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Investigating Budget Credibility in Nigeria: Niger State's Health and Agriculture Sectors

By Joshua Olufemi and Ode Uduu, Dataphyte

International Budget Partnership NIGERIA

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1. Introduction

Budget credibility is the ability of governments to accurately and consistently meet their expenditure and revenue targets.[1] At its core, budget credibility is about the government upholding annual budgetary commitments and seeks to understand why governments deviate from these commitments.[2] Budget credibility is an issue of interest to the public because of the need to ensure that public funds allocated in national budgets are spent as planned and translated into effective service delivery. Moreover, governments risk losing the public's faith if they repeatedly deviate from their budgets.

Nigeria's Federal government has historically set aggressive revenue and expenditure targets that it is unable to meet annually. This has, in part, contributed to severe budget credibility issues. These challenges are also found within state budgets. The extent of state-level budget credibility issues is less documented, and the drivers of budget credibility challenges are not yet fully understood. This research on budget credibility in Niger state provides an overview of the state's budget performance. It assesses in more detail the budget credibility in the state's health and agriculture sectors, run by the Niger State Ministry of Health and the Niger State Ministry of Agriculture, respectively.

We scrutinized the budgetary allocations and actual spending on personnel, medical supplies, infrastructure, health-related programs, farm supplies and agricultural projects. We found that the state of Niger had a budget surplus between 2017 and 2021.[3] The presence of a budget surplus may create the perception that the state is thriving financially. With increased financial resources, the government can undertake development projects, implement programs, settle pending bills and reduce debt by paying off loans and other obligations. However, our analysis of budget documents and reports shows that from 2017 to 2021, the Niger state government consistently underspent its allocated budget for the health sector by 28% and for the agricultural sector by 33%. This emphasizes the need for effective spending to support development in the state's health and agriculture sectors.

Our findings reveal a significant disparity between the approved budgets and the actual expenditures for both sectors. For example, 69 % of the people in Niger state find it difficult to access healthcare

1 International Budget Partnership (2018). Making and Keeping Promises: Why Budget Credibility Matters? IBP Blogs, July 31. https://internationalbudget.org/why-budget-credibility-matters/#:~:text=What%20is%20Budget%20Credibility%3F,governments%20deviate%20from%20these%20commitments

2 Ibid.

3 A budget surplus describes an instance where the government's revenue surpasses its actual expenditure within a fiscal year.

facilities.[4] In part, this is because they must travel far distances to reach functional facilities.[5] Difficulties in accessing primary healthcare due to distance reflect a need to set up more well-staffed and functioning primary healthcare centers and ensure patients can easily reach these centers to receive care.

Similarly, agriculture constitutes one of the primary economic sectors in Niger state, employing more than 70% of the state's total population and cultivating a diverse variety of important produce such as shea nuts, yam and peanuts (groundnuts) that contribute significantly to its export trade.[6] However, agricultural productivity in the state has been limited by security concerns and shifting climate-related conditions.[7] Notably, we found that funds designated for crucial aspects like infrastructure development, procurement of goods (including medical and farm supplies) and implementation of development programs were frequently underspent. Such underspending suggests that potential gains to mitigate against shifting climate-related conditions remain unrealized.

Challenges such as these in the health and agriculture sectors suggest the need to understand how the Niger state government utilized public funds set aside in the annual budget for agriculture and health between the years 2017 and 2021. In the remainder of this brief, we provide an overview of the Niger state budgeting process, followed by an analysis of budget credibility challenges in the health and agriculture sector, concluding with recommendations.

4 National Population Commission (NPC) [Nigeria] and ICF (2019). Nigeria Demographic and Health Survey 2018. Abuja, Nigeria, and Rockville, Maryland, USA: NPC and ICF. https://www.dhsprogram.com/pubs/pdf/FR359/FR359.pdf
5 Olubadewo-Joshua, O., & Ugom, K. M. (2019). Application of Geospatial Techniques in the Locational Planning of Health Care Centers in Minna, Nigeria. Geosfera Indonesia, 3(3), 59. https://doi.org/10.19184/GEOSI.V3I3.8754. Application of Geospatial Techniques in the Locational Planning of Health Care Centers in Minna, Nigeria
6 Niger State Policy on Agriculture (2020). Synergos. https://uploads.cnfa.org/2022/09/01111343/Niger-State-Agricultural-Policy.pdf
7 Ibid.

