

2021 FGN APPROVED BUDGET

FACTSHEET

Sectoral Analysis of the 2020 Appropriation Act of the Federal Government of Nigeria: Focus on Education, Health, Agriculture, Women Affairs and National Social Investment





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Forward

The factsheet presents with graphic illustrations, the sectoral analysis of the Federal Republic of Nigeria's 2021 Appropriation Act, with focus on Education, Health, Agriculture, Women Affairs, and the National Social Investment Programme. It reveals the level of planned spending for these key sectors, that have the potentials to reduce poverty, inequality and create employments, if adequately funded.

The key assumptions upon which the budget is anchored puts crude oil price at \$40 per barrel, an estimated crude oil production of 1.86million barrels per day, an exchange rate of N379 per USD, a real growth rate of 3% and an inflation rate of 11.95%. The total expenditure as planned for the 2021 fiscal year by the President Muhammadu Buhari-led administration is N13.59 trillion. A breakdown of the aggregate expenditure shows that N4.13trillion is earmarked for capital expenditure including the capital, accounting for 30%, while the recurrent expenditure (inclusive of allocation for total debt and statutory transfers) amounts to N9.46trillion, reflecting 70% of the budget.

On the revenue side, a total revenue of N7.89trillion is projected for the year 2021 fiscal year. The budget inherently has a deficit of N5.601trillion, constituting 3.93% of the GDP, a clear violation of the 3% maximum provision enshrined in the Fiscal Responsibility Act 2007. 83.57% of this amount is to be financed through international (N2.34 trillion) and domestic borrowings (N2.34 trillion) while 3.66% will be generated through Assets Sales and Privatization and 12.77%, through project tied multilateral and bilateral loans.

The downward spiral trend of the economy, which compelled the Federal Government of Nigeria to review the 2020 budget, continues to be worrisome. Over the 2nd and the 3rd quarter of 2020, there were shortfalls in the revenue profiles due to many factors ascribed to the COVID-19 pandemic, rising inflation, dwindling production, 15 months of Boarder Closure among others, but above all, the contracting GDP, with a negative cumulative GDP growth rate of -2.48% as at the third quarter of 2020. Cumulatively, these factors may affect the capacity to meet the revenue targets for 2021.

As part of the AAN's recommendation, there is need for improved public funding for Health, Education, Women Affairs, Agriculture as well as Social Investment Programmes. However, in nominal terms, there is improved share of allocation to these sectors in the 2021 Appropriation Act, except for Women Affairs. Given the importance of these sectors in poverty reduction, AAN recommends incremental and sustainable financing of these sectors because of their significance in poverty reduction as their current budget allocations in the 2021 budget are still below the international benchmarks.

For instance, according to the AU 2003 Maputo Declaration, 10% of annual budget should be allocated to agriculture. Unfortunately for Nigeria, agricultural allocation is mere 1.37%, health 4.18% and education 5.68%. Without sustained commitment to funding these sectors, poverty and inequality in the country are likely to be on the rise. Already, as reported by the World Poverty Clock, Nigeria has overtaken India as the poverty capital of the world and the most vulnerable groups, are basically women and children.

Whereas the FGN allocated to these sectors a total of 14.72% of the overall 2021 Appropriation Bill, it reduced to 11.71% in the 2021 Appropriation Act. A coordinated framework should be established to ensure that funds allocated to Health, Education and Agriculture are properly administered, ensuring value for money and an integrated approach.

Ministries, Departments & Agencies (MDAs) should adopt a bottom-up approach to budget formulation. States and Local Governments should aggregate their own budgets, to exact deeper developmental impacts in the rural communities. Above all, the budgetary process should be participatory and all encompassing. The budget should be devoid of vague and abstract terms, the budget information should be complete and concise. All allocations should be channeled towards concrete deliverables, targeting human and infrastructural development.

The Nigerian Government should engage citizens in public debate before entering in to loan contracts and should enhance its capacity to offset these loans before obtaining more of the same. Furthermore, loans should not be used for recurrent expenditures e.g., to pay salaries, traveling allowances, etc. The allocation to the National Assembly (NASS) should also be reduced and all excesses channeled towards enhancing the Health, Education and Agricultural sectors. Given the size of the National Assembly and its allocation in the 2021 Appropriation Act, it raises major concerns when compared to the allocations to the above 3 key sectors.

We hope the findings and recommendations in this report will be of interest to civil society, policymakers, and government-decision makers alike, encouraging readers to understand and act on the connection between fair tax, public service delivery and the achievement of the sustainable development goals. With only 10 years to go before 2030, there is much to be done but let us see this global crisis as an opportunity and work together to mainstream inclusiveness in our budget system by ensuring that no one is left behind.



