

REVIEW OF THE 2022 ANAMBRA, JIGAWA, NASARAWA, NIGER AND OYO STATES BUDGET FOR AGRICULTURE AND FULL YEAR BUDGET IMPLEMENTATION REPORT



**Small Scale Women Farmers Organization in Nigeria
(SWOFON)**

And



Centre for Social Justice

Centre for Social Justice (CSJ)
(Mainstreaming Social Justice in Public Life)

REVIEW OF THE 2022 ANAMBRA, JIGAWA, NASARAWA, NIGER AND OYO STATES BUDGET FOR AGRICULTURE AND FULL YEAR BUDGET IMPLEMENTATION REPORT



**Small Scale Women Farmers Organization in Nigeria
(SWOFON)**

And



Centre for Social Justice (CSJ)
(Mainstreaming Social Justice in Public Life)

First Published in February 2023

By

Centre for Social Justice (CSJ)

Centre for Social Justice (CSJ)

Plot 836, Emmanuel Aguna Crescent, Off Idris Ibrahim, Off Obafemi Awolowo, Jabi.

P.O.Box 11418, Garki, Abuja

Tel: 08055070909, 08127235995

Website: www.csj-ng.org; Email: censoj@gmail.com; Blog: csj-blog.org

Facebook: Centre for Social Justice Nigeria; Twitter: [@csj_nigeria](https://twitter.com/csj_nigeria)

TABLE OF CONTENTS

Abbreviations	v
Chapter One: Anambra State	1
1. Introduction	1
2. Overview of the State Revised 2022 Budget	1
3. State Budget Performance Review for the 2022 Fiscal Year	2
4. State Agricultural Sector Budget Performance Review for the 2022 Fiscal Year	3
5. Review of Implementation Progress on Women in Agriculture Projects for the 2022 Fiscal Year	3
6. Conclusions	6
7. Recommendations	8
Chapter Two: Jigawa State	9
1. Introduction	9
2. Overview of The Year 2022 Jigawa State Approved Budget	9
3. Jigawa State 2022 Year-To-End Budget and Agricultural Sector Budget Performance	11
4. Actual Expenditure On Women in Agriculture Projects in The 2022 Jigawa State Budget at the End of 2022	13
5. Conclusions	20
6. Recommendations	21
Chapter Three: Nasarawa State	22
1. Introduction	22
2. Overview of the Nasarawa State Approved 2022 Agriculture Budget	22
3. Overall Performance of the Nasarawa State Budget.....	24
4. Performance of the 2022 Agricultural Sector Budget	24
5. Review of Releases towards Women in Agriculture Projects for the year 2022	25
6. Conclusions	27
7. Recommendations	28

Chapter Four: Niger State	29
1. Introduction	29
2. Overview of the State Revised 2022 Budget	29
3. 2022 Year-to-End Budget Performance Review for State and Agricultural Sector	32
4. Conclusions	37
5. Recommendations	38
 Chapter Five: Oyo State	 40
1. Introduction	40
2. Overview of the 2022 Oyo State Approved Budget	40
3. Oyo State 2022 Year-To-End Budget and Agricultural Sector Budget Performance	42
4. Actual Expenditure on Women in Agriculture Projects in the 2022 Oyo State Budget at the End of 2022	44
5. Conclusions	45
6. Recommendations	46

ABBREVIATIONS

BIR	Budget Implementation Report
CSJ	Centre for Social Justice
COVID-19	Coronal Virus 2019
FGN	Federal Government Nigeria
IDA	International Development Association
IFAD	International Fund for Agricultural Development
LGA	Local Government Area
MDAs	Ministries, Departments and Agencies of Government
MoARD	Ministry of Agriculture and Rural Development
MoLFD	Ministry of Livestock and Fisheries Development
NGN	Nigeria Naira
NISRAL	Nigerian Incentive-based Risk Sharing System for Agricultural Lending
NPFS	National Programme for Food Security
SHEP	Small Horticulture Empowerment Project
SWOFON	Small-Scale Women Farmers of Nigeria
USAID	United States Agency for International Development
VCDP	Value Chain Development Programme

Acknowledgement

CSJ acknowledges the support of the International Budget Partnership towards the research and publication of this Report. To our partners in SWOFON, we are grateful for your contributions. To Eze Onyekpere and other personnel of CSJ including Chidi Sundayson, Dung Weng, Victor Okeke, Omale Samuel, your inputs are very much appreciated.

CHAPTER ONE: ANAMBRA STATE

1. INTRODUCTION

This overview reviews the performance of the Anambra State 2022 Fiscal Year Agriculture. It reviews inter alia, the revenue projections and allocations to agricultural sector, the differentials in the sector's allocation between the initial 2022 budget and the revised budget with respect to the change in the state's administration within the year. Finally, it looks at deviations (variance) between approved budget estimates and expenditures and its implication for meeting set targets.

2. OVERVIEW OF THE STATE REVISED 2022 BUDGET

Upon assumption of office, the new state governor revised the 2022 budget. Table 1 compares the allocation to the sector in the original and the revised budgets

Table 1: Anambra State Allocation to the Agricultural Sector

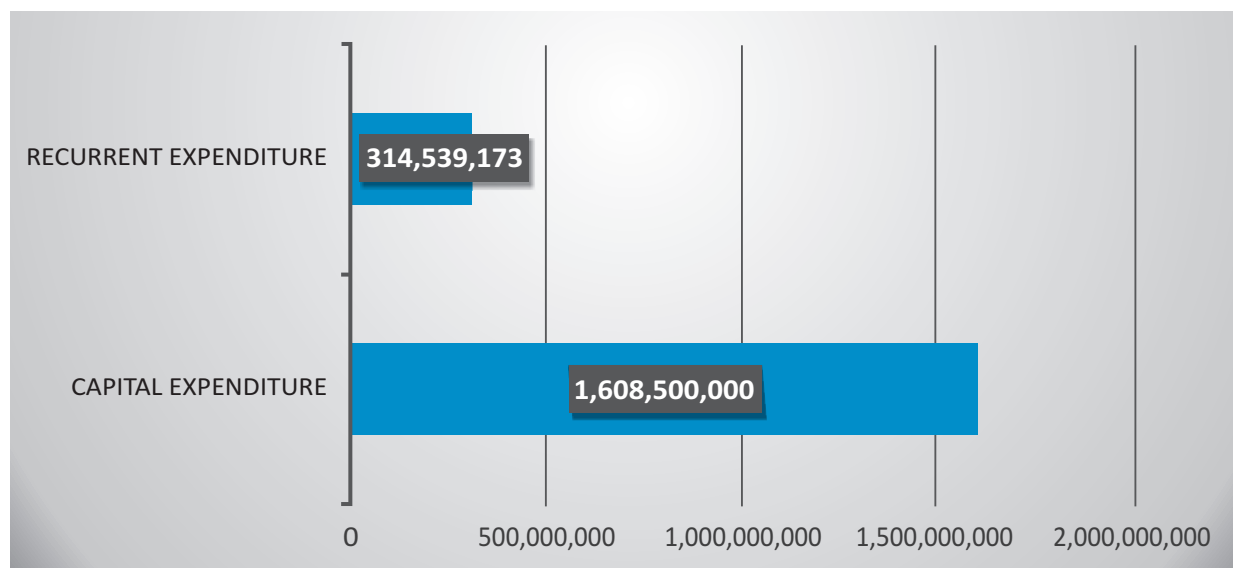
Total Budget (NGN)	Agric Budget (NGN)	% of Sector to Total Budget	10% Benchmark	Variance- Allocation to Benchmark (NGN)
Original Budget				
141,969,369,784	2,698,260,491	1.9%	14,196,936,978.40	11,498,676,487.40
Revised Budget				
169,621,744,131	1,923,039,173	1.13%	16,962,174,413.10	15,039,135,240.1

Source: Anambra 2022 Year End Budget Performance Report & State 2023 Approved Budget

There was an upward review of the state's budget upon the change in the state's leadership from N141,969,369,784 to N169,621,744,131. Allocation to the sector also decreased from N2,698,260,491 to N1,923,039,173. The sector's vote thus represents 1.13% of the revised budget and remains short of the 10% Maputo Declaration benchmark. Despite the increased total budget size, the reduction in Agriculture sector allocation implies that the government did not prioritize agriculture in the year under review.

Chart 1 below shows the disaggregation of the vote between recurrent and capital expenditure in the sector.

Chart 1: Revised 2022 Agriculture Sector Allocation Breakdown



Source: Anambra State Q4 2022 Budget Performance Report

The disaggregation of the sector's allocation shows a 16% to 84% ratio between recurrent and capital expenditures - N314,539,173 and N1,608,500,000 respectively. Though the overall vote is meagre, the recurrent-capital mix is consistent with the initial 2022 budget.

3. STATE BUDGET PERFORMANCE REVIEW FOR THE 2022 FISCAL YEAR

Table 2 shows the overall performance of the state revenue from various sources for the whole of 2022 as well as the performance of recurrent and capital expenditure components.

Table 2: Overall Performance of the Anambra State 2022 Revised Budget (Q1-Q4)

Item	2022 Revised Budget (NGN)	2022 Performance Year to date (Q1 – Q4) (NGN)	% Performance year to date against 2022 Revised Budget	Balance (Against Revised Budget) NGN
Total Revenue (All sources)	128,910,621,494.00	102,829,407,096.37	79.77%	26,081,214,397.63
Capital expenditure	108,246,484,460.00	58,530,243,672.37	54.07%	49,716,240,787.63
Recurrent Expenditure	61,375,259,671.00	39,982,072,527.95	65.14%	21,393,187,143.05
Total Expenditure	169,261,744,131.00	98,512,316,200.32	58.20%	71,109,427,930.68

Source: Anambra State Full Year Budget Performance Report 2022 & State Approved 2023 Budget

Table 2 shows that at the end of the full year, the state was able to realize 79.77% of its revenue projections from all sources. This is reflected in the shortfall in meeting the target expenditure estimates. Total expenditure performed at 58.20%. Broken further, Capital expenditure performed at 54.07% while recurrent expenditure performed at 65.14%.

4. STATE AGRICULTURAL SECTOR BUDGET PERFORMANCE REVIEW FOR THE 2022 FISCAL YEAR

Table 3: Agriculture Sector Expenditure Performance

Item	2022 Revised Budget (NGN)	Full year Performance (Q1 TO Q4)	Sector Budget Performance (%)	Balance Against Revised Budget (NGN)
Capital expenditure	1,608,500,000	497,997,000	31	1,110,503,000
Recurrent Expenditure	314,539,173	285,320,785.19 as at September 2022	100	-
Total Expenditure	1,923,039,173	812,536,173	42.25	1,110,503,000

Source: Anambra State Full Year Budget Performance Report 2022

Note: If the quarterly rate of recurrent expenditure implementation is pro-rated till year end, it will imply a recurrent expenditure of N380.427million which is more than the budgeted sum of N314.539million. However, this report assumes the recurrent vote is 100% implemented. Therefore, the percentage implementation of the agriculture vote will be 42.25%.

5. REVIEW OF IMPLEMENTATION PROGRESS ON WOMEN IN AGRICULTURE PROJECTS FOR THE 2022 FISCAL YEAR

Table 4 below outlines some projects that SWOFON members in the state have shown interest in. These projects are domiciled in different MDAs and are reported as below.

Table 4: Budget Implementation Report: Projects of Interest to SWOFON as at Q4 2022

Program/ Project Codes	Project Description	2022 Revised Budget (NGN)	Actual Expenditure	% of Actual Expenditure to Budget Vote
Ministry of Agriculture, Mechanisation, Processing and Export				
15001001/23050105/01000001	Oil and Coconut Palm Project	700,000,000.00	438,360,000.00	62.62%
15001001/23050101/01000003	Produce storage and fumigation scheme	24,000,000	0	0%
15001001/23050105/01000004	Field Crop Protection	8,000,000	0	0%
15001001/23030112/01000005	Credit Facilitated Comprehensive Irrigation, Drainage & Swamp Development	20,000,000	0	0%
15001001/23030112/01000007	Supervised Agric Credit Scheme (Administrative & Monitoring Cost)	3,000,000.00	0	0%
15001001/23050101/01000008	Seed Multiplication and Horticultural Development Project	20,000,000	0	0%
15001001/23010103/01000010	Agricultural Extension Information Services	10,000,000	0	0%
15001001/23040101/01000020	Fertilizer/ Pesticides Procurement and Distribution	100,000,000.00	0	0%
15001001/23020113/01000023	Procurement of Agriculture Inputs	(The figure (145,000,000) is from the original budget. The item is not costed in the revised budget)	17,478,852.00	
15001001/23020113/01000027	Community Agricultural Land Development Project	12,000,000	0	0%
15001001/23050100/01000030	Post-harvest Technology	50,000,000.00	0	0%
15001001/23020113/01000043	Agricultural Shows and Fairs	20,000,000	4,000,000	20%
15001001/23010127/01000061	Procurement of Equipment	50,000,000	0	0%
15001001/23050101/01000068	Community Farm Development Programme	30,000,000	7,000,000	23.33%

