

REVIEW OF THE 2022 ANAMBRA STATE BUDGET FOR AGRICULTURE AND HALF YEAR BUDGET IMPLEMENTATION REPORT



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

And



Centre for Social Justice

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1. INTRODUCTION

This overview disaggregates the Anambra State Budget vote for Agriculture for the 2022 financial year. It reviews the division into recurrent and capital expenditure, the components of the recurrent expenditure, and the disaggregation into administrative and developmental capital expenditure. It reviews the extent of implementation, up to the end of the second quarter of 2022, in terms of the release of the funds for the projects that have been identified to be of interest to small scale-women farmers. It reports on the capital budget monitoring documentation from members of the Small Holder Women Farmers Organization in Nigeria (SWOFON) in Anambra State. It ends with conclusions and recommendations.

2. OVERVIEW OF THE YEAR 2022 ANAMBRA STATE APPROVED BUDGET

Anambra State's 2022 budget is in the sum of N141.969billion. Table 1 shows the state budget, the vote to agriculture and the variance from the 10% commitment to Agriculture in the Maputo Declaration Benchmark.

Table 1: 2022 Anambra State Budget, Agriculture Vote and the Variance from the 10% Maputo Declaration Benchmark (NGN)

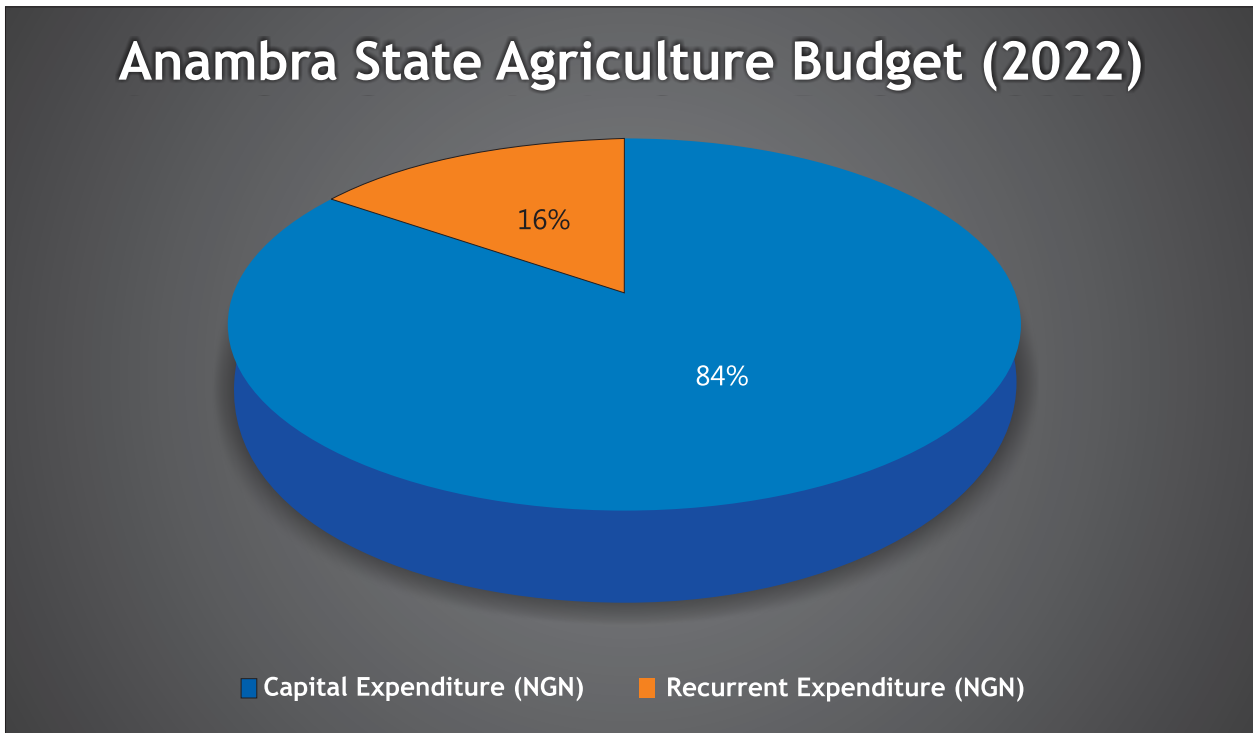
Total Budget	Agriculture Vote	% of Agriculture Vote to Total Budget	10% of Budget (Maputo Benchmark)	Variance from 10% Benchmark
141,969,369,784	2,698,260.491	1.9%	14,196,936,978.40	11,498,676,487.40