Ene Obi
Country Director
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¹<https://www.nepad.org/caadp/publication/au-2003-maputo-declaration-agriculture-and-food-security>
²<https://qz.com/africa/1313380/nigerias-has-the-highest-rate-of-extreme-poverty-globally/>

Acronyms

AAN	-	ActionAid Nigeria
ESC	-	Economic Sustainability Plan Committee
PLWD	-	People Living with Disabilities
SIP	-	Social Investment Programme
CSOs	-	Civil Society Organisations
WDI	-	World Development Indicators
OPHI	-	Oxford Poverty & Human Development Initiative
MPI	-	OPHI Global Multidimensional Poverty Index (MPI)
UNDP	-	United Nations Development Programme
NBS	-	Nigeria Bureau of Statistics
MDAs	-	Ministries, Departments and Agencies
MTEF	-	Medium Term Expenditure Framework
FSP	-	Fiscal Strategy Paper
MTRF	-	Medium Term Revenue Framework
FRA	-	Fiscal Responsibility Act
FGN	-	Federal Government of Nigeria
HDI	-	Human Development Index
ERGP	-	Economic Recovery and Growth Plan
SDGs	-	Sustainable Development Goals
EFInA	-	Enhancing Financial Innovation & Access
GDP	-	Gross Domestic Product
OPEC	-	Organization of the Petroleum Exporting Countries
UBE	-	Universal Basic Education
FMFBNP	-	Federal Ministry of Finance Budget and National Planning
UNESCO	-	United Nations Educational, Scientific and Cultural Organization
NSIP	-	National Social Investment Programme
NSIO	-	National Social Investment Office
CCT	-	Conditional Cash Transfer (CCT)
GEEP	-	Government Enterprise and Empowerment Programme
NHGSFP	-	National Home Grown School Feeding Programme
MSMEs	-	Micro, Small and Medium Enterprises
NEMA	-	National Emergency Management Agency
NPHCDA	-	National Primary Health Care Development Agency
NHIS	-	National Health Insurance Scheme

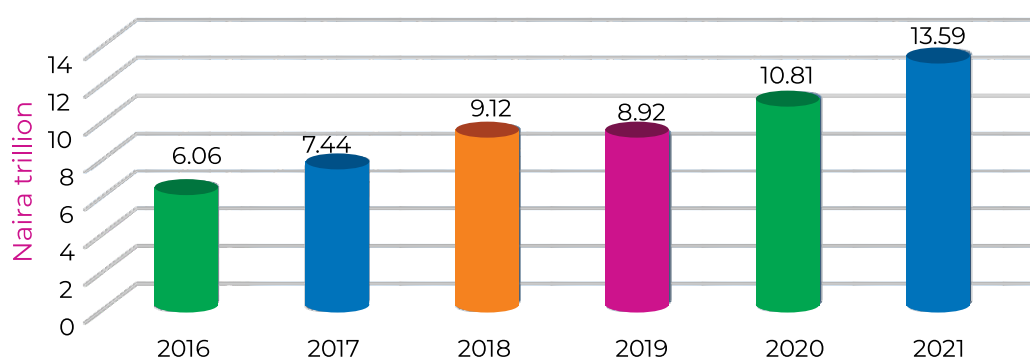
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1.0 Background

1. The 2021 Appropriation Act of the Federal Government of Nigeria has a total expenditure of N13,588,027,886,175 that is 72.24% higher than the projected revenue of the N7,886,412,575,941 thus creating a deficit of N5,601,615,310,234. Of the total expenditure, the allocation for capital projects accounts for 30.36% while the share of recurrent is 69.64%.
2. As with past budgets, the 2021 budget maintained an increasing trend that have moved from N6.06 trillion in 2016, N7.441 trillion in 2017, N9.12 trillion in 2018, N8.916 trillion in 2019, N10.81 trillion in 2020, and to N13.59 trillion (see Figure 3.1). Despite these increases, the country has one the highest poverty levels in sub Saharan Africa, with a HDI that is slightly above the average for the sub region.

Figure 1: Trend of Total Federal Government in Nigeria: 2016 - 2021 (Naira trillion)



Source: Budget Office of the Federation, 2016 – 2021

Table 1: Human Development Index (HDI) and Poverty in Selected Countries			
	HDI	Poverty Data	
	HDI	% in Poverty by National Poverty Line	% in Poverty by \$1.9 per day
	2018 & 2019	2018	2018
Egypt	0.7 [0.7]	27.8	1.3
Ghana	0.596 [0.596]	23.4	13.3
Kenya	0.579 [0.579]	36.1	36.8
Rwanda	0.536 [0.536]	38.2	55.5
Nigeria	0.534 [0.534]	46	53.5
Benin	0.52 [0.52]	40.1	49.5
Côte d'Ivoire	0.516 [0.516]	46.3	28.2
Senegal	0.514 [0.514]	46.7	38
Mali	0.427 [0.427]	41.1	49.7
Niger	0.377 [0.377]	44.5	44.5

Source: UNDP HDI Report Note: Figures [] are 2019 figures

2.0 Macroeconomic Environment and Revenue Assumptions

- The macroeconomic environment for the revised 2020 Budget of the Federal Government of Nigeria (FGN) is characterised by the distortion of the global economy by the COVID-19 pandemic. This led to a drop in global crude oil price, increasing inflation rate and unstable GDP growth. This comes with revenue concerns for the 2021 fiscal year.

