381,670	5,453,660,711.00	73.6%
Other Federation Account Distributions	2,333,627,199	2,502,500,000		2,502,500,000.00	3,853,796,031	1,351,296,031.00	154.0%
Independent Tax Revenue	8,293,417,479	9,699,857,700		9,699,857,700.00	9,594,357,423	105,500,277.00	98.9%
Independent Non-Tax Revenue	22,849,549,221	8,800,142,300		8,800,142,300.00	14,050,414,169	5,250,271,869.00	159.7%
Foreign Grants				-		-	
Domestic Grants	1,647,912,441	19,390,000,000		19,390,000,000.00	8,776,874,636	10,613,125,364.00	45.3%
Foreign Loans	4,123,320,904	9,418,600,000		9,418,600,000.00	14,420,282,529	5,001,682,529.00	153.1%
Domestic Loans	700,000,000	16,029,065,000		16,029,065,000.00	2,000,000,000	14,029,065,000.00	12.5%

Enugu State Government 2020 Citizens' Accountability Report

Other Revenues	9,057,523,308	2,000,000,000		2,000,000,000.00	20,400,000	1,979,600,000.00	1.0%
Transfer from other Government Entities				-		-	
Total Revenue (a)	120,224,009,875.00	146,374,641,081.00	-	146,374,641,081.00	129,749,662,177.00	16,624,978,904.00	88.6%
Expenditure:							
Salaries, Wages and Allowances	23,194,731,846.00	30,617,768,216.00		30,617,768,216.00	30,103,785,963.00	513,982,253.00	98.3%
CRF Charges (Salary)	3,210,502,141.00	1,238,006,700.00		1,238,006,700.00	1,238,005,599.00	1,101.00	100.0%
Social Contributions				-	181,048,337.00	181,048,337.00	
Social Benefits	6,932,074,537.00	8,043,266,593.00		8,043,266,593.00	7,574,349,912.00	468,916,681.00	94.2%
Overheads	23,640,990,847.00	26,662,553,891.00		26,662,553,891.00	25,291,444,236.00	1,371,109,655.00	94.9%
Grants & Contributions				-		-	
Public Debt Charges	5,001,083,168.00	3,228,404,600.00		3,228,404,600.00	3,228,403,492.00	1,108.00	100.0%
Transfers				-		-	
Capital Expenditure	24,912,433,289.00	76,584,641,080.00		76,584,641,080.00	45,177,307,491.00	31,407,333,589.00	59.0%
Total Expenditure (b)	86,891,815,828.00	146,374,641,080.00	-	146,374,641,080.00	112,794,345,030.00	33,580,296,050.00	77.1%
Surplus/Deficit from Operating Activities c = (a-b)	33,332,194,047.00		-		16,955,317,147.00	-50,205,274,954.00	
Gains/Loss on Disposal of Asset				-		-	

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Gain/Loss on Foreign Exchange Transaction				-			
Total Non-Operating Revenue/(Expenses)				-	26,902,095.00	26,902,095.00	
Surplus/(Deficit) from Ordinary Activities				-		-	
Net Surplus/(Deficit) for the Period	28,509,255,682.00	25,447,714,999.00	-	25,447,714,999.00	535,034,620.00	25,982,749,619.00	-2.1%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

Table 7: Statement of Changes in Net Assets

Statement of Changes in Net Assets			
Item	Accumulated Surplus	Available for sale Reserve	Total reserve
Opening Balance as at 1 January 2020	116,250,098,040	-	116,250,098,040.00
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for-sale Financial Assets			-
Surplus/(Deficit) for the period	45,177,307,491		45,177,307,491.00
Balance as at 31 December 2020	161,427,405,531.00	-	161,427,405,531.00

Section 6. Top Sectoral Allocation

Tables 8, 9 and 10 outline the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure -Presented in Table 8 is data on recurrent expenditure of top MDAs. It was observed that for all the sectors listed, actual expenditures were within budget. Overall, level of performance is 96.9% across all the MDAs/sectors. Good Governance and security got the highest share of 38.2%, Education got 26% while Health and Finance received 11.6% each. Law and Justice got 3.7% while Youths and Sports received a total of 2% of total recurrent expenditure. The least allocation (0.6%) went to Lands and Housing.

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that no ministry received actual capital expenditure more than the amount budgeted. In fact, all the MDAs listed had actual capital expenditure less than their respective budget size. As indicated in the table 9, Works and Infrastructure got the highest actual expenditure which is about N29, 8billion or 66% of the total capital expenditure (N53.4 billion). Good governance received N6.4 billion accounting for 14.2% of total capital expenditure while Education received N2.25 billion or 5%. However, in terms of performance, the environment sector recorded the highest performance which was 81% more of its budget but recorded actual expenditure of 2.9% of the total fiscal year actual capital expenditure. The water sector received the least attention in the fiscal year as only 9.5% of its total capital budget was funded.

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs/sectors, Good Governance received the highest total actual expenditure which is about N32.25 billion (28.6%) of the total actual expenditure N112.8 billion, followed by Works and Infrastructure which got N30.17 billion (26.7%). Education received N19.83billion (17.6%) while Health got N8.83 billion (7.8%). Overall, the least sector in this category for the fiscal year under review is water and sanitation with a total allocation of 755.2 million or 0.7% of total expenditure.

There was no sale of state assets during the fiscal year under review.

There was also no exchange rate transactions withing the year.