2. Research Methodology

This brief is based on mixed-methods research. We combined desk research of official budget documents, reports and analysis of publicly available budget data together with qualitative insights from key informant interviews to explore the magnitude of budget credibility issues in the health and agriculture sectors in Niger state. The primary focus was to identify the underlying drivers and causes of these challenges.

Simple deviation calculations were employed to calculate the difference between the actual expenditures and the Niger state-approved budget between 2017 and 2021. The Public Expenditure and Financial Accountability (PEFA) standard, which establishes best expenditure practice as being less than 5% departure from the approved budget and minimum practice criteria of less than 15% departure from the approved budget, was used to determine the degree of deviation.[8]

The findings from the desk research and document and data analysis informed the nature of interview questions for the key informant interviews.[9] We identified key informant interviews from relevant stakeholders from the state to gather their perspectives on the causes and extent of budget credibility problems in the state's budget.

We interviewed three key stakeholder groups: citizens, civic actors, and government officials working in the health and agriculture sectors in Niger State. The government officials interviewed were selected based on their involvement or influence in the budget planning and implementation phases in Niger state's health and agriculture sector. The civic actors and citizens were selected from a network of civil society actors in Niger state participating in the budget review process.[10]

The categories of key informants, designation, affiliation and interview questions asked to the are presented in Appendix 3.

8 PEFA Secretariat (2016). Framework for Assessing Public Finance Management: Improving Public Finance Management. Supporting Sustainable Development. Washington D.C. https://www.pefa.org/resources/pefa-2016-framework
9 Development partners such as the International Budget Partnership (IBP) also shaped the interview questions.
10 The selected civic actors and citizens were recommended by the Open Government Partnership and the Ministry of Budget and Economic Planning as relevant stakeholders for interviews.

3. Research Limitations

This study examines the budget implementation report as well as annual budget documents of the Niger State Government for 2017-2021, focusing on the Ministry of Agriculture and Ministry of Health budget components. This research is limited to the two ministries as they are responsible for implementing the health and agriculture budgets in Niger State. This research did not include other health and agriculture components from different state or federal ministries and agencies.

4. Overview of Niger State's Budget Performance

Table 1 reveals that the Niger state government's projected revenue to fund the budget from 2017 to 2021 was 745 billion naira. However, the actual revenue generated during this period was 521 billion naira, falling short of the anticipated amount by 30%.

The state also underspent the total generated revenue by 11%. During this time, the actual expenses amounted to 464 billion naira, 11% less than the actual revenue of 521 billion naira.

Key informants we interviewed noted that a key challenge to budget credibility in the state is low internal revenue generation.[11] Interviewees attributed challenges in the release of funds to the state's low internal revenue generation capacity. As we see above, insufficient revenue collection hinders the timely disbursement of funds for various projects.

Table 1: Niger State Budget Performance Analysis 2017-2021

Year	Expenditure (E)				Revenue (R, N'bn)				Difference in Actual (E-R)	
	Budgeted (N'Bn)	Actual (N'Bn)	Deviation (N'Bn)	Deviation (%)	Budgeted (N'Bn)	Actual (N'Bn)	Deviation (N'Bn)	Deviation (%)	Difference (N'Bn)	Difference (%)
2017	138	81	-57	-41	138	105	-33	-24	-25	-23
2018	144	85	-59	-41	144	106	-38	-26	-21	-20
2019	195	82	-112	-58	195	96	-99	-51	-13	-14
2020	78	95	18	23	118	98	-20	-17	-3	-3
2021	140	120	-20	-14	150	115	-35	-23	5	4
Total	**695**	**464**	**-231**	**-33**	**745**	**520**	**-225**	**-30**	**-56**	**-11**