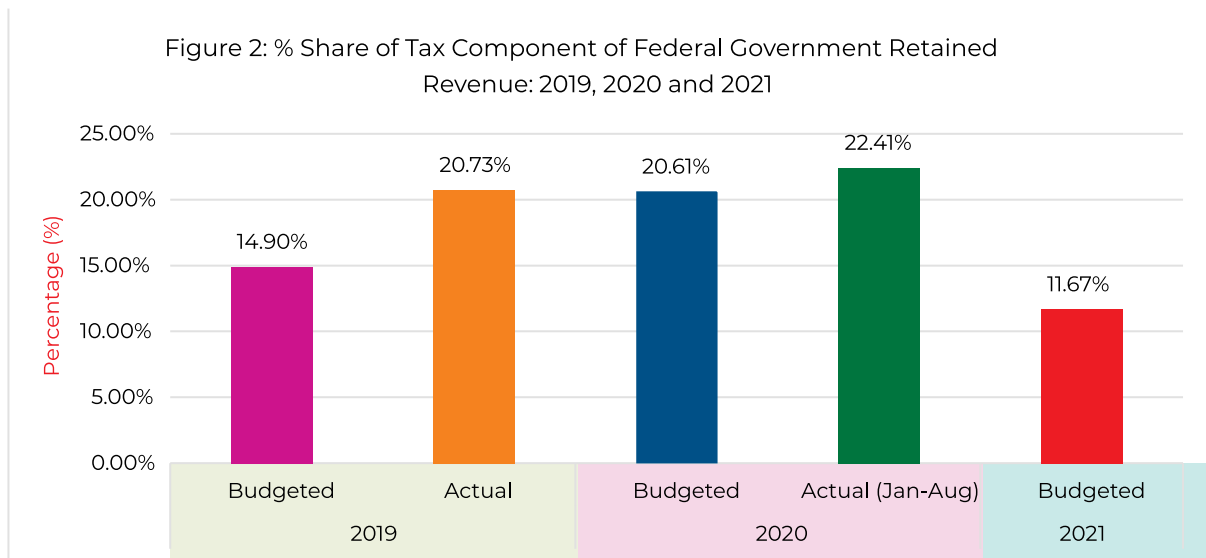
	2017		2018		2019		2020		2021
	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target
Exchange Rate (N/US\$)	305	305.5	305	305.95	305	305	360	380 (Dec 31 st , 2020)	360
Oil Price (US\$pb)	44.5	65.11	51.5	71.3	60	67.2	28	51.52 (Dec 31 st , 2020)	40
Oil Production (mpbd)	2.2	1.96	2.3	1.86	2.3	1.96	1.8	1.88	1.86
Inflation Rate (%)	15.7	15.37	12.4	11.44	9.98	11.98	14.13	14.23% (Sept, 2020)	11.95
Real GDP (%)	1.5	0.82	3.5	1.93	3.01	2.27	- 4.2	-3.62% (2020Q3)	3

Source Budget Office of the Federation

	2019 Budget			2020	2020	2020
	Budgeted	Actual	Performance %	Revised Budget	Actual (Jan– Aug)	Performance %
Federal Government Retained Revenues	6,998.49	4,121.96	58.90	5,365.42	2,522.08	47%
Crude oil & Gas Sales	3,688.28	1,373.28		1,013.77	1,105.40	
Share of Dividend (NLNG)	39.89			80.38	-	
Minerals & Mining Revenue	1.29	2.11		1.90	1.45	
Oil revenue	3,729.46	1,375.39	36.88	1,096.05	1,106.85	100.96%
CIT	813.37	694.70		821.67	447.52	45.54%
VAT	229.34	159.75		284.11	117.75	58.55%
Customs Revenues	310.87	357.26		450.70	251.48	44.2%
Federation Account Levies	55.62	22.73		68.46	14.65	78.6%
Non -Oil revenue	1,409.20	1,234.44	87.60	1,624.94	831.4	51.17%
FGN Independent Revenue	631.08	557.34		932.84	281.81	69.79%
FGN Drawdowns from Special Account/ Levies	21.24	549.10		645.00	223.29	65.38%
Signature Bonus/ Renewals/ Early Renewals	84.23	348.67		350.52	78.72	77.54%
Domestic Recoveries + Assets + Fines	203.38	55.78		237.01		
Earmarked Funds (Proceeds of Oil)	710.00					