Table 8: Top Ten Recurrent Expenditure Sectors / MDAs

Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Good Governance and Security	26,286,440,394	25,841,903,285	444,537,109	98.3%	37.7%	38.2%
Education	17,883,823,703	17,556,955,289	326,868,414	98.2%	25.6%	26.0%
Health	7,987,579,337	7,826,207,589	161,371,748	98.0%	11.4%	11.6%
Finance	7,973,880,898	7,851,226,558	122,654,340	98.5%	11.4%	11.6%
Law and Justice	2,623,322,339	2,527,449,620	95,872,719	96.3%	3.8%	3.7%
Youth and Sports	1,376,771,100	1,326,568,151	50,202,949	96.4%	2.0%	2.0%
Agriculture	1,010,697,751	961,613,987	49,083,764	95.1%	1.4%	1.4%
Information, Culture and Tourism	885,468,690	775,945,628	109,523,062	87.6%	1.3%	1.1%
Lands and Housing	712,982,653	418,705,250	294,277,403	58.7%	1.0%	0.6%
Water	576,105,848	526,529,628	49,576,220	91.4%	0.8%	0.8%
Other MDA Expenditure	2,472,927,287	2,003,932,552	468,994,735	81.0%	3.5%	3.0%
Total (Except Other MDA Expenditure)	67,317,072,713	65,613,104,985	1,703,967,728	97.5%	96.5%	97.0%
Total Budgeted Expenditure	69,790,000,000	67,617,037,537	2,172,962,463	96.9%		

Table 9: Top Ten Capital Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Works and Infrastructure	39,852,576,600	29,800,667,216	10,051,909,384	74.8%	52.0%	66.0%
Good Governance	11,549,746,280	6,411,267,894	5,138,478,386	55.5%	15.1%	14.2%
Education	5,942,891,000	2,253,979,669	3,688,911,331	37.9%	7.8%	5.0%
Health	4,942,815,380	992,350,579	3,950,464,801	20.1%	6.5%	2.2%
Water	2,409,969,000	228,730,454	2,181,238,546	9.5%	3.1%	0.5%
Environment	2,212,239,100	1,804,291,036	407,948,064	81.6%	2.9%	4.0%
Community and Rural Developemt	2,175,030,000	1,333,513,045	841,516,955	61.3%	2.8%	3.0%
Lands, Housing and Urban Development	1,832,614,800	954,664,160	877,950,640	52.1%	2.4%	2.1%
Agriculture	1,679,249,600	420,273,982	1,258,975,618	25.0%	2.2%	0.9%
Finance	1,185,760,300	458,670,216	727,090,084	38.7%	1.5%	1.0%
Other MDA Expenditure	2,801,749,020	518,899,240	2,282,849,780	18.5%	3.7%	1.1%
Total (Except Other MDA Expenditure)	73,782,892,060	44,658,408,251	29,124,483,809	60.5%	96.3%	98.9%
Total Budgeted Expenditure	76,584,641,080	45,177,307,491	31,407,333,589	59.0%		

Table 10: Top Ten Total Expenditure Sectors / MDAs

Top Ten Total Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Works and Infrastructure	40,247,884,295	30,169,102,763	10,078,781,532	75.0%	27.5%	26.7%
Good Governance	37,836,186,674	32,253,171,179	5,583,015,495	85.2%	25.8%	28.6%
Education	24,024,394,503	19,833,989,824	4,190,404,679	82.6%	16.4%	17.6%
Health	12,666,436,137	8,818,558,168	3,847,877,969	69.6%	8.7%	7.8%
Finance	9,159,641,198	8,309,896,777	849,744,421	90.7%	6.3%	7.4%
Law and Justice	3,433,964,839	2,570,906,638	863,058,201	74.9%	2.3%	2.3%
Water and Sanitation	2,986,074,848	755,260,180	2,230,814,668	25.3%	2.0%	0.7%
Community and Rural Development	2,562,093,803	1,658,415,242	903,678,561	64.7%	1.8%	1.5%
Lands and Housing Development	2,545,597,453	1,373,369,410	1,172,228,043	54.0%	1.7%	1.2%
Environment	2,476,752,476	1,963,526,309	513,226,167	79.3%	1.7%	1.7%
Other MDA Expenditure	8,435,614,854	5,088,148,537	3,347,466,317	60.3%	5.8%	4.5%
Total (Except Other MDA Expenditure)	137,939,026,226	107,706,196,490	30,232,829,736	78.1%	94.2%	95.5%
Total Budgeted Expenditure	146,374,641,080	112,794,345,027	33,580,296,053	77.1%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

