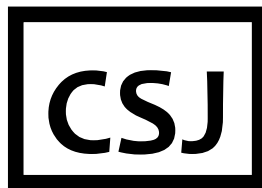


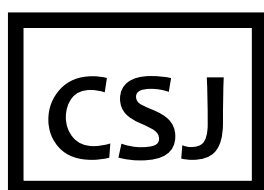
Engaging the Approved 2016 Federal Environment Budget



CENTRE FOR SOCIAL JUSTICE (CSJ)

(Mainstreaming Social Justice In Public Life)

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LIST OF ABBREVIATIONS

COP:	Conference of Parties
DFID:	Department for International Development
EHRCON:	Environmental Health Registration Council of Nigeria
FAO:	Food and Agricultural Organization
FCCC:	Framework Convention on Climate Change
FEC:	Federal Executive Council
FGN:	Federal Government of Nigeria
FMOE:	Federal Ministry of Environment
FOI:	Freedom of Information
FRA:	Fiscal Responsibility Act
FRN:	Federal Republic of Nigeria
GDP:	Gross Domestic Product
INDC:	Intended Nationally Determined Contribution
ISO:	International Organization of Standards
MDAs:	Ministries, Departments and Agencies of Government
MTEF:	Medium Term Expenditure Framework
MTSS:	Medium Term Sector Strategy
NGO:	Non Governmental Organization
NPE:	National Policy on Environment
REDD:	Reducing Emissions from Deforestation and Degradation
SDGs:	Sustainable Development Goals
SWV:	Service Wide Votes
UN:	United Nations

EXECUTIVE SUMMARY

The environment provides the setting and milieu for all human and developmental action. It has a cross cutting impact on virtually all other sectors and departments of economic and social life. Conversely, what happens in other sectors to a great extent determines the quality of the environment in terms of its ability to support life. The ability of a society to feed itself, provide employment, reduce health challenges and grow the economy is to a great extent linked to the quality of its environment. The government has the fundamental responsibility of protecting the environment and S.20 of the Constitution of the Federal Republic of Nigeria 1999 states that: *“The State shall protect and improve the environment and safeguard the water, air and land, forest and wildlife of Nigeria”*.

The review focuses on the public funding of the FMOE in the year 2016. The review tries to dissect the responsiveness of the budget towards Nigeria’s environmental policies and action plans. Budgetary allocation of funds are geared towards developmental activities, hence the review analyses how the 2016 budget of the FMOE, without hurting the environment, meets the developmental yearnings and aspirations of the economy. It will also interrogate the adequacy of the resources deployed and whether Nigeria is using the maximum of available resources to meet its environmental goals.

Relevant findings include that only 7.7% of the entire Nigerian land area is under forest cover and we record the highest deforestation rate in the world; desertification is affecting more than half of Nigeria’s land mass and Nigeria is the one of most threatened countries in terms of loss of biodiversity in Africa. The shrinking of the Lake Chad and its attendant livelihood and security challenges shows the implication of not devoting enough attention to the environment and climate change. Against the background of these challenges, the 2016 budget is reviewed and a trend analysis dating back to 2013 is used to show the pattern over the years.

The 2016 budget allocated a paltry 0.32% to the environment with 74.54% of this going to recurrent expenditure whilst 25.46 was voted to the capital vote. Under the recurrent vote, personnel took the bulk of 89.91%. The capital allocation to the sector represents 0.31% of the overall capital vote whilst the sectoral recurrent vote is 0.55% of the overall recurrent expenditure. Between 2014 and 2015, the average capital expenditure was 58.18% of the approved environmental capital vote. For 2016, 66.12% of the capital vote is domiciled at the head office. There are many mini erosion control projects in the budget; funds were provided for special remediation for lead contamination whilst the budget witnessed a couple of frivolous allocations. Service Wide Votes to the SDGs which include environmental concerns were left un-disaggregated.

The review concluded that Nigeria is not dedicating enough resources to the environment and therefore made the following recommendations.

i. Increased Vote to FMOE

The allocation to the FMOE should be increased starting from the 2017 financial year, at least, to not less than 1.5% of the overall budget. The current vote cannot pay for urgent and very important interventions needed in the sector.

ii. Increase the Capital Component of the Vote

The increased vote should be dedicated to capital expenditure and steps should be taken to reduce the personnel component of the Ministry's spending. The capital vote should be a minimum of 70% of the vote of the sector.

iii. Get Priorities Right

The budget of the FMOE needs to focus more on priority projects including combating deforestation and desertification, protection of biodiversity, restoring degraded lands and waters, etc as these challenges need more funding to remediate the challenges they pose to Nigeria's economic and social life. The emphasis should be on building local capacities for these interventions.

iv. Reduce Headquarters Expenditure

It is imperative to decentralise capital budget spending between the headquarters and the agencies. Capital projects initiated or very relevant to agencies should be left to them for implementation with the necessary checks and balances. Having over 66% of capital projects domiciled at the headquarters is not a best practice.

v. Full Implementation of the Capital Budget

FGN should consider ring fencing the capital budget for the sector and other sectors. The poor implementation of capital expenditure in the sector is not acceptable. This is to ensure that no more than 5% variation exists between appropriated and utilized funds. In this regard, greater fiscal discipline in budget formulation and implementation and the ring-fencing of capital votes by the fiscal authorities may be necessary.

vi. Special Focus on Ecological Funds

The Ecological Fund that is shared between the FGN, States and Local Governments should be strictly monitored by legislatures, the anti corruption agencies and civil society. A situation where after so many years of expending the funds, mini flooding, erosion and other environmental challenges are still funded by the federal budget raises concerns about where the funds have been invested and the value for money derived from such investments.

vii. Prepare MTSS

In accordance with the Fiscal Responsibility Act (FRA), the appropriation process should properly start with the preparation of Medium Term Expenditure Framework and its underlying Medium Term Sector Strategies. This should be done by a properly constituted sector team including all relevant stakeholders. The sector team apart from the personnel of the Ministry should include organised labour and private sector, civil society organisations, professional associations, the committee with oversight in the National Assembly, etc.

viii. Harmonise Constituency Projects with Sectoral Priorities

Constituency projects of legislators in the sector should be harmonized with high level national plans and policies to guarantee their coherence. This should be done during the MTSS preparation stage. Never should any project be allowed into the budget after it had passed through the defence mechanisms of the Ministry, Budget Office of the Federation and the Federal Executive Council.

