

**ANALYSIS OF THE CONFLUENCE BETWEEN
NIGERIA'S DEVELOPMENT STRATEGIES
AND ITS AGRICULTURAL PUBLIC EXPENDITURES**

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ABSTRACT

This paper seeks to understand the features of public spending in the agricultural sector within the context of Nigeria's federal structure and decentralized system. Specifically, the study aims to examine the extent to which the level and composition of public spending in the agricultural sector is consistent with both national and subnational priorities. The study also analyzed the efficiency of public resource allocation to agriculture in line with stated priorities at the federal and subnational levels. It provides analysis of public expenditures at the federal and state levels, the latter drawing from three case study states: Cross River, Niger, and Ondo states. The main period covered in this study are three important policy regimes: the era of NEEDS (National Economic Empowerment and Development Strategy) during the administration of President Olusegun Obasanjo, the seven-point agenda era of President Umaru Musa Yar'Adua, and the era of Vision 20:2020 of President Goodluck Jonathan. Although considerable efforts have been made to identify development priorities and articulate policies and strategies for improved performance of the agricultural sector, no sharp connection has been made with the expenditure policy. At the federal level, the situation was beginning to improve in the aftermath of the articulation of the Agricultural Transformation Agenda (ATA) and alignment of expenditures toward the attainment of targets set in various strategic components of the agenda. At the subnational level, expenditure decisions do not follow a results-based framework, and there is no analytical basis for a logical assessment of expenditure impact. The defective linkage between expenditure decisions and prioritization of projects manifests in the study states, in particular where some activities that were not budgeted for ended up being funded whereas those already budgeted for receive no funding at all. Future research should conduct political economy analysis to shed light on circumstances that lead to a disconnect, and what factors lead to a stronger relationship between the design of strategies and actual public expenditures undertaken.

Key words: Agriculture, Nigeria, Public spending, Development strategy, Subnational governments



INTRODUCTION

Expenditure in agriculture is critical to the transformation of the agricultural sector in Nigeria, especially in view of the low level of investment in the sector in spite of its huge potentials for wealth creation, employment generation, and poverty alleviation. Nigeria is the largest country in Africa in terms of population (186 million) and among the largest in terms of land area (910,770 km²) [1]. Agriculture is considered to be the sector with the greatest potential for poverty alleviation in the country. As in other countries, the public sector involved in agricultural investments in Nigeria is not monolithic but consists, horizontally, of different agencies and parastatals, as well as vertically of different tiers of government (the federal, state, and local governments). Specifically, the 36 states of the Federal Republic of Nigeria, the Federal Capital Territory, and the 774 local governments in Nigeria all perform a critical role in service delivery and public expenditure outcomes.

The problem that this paper speaks to and analyzes is: To what extent are the levels and the composition of public spending in the agricultural sector consistent with both national and subnational governments' priorities? The study similarly analyzes the efficiency of public resource allocation to agriculture in line with stated priorities at the federal and subnational levels. We are not aware of any other peer-reviewed study that systematically compares Nigeria's policies and strategies with its public expenditures, and thus believe that this article contributes knowledge on this topic.

The next section describes the data collected for the analysis, followed by Section 3, which elaborates on the key development and agricultural strategies in Nigeria and in the case study sites. This is so that in Section 4, analysis of public expenditures can compare patterns in spending with the strategies, to examine them for their degree of alignment while section 5 offers conclusions.

MATERIALS AND METHODS

This article presents analysis of public expenditures at the federal and state levels, the latter drawing from three case study states: Cross River, Niger, and Ondo states. These states were selected on the basis of the importance of agriculture in the state economies, a need to obtain perspectives from different geographical zones in Nigeria, and the fact that public expenditure management systems in these states are relatively well developed in comparison with other states in Nigeria, thus enabling the collection of rich and detailed public expenditure data. The period covered in this paper is primarily from 2005 to 2012, with some analysis considering development strategies as well as expenditures back to 2000. Data were obtained at the federal and state levels from ministries of agriculture; ministries responsible for agriculture-related activities; other key line ministries, departments, agencies; and offices responsible for central services, such as for finance, revenue, budget, and planning. The data was collected through fieldwork visits to the case study sites, and was supplemented with secondary sources and reports.