15001001/23050105/01 000072	Cluster Farming Development	50,000,000	0	0%
15001001/23050105/01 000073	ANCHOR Borrower & NISRAL Programme	10,000,000	0	0%
Subtotal		1,107,000,000	466,838,852	42.17%
Fisheries and Aquaculture Development Agency				
15017001/23020113/01 000001	Fish Seed Improvement and Multiplication	9,000,000	0	0%
15017001/23020113/01 000003	Artisanal Fisheries Development and Fisheries Statistics	20,000,000	0	0%
15017001/23020113/01 000004	Fish Feed Mill	1,000,000	0	0%
15017001/23020113/01 000007	Fisheries & Aquaculture Export Market Development	10,000,000	1,000,000	10%
15017001/23050101/01 000008	Job Creation and Entrepreneurship Development Project	15,000,000	0	0%
15017001/23020113/01 000013	Input Production of Fish Feed Improvement and Multiplication	10,000,000	0	0%
15017001/23050101/01 000014	Fish Activities	2,000,000	0	0%
15017001/23020113/01 000058	Aquaculture Value Chain Development Initiatives	10,000,000	0	0%
Subtotal		77,000,000	1,000,000	1.3%
Agricultural Development Project				
15102001/23050101/01 000002	IFAD/ISDB/FGN Sup. for National Programmes for Food Security (NPFS) in Anambra	36,000,000	0	0
15102001/23050101/01 000003	IDA Support to FADAMA CARES	100,000,000	0	0
15102001/23020113/01 000006	IFAD Assisted Rural Finance Institution Building Prog. (RUFi)	24,000,000	12,000,000	50%
15102001/23020113/01 000007	IFAD/FGN Support for Value Chain Development Programme VCDP)	18,050,000	2,000,000	0
15102001/23050101/01 000011	Project on Promotion of Market Oriented Agriculture Extension System	42,000,000	0	0
Subtotal		220,050,000	14,000,000	6.36%

Ministry of Road Construction, Road Furniture And Maintenance				
34001001/23020114/17 000021	World Bank-Assisted Rural Access Agricultural Marketing Project	500,000,000	0	0%
Ministry of Social Welfare, Children and Women Affairs				
14001001/23050101/07 000074	Micro-credit Loan for Women Co-operative	(Appeared in the Original Budget only)	0	0%
Forestry Department				
35002001/23040101/09 000004	Nursery Development	3,000,000	0	0%
35002001/23040101/09 000006	Climate Change Adaptation & Best Practices	500,000	0	0%
Grand Total		1,907,550,000	481,838,852	25.3%

Source: Anambra State 2022 Year-to-End Budget Performance Report

These projects cut across different MDAs in the state budget. The Ministry of Agriculture, Mechanisation, Processing and Export recorded 42.1% implementation; Fisheries and Aquaculture Development Agency recorded 1.3% implementation; Agriculture Development Project recorded 6.3%; Ministry of Road Construction, Road Furniture and Maintenance recorded 0%; Ministry of Social Welfare, Children and Women Affairs recorded 0% and Forestry Department also recorded 0%. Essentially, there has not been significant progress from the mid-year assessment. The total worth of the SWOFON interested projects is N1,907,550,000. Actual releases stand at 25.3% in the sum of N481,838,852 for the period under review. Of these, only four of the outlined projects have made any meaningful progress.

It is curious that there was zero release of the sum voted for agriculture extension information service considering the bulk of knowledge generated in various research institutes which have not been disseminated to farmers. Most of the votes under Agriculture Development Project which seem to be from international development agencies including IFAD and IDA did not receive funding. This raises the poser on the basis for their inclusion in the budget. Is it that there were no signed agreements or ongoing programmes or is it that drawdowns were not due within the year or the state did not meet the criteria and conditions for accessing the funds?

6. CONCLUSIONS

- N1.923billion was voted for Agriculture in the revised budget. This is 1.13% of the overall budget figure of N169.621billion. By the Maputo Declaration benchmark of 10% of the overall budget, the vote for Agriculture would have been N16.962billion. Therefore, the variance from the benchmark is in the sum of N15.039billion. The reduction of the sector's allocation despite the increased revised budget is evidence that the state did not prioritize Agriculture.

- The actual revenue realized by the state compared to the approved budget was 79.77%. Total expenditure performed at 58.20%. Broken further, capital expenditure performed at 54.07% while recurrent expenditure performed at 65.14%.
- The disaggregation of the Agriculture vote shows that recurrent expenditure got 16% while capital expenditure got a vote of 84%.
- The total value of the projects of interest to small-scale women farmers in the revised budget is in the sum of ₦1,907,550,000. It is a total of 1.73% of overall budget capital expenditure.
- At the end of Quarter 4 2022, overall Anambra State capital expenditure performance was 54.07%; revenue's performance was 65.14%, while total budgetary expenditure was 58.20%.
- For projects of interest to small-scale women farmers, the Ministry of Agriculture, Mechanisation, Processing and Export recorded 42.1% implementation; Fisheries and Aquaculture Development Agency recorded 1.3% implementation; Agriculture Development Project recorded 6.3%; Ministry of Road Construction, Road Furniture and Maintenance recorded 0%; Ministry of Social Welfare, Children and Women Affairs recorded 0% and Forestry Department also recorded 0%. Overall, only 25.3% of proposed expenditure was incurred on projects of interest to small-scale women farmers.
- There are still credibility challenges associated with the implementation of the budgetary votes to agriculture, especially in projects of interest to small-scale women farmers. The state government needs to work hard to close the gap.
- It is not clear whether Anambra State prepares an Annual Cash Plan and a Budget Disbursement Schedule. If they are prepared, it is also not clear that they are followed. The two documents will introduce an empirical approach to the management and disbursement of available funds.
- As at the time of producing this report, the detailed actuals for agriculture recurrent expenditure and overall expenditure were not available.

7. RECOMMENDATIONS

- Going forward, Anambra SWOFON should seek to build bridges and collaborate with officials of the Ministry of Agriculture and other relevant MDAs where budget votes of interest to small-scale women farmers are domiciled. There is an immediate need for SWOFON to become more strategic in its engagement with relevant MDAs in the state so that projects of interest can receive better attention.
- SWOFON should pick interest and seek collaboration in donor-funded interventions, especially projects funded and implemented in collaboration with state governments, understudy them and seek ways to benefit from them. These international development partners include the United States Agency for International Development (USAID), World Bank, International Fund for Agricultural Development (IFAD), etc. This will go a long way to reduce the challenge of insufficient funding to implement projects of interest to SWOFON
- Anambra State Government should consider a more empirical approach to budget implementation through the preparation of Annual Cash Plans and Budget Disbursement Schedules. This will introduce more certainty into budget implementation.
- The State Government should improve its revenue projections through evidence-based revenue forecasting.

CHAPTER TWO: JIGAWA STATE

1. INTRODUCTION

This overview reviews Jigawa State's allocation to the Agriculture Sector for the 2022 fiscal year. The review evaluates the budgetary performance with respect to funds allocated to the sector. It considers the revised state budget for the 2022 fiscal year which formed the basis for drawing conclusions. It reviews the full year (Q1-Q4) state budget and Agricultural Sector budget implementation. It also evaluates the implementation of specific projects of interest to the state's SWOFON.

2. OVERVIEW OF THE YEAR 2022 JIGAWA STATE APPROVED BUDGET

The original Jigawa State 2022 budget was worth N177,795,588,000. This was revised in the course of the year, its value after revision stood at the sum of 198,074,588,000.00. Tables 1 and 2 show the original state budget and the revised budget and the allocation to agriculture for the financial year 2022. It shows the variance from the 10% commitment to agriculture in the Maputo Declaration benchmark.

Table 1: Allocation to Jigawa State Agricultural Sector in the Original 2022 Budget

JIGAWA STATE ALLOCATION TO THE AGRICULTURAL SECTOR (2022)					
Year	State Total Budget (NGN)	Agriculture Sector Budget Size (NGN)	% of Agricultural Budget to the Total Budget	10% of Total Budget (NGN; Benchmark)	Variance from 10% benchmark (NGN)
2022	N177,795,588,000	9,525,000,000	5.4%	N17,779,558.800	N8,254,558,800

Source: Jigawa State 2022 Initial Budget and Author's Calculation

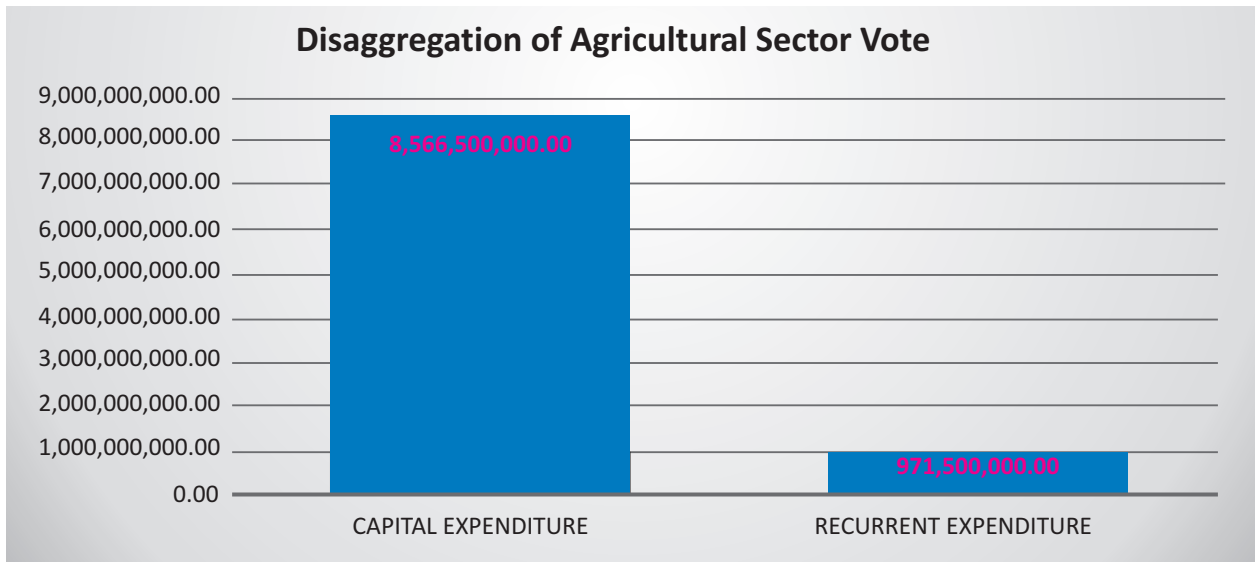
Table 2: Allocation to Jigawa State Agricultural Sector in the Revised 2022 Budget

JIGAWA STATE REVISED ALLOCATION TO THE AGRICULTURAL SECTOR (2022)					
Year	Total Budget (NGN)	Agriculture Total Budget (NGN)	% of Agricultural Budget to the Total Budget	10% of Total Budget (NGN; Benchmark)	Variance from 10% benchmark (NGN)
2022	N198,074,588,000	N9,538,000,000.00	4.8%	N19,807,458,800	N10,269,458,800

Source: Jigawa State 2022 Revised Budget and Author's Calculation

Table 1 shows that a total of N9,525,000,000 representing 5.4% of the entire state budget was voted for agriculture in the original budget. Table 2 further shows a slight increase in the sector's vote to N9,538,000,000 which represents 4.8% of the revised budget worth N198,074,558,000. Either way, the allocation falls short of the 10% benchmark of the Maputo Declaration by N8,254,558,800 and N10,269,458,800 respectively for the original and revised budgets.

Chart 1: Agriculture Vote: Recurrent Vs. Capital Expenditure

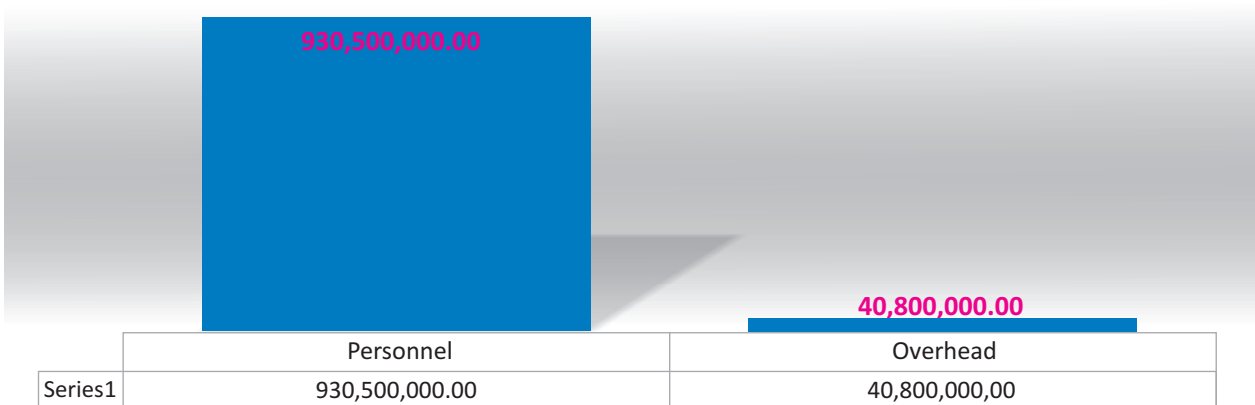


Source: Jigawa State 2022 Revised Budget and Author's Calculation

Chart 1 above pictures the disaggregation of the sector's allocation into recurrent and capital components. Recurrent Expenditure was allocated 10.2% of the Agriculture budget in the sum of N971,500,000 while Capital Expenditure is allocated 89.8% in the sum of N8,566,500,000.

