

In its continued steps to engage public finance issues and interrogate governance, ActionAid Nigeria carried out an analysis of the 2016 Budget proposal of the Federal Government. We focused on three key areas of interest to us namely Health, Agriculture and Education. The following is a report of our analysis. This was part of the presentation we made to the National Assembly during the interactive session held at the instance of the President of the Senate on Wednesday February 10, 2016 between the legislature and civil society organisations.

ANALYSIS OF THE CAPITAL VOTES FOR THE 2016 PROPOSED HEALTH BUDGET

Preamble:

One of the highlights of the 2016 budget proposal is the increase in the capital votes to 30 percent, showing a deliberate intention to drive development. Capital budgets typically go to fund projects and expansion of service delivery, as opposed to the day-to-day activities in government offices. This information was quite exciting to many citizens who also expected to see this translate into better public service delivery. One area of public service delivery that citizens come in contact with most is in the health sector. It is for this reason that this analysis is embarked upon. We intend to confirm whether the 30 percent benchmark has been provided for in this sector and also scrutinise some of the budget lines to see their efficacy and efficiency in line with the expectations of this sector.

The total budget to the Ministry of Health in the 2016 Budget proposal is N257,382,151,748 out of the total budget amount of 6,077,680,000,000. It is 4.23 percent of the total budget and once again, well below the benchmark of 15 percent agreed upon by African governments, under the Abuja Declaration of April 2001. It is N2,369,591,101 less than the Education budget for 2015. The reduction comes even as the total budget for the year moved from N4.4trillion (originally passed in 2015) to the proposed N6.07trillion. That immediately raises concerns, for a sector where the country is not doing very well.

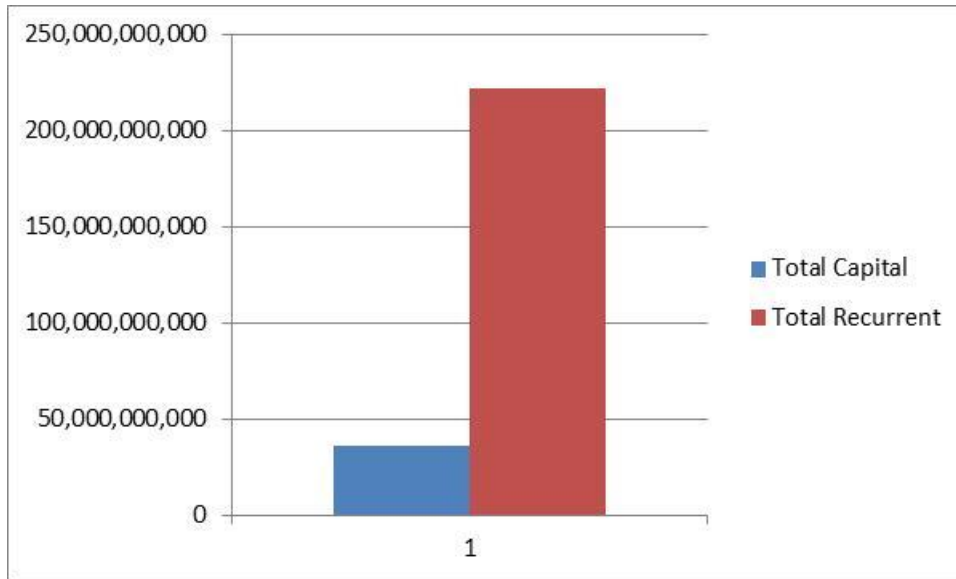
Analysis of the Health Budget:

Although the Federal Budget proposal for 2016 has 30 percent allocation to capital votes, the health sector is not one of the areas that benchmark was achieved in. The capital allocation for this sector is a paltry 13.86 percent. The implication is that much of the costs here would go for recurrent expenditure covering a whole range of things like salaries and overheads. We must note that some of the recurrent expenditures are questionable, like N29,054,500 for magazines and periodicals; 14,784,388 for financial consulting and 8,668,332 for budget preparation in the Ministry of Health Headquarters, . It is doubtful therefore if this budget proposal can go far in addressing some of the major needs of the health ministry, especially as far as procurement of equipment is concerned. The result of such poor allocation to address equipment and drugs would mean that more citizens would find it difficult to access healthcare, including primary health services such as maternity services. This would be worse in the rural communities where there is poor ration of medical facilities to residents.

A poorly funded and budget health sector will also force many citizens to seek medical treatment outside the country. And this is what has helped create medical tourism of Nigerians to countries like India, South Africa and some western countries, in search of treatment. The amount for health tourism was estimated at \$6.25b annually as of three years ago, by then Minister of State for Health, Dr. Mohammed Ali Pate.

This would therefore expand significantly the inequality gap in the country as the poor citizens who cannot access quality and reasonably-priced healthcare are the same who cannot afford foreign medical treatments. It was to bridge this inequality gap that the government introduced the health insurance scheme, managed by the National Health Insurance Scheme. However, the budgetary allocation to the NHIS under the health budget is only meant for capital expenditure. That expenditure of 852,870,015 is simply detailed for “purchase of office buildings”.

Chart 1: Health Budget Summary



Total Budget: 257,382,151,746

Total Capital: 35,670,000,000

Total Recurrent: 221,712,151,746 (of which personnel accounts for 217,416,115,158)

Percentage allocated to Capital: 13.86%

Percentage allocated to Recurrent: 86.14% (of which personnel alone accounts for 84.47%)

With the total budget to the health ministry showing just 13.86% capital allocation, it is not surprising that in the component units or agencies of the health ministry, the capital budgets are even lower. The table below shows the total budgetary allocation to select agencies in the Ministry of Health and the amount for capital votes in the proposed budget.

S/No	Agency	Total Budget	Capital Budget	Percentage to total budget
1	UCH, Ibadan	9,175,978,883	230,904,795	2.52
2	LUTH	6,203,249,233	212,539,245	3.43
3	ABUTH	6,446,056,359	230,904,795	3.58
4	UNTH, Enugu	8,725,567,310	218,335,908	2.50
5	UBTH, Benin	6,131,598,432	212,886,502	3.47
6	OAUTH	7,841,098,137	162,622,221	2.07
7	University of Ilorin Teaching Hospital	6,284,884,877	166,802,164	2.65
8	JUTH	5,945,093,045	228,717,880	3.85
9	UCTH	6,425,372,978	201,082,446	3.13
10	UMTH	6,144,003,907	215,151,873	3.50
11	UNI-ABUJA Teaching Hospital	4,968,999,029	198,715,702	4.0
12	FEDERAL STAFF HOSPITAL, ABUJA	1,247,485,082	153,625,651	12.31
13	FEDERAL PSYCHIATRIC HOSPITAL, ENUGU	1,563,591,292	127,911,772	8.18
14	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,252,202,666	83,852,400	6.70
15	FEDERAL NEUROPSYCHIATRIC HOSPITAL YABA	2,794,966,964	150,121,570	5.37
16	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,999,647,936	227,450,361	7.58
17	FEDERAL MEDICAL CENTRE, UMUAHIA	4,099,316,452	278,780,379	6.80
18	FEDERAL MEDICAL CENTRE, MAKURDI	4,072,148,284	162,455,305	3.99
19	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,862,604,539	176,926,444	9.50

The above list shows some of the most highly-rated public health institutions. But with an average capital vote of about N200m, to be spent on various procurements, these health facilities would remain mere consulting hospitals and not where citizens can hope to have treatments for many ailments.

Sadly, while the public health institutions, each catering for millions of citizens are so poorly budgeted for, the State House Medical Centre whose clientele is very limited is allocated more funds in the 2016 Budget proposal. What is more, the

State House Medical Centre is not under the Ministry of Health but under the Presidency. This again calls to question how the Ministry of Health can effectively coordinate all the health-related financing in line with the health policies that it is responsible for.

The State House Medical Centre has a budgetary provision for N3.2b for procurement of unspecified medical equipment, nearly as much as the N3.3b total budgetary proposal for the Abubakar Tafawa Balewa University Teaching Hospital in Bauchi which caters for an entire state. It is in fact more than the entire budget for the National Orthopaedic Hospital, Lagos (N2.99b) or any of the Psychiatric Hospitals in Enugu, Maiduguri and Lagos.

Even more worrisome is the fact that the capital allocations are proposed for sundry items some of which raise questions about what positive effects they would have on the lives of citizens. This is just as some of the items seem to be repetitive. It is clear that not much happens by way of needs assessments, prioritisation of needs, reviews and evaluations and the involvement of stakeholders in the budgeting process. As long as staff of ministries, departments and agencies (MDAs) take absolute powers to draw up budgets that are aimed to address public needs, we would continue to see loopholes as we have seen in the present budget.

The table below shows some of the detailed allocations that we call on the legislature to further scrutinise before this budget is passed into an Act.

