

REVIEW OF THE 2022 NIGER STATE BUDGET FOR AGRICULTURE AND BUDGET TRACKING REPORT



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

And



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

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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. Overview of the Year 2022 Niger State Approved Budget for Agriculture.....	5
3. Overall Budget Performance at Quarter 2, 2022.....	9
4. Budget Performance of the Reference Ministries at the End of Quarter 2, 2022.....	9
5. Budget Tracking Report by SWOFON (Niger State)	10
6. Conclusions	13
7. Recommendations.....	14
Appendix: Template for Monitoring of Budget And Services	15

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

LIST OF TABLES

- Table 1: 2022 Niger 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 Niger State Budget at End of Quarter 2, 2022
- Table 4: Expenditure Performance of Reference Ministries at the End of Quarter 2, 2022
- Table 5: First, Second and Third Project Monitored
- Table 6: Fourth Project Monitored

1. INTRODUCTION

This overview disaggregates the Niger 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 overall budget performance up to the end of the second quarter of 2022. Furthermore, it reviews the budget performance of the two ministries from which the Agriculture vote is calculated notably, the Ministries of Agriculture and Rural Development and Livestock and Fisheries Development. The report presents the capital budget monitoring report of members of the Small Holder Women Farmers Organization in Nigeria (SWOFON) in Niger State. It ends with conclusions and recommendations.

2. OVERVIEW OF THE YEAR 2022 NIGER STATE APPROVED BUDGET FOR AGRICULTURE

Niger State's 2022 budget was in the sum of N211.020billion. 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 Niger 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	211,020,677,027.39	7,710,559,261.42	3.65%	21,102,067,702.74	13,391,508,441.32

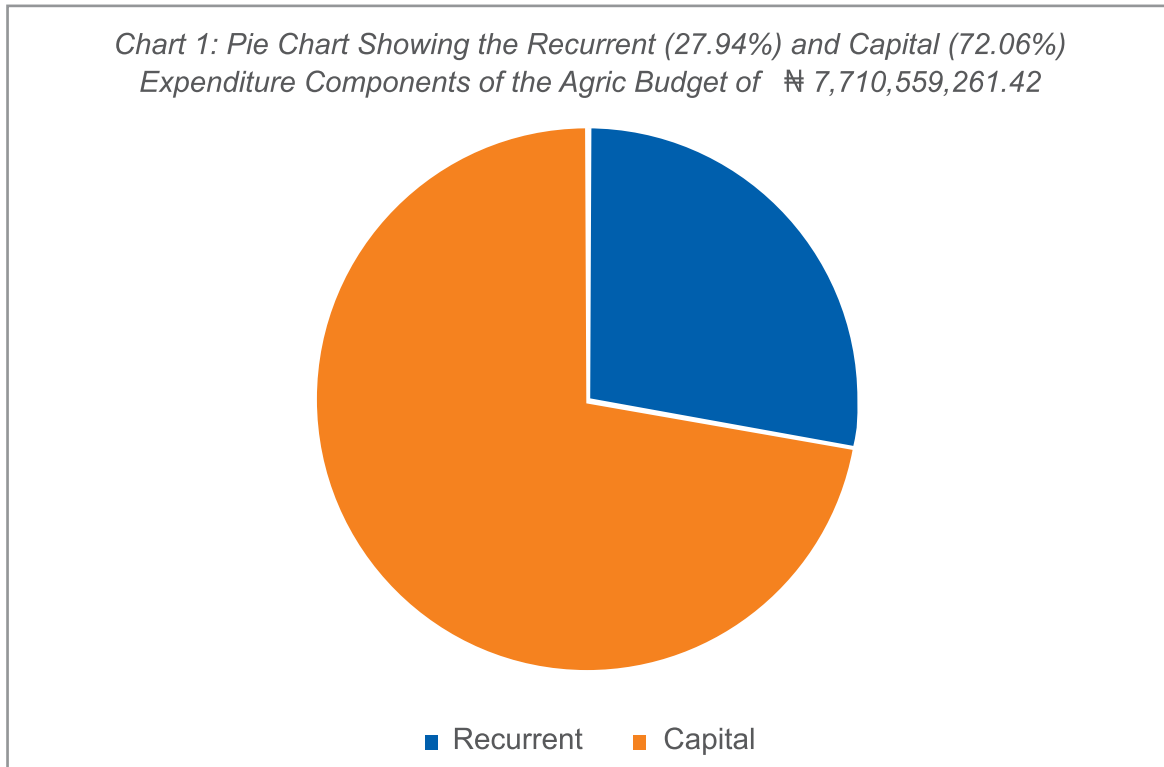
Source: Niger State 2022 Budget and Authors Calculation