Source: Anambra State 2022 Budget and Authors Calculation

Table 1 shows that a total of N2.698billion was voted for Agriculture being 1.9% of the overall budget figure of N141.969billion. By the Maputo Declaration benchmark of 10% of the overall budget, the vote to Agriculture would have been N14.196billion. Therefore, the variance from the benchmark is in the sum of N11.498billion.

Chart 1 below shows the disaggregation of the Agriculture vote between recurrent and capital expenditure. It shows that the approved budget for recurrent expenditure was 16% while capital expenditure got a vote of 84%.

Chart 1: Recurrent versus Capital Expenditure

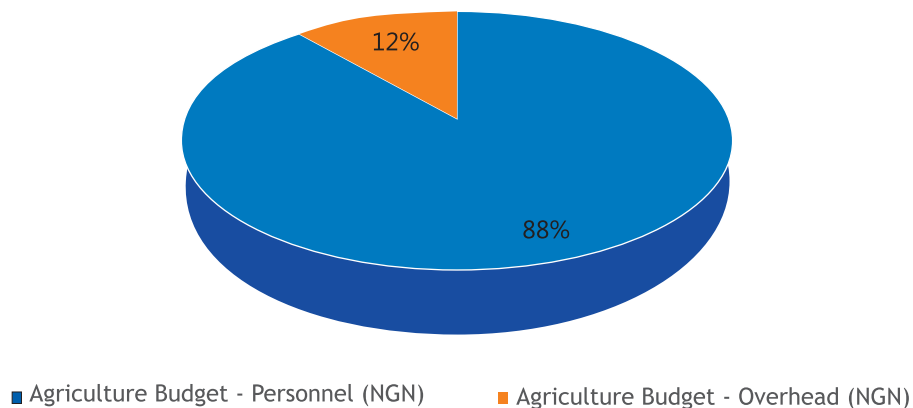


Source: Anambra State 2022 Budget and Authors Calculation

Chart 2 shows the disaggregation of recurrent expenditure between personnel and overheads. Personnel expenditure took the lion share of 88% while overheads got a vote of 12%

Chart 2: Disaggregation of Recurrent Expenditure

Anambra State Agriculture Recurrent Budget (2022)



Source: Anambra State 2022 Budget and Authors Calculation

Table 2 shows the disaggregation of capital expenditure into developmental and administrative capital expenditures.

Table 2: Disaggregation of Capital Expenditure into Developmental and Administrative Capital Expenditures

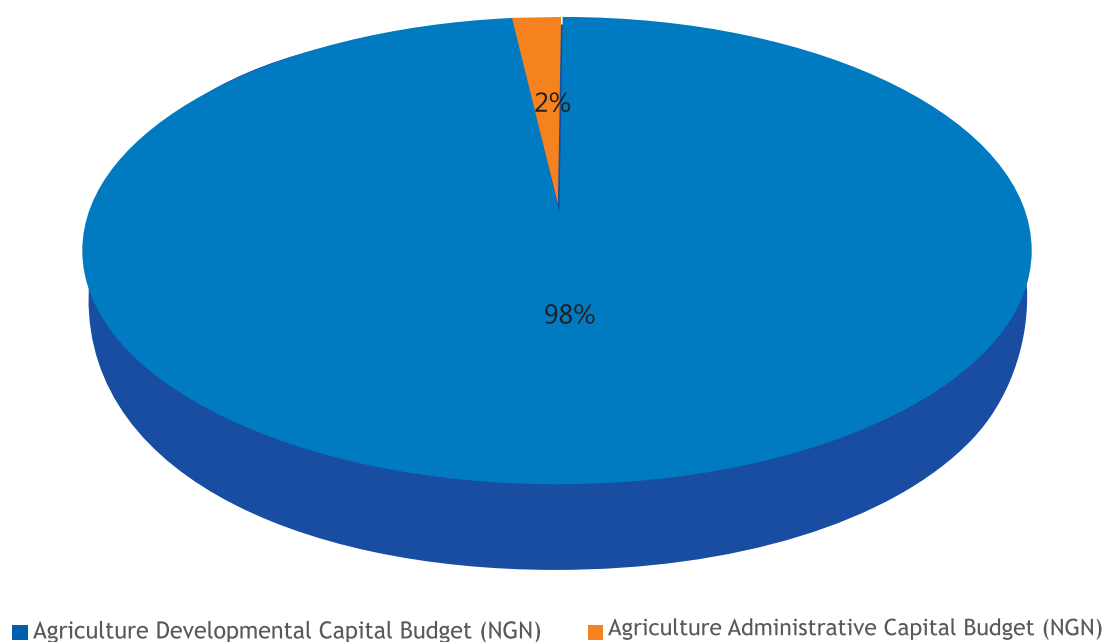
Anambra State Agriculture Budget; Comparison of Developmental Vs. Administrative Capital Budget (2022)					
Year	Agriculture Capital Budget - (NGN)	Agriculture Developmental Capital Budget (NGN)	Agriculture Administrative Capital Budget (NGN)	% of Developmental Capital Budget to Total Capital Vote	% of Administrative Capital Budget to Total Capital Vote
2022	2,278,707,129.00	2,236,707,129.00	42,000,000.00	98%	2%

