

Think local, act local



# Nigeria

Effective financing of local governments to provide water and sanitation services



**A WaterAid report**

Written by: Uzochukwu Amakom, Department of Economics,  
Nnamdi Azikiwe University, Awka

Front cover image: WaterAid/Suzanne Porter

---

# Contents

<b>Recommendations</b> .....	<b>2</b>
<b>Introduction</b> .....	<b>3</b>
<b>Section 1</b>	
Water and sanitation in national and local context .....	<b>4</b>
<b>Section 2</b>	
Finance for water and sanitation .....	<b>9</b>
<b>Conclusion</b> .....	<b>14</b>
<b>References</b> .....	<b>16</b>

---

# Recommendations

- State governments should release funds due to local governments so they can better fulfil their water and sanitation responsibilities
- State governments should pass enabling legislation to create and properly finance water and sanitation departments in each local government council
- Build the capacity of local government staff to budget and manage funds
- Local government councils should develop water and sanitation investment plans to highlight funding gaps and ensure greater coordination and monitoring of financial contributions from federal, state government and donors

---

# Introduction

Nigeria has a population of 140 million and needs to spend an average of ₦262 billion (\$2.05 billion) from 2006-2015 to meet the water and sanitation targets in the Millennium Development Goals (MDGs).

Policy makers agree that to improve access to water and sanitation, human and other resources need to be mobilised at local levels.

Responsibilities for the provision of water and sanitation have been decentralised. However, the financing has not followed. Fiscal decentralisation policies have yet to be fully implemented, especially at local government level. The main problem is that local governments do not have the capacity to handle the billions of naira that are needed.

The 2004 National Water and Sanitation Policy gives Local Government Authorities (LGAs) and departments the responsibility for the establishment, operation and maintenance of rural water supply schemes in conjunction with the benefiting communities. They are also responsible for the establishment, equipment and funding of the Water and Environmental Sanitation Departments. Since over 55% of Nigerians live in rural areas where water coverage is just 31%, the key to achieving the water and sanitation MDG targets lies with rural local governments. WaterAid's research in three LGAs of Enugu State highlights the key financial obstacles which prevent local governments from carrying out their mandate.

## Section 1

# Water and sanitation in national and local context

According to the Federal Ministry of Water Resources, water supply coverage in Nigeria increased from 30% in 1999 to 68% in December 2005, while sanitation coverage in 2005 stood at 63%. Joint Monitoring Programme (JMP) figures for 2004 are lower, at 48% for water and 44% for sanitation. Despite some improvement in coverage, a recent study<sup>1</sup> showed that in 2006 only 11 out of 36 states of the federation (in which Enugu was not included) had more than 20 litres per capita water supply. Seven states had below two litres per capita water supply.

This report focuses on Enugu state. In 2006, 58% and 52% of people in Enugu had access to clean water and sanitation facilities respectively, according to the Federal Ministry of Water Resources. These percentages are skewed by higher coverage in urban areas. However, the 2007 project, Business Environment and Competitiveness Across Nigerian States (BECANS), revealed that in urban areas the daily per capita public water supply is just 5.8 litres, the average price of 20 litres of water is N15 (\$0.18) and the proportion of daily water supply provided by a private water source is between 40% and 59%.

There are 17 local governments in Enugu state. This report collected data from three of them. In 2002, just 25% of urban households and 15% of rural households in the Igbo-Etiti local government had access to improved water supply. About 53% of the population has access to safe sanitation, while in Nkanu East local government the figure is about 10%. There are no figures on access to water and sanitation in Udenu local government, but the local government has an average of one improved water source per 35,000 people, which is less than 1%. Two communities, Amalla and Imiliki in Udenu local government, had no improved water sources at all.

### National policies

The institutional and financial arrangements for the sector at federal level have a significant impact on service delivery at local level.

The water and sanitation sector is governed by a number of policies:

- The National Economic Empowerment and Development Strategy (NEEDS) provides an overarching policy framework and recognises the provision of potable water as a means of protecting the poor and the vulnerable. The NEEDS' target was 65% access to safe drinking water by May 2007, which has been met in urban areas

<sup>1</sup> African Institute for Applied Economics in collaboration with the Central Bank of Nigeria (CBN) and the National Planning Commission (NPC), BECANS (2007)