RESULTS AND DISCUSSION

Agricultural Policies and Development Strategies

The 1999 constitution, the 2001 new agricultural policy thrust, the 2004 National Economic Empowerment and Development Strategy (NEEDS), the seven-point agenda of Vision 20:2020, and the Agricultural Transformation Agenda (ATA) all served as the policy framework for agricultural development in Nigeria for the period under consideration in this paper, and the years building up to it. These policy blueprints together provide insights on national priorities in agriculture, guiding policies, policy strategies, and responsibilities of the federal and state governments in delivering public agricultural goods and services.

Sector Strategy and Policies at the Federal Level

In the past decade, the government of Nigeria has designed several policies, strategies, programs, and projects with the objective of spurring growth in the agricultural sectors. These include: NEEDS; the National Special Program for Food Security; the seven-point agenda; the five-point agenda; the implementation of the Comprehensive Africa Agriculture Development Programme (CAADP), an initiative of the African Union; and the ATA. Similarly, the Commercial Agriculture Development Project (CADP), the Root and Tuber Expansion Program, and other programs specific to commercial crops (such as the presidential initiatives on cassava, rice, and other crops) were developed in the past decade [2]. Nigeria signed the CAADP compact in October 2009 [3] and launched the National Agricultural Investment Plan (NAIP) in 2010 [4]. The Federal Ministry of Agriculture developed NAIP guided by a five-point agenda, which is drawn from the economy-wide seven-point agenda and is largely consistent with the four CAADP principles [4].

The 2004 NEEDS signaled a new paradigm in development programming in Nigeria with the introduction of institutional reforms and holistic processes for more effective and sustainable development outcomes. Therefore, NEEDS is the first successful attempt to articulate the government's vision for national development and poverty reduction in a coherent and focused manner, with an outline for the role of the key institutions of the state in the process. The state governments followed with equivalent strategies known as the State Economic Empowerment and Development Strategy (SEEDS), and some local governments with the Local Economic Empowerment and Development Strategy (LEEDS).¹

Vision 20:2020 was Nigeria's policy blueprint until the onset of a new federal government administration in early 2015. Launched in 2010, it was intended as a long-term planning framework to transform Nigeria into one of the top 20 global economies by 2020 [5].² For agriculture, the objective was to achieve a modern technologically-

¹ In 2007, NEEDS expired; and although the government prepared NEEDS II, it was not implemented. Subsequently, the seven-point agenda of Vision 20:2020 and the National Transformation Agenda have followed NEEDS by adopting an integrated development paradigm.

² The vision statement is that "Nigeria will have a large, strong, diversified, sustainable and competitive economy that effectively harnesses the talents and energies of its people and responsibly exploits its natural endowments to guarantee a high standard of living and quality of life to its citizens by 2020" [5: 1].

enabled agricultural sector that fully exploits the vast agricultural resources of the country, ensures national food security, and contributes to foreign exchange earnings. It recognizes that agriculture is not nearly realizing its potential for spurring increased growth and employment. For example, the document notes that the sector has not fully exploited the nation's land and water resources, has low productivity with high losses, and continues to make suboptimal contributions to export earnings. The factors outlined as responsible for this are the failure to modernize agriculture on a large scale, an outdated land tenure system, low adoption of research findings and technologies due to weak extension services, high cost of farm inputs, poor access to credit, piracy in coastal waters, overemphasis on inefficient fertilizer procurement and distribution [6], inadequate irrigation [7] and storage, and poor access to markets [8].