Source: Niger State Open Government Partnership

11 Also see, Dipo, Layle (2016). Why Niger State's Internally Generated Revenue Capacity is Low – Committee. This Day. October 13. https://www.thisdaylive.com/index.php/2016/10/13/why-niger-states-internally-generated-revenue-is-low-committee#:~:text=The%20committee%20set%20up%20by,which%20included%20inappropriate%20determination%20of

5. Analysis of Health Sector Budget Credibility Issues

Analysis of the Niger State Ministry of Health budget shows there was a significant reduction in the budget deviation of its health budget, decreasing from 46% in 2017 to just 2% in 2019, as indicated in Table 2.

Yet, in the same period (2017 and 2019), the highest underspending occurred, rising from 46% to 48%.

28Table 2: Niger State Ministry of Health Budget Performance Analysis 2017-2021

Year	Health Expenditure (H)				State's Total Expenditure (T)		Health Expenditure as a % of State's Total (H/T, %)	
	Budgeted (N'Bn)	Actual (N'Bn)	Deviation (N'Bn)	Deviation (%)	Budgeted (N'Bn)	Actual (N'Bn)	Budgeted (%)	Actual (%)
2017	13	7	-6	-46	138	81	10	9
2018	17	9	-8	-48	144	85	12	10
2019	2	1	-1	-47	195	82	1	1
2020	8	8	-1	-7	78	95	11	8
2021	16	16	0	-2	140	120	11	13
Total	**56**	**40**	**-16**	**-28**	**695**	**464**	**8**	**9**

Source: Niger State Open Government Partnership

Over the span of five years, the health expenditure deviated significantly from the allocated health budget by a total of 28%. This deviation falls considerably short of the PEFA standard, which advocates best expenditure practices to be a deviation of less than 5% from the approved budget, with a minimum practice criteria of less than 15% from the approved budget.

Furthermore, a detailed analysis of the budget deviation for the Ministry of Health budget across the five-year period, as presented in Table 3, indicates that only personnel spending exceeded its budgeted amounts. Specifically, there was an overspending of 141 million naira on personnel expenses throughout the five years under review.

Table 3: Budget Deviation between Approved Budgets and Actual Spending for the Ministry of Health Budget Components, 2017-2021

Health Budget Component	Approved (N'Bn)	Actual (N'Bn)	Deviation (N'Bn)	Deviation (%)
Health Personnel	10.5	10.6	0.1	1
Other Health Capital Projects	2.4	1.3	-1.2	-48
Health Supplies	0.4	0.1	-0.3	-74
Health Equipment	1.7	0.3	-1.4	-84
Health Programs	10.1	1.3	-8.9	-88
Health Infrastructure	23.2	2.9	-20.3	-88

Source: Niger State Open Government Partnership

The percentage deviations for various health components varied significantly, ranging from 48% underspending on health capital projects to 88% underspending on health infrastructure. These numbers clearly indicate that the state's health expenditure was primarily directed towards personnel spending, creating a significant budget credibility challenge for the Ministry of Health. Consequently, this had an adverse impact on the development of essential healthcare infrastructure and the delivery of universal health coverage in the state.[12]

12 Also see, World Health Organization (2022). Reforming Health Financing and Strengthening Partner Coordination: A key step towards UHC in Niger. 18 May. https://www.who.int/news-room/feature-stories/detail/reforming-health-financing-strengthening-partner-coordination-niger

6. Identified Drivers of Budget Credibility Challenges in the Ministry of Health

Non-release of approved funds

Officials we interviewed noted a gap between approved budgets and availability of funds. For example, interviewees mentioned instances where funds approved on paper were not released, inhibiting budget implementation and the mobilization of resources necessary for full implementation of health services. For example, officials of Niger State Planning, Research and Statistics at the State Ministry of Health acknowledged that bureaucratic hurdles delay the funds approval processes—characterized by multiple stages of approval—leading to delays in the release of funds.