Chart 2: Disaggregation of Recurrent Expenditure

2022 Agricultural Sector Recurrent Expenditure Breakdown

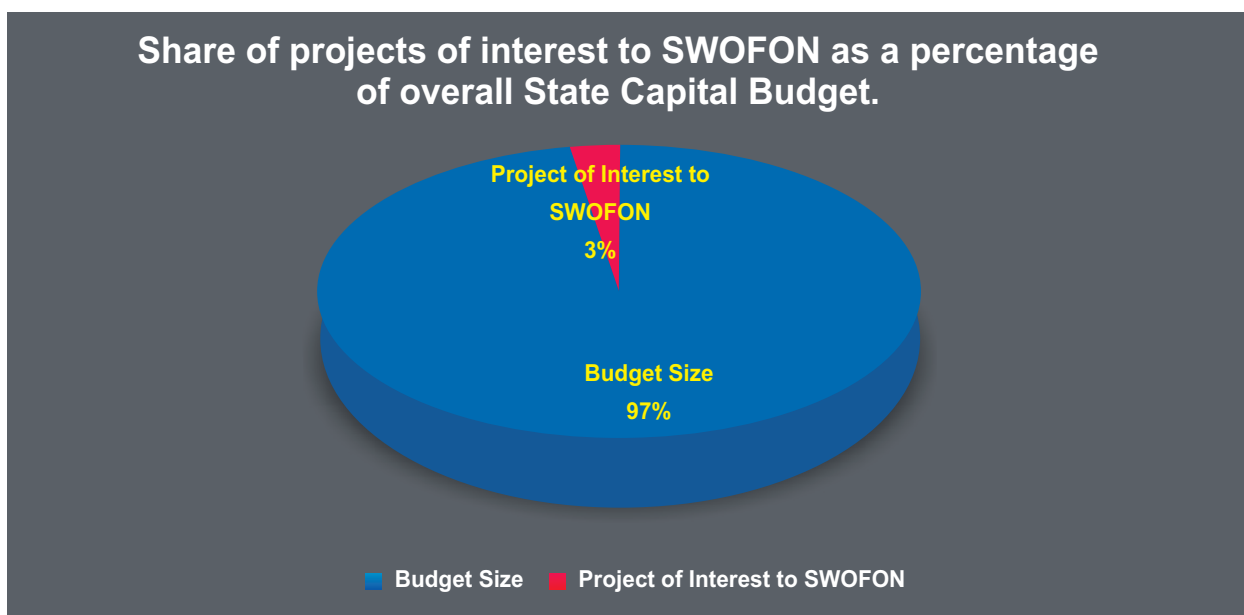


Source: Jigawa State 2022 Revised Budget and Author's Calculation

Chart 2 presents the distribution of the sector's recurrent budget component. Overhead expenditure is allocated N40,800,000 representing 4.2% of the total recurrent budget whereas personnel gets 95.8% in the sum of N930,500,000.

Chart 3 below shows a pullout of projects of interest to smallholder women farmers in the 2022 budget of Jigawa State as a percentage of the overall capital project in all sectors. These include projects from the Ministry of Agriculture and Natural Resources; Jigawa State Agricultural and Rural Development Authority; Ministry of Commerce, Industries and Cooperatives; Directorate of Economic Empowerment; and Ministry of Environment. The total value of the projects is in the sum of 2,718,500,000.00 representing 3% of the state capital expenditure vote.

Chart 3: Projects of Interest to Smallholder Women Farmers as a Percentage of the Overall Capital Expenditure



Source: Jigawa State 2022 Revised Budget and Authors Calculation

3. JIGAWA STATE 2022 YEAR-TO-END BUDGET AND AGRICULTURAL SECTOR BUDGET PERFORMANCE

Budget credibility has been one of the central challenges of Nigeria's budgeting system. It is about whether revenue and expenditure targets as proposed and approved in the budget are based on empirical evidence. It is about the variance between proposals and actuals and whether government can be held accountable for its budgetary proposals. This contributes to determining whether or not the government will meet its revenue and expenditure targets within the year. This section reviews budget performance. It considers actuals for the year in relation to the projected estimates for the same period (Q1-Q4, 2022). Table 3 below presents the overall performance of Jigawa States revenue and expenditure budgets.

Table 3: Overall Performance of the Jigawa State Budget at the end of 2022.

ITEM	2022 Revised Budget (NGN)	2022 Performance Year to Date (Q1-Q4) (NGN)	% Performance Year to Date Against 2022 Revised Budget	Balance Against Original Budget (NGN)
TOTAL REVENUE	198,074,588,000	171,138,426,770.89	86.4%	26,936,161,229.11
CAPITAL EXPENDITURE	109,821,166,650	55,203,602,071.71	50.3%	54,617,564,578.29
RECURRENT EXPENDITURE	88,253,421,350.00	80,979,243,112.70	91.8%	7,274,178,237.30
TOTAL EXPENDITURE	198,074,588,000	136,182,845,184.41	68.8%	61,891,742,815.59

Source: Jigawa State full Year Budget Performance Report 2022

Table 3 shows that capital expenditures performed at 50.3%, realizing N55,203,602,071.71 out of the projected N109,821,166,650; Recurrent Expenditure realized 91.8% of its estimated N88,253,421,350; which brings total expenditure performance to 68.8%. On the other hand, total revenue performed to the tune of N171,138,426,770.89 which is 86.4% of its projection. The weakest link in the above scenario is capital expenditure which needs to be improved.

Table 4 shows the performance of Agriculture sector budget.

Table 4: Jigawa State 2022 Agriculture Sector Budget Performance

Item	2022 Revised Budget	Full Year Performance (Q1-Q4)	% Performance against Revised 2022 Budget	Balance (Shortfall/ Excess) against Revised Budget
Capital Expenditure	N8,566,500,000.00	N1,000,954,999.25	11.7%	N7,565,545,000.75
Recurrent Expenditure	971,500,000.00	818,713,443.18	84.3%	152,786,556.82
Total Expenditure	9,538,000,000.00	1,819,668,442.43	19.1%	7,718,331,557.57

Source: Jigawa State Full Year Budget Performance Report 2022

Table 4 takes account of the sector's budget performance against the revised state budget. It shows that capital and recurrent expenditures were 11.7% and 84.3% in the sums of N1,000,954,999.25 and N971,500,000.00 of their annual projections respectively. Thus, total expenditure had a performance of 19.1%, cumulative of the sector's capital and recurrent expenditures.

4. ACTUAL EXPENDITURE ON WOMEN IN AGRICULTURE PROJECTS IN THE 2022 JIGAWA STATE BUDGET AT THE END OF 2022

Table 5 below shows the budgeted expenditure versus the actual expenditure of projects identified to be of interest to small scale women farmers. It may be easy to include projects in the budget and sometimes difficult to implement them deploying releases, cash-backing and value -for- money implementation through the procurement system.

Table 5: Women in Agriculture Approved Budget Versus Implementation

Project Name	Administrative Code and Description	Economic Code and Description	2022 Approved Budget	Actual Expenditure	%of Actual Expenditure to Budget Vote	Balance Against Approved Budget
Livestock and Poultry disease control and eradication scheme involving procurement of CBPP vaccine for cattle, PPRV for sheep and goats and NCDV for poultry as well as ARV for rabies control across the 27 LGA in the State dedicated to increase food security	0215001001 - Ministry of Agriculture & Natural Resources	23050112 - Procurement of Chemicals, Pesticides and Pest Control Equipment				
Control of field crop pests - quela birds, army worm, stem - borer, etc to increase food security in the State.	0215001001 - Ministry of Agriculture & Natural Resources	23050112 - Procurement of Chemical, Pesticides and Pest Control Equipment	135,000,000	12,299,850	9.1%	122,700,150

Purchase of Seeds and Chemicals for Residual Moisture Programme (85.0)	021500100100 - Jigawa State Agricultural & Rural Development Authority	23050112- Procurement of Chemicals, Pesticides and Pest Control Equipment				
Training of Youths on Bee-keeping (production and management) and training of women on processing of shea-nut	021500100100 - Jigawa State Agricultural & Rural Development Authority	23050108- Capacity Building /Human Resource Development	1,388,864,000	1,118,416,591	80.5%	270,447,408
Human Resource Development involving general training of 450 Extension Agents and Farmers across the State	021500100100 - Jigawa State Agricultural & Rural Development Authority	23050108- Capacity Building /Human Resource Development				
Capacity Building on Food Production Techniques	021500100100 - Jigawa State Agricultural & Rural Development Authority	23050108 - Capacity Building / Human Resource Development				
Training on post-harvest loss prevention	021500100100 - Jigawa State Agricultural & Rural Development Authority	23050108- Capacity Building /Human Resource Development				
Procurement of fertilizer program and other interventions; Fertilizer Procurement and Sales commercialized under JASCO.	021500100100- Ministry of Agriculture & Natural Resources	23050118- Purchase of Agricultural Inputs- Seeds, Fertilizer, etc	45,000,000	-	0.0%	45,000,000

Purchase of foundation and certified seeds	021500100100 - Ministry of Agriculture & Natural Resources	23050118- Purchase of Agricultural inputs- Seeds, Fertilizer, etc				
Implementation of the Value Chain Development of 3 selected crops and support Agro - processing, Productivity Enhancement & Livelihoods Improvement Support Project (APPEALS)	021500100100 - Ministry of Agriculture & Natural Resources	2301012- Purchase of Agricultural Equipment	1,907,400,000	1,075,291,033	56.4%	832,108,966
Procurement of thresher, manual thresher and mini combine harvester	021500100100 - Ministry of Agriculture & Natural Resources	2301012- Purchase of Agricultural Equipment				
Purchase of Agricultural equipment and product exhibition for the conduct of 2022 State Agric shows	021500100100 - Ministry of Agriculture & Natural Resources	2301012- Purchase of Agricultural Equipment				
Provision of Processing machineries	021500100100 - Ministry of Agriculture & Natural Resources	2301012- Purchase of Agricultural Equipment				
Upgrading of Agric Mechanization center at Hadejia	021500100100- Ministry of Agriculture & Natural Resources	2301012- Purchase of Agricultural Equipment				

Purchase, Retrieval and Relocation of goats to poor and vulnerable women under goat breeding microcredit scheme N330 million(to be funded from NCARES grant of N210 million and Direct Treasury funding of N100 million	021500100100- Ministry of Agriculture & Natural Resources	2305011- Procurement of Livestock					
			330,500,000	44,247,550	13.4%	286,252,450	
Purchase of livestock feeds and rehabilitation of labor lines at LIBC	021500100100- Ministry of Agriculture & Natural Resources	2305011- Procurement of Livestock					
Restocking and Rehabilitation of fish farm and annual Fishing Festival and procurement of Fishing Gears.	021500100100- Ministry of Agriculture & Natural Resources	2305011- Procurement of Livestock					
Conduct of crop production capturing surveys and Conduct of demonstrations on livestock seed multiplication, forestry & horticulture and poultry development, Meteorological unit, Erosion control	021500100100- Jigawa State Agricultural & Rural Development Authority	2305010- Research & Development and Census/ Surveys	743,500,000	125,786,524	16.9%	617,713,475	

Food & Nutrition and Programmes (Training of women on food processing and fortification , including procurement of materials and logistics)	021500100100- Jigawa State Agricultural & Rural Development Authority	2305011- Nutrition Interventions (RUTF, IYCF, etc.)				
Women in Agriculture: Procurement of materials for Food & Nutrition demonstrations & trainings on food processing and fortification including advocacies. .	021500100100 - Jigawa State Agricultural & Rural Development Authority	23050113- Nutrition Interventions (RUTF, IYCF, etc)				
Rehabilitation of Agricultural Skill Acquisition Centers	021500100100 - Jigawa State Agricultural & Rural Development Authority	23030112- Rehabilitation / Repairs - Agricultural Facilities	105,000,000	0	0%	105,000,000
Implementation of new JICA Supported Small Horticulture Empowerment Project (SHEP) (5 million)	021500100100 - Jigawa State Agricultural & Rural Development Authority	23020144 - Development of Agriculture				
Agricultural Development and Extension Activities including: Cluster farming program commercial support activities and other activities across all Local Governments	021500100100 - Jigawa State Agricultural & Rural Development Authority	23020144- Development of Agriculture	6,280,000,000	735,289,700	11.7%	5,544,710,300

Implementati on of COVID- 19 Intervention (CARES): Farmers Receiving seed fertilizer and Agro - chemical, Seed Multiplication Aspects etc	02150010010 0 - Jigawa State Agricultural & Rural Development Authority	23020144 - Developme nt of Agriculture				
Implementati on of Sasakawa Agricultural Support Programme specifically the provision is to be utilized for Agric Extension Support and Development of Agric Commodity value chain	02150010010 0 - Jigawa State Agricultural & Rural Development Authority	23020144 - Developme nt of Agriculture				
Subtotal			11,218,264,0 00	3,118,056,249. 59	27.8 %	8,100,207,750. 41
Ministry of Commerce, Industries and Co-operatives						
Training of 600 participants on value addition, preservation, processing and packing of fruits and vegetables and 600 SMEs operators on book keeping and other business records	02220010010 0- Ministry of Commerce, Industries and Co operatives	2302013- Artisan Training/ Skill Acquisition	229,000,000. 00	171,467,968.16	74.9%	57,532,031.84

subtotal			229,000,000.00	171,467,968.16	74.9%	57,532,031.84
Directorate of Economic Empowerment						
Renovation of Hatchery Centres across the State	02270010010 0- Directorate of Economic Empowerment	2303013- Rehabilitation/ Repairs of other Facilities	158,000,000.00	15,468,796	9.8%	142,531,203.73
Subtotal			158,000,000	15,468,796	9.8%	
Ministry of Environment						
Forest Nurseries Development and Production of Seedling	05350010010 - Ministry of Environment	2304010- Nurseries and Seedlings	25,000,000	0	0%	25,000,000
Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	053500100100 -Ministry of Environment	2304010 - Forest and Shelterbelts	15,000,000	12,482,000	83.2%	2,518,000
Subtotal			40,000,000	12,482,000	31.2%	170,049,203
Grand Total			11,645,264,000	3,317,475,014	28.5%	8,327,788,985

Source: Jigawa State 2022 Year-to-End Budget Implementation Report

The above figures, as detailed from the State's Budget Implementation Reports, do not reflect reality, particularly those obtained from the State Ministry of Agriculture and Rural Development. This is so because the report shows that the selected capital projects that are of interest to SWOFON amounted to a total sum of N11,218,264,000 whereas the Ministry was allocated a total of N9,538,000,000.00 inclusive of recurrent costs.

However, it shows an actual spend of about N3,118,056,249 on projects that are of interest to SWOFON in the core Agriculture Ministry. This is 27.8% of the budgeted figure. A total expenditure of N3,317,475,014 on projects that are of interest to SWOFON across three MDAs amounts to 28.5% of total votes on the subject.