Since 2011, these issues have been articulated in greater detail through the Agricultural Transformation Agenda (ATA), which also ceased in early 2015 with the end of the administration of former president Goodluck Jonathan. As a major component of the National Transformation Agenda, the ATA had the ambition to bring about a paradigm shift in the perception and planning of agriculture. The vision of the agenda was to "achieve a hunger-free Nigeria through an agricultural sector that drives income growth, accelerates achievement of food and nutritional security, generates employment and transforms Nigeria into a leading player in global food markets to grow wealth for millions of farmers" [3, 9]. The major targets of the agenda were to create 3.5 million jobs in the agricultural sector by 2015, provide more than US\$2 billion of additional income for Nigerian farmers, increase domestic food production by 20 million metric tons,³ make Nigeria self-sufficient in rice production by 2015, and ensure that Nigeria shifts from being a net importer of food to a net exporter of food.

Sector Strategy and Policies at the Subnational Level: Cross River State

As part of Cross River state's action plan and in an attempt to be in tandem with the federal government's Vision 20:2020 plan, Cross River has been promoting a seven-point development agenda since 2007. According to the policy document for agricultural development, the vision is to make agriculture the engine of growth and transformation of Cross River state's economy toward the achievement of overall economic development. The overarching goal is to harness diverse agricultural resources of the state so as to develop an agricultural sector that guarantees food security, reduces rural poverty, and facilitates agro-industrial growth.

Specifically, the broad strategic goals of agricultural policy in Cross River state include to move farm sizes away from fragmented holdings to commercial farm sizes for each of the main crops; introduce high-value crops into the state's farming systems; increase and move to international average the yield per hectare of major crops such as cocoa [10], but also oil palm, cassava, and rice; access and expand markets for the state's agricultural produce; mechanize farming on a large scale [11]; encourage growth in aquaculture, poultry, and animal husbandry; and establish easy access to credit for farmers.

³ Tons refers to metric tons throughout the text.

Sector Strategy and Policies at the Subnational Level: Niger State

The Development Action Plan (DAP) for Niger state for 2007–2011 stipulates the vision and mission of the state as well as the overall development strategy. The overall development strategy was to promote agro-based industrialization. This means that agriculture and allied industries and services form the fulcrum of the state's development strategy. The DAP identifies great potentials and opportunities that are yet to be fully explored as well as some constraints to Niger state's agricultural sector. The policy thrust of the DAP was to take advantage of the diverse agricultural resources of the state to develop an agricultural sector that will guarantee food security, reduce rural poverty, and accelerate economic development in the state. It also sought to make agricultural development private-sector driven. Priority was to be placed on sourcing private investments and promoting public–private partnerships not only for agricultural production but also for the production of farm inputs such as tractors, fertilizers, seedlings, and storage equipment.

Niger state's Vision 3:2020 policy on agriculture was the means by which the state government worked to achieve the goal of leveraging agriculture as a veritable tool for achieving food security, reducing rural poverty, and accelerating economic development in the state. The agricultural policy document states that the overall agricultural policy thrust of the state is the attainment of self-sustaining growth in all subsectors of agriculture, as well as realization of the structural transformation necessary for the overall socio-economic development of rural areas. The goals for the development of the agricultural sector and its subsectors that are specified in the policy document align closely with the goals in the DAP, although the strategies proposed differ slightly. The Vision 3:2020 document outlines the state's agricultural scope as covering crops, livestock, fisheries, and forestry. The vision is to transform Niger state into one of the three top economies in Nigeria by the year 2020 by being a model and leader in agro-based industrialization and by making agriculture the engine of growth and transformation of the state's economy.