Source: Anambra State 2022 Budget and Authors Calculation

Table 2 which is also reflected in Chart 3 shows that developmental capital got 98% of the vote while the administrative capital component received 2% of the agriculture capital vote of ₦2,278,707,129.00.

Chart 3: Developmental Versus Administrative Capital

Comparison of Anambra State (2022) Agriculture Developmental Capital Budget & Administrative Capital Budget

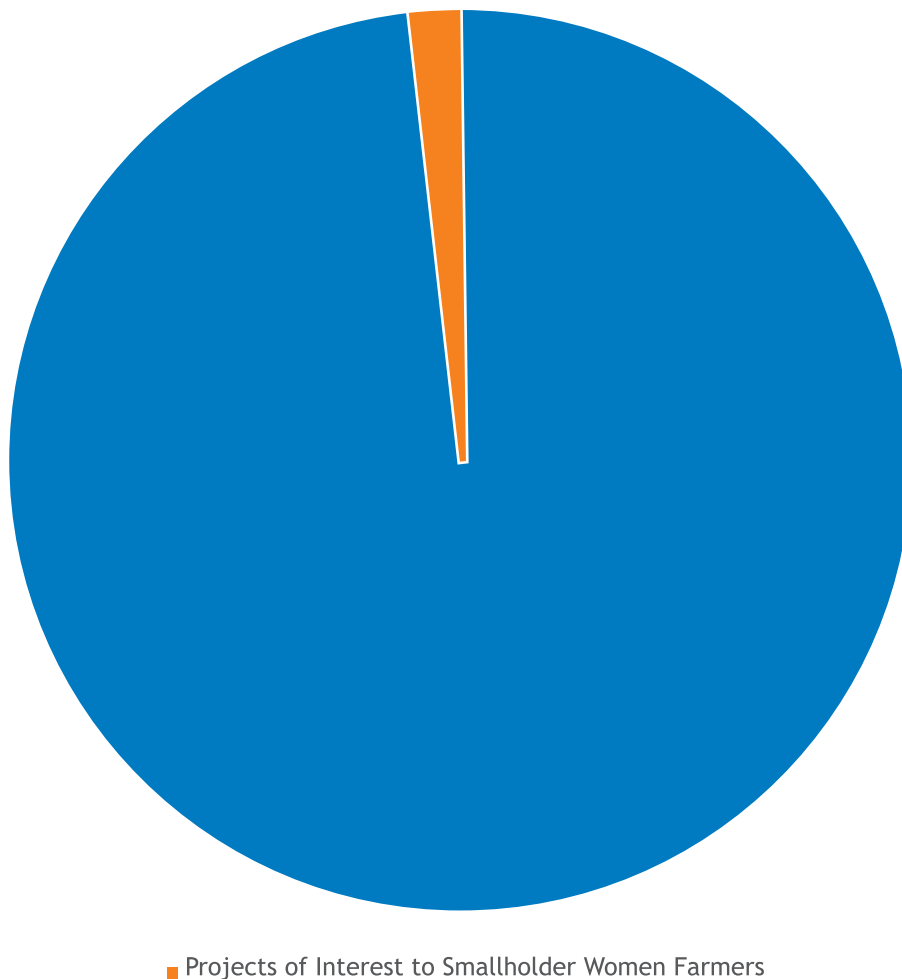


Source: Anambra State 2022 Budget and Authors Calculation

Chart 4 below shows a pullout of projects of interest to smallholder women farmers in the 2022 budget of Anambra State as a percentage of the overall capital project including all sectors. This includes projects from the Ministry of Agriculture, Mechanization, Processing & Export; Fisheries and Aquaculture Development Agency; Agricultural Development Project; Ministry of Social Welfare, Children & Women Affairs; Ministry of Works; Forestry Department. The total value of the projects is in the sum of ₦ 1,399,350,000. It is a total of 1.73% of overall capital expenditure.

Chart 4: Projects of Interest to Smallholder Women Farmers as a Percentage of the Overall Capital Expenditure

CHART 4: Pie Chart Showing the Percentage of Projects of Interest to Smallholder Women Farmers (1.73%) as a Percentage of the Overall Capital Expenditure of ₦81,054,609,853 in the Anambra State 2022 Budget.



Source: *Anambra State 2022 Budget and Authors Calculation*

3. OVERALL PERFORMANCE OF THE ANAMBRA STATE BUDGET AT THE END OF QUARTER 2, 2022

Table 3 shows the overall performance of revenue, expenditure and capital expenditure at the end of Quarter 2, 2022.

Table 3: Overall Performance of Anambra State Budget at End of Quarter 2, 2022

ITEM	2022 Original Budget	2022 Q2 Performance	2022 Performance Year to date (Q1-Q2)	% Performance Year to Date against 2022 Original Budget	Balance (against Original Budget)
Capital Expenditure	81,054,609,853.00	2,399,196,726.35	12,787,204,877.18	15.8%	68,267,404,975.82
Total Revenue (including OB)	141,969,369,784.00	24,090,407,732.87	59,271,470,217.19	41.7%	82,697,899,566.81
Total Expenditure	141,969,369,784.00	9,743,592,905.49	25,084,720,210.82	17.7%	116,884,649,573.18