ix. Disaggregate Service Wide Votes

Service Wide Votes should be disaggregated in the budget and the votes appropriated for the use of the specific MDAs that have jurisdiction over the sector. This will enhance transparency and accountability of operations. The current lump sum statements give no clue as to what specifically the votes are meant for. This reform is most urgently needed in votes to the SDGs.

x. Intensify Efforts to Get Development Aid and Reflect the Aid in the Budget

Nigeria should intensify efforts at getting development aid in the sector. The FMOE may consider setting up a special unit dedicated to this task. Donor funds and the contribution of Development Partners through grants and other support mechanisms should be captured in the budget to avoid double counting and corruption. It is imperative that the legislature takes cognizance of donor funds in arriving at the final appropriation decisions.

xi. Set up Remediation Funds by Law

The FMOE should champion a Remediation Fund Bill in the National Assembly. This will seek to set up remediation funds in all extractive industries and other relevant sectors of the economy. The Fund will receive a part of the income/profits of the firms working in the sector and will be used to remediate the environment. It is wrong for the treasury to be using its meagre resources to fund remediation when the National Policy on Environment declares the polluter pays principle to be one of its founding pillars.

xii. Enhanced Legislative Oversight of the Sector: The National Assembly needs to enhance its oversight over the management of public funds in the sector to guarantee greater value for money.

xiii. Enhanced Civil Society Participation in the Budget Process: Civil Society needs to enhance participation in the sector's budget preparation, approval, monitoring and evaluation processes. Although some work has been done in the environmental sector, civil society organizations (NGOs, Media, Faith based groups etc) need to invest more time and energy in advocating for improvements, tracking, reporting and seeking compliance with laws and policies on environment. The use of the Freedom of Information (FOI) procedure to get information concerning the environment and prudent utilization of resources is also imperative.

1. INTRODUCTION

1.1 Background

The environment provides the setting and milieu for all human and developmental actions. It has a cross cutting impact on virtually all other sectors and departments of economic and social life. Conversely, what happens in other sectors to a great extent determines the quality of the environment in terms of its ability to support life. The ability of a society to feed itself, provide employment, reduce health challenges and grow the economy is to a great extent linked to the quality of its environment.

The government has the fundamental responsibility of protecting the environment and S.20 of the Constitution of the Federal Republic of Nigeria 1999 states that:

“ The State shall protect and improve the environment and safeguard the water, air and land, forest and wildlife of Nigeria”.

In furtherance of the constitutional mandate, the Federal Government of Nigeria established the Federal Ministry of Environment (FMOE) with the following mandate¹:

- *Prepare a comprehensive National Policy for the protection of the environment and conservation of natural resources, including procedure for environmental impact assessment of all developing projects.*
- *Prepare in accordance with the National Policy on Environment, periodic master plans for redevelopment of environmental science and technology and advise the Federal Government on the financial requirements for the implementation of such plans.*
- *Advise the Federal Government on National Environmental Policies and priorities, the conservation of natural resources and sustainable development and scientific and technological activities affecting the environment and natural resources.*
- *Promote cooperation in environmental science and conservation technology with similar bodies in other countries and with international bodies connected with the protection of the environment and the conservation of natural resources.*
- *Cooperate with Federal and State Ministries, Local Governments, statutory bodies and research agencies on matters and facilities relating to the protection of the environment and the conservation of natural resources.*
- *Prescribe standards for and make regulations on water quality, effluent limitations, air quality, atmospheric protection, ozone protection, noise control as well as the removal and control of hazardous substances, and*
- *Monitor and enforce environmental protection measures.*

It is therefore expected that the budget of the FMOE should be geared to promote the implementation of the constitutional and statutory mandates. Nigeria is faced with the challenges of food insecurity, inadequate generation and access to energy, high rates of

¹ <http://environment.gov.ng/index.php/78-featured/72-welcome>

unemployment, drought and desertification, shrinking lakes and water bodies and the attendant conflicts over access to livelihood resources. On the other hand, erosion, rising sea levels, deforestation, gas flaring, pollution of water sources by oil spills, etc have become the norm in some other parts of Nigeria².

Nigeria is a signatory to various international environmental treaties and conventions. Also, Nigeria has a plethora of domestic laws and policies on the environment; hence the Federal Government of Nigeria (FGN) through the budget is bound to honour these local and international commitments.

1.2 Objectives of the Review

The review focuses on the public funding of the FMOE in the year 2016. The review tries to dissect the responsiveness of the budget towards Nigeria's environmental policies and action plans. Budgetary allocation of funds are geared towards developmental activities, hence the review analyses how the 2016 budget of the FMOE, without hurting the environment, meets the developmental yearnings and aspirations of the economy. It will also interrogate the adequacy of the resources deployed and whether Nigeria is using the maximum of available resources to meet its environmental goals.

2. SECTORAL POLICIES AND STRATEGIES

In 1994, Nigeria became a party to the United Nations Framework Convention on Climate Change (UNFCCC) and ratified the Kyoto Protocol in 2004; submitting National Communications in 2003 and 2014. The country has a National Policy on Environment dated 1999. The Federal Executive Council (FEC), in 2012 adopted the Nigerian Climate Change Policy Response Strategy. Nigeria submitted its Intended Nationally Determined Contribution (INDC) to the Conference of Parties to the United Nations Framework Convention on Climate Change (COP-UNFCCC) in preparation for the 2015 Paris Conference on Climate Change. The recurring decimal in all these policies and frameworks include³:

- Implement mitigation measures that will promote low carbon as well as sustainable and high economic growth;
- Promote an understanding of the essential linkages between the environment, social and developmental issues;

² Desertification and shrinking of water bodies are more of challenges prominent in Northern Nigeria while erosion, flooding and rising sea levels, oil pollution, etc are more of challenges facing Southern Nigeria.

³ See objectives of the National Policy on Environment and the INDC.

- Strengthen national institutions and mechanisms (policy, legislative and economic) to establish a suitable and functional framework for climate change governance;
- Encourage individual and community environmental participation initiatives;
- Enhance national capacity to adapt to climate change;
- Significantly increase public awareness and involve private sector participation in addressing the challenges of climate change;
- Use of natural resources and the restoration and maintenance of biological diversity; and
- Securing a quality environment adequate for good health and well being.