Sector Strategy and Policies at the Subnational Level: Ondo State

The main features of Ondo state's agricultural policy include the development of strategies that will bring about improvements in the levels of technical and economic efficiency of food and tree crop production. Ondo state offers tremendous potential to increase agricultural output. It is the largest producer of cocoa in Nigeria, accounting for about 60 percent of cocoa production [12]. Higher-than-average yields in crops such as cassava, yam, sweet potato, and maize suggest that the state has comparative advantages in producing these food crops. Cassava, for example, has an average yield of about 22 tons/hectare compared with the national average of 12.8 tons/hectare. The state embarked on different programs to help achieve its agricultural policy objectives, including those for youth in agriculture, input delivery, food crops development, tree crops development, irrigation agriculture, livestock production, sustainable forestry development, agriculture extension services, and fisheries development [13].

Link Between Development Strategies and Agricultural Public Expenditures

Although considerable efforts have been made to identify development priorities and articulate policies and strategies for improved performance of the agricultural sector, no

sharp connection has been made with the expenditure policy. It is usually difficult to see how the various policies and strategies dovetail into the budgetary process. The inherent disconnect with the budget cycle implies that government cannot easily keep track of the expenditure implications and realistically predict the implementation outcomes. At the federal level, the situation was beginning to improve in the aftermath of the articulation of the ATA and alignment of expenditures toward the attainment of targets set in various strategic components of the agenda. At the subnational level, expenditure decisions do not follow a results-based framework, and there is no analytical basis for a logical assessment of expenditure impact. What is more, no systematic monitoring and performance indicators are established to provide the basis for remedial actions in situations in which the budget process runs into troubled waters. Repeatedly over time, the country expresses concerns about the weakness in the budget process, the suboptimal performance, and the inability of the sector to surmount development challenges. Adherence to the development priorities outlined is essential in the design of budgets and in expenditure decision-making. It is by so doing that claimants of the budget can appreciate the benefits of budget implementation and the services delivered. Many states in Nigeria have a poor history of designing budgets to reflect key development priorities, and the problem seems to be worsening in recent times [14].

The defective linkage between expenditure decisions and prioritization of projects manifests in the study states, in particular where some activities that were not budgeted for ended up being funded whereas those already budgeted for receive no funding at all, resulting in some cases in significant gaps between actual and budgeted expenditures (Tables A.1 – A.3). This situation keeps recurring because no effective monitoring and evaluation system exists either in principle or in practice to provide both useful lessons to mitigate recurrence and a credible framework for monitoring progress and evaluating results. In addition, activities that are pronounced as priorities even through a rigorous procedure of prioritization end up being downgraded during budgeting; either they are not accommodated in the budget or no funding is released for their implementation. The notion of priority is another dimension of the problematic relationship between development strategies and expenditures. Some activities are adjudged to be development priorities but are not recognized as spending priorities by the government during the budgeting exercise. For instance, in Cross River state, fertilizer, seeds, agrochemicals, a credit program, and extension are visible in the functional composition of the agricultural budget. Indeed, fertilizer falls within the topmost priority while agricultural credit falls within the second priority. However, in 2008 and 2011, while some funds were allocated to fertilizer, none were released (Table A.1). No agricultural credit was funded from 2008 to 2009. Extension was another activity adjudged to be a priority; nonetheless, this activity was not funded in 2008 and 2009.

In the same vein, agricultural activities that are regarded as priorities in Niger state have been poorly funded. For instance, agrochemicals received no funds in 2008 and 2011 (Table A.2). Land clearing suffered the same fate, and tractor hiring received no funds except in 2008. Although tractor hiring was not directly funded from the budget of the Ministry of Agriculture in 2010, a number of tractors were purchased by the CADP, a World Bank–assisted project that is also involved in providing tractor hiring services. In the forestry subsector, the state accorded priority to pulpwood plantation, forest plant



seed production, and industrial wood production; however, no funds were released for these activities in 2008. There was also no funding release for fishery development except for 2010. The pattern is not different in Ondo state (Table A.3), where the key priority areas of development are just receiving budgetary attention in recent times.