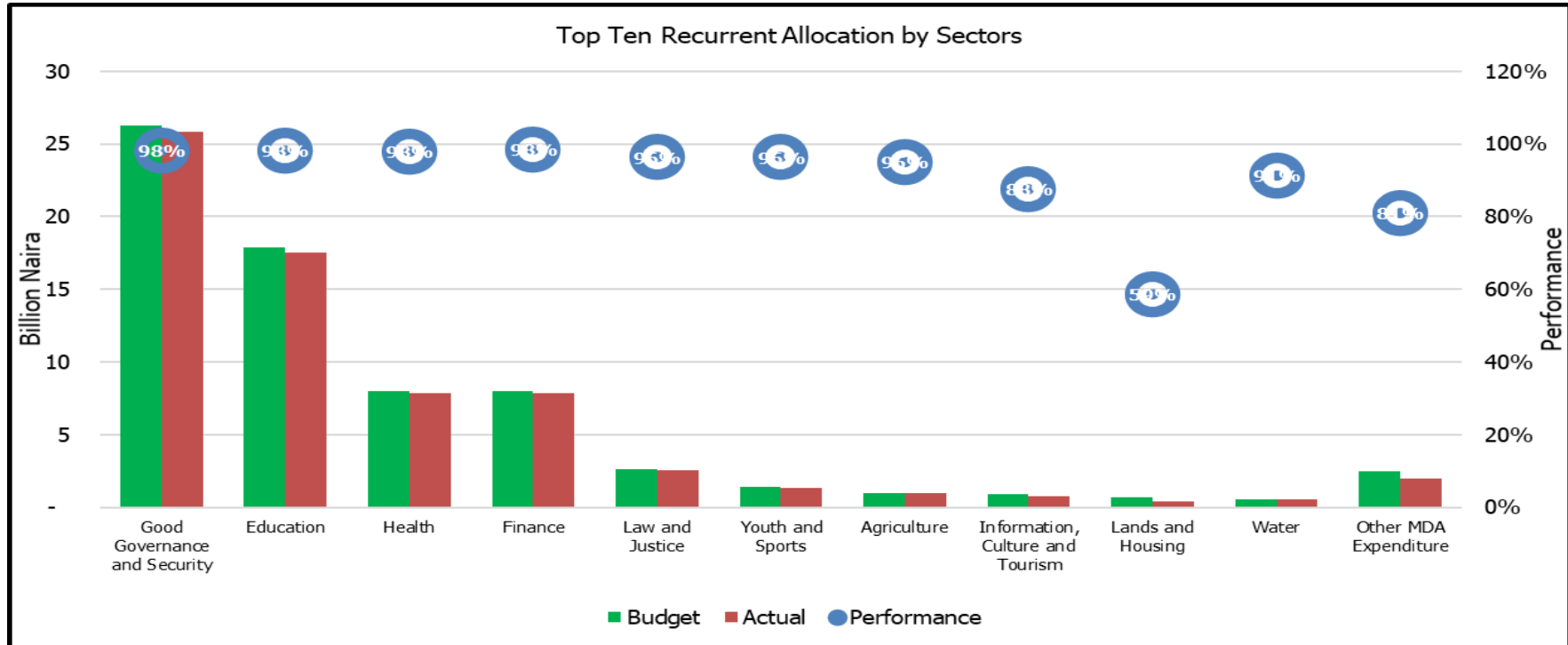


Fig. 2 Top Ten Recurrent Expenditure Sectors / MDAs

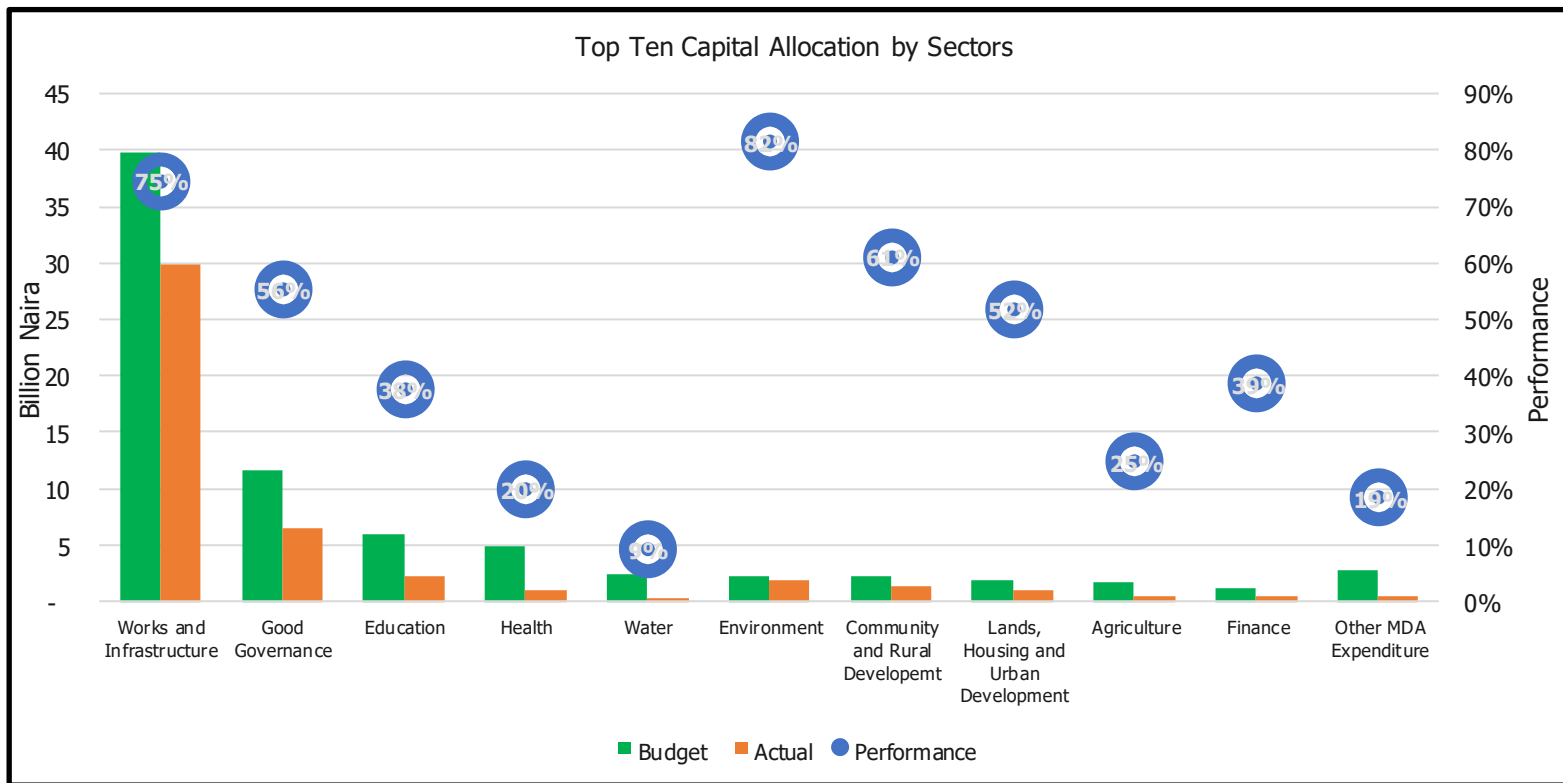


Fig. 3: Top Ten Capital Expenditure Sectors / MDAs

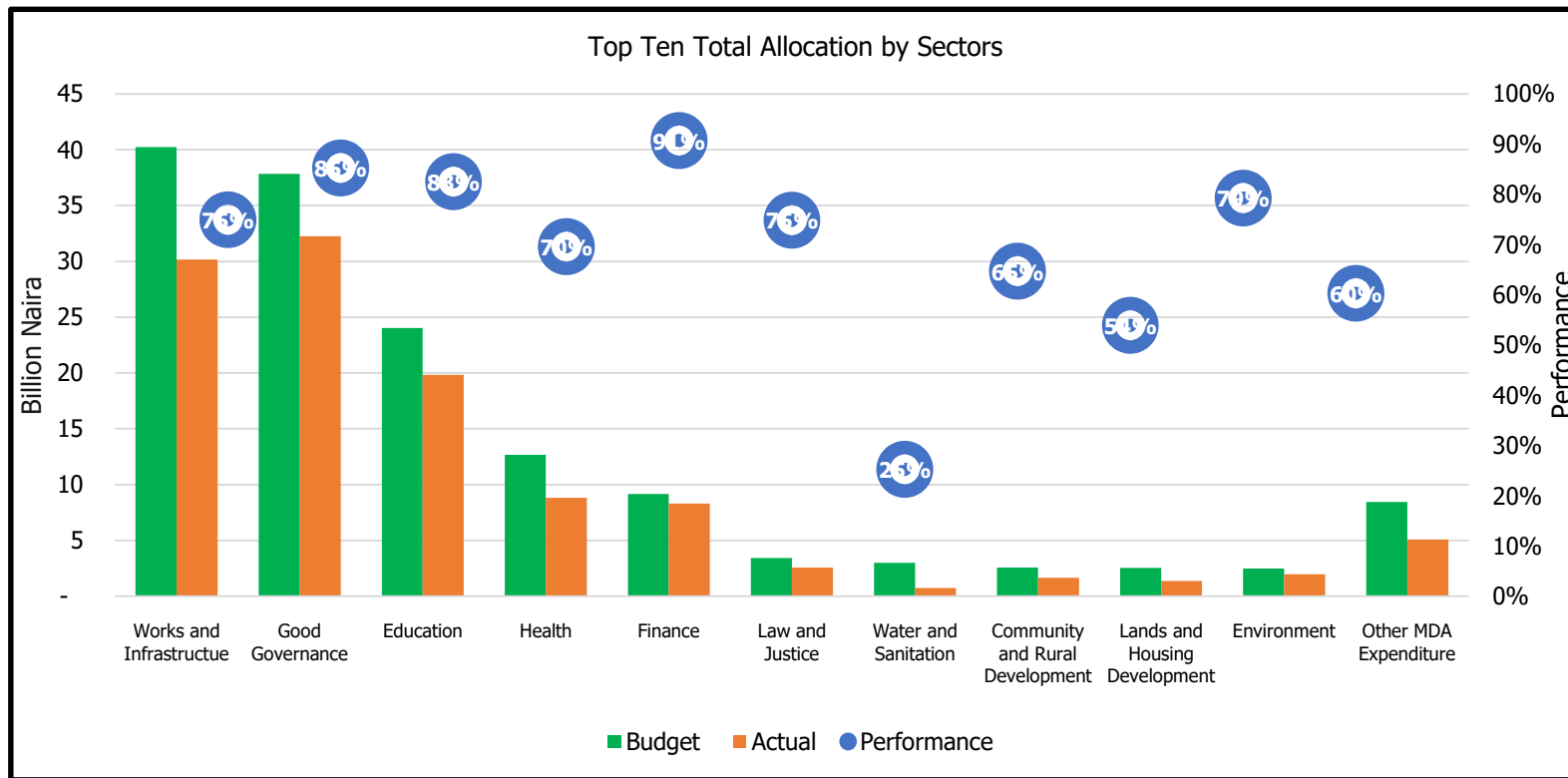


Figure 4 Top Ten Total Expenditure Sectors / MDAs Graph

Section 7. Top Value Capital Projects

The largest projects within the fiscal year were executed mainly by the RAMP and Ministry of Works and Infrastructure and consist of the state's counterpart contribution under the RAMP program (N12.28 billion) as well as road construction and rehabilitation works across the state. While some of these road projects were completed within the year, others are still ongoing. Together, these projects totalling more than N30 billion recorded almost 100% performance levels. Next to these is the Governor's Special Project and Intervention which attracted a total sum of N1.40 billion although this sum is only about 48.25 of the budgeted N2.91 billion.