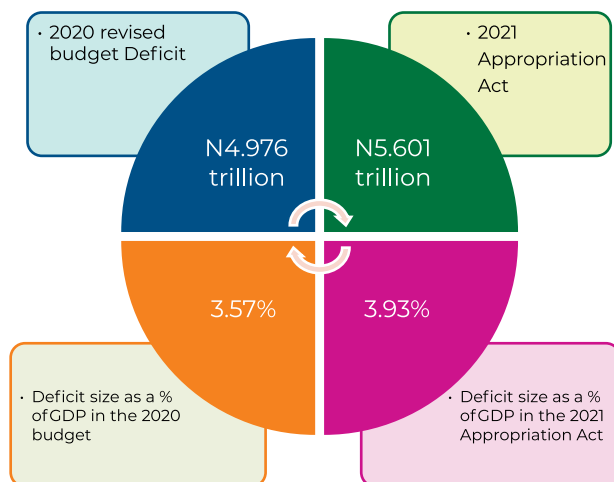
Assets Ownership Restructuring)						
Stamp Duty				200.00		
Exchange Rate Differentials (Non-FAAC)						
Grants and donor Funding	209.92	1.36		**279.07		
Other Revenue Sources to the FGN	1,859.85	1,512.25	81.31	2,644.44	583.82	22.08%

Source: Budget Office of the Federation, 2016 – 2021



2.1 Deficit Financing

Figure 3: Size of Fiscal Deficit/ Deficit as a % of GDP in the 2020 Appropriation Act and 2021 Appropriation Act

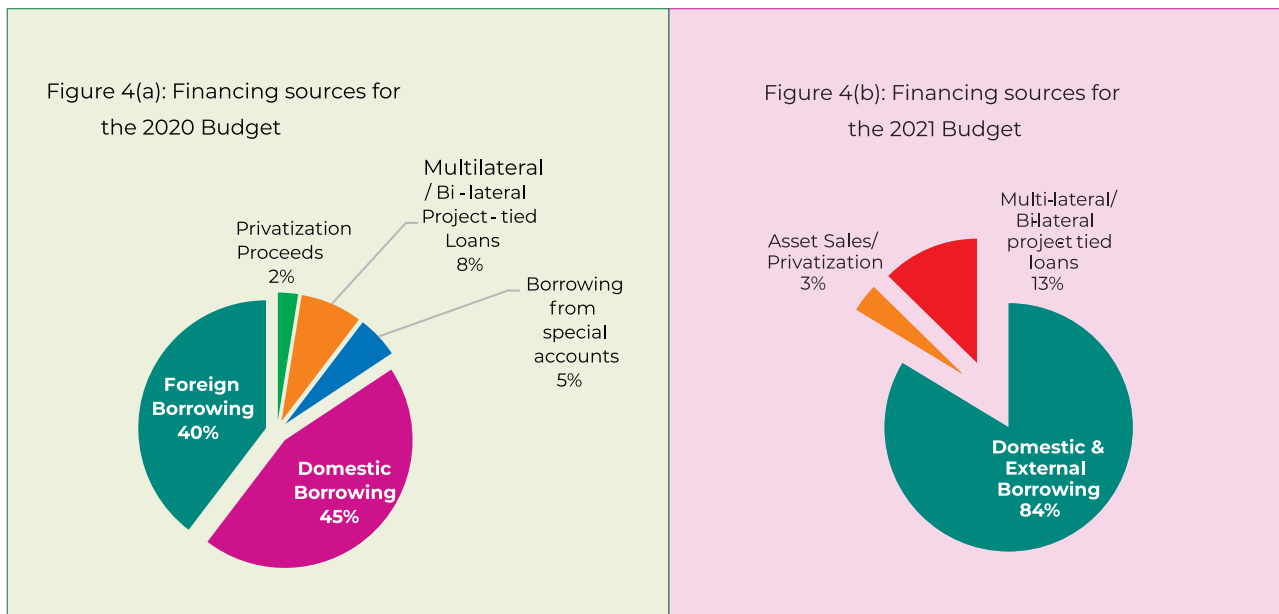


Source: Budget Office of the Federation, Federal Ministry of Finance, Budget and National Planning

- The 2021 Appropriation Act projects a deficit size of N5.601 trillion (including GOEs and project tied loans). This is 12.56% higher than the deficit of N4.976 trillion in the revised 2020 budget.

Whereas, the deficit of the 2020 budget accounted for 3.57% of GDP, the deficit in 2021 approved budget is 3.93%. Clearly, this is a violation of the deficit to GDP threshold of 3% stipulated in the Fiscal Responsibility Act, 2007.

To fund the deficit, the Federal Government projects that 83.67% (i.e. N4.687 trillion) will be raised through domestic and external borrowing, 3.66% through asset sales/ privatization and 12.67% through multilateral/ bi-lateral project-tied loans.