The fact that these problems are widespread and continue unabated shows that the root cause transcends the conceptualization of priority in understanding the relationship between planning and budget by policymakers [15]. Unless there is appropriate linkage between development strategies articulated and public expenditures made, funds spent on the agricultural sector will not be able to realise their full potential in contributing to growth that is commensurate with the country's resource endowment and capable of lifting farmers out of poverty.

An important consideration in addressing planning and budget linkages and in articulating spending priorities is to identify possible collaborations and coordination of activities in the delivery of services that will promote growth and development of the agricultural sector [16]. Are agencies of government other than those in the agricultural sector providing parallel services (such as credit/microfinance, private extension, capacity building and empowerment, and so on) to farmers? Where such opportunities exist, as is often the case, they need to be identified, integrated into the planning exercise, and brought to bear on decision-making during the budget process. At the federal level, such harmonization is imperative for agriculture-related functions of the Federal Ministry of Water Resources and the Federal Ministry of the Environment. The same synergy in planning is also necessary in states such as Ondo and Niger, where the agricultural activities being financed with public funds do not emanate from a single ministry of agriculture. For instance, Niger state has a Ministry of Agriculture, a Ministry of Livestock and Fisheries Development, and a Ministry of Environment and Forestry. In Ondo state, agricultural services are rendered mainly by the Ministry of Agriculture and Rural Development and the Ministry of Natural Resources, the latter responsible for the development of livestock, fisheries, and forestry.

The lingering trend of a disconnect between planning and budgeting in spite of shifts in agricultural development strategies raises the question of whether the design and implementation of policies have any significant influence on the size and structure of agricultural public spending or indeed whether the varying policy regimes have been accompanied by adjustments in expenditure pattern. If such relationships are discernible at the federal and subnational levels, a better understanding of the performance of public expenditure in the country should be possible in terms of efficiency and cost-effectiveness. The relevance of varying policy regimes for public expenditure restructuring can, therefore, be ascertained with a view to maximizing the benefits of policies and strategies and having a regime of public spending that is more efficient and results oriented. With the available expenditure data, the evidence is not convincing that sectoral policies and strategies really matter in agricultural public expenditure decision-making.

At the subnational level, for the period covered in this study, are three important policy regimes: the era of NEEDS, the seven-point agenda era, and the era of Vision 20:2020.



The first implementation plan of the Vision (2010–2013) took off in 2010. This paper examines the trend in public expenditure on key items that have widespread visibility and are crucial to achieving the development objectives in the sector over these policy regimes (Table 1) (a broader view of public expenditures in Nigeria beyond agriculture is provided in [17]).

In Cross River state, the pattern of expenditure on fertilizer, seed, and agrochemicals does not vary remarkably over the three policy junctures. In Niger state, the expenditure share of fertilizer dipped during the era of the seven-point agenda and rose considerably during the implementation of Vision 20:2020. However, the same cannot be said about seeds and agrochemicals, which received virtually no funding in 2010 and 2011. In Ondo state, tree crops received a boost in expenditure share following Vision 20:2020, whereas the share of agricultural inputs and produce services plummeted. These observations are contrary to expectation. Given the need for expansion in the use of agricultural inputs, the emphasis on agricultural transformation and modernization, and the participatory approach in the articulation of the Vision policies and strategies for agricultural development, an increasing trend in expenditure share of the various items and services is expected. These findings lead to the conclusion that changes in policies are not being effectively reflected in the budget process and expenditure decision-making. As will be seen shortly, it is not surprising that agricultural public spending has failed to attain the expected level in spite of the large investment gaps and high priority often ascribed to the sector by successive administrations at the federal and subnational levels.