For the Ministry of Commerce, Industries and Co-operatives, out of a total appropriation of N229,000,000, 74.9% in the sum of N171,467,968.16 million was spent. Under the Directorate of Economic Empowerment, out of a total appropriation of N158,000,000, only N15,468,796 was spent which represents 9.8% of the votes. For the Ministry of Environment, out of a total appropriation of N40 million, only 12,482,000.00 was spent, which is 31.2% of the votes.

5. CONCLUSIONS

- A total sum of N9,538,000,000.00 voted for agriculture being 4.8% of the overall budget figure of N198,074,588,000. This falls short of the benchmark of the Maputo Declaration which stipulates a minimum of 10% of the overall budget which would have amounted to about N19,807,458,800 of the state's revised budget for the period. Therefore, the variance from the benchmark stands at N10,269,458,800.
- The approved agriculture budget for recurrent expenditure was 10.2% while capital got a vote of 89.8%. In the disaggregation of recurrent expenditure between personnel and overheads, personnel expenditure took the lion's share of 95.8% while overheads got a vote of 4.2%.
- The total value of the projects of interest to small-scale women farmers in the revised budget is in the sum of ₦11,645,264,000. It is a total of 10.6% of overall budgeted capital expenditure.
- At the end of 2022 financial year, Jigawa State overall capital expenditure performance was 21,487,667,436.94 (50.3%) of the revised budget projection. Revenue performance was 171,138,426,770.89 (86%) of the revised revenue projection, while total expenditure performance was 68.8% of the revised proposal.
- Of the total sum of N9.538billion voted for Agriculture, only N1.819billion was spent which is a paltry 19.1% of the projected expenditure. The Agriculture capital and recurrent vote performance was 11.7% and 84.3% respectively. The performance of the Agriculture capital vote is not in tandem with the overall state capital vote performance of 50.3% while the 84.3% performance of Agriculture recurrent expenditure is a little lower than the overall state performance of 86.4%. The implication of the foregoing is that Agriculture was not prioritized in both appropriation and expenditure.
- There are still credibility challenges associated with the implementation of the budgetary votes to Agriculture, especially in projects of interest to small-scale women farmers. The state government needs to work hard to close the gap.
- It is not clear whether Jigawa State prepares an Annual Cash Plan and a Budget Disbursement Schedule. If they prepare these fundamental documents, it is also not clear that they were followed. The two documents will introduce an empirical approach to the management and disbursement of available funds.

6. RECOMMENDATIONS

- Jigawa State should consider a more empirical approach to budget implementation through the preparation of Annual Cash Plan and Budget Disbursement Schedule. This will introduce more certainty into budget implementation.
- Considering the potentials and nature of the State's economy, Agriculture should be prioritised in the state budget, especially as it relates to the needs of Small-Scale Women Farmers for increased productivity.
- SWOFON should deepen its relationship with state government MDAs where projects of interest to their members are domiciled
- SWOFON should seek deeper collaboration with projects funded by international development partners through the state government. These international development partners include the United States Agency for International Development (USAID), World Bank, International Fund for Agricultural Development (IFAD), etc. This will go a long way to reduce the challenge of insufficient funding to implement projects of interest to SWOFON.
- For the purpose of accountability, it is advisable that the state reports individual project's implementation rather than reporting them as lumped sum. This will guarantee that the status of specific projects can be easily ascertained.
- In the event that the state revises its budget, the government should make same available and accessible to the public. This will guarantee that citizens are kept abreast and updated on government's fiscal plans.

CHAPTER THREE: NASARAWA STATE

1. INTRODUCTION

The 2022 Nasarawa State 2022 budget of N110,849,954,879.49 was revised within the implementation period. The revision of the budget was simply about virements i.e. funds were moved between and within Ministries, Departments and Agencies of government (MDAs). The size of the revised budget remained the same as the original budget of the state. This review inter alia examines the impact of the revision on the Agricultural Sector, particularly in terms of allocation. Furthermore, it evaluates the performance of the state budget for the 2022 financial year. More specifically, it evaluates the performance of the Agriculture Sector budget, as well as the level of deviation between estimates and actuals. A section of this review is devoted to projects of specific interest of Small-Scale Women Farmers of Nigeria (SWOFON) in the approved budget and the extent to which they were implemented. This review is based on the revised state budget for the 2022 fiscal year.

2. OVERVIEW OF THE NASARAWA STATE APPROVED 2022 AGRICULTURE BUDGET

Table 1 shows the 2022 Agriculture Sector vote in the original and revised budgets of the State.

Table 1: Agriculture Sector Vote in the State's 2022 Budget and Variance from

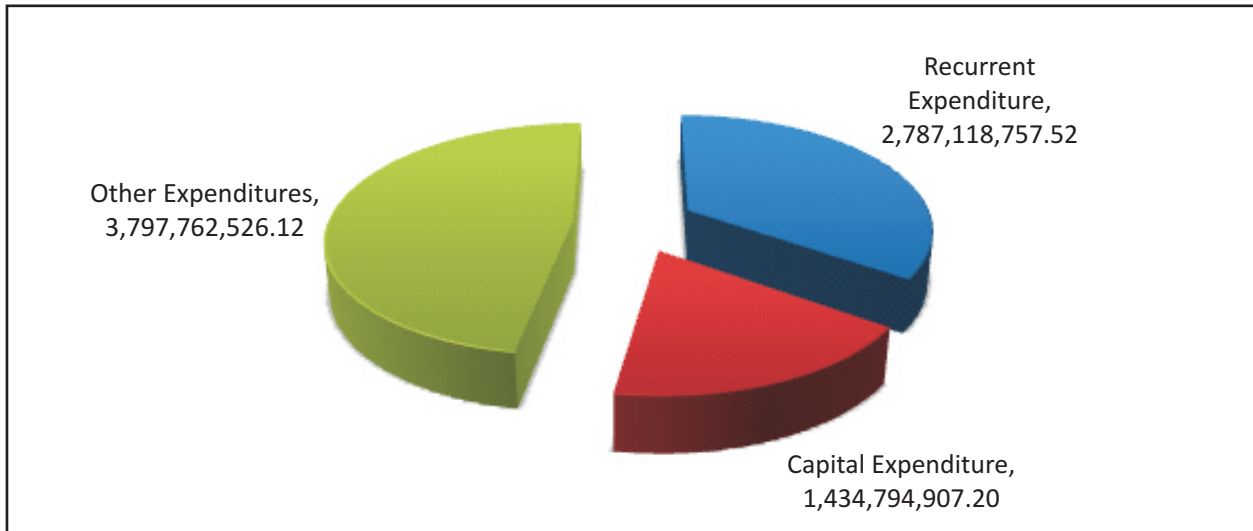
Total State Budget (N)	Agric Budget (N)	% of Agric to the Total Budget	10% benchmark of the Maputo Declaration	Variance from !0% Benchmark (N)
Original 2022 Budget				
110,849,954,879.49	1,534,655,017.00	1.38%	11,084,995,487.95	9,550,340,470,.95
Revised 2022 Budget				
110,849,954,879.49	8,019,676,190	7.23%	11,084,995,487.95	3,065,319,297.11

Source: *Nasarawa State Year to End (2022 Q1-Q4) Budget Performance Report*

The total budget size remained unchanged from the original to the revised budget, but the sector's vote increased substantially in the revised budget from 1.38% to 7.23% of the total state budget. However, it still fell short of the 10% Maputo Declaration benchmark by 2.77%.

Chart 1 shows the disaggregation of the sector's allocation among the expenditure components. Recurrent Expenditure received N2,787,118,757.52, while Capital Expenditure got the sum of N1,434,794,907.20 representing 35% and 18% respectively of the sector's total vote. Bulk of the sector's allocation in the sum of N3,797,762,526.12 (i.e. 47%) falls within the 'other expenditure' component. This is a novel expenditure category. Though the total allocation is an improvement on the original budget, the allocation to capital expenditure does not give room for growth of the sector.

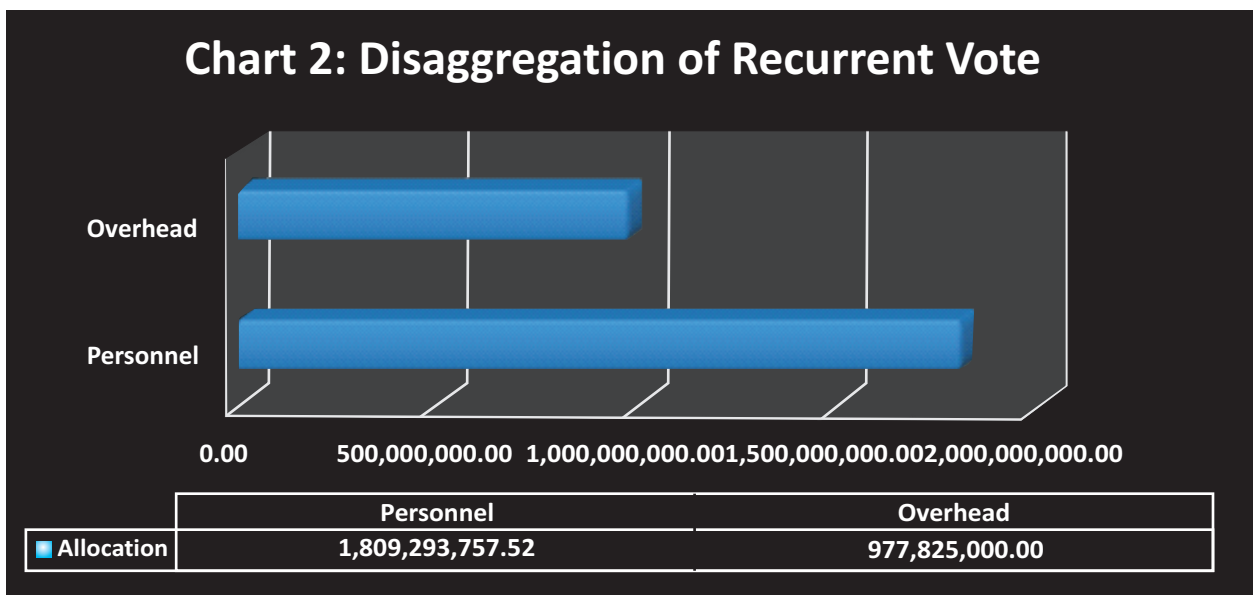
Chart 1: Breakdown of Nasarawa State 2022 Agriculture Sector Allocation



Source: *Nasarawa State Year to End (2022 Q1-Q4) Budget Performance Report*

Further disaggregation of recurrent expenditure in the revised budget shows that allocation to personnel is almost twice the size of the overhead budget.

Chart 2: Disaggregation of Agriculture Sector Recurrent Vote



Source: *Nasarawa State Year to End (2022 Q1-Q4) Budget Performance Report*

3. OVERALL PERFORMANCE OF THE NASARAWA STATE BUDGET

Budget credibility has been one of the central challenges of Nigeria's budgeting system. It is about whether revenue and expenditure targets as proposed and approved in the budget are based on empirical evidence. This contributes to determining whether the government will meet its revenue and expenditure targets within the year. This section reviews budget performance. It considers actuals for the year in relation to the projected estimates for the same period (Q1-Q4, 2022). Table 2 below presents the overall performance of Nasarawa State revenue and expenditure budgets.

Table 2: Overall Performance of Nasarawa State Budget for 2022 Fiscal Year

Item	2022 Revised Budget	Full Year Performance (Q1-Q4)	% Performance against Revised 2022 Budget	Balance (Shortfall/ Excess) against Revised Budget
<i>Total Revenue</i>	108,019,216,017.43	101,907,444,548	94.3%	6,111,771,469
<i>Recurrent Expenditure</i>	67,283,075,929.50	58,721,734,468	87.27%	8,561,341,461
<i>Capital Expenditure</i>	31,254,616,423.87	19,861,982,452	63.5%	11,392,633,971
<i>Total Expenditure</i>	110,849,954,879.49	85,054,370,332	76.7%	25,795,584,547

Source: *Nasarawa State Year to End (2022 Q1-Q4) Budget Performance Report*

Table 2 presents the summary of the state's year to end (Q1-Q4) budget performance against the projection for the 2022 fiscal year. It looks at the performance in terms of actual receipts and releases. The state's revenue expectations performed at 94.3%. Overall expenditure performed at 76.7%. The Table shows that recurrent expenditure performed at 87.27% while 63.5% of capital expenditure was realised.

4. PERFORMANCE OF THE 2022 AGRICULTURAL SECTOR BUDGET

Against the background of the overall performance of the state budget, Table 3 shows the performance of the agriculture provisions in capital, recurrent and other expenditure projections. The recurrent expenditure projections were 82.3% implemented while capital expenditure performed at 45.7 percent. However, the "other expenditure" component where bulk of the sector's allocation was devoted only realized 0.2 percent of its votes in the sum of N6,068,020.

When the recurrent expenditure on agriculture at 82.29% is compared to the overall recurrent budget performance of 87.27%, the variance is a bit narrow. But when the 45.7% performance of the agriculture capital expenditure is compared to the overall state capital expenditure performance of 63.5%, two scenarios are implicated. It could be that the sector is not prioritized in releases or it lacks absorptive capacity to timeously spend the releases in a value for money manner.

Table 3: Performance of the Agriculture Sector Budget in Relation to Budget Projection

Item	2022 Revised Budget	Full year Performance (Q1-Q4)	% Performance against Revised 2022 Budget	Balance (Shortfall/ Excess) against Revised Budget
<i>Recurrent Expenditure</i>	2,787,118,757	2,293,743,617.01	82.29%	493,375,140.51
<i>Capital Expenditure</i>	1,434,794,907	655,148,543.05	45.7%	779,646,365.15
<i>Other Expenditure</i>	3,797,762,526	6,068,020.00	0.2%	3,791,694,506.12
<i>Agriculture Full Year Budget Performance</i>		2,954,960,180	36.85%	5,064,716,011

Source: Nasarawa State Year to End (2022 Q1-Q4) Budget Performance Report

Furthermore, this overall 36.8% performance hides a number of distortions. Under the Ministry of Agriculture and Water Resources, there are the following agencies and their budgetary performance is recorded in brackets: the core Ministry (8.9%), College of Agriculture, Science and Technology (68.7%), Nasarawa Agricultural Development Programme (93.4%), State Water Board (74.9%), State Rural Water Supply and Sanitation Agency (44.7%), State Fadama Coordinating Office (60.7%). The Nasarawa Agriculture Development Programme that enjoyed 93% funding appears to be a donor funded project while the core Ministry which is funded by the state recorded the least performance - 8.9% of its vote.