Detailed Capital Votes for Selected Offices under the Ministry of Health				
S/No	Office and total capital votes	Detailed items	Cost in Naira	Comments/Recommendations
1.	FMoH HQ N6,760,160,384	1. Printing of advocacy and awareness creation campaign materials on voluntary blood donation. 2. Procurement of cancer laboratory equipment. 3. Procurement and supply of cancer blood urine analyser	198,029,002 28.9m 22.6m	While the FMH headquarters plans to spend N198,029,002 for printing of advocacy and awareness creation campaign materials on voluntary blood donation, the same ministry is budgeting a mere N28.9m for procurement of cancer laboratory equipment and N22.6m for procurement and supply of cancer blood

		equipment		urine analyser equipment. This is of great concern given the poor state of access to functional cancer-screening machines in the entire country with the reported 100,000 new recorded cases of cancer yearly while there are about 2 million recorded cases on ground as at year 2015. Furthermore, 30 Nigerian women die every day of breast cancer while one Nigerian woman dies every hour of cervical cancer. Interestingly, breast cancer can be cured if detected early while cervical cancer is preventable. 14 Nigerian men die daily of prostate cancer, again this can be cured if detected early enough. 1 Nigerian dies every hour of liver cancer and 1 Nigerian dies every two hours of colon cancer. Liver cancer can be prevented through vaccination while colon cancer is also preventable. This budget has failed to address the above stark realities.
2.	National Primary Health Care Development Agency (NPHCDA) N15,673,754,700	Develop national logistics supply chain 3 hub system; finalize and adopt best re-design option for national level (run hermes model for optimization, bring in architects to determine optimal hub cold store redesign), recruit or train staff to fill gaps within new system, implement redesigns	11,611,346,700	This description is rather confusing, being a lumped up potpourri of activities. Such description for such huge sum of money in a budget is worrisome as it could give room for difficulty of implementation, corruption and misappropriation.

		to equip the three hubs to receive international shipments.		
3.	Dental Technology Registration Board N98,400,000	Procurement committee meetings, advertisement, print media, tenders committee meetings. Video coverage, photograph, tea break, procurement of generating set	98,400,000	The understanding here is that the only capital project of the Board is the purchase of a generating set, which value has to be determined. The difference between that cost of a generating set and the sum of N98,400,000 is apparently to cover for the procurement and/or tenders committee meetings to consider the procurement as well as the advertisements related thereto.
4.	Health Records Registration Board N82,000,000.	Procurement committee meetings, advertisement, print media, tenders Committee meetings. Video coverage, photograph, tea break, procurement Of generating set	82,000.000	Same comments as above. It is worrisome that an entire capital budget of an office for the whole year is dedicated too just one item, purchase of generating set.
5.	Community Health Practitioners Registration Board N32,770,400	Purchase of computers	32,770,400	The entire capital budget for this agency is to be spent on purchase of computers without enough specification as to number and type.
6.	Environmental Health Officers Tutors Ibadan N30,000,000	<ol style="list-style-type: none"> 1. Advertisement for water project. 2. Engagement of contractor for the procurement of teaching aids & Learning materials. 3. Windows, doors, fittings and fixtures, plumbing 	<p>10,000,000</p> <p>10,000,000</p> <p>10,000,000</p>	It is curious that while this agency plans to spend N10,000,000 to advertise for water project, the said water project is not shown in its capital budget.

		installations, electrical installation, finishing, painting, external works		
7.	Nurse Tutor Training, Ibadan N20,000,000	1. Advertisement, tender meetings, construction work and others. 2. Advertisement, tender meetings, construction work and others	4,000,000 16,000,000	Again it is questionable why the specific projects have not been mentioned here. It is apparent that figures were arbitrarily allotted to agencies for Capital projects and they had to allot it for 'something' however how vague. This is another reason for a bottom up, participatory budgeting that involves citizens groups.
8.	National Postgraduate Medical Coll, Ijanikin, Lagos N20,000,000	Construction of hospitals /health centres	20,000,000	Again this is too vague for the budget document.
9.	University College Hospital, Ibadan N230,904,000	Patient elevators procured to ease conveyance of patients and staff ,and For prompt healthcare services delivery in the hospital	230,904,000	The parliament is called upon to scrutinise the details of this single project that would take the entire capital budget of this teaching hospital as it appears too much a cost.
10.	Lagos University Teaching Hospital N212,539,245	1. Completed 3 storey children accident and emergency complex. 2. Mgt. Meeting for award. 3. Provision of a fibre optic networking of the hospital information Management system. 4. Rehabilitation of labour ward theatre and labour	50,000,000 82,200,000 35,339,245 45,000,000	While the proposed expenditure here looks reasonable, it is important to explain what amounts to 'Management meeting for award' and why that would take up 38.68% of the entire capital budget for the hospital.

		ward.		
11.	UBTH N212,886,502	1. Completion of physical structure (four different appearances)	21,653,977; 23,255,824; 16,584,052; 9,606,842	It is important to identify what these projects are, more so when they are listed as 'new' projects.
12.	University of Jos Teaching Hospital (JUTH) N228,717,880	Renovation of Abuja guesthouse/liaison office	30,000,000	While we commend the allocation of N108m for the procurement of equipment for the hospital's IVF centre, it is difficult to see the wisdom in the teaching hospital in Jos maintaining a guesthouse and liaison office in Abuja to the extent that it plans to spend N30m (or 13.12% of the capital votes) in renovating the Abuja property.
13.	Nnamdi Azikiwe University Teaching Hosp, Awka N166,188,931	1. Doors 2. Generating sets. 3. Research and Development	130,188,931 30,000,000 6,000,000	More information on the 'doors' would help.
14.	Federal Psychiatric Hosp, Benin City N148,070,917	1. Architectural, mechanical and electrical, structural and surveying Services. 2. Architectural, mechanical and electrical, structural and surveying services. 3. Medical supplies (E.E.G)	32,762,512 34,328,090 80,980,315	It is apparent that the first two items here are similar or same but with different sums and would require further scrutiny by the parliament.
15.	Federal Medical Centre, Umuahia N278,780,379	1. Construction of phase i & ii of the consulting complex housing the Accident and emergency department. 2. Construction of phase i & ii of the consulting complex	131,715,000 137,224,172	Here again, the first two items seem to be the same but with different figures.

		housing the Accident and emergency department. 3. Completion of eye ward and theatre. 4. Procurement of 100kva generator	4,341,207 5,500,000	
16.	Federal Medical Centre, Owo N219,584,181	1. Advertisement. Pre-qualification. Bidding . Publication of award. (Ongoing) 2. Advertisement. Pre-qualification. Bidding . Publication of award (New)	199,705,119 19,879,062	These two identical budget heads refer to pre-qualification process and there is no information as to the real project to be executed.
17.	Federal Medical Centre, Bayelsa N147,150,235	1. Bidding/Evaluation. 2. Tank stand, treatment and distribution. 3. Monitoring and Evaluation	59,597,000 84,473,235 3,080,000	The bidding/evaluative is taking 40.5% of the entire budget for capital and calls for scrutiny.
18.	National Health Insurance Scheme	Purchase of office buildings	852,870,015	It is important to demand details of the building purchase plans since this amount forms the entire allocation to this agency under the Ministry of Health budget.

Conclusion/Recommendations:

Having gone through the above, we wish to submit as follows:

1. That budget of the Ministry of Health as proposed falls far below the 30 percent capital budget provision and the expectation from the Abuja 2001 Declaration which Nigeria is a signatory.
2. There are too many questionable budget lines in the budget proposal, raising suspicion of either a deliberate attempt to promote corruption or a lack of capacity to prepare the budget.

3. The Legislature should be more painstaking in the scrutiny of the entire budget to avoid passage of a highly-defective budget.
4. In future, all government agencies must adopt a participatory approach to budgeting by involving their respective publics in the process.

ANALYSIS OF THE 2016 AGRICULTURE SECTOR BUDGET

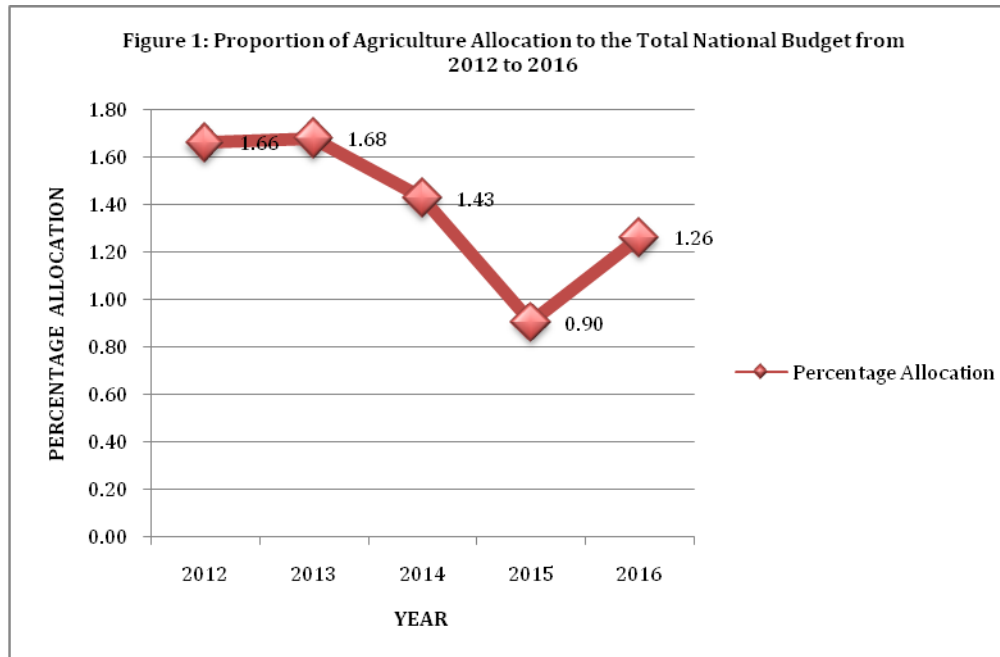
Introduction

The rebasing of the Nigerian economy saw the agriculture sector drop from second to third largest contributor with 22 percent to the country's Gross Domestic Product (GDP). Nevertheless, the sector still remains the largest employer of labor, employing over two-third of the population.