Finally, this study undertakes a closer examination of the 2012 federal development budget in agriculture (Table 2). This analysis shows that the 2012 budget allocated the bulk of its resources to the 10 or so value chains it earlier defined in its policy. The 2012 budget also allocated resources to development of youth and women in agribusiness. Further, it supports establishment of market corporations for key products. In addition, the 2012 budget attempted, though only partially successfully, to “correct” the trend of peripheral activities dominating the capital budget.⁴ Consequently, rural development did not dominate the budget, and fertilizer policy became entrenched within the value chains. More than 73% of actual expenditures⁵ went to crop agriculture (trees and crops) and about 79% to value chains, including crop agriculture, livestock, fisheries, and development of land resources; rural development (construction of rural feeder roads) attracted only about 10 percent of spending.⁶ Thus, the expenditure on crop agriculture (trees and crops) encompassed a wide spectrum of activities, including supply of improved seedlings, fertilizer, agrochemicals, market development, R&D, food processing, and establishment of processing zones. However, a big part of the value chain expenditure was government subsidy of private goods in the form of input subsidies: fertilizers, seedlings, agrochemicals, and the like.

⁴ Capital budget refers to long-term investments such as machinery and buildings, and contrasts with recurrent budgets, which are for activities that need to be continually financed, such as salaries and maintenance costs.

⁵ Actual expenditures are distinguished from budgets, in that the latter pertain to plans for future spending, whereas the former refer to expenditures in fact incurred. Budgeted amounts and actual expenditures can and often do differ.

⁶ However, allocations to forestry, irrigation, and so on, are not yet available. They are outside the control of FMARD, which provided the data used here.



CONCLUSION

This study examined the extent to which the level and composition of public spending in the agricultural sector is consistent with both national and subnational priorities, and analyzed the efficiency of budget implementation processes in the allocation of public resources to agriculture in line with stated priorities at the federal and subnational levels. Past public spending in agriculture, in addition to being exceedingly low in volume [18], has only weakly, if at all, aligned with the stated intent in development and agricultural strategies. In more recent times, for example, since the inception of the ATA, alignment seems tighter between agricultural spending and development strategies, at least in the implementation of key components of the transformation agenda. Also, in nominal terms, the amount of funds invested in agriculture was trending upward. Although capital spending is much more explicitly organized along agricultural commodity value chains under the ATA than before, the reporting of certain expenditure items (public spending on input subsidies) that constitute a substantial proportion of such spending is tantamount to a misclassification. With the establishment of a new development and agricultural policy under the new federal administration, it is hoped that the lessons of past at least partial disconnect between stipulated policy and strategy papers on the one hand, and actual public expenditures on the other, can be avoided, in order to not render unused the efforts and energy that go into crafting flagship development policies.

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Table 1: Public expenditures on selected items under three development strategies

	NEEDS era			Seven-point agenda era			Vision 20:2020 era		
	2005	2006	Average	2008	2009	Average	2010	2011	Average
State level expenditure (as % of crop development expenditure)									
Cross River									
Fertilizer	0.00	0.00	0.00	0.00	20.87	10.44	100.00	0.00	50.00
Seeds	0.00	0.00	0.00	0.00	7.20	3.60	0.00	0.00	0.00
Niger state									
Fertilizer	73.71	92.71	83.21	19.49	9.27	14.38	99.89	88.57	94.23
Tractor hire	22.66	0.00	11.33	80.32	0.00	40.16	0.00	0.00	0.00
Agrochemicals	0.41	0.00	0.20	0.00	86.18	43.09	0.11	0.00	0.05
Ondo state									
Agricultural inputs	24.59	26.19	25.39	59.9	78.60	69.25	49.44	26.00	37.72
Tree crops	10.79	9.70	10.25	14.31	6.46	10.39	6.29	37.12	21.71
Produce services	11.90	14.46	13.18	10.81	16.13	13.47	10.18	14.48	12.33
Federal capital expenditure (constant 1990 Naira, thousands)									
Agriculture				0.07	498.88	249.47	495.52		
Livestock				150.55	1,079.69	615.12	245.15		
Fisheries				0.00	38.59	19.29	475.32		
Fertilizer subsidy				578.69	3,193.02	1,885.85	2,584.23		

Source: Authors' computations based on data from Federal Ministry of Agriculture and Rural Development, Cross River state Ministry of Agriculture, Niger state Ministry of Agriculture and Rural Development, and Ondo State Ministry of Agriculture and Rural Development, 2005-2011.