The strategic objective of the National Policy on the Environment is to coordinate environmental protection and natural resources conservation for sustainable development. The Policy is committed to ensuring that the country's natural and built environment is safeguarded for the use of present and future generations. This commitment demands that efficient resource management and the minimization of environmental impacts must be the core requirements of all developmental activities. Accordingly, the policy will seek to promote good environmental practice through environmental awareness and education. The guiding principles of the policy are the public trust doctrine, environmental offsetting, polluter pays principle, user pays principle, precautionary principles and pollution prevention pays. Others are the principles of inter and intra generational equity and the principle of participation.

If the budget must meet the national environmental policy commitments, it will have to do so through sectoral strategies. Below is a summary of some sectoral strategies geared towards successful implementation of environmental standards⁴.

In the Health sector:

- Cooperation with the health sector to improve environmental health within the framework as a component of primary healthcare;
- Improvement of environmental health services and conditions as it relates to water supply, sewage, solid waste, pollution;
- Sustaining local capacity of villages, townships, districts and other local authorities to promote healthcare services.

⁴ Taken from the INDC and the National Policy on Environment.

In Transportation and Communication:

- Include increased protective margins in construction and placement of transportation and communication infrastructure (i.e. higher standards and specifications);
- Undertake risk assessment and risk reduction measures to increase the resilience of the transport and communication sectors;
- Strengthen existing transport and communication infrastructure, in part through early effort to identify and implement all possible 'no regret' actions.

Education:

- Promote comprehensive curriculum reviews that integrate environmental concepts in educational system;
- Support the development of courses and programs leading to award of diplomas and degrees in environmental education, environmental sciences, environmental management, environmental technology;
- Assist schools to design and sustain environment related activities including establishment of environmental awareness clubs and associations.

Agriculture:

- Adopt improved agricultural systems for both crops and livestock;
- Implement strategies for improved resource management e.g. increased use of irrigation systems that use low amounts of water.

Trade:

- Encourage the use of recyclable, reusable and returnable materials in packaging;
- Providing relevant environmental information and advice to importers and exporters with respect to the International Organization of Standards (ISO);
- Requiring industries to use chemicals with minimum toxic or polluting components in their production process. (e.g. Tanneries should use butane instead of PCP).

Science and Technology:

- Supporting environmental technology research programmes including ways to enhance the soundness of new technologies;
- Supporting national advisory groups to help society to develop values on environmental ethics;
- Providing and supporting full and open sharing of information among scientists and decision makers.

Energy:

- Implementation of detailed environmental impact assessment of all planned energy projects;
- Developing a rational National Energy Utilization Masterplan that balances the need for conservation with utilization of premium energy resources for premium socio-economic needs;
- Encouraging the use of energy forms that are environmentally sustainable.

Other sectors where there are existing strategies include housing, tourism, culture, oil and gas, solid minerals, human population, etc.

The Sustainable Development Goals (SDGs) has seventeen goals embedded in it. Some of the Goals are:

- Goal 6: ensure availability and sustainable management of water and sanitation for all;
- Goal 11: make cities and human settlements inclusive, safe, resilient and sustainable;
- Goal 12: ensure sustainable production and consumption patterns;
- Goal 13: take urgent action to combat climate change and its impacts;
- Goal 14: conserve and sustainably use the oceans, seas and marine resources for sustainable development;
- Goal 15: protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification and halt and reverse land degradation and halt biodiversity loss.

From the foregoing, it is obvious that a huge chunk of the SDGs is centered on the environment. This means that if Nigeria must attain the SDGs, then the budget of the FMOE must reflect the promotion and protection of these mandates.

3. RELEVANT ENVIRONMENTAL STATISTICS

Some relevant environmental statistics which will locate Nigeria in the scheme of things, especially when compared to other countries at the same level of development will be imperative to determine what is needed to improve environmental management through the budget in Nigeria. This will also facilitate the clarification on what public sector spending needs to focus on.

3.1 Economic Loss

The mismanagement of the environment can lead to adverse consequences to human lives and the economy. For instance, the Post Disaster Needs Assessment of the 2012 Flooding revealed that the total damage caused by the disaster amounted to \$16.9

billion which was 1.45% of the Real GDP of the time⁵. The INDC citing a 2009 DFID Report asserts that between 2-11% of the GDP could be lost by the Nigerian economy in 2020 if no adaptation measures are taken to combat climate change⁶. The areas of loss cited in the INDC include agriculture and food security, floods and drought, water scarcity, sea level rise, increased demand for energy, reduced tourism inflow and distortion of ecosystems.

3.2 Percentage of Nigerian Land under Forest Cover; the Rate of Deforestation in Nigeria

According to figures from the World Conservation Monitoring Centre, Nigeria is home to 1,417 known species of fauna and at least 4,715 species of vascular plants⁷. Table 1 shows the percentage of Nigerian Land under forest cover and the rate of deforestation in Nigeria

Table 1: Percentage of Nigerian Land under Forest Cover; the Rate of Deforestation in Nigeria

Year	Forest Area (as a Percentage of Land Area)	Rate of Deforestation (Change %)
2015	7.7	-5.53 %
2014	8.1	-5.24 %
2013	8.6	-4.98 %
2012	9.0	-4.75 %
2011	9.5	-4.53 %
2010	9.9	-4.33 %

Source: <https://knoema.com/atlas/Nigeria/topics/Land-Use/Area/Forest-area-percent-of-land-area>

Table 1 shows that Nigeria is fast losing its forest cover, hence the need for urgent action to conserve and sustainably manage forests and its resources. According to Wikipedia:

As of 2005, Nigeria has the highest rate of deforestation in the world according to the Food and Agriculture Organization of the United Nations (FAO). Between 2000 and 2005, the country lost 55.7% of its primary forests, and the rate of forest change increased by 31.2% to 3.12% per annum. Forest has been cleared for logging, timber export, subsistence agriculture and notably the collection of wood for fuel which remains problematic in Western Africa.

In 2005, 12.2%, the equivalent of 11,089,000 hectares had been deforested in Nigeria. Between 1990 and 2000, Nigeria lost an average of 409,700 hectares of forest every

⁵ See page 4 of the INDC.

⁶ INDC at page 4.

⁷ https://en.wikipedia.org/wiki/Deforestation_in_Nigeria

year equal to an average annual deforestation rate of 2.38%. Between 1990 and 2005, in total, Nigeria lost 35.7% of its forest cover, or around 6,145,000 hectares⁸.

Essentially, deforestation is a critical issue to be addressed in Nigerian environmental management.

