

REVIEW OF THE 2022 NASARAWA STATE BUDGET FOR AGRICULTURE AND HALF 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)

First Published in September 2022

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: [@censoj](https://twitter.com/censoj)

TABLE OF CONTENTS

List of Charts and Tables	4
1. Introduction.....	5
2. The Overview of the Year 2022 Nasarawa State Approved Budget	5
3. Overall Performance of the Nasarawa State Budget at the End Q2 2022.....	10
4. Actual Expenditure on Women in Agriculture Projects in the 2022 Nasarawa State Budget at the End of Q2 2022	11
5. Projects Selected by SWOFON for Monitoring and Report from the Monitoring Exercise.....	12
6. Conclusion.....	14
7. Recommendations.....	15
Appendix: Template for Monitoring of Budget and Services	15

LIST OF TABLES

Table 1: 2022 Nasarawa State Budget, Agriculture Vote and the Variance from the 10% Maputo Declaration Benchmark

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

Table 3: Overall Performance of Nasarawa State Budget and the End of Quarter 2, 2022

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

Table 5: Projects Selected by Nasarawa SWOFON Members for Monitoring

LIST OF CHARTS

Chart 1: Recurrent versus Capital Expenditure

Chart 2: Disaggregation of Recurrent Expenditure

Chart 3: Developmental Versus Administrative Capital

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

1. INTRODUCTION

This overview disaggregates the Nasarawa 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 as well as the disaggregation into administrative and developmental capital expenditure. It reviews the extent of overall budget implementation up to the end of the second quarter of 2022 and in terms of release of the funds for the projects that have been identified to be of interest to small-scale women farmers. It reports the capital budget monitoring documentation from members of the Small Scale Women Farmers Organization in Nigeria (SWOFON) in Nasarawa State. It ends with conclusions and recommendations.

2. OVERVIEW OF YEAR 2022 NASARAWA STATE APPROVED BUDGET

Nasarawa State's 2022 budget was in the sum of N110.849billion. 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 Nasarawa State Budget, Agriculture Vote and the Variance from the 10% Maputo Declaration Benchmark

Year	Total Budget (₦)	Agric Budget (₦)	% of Agric Budget to Total Budget	10% Benchmark of the Maputo Declaration (₦)	Variance from 10% Benchmark (₦)
2022	110,849,954,879.49	1,534,655,017.00	1.38%	11,084,995,487.95	9,550,340,470.95

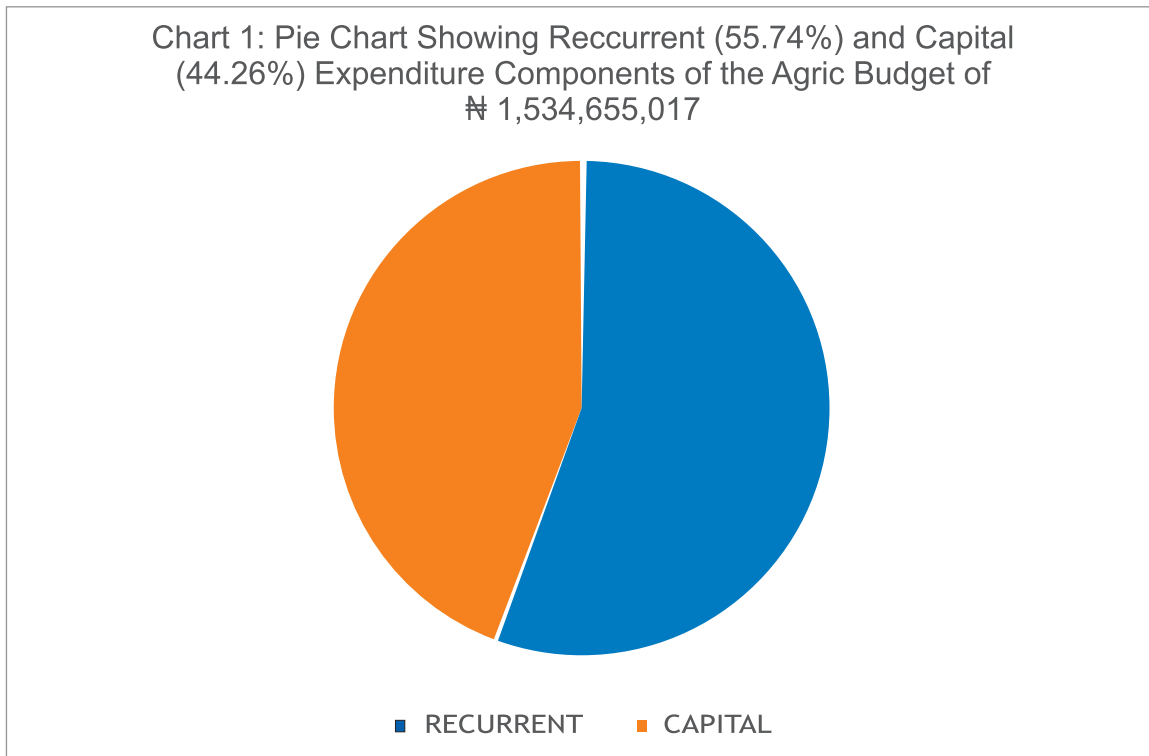
Source: Nasarawa State 2022 Budget and Authors Calculation