In terms of geographical location of these projects, most of them were executed across the state. A few others executed by the Governor's office, Ministry of Transport, Office of the Accountant General, Ministry of Agriculture, Rural Electrification Board, and Ministry of Water Resources were specifically executed mostly in Enugu North LG of the state which signifies development/renewal of the State Capital. Note that the actual expenditure recorded in 2020 AFS for public building comprises most actual expenditures for Health facilities in different locations, school buildings, ESUT Teaching Hospital, Court buildings, security buildings, parks, water facilities, legislative buildings, and other public buildings are also captured in this report as public building.

Table 11: Largest Projects

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
State Counterpart contribution to Ramp project	State Wide	17000059	Min. of Works	12,277,212,500	12,277,212,467	33	100.0%	Completed
Rehabilitation/Construction of Urban/Rural Roads (including: Concrete Asphalted of 49klm of selected RAMP phase 1; Construction of the outstanding 6klm of the virgin 13klm Nike Lake Junction-Harmony Estate-Amorji Nike-Adoration Pilgrimage centre roads with side drainages, five (5) River crossings and Bridges; Internal Access Roads at the Awgu General Hospital and School of Midwifery; Construction of the 14-Bay Bailey Bridge across Nyama River linking Umuogo and Umuagba Amechi Uno/Obeagu communities in Enugu South Local Government Area; Amaeze Street/Fide Okoro Road – New Anglican Road; Onuiyi Link Road, Failed Culvert and Erosion Control Works at Onuiyi Road; Justina Eze Street – Attama Nwamba Road; Obechara Junction – Bishop Shanahan – (Enugu Road); Onuiyi Junction – Amobi Street – MCC Road Junction; Onuiyi Beach – Umeano – Ibagwa Road; Echara Road – Obechara Junction; Extension of St. Mary's Ezi Ukehe – Afia Four – Umurusi – Major General Ezugwu House; Enugu	State Wide	17000059	Min. of Works	9,428,200,000	9,370,085,997	58,114,003	99.4%	Completed

Eke – Ogui Uno – Oma Eke (Phase II); Agbalaenyi Junction – Enugu – Onitsha Expressway Link Road; Aji – Umuogbo Agu Road; Amutenyi Obollo Afor – Umuenuchi Amalla; Orie Market – Nkwo Ida – Umuaji – Afor Inyere road; etc.								
Rehabilitation/Construction of Public buildings (this includes: Construction of Cottage Hospital with Isolation Wing in General Hospitals in Igbo-Eze North, Oji-River, Udeno and Awgu LGAs; Development of 2no 10 classroom faculty buildings and 2no 8 classroom faculty buildings for ESUT Teaching Hospital, Igbo Eno; Construction and Reconstruction and Equipping of former Colliery Hospital to State Infectious Hospital; Renovation/equipping of isolation centers and General Hospitals, Renovation and Equipping of Isolation and Treatment Centres in Nsukka, ESUT Teaching Hospital Parklane Enugu as well as Equipping the Ultra-Modern Enugu State Medical and Diagnostic Centre; Commenced construction of Amenity building at the General Hospital at Ogrute, Enugu Ezike; Upgrading of Nsukka, Ibagwa-Ani and Amandim-Olo Health Centres to Model Type III Primary Healthcare facility; External works/landscaping of the premises of General Hospital Nsukka, Ede-Oballa and the construction of borehole with a 10,000-litre capacity overhead tank; Commencement of the construction of an office building covering 3500 square meters floor area within Enugu State House of Assembly Complex One (1) Entrance Foyer, One (1) Entrance Lobby, One (1) Reception Area, One (1) Security Area, Twenty-nine (29) offices for Members and their support	State wide	13000014	Min. of Works	7,080,182,800	6,602,389,131	477,793,669	93.3%	Ongoing

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staff, Two (2) functional Court Yards, An interactive Speaker's Chamber, housing a conference room and other ancillary facilities, Engaging and tropicalized facades, Adequate outdoor space; Extensive renovation of the Enugu State Judiciary Headquarters Complex and completion of thirty four (34) Customary Court buildings across the 17 local government areas of Enugu State; Construction of MOPOL 76 police mobile force squadron Facility, for the Nigeria Police along Ugwuogo Nike/Opi Nsukka road by Ekwegbe in Igbo-Etiti local government area; Provision of befitting office complex for the newly created Force CID Annex for the South East geo-political zone located at the Command's Detective College, Enugu; The Police Area Command Headquarters, Orba; Renovation/refurbishing work at Oji Correctional Centre, Oji River Local Government Area; Construction of Christian Chapel of Worship at the Government House Enugu; Development of the UNITY PARK ENUGU (Conservation Park) at the prime Forest Reserve located at the East of the Michael Okpara Square; Support to the upgrading of facilities at Akanu Ibiam International Airport; etc								
Governor's Special Project and Intervention	State wide	13000015	Office of the Governor	2,914,190,830	1,403,834,634	1,510,356,196	48.2%	Ongoing
Provision of Street Light and Power Generating set	State wide	13000022	Min of Works	1,180,040,000	1,180,039,310	690	100.0%	Ongoing
Intervention Fund for primary School in the State (Constructed, reconstructed and renovated 339 classrooms and toilets, providing 1,595 fully equipped classrooms, provided 33,621 lockers,	State wide	05000021	Basic Education Board	1,518,682,100	1,518,682,000	100	100.0%	Completed