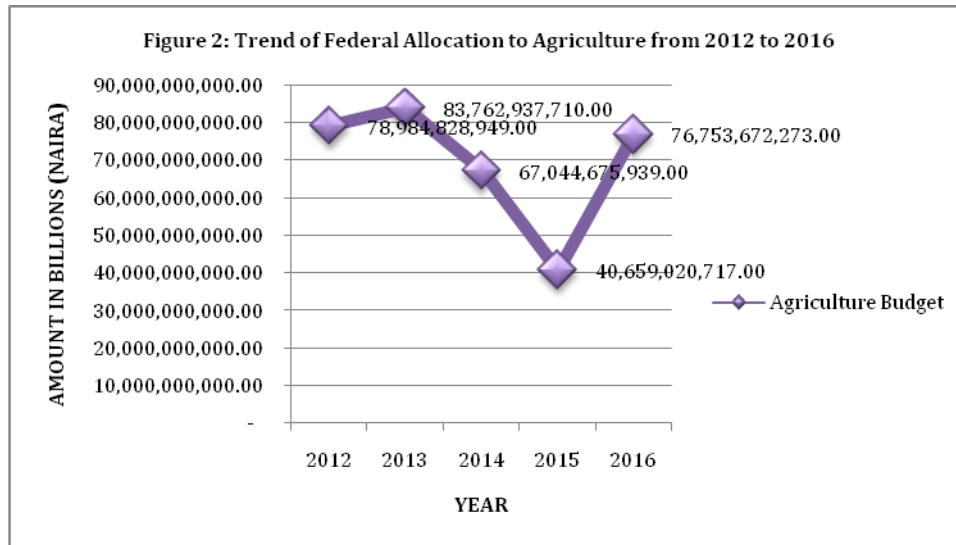
The Federal Government has stressed that the 2016 budget proposal focuses on the diversification of the economy, job creation, and elimination of leakages, inclusive growth, and security. In this section, we assess whether the Buhari government identified agriculture as one of the major critical sectors to achieving its goals, prioritizing its 2016 resource allocation to ensure that agriculture is well funded, that agriculture budget is pro smallholder farmers, especially smallholder women farmers, and to ensure that Vision 2020 target of deriving "over 50 percent of the nation's foreign exchange earnings through agro-industrial exports" is achieved. This analysis also determines the extent to which the government complied with its international commitments, specifically, 2003 Maputo declaration on agriculture, where the African Heads of State committed to allocating 10 percent of their annual total budget to agriculture. The countries (Nigeria inclusive) reaffirmed this declaration in Malabo Declaration in June 2014. And also ascertains whether the budget proposal of the agriculture sector is not wasteful.

Five year trend

In spite of all the discussions about how important the agriculture sector is to the growth and survival of the Nigeria economy, it has not been accorded the right priority through resource allocation for its development for the past five years, including this present year 2016.



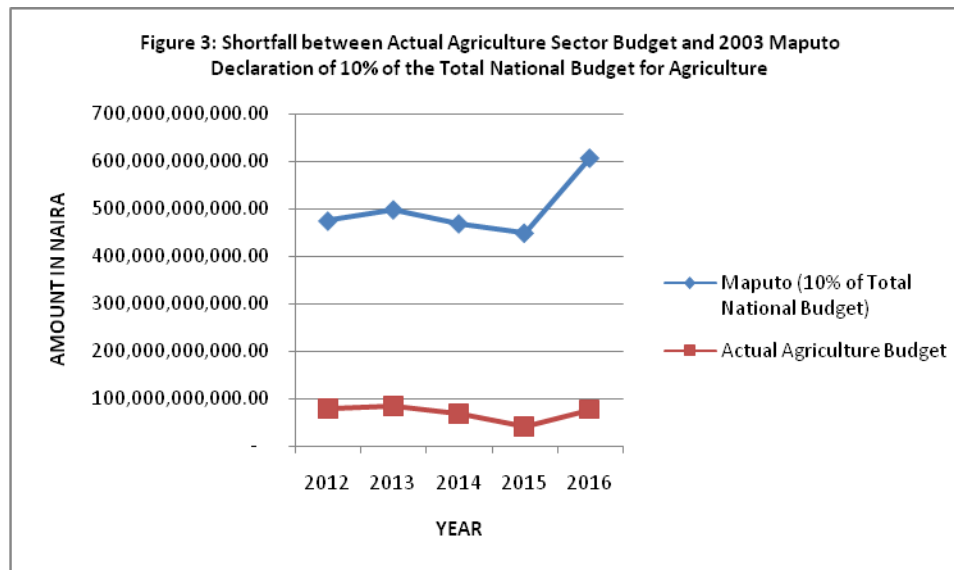
Although there has been a slight increase in the 2016-budget proposal, it is still lower than 2013 allocation that was the highest allocation within the five years observed. In practical sense, the smallholder farmers, particularly the smallholder women farmers that the nation depends on for its food have been suffering. These smallholder farmers depend so much on government agriculture initiatives and services to improve their productivity, and since such initiatives and services are not being adequately provided the food security of the families and that of the entire nation are being threatened.



International obligations:

Nigeria has consistently failed to honor its commitment to the 2003 Maputo Declaration, which calls for 10 percent of the total annual state budget for agriculture. This declaration the Nigerian government reaffirmed with the other Heads of State in the 2014 Malabo Declaration. Figure 3 shows the gap between what is expected if the declaration is being honored and the actual proportion of the agriculture sector allocation from the total national annual budget is so wide in all the five years compared. Secondly, the seesaw-trend within the five years period suggests that there has been no deliberate effort from the government to honor the declaration; otherwise, the trend would have indicated an upward progression towards the 10 percent mark. The 2016 agriculture sector budget proposal is another indication of the government's lackadaisical attitude towards honoring the declaration, which means towards the plight of the smallholder farmers that are employing more than 70 percent of the country's population and producing most of the country's food.

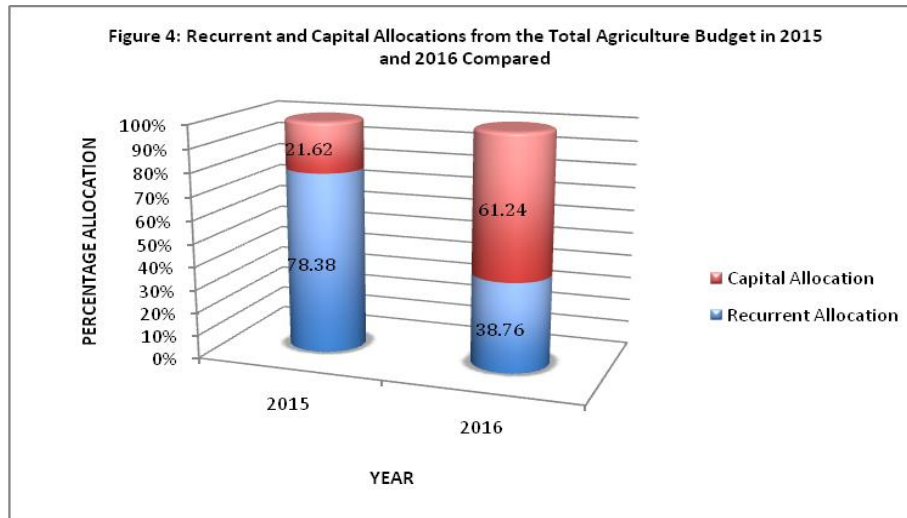
There is no way the government can reverse the downward productivity trend of the Nigerian farmer without deliberately and sufficiently supporting the smallholder farmers at every stage of agriculture production, and committing to meeting the Maputo declaration will go a long way.



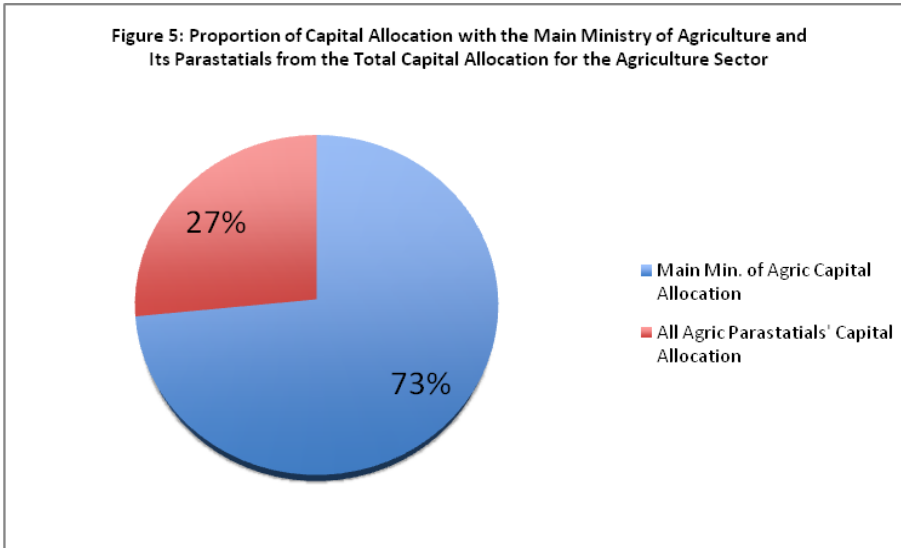
Recurrent and Capital Allocations to Agriculture

The make up of the 2016 agriculture sector budget proposal in terms of recurrent and capital expenditures determines the progress expected in the agriculture sector. Figure 4 shows that the proportion of agriculture capital expenditure (61.24 percent) proposed is almost double the proposed recurrent expenditure (38.76 percent). This is a great departure from the immediate past year (2015) where recurrent expenditure allocation (78.38 percent) more than tripled the capital expenditure allocation (21.62 percent).