5. REVIEW OF RELEASES TOWARDS WOMEN IN AGRICULTURE PROJECTS FOR THE YEAR 2022

This section presents year-to-end update on implementation of select projects that are of interest to Small Scale Women Farmers - Women in Agriculture. Table 4 presents details of the projects including their values, actual releases and percentage of actual releases (i.e. performance) in relation to their values as outlined in the State's Revised 2022 budget.

Apart from the actual expenditures, two notable changes can be observed in comparison with the midyear report, these are:

1. Some of the items were modified. For instance, Tree Planting was spread across 3 MDAs but with same budget code in the Q2 review. However, in the revised budget, it has been merged and captured under the Ministry of Environment and Natural Resources.
2. The value of several of the projects captured under this subject changed, thus reflecting the values in the revised budget.

Table 4: Implementation Status - Projects of Interest to SWOFON

Economic Code and Description	Allocation in the 2022 Revised Budget	Actual Expenditure	Percentage (%) of Actual Expenditure to Budget Vote
Ministry of Environment and Natural Resources			
23040101 Tree Planting	8,500,000	2,500,000	29.4%
23040104 Industrial Pollution , Prevention & Control	50,000,000	24,663,778.0	49.3%
Ministry of Agriculture and Water Resources			
23010165 Purchase of Feed Miller	15,500,000	1,370,000	8.8%
23010172 Purchase of Fertilizer/ Agricultural Inputs	200,000,000	9,211,100	4.6%
23010171 Purchase of Hydrological Equipment	2,200,000	0	0%
23010127 Purchase of Agricultural Equipment	293,704,640.00	172,086,690.0	58.6%
23020154 Drilling of Boreholes (Solar Hand Pump etc.)	223,000,000	192,602,521.03	86.4%
Ministry of Women Affairs and Social Development			
23030158	3,000,000	2,300,000	76.7%

Source: Nasarawa State Year to End (2022 Q1-Q4) Budget Performance Report

Table 4 shows a reduction in the total monetary allocation to projects for women in agriculture from N1.297billion as reported in the Mid-Year Budget Implementation Report to N803,904,640 in the revised state budget. With actual expenditure in the sum of N412,673,024.03, it recorded an overall average 51.33% performance. Item-wise, the highest performance compared with allocation recorded 99.2% and the least is 0%. The only Women in Agriculture project captured under the Nasarawa Agricultural Development Programme (NADP) in the original budget (**23020113- Construction/ Provision of Agricultural facilities**) was expunged in the revised budget.

Against the background of overall state capital budget performance 63.5% and total expenditure performance of 76.7%, the women in agriculture projects were not among the priority projects implemented in the budget.

6. CONCLUSIONS

- A total of N8.019billion was allocated to the Agricultural Sector in the 2022 Revised budget. This figure represents 7.23% of the state's revised budget for 2022. Though this does not meet the 10% benchmark stipulated by the Malabo Declaration, it is nevertheless an improvement on previous allocations. The 10% benchmark would have amounted to N11.084billion. Therefore, the variance from the benchmark stands at N3.067billion.
- The approved agriculture budget for recurrent expenditure was 35% of the vote while capital got a vote of 18%. There was a curious vote of 47% termed "other expenditure". In the disaggregation of recurrent expenditure between personnel and overheads, personnel expenditure took the lion's share of 65% while overheads got a vote of 35%.
- The total value of the projects of interest to small-scale women farmers in the revised budget is in the sum of ₦803.9million. It is a total of 2.57% of overall budgeted capital expenditure.
- At the end of 2022 financial year, Nasarawa State overall capital expenditure performance was N19.861billion (63.5%) of the revised capital budget projection. Revenue performance was N101.907billion (94.3%) of the revised revenue projection, while total expenditure performance was 76.7% of the revised proposal.
- Of the total sum of N8.019billion voted for Agriculture, only N2.854billion was spent which is a paltry 36.6% of the projected expenditure. The Agriculture capital and recurrent vote performance was 45.7% and 82.29% respectively while "other expenditure" recorded 0.2%. The performance of the Agriculture capital vote is not in tandem with the overall state capital vote performance of 63.5% while the 82.29% performance of Agriculture recurrent expenditure is a little lower than the overall state performance of 87.27%. The implication of the foregoing is the Agriculture was not prioritized in both appropriation and expenditure.
- There are still credibility challenges associated with the implementation of the budgetary votes to Agriculture, especially in projects of interest to small-scale women farmers. The state government needs to work hard to close the gap.

7 RECOMMENDATIONS

- Nasarawa State should consider a more empirical approach to budget implementation through the preparation of Annual Cash Plan and Budget Disbursement Schedule. This will introduce more certainty into budget implementation.
- Considering the potentials and nature of the State's economy, Agriculture should be prioritised in the state budget, especially as it relates to the needs of Small-Scale Women Farmers for increased productivity.
- SWOFON should deepen its relationship with state government MDAs where projects of interest to their members are domiciled.
- SWOFON should seek deeper collaboration with projects funded by international development partners through the state government. These international development partners include the United States Agency for International Development (USAID), World Bank, International Fund for Agricultural Development (IFAD), etc. This will go a long way to reduce the challenge of insufficient funding to implement projects of interest to SWOFON.
- Continued advocacy will be required to ensure that the sector, and particularly the needs of women farmers are given priority attention.
- In the event that the state revises its budget, the government should make same available and accessible to the public. This will guarantee that citizens are kept abreast and updated on government's fiscal plans.

CHAPTER FOUR: NIGER STATE

1. INTRODUCTION

This overview reviews Niger State's allocation to the Agriculture Sector for the 2022 fiscal year. The review shows the division into recurrent and capital expenditure and the components of recurrent expenditure. It evaluates the overall budgetary performance of the State as well as the funds allocated to the Agriculture Sector. The funds allocated to the Sector are found in the votes of the Ministries of Agriculture and Rural Development and Livestock and Fisheries Development. Further, it looks at deviations (variance) between approved budget estimates and actual expenditures/ releases and its implication for meeting set targets. It ends with conclusions and recommendations.

2. OVERVIEW OF THE STATE REVISED 2022 BUDGET

In the course of implementing the 2022 fiscal year budget, Niger State's budget was revised. This revision saw the size increase from N211,020,677,027 to N225,148,340,230. This revision is captured in Table 1 below in relation to allocations to the Agriculture Sector.

Table 1: Niger State Allocation to the Agricultural Sector

Total Budget (NGN)	Agric Budget (NGN)	% of Sector to Total Budget	10% Benchmark	Variance- Allocation to Benchmark (NGN)
2022 Original Budget				
211,020,677,027	7,710,559,261	3.65%	21,102,067,702	13,391,508,441
2022 Revised Budget				
225,148,340,230	8,551,886,670	3.79%	22,514,834,023	13,962,947,352

Source: 2023 Niger State Approved Budget & 2022 Year End Budget Performance Report

Table 1 shows the difference in Agricultural Sector allocation between the original and the revised 2022 State Budget. It reveals a marginal increase in sector's allocation from N7.710bn in the original budget to N8.551bn in the revised budget (i.e. an increase of N841,327,409). This represents an increase from 3.65% in the original budget to 3.79% in the revised budget. The original and revised Agriculture votes fall short of the 10% benchmark of the Maputo Declaration by N13.391bn and N13.962bn respectively. The sums representing the 10% benchmark would have been N21.102bn and N22.514bn for the original and revised budget respectively.

Chart 1 below graphically illustrates the votes to the sector in the original and revised budget.

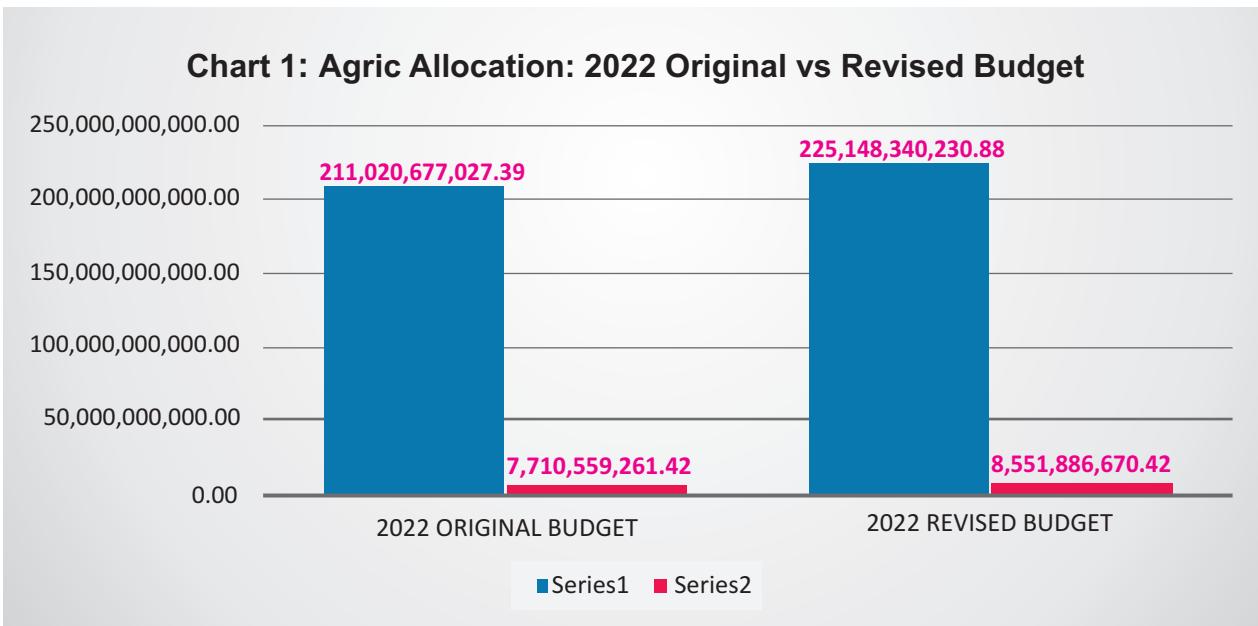
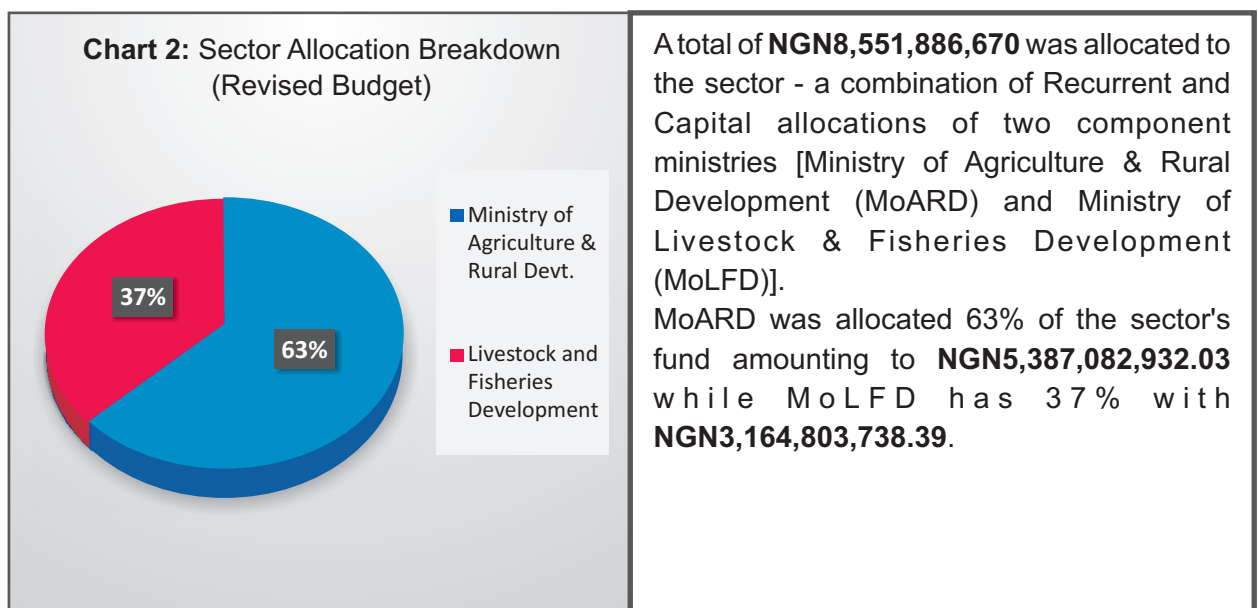
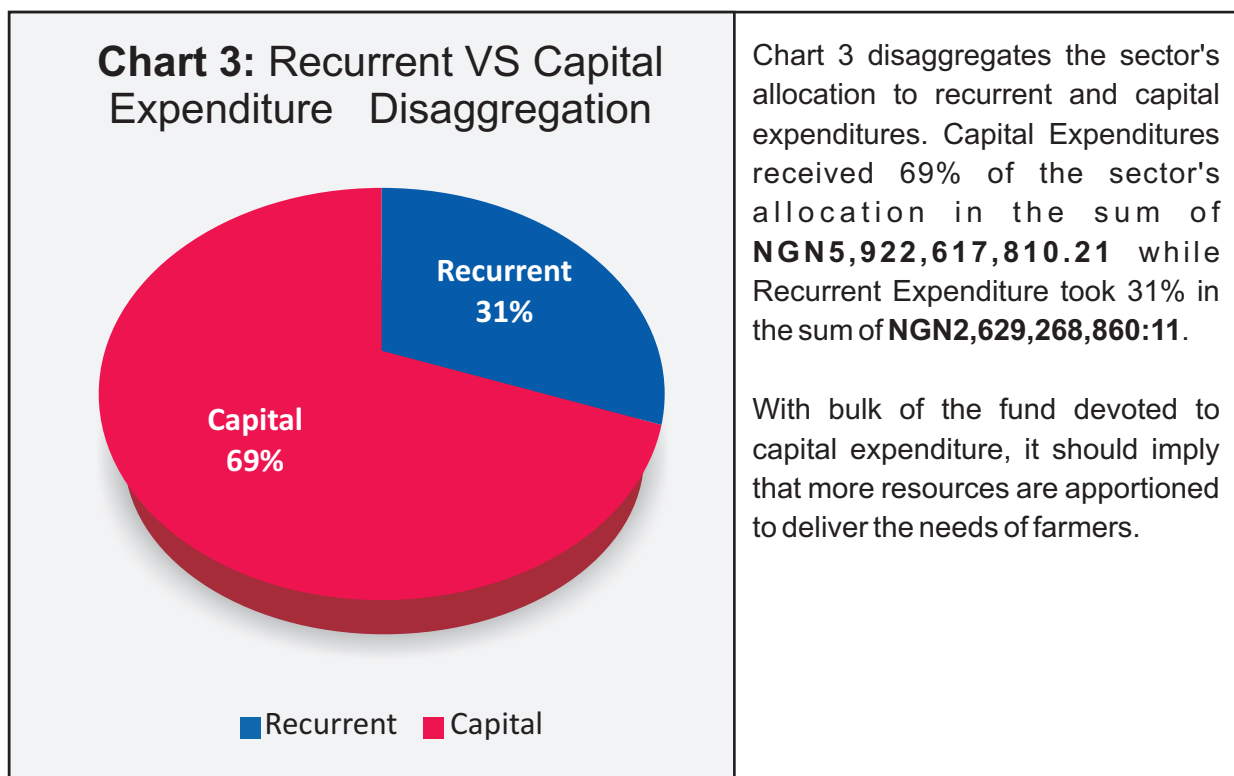