- The Presidential Water Initiative (PWI) was launched in 2003 and aims to provide by the end of 2007:
  - 100% water and sanitation access in state capitals
  - 75% water and sanitation access in other urban and semi-urban areas
  - 66% water and sanitation access in rural areas
- The Water Resources Policy key objectives include:
  - Ensuring the development and management of water resources in an integrated manner and as a national strategic resource
  - Protecting water resources and the environment for balanced social and economic development
  - Involving all stakeholders – particularly the private sector – in the sustainable development of the water sector through coordinated management
- The National Water Supply and Sanitation Policy is key since it allocates responsibilities for provision of water supply in urban, small towns and rural settings. Water supply in urban and small towns is the responsibility of state governments while LGAs have responsibility for rural water supply with a 5% capital contribution by the community. Federal government will fund a percentage of capital investment at each of the three levels
- The National Water Supply and Sanitation Programme provides a strategy for implementing the above policy and should provide a framework for all water supply and sanitation projects in the country. The total investment needed to meet 2015 target is ₦262 billion (\$2.05 billion), broken down as follows: federal 50%, state 25%, local government 20%, communities 5%

**Table 1: Cost-estimate of the RWSS programme in Naira (millions)**

Output	2006-2010	2011-2015	2006-2015
Institution building	15,124	15,124	30,247
Training and competence building	760	760	1,520
RWSS service delivery	141,068	93,328	234,396
Research and development	631	583	1,214.
<b>Total cost in NGN</b>	<b>157,582</b>	<b>109,795</b>	<b>267,377</b>
<b>Total cost in USD</b>	<b>1,231</b>	<b>876</b>	<b>2,089.</b>

Source: *National Rural Water Supply and Sanitation Programme*

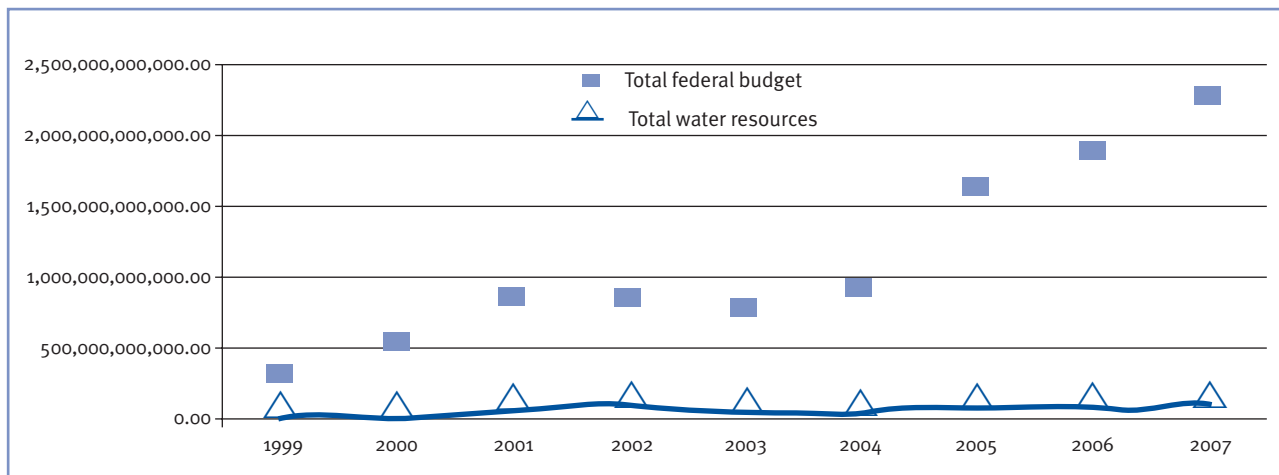
- The National Environment and Sanitation Policy (NESP) covers: solid waste; medical waste management; excreta and sewage management; food sanitation; sanitary inspection of premises; market and abattoir management; adequate potable water supply; school sanitation; pest and vector control; management of urban drainage; control of reared and stray animals; disposal of the dead; weed and vegetation control; and hygiene education and promotion

## Section 1

## Sector finance

Although the total federal budget increased dramatically between 1999 and 2007, there was little improvement in the budget for water, as Figure 1 below shows.

**Figure 1: Total federal budget and allocation to water resources 1999-2007**



Source: *Central Bank of Nigeria (CBN) Annual Reports 2006*

The capital vote to the water sector was far lower than the figure produced by the Senior Special Advisor to the President on the MDGs in September 2007, who predicted that an average annual spending of ₦262 billion (\$2.05 billion) was needed for Nigeria to meet the water MDG.

There are many donor funded water and sanitation projects at the federal level in Nigeria totalling over 15 million euros in 2005 and 2006, and over 20 million euros in 2007. Most of these projects are being implemented by the Federal Ministry of Water Resources to ensure transparency, although they have to be approved by the National Planning Commission (NPC) and Federal Ministry of Finance.