Note: NEEDS = National Economic Empowerment and Development Strategy.



Table 2: Analysis of 2012 Capital Expenditure Data from FMARD (1990 Constant Naira, 1000s)

	Budget	Actual	% Budget	% Actual
Rice	1,318.76	804.31	12.01%	14.90%
Cotton	232.91	139.65	2.12%	2.59%
Cocoa	1,096.85	535.01	9.99%	9.91%
Cassava	840.16	421.07	7.65%	7.80%
Sorghum	429.66	373.61	3.91%	6.92%
Soybeans	287.02	172.37	2.61%	3.19%
Maize	417.01	311.13	3.80%	5.76%
Horticul - Tomato Devt	41.25	19.73	0.38%	0.37%
Horticul - Citrus Devt Prog	43.74	27.87	0.40%	0.52%
Crop Proc Zones	1,037.05	400.47	9.45%	7.42%
Agriculture (Trees & Crops)	5,744.41	3,205.22	52.32%	59.39%
Other Critical Value Chains	15.79	5.92	0.14%	0.11%
Livestock	335.96	169.56	3.06%	3.14%
Fisheries	112.96	35.84	1.03%	0.66%
Agric Land Res	62.49	18.60	0.57%	0.34%
Total for Agric Chain Values	6,271.60	3,435.13	57.13%	63.65%
Administration	87.70	61.46	0.80%	1.14%
Const/Provision of Agricultural Facilities	145.61	55.69	1.33%	1.03%
Special Programmes	131.55	29.31	1.20%	0.54%
Youth & Women in Agrobusiness Investment Prog.	429.73	105.90	3.91%	1.96%
Rural Devt	791.16	425.77	7.21%	7.89%
Irrigation	146.17	65.78	1.33%	1.22%
Cooperatives	21.33	11.73	0.19%	0.22%
Research & Devt	493.31	83.99	4.49%	1.56%
Monitoring & Eval	197.33	99.69	1.80%	1.85%
Parastatals - Colleges & Research Institutes	2,263.05	1,022.66	20.61%	18.95%
Total	10,978.53	5,397.12	100.00%	100.00%

Source of Data: Federal Ministry of Agriculture



Table A.1: Discrepancy between actual and budgeted expenditures in Cross River State

	2008		2009		2010		2011	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<i>Share of total crop production expenditure</i>								
Seeds	5.66	0.00	6.67	7.20	22.73	0.00	0.00	0.00
Fertilizers	4.02	0.00	33.29	20.87	28.68	100.00	89.45	0.00
Agrochemicals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Irrigation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	90.32	100.00	60.04	71.93	48.59	0.00	10.55	100.00
<i>Share of total general services expenditure</i>								
Research	5.00	0.00	14.06	50.79	6.58	0.00	3.56	0.00
Extension	0.00	100.00	69.88	0.00	13.99	9.82	6.01	0.00
Credit scheme	95.00	0.00	0.00	0.00	8.64	12.88	1.84	2.05
Rural Infrastructure	0.00	0.00	10.04	39.68	32.51	48.47	71.04	78.99
Agro-processing	0.00	0.00	0.00	0.00	0.00	0.00	0.49	0.00
Advocacy program	0.00	0.00	0.40	0.00	33.74	28.22	16.07	17.87
Market development	0.00	0.00	5.62	9.52	4.53	0.61	0.98	1.09