Chart 2 shows the breakdown of the allocations between the Ministries of Agriculture and Rural Development and Livestock and Fisheries Development.



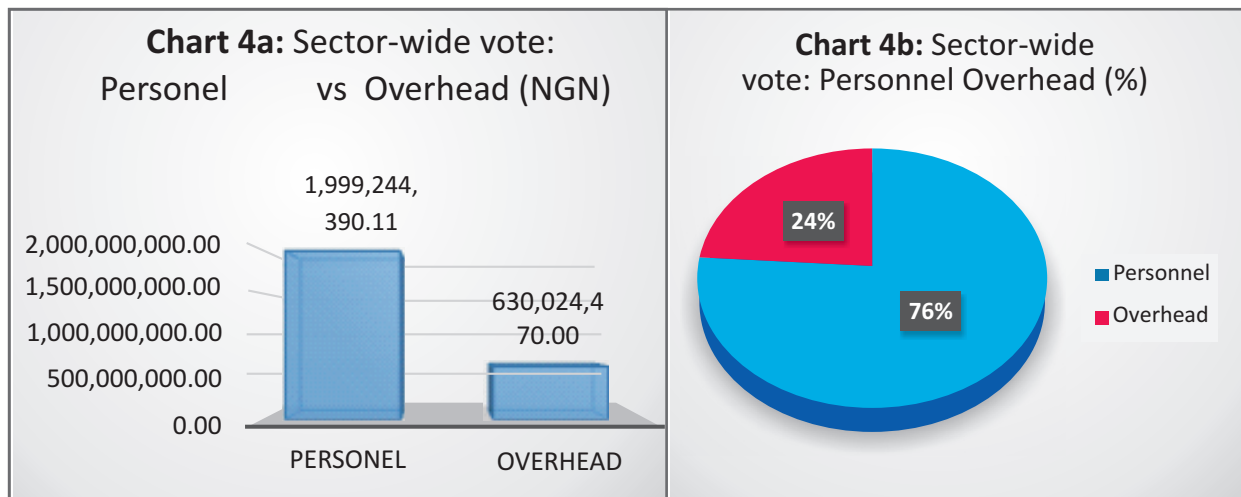
Source: Niger State 2022 Budget Performance Report (January-December) and Author's Calculation

Chart 3 shows the disaggregation of the vote to the Sector in the two ministries between recurrent and capital expenditure.



Source: Niger State 2022 Budget Performance Report (January-December) and Author's Calculation

Charts 4a and 4b show the Sector's recurrent expenditure disaggregation between personnel and overhead votes.



Source: Niger State 2022 Budget Performance Report (January-December) and Author's Calculation

Personnel and Overhead costs are 76% and 24%, in the sum of N1.999bn and N630.024million respectively. The proportion allocated to overhead is a substantial improvement on the 3.85% it received in the original 2022 budget. The increased allocation should imply increased fund for running the activities and operations the Sector.

3. 2022 YEAR TO END BUDGET PERFORMANCE REVIEW FOR STATE AND AGRICULTURAL SECTOR

Budget credibility has been one of the central challenges of Nigeria's budgeting system. It is about whether revenue and expenditure targets as proposed and approved in the budget are based on empirical evidence. This contributes to determining whether the government will meet its revenue and expenditure targets within the year. It is about the variance between proposals and actuals. This section reviews budget performance. It considers actuals for the year in relation to the projected estimates for the same period (Q1-Q4, 2022). Table 2 below presents the overall performance of Niger States revenue and expenditure budgets.

Table 2 shows the overall performance of the state revenue from various sources; its capital as well as recurrent expenditure budgets for the whole of the 2022 fiscal year.

Table 2: Overall Performance of State Budget for the 2022 Fiscal Year (Q1-Q4)

Item	Revised 2022 Budget	2022 Performance Year to date (Q1-Q4)	% Performance (Q1-Q4) against 2022 Revised Budget	Balance against Revised Budget
<i>Total Revenue</i>	230,195,152,637	138,306,349,149	60.08%	91,888,803,487
<i>Capital Expenditure</i>	137,581,572,037	25,651,702,033	18.6%	111,929,870,004
<i>Recurrent Expenditure</i>	71,092,672,914	52,047,229,273	73.85%	19,045,443,640
<i>Total Expenditure</i>	225,148,340,230	94,210,901,220	41.8%	130,937,439,010

Source: Niger State 2022 Budget Performance Report (January-December)

The state revenue projection performed at 60.08%. It received a total of N138.306bn out of the projected N230.195bn. Its variance from projection is 39.92%. The revenue shortfall appears to impact on both recurrent and capital expenditures which performed at 73.85% and 18.6% with a total sum of N52.047bn and N25.651bn respectively.

Table 3 below presents the performance of the Agricultural Sector budget for the 2022 fiscal year. The sector's overall expenditure performed at 36.09%, implying that about 63.91% of its expenditure goals were not achieved in the 2022 fiscal year.

Disaggregation shows that recurrent expenditure projection performed at 77.52% while the capital component performed at 17.91%. A closer look shows that while capital allocation to the sector is almost double the size of its recurrent, the percentage performance of recurrent expenditure is about four times that capital expenditure.

Table 3: Overall Performance of State Agricultural Sector Budget for the year 2022 (Q1-Q4)

Item	2022 Revised Budget (NGN)	Full year Performance (Q1-Q4) (NGN)	Sector Budget Performance (%)	Balance Against Revised Budget (NGN)
Capital expenditure	5,992,617,810	1,073,226,991	17.91%	4,919,390,818
Recurrent Expenditure	2,629,268,860	2,038,304,172	77.52%	590,964,687
Total Expenditure	8,621,886,670	3,111,531,163	36.09%	5,510,355,506

Source: Niger State 2022 Budget Performance Report (January-December)

Table 4 further breaks down the sector's capital budget performance into component MDAs that make it up. The individual performance of the two parent ministries shows further disaggregation into agencies. Allocation in this regard is a combination of recurrent and capital expenditures.

Table 4: Performance of Agricultural Sector Capital Budget Aggregated by MDAs for the Year 2022

Ministry	Revised 2022 Budget (NGN)	2022 Performance Year to date (Q1-Q4) (NGN)	% Performance (Q1-Q4) against 2022 Revised Budget	Balance against Revised Budget (NGN)
Ministry of Agriculture and Rural Development				
Ministry of Agriculture and Rural Development	1,069,412,013.52	1,000,000,000	93.5%	69,412,013.52
Niger State College of Agriculture	67,776,160	-	0%	67,776,160
Niger Agricultural Mechanization Authority	2,704,325,466.69	73,226,991,.30	2.7%	2,631,098,475.39
Ministry of Livestock and Fisheries Development				
Ministry of Livestock and Fisheries Development	2,081,104,170.00	-	0%	2,081,104,170.00

Source: Niger State 2022 Budget Performance Report (January-December)

From Table 4, it is only the Ministry of Agriculture and Natural Resources that received a good vote - 93.5%. Others were simply starved of capital funding recording zero allocations and 2.7% allocation.

Table 5 shows projects of interest to Small Scale Women Farmers - Women in Agriculture projects and the level of implementation during the 2022 financial year.

Table 5: Implementation of Projects of Interest to Small Scale Women farmers

Project Name	Administrative Code and Description	Economic Code and Description	2022 Approved Budget	Performance Q1 – Q4
Niger State Emergency Management Agency (NSEMA)				
Procurement and Distribution of Relief Materials to Victims of Disaster	011100800100 - Niger State Emergency Management Agency (NSEMA)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	35,000,000.00	
Ministry of Agriculture and Rural Development				
Procurement of Assorted Grains	021500100100 - Ministry of Agriculture & Rural Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	50,000,000.00	
Purchase of Women and Youth Friendly Equipment - Power Tiller, Planters, Manual	021500100100 - Ministry of Agriculture & Rural Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70,000,000.00	
Transportation of Fertilizers to Stores Across the State for 2022 Farming Season	021500100100 - Ministry of Agriculture & Rural Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	80,000,000.00	
Training and Distribution of Vitamin A Fortified Maize, Orange Flesh, Sweet Potatoes and Soya Beans	021500100100 - Ministry of Agriculture & Rural Development	23050101 - RESEARCH AND DEVELOPMENT	20,000,000.00	
Establishment of Oil Palm Plantation and Purchase of Heavy Duty Water Pump for Irrigation at Labozhi	021500100100 - Ministry of Agriculture & Rural Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	20,000,000.00	
Niger Agricultural Mechanization Development Authority (NAMDA)				
Agro Processing, Productivity Enhancement and Livelihood (APPEAL)	021510200100 - Niger Agricultural Mechanization Development Authority (NAMDA)	23050101 - RESEARCH AND DEVELOPMENT	7,226,991.30	
Agricultural Technology, Generation and Transfer	021510200100 - Niger Agricultural Mechanization Development Authority (NAMDA)	23050101 - RESEARCH AND DEVELOPMENT	13,572,714.42	
Agricultural Input and Group Mobilization	021510200100 - Niger Agricultural Mechanization Development Authority (NAMDA)	23050101 - RESEARCH AND DEVELOPMENT	5,691,257.82	

Sustainability of Rice Post-Harvest Processing and Marketing Pilot Project (RIPMAPP)	021510200100 - Niger Agricultural Mechanization Development Authority (NAMDA)	23050101 - RESEARCH AND DEVELOPMENT	2,929,861.84	
Agricultural Surveys	021510200100 - Niger Agricultural Mechanization Development Authority (NAMDA)	23050101 - RESEARCH AND DEVELOPMENT	4,131,652.57	
Community Value Chain Development on Rice and Sorghum (IFAD)	021510200100 - Niger Agricultural Mechanization Development Authority (NAMDA)	23050108 - Skills Acquisition	2,510,825,466.69	
National Food Security Programme (NFSP)	021510200100 - Niger Agricultural Mechanization Development Authority (NAMDA)	23050101 - RESEARCH AND DEVELOPMENT	143,500,000.00	
Ministry of Investment				
Furnishing and Provision of Equipment to Minna and Suleja Area Commercial Offices	022200100100 - Ministry of Investment	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	2,000,000.00	
Ministry of Water Resources				
Purchase of Water Treatment Chemicals and Reagents	025200100100 - Ministry of Water Resources	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	100,000,000.00	
Ministry of Livestock & Fisheries Development				
Purchase of Poultry Incubator and Archery Equipment	026500100100 - Ministry of Livestock & Fisheries Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	11,000,000.00	
Reticulation of Breeding Unit for Ruminants Kidding/ Lambing Bays	026500100100 - Ministry of Livestock & Fisheries Development	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	4,700,000.00	
Renovation and Equipping of Small and Large Ruminants Pens	026500100100 - Ministry of Livestock & Fisheries Development	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	12,900,000.00	
Purchase of Fish Breeding Materials, Feeds and Kits	026500100100 - Ministry of Livestock & Fisheries Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000.00	
Snail Production	026500100100 - Ministry of Livestock & Fisheries Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	3,000,000.00	

Ministry of Environment				
Planting of Trees in the Deforested Reserves	053500100100 - Ministry of Environment	23040101 - TREE PLANTING	20,000,000.00	0
Development and Up-grading of Nurseries and Provision of Enforcement Facilities	053500100100 - Ministry of Environment	23040101 - TREE PLANTING	18,000,000.00	0
TOTAL			3,144,477,944.64	

From Table 5, it was observed that the BIR presents the status of projects as lump sums according to Economic Code classification. It implies that all projects with same economic codes were reported on code basis irrespective of the MDA. The breakdown below further explains it. Projects of interest to Smallholder women farmers that were pulled out with code 23010127- 'Purchase of Agricultural Equipment' sum up to 368,000,000. These are spread across 4 MDAs; namely Niger State Emergency Management Agency (NSEMA), Ministry of Agriculture and Rural Development, Ministry of Water Resources, and Ministry of Livestock and Fisheries Development. The BIR however reports a lump allocation to the code (23010127) in sum with a performance of N195,350,012 out of a total allocation of N379,300,000 to the code. This represents a 51.5% performance rate for projects under the code.