2.2 Expenditure Projections

- Over the years, rising government expenditures have been accompanied by rising proportion of persons in poverty, school dropout, poor access to health care and unemployment. The nation's human development index also does not compare favourably with other countries in Sub Saharan Africa as public investment in health, education and social infrastructure, have not been systematic. Against the negative growth of 6.1% as at the second quarter of 2020 and 3.62% in the third quarter, the Nigerian economy have also been projected to grow by 3.0% in 2021. Knowing whether or not the allocation to projects in the education, health, agriculture, women affairs and social investment programme for 2021 would deliver the desired outcome, is therefore important.
- The 2021 Appropriation Act of the Federal Government of Nigeria provides for a total expenditure of N13.59 trillion that is 72.24% higher than the projected revenue of the N7.89 trillion thus creating a deficit of N5.601 trillion. To fund the deficit, the Federal Government expects that 84% of the revenue will be raised through domestic and external borrowing, while a total of 16% be raised through asset sales/ privatization and multilateral/ bi-lateral project-tied loans, combined. Total recurrent expenditure in the 2021 Appropriation Act accounts for 70% of aggregate Federal Government Expenditure while capital expenditure is 30%.
- The share of capital project in the 2021 budget is higher than the allocation for capital budget in the revised 2020 budget. The share of debt service in the 2021 budget, however, is higher than it was for 2020. The share of debt service in the 2021 budget should therefore be of concern for the ability of the 2021 budget to deliver on the development needs of the people in 2021 bearing in mind its consequences for debt service and repayment for the future generation.

Table 4: Structure of the 2021 Appropriation Act compared to the 2020 Appropriation Act

	2020 Appropriation Act	2021 Appropriation Act	% Change
Statutory Transfers	428,032,186,792	496,528,471,273	13.80%
Total Debt Service	2,951,710,000,000	3,324,380,000,000	11.21%
Recurrent Non- Debt Expenditure	4,942,269,251,934	5,641,970,060,680	12.40%
Capital Expenditure	2,488,789,433,344	4,125,149,354,222	39.67%
Total Expenditure	10,810,800,872,072	13,588,027,886,175	20.44%

Source: Budget Office of the Federation

2.3 Recurrent Expenditure

8. Total recurrent non-debt expenditure in the 2021 budget increased by 12.4% from the 2020 budget of N4.942 trillion. Whereas MDA personnel cost increased by 8.35% in the 2021 budget from 2020, personnel cost for Government-Owned Enterprises (GOEs) increased by 68.79%. On the other hand, while the overhead cost for MDAs from 2020 to 2021 increased by 19.59%, for GOEs, the increase was by 71.29%. The size and share of GOE personnel and overhead costs relative to those of MDAs should be a concern especially in a period where revenue crunch and cost of government administration, remains a major challenge for funding planned government expenditure.

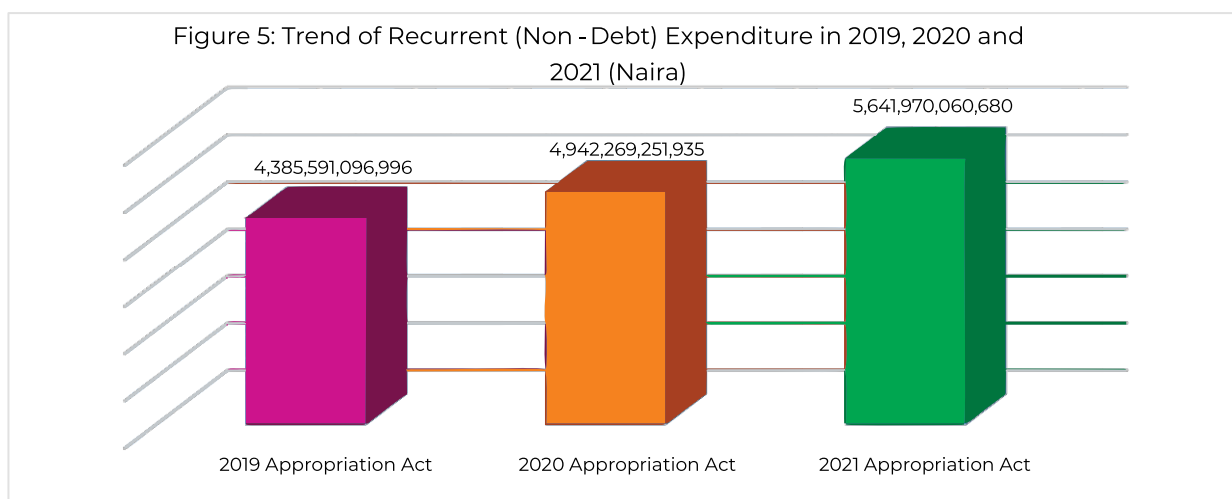


Table 5: Structure of Recurrent (Non-Debt) Expenditure in the 2020 Revised Budget and 2019 Budget		
	2020 Appropriation Act	2021 Appropriation Act
Recurrent (Non - Debt)	4,942,269,251,935	5,746,271,340,557
Personnel Costs (MDAs)	2,827,648,399,908	3,053,860,271,901
Personnel Costs (GOEs)	218,805,923,102	701,162,016,535
Overheads (MDAs)	243,178,783,662	302,426,076,635
Overheads (GOEs)	89,606,753,712	312,081,710,125
Pensions, Gratuities & Retirees Benefits	536,717,450,127	552,818,973,631
Other service wide votes (including GAVI/ Immunization)	397,334,060,757	408,922,291,731
Other service wide votes (COVID - 19 Crisis Intervention Fund)	213,977,880,667	
Presidential Amnesty Programme	65,000,000,000	65,000,000,000