Source: *Anambra State Budget Performance Report – 2022 Quarter Two*

Table 3 shows that at the end of Quarter 2, capital expenditure's performance was 15.8%; revenue's performance was 41.7%, while total expenditure has been 17.7%.

4. ACTUAL EXPENDITURE ON WOMEN IN AGRICULTURE PROJECTS IN THE 2022 ANAMBRA STATE BUDGET AT THE END OF QUARTER 2, 2022

Table 4 shows the budgeted expenditure versus the actual expenditure at the end of the second quarter of 2022. These projects were earlier identified to be of interest to small- scale women farmers. Although this is not an end-of-year report, it points in the direction of the trend that will define the credibility of the budget at the end of the financial year. The key parametres of total revenue, total expenditure, and capital expenditure performed below 50% of the original budget, which is the distributed percentage expected at the end of the second quarter. However, it is crucial to state that revenue that anchors expenditure usually picks up in the last half of the year.

Table 4: Budget Implementation Report: Projects of Interest to SWOFON as at Quarter 2, 2022

ORGANIZATION/ ECONOMIC/ PROGRAM/ PROJECT CODES	PROJECT DESCRIPTION	2022 BUDGET	ACTUAL EXPENDITURE	% OF ACTUAL EXPENDITURE TO BUDGET VOTE
MINISTRY OF AGRICULTURE, MECHANIZATION, PROCESSING & EXPORT				
15001001/23050105/01000001	Federal Government Of Nigeria (FGN)- Assisted Small Holder Palm Project	16,493,400	0	0%
15001001/23050101/01000003	Produce Storage and Fumigation Scheme	9,996,000	12,686,148	127%
15001001/23050105/01000004	Field Crop Protection	3,998,400	0	0%
15001001/23030112/01000005	Credit Facilitated Comprehensive Irrigation, Drainage & Swamp Development	9,996,000	0	0%
15001001/23050101/01000007	Supervised Agriculture Credit Scheme (Administrative & Monitoring Cost)	1,499,400	0	0%
15001001/23050101/01000008	Seed Multiplication and Horticultural Development Project	4,998,000	2,384,000	48%
15001001/23010103/01000010	Agricultural Extension Information Services	4,998,000	0	0%
15001001/23040101/01000020	Fertilizer Procurement and Distribution	74,970,000	0	0%
15001001/23020113/01000023	Procurement of Agro Inputs	72,471,000	17,478,852	24%
15001001/23020113/01000027	Community Agricultural Land Development Project	31,387,440	0	0%