Pulled out projects coded 23050101- Research and Development that are of interest to Smallholder Women Farmers totals N197,052,477 which is a mere 0.83% of the lump sum of N23,795,588,460 allocated to the subhead as reported by the BIR. The pulled out projects are found under Ministry of Agriculture and Rural Development and Niger Agricultural Mechanization Development Authority (NAMDA) The BIR reports actual expenditure to the tune of N3,797,409,042 representing 16.0% of the total allocation of N23,795,588,460 to the budget code. This implies that projects under this subhead amounts to about 17.3% of the entire capital allocation of N137,581,572,037.

Also, a pulled-out project with code '23050108 - Skills Acquisition' under the Niger Agricultural Mechanization Development Authority (NAMDA) was allocated the sum of N2,510,825,466 in the approved budget. The budget also captures several other projects with the same code with varying amounts across different MDAs. Review of the BIR however shows this project code with total allocation of N2,387,487,991. The implementation report shows a performance of 27.9% with a total year to date (Q1 – Q4) spend of N665,954,150. Given that the revised budget is not available in public domain, it is uncertain how funds were re-allocated.

A choice project (23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES) under the Ministry of Investment with an allocation of 2,000,000 in the approved budget featured in the BIR with zero allocation.

A project (23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES) under the Ministry of Livestock and Fishery Development originally allocated the sum of N4,700,000 was reported in a lump sum of N773,671,086 with the same code. The report shows that it performed at 271.0% with actual year-to-date spend of N1,323,281,924. In the approved budget however, several projects were tied to this code across different MDAs. With expenditure in excess of the budgeted sum for this project across MDAs, it can only be assumed that this project has been executed.

Review of the performance of a project (23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES) under the Ministry of Livestock and fishery Development originally allocated the sum of N12,900,000 shows that it did not receive any allocation in the revised budget as captured in the BIR.

Finally, two choice projects (23040104 - TREE PLANTING) in the Ministry of Environment with combined allocation of N38,000,000 in the original budget was reported in a lump sum of N142,935,799, probably capturing projects with same code across MDAs recorded, zero performance. This implies that this project itself recorded a zero percent performance.

Essentially, the presentation of project implementation as lump sums using economic codes in the State's Budget Performance Report does not give room for individual project's implementation status to be determined. This thus defeats the purpose of the report, particularly as it concerns capital budget implementation. Proper disaggregation is thus recommended for the purpose of verification and proper accountability.

4. CONCLUSIONS

- A total of N8.551bn was allocated to the Agricultural Sector in the 2022 Budget of Niger State. This figure represents 3.79% of the state's budget for 2022. It does not meet the 10% benchmark stipulated by the Malabo Declaration. The 10% benchmark would have amounted to N22.514bn. Therefore, the variance from the benchmark stands at N13.962bn.
- The Agriculture Sector is made up of two key Ministries vis, Ministries of Agriculture and Rural Development and Livestock and Fisheries Development. Agriculture and Rural Development got 63% of the votes while Fisheries and Livestock Development got 37% of the votes.
- The approved Agriculture Budget for recurrent expenditure was 31% of the vote while capital got a vote of 69%. In the disaggregation of recurrent expenditure between personnel and overheads, personnel expenditure took the lion's share of 76% while overheads got a vote of 24%.
- The total value of the projects of interest to small-scale women farmers in the revised budget is in the sum of ₦3,144,477,944. It is a total of 2.55% of overall budgeted capital expenditure.
- At the end of 2022 financial year, Niger State overall capital expenditure performance was N25.65bn (18.6%) of the capital budget projection; recurrent expenditure was N52bn (73.85%) of the projection. Revenue performance was N138.206bn (60%) of the revenue projection, while total expenditure performance was N94.210bn being 41.8% of the approved expenditure.

- Of the total sum of N8.551bn voted for Agriculture, only N3.11bn was spent which is a paltry 36.09% of the projected expenditure. The Agriculture capital and recurrent vote performance was 17.91% and 77.52% respectively. The performance of the Agriculture capital vote at 17.91% is close to the overall state capital vote performance of 18.6% while the 77.52% performance of Agriculture recurrent expenditure is a bit higher than the overall state performance of 73.85%.
- There are still credibility challenges associated with the implementation of the overall Niger State budget and the budgetary votes to Agriculture, especially in projects of interest to Small-Scale Women Farmers. The state government needs to work hard to close the credibility gap.
- The presentation of project implementation as lump sums using economic codes in the State's BIR does not give room for individual project's implementation status to be determined. This thus defeats the purpose of the report, particularly as it concerns capital budget implementation.
- It is not clear whether Niger State prepares an Annual Cash Plan and a Budget Disbursement Schedule. If they are prepared these fundamental documents, it is also not clear that they were followed. The two documents will introduce an empirical approach to the management and disbursement of available funds.

5. RECOMMENDATIONS

- Niger State should consider a more empirical approach to budget implementation through the preparation of Annual Cash Plan and Budget Disbursement Schedule. This will introduce more certainty into budget implementation. The State should also use evidence-based processes in forecasting its revenue to close the gap between projected and actual revenue.
- Niger State needs an empirical approach to revenue forecasting to close the credibility gap in revenue performance.
- Considering the agricultural potentials of the State, Agriculture should be prioritised in the state budget, especially as it relates to the needs of Small-Scale Women Farmers for increased productivity.
- Proper disaggregation of projects in the BIR in terms of reporting each project with the expenditure on it is recommended for the purpose of verification and proper accountability.

- SWOFON should deepen its relationship with state government MDAs where projects of interest to their members are domiciled.
- SWOFON should seek deeper collaboration with projects funded by international development partners through the state government. These international development partners include the United States Agency for International Development (USAID), World Bank, International Fund for Agricultural Development (IFAD), etc. This will go a long way to reduce the challenge of insufficient funding to implement projects of interest to SWOFON.
- Continued advocacy will be required to ensure that the sector, and particularly the needs of women farmers are given priority attention.
- In the event that the state revises its budget, the government should make same available and accessible to the public. This will guarantee that citizens are kept abreast and updated on government's fiscal plans.

CHAPTER FIVE: OYO STATE

1. INTRODUCTION

This overview presents the year-to-end (Q1-Q4) performance of the Oyo State 2022 budget as well as the Agricultural sector budget for the same period. It looks at the performance through analyzing the performance of various components including revenue, and expenditure, recurrent and capital expenditure. It also reviews the extent of implementation of budget projects, specifically of interest to small-scale women farmers. Materials for this review were sourced from the Oyo State 2022 full year Budget Implementation Report and the Approved 2022 and 2023 Budgets.

2. OVERVIEW OF THE 2022 OYO STATE APPROVED BUDGET

The Oyo State 2022 budget was in the sum of N294.704 billion. Table 1 shows the state budget, the vote to Agriculture and the variance from the 10% commitment to Agriculture in the Maputo declaration Benchmark.

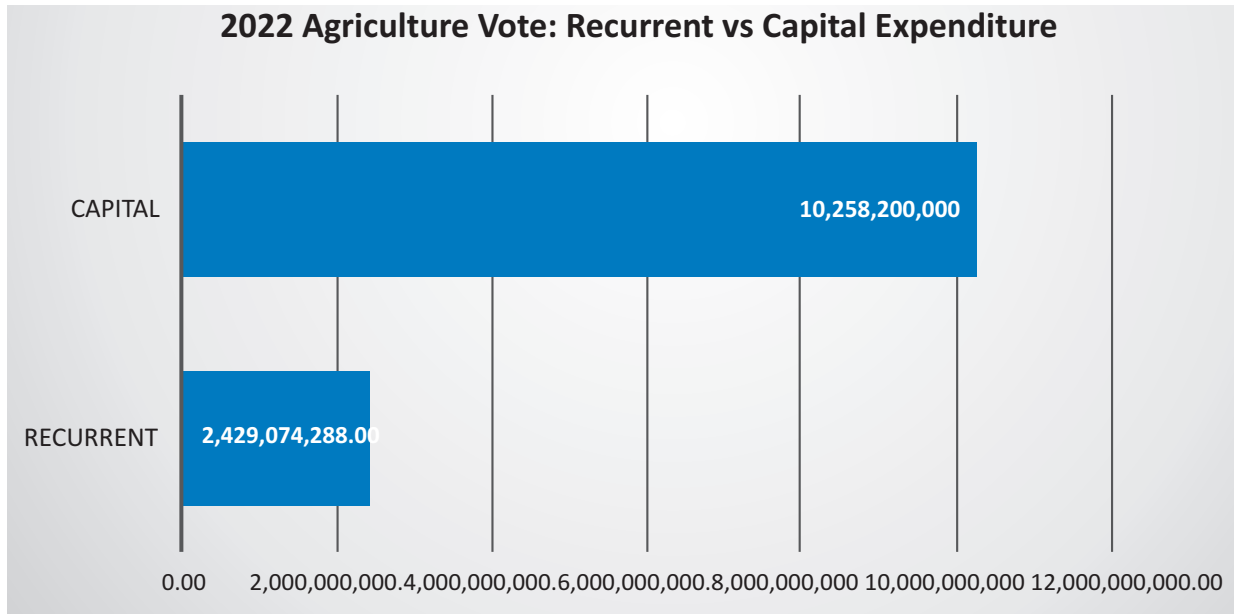
Total Budget (NGN)	Agriculture Total Budget (NGN)	10% of Total Budget Benchmark (NGN)	% of Agricultural budget to Total Budget	Variance from 10% Benchmark (NGN)
294,704,585,356.94	12,687,274,288.00	29,470,458,535.69	4.3%	16,783,184,247.69

Source: Oyo state 2022 Budget and Author's Calculation

Table 1 shows that a total of N12.687billion was voted for Agriculture representing 4.3% of the overall budget figure of N294.704bn. By the Maputo Declaration benchmark of 10% of the overall budget, the vote to Agriculture should amount to N29.470bn. Therefore, the variance from the benchmark is in the sum of N16.783bn.

Chart 1 below presents the disaggregation of the Agriculture vote between recurrent and capital expenditures. It shows that the approved budget for recurrent expenditure was 19% while capital expenditure got a vote of 81%.

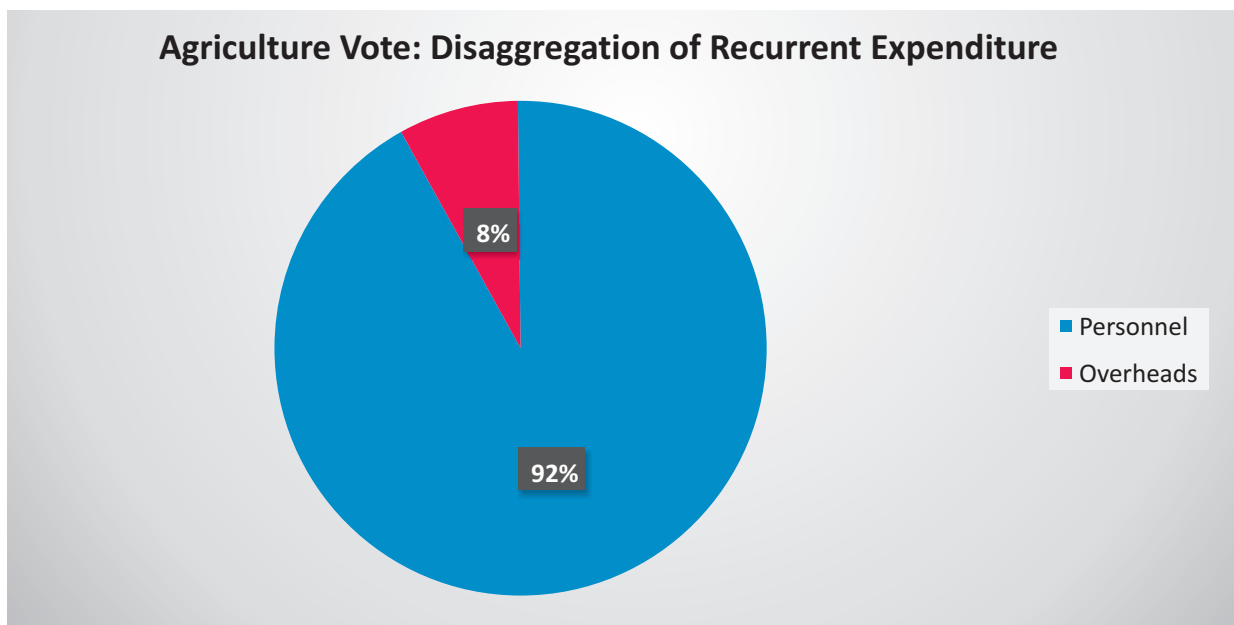
Chart 1: Recurrent versus Capital Expenditure



Source: Oyo State 2022 Approved Budget

Chart 2 shows the disaggregation of recurrent expenditure between personnel and overheads. Personnel expenditure took the lion's share of 92% in the sum of N2,240bn while overheads got a vote of 8% amounting to N188.700million