When cases such as this arise, health ministry officials are compelled to leverage existing partnerships with development partners instead of utilizing approved funds for programs such as nutrition and maternal-child health.

For instance, research findings show that the Niger State Primary Health Care Development Agency (NPHCDA) typically receives less than 13% of its allocated budget to implement five key programs. In 2017, only 142 million naira out of the 1.1 billion naira budgeted for these programs was released, marking the highest amount released between 2017 and 2020, and equivalent to 13% of the budget. The situation persisted in 2018, with the agency receiving a mere 2% of its budget, as only 28 million naira of the 2 billion naira budgeted was released.

However, there was a slight improvement in 2019, when the agency received 5% of its budget, with 83 million naira of 2 billion naira being released. In 2020, the agency obtained 72 million naira to finance its programs, representing 3% of the 2 billion naira budgeted.

The government's prioritization of spending

Interviews with officials from the NPHCDA and Niger State Planning Commission further revealed that the credibility problems with the state's budget stem, in part, from the government's approach to spending prioritization. This often results in extrabudgetary expenses that may favor certain ministries, departments and agencies (MDAs) over others. Several factors contribute to this prioritized spending:

Political interference: The implementation of the government's manifestos is sometimes influenced by political interference, leading to budget allocations that may not align optimally with the actual needs of the state.

Availability of funds: The availability of funds in the state treasury plays a crucial role in determining which programs and projects receive priority in budget allocations. Availability could be a result of delayed fund releases or affected by government prioritization. For example, key informants noted that the Ministry of Health experiences delays in the release of funds from the Ministry of Finance during the fiscal year. This adversely affects budget performance, as essential projects and programs are unable to proceed as planned. Officials in the Ministry of Budget and Planning also noted that funds earmarked for health programs could be withheld due to the state's need to prioritize emergency or security situations as they arise. This shifting of priorities creates challenges in funding crucial health initiatives.

Social and health problems: Pressing social or health issues, such as insecurity or disease outbreaks, can divert funds to address immediate challenges, affecting the allocation of funds for other programs.

Funding requests from MDAs: Requests for funds from various MDAs, especially when not accompanied by external funding partners, can influence budget prioritization. Key informant interviewees highlighted that when multiple MDAs compete for funds to implement various budget line items, priority is often given to those whose programs or projects do not receive funding from donor partners.

Late cash releases: Late cash releases close to the end of the fiscal year create challenges for government agencies in the Niger state Ministry of Health when it comes to spending the allocated funds in accordance with procurement procedures. When funds are released too late in the fiscal year, there may not be enough time to plan and execute projects, leading to unutilized funds. As a result, the funds intended for specific public projects may be returned to the treasury.

The situation is complicated by the fact that budgets are based on predictions of revenue and expenses, and the actual values may be discounted due to various socio-economic factors. For instance, delays in allocating funds from the federation account to states and inflation can significantly impact the availability and purchasing power of funds. These uncertainties can make it difficult for MDAs to accurately plan and execute projects within the fiscal year's timeframe.

Officials from the Planning, Research and Statistics (PRS) office of the Niger state Ministry of Health emphasized that funding for projects cannot be assumed to be readily available simply because there is money in the state treasury after the budgeting process. The actual utilization of funds depends on the timely release of cash and the ability of MDAs to execute projects efficiently. Any surplus revenue that remains unspent during a fiscal year is typically carried over to fund projects that can be completed early in the following fiscal year.

7. Budget Credibility Challenges in the Agriculture Sector

The Niger state Ministry of Agriculture underspent its budget by 54% in 2019. The highest underspending was by 82% in 2017. Meanwhile, the ministry overspent its agriculture budget only once, by 132%, in 2021, as shown in Table 10.

The total agriculture budget during the five years was underspent by 33%, falling short of the PEFA standard, which specifies best expenditure practice as being less than 5% variance from the approved budget and minimum practice standards as being below 15%.