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desks and chairs for pupils and teachers. Distribution of 54,545 books and instructional materials to all primary and secondary schools in Enugu State).								
Monitoring, Evaluation and development control of ECDA project activities	State wide	06000030	Enugu Capital Dev Authority	713,271,600	712,321,510	950,090	99.9%	Completed
State Counterpart Contribution for financing Micro Projects	State wide	03000001	Community and Social Dev Project	750,000,000	727,733,680	22,266,320	97.0%	Completed
State Counterpart contributions	State wide	03000001	State Econ Planning Comission	500,000,000	151,000,000	349,000,000	30.2%	Completed
Equipping of Enugu infectious disease hospital	Enugu North	04000161	Min of Health	400,000,000	30,809,000	369,191,000	7.7%	Ongoing
Rehabilitation of Urban Township Roads	State wide	17000044	Min of Works	369,696,500	281,316,552	88,379,948	76.1%	Ongoing
State Counterpart Contribution for PEWASH project	State Wide	10000008	ENRUWASSA	335,465,000	74,221,047	261,243,953	22.1%	Ongoing
Enugu Rice Production	Enugu North	06000013	Min of Agriculture	300,000,000	57,000,000	243,000,000	19.0%	Ongoing
Establishment of science & Tech hub in Enugu and Obollo Afor for Youth Dev in ICT	State wide	12000003	Min. of Science and Tech.	277,652,000	277,652,100	- 100	100.0%	Completed
Contruction /Renovation of Offices in Govt House	Enugu North	13000012	Office of the Governor	188,332,700	188,332,681	19	100.0%	Completed
Purchase of office furniture and Fittings	Enugu North	13000012	Office of the Governor	184,985,000	184,984,949	51	100.0%	Completed
Purchase of office equipment for psychiatric Emene	Enugu East	13000012	ESUT Teaching Hospital	179,214,900	179,214,810	90	100.0%	Completed
Boosting and Energising of Electricity in the State (including: Procurement and installation of 500KVA Transformer, HT	State wide	14000003	Rural Electrification Board	159,379,830	159,379,900	- 70	100.0%	Completed

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Lines, Substation with accessories and rehabilitation of route at ESBS New Transmitting Station, Okpatu; Replacement, Upgrading and Provision of one additional transformer to Imilike-Enu Community; Replacement upgrading of Transformer at Ndi Uno Akpuoga Nike Community, Enugu East LGA; Extension of electricity to Igboano Specialist Hospital, Udeno and Igboeze South Local Government Areas, Enugu State; Purchase and installation of 300KVA Transformers in Ekenene Village, Udi Town Ancient Kingdom Udi LGA; etc)								
Epidomological surveillance for disease control	Enugu North	4000013	Min. of Health	139,791,500	139,791,600	- 100	100.0%	Ongoing
Installation of IPSAS Resource Data Base	Enugu North	13000005	Office of the Accountant General	127,334,500	100,000,000	27,334,500	78.5%	Completed
Renovation of Existing office block	Enugu North	13000001	IMT	116,827,100	116,827,022	78	100.0%	Ongoing
Establishment of Efi igbo cluster	State Wide	14000050	Min of Agriculture	109,000,000	108,580,315	419,685	99.6%	Ongoing
JICA shallow borehole construction	Enugu North	13000012	ENRUWASSA	64,535,000	64,534,617	383	100.0%	Completed
Purchase of Hospital Equipment	Enugu North	4000054	ESUT Teaching Hospital	50,541,600	50,541,583	17	100.0%	Completed