We commend the Federal Government for this bold move, even though the general agriculture sector allocation from the total national budget remains below the 2014 Malabo Declaration and abysmal considering the impact the sector could make on the economy if similar boldness is taken to adequately fund it and effectively implement pro-poor initiatives and programmes.



While we commend the federal government for allocating more funds for capital expenditure, we also express our concern and observation on the proportion of the proposed capital expenditure that is domiciled within the headquarters of the Ministry of Agriculture, which is 73 percent (or N34,501,127,211) of the total capital expenditure for the sector, while the remaining 27 percent (or N12,499,998,423) is allocated to the numerous agencies, mostly research institutions and colleges.



We submit that the 'main ministry is a policy making and regulatory agency that does not need such a huge capital expenditure allocated to it, when its many agencies that have the mandate to implement its programs are starved of funds as is evidenced in Figure 5. Moreover, the "main ministry of agriculture' does not make it clear what the huge capital expenditure (N34,501,127,211) it apportioned to itself is meant for since it is not disaggregated according to the 2016 budget proposal.

Key Areas Vital for Promoting Agricultural Productivity for Pro-poor Growth

ActionAid Nigeria considers the vital areas required to improve agricultural productivity for pro-poor growth to include, women and youth in agriculture, access to affordable agricultural finance, farm inputs, quality extension services, and research and development. How has 2016 budget proposal provided for these areas?

Women and Youth in Agriculture:

The government through the President's 2016 budget speech committed to dealing with youth unemployment and women empowerment, however, only N462,911,835 (or 0.60 percent) of the 2016 agriculture sector budget has been proposed to deal with youth unemployment and for women in agriculture. This allocation is very insignificant considering the

seriousness of the issues. We see the 2016 agriculture sector budget as a lost opportunity for the Federal Government to harness the potential of the agriculture sector to enhance women status and provide jobs to the young people. A program such as the Youth Employment in Agriculture Program (YEAP) launched in December 2014 by the Federal Government should be considered and reviewed for the youths. YEAP is a N37 billion program that aims to reach nearly 760,000 youths (20,000 per state and FCT) over a five-year period. The program is designed to tackle key constraints to youth participation including access land, skills, finance, mechanization and business development.

Table 1: Proportion of Women and Youth Allocation from the 2016 Proposed Agriculture Sector Budget

S/N	Federal Govt. Agriculture Agency/Institution	Budget Line	Amount
1	Federal College of Produce Inspection and Stored Products Technology, Kano	FCPIKN015014721 MANPOWER DEVELOPMENT OF FARMERS AND UNEMPLOYED YOUTH IN TWO GEOPOLITICAL ZONES	8,681,460.00
2	Agricultural Research and Management Institute, Ilorin.	ARMTI005015108 TRAINING AND EMPOWERMENT OF FARMERS, WOMEN & YOUTH ON AGRIBUSINESS & MARKETING MANAGEMENT & VALUE CHAIN DEVELOPMENT (VCD); TRAINING OF TRAINERS (TOT) AND EMPOWERMENT OF AGRIC AND AGRIC RELATED GRADUATES AND VILLAGE ALIVE DEVELOPMENT INITIATIVES (VADI) IN FOUR (4) NEW STATES/COMMUNITIES AND TRAINING NEED ASSESSMENT OF AGRICULTURAL RESEARCH COUNCIL ARCN) EXTENSION SERVICES FOR VCE DEVELOPMENT (ZONAL TRAINING FOR EXTENSION MANAGERS IN FEDERAL STATES AND OTHER AGENCIES/INSTITUTES AND TRAINING OF YOUTH AND WOMEN ON CASSAVA.	332,859,975.00
3	College of Agriculture Isiagu	FCAI201606014830 TRAINING OF 350 UNEMPLOYED YOUTHS, FARMERS AND WOMEN	20,000,000.00

4	Federal College of Fresh Water Fisheries Technology - New Bussa	FCFFNB031015189 CAPACITY BUILDING AND YOUTH EMPOWERMENT	37,263,900.00
5	Nigeria Institute of Oceanography and Marine Research	NIOMR004015154 TRAINING 150 GRADUATE, YOUTH AND WOMEN	64,106,500.00
	TOTAL		462,911,835.00
	Percentage of Women and Youth Allocation from the Total Agriculture Budget		0.60
	Percentage of Women and Youth Allocation from the Total Agriculture Capital Budget		0.98

Extension Services:

Extension services is vital to smallholder farmers who rely on them to learn new technologies, gain market information, and acquire relevant advise that help them in their decision making. Over the years extension services have dwindled and in some places such services no longer exist. According to the Extension Transformation Group (TETG), 2011, government extension staff is highly inadequate, extension agent (EA) to farm family ratio is about one (1) EA to between 2,500 and 10,000 farm families, approximately, depending on the state. The neglect of this sub-sector of the agriculture sector is mind boggling considering the important role of extension agents to smallholder farmers' productivity.

The proposed 2016 agriculture budget aims to spend a mere N165,260,627 (or 0.22 percent) of the total agriculture sector budget as capital expenditure for extension services. This is a far cry from what is required to resuscitate the extension services of the sector. Table 2 also revealed that, of all the government agriculture agencies or institutions, only three

included extension services in their budget proposal, while the fourth institute (National Agric. Extension Research Liaison Services, Zaria) deals primarily with promoting and improving extension services.

Table 2: Proportion of Extension Services Allocation from 2016 Proposed Agriculture Sector Budget

S/N	Federal Govt. Agriculture Agency/Institution	Budget Line	Amount
1	Nigeria Stored Product Research - Ilorin	NASPRI010015871 PRODUCTION OF EXTENSION GUIDES IN LOCAL LANGUAGES	2,010,000
2	Nigeria Institute of Oceanography and Marine Research	NIOMR004015543 PRODUCTION OF EXTENSION GUIDES AND NEWSLETTER	350,000
3	Institute of Agricultural Research & Training - Ibadan	IAR&T003015328 PROMOTION OF NEW TECHNOLOGIES	21,321,999
4	National Agric. Extension Research Liaison Services - Zaria	NAERLS002015420 VALUE CHAIN ANALYSIS ON RICE	6,500,000
		NAERLS002015421 PRODUCTION OF AGRIC BULLETINS	3,550,000
		NAERLS004015398 EQUIPING AND FURNISHING OF NATIONAL FARMER'S HELPLINE CENTER	76,482,740
		NAERLS004015401 SUPPLY AND INSTALLATION OF FIBRE OPTIC NETWORK INFRASTRUCTURE	25,250,888
		NAERLS004015405 PROCUREMENT AND INSTALLATION OF ICT EQUIPMENT FOR RADIO/TV STUDIO	16,305,000
		NAERLS005015408 IMPROVEMENT OF SKILLS ACQUISITION AND DEVELOPMENT CENTRE	11,140,000
		NAERLS005015412 MANAGEMENT OF AGRICULTURE RESEARCH CENTRES	2,350,000

	TOTAL		165,260,627
	Percentage of Extension Service Allocation from the Total Agriculture Sector Budget		0.22

Agricultural Finance:

It is well known in agriculture sector that access to affordable agriculture credit is a serious challenge to smallholder farmers especially for women. It is also a known fact that smallholder farmers lack the capital to acquire improved farm inputs and technologies that will increase their productivity. They also need capital to access relevant market information. Year in, year out, smallholder farmers cry to the government for assistance for affordable credit facilities that are easily accessible. Unfortunately, their cry is yet to be heard because even the present proposed 2016 agriculture sector budget did not allocate any funds for such. This is unlike in 2015 agriculture budget where about a total of N96,000,000 was allocated for agriculture credit, even though the beneficiaries of the credit were not specified in the budget.

It will be argued that there are agriculture credit facilities such as Nigerian Incentive-Based Risk Sharing System for Agricultural Lending (NIRSAL), Agriculture Credit Support Scheme - designed to offer credit facilities to farmers under the Agriculture Loan Scheme initiative of the Federal Government of Nigeria, but administered through Money Deposit Banks like First Bank, United Bank for Africa (UBA), and others. These schemes have been existing and have also been very difficult for smallholder farmers to access them. Therefore, the non-allocation of funds for agriculture credit for smallholder farmers in the proposed 2016 agriculture budget is highly unacceptable, thus a call for a review of the budget.