Source: Budget Office of the Federation, 2016 –2021

9. The 2021 Appropriation Act also shows no evidence for programming recurrent resources for COVID-19. While there are global concerns for a second wave of COVID-19, not providing the component of service wide votes that is committed to COVID-19 administration, will make accountability and transparency of such difficult. In 2020, the amount provided for COVID-19 crisis intervention fund is N213.98 billion. In the 2021 budget, however, it is not clearly stated what the amount has been committed as Other Service Wide Votes for COVID-19 Crisis Intervention Fund.

2.4 Statutory Allocation

10. Statutory allocation in the 2021 Appropriation Act is N496.53 billion. This is higher than the N428.03 billion in the 2020 revised budget: representing an increase of 16%. Whereas the allocation to the National Assembly increased from N128 billion in 2020 to N134 billion in the 2021 budget, a breakdown of the allocation to the National Assembly to its organs, is provided for the first time.

Table 6 : Structure of Statutory Allocation in the 2020 FGN Budget			
Statutory Allocation	2020 Appropriation Act	2021 Appropriation Act	% Increase from 2020 Budget
National Human Rights Commission	2,250,000,000	3,920,000,000	74.22 %
Public Complaint Commission	4,700,000,000	8,690,000,000	84.89 %
North East Development Commission	21,761,560,225	31,334,539,570	43.99%
Independent National Electoral Commission (INEC)	36,000,000,000	40,000,000,000	11.11%
Basic Health Care Fund	26,457,743,000	35,025,976,586	32.38 %
Niger Delta Development Commission	45,947,397,566	63,506,151,945	38.21 %
National Judicial Commission	110,000,000,000	110,000,000,000	0%
Universal Basic Education (UBE)	52,915,486,001	70,051,853,172	32.38%
National Assembly	128,000,000,000	134,000,000,000	4.69%
Statutory Transfers	428,032,186,792	496,528,471,273	16 %

Source: Budget Office of the Federation, 2016 – 2021

3.0 Sectoral Analysis

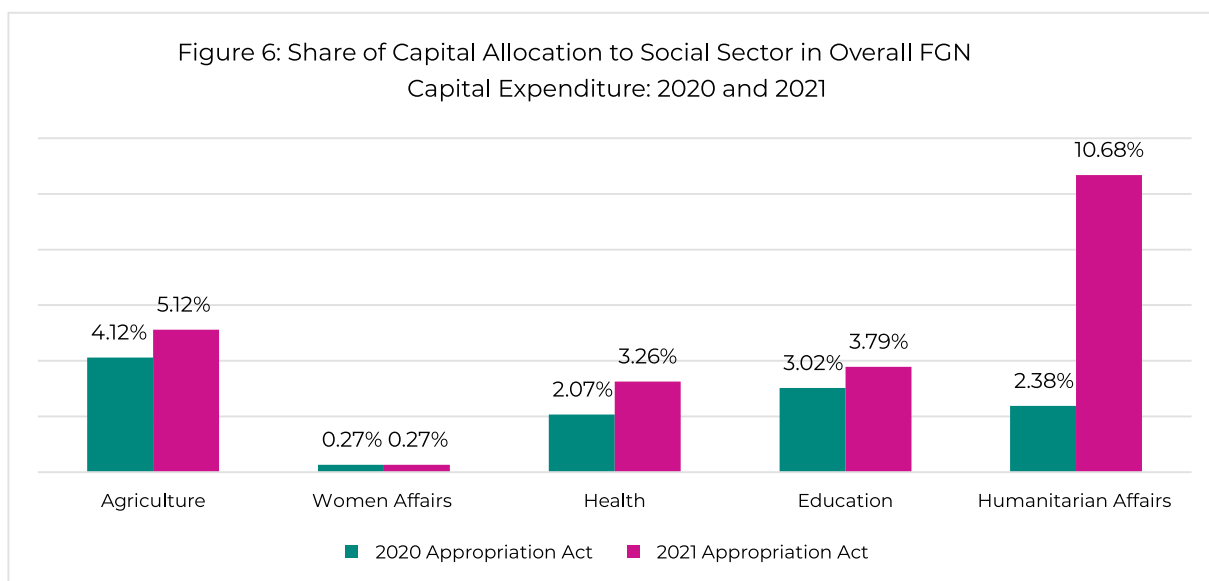
11. The provision for capital expenditure in the 2021 Appropriation is N4.125 trillion. The allocation for capital projects in Agriculture, Women Affairs, Health, Education and Humanitarian Affairs, accounts for 14.72%. Overall allocation (recurrent and capital) to these sectors as a percentage of the 2021 total expenditure, however, accounts for 11.71% as against 10.86% in 2020.