## Roles and responsibilities in water and sanitation service delivery from federal to state and LGA

The Federal Ministry of Water Resources (FMWR) has a clear mandate to ensure access to adequate potable water supply for all Nigerians. However, the responsibility for sanitation is less clear. In most cases it is shared among a number of ministries at central level and is the responsibility of a number of different authorities at the state and local government level, where it is usually shared between departments responsible for health, water resources and environment. Without clear leadership, sanitation programmes are generally weak and ill-conceived.

The 2000 National Water and Sanitation Policy gives LGAs responsibility for the establishment, operation and maintenance of rural water supply schemes in conjunction with the benefiting communities. They also have responsibility for the establishment, equipment and funding of the Water and Environmental Sanitation Departments.

At the local level, water and sanitation services are frequently lumped under Community Services, alongside rural electrification. The lack of a separate department means that water and sanitation service delivery is often not prioritised.



## Centralisation and decentralisation in Nigeria

The post-colonial history of local government in Nigeria reveals a pattern of oscillation between centralisation and decentralisation. In 1976, reforms introduced elected representatives at new local government councils – a key reason for this was to bring the government closer to the people and improve participation in planning. However, for more than three decades, the federal government has assumed certain responsibilities which belong to the lower tiers of government. This has compromised the efficiency of public financial management.

## Fiscal centralisation and decentralisation

Intergovernmental transfers are made from the federal account to the states. The funds serve to provide general revenue to all tiers of government to fund basic operations where their own revenue would not be sufficient to fulfill such responsibilities. The states then transfer funds to the local governments. Allocation of funds in Nigeria is decided by the National Revenue Mobilisation, Fiscal and Allocation Commission (NRMFAC) based on criteria to ensure that there is equity in allocation, both vertically between tiers of government and horizontally, across Nigeria. Criteria are weighted as follows:

### General

- **Vertical**

- Federal government – 52.7%

- State governments – 26.7%

- Local governments – 20.6%

- **Horizontal**

- Equality – 40%

- Population – 30%

- Internally-generated revenue – 10%

- Land mass and terrain – 10%

- Social development factor – 10%

- Territorial spread – 1.5%

- Rainfall – 1.5%

- Primary /secondary enrolment – 4%

- Hospital beds – 3%

The social development factor is used to determine states that have better literacy levels, hospital facilities, and so on.

### Value added tax (VAT)

- **Vertical**

- Federal government – 15%

- State governments – 50%

- Local governments – 35%

- **Horizontal**

- Equality – 50%

- Population – 30%

- Derivation – 20%

## Section 1

Since the creation of the 12 states structure in 1967, states and local governments have been dependent on the federation account. The federation account is shared among the three tiers of government as detailed in the above vertical formula, which was last amended in 2004.

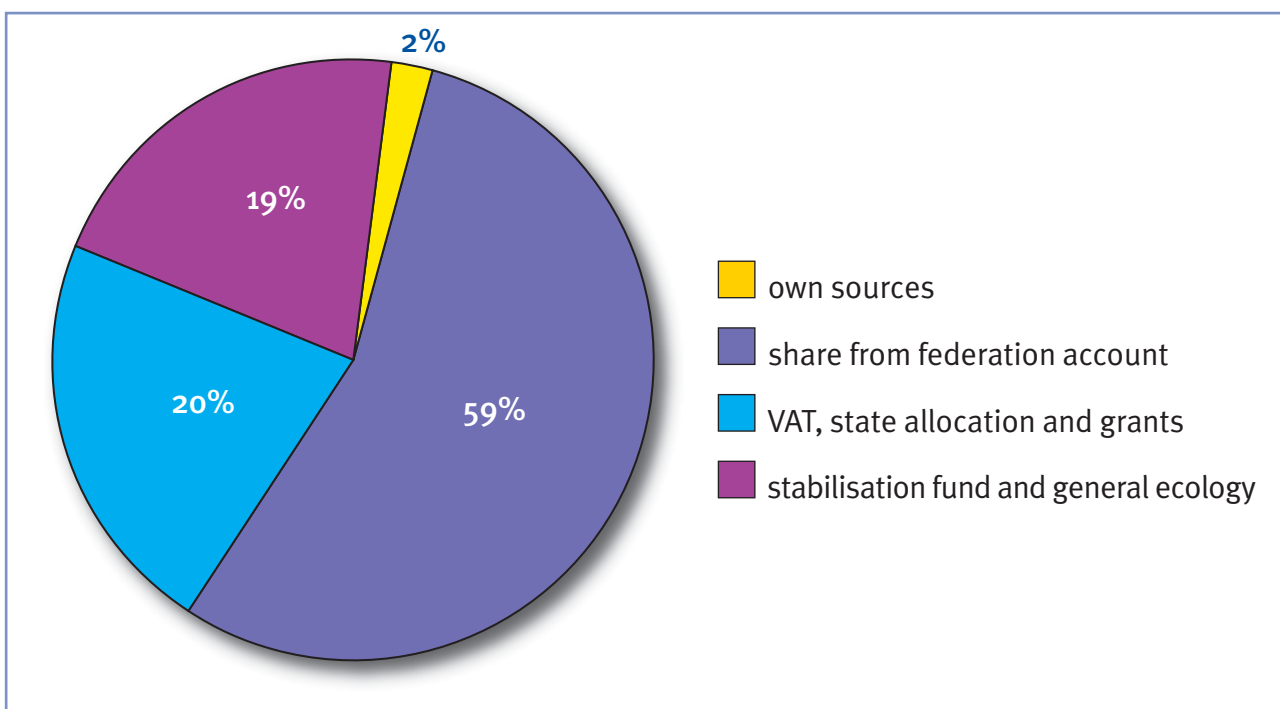
There is evidence of monthly payments to all tiers of government since 2003<sup>2</sup> and the above percentage meant for the local governments is usually transferred from the federation account to state accounts. However, there is no evidence that the state transfers the same percentage to the local governments – Enugu state at the time of the study is a very good example, where a state governor has been accused of corrupt practices while in office. Embezzlement of these transfers has been one of the main charges against him.