Farm Inputs:

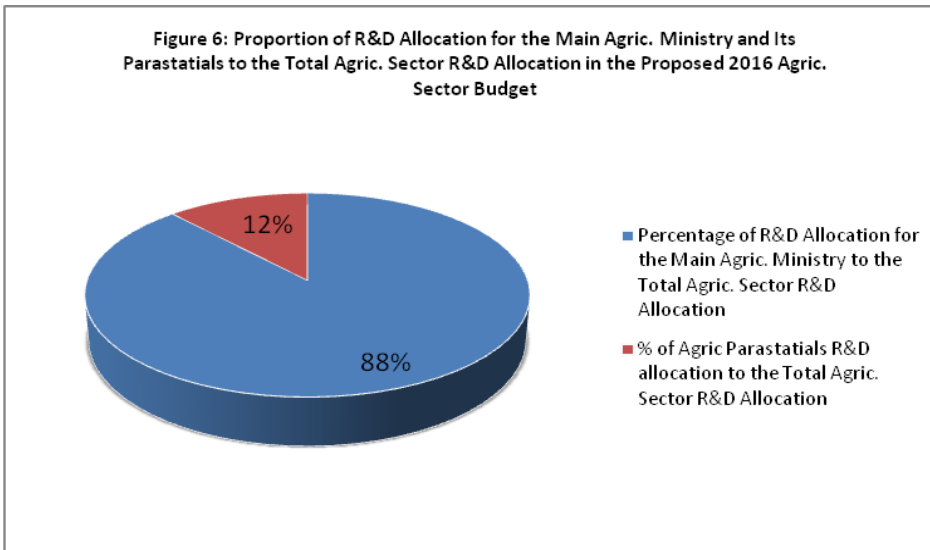
Farm inputs include fertilizer (organic and inorganic), seeds, seedlings, insecticides, herbicides, and other agro-chemical items are needed by smallholder farmers to increase yield and improve productivity. The 2016 budget proposal has not made specific provision to support smallholder farmers with their farm inputs. Obviously absent is the popular Growth Enhancement Support Scheme (GESS) that enabled smallholder farmers to access inorganic fertilizer and seeds at subsidized costs without passing through middlemen. Although the scheme had its challenges, it provided the government a platform to reach the smallholder farmers directly. By discontinuing GESS, government should ensure that smallholder farmers access affordable agriculture credit easily. This will enable them acquire farm inputs at the market price.

Research and Development

We recognize the government's effort to promote research and development by the huge allocation it has in the proposed 2016 agriculture budget.

Of the N37,287,261,529 allocated for research and development in the agric. sector, 88 percent (or N32,876,127,108) is domiciled with the headquarters of the ministry while the remaining 12 percent (or N4,411,134,421) is distributed among the agencies (Figure 6). The figure is still a tremendous increase from N135,062,400 to N32.8 billion.

The R&D allocation of the ministry headquarters is not disaggregated, thus, what the huge amount is meant for is not known. We therefore request that the ministry be made to disaggregate its R&D allocation, and to explain why it is appropriating such a huge amount to headquarters.



Where lies the Capital Expenditure?

The practice of loading the budget with tangible assets to be acquired or constructed or rehabilitated has remained. Table 3 shows the tangible assets that the Ministry of Agriculture and its agencies budget for. As much as 20 percent of the capital expenditure is proposed for tangible assets such as residential buildings, office buildings, agricultural equipment, agricultural facilities, vehicles, water facilities, school buildings, roads, etc. However, the details of all the items will be required to justify the costs allocated for them. It is advisable to state the specific agricultural facilities and equipment that each agency intends to purchase, construct or rehabilitate and link same to the priorities of the agency? Do these institutions have the mandate to build public schools, health centers, etc?

Table 3: Proportion of Tangible Assets' Allocation from the 2016 Agric. Sector Capital Expenditure Allocation

S/N	Budget Provisions	Amount
1	23020101 CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	433,426,046
2	23020118 CONSTRUCTION / PROVISION OF INFRASTRUCTURE	456,089,722
3	23020114 CONSTRUCTION / PROVISION OF ROADS	545,021,550
4	23020113 CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	2,348,575,870
5	23020105 CONSTRUCTION / PROVISION OF WATER FACILITIES	205,825,281
6	23020104 CONSTRUCTION / PROVISION OF HOUSING	97,375,325
7	23020106 CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	92,232,456
8	23020107 CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	30,886,310
9	23010105 PURCHASE OF MOTOR VEHICLES	386,482,404
10	23010112 PURCHASE OF OFFICE FURNITURE	341,799,078

	AND FITTINGS	
11	23010113 PURCHASE OF COMPUTERS	120,449,573
12	23010124 PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	47,400,636
13	23010125 PURCHASE OF LIBRARY BOOKS & EQUIPMENT	17,246,349
14	23010122 PURCHASE OF HEALTH / MEDICAL EQUIPMENT	12,270,150
15	23010127 PURCHASE OF AGRICULTURAL EQUIPMENT	1,737,510,748
16	23010129 PURCHASE OF INDUSTRIAL EQUIPMENT	15,630,000
17	23030112 REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	539,352,672
18	23030101 REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	642,865,972
19	23030121 REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,002,372,256
20	23030113 REHABILITATION / REPAIRS - ROADS	131,799,642
21	23030104 REHABILITATION / REPAIRS - WATER FACILITIES	8,080,000
	TOTAL	9,212,692,040
	% of Tangible Assets' Allocation from the Agric. Sector Capital Allocation	20

Some Budget lines requiring special attention in the Agriculture Sector

Table 4 presents some specific amounts in the proposed 2016 agriculture sector budget that we think require special verification. The table presents the budget lines with reference to their agencies, the amounts, and comments.

Table 4: Some Specific Accounts in the Proposed 2016 Agriculture Sector Budget that Requires Special Attention

S/N	Federal Govt. Agriculture Agency/Institution	Budget Line	Amount	COMMENTS
1	Agric Research & Mgt Institute - Ilorin	ARMTI005015108 TRAINING AND EMPOWERMENT OF FARMERS, WOMEN & YOUTH ON AGRIBUSINESS & MARKETING MANAGEMENT & VALUE CHAIN DEVELOPMENT (VCD); TRAINING OF TRAINERS (TOT) AND EMPOWERMENT OF AGRIC AND AGRIC RELATED GRADUATES AND VILLAGE ALIVE DEVELOPMENT INTIATIVES (VADI) IN FOUR (4) NEW STATES/COMMUNITIES AND TRAINING NEED ASSESSMENT OF AGRICULTURAL RESEARCH COUNCIL ARCN) EXTENSION SERVICES FOR	332,859,975.00	This amount needs to be unpacked, especially that it deals with women, youths, and smallholder farmers. How was this amount arrived at?

		VCE DEVELOPMENT (ZONAL TRAINING FOR EXTENSION MANAGERS IN FEDERAL STATES AND OTHER AGENCIES/INSTITUTES AND TRAINING OF YOUTH AND WOMEN ON CASSAVE.		
2		ARMTI008015092 PERIMITRE FENCING OF ARMTI HEADQUARTERS AND REGIONAL TRAINING CENTRE IN Abuja	15,500,000	How many kilometers? And how much per kilometer?
3		ARMTI1012015090 PURCHASE OF COMPUTER DESKTOP AND ACCESSORIES	15,000,000	How many units and at what cost per unit?
4	National Cereals Research Institute, Badeggi	NCRI151016299 RE- FENCING OF 3KM WALL NEW	40,572,200	There is the need for more details on this expenditure considering the cost.
		NCRI153016305 PROCUREMENT OF SMART PHONES FOR FARMERS	40,000,000	Should the federal government be spending 40m to buy smart

				phones for farmers? We believe that a farmer that can use a smart phone can afford one for himself or herself.
		NCRI156016314 DRILLING OF BOREHOLE	8,080,000	How many boreholes and at what depth? How much per meter?
5	National Veterinary Research Institute - Vom, Plateau State	22021004 MEDICAL EXPENSES	31,709,433	There is the need to explain why such a high medical expense when the agency already has a NHIS as indicated.
			69,022,036	
		21020201 NHIS		
		NVRIVM002016688 PROCUREMENT OF EQUIPMENT, REAGENTS, CHEMICALS AND	116,452,787	

	CONSUMABLES		costs.
	NVRIVM002016699 PROCUREMENT OF REAGENTS, CHEMICALS AND CONSUMABLES	57,764,855	
	NVRIVM002016741 PROCUREMENT OF EQUIPMENT	95,778,864	
	NVRIVM002016695 VACCINE PRODUCTION	334,652,799	Please break down this cost.