In all, the state failed to spend 13.6 billion naira of the 40.6 billion naira that was allocated to it from 2017 to 2021.

Table 4: Deviations between the Approved Budget and Actual Spending for the Ministry of Agriculture, 2017-2021

Year	Agriculture Expenditure (A)				State's Total Expenditure (T)		Agriculture Expenditure as a % of State's Total (A/T, %)	
	Budgeted (N'Bn)	Actual (N'Bn)	Deviation (N'Bn)	Deviation (%)	Budgeted (N'Bn)	Actual (N'Bn)	Budgeted (%)	Actual (%)
2017	7	1	-6	-82	138	81	5	2
2018	13	3	-9	-75	144	85	9	4
2019	2	1	-1	-54	195	82	1	1
2020	11	5	-6	-57	78	95	14	5
2021	7	17	10	132	140	120	5	14
Total	**41**	**27**	**-14**	**-33**	**695**	**464**	**6**	**6**

Source: Niger State Open Government Partnership

The analysis of the budget deviation for the Ministry of Agriculture across the five years, as presented in Table 5, indicates that only the expenditure on the personnel component adhered to PEFA standards. There was a minor deviation of approximately 9% between the actual spending on personnel and the approved budget for personnel costs.

However, the percentage deviations for other agriculture components were quite significant, with expenditure on agriculture infrastructure underspent by 86%, agriculture supplies underspent by 85%, and agriculture programs underspent by 66%.

These figures show that most of the state's agriculture spending was channeled towards personnel costs.

Table 5: Sum of Budget Deviation for the Ministry of Agriculture Budget Components, 2017-2021

Agriculture Budget Component	Approved (N'Bn)	Actual (N'Bn)	Deviation (N'Bn)	Deviation (%)
Agriculture Personnel	4	3.6	-0.3	-9
Agriculture Programs	3.9	1.3	-2.5	-66
Other Agriculture Capital Projects	1.5	0.5	-1	-68
Agriculture Supplies	6.9	1.1	-5.9	-85
Agriculture Infrastructure	23.3	3.3	-20	-86

Source: Niger State Open Government Partnership

Challenges with the inadequate implementation of the agricultural sector budget in Niger state

The challenges related to inadequate implementation of the agriculture sector budget include delayed cash releases, misalignment between financial forecasting, funding flows, low internal revenue generation capacity, and ad-hoc prioritization for certain sectors by government.

Late cash release in the agriculture sector: Key informants noted that late cash releases close to the end of the fiscal year often result in a rush by MDAs to spend the funds before the year end. However, due to the constraints of time needed for procurement procedures, a considerable portion of these unutilized funds are frequently returned to the treasury for various reasons, even while the intended public projects remain incomplete.

According to Niger state budget officials, delayed cash release is influenced by fiscal factors that affect

the state's projected revenue. As a result, the state must seek additional funds through loans or donor sources that may become available towards the end of the year, leading to last-minute cash releases for MDAs to execute budgeted items.

Misalignment between fiscal forecasts, funding flows and low revenue generation capacity: The officials we interviewed emphasized that merely asking for funding to implement projects is not always feasible, as the state treasury's availability depends on the outcome of the budget process, which involves predictions for both revenue and expenses.

These forecasts can be affected by various socio-economic factors, such as delays in federation account allocation to states and inflation. It is worth noting that any surplus revenue not used in a fiscal year is often channeled towards funding projects that are completed early in the subsequent fiscal year.

According to planning officials of the Niger state Ministry of Agriculture, the untimely implementation of the budget can be attributed to the state government's low revenue generation and increasing dependency on the Federal Government's allocation. This situation has had a significant impact on the agricultural sector, which operates on time-sensitive activities that must be executed within specific timeframes to achieve optimal results.

Changing government priorities: Key informants also noted that government priorities could change during the inflow of funds. For example, when funds become available, the government reallocates resources to more pressing sectors such as infrastructure and security. As a result, specific programs may lack funding despite initial approvals.