Note: The figure of the Agriculture vote was arrived at by adding the Ministry of Agriculture and Water Resources vote to the Nasarawa Agricultural Development Programme (NADP), being ₦970,463,810.00 and ₦564,191,207.00 respectively.

Table 1 shows that a total of N1.534billion was voted for Agriculture being 1.38% of the overall budget figure of N110.849 billion. This is not even up to 50% of the Maputo benchmark. By the Maputo Declaration benchmark of 10% of the overall budget, the vote to Agriculture would have been N11.084billion. Therefore, the variance from the benchmark is in the sum of N9.550billion.

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 55.74% while capital expenditure got a vote of 44.26%. This is unlike the practice in other states where capital expenditure takes a higher percentage of the vote.

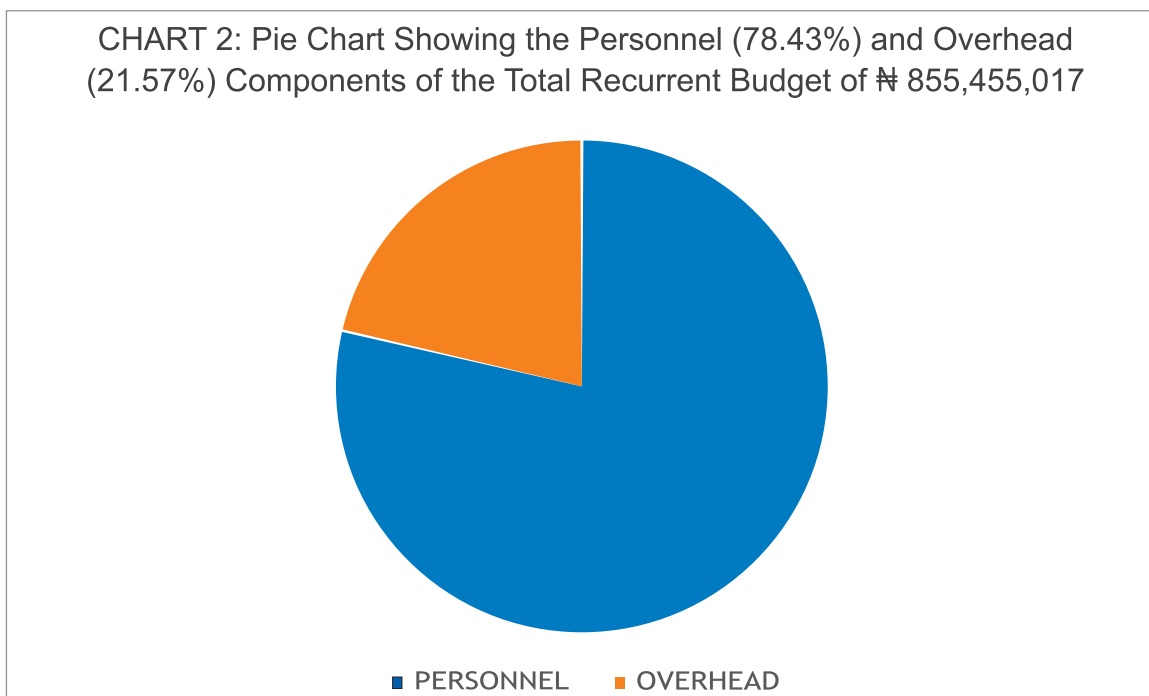
Chart 1: Recurrent versus Capital Expenditure