Note: The figure for Agriculture Budget was arrived at by adding the vote for the Ministry of Agriculture and Rural Development to the vote of the Ministry of Livestock and Fisheries Development, being ₦5,467,933,512.42 and ₦2,242,625,749.00 respectively.

Table 1 shows that a total of N7.710billion was voted for Agriculture being 3.65% of the overall budget figure of N211.020 billion. By the Maputo Declaration benchmark of 10% of the overall budget, the vote for Agriculture would have been N21.102billion. Therefore, the variance from the benchmark is in the sum of N13.391billion.

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 27.94% while capital expenditure got a vote of 72.06%.

Chart 1: Recurrent versus Capital Expenditure

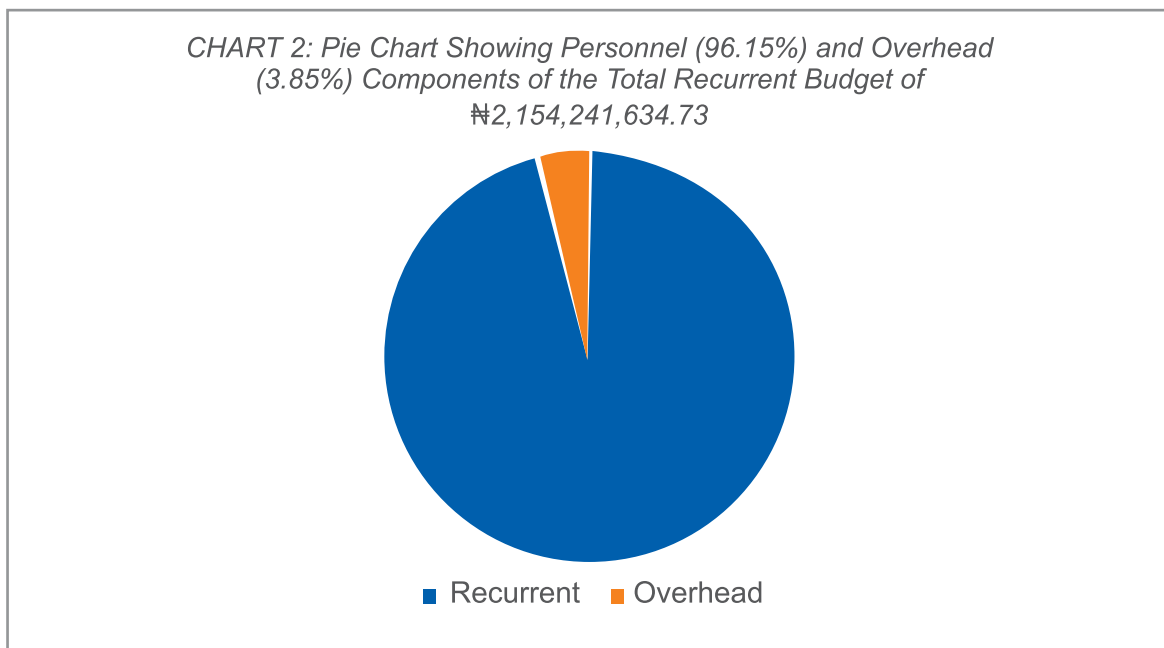


Source: Niger State 2022 Budget and Authors Calculation

It is understandable that capital expenditure will take the greater part of the vote. The greater part of the needs of farmers come under the capital expenditure classification.