3.3 Forest Area as a Percentage of Land Area in Different African Countries

Table 2 shows Forest Area as a Percentage of Land Area in Different African Countries. The Table gives a comparative analysis of forest cover in different African countries.

Table 2: Forest Area as a Percentage of Land Area in Different African Countries

Country	Forest Area Percent (2000)	Forest Area Percent (2015)
Benin	44.9	38.2
Burkina Faso	22.8	19.6
Cote D'Ivoire	32.5	32.7
Equatorial Guinea	62.1	55.9
Gabon	85.4	89.3
Gambia	45.6	48.2
Ghana	39.2	41.0
Guinea	28.1	25.9
Guinea Bissau	75.4	70.1
Nigeria	14.4	7.7

Source: <http://wdi.worldbank.org/table/3.1>

Table 2 shows that among the selected African countries, Nigeria has the least percentage in terms of forest areas as a percentage of total available land. Nigeria halved its forest cover between 2000 and 2015 which shows that the rate of deforestation is unprecedented. Rather than reduce, some countries like Ghana, Gambia, Gabon and Cote D'Ivoire increased their land area under forest cover within the period under review.

3.4 Desertification in Nigeria

The desert is fast taking over large tracks of land in Nigeria. Table 3 shows the rate of desertification.

Table 3: States and Rate of Desertification in Nigeria

State	Land Area (km ²)	Land Area (as a percentage of Nigeria)	Population (2006 Census)	Population Density (/km ²)	Rate of Desertification
Sokoto	27,825	3.06	3,702,676	133	Severe
Zamfara	37,931	4.17	3,278,873	86	Severe
Katsina	23,561	2.59	5,801,584	246	Severe
Jigawa	23,287	2.56	4,361,002	187	Severe
Kano	20,280	2.23	9,401,286	464	Moderate

⁸ https://en.wikipedia.org/wiki/Deforestation_in_Nigeria

Kebbi	36,985	4.06	3,256,541	88	Severe
Kaduna	42,481	4.67	6,113,503	144	Moderate
Borno	72,609	7.98	4,171,104	57	Severe
Yobe	46,609	5.12	2,321,339	50	Severe
Bauchi	41,119	4.52	4,653,066	113	Moderate
Gombe	17,100	1.88	2,365,040	138	Moderate
Adamawa	38,700	4.25	3,178,950	82	Moderate
Taraba	56,282	6.19	2,294,800	41	Moderate
Niger	68,925	7.58	3,954,772	57	Moderate
Plateau	27,147	2.98	3,206,531	118	Moderate
TOTAL	580,841	63.83	62,061,067	107	

Source: <http://www.academicjournals.org/journal/JENE/article-full-text-pdf/4505E2154369> .

Fifteen states in Northern Nigeria are faced with desertification, out of which seven are very severe whilst eight have moderate desertification challenges. Out of the 909,890 km² of the country's land area, about 580,841 km² accounting for 63.83% of total land is impinged on by desertification⁹. This Table affirms that desertification is a great challenge in Nigeria.

3.5 Lake Chad and Its Shrinkage

Until recently, Lake Chad was a major part of the Nigerian livelihood and ecological support system. According to the Joint Audit on the Drying up of Lake Chad:¹⁰

“Lake Chad, once known as “the Pale-Chadian Sea”, was the fourth biggest lake in Africa in 1963 with a surface area of 25,000 km². Situated in the Sahel region of Africa and bordered by four countries – Chad to the east (50%), Niger to the northwest (17%), Nigeria to the west (25%) and Cameroon to the south (8%), this Lake was one of the largest bodies of fresh water on the African continent.

Natural causes like drought, the advancing desert and climate changes, as well as increasing diversion and withdrawal of water and anthropogenic causes like uncontrolled and near-permanent clearing of green spaces for firewood, and various other human actions, have significantly contributed to reducing the surface area of Lake Chad to barely 2,500 km² – a reduction of approximately 90%”.

The shrinkage has led to the economic and environmental losses. The biodiversity of the area has been negatively impacted. The Lake can no longer support the large

⁹ <http://www.academicjournals.org/journal/JENE/article-full-text-pdf/4505E2154369>: Moderate implies 26 to 50% of plant community consists of climax species, or 25 to 75% of original topsoil lost, or soil salinity has reduced crop yields 10 to 50%. Severe: 10 to 25% of plant community consists of climax species, or erosion has removed all or practically all of the topsoil, or salinity controllable by drainage and leaching has reduced crop yield by more than 50%.

¹⁰ Joint Environmental Audit on the Drying Up of Lake Chad conducted by the Office of the Nigerian Auditor General, Chad, Niger, Cameroun and AFROSAI. See also Source: <https://www.giz.de/en/downloads/giz2015-en-joint-environmental-audit-report-lake-chad.pdf>.

population it used to support in terms of the environment for animal husbandry, cultivation of crops and fishing activities. This may have contributed to the Boko Haram crisis. Accordingly:

“Boko Haram’s cycle of violence has uprooted and displaced at least 2.3 million people near the already fragile and drought-afflicted Lake Chad water basin, which includes portions of Nigeria, Niger, Cameroon and Chad. Now, the water crisis is even more extreme — 3 million people in the region are facing severe food insecurity and more than 300,000 children are suffering from severe acute malnutrition. Some 9.2 million people — out of a total population of 20 million living in the areas affected by Boko Haram — are in need of food, water, shelter and other humanitarian assistance”¹¹.

3.6 Loss of Biodiversity

Table 4 shows the **threatened species in terms of mammals, birds, fishes and higher plants across Africa.**

Table 4: Number of Threatened Species (2015)

Country	Threatened Species (Mammals)	Threatened Species (Birds)	Threatened Species (Fishes)	Threatened Species (Higher Plants)
Benin	12	10	38	17
Burkina Faso	9	11	4	3
Cote D'Ivoire	29	20	56	108
Egypt	17	14	47	3
Gabon	19	6	71	154
Ghana	20	20	56	119
Guinea	25	19	75	35
Mali	12	16	2	8
Nigeria	29	21	71	198
Senegal	17	16	54	11
Sierra Leone	22	15	56	62
Zambia	11	18	20	20

Source: <http://wdi.worldbank.org/table/3.4>

According to Table 4, among this selected African countries, Nigeria and Cote D'Ivoire have the highest number (29) of threatened mammal species; again Nigeria has the highest number of threatened bird species and for fish species, we jointly have the highest number with Gabon. For plants, we are unrivaled at 198 threatened species.