Source: Nasarawa State 2022 Budget and Author's Calculation

Chart 2 shows the disaggregation of recurrent expenditure between personnel and overheads. Personnel expenditure took the lion's share of 78.43% while overheads got a vote of 21.57%

Chart 2: Disaggregation of Recurrent Expenditure



Source: Nasarawa State 2022 Budget and Author's 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

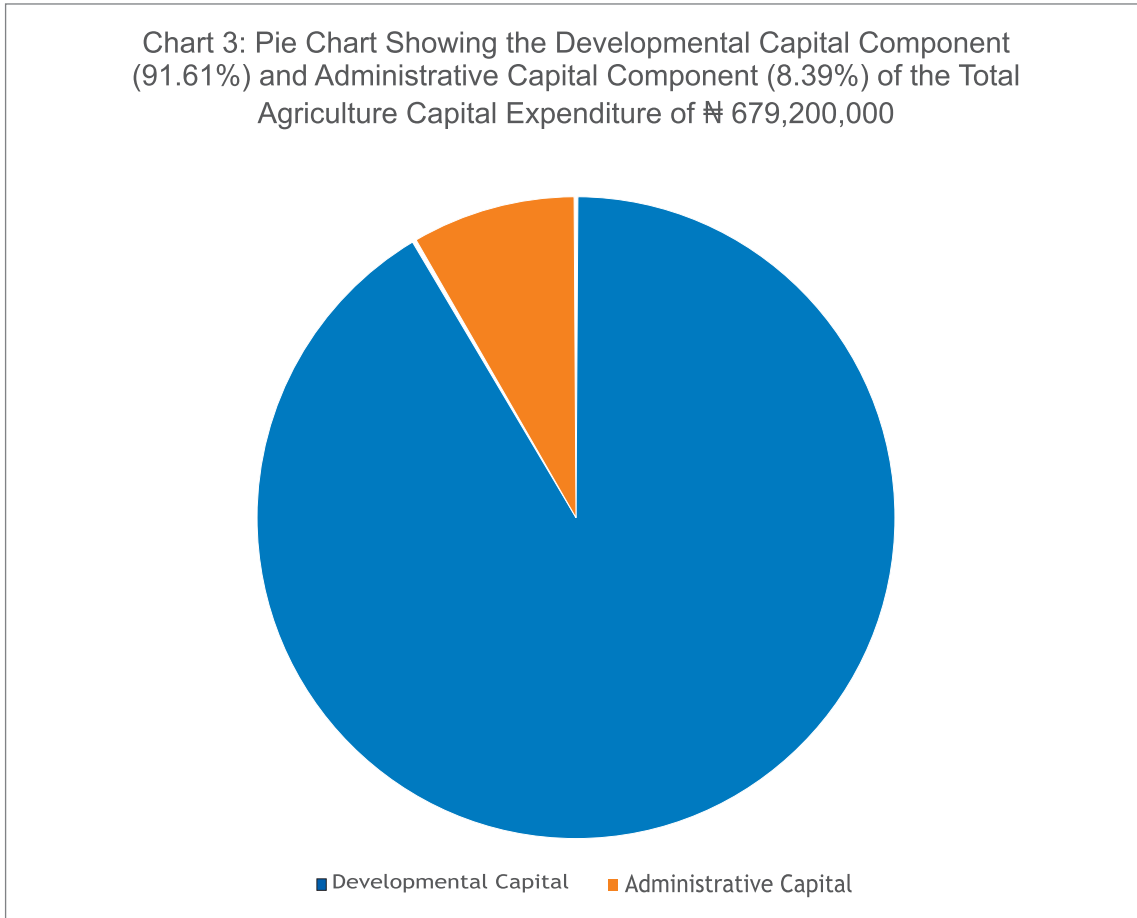
BUDGET LINE ITEM	DEVELOPMENTAL CAPITAL EXPENDITURE	ADMINISTRATIVE CAPITAL EXPENDITURE
Ministry of Agriculture and Water Resources		
Purchase of Tractors	200,000,000.00	
Purchase of Veterinary Equipment	3,000,000.00	
Purchase of Office Furniture/Equipment (2No. Air Conditioners)		1,000,000.00
Computerisation of the Ministry/Internet Connectivity		500,000.00
Purchase of Computers (2No Desktops & 2No Laptops)		1,500,000.00
Purchase of Computer Printers		300,000.00
Purchase of 1No. Photocopier		1,000,000.00
Purchase of 2No. Water Pumps & Accessories for Nursery Farms at Daderre, Wowyen & Nasarawa	200,000.00	
Establishment & Purchase of Tree Crops Oil Palm Seedlings & Nursery	3,000,000.00	
Procurement of Fishing Inputs (Gears)	15,000,000.00	
Purchase of Buffer Grains & Chemicals/Palliatives for COVID-19 Response	15,500,000.00	
Purchase of Assorted Fertilizers (NPK, UREA, SSP)	200,000,000.00	
Purchase of Agro-Chemicals & Equipment (COVID-19 Response)	3,000,000.00	