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

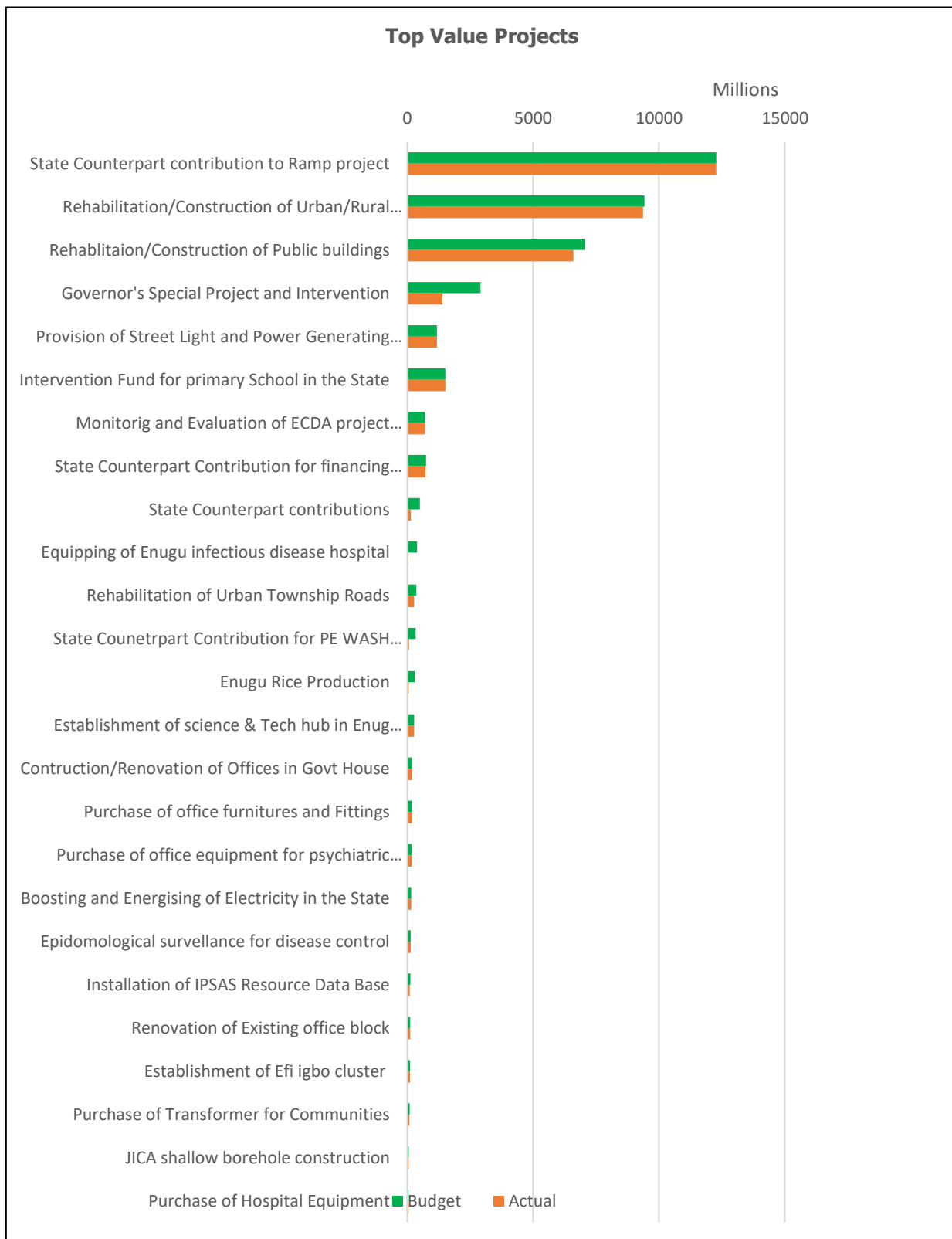


Figure 5 Largest Projects Graph

Section 8. Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

Twelve citizens nominated projects were included in the 2020 Budget. These include reconstruction and rehabilitation of roads across the state, building of primary health centres in Igboeze South, Udenu, Uzo-uwani, Isi uzo, Nkanu East, and Igboetiti Local Government Areas of the state. There were also projects like purchase of electricity transformers for communities. Of all these projects, only rehabilitation of roads across the state has been concluded at the cost of N9.37 billion representing a performance level of 99.4%. The rest of the projects are ongoing and at near levels of completion.

Note that the reconstruction of Rural and Urban roads reported here also represents the actual expenditure for some projects nominated by the citizens in the 2020 FY Budget. The actual expenditure for public buildings and Governor's special intervention also addressed the needs of the citizens as nominated in 2020 FY. However, the details were not specified in the State 2020 Audited financial Statement but are clearly stated in all warrants releases and payment vouchers, and are available in the Office of the State Accountant General and Ministry of Budget and Planning.

Table 12: Citizens Nominated Projects

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Reconstruction Rehabilitation of Rural/Urban Roads	State Wide	17000059	Min of Works	9,428,200,000	9,370,085,997	58,114,003	99.4%	Complete
Rehabilitation/Construction of Public buildings	State wide	13000014	Min. of Works	7,080,182,800	6,087,876,365	992,306,435	86.0%	ongoing
Special intervention on infrastructure in the State (including grants for Electrification of 24 villages in Nkpologu, Revitalisation of cottage hospital at Mmaku Awgu,	State Wide	17000204	Min of Works	2,914,190,830	1,403,834,634	1,510,356,196	48.2%	Ongoing

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Upgrading and equipping of bishop Shanahan Hospital Nsukka, Completion of Ugwuomu Nike Godfrey Okoye Road, Purchase and equipping of laboratory diagnosis of Anglican communion etc								
Construction and Equipping of Primary Health Centre. Type 3	Igboeze South LG	40000036	PHCDA, Enugu	177,000,000	89,958,844	87,041,156	50.8%	
Construction and Equipping of Primary Health Centre. Type 3	Udenu LG	40000037	PHCDA, Enugu	177,000,000	66,484,007	110,515,993	37.6%	Ongoing
Construction and Equipping of Primary Health Centre. Type 3	Uzo Uwani LG	40000038	PHCDA, Enugu	177,000,000	114,766,385	62,233,615	64.8%	Ongoing
Construction and Equipping of Primary Health Centre. Type 3	Isi Uzo	40000039	PHCDA, Enugu	177,000,000	57,924,197	119,075,803	32.7%	Ongoing
Construction and Equipping of Primary Health Centre. Type 3	Nkanu East	40000040	PHCDA, Enugu	177,000,000	87,958,844	89,041,156	49.7%	Ongoing
Construction and Equipping of Primary Health Centre. Type 3	IgboEtiti	40000041	PHCDA, Enugu	177,000,000	49,459,922	127,540,078	27.9%	Ongoing
Construction and Equipping of Primary Health Centre. Type 3	Ezeagu	40000042	PHCDA, Enugu	177,000,000	47,960,567	129,039,433	27.1%	Ongoing
Purchase of Transformer for Communities	State Wide	14000007	Rural Electrification Board	100,000,000	88,154,417	11,845,583	88.2%	Ongoing
Extension/Boosting of Electricity Network in Rural Areas	State Wide	14000007	Rural Electrification Board	60,000,000	1,600,000	58,400,000	2.5%	Ongoing