8. Conclusion and Recommendations

The poor funding of the capital budget in Niger state has revealed issues in budget credibility. The state's health and agricultural sectors performed poorly, indicating that problems with budget allocation are partly due to the government's approach of prioritization and interference from the Executive in the spending plans, and the state's low internal revenue generation capacity. We have shown how these issues result in budget allocations that do not align optimally with the state's actual needs for healthcare and agriculture.

To address these credibility issues, the Niger state government could:

1. Improve financial forecasting and ensure better alignment with approved budgets: To ensure adequate budget preparation and execution, all MDA staff may need to upscale the planning and forecasting skills of its personnel. The government of Niger state should support periodic training on using data for decision-making, enabling MDAs to present well-argued justifications for how they have utilized initial funds and subsequent requests for additional funding. As Niger state operates on a budget deficit, this training could also help make informed choices when certain budget line items or MDAs need prioritization over others.

2. Transparency and participation in budget processes: the Niger state government could establish clear and transparent procedures for determining which MDAs or budget line items will receive priority funding release over others. This information should be publicly available on websites, through newspaper advertisements and public consultations, and any changes in priorities must be adequately publicized with expiations and rationale for changes. This step is essential to promote openness when the government redirects funds to politically exigent initiatives.

3. Feedback mechanisms for MDAs: Many MDAs need clarity on why their memos are being disregarded, leading to confusion and hindrance in the budget execution process. Therefore, it is crucial the government ensure transparency and adopt clear communication and feedback processes to inform MDAs of the reasons for rejecting requests for fund releases. For example, all requests made by MDAs must be proactively disclosed on a public online portal. Key points of contact in each MDA should be able to track requests and ensure all rejections and delays in approval of requests for funds are adequately publicized and accompanied by reasons for rejection. This portal should be publicly accessible to ensure the participation of budget advocacy groups in the state.

By implementing these measures, Niger state can begin to enhance budget credibility, foster transparency and public participation, and improve decision-making in its budgetary processes, ultimately leading to more efficient allocation of funds and better performance in critical sectors such as health and agriculture.

11. Appendix

Appendix 1

Tables 1-6 show a breakdown of the budget deviation for each of the components of the Ministry of Health Budget from 2017-2021.

Table 1: Budget Deviation for Ministry of Health Spendings on Personnel

Year	Approved (N'Mn)	Actual (N'Mn)	Deviation (N'Mn)	Deviation (%)
2017	564.8	541	-23.8	4.2
2018	334.7	555.6	220.9	66
2019	437.7	569.8	132.1	30
2020	479.8	506.4	26.6	6
2021	8680.2	8465.6	-214.6	-3
Total	**10497.2**	**10638.4**	**141.2**	**1.3**

Source: Niger State Open Government Partnership

Table 2: Budget Deviation for Ministry of Health Spendings on Infrastructure

Year	Approved (N'Mn)	Actual (N'Mn)	Deviation (N'Mn)	Deviation (%)
2017	4.1	0.2	-3.9	-95
2018	7.8	0.4	-7.3	-95
2019	5.7	0.2	-5.5	-96
2020	2.5	0.2	-2.3	-92
2021	3.1	1.8	-1.3	-42
Total	**23.2**	**2.9**	**-20.3**	**-88**

Source: Niger State Open Government Partnership

Table 3: Budget Deviation for Ministry of Health Spendings on Medical Supplies

Year	Approved (N'Mn)	Actual (N'Mn)	Deviation (N'Mn)	Deviation (%)
2017	161.5	5.4	156.1	-97
2018	45	3	-42	-93
2019	115	12.6	-102.4	-89
2020	70	0	-70	-100
2021	91	84.4	-6.6	-7
Total	**482.6**	**105.4**	**-377.1**	**-78**