There are questions about how much control the local governments exercise over the management of devolved financial resources, in terms of: (i) the range of local services for which they are responsible; (ii) the level of local taxes and revenues (base, rates and collection); and (iii) the grant resources with which they finance the delivery of local public services.

### Overview of finance at local level – the case of Igbo-Etiti LGA, Enugu state

Over 59% of financing in Igbo-Etiti (about \$1.9 million in 2004 and \$3.1 million in 2005) comes from its federation account allocation. The fund however goes into a joint account controlled by the state government. Other major sources include funds from VAT and grants, but also from occasional state allocations, although these amounts are usually small. The state allocation is different from the allocation from the federation account which is channelled through the state. The LGA also receives direct project funds from external support agencies via the state governments or directly from NGOs as is the case with WaterAid.

#### Sources of funds in Igbo-Etiti local government (2005)



Source: *Igbo-Etiti Local Government Budget Estimates 2004 and 2005*

<sup>2</sup> www.fmf.gov.ng

## Section 2

# Finance for water and sanitation

### Adequacy of funding

In 2007, a capital vote of ₦90 billion (\$780 million) was allocated to water resources for different activities at the federal level. This was an increase of ₦62 billion (\$530 million) from 2006 and an adequate amount based on WaterAid in Nigeria's projections.

WaterAid calculated the financial requirement to meet the water MDG target by 2015 to be ₦25 billion (\$201 million) per year.<sup>3</sup> However, the Office of the Senior Special Assistant to the President on MDGs (OSSAP) has challenged whether this is adequate. The OSSAP calculated the need to spend an average of \$12 per capita per annum from 2006-15. With a population of 140 million the country therefore needs to spend a total of ₦262 billion (\$2.05 billion) per annum from 2006-2015 in order to meet water and sanitation needs. Both the 2007 and 2008 budget allocation fell short of this projection.

The State and Local Government Consolidated Spending is the spending across all the 36 states and the 774 local governments on water and sanitation. This fell short of the new projection by the OSSAP in 2005 and 2006, with expenditure at ₦39 and ₦43 billion respectively.<sup>4</sup>

Analysis of finance for water supply from the three local governments in Enugu state (Igbo-Etiti, Udenu and Nkanu East) reveals an average capital allocation of ₦6.6 million (\$53,000) and ₦7.5 million (\$60,000) in 2004 and 2005 respectively. For sanitation, average spending from the three LGAs was ₦450,000 (\$3,600) and ₦600,000 (\$4,800) for 2004 and 2005 respectively. WaterAid projects that local governments should spend up to ₦10.2 billion (\$80 million) to be able to meet the rural water target of 66%.

## Analysis of funding blocks at local level

### Funding block 1: Intergovernmental transfers and own sources

These funds flow down from the federation account via the states to the local government budget. Although the bulk of local government revenue comes via this channel, local governments have little control over it. Funds released to the local governments come from the joint account of the states/LGAs. The state governors control this account and release what they feel is due to the LGAs, instead of respecting the vertical and horizontal criteria presented above.