Construction of 558 Hand Pump Fitted Boreholes Across the LG/DA	100,000,000.00	
Fencing of Veterinary Clinics in Doma, Keffi & Nasarawa		10,000,000.00
Nasarawa Agricultural Development Program		
Purchase of Low Bed Head		700,000.00
Purchase of 4No.Tractors & Implements	24,000,000.00	
Purchase of 1No SAFE		500,000.00
Purchase of 2No Photocopier		600,000.00
Purchase of 4No Book Shelves/File Cabinets		700,000.00
Purchase of 1No Computer/3No Laptops		800,000.00
Purchase of 1No Computer Printer		400,000.00
Purchase of 1No Mower	800,000.00	
Purchase of New Drilling Machine	25,000,000.00	
Purchase of New Compressor	10,000,000.00	
Purchase of Farm Agro-Chemicals/Herbicides	20,000,000.00	
Purchase of Vehicle (Hilux)		19,000,000.00
Construction of Bee Hives & Kits	2,000,000.00	
Construction of Fish Pond	700,000.00	
Renovation of Office Complex		20,000,000.00
TOTAL	622,200,000.00	57,000,000.00

Source: Nasarawa State 2022 Budget and Author's Calculation

Table 2 which is also reflected in Chart 3 shows that developmental capital got 91.61% of the vote while the administrative capital component received 8.39% of the agriculture capital vote of ₦ 679,200,000. It is a positive development that developmental capital got more votes because these are projects that will directly impact on the lives of the people. On the other hand, administrative capital refers to projects that will aid the administration of the sector in the performance of public duties.

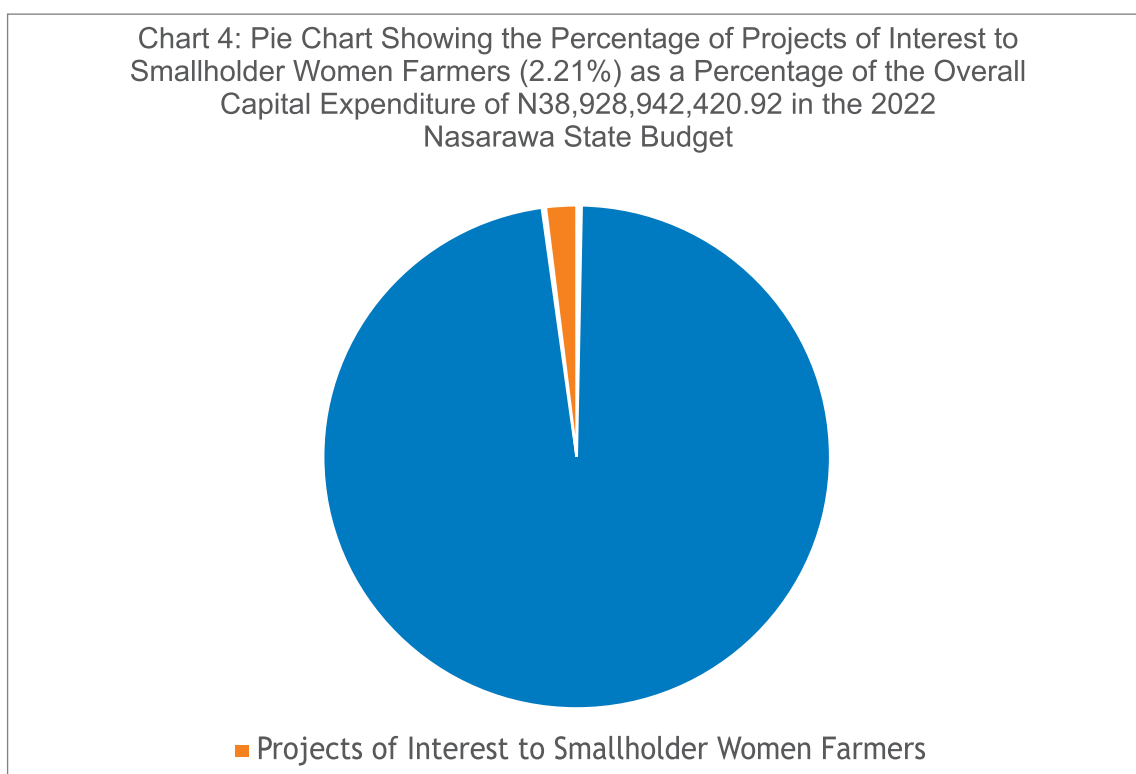
Chart 3: Developmental Versus Administrative Capital