Source: Niger State Open Government Partnership

Table 4: Budget Deviation for Ministry of Health Spendings on Medical Equipment

Year	Approved (N'Mn)	Actual (N'Mn)	Deviation (N'Mn)	Deviation (%)
2017	236	78.3	-157.7	-67
2018	280	9.8	-170.2	-95
2019	120	0	-120	-100
2020	10	0	-10	-100
2021	1134.8	189.9	-944.9	-83
Total	**1680.8**	**278**	**-1402.7**	**-84**

Source: Niger State Open Government Partnership

Table 5: Budget Deviation for Ministry of Health Spendings on Health-related Programs

Year	Approved (N'Mn)	Actual (N'Mn)	Deviation (N'Mn)	Deviation (%)
2017	1238.4	75.3	-1163.1	-93.9
2018	1119.8	91	-1028.8	-91.9
2019	5676.3	239.2	-5437	-95.8
2020	2095.7	859.8	-1235.9	-59
2021	0	0	0	0
Total	**10130.1**	**1265.3**	**-8864.8**	**-88**

Source: Niger State Open Government Partnership

Table 6: Budget Deviation for Ministry of Health Spendings on Other Health Capital Projects

Year	Approved (N'Mn)	Actual (N'Mn)	Deviation (N'Mn)	Deviation (%)
2017	1286	537.7	-748.2	-58
2018	323	263.3	-61.7	-19
2019	725	321.8	-403.2	-56
2020	79	134.9	56	71
2021	0	0	0	0
Total	**2415**	**1257.8**	**-1157.1**	**-48**

Source: Niger State Open Government Partnership

Appendix 2

Tables 7-16 shows a breakdown of the budget deviation for each component of the Ministry of Agriculture Budget from 2017 to 2021.

Table 7: Budget Deviation for Ministry of Agriculture Spendings on Personnel

Year	Approved (N'Mn)	Actual (N'Mn)	Deviation (N'Mn)	Deviation (%)
2017	492.7	466.8	-25.9	-5
2018	418.4	622.1	203.8	49
2019	644.2	686.1	41.9	7
2020	722.2	351.1	-371.2	-51
2021	1676.5	1484.8	-191.7	-11
Total	**3954**	**3610.9**	**-343.1**	**-9**

Source: Niger State Open Government Partnership

Table 8: Budget Deviation for Ministry of Agriculture Spendings on Infrastructure

Year	Approved (N'Mn)	Actual (N'Mn)	Deviation (N'Mn)	Deviation (%)
2017	1.8	0.4	-1.4	-80
2018	8	1	-7	-88
2019	7.7	0.2	-7.4	-97
2020	4.2	1.7	-2.5	-59
2021	1.7	0	-1.6	-97
Total	**23.3**	**3.3**	**-20**	**-86**

Source: Niger State Open Government Partnership

Table 9: Budget Deviation for Ministry of Agriculture Spendings on Agriculture Supplies

Year	Approved (N'Mn)	Actual (N'Mn)	Deviation (N'Mn)	Deviation (%)
2017	3770.3	42.7	-3727.6	-99
2018	2215	627.6	-1587.4	-72
2019	451	128.8	-322.2	-71
2020	361.1	189.7	-171.4	-48
2021	150	80.4	-69.6	-46
Total	**6947.4**	**1069.2**	**-5878.2**	**-85**

Source: Niger State Open Government Partnership

Table 10: Budget Deviation for Ministry of Agriculture Spendings on Agriculture Programs

Year	Approved (N'Mn)	Actual (N'Mn)	Deviation (N'Mn)	Deviation (%)
2017	1040	350	-690	-66
2018	733	157.7	-575.3	-79
2019	390	253.6	-136.4	-35
2020	1690	555.4	-1134.6	-67
2021	20	20	0	0.2
Total	**3873**	**1336.8**	**-2536.2**	**-66**

Source: Niger State Open Government Partnership

Table 11: Budget Deviation for Ministry of Agriculture Spendings on Other Capital Projects

Year	Approved (N'Mn)	Actual (N'Mn)	Deviation (N'Mn)	Deviation (%)
2017	270	2.2	-267.8	-99
2018	545	103.9	-441.1	-81
2019	613.7	54.4	-559.3	-91
2020	71.4	316.6	245.2	343
2021	0	0	0	0
Total	**1500.1**	**477.1**	**-1023**	**-68**

Source: Niger State Open Government Partnership

Appendix 3

In total, 11 people were interviewed: five governmental officials, four civic actors and two citizens.