Chart 2 shows the disaggregation of recurrent expenditure between personnel and overheads.

Chart 2: Disaggregation of Recurrent Expenditure



Source: Niger State 2022 Budget and Authors Calculation

Personnel expenditure took the lion's share of 96.15% while overheads got a vote of 3.85%. Table 2 shows the disaggregation of capital expenditure into developmental and administrative capital expenditures.

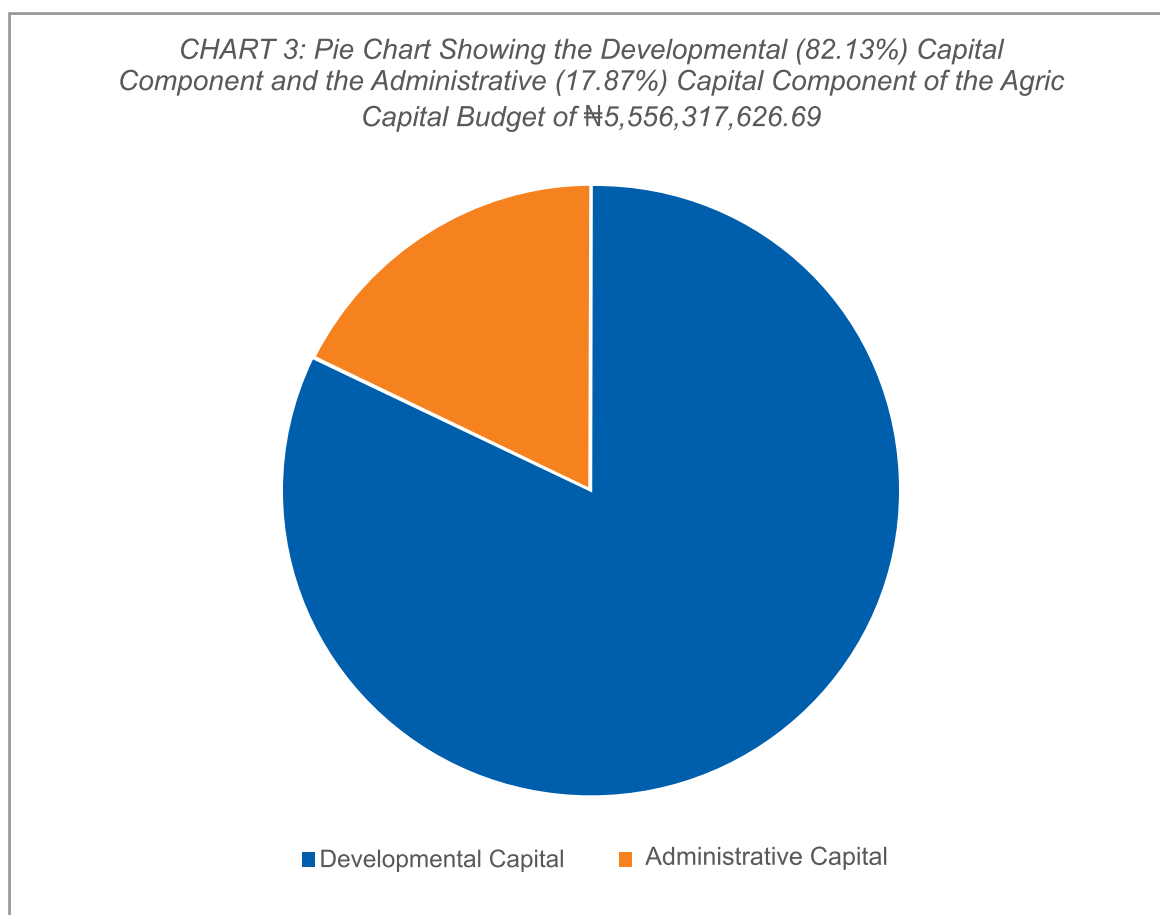
Table 2: Disaggregation of Capital Expenditure into Developmental and Administrative Capital Expenditures