Table A.2: Discrepancy between actual and budgeted expenditures in Niger State

	2008		2009		2010		2011	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<i>Share of crop development</i>								
Agrochemicals	0.22	0.00	0.00	86.18	0.59	0.11	2.10	0.00
Land clearing	0.00	0.00	0.00	0.00	9.46	0.00	0.00	0.00
Tractor hire scheme	62.30	80.32	0.00	0.00	8.93	0.00	4.20	0.00
Home econ. multipurpose	0.22	0.00	0.00	0.00	0.36	0.00	0.00	0.00
College of agric.	5.81	0.20	6.98	4.55	4.28	0.00	8.40	0.00
Fertilizer procurement	28.77	19.49	93.02	9.27	74.60	99.89	84.03	88.57
Nigerian agric. insurance corp.	0.11	0.00	0.00	0.00	0.36	0.00	0.00	11.43
Research & consultancy	2.55	0.00	0.00	0.00	1.43	0.00	1.26	0.00
<i>Share of livestock development</i>								
Grazing reserve & range mgt.	6.08	0.00	80.00	0.00	56.33	0.00	16.56	0.00
Stock route & control post	4.05	0.00	0.00	0.00	8.28	0.00	26.99	0.00
Poultry production	12.14	0.00	20.00	0.00	9.94	0.00	18.40	0.00
Regional cattle market	69.64	0.00	0.00	0.00	13.25	0.00	0.00	0.00
Livestock improv. & breeding centre	8.11	0.00	0.00	0.00	11.86	0.00	36.81	0.00
Research & consultancy	0.00	0.00	0.00	0.00	0.33	100.00	1.23	0.00
<i>Share of forestry development</i>								
Pulpwood plantation	33.33	0.00	0.00	0.00	27.75	0.00	22.22	0.00
Forest plant seed production	66.67	100.00	100.00	0.00	33.30	0.00	22.22	0.00
Industrial wood production	0.00	0.00	0.00	0.00	38.95	0.00	55.56	0.00
<i>Share of fishery development</i>								
Fish conservation & multiplication	0.00	0.00	0.00	0.00	73.33	100.00	100.00	0.00
Fishing inputs	0.00	0.00	0.00	0.00	26.67	0.00	0.00	0.00
Ox-bow lakes, dams	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00

Table A.3: Discrepancy between actual and budgeted expenditures in Ondo State

	2008		2009		2010		2011	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<i>Share of natural resources development</i>								
Produce services	10.66	10.81	16.28	16.13	8.43	10.18	14.87	14.48
Forestry	81.28	82.03	52.05	68.28	52.71	68.02	58.14	69.93
Afforestation	1.64	1.49	26.25	8.60	36.75	19.96	10.62	8.91
Agro-climatology	4.78	4.05	3.37	2.69	1.51	1.02	11.68	5.57
Fishery	1.64	1.62	2.05	4.30	0.60	0.81	4.69	1.11
<i>Share of crop development</i>								
Food crops	13.12	8.76	2.08	1.61	2.65	1.57	2.29	3.78
Extension services	1.40	0.63	0.37	0.00	0.00	0.00	0.31	0.00
Tree crops	21.12	14.31	11.15	6.46	5.85	6.29	25.86	37.12
Agric. inputs	39.91	59.90	66.91	78.60	61.88	49.44	8.97	26.00
Agric. engineering	24.47	16.39	19.49	13.33	29.62	42.70	62.57	33.10
<i>Share of livestock development</i>								
Livestock	34.22	62.70	41.45	53.33	38.84	54.52	20.68	54.88
Veterinary services	65.78	37.30	58.55	46.67	61.16	45.48	79.32	45.12
<i>Share of rural development</i>								
Rural development	0.00	0.00	8.98	10.00	7.91	13.64	11.62	22.22
Agric. service unit	100.00	100.00	91.02	90.00	92.09	86.36	88.38	77.78
<i>Share of general administration</i>								
Admin. & finance	65.71	38.89	20.65	100.00	17.24	70.00	80.43	0.00
Planning & research	34.29	61.11	79.35	0.00	82.76	30.00	19.57	100.00

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