Source: Nasarawa State 2022 Budget and Author's Calculation

Chart 4 below shows a pullout of projects of interest to smallholder women farmers in the 2022 budget of Nasarawa State as a percentage of the overall capital project including all sectors. This includes projects from the Ministry of Agriculture and Water Resources, Office of the Senior Special Assistant to the Governor on Sustainable Development Goals, Nasarawa Agricultural Development Program, Rural Water Supply and Sanitation Agency, Fadama Coordinating Office, Ministry of Women Affairs and Social Development, Ministry of Environment and Natural Resources and Environmental Protection Agency. The total value of the projects is in the sum of ₦859,079,907.20. It is a total of 2.21% of overall capital expenditure.

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



Source: Nasarawa State 2022 Budget and Author's Calculation

3. OVERALL PERFORMANCE OF THE NASARAWA 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 Nasarawa State Budget and the 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	38,928,942,420.92	2,841,900,379.49	6,635,512,733.62	17.0%	32,293,429,687.30
Total Revenue (including OB)	110,849,954,879.49	19,742,301,995.08	41,429,636,538.69	37.4%	69,420,318,340.80
Total Expenditure	110,849,954,879.49	18,452,218,726.36	36,591,447,075.75	33.0%	74,258,507,803.74

Source: Nasarawa State Budget Performance Report – 2022 Quarter Two

Table 3 shows that at the end of Quarter 2, capital expenditure's performance was 17.0%; revenue's performance was 37.4%, while total expenditure has been 33.0%. The key parameters of total revenue, total expenditure, and capital expenditure performed below 50% of the original budget, which is the prorated percentage expected at the end of the second quarter. However, it is imperative to point out - revenue performance that anchors expenditure usually picks up in the last half of the year.

4. ACTUAL EXPENDITURE ON WOMEN IN AGRICULTURE PROJECTS IN THE 2022 NASARAWA 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.

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

Economic Code and Description	2022 Budget	Actual Expenditure	% of Actual Expenditure to Budget Vote
Ministry of Agriculture & Water Resources			
23040101 - TREE PLANTING	3,000,000		
Ministry of Environment & Natural Resources			
23040101 - TREE PLANTING	5,000,000	768,750	8.1%
Environmental Protection Agency			
23040101 - TREE PLANTING	1,500,000		
Ministry of Agriculture & Water Resources			
23010165 - PURCHASE OF FEED MILLER	15,500,000	1,370,000	8.8%
23010172 - PURCHASE OF FERTILIZER/ AGRIC INPUTS	200,000,000	9,211,100	4.6%
23010171 - PURCHASE OF HYDROLOGICAL EQUIPMENT	27,200,000.00	0	0%
23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	522,504,640.00	171,526,690.00	32.8%
23020154 - DRILLING OF BOREHOLES (SOLAR, HAND PUMP ETC)	444,000,000.00	55,239,949.83	12.4%
Nasarawa Agricultural Development Programme (NADP)			

23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	700,000	0	0%
Ministry of Women Affairs & Social Development			
23030158 - REHABILITATION OF CASSAVA PROCESSING CENTRES	10,000,000	0	0%
Ministry of Environment & Natural Resources			
23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	50,000,000	2,800,000	5.6%
Office of the Senior Special Assistant to His Excellency on SDGs			
PURCHASE OF FORESTRY EQUIPMENT	18,000,000.00	7,900,935.00	43.9%
TOTAL	1,297,404,640	248,817,424.83	19.18%

Source: Nasarawa State Budget Implementation Report

Tree planting received only 8.1% implementation. Purchase of fertiliser and agriculture inputs which was time-bound received only 4.8% implementation. The highest releases were for purchase of agricultural and forestry equipment which got 32.8% and 43.9% respectively. Construction/provision of agricultural facilities and rehabilitation of cassava processing centres did not get a release. Overall, only 19.18% of expenditure was incurred on projects of interest to small-scale women farmers. If this trajectory continues until the end of the year, only 38.36% of the projects may be implemented.