Year	Agric Capital Budget	Developmental Capital Budget	Administrative Capital Budget	Developmental Capital Budget as a Percent of Agric Capital Budget	Administrative Capital as a Percent of Agric Capital Budget
2022	5,556,317,626.69	4,563,177,944.64	993,139,682.05	82.13%	17.87%

Source: Niger State 2022 Budget and Authors Calculation

Table 2 which is also reflected in Chart 3 shows that developmental capital got 82.13% of the vote while the administrative capital component received 17.87% of the agriculture capital vote of ₦5,556,317,626.69

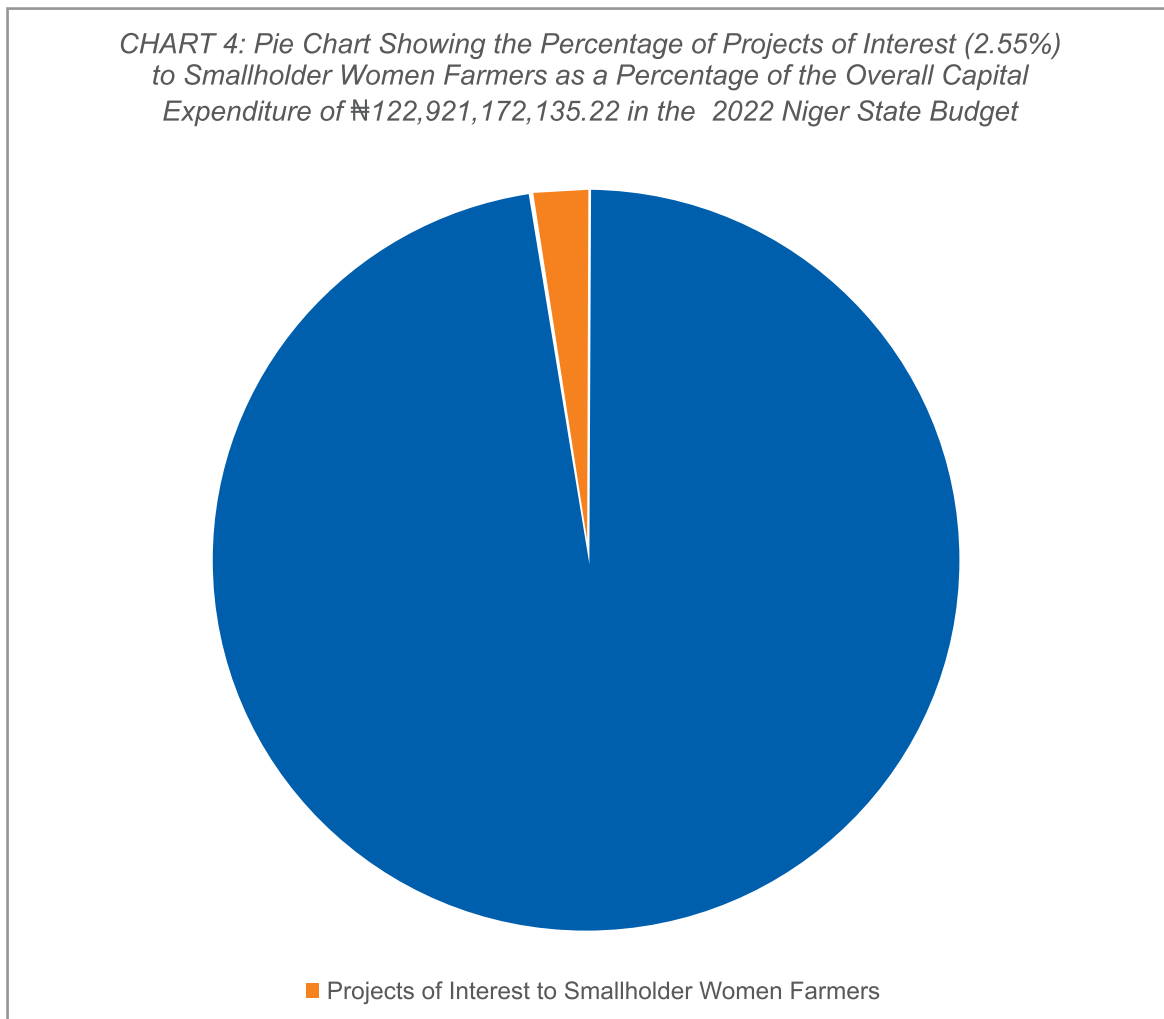
Chart 3: Developmental Versus Administrative Capital