Table 4: Some Specific Amounts in the Proposed 2016 Agriculture Sector Budget that Requires Special Attention – Continued

S/N	Federal Govt. Agriculture Agency/Institution	Budget Line	Amount	COMMENTS
6	National Root Crops Research Institute - Umudike, Abia State	NRCRI004015751 CONSTRUCTION OF MAIN ACCESS ROAD NEW	153,868,713	Main access road of how many kilometers to cost this much?
		NRCRI152015762 RENOVATION OF OLD GUEST HOUSE NEW	94,190,808	Will it not be better to build new guest houses with this amount? We are therefore

				asking for more details.
7	National Institute for Oil Palm Research - Benin, Benin City	NIFOR003015102 WATER RETICULATION IN MAIN STATION NEW	15,000,000	What is the difference between these two budget lines?
		NIFOR003015105 WATER RETICULATION IN MAIN STATION NEW	5,000,000	
		NIFOR002015104 SUBSTATIONS AND OUTSTATION DEVELOPMENT NEW	16,444,955	Can funds allocated for a road be used to develop substations and outstations?
8	Institute of Agricultural Research - Zaria	IARZR006015728 PURCHASE OF OFFICE FURNITURE AND FITTINGS NEW	22,263,967	This is a misplaced priority in that the agency plans to spend 22.2m for furnitures and fittings, and only 3.7m to renovate a clinic, buy drugs and an ambulance. Is it even realistic to spend 3.7m for
		IARZR010015740 RENOVATION OF CLINIC BUILDING AND PUCHASES OF DRUGS AND AMBULANCE NEW	3,790,585	

				a clinic renovation, purchase of drugs and an ambulance?
9	Cocoa Research Institute - Ibadan	22020601 SECURITY SERVICES	184,296	There is need to explain this cost considering that it is huge and the agency has budgeted for security services.
		CRIN201601014637 OUTSOURCING OF SECURITY AND CLEANERS NEW	18,000,000	
10	Federal College of Agriculture - Isiagu	FCAI201602014810 PROVISIONAL FENCING/ SECURITY SUBSTRUCTURE NEW	22,996,860	Is the college using N22.9m for a temporary fencing? What then will it cost to build a new fence?
		FCAI201602014813 LANDSCAPING OF PROVOSTS QUARTERS NEW	10,002,110	In this hard time is the college planning to use N10m for landscaping of the provost's quarters?
		FCAI201602014819 FURNISHING OF THE	50,000,000	A breakdown of this cost will be

		COLLEGE LECTURE THEATRE NEW		necessary considering the amount involved.
		FCAI201605014827 ASPHALTING OF THE COLLEGE 4KM ROAD RADIUS/NETWORK NEW	330,242,957	This amount for a 4km road demands verification.
11	Federal Cooperative College - Ibadan	23020107 CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	53,007,098	Is this part of their mandate, to build public schools?
12	National Agriculture Seeds Council Nigeria Agricultural Quarantine Services	22020603 OFFICE RENT	12,088,168	Is National Agric Seeds Council and Nigeria Agricultural Quarantine Services supposed to still be renting offices that they spend N12m and N18.1m per annum, respectively?
		22020603 OFFICE RENT	18,116,969	

9.0. Conclusion and Recommendations

The proposed 2016 agriculture sector budget is not pro-poor and does not favor smallholder farmers, especially smallholder women farmers that produce the nation's food. Although the proportion of capital expenditure allocation is higher than the recurrent expenditure allocation, there has not been adequate use of data on how budgetary and beneficiary figures were arrived at thereby creating doubt on how most of allocated funds will be spent. Hence, we cannot say smallholder farmers have been prioritised or will benefit from the allocations. We therefore recommend the following:

1. That the proposed 2016 agriculture budget be revised to significantly support the growth of the smallholder farmers. The budget should be explicitly and provide data as to how it promotes smallholder farmers productivity and growth, through direct budget line items that target specifics such as farm inputs, agricultural credit, extension services and labour saving technologies.
2. Honor the Maputo Declaration by allocating 10 percent of the total 2016 national budget to agriculture in the light of diversifying the economy and wealth creation.
3. Unpack the capital expenditure allocation, delete similar heads and re-allocate the funds to implementing agencies and institutions, while the main Ministry of Agriculture assumes its normal role of coordinating, directing and regulating.
4. Capital should be provided for start up within the budget for women and youth that will be trained.
5. Re-engineer and re-organise the Growth Enhancement Support Scheme (GESS) while continuing with the programme as evidence abound that it significantly reduced corrupt practices that were common with farm inputs subsidy. The importance, reach and coverage of the programme cannot be overemphasized as it provided smallholder farmers basic farm inputs at affordable costs.
6. The huge amount allocated for research and development should focus more on improving the productivity of smallholder farmers and should be demand driven. Countries like India, China and the Philippines offer good examples of where smallholder farmers are thriving based on research support. Instead of discouraging

smallholder farmers, efforts should be on developing affordable and appropriate technologies suitable to their size of farm and financial resources.

7. Extension services of the government should also be strengthened by recruiting new extension agents, building their capacity, and providing them with incentives and facilities necessary for their effectiveness in the field. As was revealed in the proposed 2016 agriculture budget, extension service allocation was very minimal and could be described as ridiculous. The extension sub-sector of our agriculture must be revived if we want smallholder farmers' productivity to improve, and improve at a faster rate.
8. Develop a participatory process involving stakeholders such as smallholder farmers especially women and Civil Society Organizations for generating and developing needs and strategic plans that informs annual budget for the ministry.
9. Previous year's budget performance report should be available to help identify heads and projects that have been completed, ongoing or require discontinuing based on value and performance.

It is imperative that budget line items are explicit and budget notes appropriately provided in order to promote transparency and accountability.

ANALYSIS OF 2016 EDUCATION CAPITAL BUDGET

Education is a fundamental tool for development of the society. As such, no nation can rise above the literacy level and quality of education of its citizens. It is in recognition of this that ActionAid attempts yearly to analysis the budgetary allocation to human development sectors of the economy including the Education sector.

Although the government has allocated 30 percent of the 2016 Budget proposal to capital expenditure out of the N6.07trillion budget, a quick examination of the allocation to the education sector revealed that this is not applied to this sector.

Of the N483.billion allocated to Education, the capital expenditure received just 36.8billion while recurrent got lion share of N446.6billion. This shows a percentage allocation to capital and recurrent as 7.63 percent and 92.36 percent respectively. This trend of a very low allocation to capital budget is also seen in other selected segments of the Education budget we shall see charts below.

Chart 1: 2016 budget summary to education

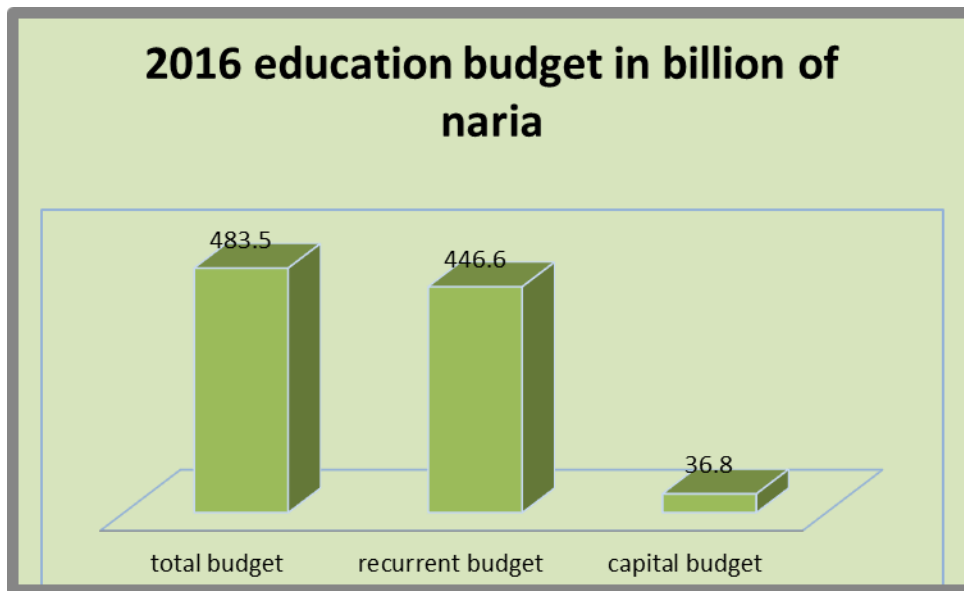
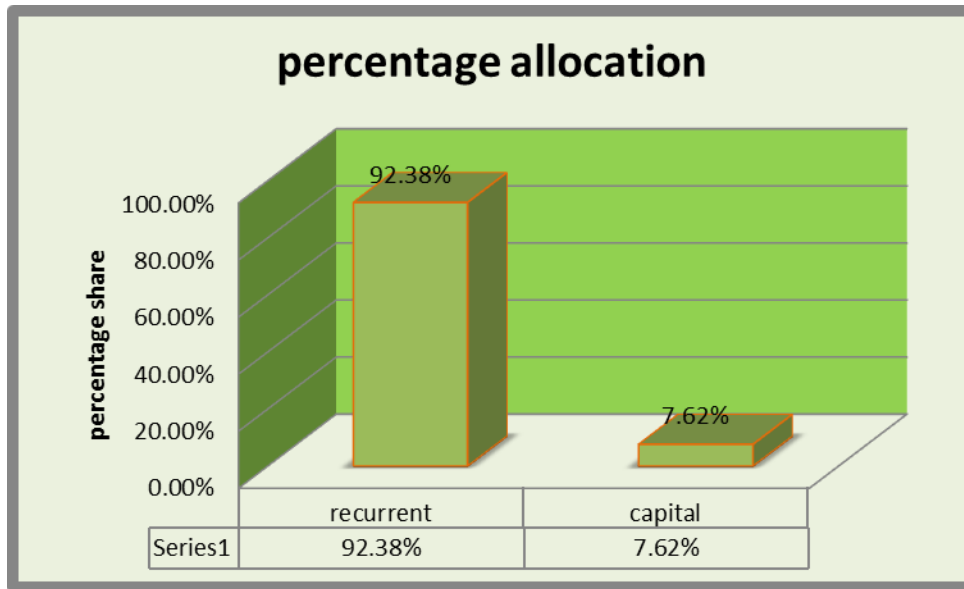