<sup>3</sup> WaterAid (2006) *Nigeria: National water sector assessment*, pp 1-4

<sup>4</sup> Central Bank of Nigeria (CBN) (2006) *Annual Report and Statement of Accounts*

## Section 2

The exact amount received by the pilot local governments was not available during the study period. The Federal Ministry of Finance records shows a release of ₦13.4 billion (\$107 million) to all the local governments in Enugu state in the 2005 fiscal year but a source<sup>5</sup> in Enugu State Accountant General's office revealed that of this amount, only about ₦6.2 billion (\$49.6 million) – less than 50% – was actually disbursed in the 2005 fiscal year. In terms of water supply and sanitation, local governments are responsible for the establishment, operation and maintenance of rural water supply schemes in conjunction with the benefiting communities. They also have the responsibility of establishing, equipping and funding the water and environmental sanitation departments. In Enugu state, water and sanitation budgets – ₦136 million (\$1.2 million) in 2005 and ₦150 million (\$1.3 million) in 2006 – as a percentage of total state expenditure were less than 3% for 2005 and 2006. In Igbo-Etiti water and sanitation budgets as a percentage of total local government expenditure were less than 5% in those years.

### Funding block 2: Sectoral funds

Sectoral funds flow from the Ministry of Finance via the Federal Ministry of Water Resources (FMWR). Major federal sectoral water supply and sanitation projects and programmes represented ₦33.6 billion (\$290 million) in the 2007 fiscal year alone. Major sectoral water supply projects include projects around water transfers, multi-purpose dams, water treatment plants, construction of tanks for trunk mains and procurement of water meters. These projects are being carried out, paid for and monitored by the FMWR because they are federal projects included in the federal budget. It is not the role of the federal government to implement such projects directly, but there is a breakdown of trust between the three tiers of government. Problems encountered here include the slow release of funds by the Federal Ministry of Finance to the FMWR which prolongs the gestation period of capital projects.

### Funding block 3: Off-budget funds

Off-budget funds are not included in the federal budget totals. Most off-budget projects in water resources are funded by donor agencies and NGOs which include WaterAid and the European Commission (EC). There are currently negotiations to include funds of these two organisations in the state budget.

### Capacity issues at the local level

The discussion thus far has focussed on fund flows between all levels of government. At the local level, there are issues with budgeting and administration, including capacity building in the areas of financial management and planning. The present capacity at the local level is unsatisfactory. This is not unique to the social sector but to all key departments at local government level. Issues of participatory budgeting need to be addressed too.

### Local expenditure

Low capacity for financial management at local government level means an absence of budget performance reports to indicate the extent to which funds are being utilised. Interviews with staff in the selected local governments show clearly that level of expenditure depended heavily on the percentage of the allocation released by the state government. It was also found that funds are usually spent on the original items budgeted, but sometimes in subsequent years instead of the actual fiscal year. This

<sup>5</sup> The source prefers not to be mentioned as it might cost him his job

was attributed to poor budgetary management and lack of financial skills at local level. In the selected local governments in Enugu for the period 2004-06 funds were devoted to harnessing spring water in some communities, construction of water boreholes in others, and rehabilitation of boreholes and community wide clean ups elsewhere. Although there is a lack of data on off-budget funds from the LGA records, including the amount committed by WaterAid in Nigeria in the selected three LGAs, WaterAid records show £46,456 was spent on the three local governments between fiscal years 2004-05 and about £68,370 in 2005-06. Top local government officials have told us that off-budget sectoral funds are carefully utilised to attract further off budget grants, but records of the utilisation rates were not provided.

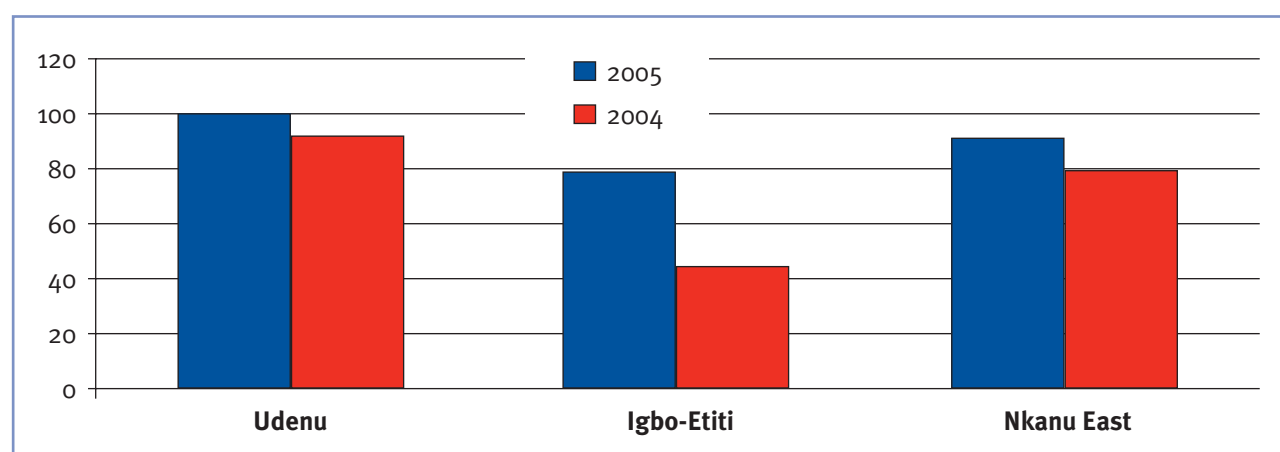
During 2005/06 two boreholes were built in Nkanu East and 200 latrines in each of the three LGAs. For 2006/07, Nkanu East and Udenu each got two new boreholes and 50 latrines, while Igbo-Etiti got 181 latrines. It should be noted that part of the funds were spent on software, community mobilisation, hygiene education etc. Igbo-Etiti did not benefit in terms of water supply in these years because the topography of the area made it difficult to drill boreholes there.