Table 1: Description of Key Informants

	Designation	Affiliation	Interview Questions
Public servants	Permanent secretary	Budget and Eocnomic Planning Directorate	1. What obstacles does the state face in maintaining budget credibility? 2. What factors primarily influence the need for recurrent expenditure overruns after the fiscal year's budget has been approved? 3. What lessons have you learned from previous budget implementations that you can apply to future ones?
	Director, Accounts and Finance	Ministry of Finance	1. What obstacles does the state face in maintaining budget credibility? 2. What difficulties does the ministry face in releasing funds for budget implementation? 3. How does the capital project's limited implementation in the health and agriculture sector affect revenue generation?
	Director, Agricultural Service	Ministry of Agriculture	1. What obstacles does the ministry face in maintaining budget credibility? 2. What challenges does the ministry face as a procuring entity in implementing the capital budget? 3. What are the procedural rules or regulations that cause low utilization of available government revenues? 4. What is the ministry doing to improve budget credibility in the priority areas? (agriculture)? 5. How does the lack of implementation of a capital budget in agriculture/health affect state-level development? 6. How can budget credibility be improved? 7. What examples of agricultural and health goals has the poor implementation of capital expenditure stalled? 8. What informs the choice of a capital project to implement and the one to roll over?

Table 1: Description of Key Informants

	Designation	Affiliation	Interview Questions
Public Servants	Director, Due Process Bureau Head of Review and Compliance Unit	Niger state Due Process Bureau	1. What obstacles does the ministry face in maintaining budget credibility?
	Director, Research and Planning Ministry of Health	Ministry of Health	1. What obstacles does the ministry face in maintaining budget credibility? 2. What challenges does the ministry face as a procuring entity in implementing the capital budget? 3. What are the procedural rules or regulations that cause low utilization of available government revenues? 4. What is the ministry doing to improve budget credibility in the priority areas? (agriculture)? 5. How does the lack of implementation of a capital budget in agriculture/health affect state-level development? 6. How can budget credibility be improved? 7. What examples of agriculture and health goals has the poor implementation of capital expenditure stalled? 8. What informs the choice of a capital project to implement and the one to roll over?
Civic Actors	State Coordinator	Small Scale Women Farmers Organization of Nigeria (SWOFON)	1. How does the lack of implementation of a capital budget in agriculture affect state-level development? 2. What are the identified problems of agriculture and healthcare development in the state? 3. How well are capital projects in the state implemented? 4. How does the government respond to issues of budget credibility in the state? 5. What is the extent of involvement of citizens and civic actors in the budgeting process? 6. How much of the citizen needs assessment is budgeted for and implemented? 7. How would you rate capital budgeting implementation in terms of the number and quality of completed projects? 8. What gender-related projects does the government frequently overlook despite budgeting for them?

Table 1: Description of Key Informants

	Designation	Affiliation	Interview Questions
Civic Actors	Executive Director	Foundation for Social Development of Destitutes	
	State Coordinator	Civil Society for Malaria Control, Immunization and Nutrition (ACOMIN)	
Citizens	Farmers		

The International Budget Partnership (IBP) headquarters:

750 First Street NE, Suite 700

Washington, D.C. 20002

Tel: +1 202 792 6833

The International Budget Partnership works hand-in-hand with partners globally—from think tanks to social movements—to ensure everyone can understand, participate in, and track how public money is raised and spent. Together, we generate data, advocate for reform and build people's skills and knowledge so that everyone can have a voice in budget decisions that impact their lives. The change we seek is a world in which people have the power to ensure public money addresses their priorities and reduces systemic inequality and injustice.

For more information on IBP:

info@internationalbudget.org or visit

www.internationalbudget.org

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