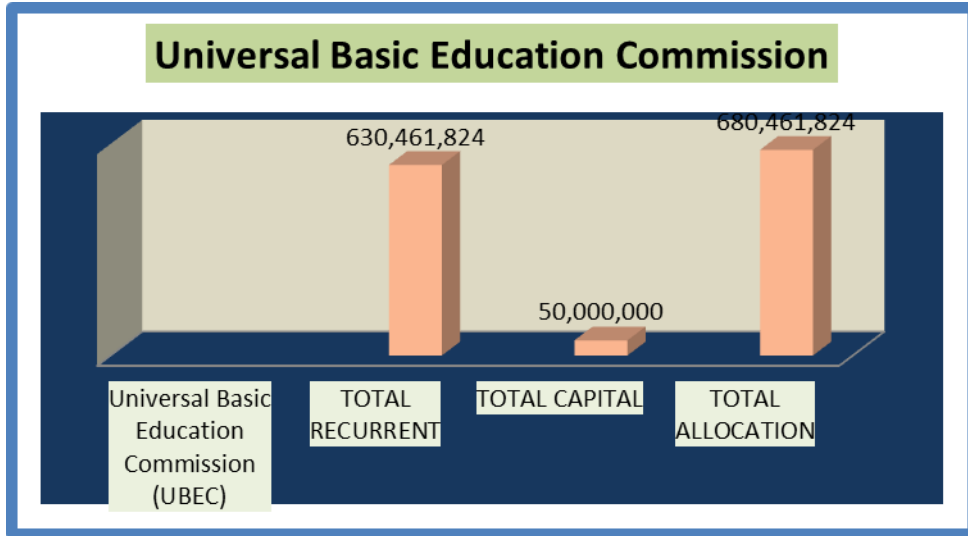
Chart 2: percentage allocation to capital and recurrent expenditures



We must stress that the United Nations Educational, Scientific and Cultural Organisation (UNESCO) had pegged annual budgetary allocation to education at 26 percent of the total budget of the country if the educational aspirations of the citizenry is to be met. Unfortunately, this standard has never been met in Nigeria. For this year, the figure stands at 6.5 percent.

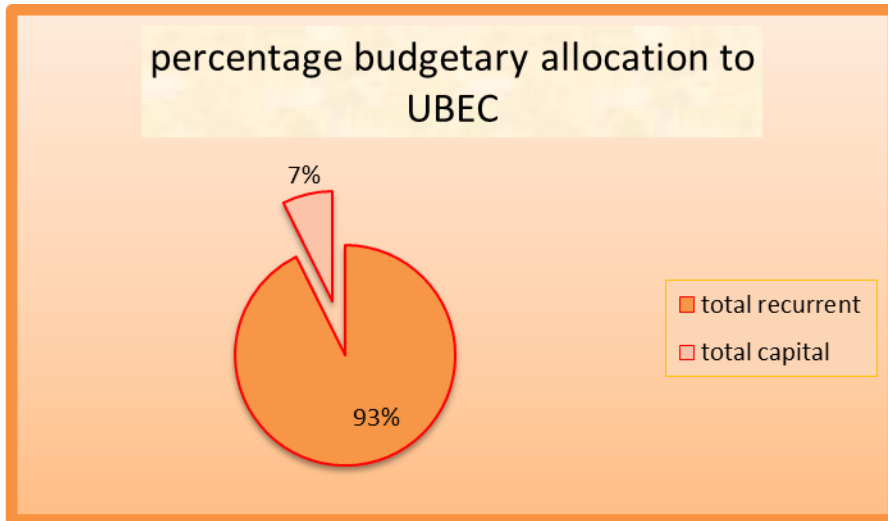
We believe that with an estimated 10.5 million Nigerian children out of school, the country needs to do more than it is doing at present to address the Education sector; and this action should be shown through appropriate budgetary allocation.

Chart 3: 2016 Budgetary allocation: Universal Basic Education Commission



The chart 3 above shows the budgetary allocation to the Universal Basic Education Commission (UBEC) with just N50,000,000 or a mere 7.93% of the N630,461,824.00 total budget going to fund capital expenditure.

Chart 3: Percentage budgetary allocation to UBEC



QUERIES ON BUDGETARY ALLOCATIONS TO THE FEDERAL MINISTRY OF EDUCATION

1. PRODUCTION AND DEVELOPMENT OF TITLE DEEDS OF 12 UNITY SCHOOLS AND PERFECTION OF 8 TITLE DEEDS (N405,485,002)

The budget item {code EDUMM001016912} for the production and development of title deeds of 12 unity schools and perfection of 8 title deeds got mind boggling budget allocation of N405,485,002. This comes to an average of N33,794,460.33 per school. This raises concerns knowing that Unity Schools lands are generally donated by state governments to the Federal Governments in order to attract these institutions to their states. It is curious therefore how

the perfection of title deeds for these lands could be so high. The Legislature may do well to call for more information and details of locations of these schools from the Ministry.

2. HP ENVY 23 DESKTOP (COMPLETE SET), 5 LAPTOPS, INSTALLATION EQUIPMENT.ANTI VIRUS (KASPERSKY) ENTERPRISE (10 USERS)&1ST YEAR SUBSCRIPTION OF ELECTRONIC LAW LIBRARY AND LAPTOPS (4GB RAM, 500GB HDD, WINDOWS 8, INTEL 2.4GHZ, 64BIT O/S) AND DISTRIBUTION TO SCHOOLS (N589,034,546)

We see a deliberate effort to lump different equipment without providing details here. We call on the legislature to request breakdown of each of these items in terms of grade, number, make, quality etc. to avoid budgeting for a higher quality and expending money for lower quality and quantity.

3. AUCTIONING OF UNSERVICEABLE ITEMS IN THE 104 UNITY SCHOOLS (N22, 301, 675.00)

It begs the question how much is expected as revenue from the 'unserviceable' items to be auctioned that the ministry proposes to spend N22million for the activity. We expected that each unity school should have logistics or other relevant department which should be saddled with the responsibility of auctioning these items once approval has been communicated by appropriate authority to this effect. An alternative means is to appoint an auctioneer to auction and be paid from the proceeds.

4. ACQUISITION OF 17 OFFICES FOR FEDERAL EDUCATION QUALITY ASSURANCE SERVICE (1,914,790,286.00)

The Federal Ministry of Education has inspectorate offices within the Federal Secretariats located in most states but where that is not available, the ministry operates from separate buildings. We make the assumption here is that this

budget item is meant to pay for the acquisition of property for the ministry in such circumstance. However, we are worried that the average cost of N112,634,722.71 for each of the 17 offices is well above a reasonable cost for such acquisition.

5. ALLOCATIONS TO FEDERAL POLYTECHNICS

There is evidence of repetitive pattern of allocations to the Federal Polytechnics. This calls to question how participatory the budgeting process was. If all stakeholders at this level of education system are duly consulted and get involved in the preparation of budget, the budget items will definitely not reflect repetitive pattern in all the federal polytechnics. Budgetary allocation to the Federal Polytechnic Kaduna had been analysed to demonstrate the share of allocation to recurrent and capital expenditures, where 2.8b was allocated to recurrent while 40.4m was allocated to capital respectively.

Chart 4: Federal Polytechnic Kaduna

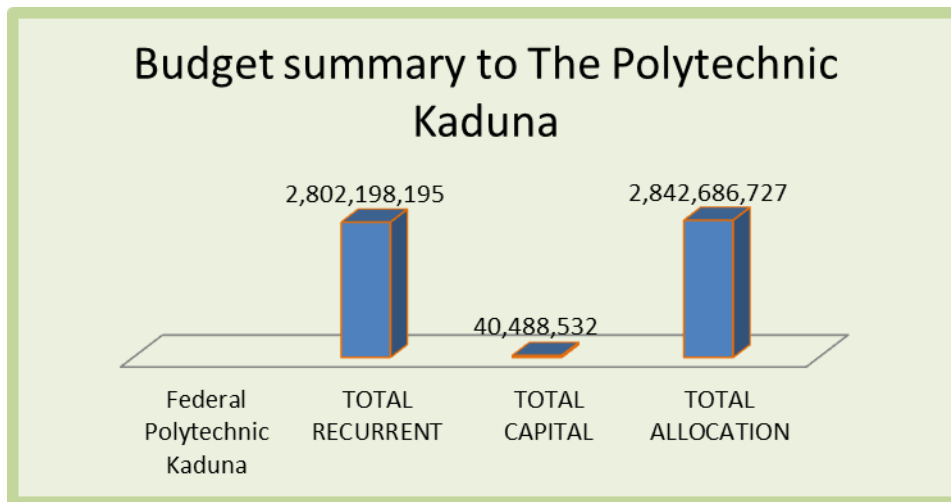
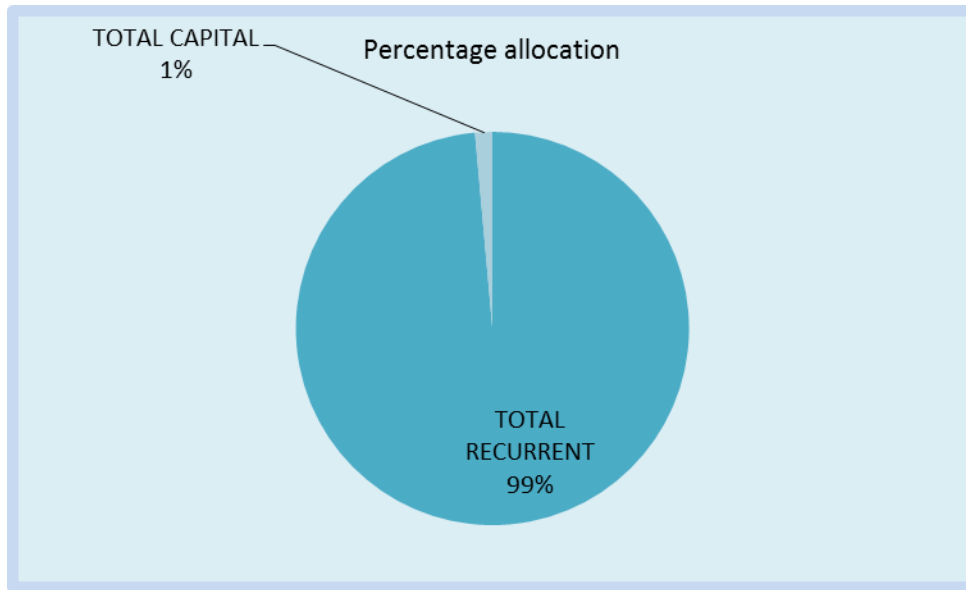