### Equity

Information on WaterAid facility mapping reveals an uneven distribution of facilities across the three LGAs in Enugu state. For instance, water supply coverage was 22% in Igbo-Etiti, 8% in Udenu and 6% in Nkanu East. Sanitation coverage was 2%, 1% and 2% respectively. Since information was not gathered from areas where WaterAid does not work, it is unclear whether off-budget funds contribute to inequity in the provision of water and sanitation facilities.

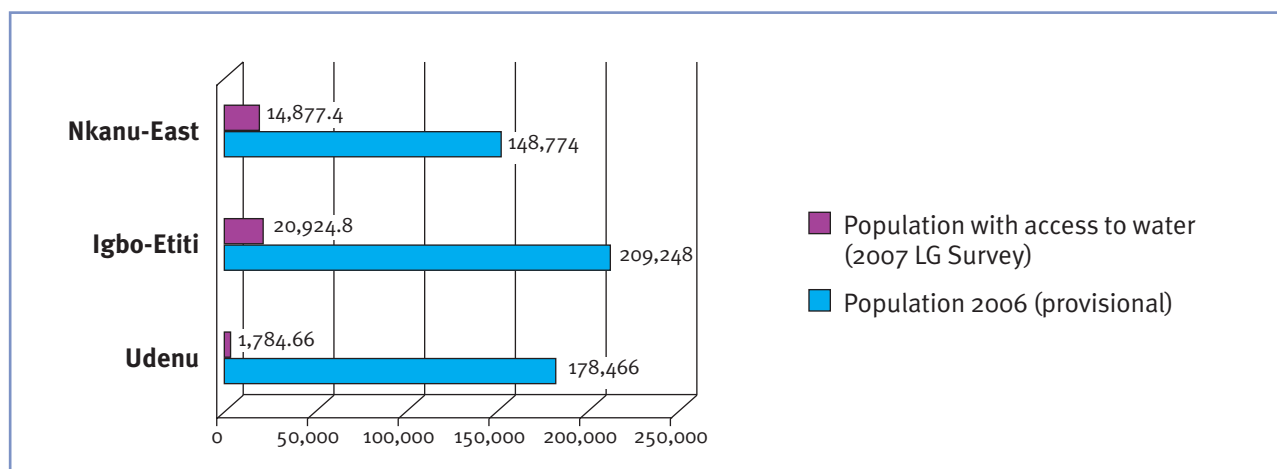
Per capita water capital expenditure in 2005 increased by different amounts across LGAs, as presented in figure 3 below. Figures 4 and 5 show the population in the three local governments with access to safe drinking water and proper sanitation.