Table 7 : Share of Social Sector in FGN Total Budget in 2020 and 2021 Proposed Budget		
	% share in 2020 FGN Budget	% share in 2021 FGN
Agriculture	1.48	2.063
Education	5.13	5.16
Women Affairs	0.08	0.095
Health	3.59	3.79
Humanitarian Affairs	0.58	0.604
Gross Allocation to all 5 Sectors	10.86	11.71

Source: FGN 2020 Appropriation Act and 2021 Appropriation Act

In addition to the N75.77 billion provided as capital expenditure for the Ministry of Humanitarian Affairs in 2021 FGN Budget, the sum of N365 billion is provided for the upscaling of projects for National Social Investment Programme (NSIP). This amount however, is contained in the Service Wide Votes of the Federal Ministry of Finance, Budget and National Planning with the project code ERGP27146700. If the amount for upscaling NSIP is removed from the allocation to the Humanitarian Affairs Ministry, however, the share of capital budget to this sector in overall FGN capital budget in 2021 will be 1.84%.

Figure 6: Share of Capital Allocation to Social Sector in Overall FGN Capital Expenditure: 2020 and 2021



3.1 Education Sector

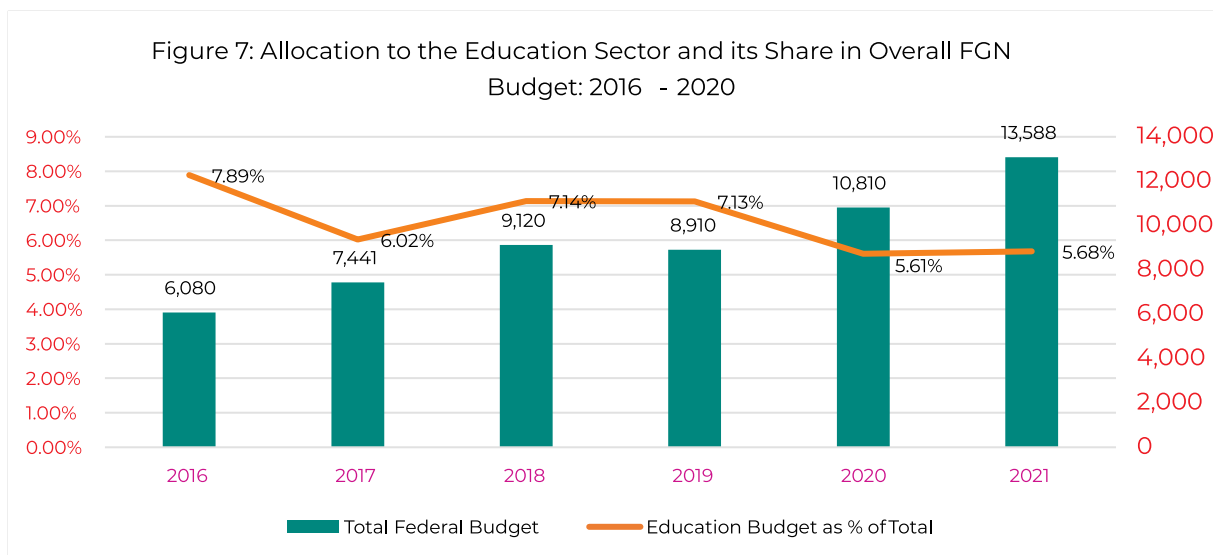
12. The 2021 budget provides for a total of N771.46 billion for the education sector (inclusive of the allocation for UBE). This is 27.09% higher than the allocation for 2020 and 21.49% higher than the allocation in 2019. The component of the proposed education budget for 2021 are: personnel cost, overhead cost, capital projects and statutory transfers for Universal Basic Education (UBE). A total of N70.05 billion is provided for UBE. Sadly, the allocations to UBE have been on the decline since 2017, when it was N77 billion, to N109 billion in 2018 and N111 billion in 2019. The proposed allocation for UBE in 2021 is also lower than the allocation of N80 billion in 2020. To attain the SDG for education, it would be critical to not only increase the funding for education but also ensure that it is targeted at projects and programmes that are aimed at addressing out-of-school phenomenon and increasing the nations stock of human capital that can be transformed into job creation.

Table 8 : Component of Education Budget in Nigeria (N' billion) and Proportion of total budget: 2012 - 2021

Year	Total Recurrent	Capital Expenditure	UBE Budget (Statutory Transfer)	Total Education Budget	Total Federal Budget	Education Budget as % of Total
2016	368	35	77	480	6,080	7.89%
2017	303	50	95	448	7,441	6.02%
2018	439	103	109	651	9,120	7.14%
2019	465	59	111	635	8,910	7.13%
2020	479	48	80	607	10,810	5.61%
2021	545	156.17	70.05	771.46	13,588	5.68%

Source: Budget Office of the Federation, 2016 – 2021

13. Whereas, the size of Federal Government Budget has increased from 2016 to the 2021 proposed budget, the share of allocation to education is on the decrease. Even though the share of education in the overall 2021 FGN budget increased from 5.61% in 2020 to 5.68% in 2021, it was lower than the 7% attained in 2016, 2018 and 2019. As such, this reveals a declining trend compared to the earlier allocations.