Chart 5: percentage share to recurrent and capital expenditure



The above chart represented the percentage share of recurrent and capital expenditure where recurrent got 99 percent whereas capital was allocated only 1 percent. This calls for more concern considering the fact that in the overall budget of 2016 capital expenditure was allocated 30 percent but this percentage did not reflect across all the subheads as revealed by this analysis.

6. Questions on the budgetary allocations for the Federal Government Girls College (FGGC) GWANDU

Project name	Type	Amount	Comments

RENOVATION/FURNISHING OF PRINCIPAL'S QUARTER	New	13,570,123	<p>These entries show double/repeated budget items. The project names of REHABILITATION/EXTENSION OF KITCHEN/DINING HALL and PROVISION OF MOTORISE BOREHOLE/WATER RETICULATION though had standalone budget but was also included in the project item of VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS). This budget items pattern raised question of transparency for accountability and fiscal discipline in budget preparation, execution to auditing, thus create rooms for budget wastes rather than expanding education frontiers for poor and excluded people in remote communities.</p>
REHABILITATION/EXTENSION OF KITCHEN/DINING HALL	New	70,161,059	
RENOVATION AND FURNISHING OF ADMIN BLOCK	New	19,606,824	
COMPLETION OF 1 NO. HOSTEL BLOCK AND MATRON APARTMENT	New	54,998,371	
COMPLETION OF PERIMETER WALL FENCING	New	63,626,746	
COMPLETION OF MULTIPURPOSE HALL	New	46,725,256	
COMPLETION OF SPORT PAVILLION	New	50,439,110	
CONSTRUCTION OF STAFF QUARTERS	New	56,553,151	
PROVISION OF MOTORISE BOREHOLE/WATER RETICULATION	New	24,282,999	
I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND	New	37,272,160	

RETICULATION OF WATER (MDGS)			
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7. Questions on the budgetary allocations for the FGGC IBILLO

Project name	Type	Amount	Comments
PURCHASE OF LONG SPAN ALLUMINIUM, ROOF CARCAS	New	6,911,500	Some budget items appeared repetitive here. For instance purchase of long span aluminium door carcass appeared thrice with each budget item allocated a different sum. For the sake of clarity and transparency, details of these budget items ought to have been provided. It appears therefore, that one project was allocated budget items thrice which thus amounted to budget bloating or padding. This observation on multiple entries of budget items with accompanying budgets cuts across many of the federal government colleges.
PURCHASE OF LONG SPAN ALLUMINIUM, ROOF CARCAS	New	7,157,150	
PURCHASE OF LONG SPAN ALLUMINIUM, ROOF CARCAS	New	14,027,860	
TILING AND SCREEDING	New	5,400,500	
TILING AND SCREEDING	New	12,438,000	
PLASTERING AND PAINTING, 10 LABOURER WORKING IN 2-WEEKS	New	1,470,000	
PLASTERING AND PAINTING, 10 LABOURER WORKING IN 2-WEEKS	New	1,900,000	
LAYING OF PVC CEILING	New	4,640,000	
LAYING OF PVC CEILING,	New	10,470,000	

PURCHASE OF IMPORTED DOORS AND ALLUMINIUM WINDOWS	New	8,800,000	
PURCHASE OF IMPORTED DOORS AND ALLUMINIUM WINDOWS	New	11,028,000	
PURCHASE OF IMPORTED DOORS AND ALLUMINIUM WINDOWS	New	8,928,000	
INSTALLATION OF ELECTRICAL FITTINGS AND WIRING WITH 1.5MM AND 2.5MM	New	820,000	
INSTALLATION OF ELECTRICAL FITTINGS AND WIRING WITH 1.5MM AND 2.5MM	New	1,390,000	

8. Questions on the budgetary allocations for FGGC KEANA

Project name	Type	Amount	Comments
I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	New	69,346,596	There is another set of repetitions here. Aside the standalone subheads of RENOVATION OF SIX NOS CLASSROOM BLOCKS; CONSTRUCTION OF 2NOS BOREHOLES AND WATER

RENOVATION OF SIX NOS CLASSROOM BLOCKS	New	9,986,647	RETICULATION; CONSTRUCTION/RENOVATION AND FURNISHING OF MODERN DINING HALL; CONSTRUCTION OF VIP TOILETS IN HOSTELS AND CLASSROOM AREAS, these items were included and budgeted under I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS).
CONSTRUCTION OF 2NOS BOREHOLES AND WATER RETICULATION	New	11,858,268	
CONSTRUCTION/RENOVATION AND FURNISHING OF MODERN DINING HALL	New	13,004,111	
CONSTRUCTION OF VIP TOILETS IN HOSTELS AND CLASSROOM AREAS	New	25,883,175	

9. Questions on the budgetary allocations for FGGC MONGUNO

Project name	Type	Amount	Comments
PROCUREMENT PROCESS, MEETING OF TENDER BOARD, AND AWARD OF CONTRACT	New	62,701,773	Same repetitive pattern making it difficult to differentiate and specify distinctly what the budget item is meant to deliver. For instance, there are six "PROCUREMENT PROCESS, MEETING OF TENDER BOARD, AND AWARD OF CONTRACT" with each allocated budget of N62,701,773.00; N14,686,824.00;
PROCUREMENT PROCESS, MEETING OF TENDER BOARD, AND AWARD OF CONTRACT	New	14,686,824	

PROCUREMENT PROCESS, MEETING OF TENDER BOARD, AND AWARD OF CONTRACT	New	19,900,011	N19,900,011.00; N4,980,150.00; N16,881,166.00 and N6,699,375.00. it is very imperative that the ministry clearly provides details of items to be procured under the six subheads of the budget items and what each of these project items are billed to achieve in the spirit of budget transparency for accountability and fiscal discipline.
PROCUREMENT PROCESS, MEETING OF TENDER BOARD, AND AWARD OF CONTRACT	New	4,980,150	
PROCUREMENT PROCESS, MEETING OF TENDER BOARD, AND AWARD OF CONTRACT	New	16,881,166	
PROCUREMENT PROCESS, MEETING OF TENDER BOARD, AND AWARD OF CONTRACT	New	6,699,375	

10. Questions on the budgetary allocations for NATIONAL BOARD FOR TECHNICAL EDUCATION (NBTE)

Project name	Type	Amount	Comments
TO INCREASE THE NUMBER OF NVQ QUALITY ASSURANCE MANAGERS, THAT WILL FACILITATE ACCREDITATION, CONTROL AND STANDARDIZATION OF SKILLS ACQUISITION FOR LIFE LONG LEARNING IN TANDEM WITH	New	45,500.000	This is quite vague and again shows repetition with different costs. We need the detailed breakdown and location of the projects to be able to make sense of this budget line.

SUSTAINABLE DEVELOPMENT GOALS (SDG 4.3, 4.4, 4.5, 4.6 AND 4.7).			
TO INCREASE THE NUMBER OF OCCUPATIONS IN THE NVQ SCHEME, THAT WILL FACILITATE ACCREDITATION, CONTROL AND STANDARDIZATION OF SKILLS ACQUISITION FOR LIFE LONG LEARNING IN TANDEM WITH SUSTAINABLE DEVELOPMENT GOALS (SDG 4.3, 4.4, 4.5, 4.6 AND 4.7).	New	15,000,000	

Conclusion

Generally, the 2016 education budget analysed revealed high overhead cost under recurrent expenditure with many budget items showing repetition. Many of the budget lines too, even in the capital budget failed to clearly state what the budget items are billed to execute and where they are stated same budget items appear twice or thrice in many cases under the Universities, Polytechnics and Colleges. This pattern accounted for the bloated overheads budget and thus increased the recurrent expenditure to 92.38 percent where capital expenditure only got 7.62 percent.

Furthermore, another important factor that accounted for the bloated overheads and repetitive pattern of budget items was the lack of bottom up participatory budgeting beginning from budget preparation to auditing of all stakeholders at each level of education system in the country. Repetitive pattern of budget items features more prominently under polytechnics and Colleges overheads owing largely to non-participation of all stakeholders in the budget activity.

To address this situation, we call on the legislature to be more painstaking in scrutinising this budget just as we call on the budget officials to adopt participatory processes in developing budgets subsequently.