Terrestrial Protected Area (as a Percentage of Total Land Area), 2014: Table 5 shows the Terrestrial Protected Area (as a Percentage of Total Land Area), as at 2014. This is another measure of protection of biodiversity.

¹¹ Source: <https://www.mercycorps.org/articles/niger-nigeria/quick-facts-about-lake-chad-crisis>

Table 5: Terrestrial Protected Area (as a Percentage of Total Land Area), 2014

Country	Terrestrial Protected Area (%)
Benin	28.1
Burkina Faso	15.5
Cote D'Ivoire	22.9
Gabon	20.5
Ghana	15.1
Guinea	29.2
Nigeria	14.2
Senegal	25.2
Zambia	37.9

Source: <http://wdi.worldbank.org/table/3.4>

Among these selected African countries, Nigeria has the least terrestrial protected area (as a percentage of total land area), as at 2014.

Another issue in biodiversity is **Marine Protected Areas (as a Percentage of Territorial Waters)**. Table 6 shows the figures at 2014.

Marine Protected Areas (as a percentage of Territorial Waters), 2014.

Country	Marine Protected Area (%)	Country	Marine Protected Area (%)
Cote D'Ivoire	2.1	Guinea Bissau	45.9
Egypt	13.2	Nigeria	0.2
Gabon	9.3	Senegal	14.4
Ghana	1.7	Sierra Leone	7.8
Guinea	4.2		

Source: <http://wdi.worldbank.org/table/3.4>

Again, Nigeria has the least marine protected areas as a percentage of its territorial waters.

In all the foregoing statistics, there is the inherent conclusion that Nigeria has been derelict in the management of her environmental resources. Other African countries with smaller populations, less resource endowments, etc have been more successful at managing their environment. It seems therefore imperative that more resources need to be invested in the sector to be able to overcome these binding constraints to our development. These resources include human, technological, information and financial resources.

4. THE 2016 BUDGET OF THE FEDERAL MINISTRY OF ENVIRONMENT

4.1 Issues in this Part of the Review

This Part will review the key provisions in the overall environment envelope, recurrent and capital expenditure and their comparisons to other sectors as well as the funding gap (if any) in view of the environmental challenges discussed above. It will also highlight capacity deficits and frivolous, inappropriate and wasteful expenditure heads. A trend analysis for the years 2013 to the extant year will be done to show that what is happening in 2016 is not isolated, but establishes a pattern of appropriation and expenditure over the short to the medium term.

4.2 Allocations to Environment

Table 7 below show the allocations to the FMOE in the light of the overall budget for years 2013-2016.

Table 7: Allocations to FMOE 2013-2016

Year	FGN Overall Budget	Allocation to Environment	% of Environment to Overall Budget
2013	4,987,220,425,601	27,253,838,609	0.55
2014	4,695,190,000,000	23,113,862,156	0.49
2015	4,493,363,957,158	17,499,334,341	0.39
2016	6,060,677,358,227	19,473,373,106	0.32

Source: Approved Budgets, Budget Office of the Federation

The environment has no international benchmark, such as the ones used in analyzing the agriculture, education and health budgets. There is no fixed percentage recommended by any standard. However, this does not imply a state liberty to perpetually underfund the FMOE's operations. The appropriations must be reconciled with the challenges facing the sector to determine its adequacy. Table 7 shows that the allocations have been decreasing since 2013 and in no year did it reach 1 percent of the entire appropriation. It shows an average allocation of 0.44% of the overall vote over the four years. In absolute terms, the figures for 2013 and 2014 are higher than the 2016 vote even though the 2016 federal budget is higher than the budgets of the aforesaid two years. The overall budget for 2016 is higher by 21.52% when compared to the 2013 figures. The expectation would have been for increased allocation to the sector, as the budget increases, rather than a reduction. Considering the relationship of environmental protection to food security, livelihoods and security, this vote over the years seems inadequate to tackle the challenges of the sector.

4.3 Distribution and Composition of the Allocations 2013-2016

Table 8 shows the distribution of allocations in the FMOE between capital and recurrent budget over the four year term of the review.

Table 8: Composition of the Allocations 2013-2016

Year	Overall Allocation to Environment	Capital Vote	% of Capital to Overall	Recurrent Vote	% of Recurrent to Overall
2013	27,253,838,609	13,455,803,055	49.37	13,798,035,554	50.63
2014	23,113,862,156	8,974,898,681	38.83	14,138,963,475	61.17
2015	17,499,334,341	1,900,000,000	10.86	15,599,334,341	89.14
2016	19,473,373,106	4,957,964,638	25.46	14,515,408,468	74.54

Source: Approved Budgets, Budget Office of the Federation

The average percentage allocation to capital expenditure is 31.13% over the four years whilst recurrent expenditure was on the average 68.87% over the study period. The average capital vote for the four years is N7.322 billion whilst the average recurrent vote stood at N14.512 billion. The implication is that FGN spent more on recurrent made up of personnel and overheads than it did on capital expenditure. Table 8 shows that 74.54% of the FMOE's 2016 budget will be spent on recurrent expenditure leaving a paltry 24.5% for the all-important capital expenditure. In 2012, Nigeria's Federal Executive Council (FEC) adopted the *Nigeria Climate Change Policy Response and Strategy*. Some of the recommendations of the policy include: To raise technology and R&D on climate change to a new level; implement mitigation measures that will promote low carbon emissions; enhance national capacity to adapt to climate change, among others. These are capital intensive recommendations which cannot be implemented if the entire capital budget allocation is a paltry N4.957 billion. Climate change recommendations will not bring results when the FMOE merely pays staff salaries without adequate overheads and capital investments.

Table 9 shows the subdivision between personnel and overheads as a component of recurrent expenditure over the four years 2013-2016.

Table 9: Disaggregation of the Personnel Vote 2016

Year	Total Recurrent Vote (N)	Personnel Vote (N)	Percentage of Personnel to Total Recurrent	Overhead Vote (n)	Percentage of Overhead to Total Recurrent
2013	13,798,035,554	11,478,200,568	83.19	2,319,834,986	16.81
2014	14,138,963,475	11,928,955,076	84.37	2,210,008,399	15.63
2015	15,599,334,341	13,957,380,379	89.47	1,641,953,962	10.53
2016	14,515,408,468	13,050,150,656	89.91	1,465,257,812	10.09

Source: Appropriation Acts 2013-2016, Budget Office of the Federation

Table 9 shows that a larger part of the recurrent vote is dedicated to personnel expenditure. However, the overhead expenditure has been declining over the years. There was steep decline from 15.63% in 2014 to 10.53% in 2015 and a further decline to 10.09% in 2016. The FMOE should take steps to halt the surge in personnel

expenditure so that it would not crowd out overheads and eventually the capital expenditure of the Ministry.