Source: Niger 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 Niger State as a percentage of the overall capital project including all sectors. This includes projects from the Ministry of Agriculture and Rural Development, Niger State Emergency Management Agency, Niger Agricultural Mechanization Development Authority (NAMDA), Ministry of Investment, Ministry of Water Resources, Ministry of Environment, Ministry of Livestock & Fisheries Development. The total value of the projects is in the sum of ₦3,144,477,944.64. It is a total of 2.55% of overall capital expenditure.

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



Source: Niger State 2022 Budget and Authors Calculation

It needs to be clarified that these projects were not specifically provided in the budget for small-scale women farmers. However, from the mandate and activities of SWOFON, if these projects were implemented in a non-discriminatory manner and in some instances, deploying affirmative action in favour of small-scale women farmers, it would improve the productivity and their contribution to value addition and the gross domestic product.

3. OVERALL BUDGET PERFORMANCE AT 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 Niger 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	122,921,172,135.22	8,668,814,002.06	13,926,232,443.21	11.3%	108,994,939,692.01
Total Revenue	211,020,677,027.39	25,317,486,858.10	64,537,112,830.75	30.6%	146,483,564,196.64
Total Expenditure	211,020,677,027.39	25,726,198,583.69	47,632,090,004.75	22.6%	163,388,587,022.64

Source: Niger State Budget Performance Report – 2022 Quarter 2

Table 3 shows that at the end of Quarter 2, capital expenditure's performance was 11.3%; revenue's performance was 30.6%, while total expenditure performed at 22.6%. 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 that anchors expenditure usually picks up in the last half of the year.

4. BUDGET PERFORMANCE OF THE REFERENCE MINISTRIES AT THE END OF QUARTER 2, 2022

Table 4 shows the budget expenditure performance of the Ministry of Agriculture and Rural Development and the Ministry of Livestock and Fisheries Development.

Table 4 shows that the Ministry of Agriculture and Rural Development and the Ministry of Livestock and Fisheries Development recorded respective total expenditures (by administrative classification) of 13.4% and 12.7% year to date of their original 2022 budget expenditures. This was below the expected 50% prorated expenditure expected at the half year.

Table 4: Expenditure Performance of Reference Ministries at the End of Quarter 2, 2022

Ministry	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
Ministry of Agriculture and Rural Development	5,467,933,512.43	366,389,431.87	734,434,351.94	13.4%	4,733,499,160.48
Ministry of Livestock and Fisheries Development	2,242,625,749.00	141,512,959.00	283,827,123.64	12.7%	1,958,798,625.36

Source: Niger State Budget Performance Report – 2022 Quarter 2

5. BUDGET TRACKING REPORT BY SWOFON (NIGER STATE)

SWOFON, in collaboration with the Centre for Social Justice (CSJ) had developed a budget tracking template. This was part of the output of a budget monitoring training organized in the first half of 2022. SWOFON members in Niger State have deployed the template for tracking projects of interest to small-scale women farmers provided in the 2022 State budget. The details of the monitoring report are as shown below.