**Figure 3: Per capita water expenditure (in Naira) in 3 local governments of Enugu State (2004-2005)**

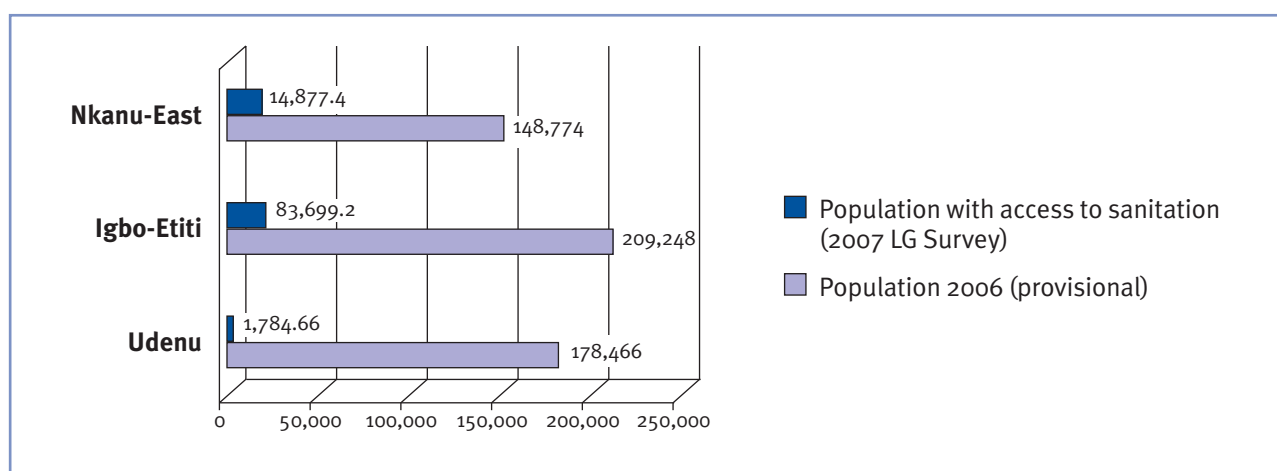


Section 2

**Figure 4: Population with access to water supply in the selected LGAs**



**Figure 5: Population with access to sanitation in the selected LGAs**



Despite an increase from 2004 to 2005 (Fig 3), the total per capita water expenditure in these LGAs is still very low. BECANS (2007) found an average price of ₦15 for every 20 litres in the state. If local governments are to provide 20 litres per capita per day, per capita expenditure should be at ₦5,490 if the local governments are to achieve 100% access to water supply and sanitation by 2015. That would amount to an approximate annual investment of ₦67million (\$530,000), ₦94million (\$714,000) and ₦80million (\$635,000) for Udenu, Igbo-Etiti and Nkanu East local governments respectively.

**Efficiency**

Information on the actual amounts spent was not available. However respondents confirmed that they did receive all money allocated – although not always in the same fiscal year. The unit cost of intervention at the LGA level is lower than at the federal level. In 2005, ₦1 million (\$8,000) was the lowest provision at the federal level for drilling a borehole, but at the local government level about ₦930,000 (\$7,440) was allocated for the same task, carried out with the same technology to the same quality. Per capita expenditure on water and sanitation at the local government level, after removing overheads, was much lower than at the federal level.



## Sustainability

Water service providers at the local level (such as a water supply centre in Igbo-Etiti, Uwelle Amakohia Ukehe), rely on user charges for their operation and maintenance expenditure, (although they receive some financial assistance from the LGA, which is included in the state government budget). Their inability to rely completely on their own user charges is because some water outlets are not charged, especially the public outlet where households in the poorest quintile get their water. This modus operandi has continued for some years. If such facilities broke down, communities would have problems raising enough resources to finance a new water facility, as they are used to contributing only 5% to capital projects.

On the positive side, procedures for setting user charges are participatory, involving both community representatives and LGA representatives. In setting user charges, all parties take into account the economic situation and income level of the people in the area.

## Accountability

The budget process at the local level is irregular and not respected. In fact, there are cases where such processes simply do not exist at all. The budgets are prepared by local governments but need approval from the state. In Enugu state, as of April 2007, the budgets for 2006 had yet to be approved at the state level, while all the funds allocated to different sectors had already been spent. That makes a mockery of the budgeting process and the budgeting calendar.

Local budgeting is both a technical and political issue. The boundary between the local government and external decision making structures (eg village development committees headed by traditional leaders) during the budgeting process is still very weak. This has made it difficult for citizens to ensure that they are getting value from public money, or to hold policy makers to account. There is neither a downward accountability mechanism to the population nor a working and well-monitored upward accountability mechanism. Auditing by the state is carried out irregularly, and sanctions for mismanagement have not been imposed. The process of auditing local government accounts is vested in the hands of the state through the Ministry of Local Government and Chieftaincy Affairs.

Local governments prepare the budget, but they do not have adequate resources to carry out a proper cost-benefit analysis of core sectoral allocations. With WaterAid support, water point mapping has been carried out but at the time of this study was not being used as the basis for WSS budgeting in the state.

Since the public is not usually involved in the budgeting process, it rarely reflects the needs of vulnerable groups such as women, older people, disabled people and children. There is a need to ensure participation in both the budgeting and planning process.

Another challenge for LGAs is to raise the matching funds agreed with external support agencies. In October 2005, representatives from 28 local governments attended the first Localising Millennium Development Goals Initiative (LMDGI) national conference in Abuja. At the meeting, coordinated by WaterAid in Nigeria, these representatives pledged to put ₦500,000 each month into the Water and Sanitation Unit's account to match funds provided by WaterAid for WSS delivery. By December 2007, only one LGA had paid ₦1 million into its WSS account. LGAs claim that their statutory funds are locked in "joint accounts" operated by state governments. This leaves them with funds for overheads only.