In Table 10, the capital budget for the FMOE is shown as a percentage of the overall federal budgets 2013-2016.

Table 10: Capital Allocation to Environment as a Percentage of Overall Capital Vote

Year	Total Capital Vote to All Sectors	Capital Vote to Environment	Capital Vote to Environment as a % of Overall Capital Vote
2013	1,591,657,252,789	13,455,803,055	0.85
2014	1,119,614,631,407	8,974,898,681	0.80
2015	556,995,465,449	1,900,000,000	0.34
2016	1,587,598,122,031	4,957,964,638	0.31

Source: Approved Budgets 2013-2016

The sector attracted 0.85%, 0.80%, 0.34% and 0.31% of the overall capital expenditure for the years 2013, 2014, 2015 and 2016 respectively. This shows the low prioritization of environment in the capital expenditure of the country. Also, the capital expenditure has been consistently declining over the four years.

Table 11 shows the recurrent allocation to FMOE as a percentage of the overall recurrent vote for the years 2013 to 2016.

Table 11: Recurrent Allocation to Environment as a Percentage of Overall Recurrent Vote

Year	Total Recurrent Vote to all Sectors	Recurrent Vote to FMOE	Recurrent Vote to FMOE as a % of Overall Recurrent Vote
2013	2,415,745,972,812	13,798,035,554	0.57
2014	2,454,887,566,702	14,138,963,475	0.58
2015	2,607,132,491,708	15,599,334,341	0.60
2016	2,646,389,236,196	14,515,408,468	0.55

Source: Approved Budgets 2013-2016

The sector attracted 0.57%, 0.58%, 0.60% and 0.55% for the years 2013, 2014, 2015 and 2016 respectively. This is also part of the trajectory of low allocations to the sector. However, this seems sufficient for the sector.

4.4 Releases, Cash Backed and Utilised Parts of the Capital Budget

In the Nigerian budgeting practice, there are usually variances between the budgeted sums and the sum released whilst the released sums are not always fully cash backed.

The utilisation also comes out lower. Table 12 indicates the position in the environment sector between 2014 and 2015¹².

Table 12: Allocations, Releases, Cash Backed and Utilised Sums in Sector Budget 2013-2015

Year	Capital Vote to FMOE	Total Released	Total Cash Backed	Utilization	% of Capital Utilized	% of Released Vote Utilized	% of Cash Backed Vote Utilized
2014	8,974,898,681	4,533,813,939	4,533,813,939	4,448,175,509	49.56	98.11	98.11
2015	1,900,000,000	1,271,699,115	1,271,699,115	1,269,125,741	66.80	99.80	99.80

Source: Budget Implementation Reports, BOF

In 2014, only 49.56% of the capital allocation was utilized; the utilization rate moved up to 66.80% in 2015. This was at an average of 58.18%. Thus, the paltry capital vote was not fully utilized as it was not fully released.

Table 13 below shows other parameters between released and cash backed percentages of the FMOE sector budget.

Year	Total Released (N)	Total Cash Backed	% of Capital Vote Released	% of Total Capital Vote Cash Backed
2014	4,533,813,939	4,533,813,939	50.52	50.52
2015	1,271,699,115	1,271,699,115	66.93	66.93

Source: Budget Implementation Reports, BOF

From Table 13, 50.52% of the capital vote to environment was released in 2014; the percentage of release increased to 66.93% in 2015. All the releases were cash backed. The reasons for the poor releases and cash backing are difficult to fathom considering that overall budgetary expenditures did not decline by up to 10% in the years under review¹³. This is a pattern that cuts across all Ministries, Departments and Agencies and as such, questions the propriety of capital budgeting in Nigeria.

4.5 Allocations to the Head office Versus other Agencies under the FMOE

What is the relationship between the headquarters and other agencies under the FMOE? How are the available resources shared between them? Table 14 shows the division of the 2016 vote between the headquarters and other agencies in the FMOE.

¹² 2013 figures were not available to the author. The figures were not published by Budget Office of the Federation.

¹³ Engaging the Approved 2016 Budget Framework: The Macroeconomic Framework by Centre for Social Justice.

Table 14: Allocations to the Head office versus other Agencies under the FMOE

	Overall Vote	Headquarters Share	Percentage of Headquarters Share
Personnel	13,050,150,656	2,059,275,439	15.78
Overhead	1,465,257,812	291,103,112	19.87
Capital	4,957,964,638	3,278,031,355	66.12

Source: 2016 Approved Budget, BOF

Whilst the personnel vote of the headquarters took 15.78% of the overall personnel vote, the overhead amounted to 19.87% of the overall overhead vote. However, the headquarters retained a disproportionate percentage of the capital vote at 66.12% of the overall vote. The implication is that many agencies under the FMOE may not have sufficient capital funds to implement programmes this year.

4.6 So Many Mini Erosion Control Programmes

The budget of the headquarters is suffused with so many small erosion and flooding control projects amounting to over N1.488 billion across the federation. This is about one third of the overall capital allocation. Many of them have votes in the neighbourhood of N20m to N50m. They seem to be small projects which ordinarily should have been handled by states and local governments. States should be able to implement these projects using resources from the Ecological Fund. It is not clear whether these projects are constituency projects of legislators. Ideally, the FGN should be more concerned with policy and big ticket environmental projects and not these mini interventions.

4.7 Special Remediation Project

It is interesting that the budget made provisions for a special remediation project affecting contaminated lead mining sites. It is for:

“Delineation and characterization for the affected communities remediation of lead contaminated site project management/supervision awareness raising, sensitization, campaigns, training and education, procurement of 2 x-ray fluorescence analyzer, post impact assessment contingency 5% supervision and monitoring 5% tax/vat at 10%”.

But this shows the preponderance of illegal mining activities in the solid minerals sector and the fact that the law and policy on the establishment of a Remediation Fund under the Polluter Pays Principle, which is one of the pillars of the National Policy on Environment is not fully developed. And if such a law is in place, it is not properly enforced.