Table 5: First, Second and Third Project Monitored

Project Name	Administrative Code and Description	Economic Code and Description	2022 Approved Budget
Ministry of Agriculture & Rural Development			
Procurement of Assorted Grains	021500100100 - Ministry of Agriculture & Rural Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	50,000,000.00
Purchase of Women and Youth Friendly Equipment - Power Tiller, Planters, Manual	021500100100 - Ministry of Agriculture & Rural Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70,000,000.00

Transportation of Fertilizers to Stores Across the State for 2022 Farming Season	021500100100 - Ministry of Agriculture & Rural Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	80,000,000.00
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Source: Niger State 2022 Approved Budget

The SWOFON Monitoring Team met the Honourable Commissioner, Permanent Secretary and two Directors in the Ministry. The Director of Agriculture in the Ministry gave a background of SWOFON and the nature of the collaboration between SWOFON and the Ministry to the Commissioner and Permanent Secretary. He noted that SWOFON's proposal for women-friendly equipment, to be given to women farmers, was included in the 2022 Niger State Approved Budget. However, due to limited resources, the State Government has not disbursed any money yet. The State Coordinator of SWOFON introduced SWOFON to the Commissioner (because he is new in office) and told him the mission of SWOFON. The Permanent Secretary appreciated SWOFON and noted that their mission will lead to an increase in the number of women who take up farming in Niger State.

The Permanent Secretary stated that they are pleased that SWOFON is following up on the projects concerning fertilizers, procurement and distribution of assorted grains. He said that the procurement and distribution of assorted grains have been approved and SWOFON will be given information about the procurement. Also, they will be engaged as possible beneficiaries. With respect to the purchase of women-friendly equipment, the Permanent Secretary noted that tractors have not been too beneficial to women. Thus, a memorandum for light tillage equipment has been written and approved but the release of funds is being awaited. The Permanent Secretary advised SWOFON to visit the Ministry of Finance and Accountant General office in order to get these key stakeholders to cooperate with SWOFON.

The Permanent Secretary said that the State Government does not have a provision for the purchase of fertilizer this year because the usual dealers are owed money from previous years. However, the State Government will provide free transportation and storage to the suppliers so that they can sell at a subsidized price of N8,000 per bag to farmers. The flag-off of three (3) truck loads will be done from Tuesday 2nd August, 2022 in three Local Government Areas of the State, being the first tranche of the 100 trucks ordered by the State Government. The Permanent Secretary appreciated SWOFON for their efforts and commended their widespread membership. The Commissioner stated that the Ministry is ready for full collaboration with SWOFON. He advised SWOFON to visit FADAMA, IFAD, **ATASP** (Agricultural Transformation Agenda Support Programme), etc. because these organizations have a lot to offer SWOFON.

After leaving the Commissioners' office, the monitoring team visited Alhaji Idris Musa, Director of Engineering Services at the Ministry. He promised that from next year, SWOFON will be given land at Chachanga Irrigation Scheme to facilitate their farming activities.

Table 6: Fourth Project

Project Name	Administrative Code and Description	Economic Code and Description	2022 Approved Budget
Niger State Emergency Management Agency (NSEMA)			
Procurement and Distribution of Relief Materials to Victims of Disaster	011100800100 - Niger State Emergency Management Agency (NSEMA)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	35,000,000.00

Source: Niger State 2022 Approved Budget

The SWOFON Monitoring Team met with the Director General (DG) and Management Staff of Niger State Emergency Management Agency (NSEMA).

The State Coordinator of SWOFON, Mrs. Grace Disa introduced SWOFON to the DG and stated the reason for the visit of the monitoring team. The DG said that the budgetary allocation to NSEMA is not sufficient for the Agency and the Agency has been depending on the security vote from the Office of the Governor to augment its expenses. He said that about 7-8 Local Government Areas are currently being ravaged by banditry and insurgency. However, only ₦50 million has been approved for relief services. He noted that NSEMA is willing to collaborate with SWOFON, and consequently asked the Director of Administration to include SWOFON in their database so that SWOFON members can benefit from the procurement and distribution of relief materials to victims of disaster in the 2023 budget of Niger State. He then asked SWOFON to write an official letter to NSEMA requesting for collaboration and partnership, so that he will have a justified basis for inclusion of SWOFON in their database of targeted beneficiaries.