Chart 2: Disaggregation of Agriculture Sector Recurrent Vote

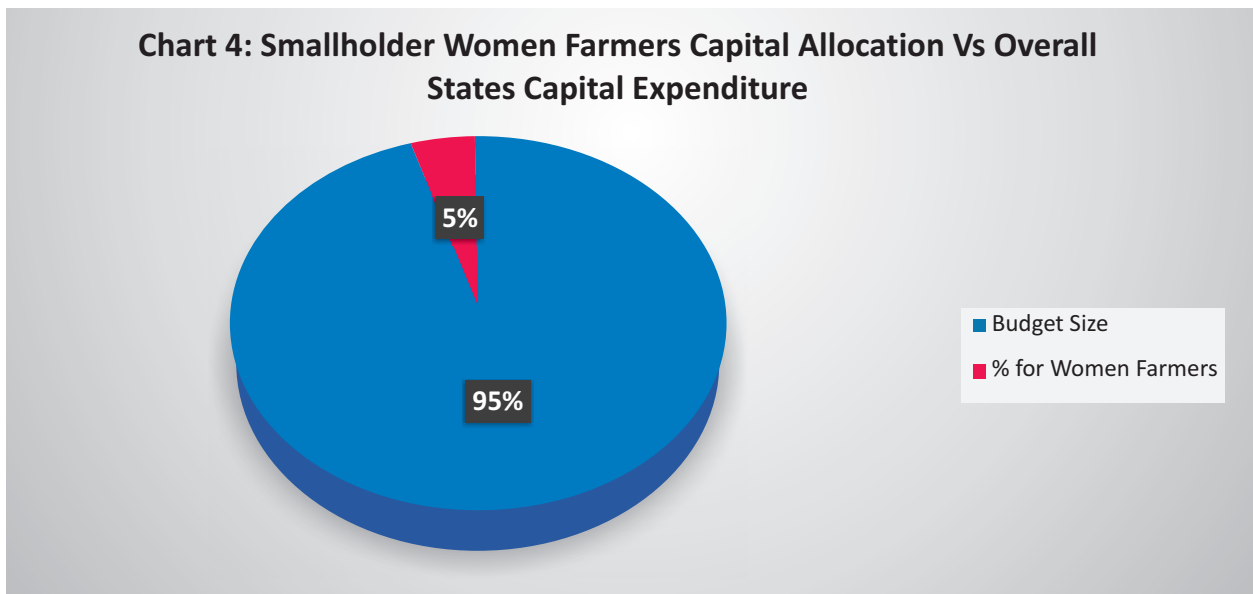


Source: Oyo State Approved 2022 Budget and Author's Calculation

Chart 3 below presents the projects of interest to smallholder women farmers in the 2022 budget of Oyo State as a proportion of the overall capital project across sectors. This includes projects from the Ministry of Agriculture, Natural Resources and Rural Development; Agricultural Credit Corporation; Oyo State Agribusiness Development Agency; Oyo State Tree Crops Development Unit; Ministry of Trade, Industries and Cooperatives etc.

The total value of the projects is in the sum of N7,454,910,800. This amounts to approximately 5% of overall capital expenditure.

Chart 3: Projects of Interest to Small Holder Women Farmers as a Percentage of the Overall Capital Expenditure



Source: Oyo State 2022 Approved Budget and Author's Calculation

3. OYO STATE 2022 YEAR-TO-END BUDGET AND AGRICULTURAL SECTOR BUDGET PERFORMANCE

This section reviews the overall performance of the state 2022 budget as well as the performance of the Agricultural Sector in the 2022 fiscal year. Budget credibility has been one of the central challenges of Nigeria's budgeting system. It is about whether revenue and expenditure targets as proposed and approved in the budget are based on empirical evidence. This contributes to determining whether the government will meet its revenue and expenditure targets within the year. It considers actuals for the year in relation to the projected estimates for the same period (Q1-Q4, 2022). Table 2 below presents the overall performance of Oyo State revenue and expenditure budgets while Table 3 shows the breakdown of the Agricultural Sector performance.

Table 2: Overall Performance of the Oyo State Budget at End of 2022

ITEM	2022 APPROVED BUDGET(NGN)	2022 PERFORMANCE YEAR TO DATE(Q1 - Q4) (NGN)	% PERFORM ANCE YEAR TO DATE AGAINST 2022 APPROVE D BUDGET	BALANCE AGAINST APPROVED BUDGET(NGN)
TOTAL REVENUE	294,704,585,356	232,793,669,449	79.0%	61,910,915,907
CAPITAL EXPENDITURE	154,678,136,971	84,635,793,108	54.7%	70,042,343,862
RECURRENT EXPENDITURE	124,516,009,758	111,049,325,167	89.18%	13,466684,591
TOTAL EXPENDITURE	294,704,585,356	209,718,139,075	71.2%	84,986,446,281

Source: Oyo State Full Year Budget Performance Report 2022

Table 2 shows that the state realized N232.793bn out of the projected N294.704bn representing 79% of the revenue projections for the 2022 fiscal year. Similarly, it shows that capital expenditures performed at 54.7%; whereas recurrent expenditures performed at 89.18% for the year. Evidently, from the fiscal performance at federal and state levels, personnel, debt and statutory expenditure are prioritized while capital expenditure takes the residue after meeting these obligations. The Oyo State performance follows this trend.

Table 3 shows the performance of the 2022 Agricultural Sector vote - recurrent and capital.

Table 3: Performance of 2022 Oyo State Agricultural Sector Budget

ITEM	2022 ORIGINAL BUDGET(NGN)	2022 PERFORMANCE YEAR TO DATE(Q1-Q4) (NGN)	% PERFORMANCE YEAR TO DATE AGAINST 2022 ORIGINAL BUDGET	BALANCE AGAINST ORIGINAL BUDGET(NGN)
CAPITAL EXPENDITURE	10,258,200,000	426,022,569	4.2%	9,832,177,430.
RECURRENT EXPENDITURE	2,429,074,288	1,948,063,232	80.2%	481,011,055
TOTAL EXPENDITURE	12,687,274,288	2,374,085,801	18.7%	10,313,188,486

Source: Oyo State 2022 Year-to-End Budget Performance Report

The overall Agricultural Sector budget for the 2022 fiscal year performed at 18.7% being a total expenditure of N2.374bn of its projected N12.687bn. Further disaggregation shows that recurrent expenditure performed at 80.2% against 4.2% for capital expenditure. Recurrent expenditure got N1.948bn out of its projected N2.429bn while capital expenditure got N426.022million out of its projection of N10.258million. The Agriculture recurrent expenditure performance of 80.2% is comparable to the overall state recurrent expenditure of 89.18%. However, Agriculture's 4.2% performance in capital expenditure is far below the overall state capital budget performance of 54.7%. The foregoing shows that Agriculture in all its ramifications was not prioritized.

4. ACTUAL EXPENDITURE ON WOMEN IN AGRICULTURE PROJECTS IN THE 2022 OYO STATE BUDGET AT THE END OF 2022

SWOFON in Oyo State identified a list of projects which is described as “women in agriculture projects”. These projects were published in SWOFON's 'Review of the 2022 Oyo State Budget for Agriculture and Half Year Implementation Report'. Table 4 presents the implementation status of these projects of interest. It outlines these projects' projections against the actual expenditure for the full year 2022

Table 4: Status of Identified Projects of Small Scale Women Farmers

ORGANISATION/ ECONOMIC PROGRAM/ PROJECT CODES	PROJECT DESCRIPTION	2022 APPROVED BUDGET	ACTUAL EXPENDITURE for the year 2022	%OF ACTUAL EXPENDITURE TO BUDGET VALUE	BALANCE AGAINST 2022 BUDGET
CODE: 021500100100 - MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND RURAL DEVELOPMENT					
23020113	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES	21,719,000	0	0.0%	21,719,000
23050117	FARM DEVELOPMENT				
	SUBTOTAL	21,719,000	0	0%	21,719,000
CODE:021511200100- AGRICULTURAL CREDIT CORPORATION					
23050116	MICRO CREDIT SCHEME				
CODE 021511200100- OYO STATE AGRIBUSINESS DEVELOPMENT AGENCY					
23050117	FARM DEVELOPMENT				
CODE: 021500100200- OYO STATE TREE CROPS DEVELOPMENT UNIT					
23050108	PRODUCTION OF FARM SEEDLINGS	30,000,000	0	0%	30,000,000
23050118	PROCUREMENT OF AGRICULTURAL INPUTS				
	SUBTOTAL	30,000,000	0	0%	30,000,000

CODE: 022200100100- MINISTRY OF TRADE, INDUSTRY AND COOPERATIVES					
23050116	MICRO CREDIT SCHEME OR (COOPERATIVE WEALTH CREATION LOAN SCHEME)				

Source: Oyo State 2022 Budget Performance Report

The figures contained in this Fourth Quarter Budget Implementation Report are confusing. They seem not to tally with the approved budget for the year. A BIR usually has columns on approved budget, quarterly spend, year to date and outstanding or unspent figures. For instance, in the approved budget, under the Ministry of Agriculture, Natural Resources and Rural Development, “Farm Development” (code 23050117) had a vote of N17,600,000 while the BIR is reporting a zero vote. The approved budget for provision of “Agricultural Facilities” (code 23020113) had a vote of N39,400,00 while the BIR recorded a vote of N21,719,000. However, there is no indication that the Oyo State 2022 budget was reviewed or amended. If it was amended, the reviewed copy is not in the public domain. Furthermore, our second quarter half year report, based on a report CSJ met on the website of the state had indicated some expenditure on these two projects but now, the fourth quarter BIR indicates a zero against them.

Under the Agricultural Credit Corporation, the 2022 budget provided N2billion, out of which 0.01% had been spent by Quarter 2 while the fourth quarter BIR did not mention the vote or any expenditure.

Under the Oyo State Agribusiness Development Agency, a vote of N5.368bn was voted for “Farm Development” (code 23050117) but the Fourth Quarter BIR was silent on it. An expenditure of N295.27 million had been recorded by the Second Quarter BIR while quarter four recorded nothing.

The project for the “Production of Farm Seedlings” (Code 23050108) under the Oyo State Tree Crop Development Unit had a N9million vote in the approved budget but recorded N27.2million as approved budget in Quarter Four BIR. However, no expenditure was recorded.

From the fourth Quarter year to date BIR, the women in agriculture projects recorded zero implementation as against the 3.98% recorded in Quarter 2 BIR.

5. CONCLUSIONS

- A total of N12.687bn was allocated to the Agricultural Sector in the 2022 Budget of Oyo State. This figure represents 4.3% of the state's budget for 2022. It does not meet the 10% benchmark stipulated by the Malabo Declaration. The 10% benchmark would have amounted to N29.470bn. Therefore, the variance from the benchmark stands at N16.783bn.

- The approved Agriculture Budget for recurrent expenditure was 19% of the vote while capital got a vote of 81%. In the disaggregation of recurrent expenditure between personnel and overheads, personnel expenditure took the lion's share of 92% while overheads got a vote of 8%.
- The total value of the projects of interest to small-scale women farmers in the revised budget is in the sum of ₦7.454bn. It is a total of 5% of overall budgeted capital expenditure.
- At the end of 2022 financial year, Oyo State overall capital expenditure performance was N84.635bn (54.7%) of the capital budget projection. Revenue performance was N232.793bn (79%) of the revenue projection, while total expenditure performance was 71.2% of the approved expenditure.
- Of the total sum of N12.687bn voted for Agriculture, only N2.374bn was spent which is a paltry 18.7% of the projected expenditure. The Agriculture capital and recurrent vote performance was 4.2% and 80.2% respectively. The performance of the Agriculture capital vote at 4.2% is not in tandem with the overall state capital vote performance of 54.7% while the 80.2% performance of Agriculture recurrent expenditure is a little lower than the overall state performance of 89.18%. The implication of the foregoing is the Agriculture was not prioritized in both appropriation and expenditure.
- There are still credibility challenges associated with the implementation of the budgetary votes to Agriculture, especially in projects of interest to small-scale women farmers which if the fourth Quarter BIR is to be believed recorded zero expenditure. The state government needs to work hard to close the credibility gap.
- It is not clear whether Oyo State prepares an Annual Cash Plan and a Budget Disbursement Schedule. If they are prepared these fundamental documents, it is also not clear that they were followed. The two documents will introduce an empirical approach to the management and disbursement of available funds.

6. RECOMMENDATIONS

- Oyo State should consider a more empirical approach to budget implementation through the preparation of Annual Cash Plan and Budget Disbursement Schedule. This will introduce more certainty into budget implementation.

- Oyo State needs should adopt an empirical approach to revenue forecasting to close the gap between approved and actual revenue.
- Considering the agricultural potentials of the State, Agriculture should be prioritised in the state budget, especially as it relates to the needs of Small-Scale Women Farmers for increased productivity.
- SWOFON should deepen its relationship with state government MDAs where projects of interest to their members are domiciled.
- SWOFON should seek deeper collaboration with projects funded by international development partners through the state government. These international development partners include the United States Agency for International Development (USAID), World Bank, International Fund for Agricultural Development (IFAD), etc. This will go a long way to reduce the challenge of insufficient funding to implement projects of interest to SWOFON.
- Continued advocacy will be required to ensure that the sector, and particularly women farmers are given priority attention.
- The state should ensure that its budget implementation report aligns with its approved budget in terms reporting on the implementation of its fiscal plan.



ABOUT CENTRE FOR SOCIAL JUSTICE LIMITED BY GUARANTEE

Centre for Social Justice (CSJ) is a Nigerian Knowledge Institution. It is non-governmental, non-profit and non-partisan organisation registered with the Corporate Affairs Commission as a Company Limited by Guarantee. It was established to introduce professionalism in civil society work and to use social entrepreneurship to provide cutting-edge services to enhance and deepen economic, social and political change.

The Vision: A Nigeria where social justice informs public decision-making and guarantees respect for human rights and fundamental freedoms for all.

The Mission: To be a principal catalyst in mainstreaming social justice in public life through policy engagements and interventions that bring about economic, political and social reforms, rights enhancement and sustainable livelihoods.

ABOUT SMALL-SCALE WOMEN FARMERS ORGANIZATION IN NIGERIA (SWOFON)

The Small Scale Women Farmers Organization in Nigeria (SWOFON) is a coalition of women farmers' associations and groups across Nigeria. SWOFON's goal is to promote women-friendly agricultural policies and women's access to land. To achieve this, SWOFON organizes and empowers women farmers to engage policymakers and other development stakeholders on their needs.