4.8 Priorities, Frivolities and Inappropriate Votes

Combating desertification through reforestation for climate change mitigation and sustainable land management in the shelterbelt got a meager allocation of N105million whilst the National Agency for the Great Green Wall (which also works on

desertification) had a vote of N70.5million only, and it is just for overheads. It did not get a capital vote. Considering the rate of desertification and deforestation, these votes should have been higher than these paltry allocations. Even if the Great Green Waal project is donor funded, nothing stops government from augmenting its capital funds to ensure its success.

Again, the procurement of clean cook stoves to prevent deforestation in six (6) geo-political zones (Yobe, Lagos, Anambra, Rivers, Kwara, Katsina) in the sum of N46.250million is too low and needs to be beefed up. It should be a project across the whole federation and not merely the six states pilot. The focus should be on building capacity for local fabrication of these stoves. On the other hand, it is good that the 2016 budget made a provision for the development of a national action plan/framework for the implementation of Nigeria’s INDC. This should be vigorously pursued.

A few examples on frivolous, wasteful and inappropriate expenditure will be reviewed to show how they create a culture of waste whilst derailing the attainment of policy objectives. These two projects from the Environmental Health Registration Council of Nigeria appear to be frivolous votes.

Table 14: Frivolities in the Environmental Health Registration Council of Nigeria Vote

Code	Project Name	Amount N
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA		
EHORE201604017054	DERATISATION, PEST AND VECTORS CONTROL IN VARIOUS COMMUNITIES IN OWERRI SENATORIAL DISTRICT	25,000,000
EHORE201604017052	PROVISION OF SOLAR STREET LIGHTS FOR VEGETATION AND FOREST REGENERATION AT STRATEGIC LOCATIONS FOR ENTERPRISE DEVELOPMENT IN IKEDURU AND NGOR OKPALA LGAs, IMO STATE	25,000,000

Pray, what is the meaning “deratisation” within the context of pest control? Assuming it is about pest control, should it become an activity in the FMOE’s budget when local government councils exist within the senatorial district? What has solar street lights got to do with vegetation and forest regeneration - any scientific links? These kinds of votes detract from the seriousness of federal budgeting.

4.9 Service Wide Votes

There is no special project in SWV on the environment. However, there are provisions for the SDGs as follows: Transition to SDGs in the sum of N609,037,225; Provision for SDG Programmes in the sum of N3,378,044,922; SDG Monitoring and Evaluation in the sum of N581,777,918; and Communication and Advocacy (SDG) in the sum of

N427,080,038. The environment comes up in 6 out of the seventeen SDGs and as such, ought to attract some funding from these un-disaggregated votes in the SWVs. These sums in SWVs amount to N4.99billion. It is the expectation, that not less than 1.67 billion, being one third of this sum should be dedicated to environment protecting interventions.

4.10 Enhanced Access to Development Funds

Beyond the budget, Nigeria needs to enhance its capacity to access developmental funds in the sector. This has become imperative considering the diminished resources available to FGN and the states.

Table 15 shows some clean mechanism funds open to Nigeria.

Table 15: Clean Mechanism Funds Open to Nigeria

Fund	Projects in Nigeria	Other Benefiting Countries in Africa
Clean Technology Fund	Line of credit for renewable energy and energy efficiency project	South Africa, Egypt, Morocco
Forest Carbon Partnership Facility	Readiness preparation grant	Cameroon, Democratic Republic of Congo, Central African Republic, Sudan, Ethiopia, etc
UN-REDD	Direct support to the implementation of UNREDD programme	Uganda, Tanzania, Zambia, Democratic Republic of Congo

Source: <http://www.climatefundupdate.org/listing>

Intensification of efforts to access similar funds will provide the resources to tackle a number of challenges beyond what the treasury can pay for.

5. CONCLUSIONS

FGN has both constitutional and statutory mandates to protect the environment. Several laws, policies, rules and guideline have made provisions for this mandate. The environment is a cross-cutting issue that affects virtually all sectors of economic and social life and as such, ought to be given priority in federal budgeting. Failure to take action and engage in interventions across various sectors may cost Nigeria a lot of loss in the affected sectors. These include reduced agricultural productivity, increased energy demand, water crisis, exacerbated poverty and hunger and farmer herdsmen conflicts, etc.

Relevant statistics show the economic loss arising from the last flood devastation in 2012, the alarming loss of forest cover and the encroaching desert. Nigeria's rate of loss

of forest cover is the highest in the world and our forests as a percentage of land area is one of the lowest in the Africa. The challenge of desertification is affecting 15 states in Northern Nigeria; seven states are facing severe desertification whilst eight are facing a moderate challenge. More than half of Nigeria's land area is affected by the desert challenge. The drying up of the Lake Chad has led to loss of livelihoods and ecological resources and may have been partly responsible for the wide spread of terrorism under the Boko Haram umbrella. Nigeria has one of the highest numbers of threatened mammals, birds, fishes and plants in Africa; our terrestrial protected area as a percentage of total land area is low whilst marine protected areas as a percentage of territorial waters are also negligible.

Nigeria voted only 0.32% of its overall budget to the environment and over the four years 2013-2016, the average vote was 0.44% of the overall budget. The votes for 2013 and 2014 are far higher than the 2016 vote even though the budget of 2016 is far higher than the budget in those two years. The composition of the FMOE sectoral budget is heavily skewed in favour of recurrent expenditure as only 25.46% of the vote went to capital expenditure. However, this pattern of allocation can hardly scratch the surface of challenges in the sector. The recurrent vote is also skewed in favour of personnel votes as the overheads got only 10.09% of the allocation in 2016. Despite the poor allocation to capital expenditure, empirical evidence reviews that in the years 2014 and 2015; only 49.56% and 66.80% of the capital vote were actually utilized. Again in 2016, the FMOE headquarters is capturing 66.12% of the capital vote to the sector whilst it got only 15.78% of the personnel vote. This may starve agencies under the FMOE of resources to implement their programmes or alternatively, the headquarters starts implementing specific activities which are best left and implemented by the agencies.

So many mini erosion projects are found in the budget - these should have been the domain of states and local governments using the Ecological Fund. The budget makes provision for the funding of mining related remedial programme at a lead mining site. This brings out the need for the establishment of Remediation Funds across the chain of the extractive industries. The polluter pays and the treasury should not be funding remediation. The budget did not prioritise interventions focused on combating desertification and deforestation considering the harsh effects of these challenges to the economy.