The next was the monitoring of projects of the Niger Agricultural Mechanization Development Authority (NAMDA). The SWOFON monitoring team met with the Managing Director (MD) of NAMDA in the company of senior management staff of the agency. The Niger State Coordinator of SWOFON gave the reason for the visit. The MD promised collaboration with SWOFON in its future activities. He said their main work was to create awareness, organize campaigns, do capacity building and deliver extension services. However, cash backing has been difficult for the past five (5) years to implement these activities. He said that most of their activities are being funded by development partners such as USAID, IFAD and G12. These development partners support farmers through NAMDA. He promised that SWOFON members will be included in their database of targeted beneficiaries, so that SWOFON will not depend solely on government budgetary interventions for funding.

He advised SWOFON to key into the “Niger for Women in Agriculture Project” which is a World Bank Assisted Project coordinated by the Ministry of Women Affairs. He asked

SWOFON to write an official letter to NAMDA seeking collaboration and inclusion in the targeted beneficiaries of NAMDA's interventions. The Director of Women Development in NAMDA asked SWOFON to ensure collaboration with NAMDA in SWOFON's activities so that both organizations can do joint activities and consequently strengthen the collaboration and partnership between SWOFON and NAMDA.

6. CONCLUSIONS

The following conclusions and findings merged from this Report.

- N7.710billion was voted for Agriculture being 3.65% of the overall budget figure of N211.020 billion. By the Maputo Declaration benchmark of 10% of the overall budget, the vote for Agriculture would have been N21.102billion. Therefore, the variance from the benchmark is in the sum of N13.391billion.
- Recurrent expenditure was 27.94% while capital expenditure got a vote of 72.06% in the vote for Agriculture.
- Personnel expenditure took the lion's share of 96.15% while overheads got a vote of 3.85% of the recurrent expenditure.
- Developmental capital got 82.13% of the vote while the administrative capital component received 17.87% of the agriculture capital vote of ₦5,556,317,626.69
- The total value of the projects of interest to small scale women farmers is in the sum of ₦3,144,477,944.64. It is a total of 2.55% of overall capital expenditure.
- At the end of the Second Quarter, Capital expenditure performance was 11.3%; revenue performance was 30.6%, while total expenditure performed at 22.6%. 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.
- The Ministry of Agriculture and Rural Development and the Ministry of Livestock and Fisheries Development recorded respective total expenditures (by administrative classification) of 13.4% and 12.7% year to date of their original 2022 budget expenditures. This was below the expected 50% prorated expenditure expected at the half year.
- It appears there are some credibility challenges in terms of proposals and the actual expenditure and implementation of the 2022 Niger State budget. Revenues seem not to match projections. This has affected the implementation of projects of interest to smallholder women farmers that were captured in the 2022 budget of Niger State.
- The agencies visited by SWOFON for budget monitoring received the SWOFON team and there was follow-up action agreed between the parties.

7. RECOMMENDATIONS

- SWOFON should seek deeper collaboration with projects funded by international development partners through the state government. These international development partners include the United States Agency for International Development (USAID), World Bank, International Fund for Agricultural Development (IFAD), etc. If SWOFON collaborates deeper with the state government, SWOFON may be mainstreamed into projects funded by these partners through the state government, and this will go a long way to reduce the challenge of insufficient MONEY to implement projects of interest to SWOFON.
- Niger 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

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. Details of amount release and its percentage to overall budget for the line item?
9. Project performance compared to amount released
10. Cost responsiveness/value for money and quality of work done on the line item based on market surveys or expert advice?
11. Has the project been abandoned?
12. Is there any variation in cost after award or contract?
13. If yes, provide details.
14. Timeliness of delivery of the budget line item or service and supplies of goods
15. Any transparency challenges?
16. Any information from the community or stakeholders
17. Provide any other information you may wish to add

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.