15001001/23050100/01000030	Post-harvest Technology	24,990,000	0	0%
15001001/23020113/01000043	Agricultural Shows and Fairs	9,996,000	0	0%
15001001/23010127/01000061	Procurement of Equipment	24,990,000	0	0%
15001001/23050101/01000068	Community Farm Development Programme	4,998,000	0	0%
15001001/23050105/01000072	Cluster Farming Development	4,998,000	0	0%
15001001/23050105/01000073	ANCHOR Borrower & NISRAL Programme	2,499,000	0	0%
SUBTOTAL		303,278,640	32,549,000	11%
FISHERIES AND AQUACULTURE DEVELOPMENT AGENCY				
15017001/23020113/01000001	Fish Seed Improvement and Multiplication	4,498,200	0	0%
15017001/23020113/01000003	Artisanal Fisheries Development and Fisheries Statistics	999,600	0	0%
15017001/23020113/01000004	Fish Feed Mill	499,800	0	0%
15017001/23020113/01000007	Fisheries & Aquaculture Export Market Development	4,998,000	0	0%
15017001/23050101/01000008	Job Creation and Entrepreneurship Development Project	7,497,000	0	0%
15017001/23020113/01000013	Input Production of Fish Feed Improvement and Multiplication	4,998,000	0	0%
15017001/23050101/01000014	Fish Activities	999,600	0	0%
15017001/23020113/01000058	Aquaculture Value Chain Development Initiatives	4,998,000	0	0%
SUBTOTAL		29,488,200	0	0%

AGRICULTURAL DEVELOPMENT PROJECT				
15102001/23050101/01000002	IFAD/ISDB/FGN Support for National Programme for Food Sector (NPFS) in Anambra	17,992,800	0	0%
15102001/23050101/01000003	IDA support to NATIONAL FADAMA Development Project (NFDP – III)	49,980,000	0	0%
15102001/23020113/01000006	IFAD Assisted Rural Finance Institution Building Programme (RUFİ)	11,995,200	12,000,000	100.04%
15102001/23020113/01000007	IFAD/FGN Support for Value Chain Development Programme (VCDP)	9,021,390	0	0%
15102001/23050101/01000011	Project on Promotion of Market Oriented Agriculture Extension System for livelihood	20,991,600	0	0%
SUBTOTAL		109,980,990	12,000,00	11%
MINISTRY OF WORKS				
34001001/23020114/17000021	World Bank-Assisted Rural Access Agricultural Marketing Project (RAMP)	249,900,000	0	0%
MINISTRY OF SOCIAL WELFARE, CHILDREN & WOMEN AFFAIRS				
14001001/23050101/07000074	Micro-credit Loan For Women Co-operative	4,998,000	0	0%
FORESTRY DEPARTMENT				
35002001/23040101/09000004	Nursery Development	1,499,400	0	0%

35002001/23040101/09000006	Climate Change Adaptation & Best Practices	249,900	0	0%
SUBTOTAL		256,647,300	0	0%
TOTAL		699,395,130	44,549,000	6%

Source: Anambra State Government Schedule of Capital Expenditure for the Period Ended 30-June-2022: <https://www.anambrastate.gov.ng/documents-list/>

Table 4 tells the actual story. For projects listed under the Ministry of Agriculture, Mechanization, Processing and Export, out of a total appropriation of N303.278million, only N32.549million was spent being 11% of the votes. The Fisheries and Aquatic Development Agency recorded no expenditure. The Agricultural Development Project recorded just 11% of its expenditure while the Ministries of Works, Social Welfare, Children and Women Affairs recorded no expenditure. Overall, only 6% of expenditure was incurred on projects of interest to small-scale women farmers. If this trajectory continues until the end of the year, only 12% of the projects may be implemented.