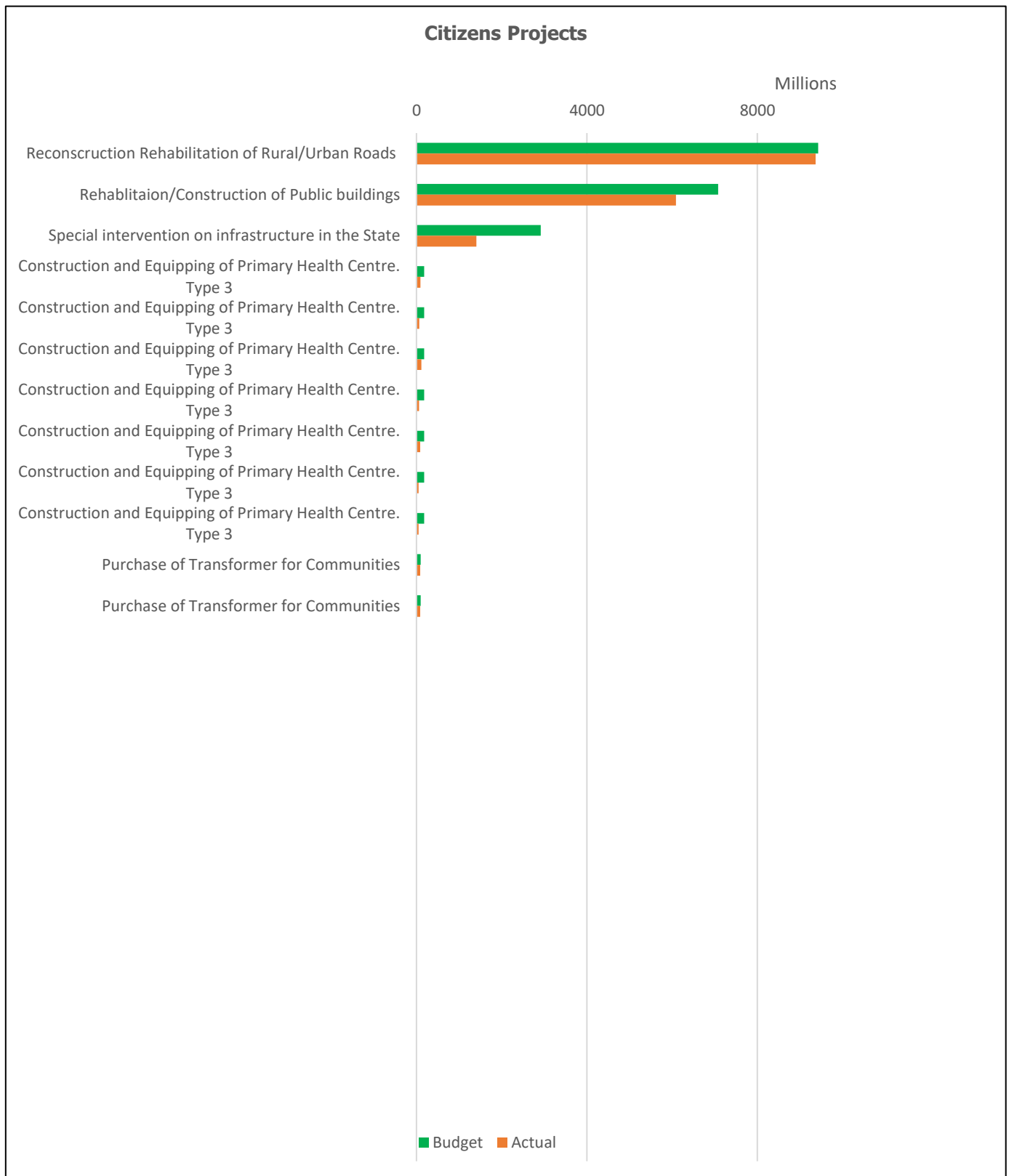


Fig. 6 Citizens Nominated Projects

Section 8. Public Consultations with Citizens presenting the Annual Financial Statements

The FY 2020 Audited Annual Financial Statements for Enugu State can be found on the State Government Website, at the following specific address: <https://www.enugustate.gov.ng/index.php/documental/>.

Enugu State Government published the Audited Annual Financial Statements on the 18th day of July, 2021. Upon the presentation of the Audited Financial Statement (AFS) during the 2020 Annual Budget Performance Review held at Nike Lake Resort Hotel, Enugu between 25th – 27th August, 2021, Citizens raised several concerns to the effect that the non-oil revenue seems to have negative impact on small businesses which are not shielded against multiple taxation. Other participants pointed out the fact that some companies are leaving Enugu to other locations for various reasons such as high cost of operation, thus, depriving the teeming youths the employment opportunities. The youth representatives also argued that despite the high performance of the budget on road construction, the roads along Agbani road are caving in thereby occasioning traffic congestions which inhibit free flow of traffic. The CSOs requested an explanation on the punishment usually meted out to the defaulters to audit report in order to deter others. The (AFS) consultative forum found that the Ministry of Lands and Urban Development was expected to perform better than revealed by the report. The House of Assembly Chairman on Finance and Appropriation was encouraged to deploy strict legislative oversight in dealing with the audit report affecting defaulters subsequently. The Honourable Commissioner for Works and Infrastructure insisted that the roads under the current administration were stone based and cannot cave in quickly. The Hon. Commissioner for Lands and Urban Development pointed out that both COVI-19 and litigations could not allow the Ministry perform optimally. The forum also found that some provisions of the State Financial Instruction need review, to foster better and clearer financial reporting.