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

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

Table 5: Projects Selected by Nasarawa SWOFON Members for Monitoring

Programme Code and Programme Description	Project Description	Economic Code and Description	2022 Approved Budget
	Ministry of Agriculture & Water Resources		
010121501023 - Economic Empowerment Through Agriculture (General)	Purchase of Assorted Fertilizers (NPK, UREA, SSP)	23010172 - PURCHASE OF FERTILIZER/ AGRIC INPUTS	200,000,000.00
190121501024 - COVID-19	Purchase of Agro-Chemicals & Equipment (COVID-19 Response)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	3,000,000.00
	Nasarawa Agricultural Development Programme (NADP)		
010121502015 - Economic Empowerment Through Agriculture (General)	Purchase of Farm Agro-Chemicals/Herbicides	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	20,000,000.00
010121502018 - Economic Empowerment Through Agriculture (General)	Construction of Fish Pond	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	700,000.00
	Ministry of Women Affairs & Social Development		
130151401006 - Reform of Government and Governance (General)	Rehabilitation of Alubo Processing Complex, Shabu	23030158 - REHABILITATION OF CASSAVA PROCESSING CENTRES	10,000,000.00
	Ministry of Environment & Natural Resources		
090153501020 - Environmental Improvement	Establishment of Small Farm Holders Adaptation for Climate	23040104 - INDUSTRIAL POLLUTION	50,000,000.00

The Nasarawa State SWOFON Budget Monitoring Team embarked on a monitoring exercise to various Ministries, Departments and Agencies of Government and the expenditures on these projects have been reported in Part 4 of this Report.

6. CONCLUSIONS

- A total of N1.534billion was voted for Agriculture being 1.38% of the overall budget figure of N110.849 billion. This is not even up to 50% of the Maputo benchmark. By the Maputo Declaration benchmark of 10% of the overall budget, the vote to Agriculture would have been N11.084billion. Therefore, the variance from the benchmark is in the sum of N9.550billion.
- The disaggregation of the Agriculture Vote between recurrent and capital expenditure shows that the approved budget for recurrent expenditure was 55.74% while capital expenditure got a vote of 44.26%. This is unlike the practice in other states where capital expenditure takes a higher percentage of the vote.
- The disaggregation of recurrent expenditure between personnel and overheads show that personnel expenditure took the lion's share of 78.43% while overheads got a vote of 21.57%.
- The disaggregation of capital expenditure shows that developmental capital got 91.61% of the vote while the administrative capital component received 8.39% of the agriculture capital vote of ₦ 679,200,000.
- A pullout of projects of interest to smallholder women farmers in the 2022 budget of Nasarawa State includes projects from the Ministry of Agriculture and Water Resources, Office of the Senior Special Assistant to the Governor on Sustainable Development Goals, Nasarawa Agricultural Development Program, Rural Water Supply and Sanitation Agency, Fadama Coordinating Office, Ministry of Women Affairs and Social Development, Ministry of Environment and Natural Resources and Environmental Protection Agency. The total value of the projects is in the sum of ₦859,079,907.20. It is a total of 2.21% of overall capital expenditure.
- At the end of Quarter 2, 2022, overall budgetary capital expenditure's performance was 17.0%, revenue's performance was 37.4%, while total expenditure has been 33.0% The key parametres of total revenue, total expenditure, and capital expenditure performed below 50% of the original budget, which is the prorated percentage expected at the end of the second quarter.
- Overall, only 19.18% 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. It is not clear whether the State prepares an Annual Cash Plan and a Budget Disbursement Schedule. The two documents will introduce an empirical approach to the management and disbursement of available funds.

7. RECOMMENDATIONS

- Nasrawa State 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.
- SWOFON Nasarawa 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.

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)

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.