Some of the projects like fertilizer procurement and distribution have been overtaken by events considering the timing of the planting of crops prevalent in the state.

5. PROJECTS SELECTED BY SWOFON FOR MONITORING AND REPORT FROM THE MONITORING EXERCISE

Table 5 shows the projects selected by Anambra SWOFON members for monitoring.

Table 5: Projects Selected for Monitoring by SWOFON Anambra

ORGANIZATION/ ECONOMIC/ PROGRAM/ PROJECT CODES	PROJECT DESCRIPTION	2022 BUDGET
	Fisheries and Aquaculture Development Agency	
15017001/23050101/01000008	Job Creation and Entrepreneurship Development Project	7,497,000
	Agricultural Development Project	
15102001/23050101/01000003	IDA support to NATIONAL FADAMA Development Project (NFDP – III)	49,980,000
	Ministry of Agriculture, Mechanization, Processing & Export	
15001001/23020113/01000023	Procurement of Agro Inputs	72,471,000
15001001/23010127/01000061	Procurement of Equipment	24,990,000

The Anambra State SWOFON Budget Monitoring Team did not get sufficient information from the officials they met at the different MDAs to enable them document a publishable monitoring report. However, expenditures on these projects have been reported in Part 4 of this Report.

6. CONCLUSIONS

- N2.698billion was voted for Agriculture being 1.9% of the overall budget figure of N141.969billion. By the Maputo Declaration benchmark of 10% of the overall budget, the vote for Agriculture would have been N14.196billion. Therefore, the variance from the benchmark is in the sum of N11.498billion.
- The disaggregation of the Agriculture vote shows that recurrent expenditure got 16% while capital expenditure got a vote of 84%.
- In recurrent expenditure, personnel expenditure took the lion's share of 88% while overheads got a vote of 12%.
- In capital expenditure, developmental capital got 98% of the vote while the administrative capital component received 2% of the vote.
- The total value of the projects of interest to small-scale women farmers is in the sum of ₦1,399,350,000. It is a total of 1.73% of overall budget capital expenditure.
- At the end of Quarter 2 2022, capital expenditure's performance was 15.8%; revenue's performance was 41.7%, while total budgetary expenditure was 17.7%.
- For projects of interest to small-scale women farmers, under the Ministry of Agriculture, Mechanization, Processing and Export, out of a total appropriation of N303.278million, only N32.549million was spent being 11% of the votes. The Fisheries and Aquatic Development Agency recorded no expenditure. The Agricultural Development Project recorded just 11% of its expenditure while the Ministries of Works, Social Welfare, Children and Women Affairs recorded no expenditure. Overall, only 6% of 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.

7. RECOMMENDATION

- 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.
- SWOFON should pick interest in donor-funded interventions, especially projects funded and implemented in collaboration with state governments, understudy them and seek ways to benefit from them.
- 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.

APPENDIX

TEMPLATE FOR MONITORING OF BUDGET AND SERVICES

INTRODUCTION

1. Monitor's Name:
2. Monitor's Organization:
3. Monitor's Address and Contact Details including Phone and Email:

MONITORING DETAILS

1. Ministry, Department or Agency (MDA) monitored
2. Is the Goods, Works, Construction or Services contained in the Annual Budget?
3. If the answer to No.2 is yes, provide description of Budget Line item or Service as contained in the Budget
4. Value (Amount) of Budget Line Item or Service
5. Name of Officer in Charge
6. Fuller Details of the Budget Line Item or Service made available to the Monitor
7. Who is providing the Service or Budget Line Item? (List the Contractor, Service Provider or Consultant)
8. Location of project (if it is a physical project)
9. Details of Amount Released and its Percentage to overall Budget for the Line Item?
10. Project Performance compared to Amount Released
11. Cost responsiveness/value for money and quality of work done on the Line Item based on market surveys or expert advice?
12. Has the Project been abandoned?
13. Is there any variation in cost after award or contract?
14. If yes, provide details.
15. Timeliness of delivery of the Budget Line Item or service and supplies of goods
16. Any transparency challenges?
17. Any information from the Community or Stakeholders (interviews, names and description of persons providing information)
18. Provide any other information you may wish to add (pictures, videos)

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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.