---

## Conclusion

The responsibility for water and sanitation service delivery has been decentralised in Nigeria, but the fiscal decentralisation that will facilitate service delivery has yet to take place. This is due to a vicious circle where the weak capacity of local governments perpetuates low quality service delivery at the local level. Progress should be achieved through regular meetings where the government gives an account of stewardship to the local population. In addition civil society should strengthen downward accountability by encouraging assessments of service providers and by facilitating meetings between the citizens and the government or service providers.

Local governments need to develop financial management skills for greater accountability and transparency. This can be achieved through capacity building after the official swearing-in, in the same way as at the federal level. Donor agencies have been very active and should extend such capacity building to the states and local governments. This kind of capacity building has helped equip elected officials at the federal level.

Finally, the need for the creation of water and sanitation departments at the local government level is vital. The unit would ensure that dedicated funds for water and sanitation result in service delivery.

While a decentralised approach is essential to increase provision of water and sanitation, there is currently not enough capacity at local levels to handle the amounts of investment funds involved.

Funds should be decentralised to local governments for investment in water and sanitation, but only according to the ability of local governments to manage those funds. Simultaneously there should be investment in capacity building in finance and administration at the local level. Gradually, as local capacity is increased, local governments will be able to manage more investment funds. A snowball effect should occur: more and more funding can be decentralised as the capacity to manage funds increases.

**National**

Population	140,033,542 (2006 Census)
GDP	\$143.395 billion (2006) CBN
Access to safe water	60%
Access to safe sanitation	55%
Current annual water spend	\$0.753 billion (Federal) CBN, for water and sanitation combined
Current annual sanitation spend	Not known (not disaggregated from water)
Percentage of ODA in budget	Approximately 0.1%
Annual MDG finance gap	\$450 million for states and the local governments

**Igbo-Etiti LGA**

<b>Population</b>	209,248 (2006 census) with 2.85% growth rate. Number of households in the local government is unknown
<b>Socio-economic</b>	The major economic activity is subsistence agriculture. Poverty incidence is about 48% which is below the national average of 55% but above the state average of 31% (Nigerian Living Standard Survey 2004).
<b>WSS profile</b>	Water is scarce – average time it takes to get to and from water sources is more than an hour. According to 2002 CWIQ study, only 15% of the rural households in the local government have access to improved water supply. About 53 % of the population having access to good sanitation. Water supply is through wells, boreholes, streams and pipe borne water. There is one functional large water service provider (a giant borehole) in the locality, one well on average for every 10 households and 10 functional pipe borne water centres and about 8 non-functional boreholes.
<b>Service providers</b>	The giant borehole at Ukehe is a big water service provider in the locality including small private water providers while the NGOs operating in the area include WaterAid and RUWASSA.
<b>Total annual expenditure by local government</b>	<b>\$3.2 million in 2005</b>
<b>Funding gap at local level</b>	<b>\$714,000 Annually</b>

---

## References

**Alade, S.O., Ebajemito, J.O., Rapu, S.C. & Tule, M.** (2003) “Fiscal Federalism and Macroeconomic Governance in Nnanna, O. J., Alade, S.O. & Odoko, F.O. *Contemporary Economic Policy Issues in Nigeria*, Abuja, Central Bank of Nigeria (CBN), pp 23-25.

**BECANS** (2007) BECANS Business Environment Report – Business Environment Scorecard of Nigerian States, National Synthesis Report, Enugu. Published by the African Institute for Applied Economics, the Central Bank of Nigeria (CBN) and the National Planning Commission (NPC), pp 23-38.

**Central Bank of Nigeria** (2005) *Annual Report and Statement of Accounts*. pp 101-164.

**Igbo-Etiti Local Government of Enugu State** (2004) *Approved Budget Estimates*.

**Igbo-Etiti Local Government of Enugu State** (2005) *Approved Budget Estimates*.

**National Planning Commission** (2004) *National Empowerment and Development Strategy (NEEDS)*.

**WaterAid** (2006) *National water sector assessment: Nigeria*, pp 1-4.

# Think local, act local

Finance for water supply and sanitation is not reaching local authorities charged with providing services. This report maps out the key blockages and systemic weaknesses that need to be addressed in order to move the water and sanitation sector forward.



WaterAid's mission is to overcome poverty by enabling the world's poorest people to gain access to safe water, sanitation and hygiene education.

For more information please contact:

WaterAid in Nigeria  
1st Floor, Wing A  
Bassan Plaza, Plot 759  
Central Business Area  
P.O. Box 12941, Wuse  
Abuja, Nigeria  
[www.wateraid.org/nigeria](http://www.wateraid.org/nigeria)

Registered charity numbers 288701  
(England and Wales) and SC039479  
(Scotland)

August 2008  
[www.wateraid.org](http://www.wateraid.org)