Un-disaggregated SWVs contain votes which should have provisions for environmental interventions. This does not augur well for transparency and accountability. Finally, donor funded projects are not reflected in the budget as demanded by Nigerian Appropriation Acts. A few frivolous expenditures still found their way into the budget and may have been inserted as constituency projects of legislators which did not go through proper screening at the FMOE.

In accordance with the Fiscal Responsibility Act (FRA), the appropriation process should properly start with the preparation of Medium Term Expenditure Framework and its underlying Medium Term Sector Strategies. Both the MTEF and the MTSS are three year medium rolling frameworks in which the provisions of the first year of the framework determine the budget of the next financial year. Section 18 of the FRA is unequivocal in making the MTEF the basis for the preparation of the annual budget, including the need for the budget to be consistent with its sectoral and compositional distribution and its medium term developmental priorities. The MTSS reviews high level national policies in the sector, ongoing and new projects and seeks to determine the ones that will best facilitate the realisation of government's objectives in view of limited available resources.

The 2016 budget of the FMOE did not take cognisance of the contribution of Development Partners through grants and other support mechanisms. For instance, the remediation of the Ogoni environment is not reflected in the 2016 budget. It is possible that in calculating the resources voted to the sector, the authorities may have taken cognisance of development aid, but this is not clear on the face of the budget. This is faulty, as it does not portray a true picture of the level of funding available for environmental interventions. This is not the practice in other African countries and runs against the standard Nigerian Appropriation Bill clause that:

All Accounting Officers of Ministries, Parastatals and Departments of Government who control heads of expenditure shall upon the coming into effect of this Bill furnish the National Assembly on a quarterly basis with detailed information of all foreign and or domestic assistance received from any agency, person or organisation in any form whatsoever.

If this is the law, all grants sums that are due for draw down within the year should have been declared and incorporated into the budget. The fact that these contributions are not captured may lead to double counting in terms of FGN paying for services and facilities already funded by donors. It may also lead to corruption by MDA officials.

6. RECOMMENDATIONS

In the light of the foregoing, the review makes the following recommendations.

6.1 Increased Vote to FMOE

The allocation to the FMOE should be increased starting from the 2017 financial year, at least, to not less than 1.5% of the overall budget. The current vote cannot pay for urgent and very important interventions needed in the sector.

6.2 Increase the Capital Component of the Vote

The increased vote should be dedicated to capital expenditure and steps should be taken to reduce the personnel component of the Ministry's spending. The capital vote should be a minimum of 70% of the vote of the sector.

6.3 Get Priorities Right

The budget of the FMOE needs to focus more on priority projects including combating deforestation and desertification, protection of biodiversity, restoring degraded lands and waters, etc as these challenges need more funding to remediate the challenges they pose to Nigeria's economic and social life. The emphasis should be on building local capacities for these interventions.

6.4 Reduce Headquarters Expenditure

It is imperative to decentralise capital budget spending between the headquarters and the agencies. Capital projects initiated or very relevant to agencies should be left to them for implementation with the necessary checks and balances. Having over 66% of capital projects domiciled at the headquarters is not a best practice.

6.5 Full Implementation of the Capital Budget

FGN should consider ring fencing the capital budget for the sector and other sectors. The poor implementation of capital expenditure in the sector is not acceptable. This is to ensure that no more than 5% variation exists between appropriated and utilized funds. In this regard, greater fiscal discipline in budget formulation and implementation and the ring-fencing of capital votes by the fiscal authorities may be necessary.

6.6 Special Focus on Ecological Funds

The Ecological Fund that is shared between the FGN, States and Local Governments should be strictly monitored by legislatures, the anti corruption agencies and civil society. A situation where after so many years of expending the funds, mini flooding, erosion and other environmental challenges are still funded by the federal budget raises concerns about where the funds have been invested and the value for money derived from such investments.

6.7 Prepare MTSS

In accordance with the Fiscal Responsibility Act (FRA), the appropriation process should properly start with the preparation of Medium Term Expenditure Framework and its underlying Medium Term Sector Strategies. This should be done by a properly constituted sector team including all relevant stakeholders. The sector team apart from the personnel of the Ministry should include organised labour and private sector, civil

society organisations, professional associations, the committee with oversight in the National Assembly, etc.

6.8 Harmonise Constituency Projects with Sectoral Priorities

Constituency projects of legislators in the sector should be harmonized with high level national plans and policies to guarantee their coherence. This should be done during the MTSS preparation stage. Never should any project be allowed into the budget after it had passed through the defence mechanisms of the Ministry, Budget Office of the Federation and the Federal Executive Council.

6.9 Disaggregate Service Wide Votes

Service Wide Votes should be disaggregated in the budget and the votes appropriated for the use of the specific MDAs that have jurisdiction over the sector. This will enhance transparency and accountability of operations. The current lump sum statements give no clue as to what specifically the votes are meant for. This reform is most urgently needed in votes to the SDGs.

6.10 Intensify Efforts to Get Development Aid and Reflect the Aid in the Budget

Nigeria should intensify efforts at getting development aid in the sector. The FMOE may consider setting up a special unit dedicated to this task. Donor funds and the contribution of Development Partners through grants and other support mechanisms should be captured in the budget to avoid double counting and corruption. It is imperative that the legislature takes cognizance of donor funds in arriving at the final appropriation decisions.

6.11 Set up Remediation Funds by Law

The FMOE should champion a Remediation Fund Bill in the National Assembly. This will seek to set up remediation funds in all extractive industries and other relevant sectors of the economy. The Fund will receive a part of the income/profits of the firms working in the sector and will be used to remediate the environment. It is wrong for the treasury to be using its meagre resources to fund remediation when the National Policy on Environment declares the polluter pays principle to be one of its founding pillars.

6.12. Enhanced Legislative Oversight of the Sector: The National Assembly needs to enhance its oversight over the management of public funds in the sector to guarantee greater value for money.

6.13 Enhanced Civil Society Participation in the Budget Process: Civil Society needs to enhance participation in the sector's budget preparation, approval, monitoring and evaluation processes. Although some work has been done in the environmental

sector, civil society organizations (NGOs, Media, Faith based groups etc) need to invest more time and energy in advocating for improvements, tracking, reporting and seeking compliance with laws and policies on environment. The use of the Freedom of Information (FOI) procedure to get information concerning the environment and prudent utilization of resources is also imperative.