14. Compared to size of capital budget in 2020, the allocation for capita budget in the 2021 budget for education increased from N75.17 billion to N156.17 billion. Examination of the project distribution shows that allocation to certain projects were dropped in the revised budget.
15. Although, the projects in the education are aimed at benefiting all persons, identifying projects that are specific to Male and Female divide, would enable for gender responsive analysis and engagement with the budget. Based on male and female classification, we identified a number of projects that gender specific. These projects only account for 4.01% of the total capital allocation to the education sector.

Table 9 : Spread of Projects in the Education Sector by Gender			
	Projects	Amount	Percentage
Female	38	1,159,627,458	50.43689
Male	16	1,038,391,052	45.16383
Male/ Female	3	101,146,752	4.399281
	57	2,299,165,262	100

Source: 2021 Appropriation Bill

16. Most projects targeted at female and male seek to construct class rooms or hostels. While these projects are quite welcome, it would be important to address the insecurity across the regions in order to keep the schools safe. With the challenge of COVID-19 and programme focus of National Social Investment through the Home Grown School Feeding Programme, it would be important to ensure that planning for the education sector is done at inter-ministerial level rather than in isolation by the Ministry of Education.

S/N	Gender Specific Projects	Project Code	Allocation
1	Education Sector Response to Covid -19 Recovery, Vulnerability, Marginalisation, Equity and Gender Equality.	ERGP18158927	15,000,000
2	Construction of Male Hostel	ERGP27104839	125,000,000
3	Reconstruction of Male and Female Hostels in Federal College of Education Kontagora.	ERGP23160111	100,000,000
4	Rehabilitation of Ramat/Icsa/Akenzua/Danfodio Hall Male Student Hostels	ERGP1156335	213,971,211
5	Renovation of 2 Boys Hostel and Girls Story Building	ERGP23150793	45,000,000
6	Renovation of Girls and Boys Hostel	ERGP23106368	50,925,000
7	Borehole and Water Reticulation to Girls and Boys Hostel	ERGP23106418	35,988,944
8	Renovation of 5 Blocks of Boys Hostels and 3 Blocks of Girls Hostel	ERGP27140402	29,000,000
9	Rehabilitation of 1 Boy's and 1 Girls Hostels	ERGP23151417	43,000,000
10	Renovation of 6 No. Blocks of Boys and Girls Hostel	ERGP23158539	25,853,285
11	Fencing and Gate House of Male and Female Hostel	ERGP23158889	20,000,000
12	Provision and Installation of Solar Energy for Classrooms, College Clinic, Girls' and Boys' Hostels, Dining Hall and Old Administrative Block	ERGP10126172	66,146,752

Source: 2021 Appropriation Bill

17. There also appears to be a low level of commitment by the Ministry of Education to budgeting for specific programmes that would address out of school situation in Nigeria. If the labelling is sufficient, we identified three projects totalling N163.33 million that are focused on out-of-school-children. This accounted for 0.13% of total Capital Budget to the Education Sector.

Project	Code	Amount	Total
National Campaign On Out-Of -School Children	ERGP24150184	40,000,000	163,325,000 0.13% of total Capital Budget to the Education Sector
Enrolment Of Out- Of -School Children in The Country	ERGP30151803	100,000,000	
Advocacy, Sensitization And Mobilization On Out-Of -School Children In The North East Geo - Political Zone	ERGP30154954	25,325,000	

Source: 2021 Appropriation Bill

3.2 Women Affairs

18. Total allocation to Women Affairs Ministry in the 2021 Appropriation Act is N12.92 billion compared to N8.19 billion in 2020. The share of capital expenditure in the total allocation for women affairs accounts for 86.72%. This is higher than the 81.32% share in the 2020 budget, and 72.67% in the 2019 budget. Despite the increase in allocation to the Women Affairs, its share of the overall FGN is below 0.1%.

Year	Personnel Cost	Overhead Cost	Recurrent	Capital	Total	Total Federal Budget	% of Total FGN Budget
2016	0.877	0.384	1.261	2.293	3.554	6,060	0.059
2017	0.986	0.480	1.466	4.25	5.72	7,441	0.077
2018	1.157	0.500	1.657	5.75	7.41	9,120	0.081
2019	1.021	0.500	1.521	4.05	5.57	8,910	0.063
2020	1.030	0.500	1.530	6.66	8.19	10,810	0.076
2021	1.215	0.500	1.715	11.204	12.92	13,588	0.095

Source: Budget Office of the Federation, 2016 – 2021

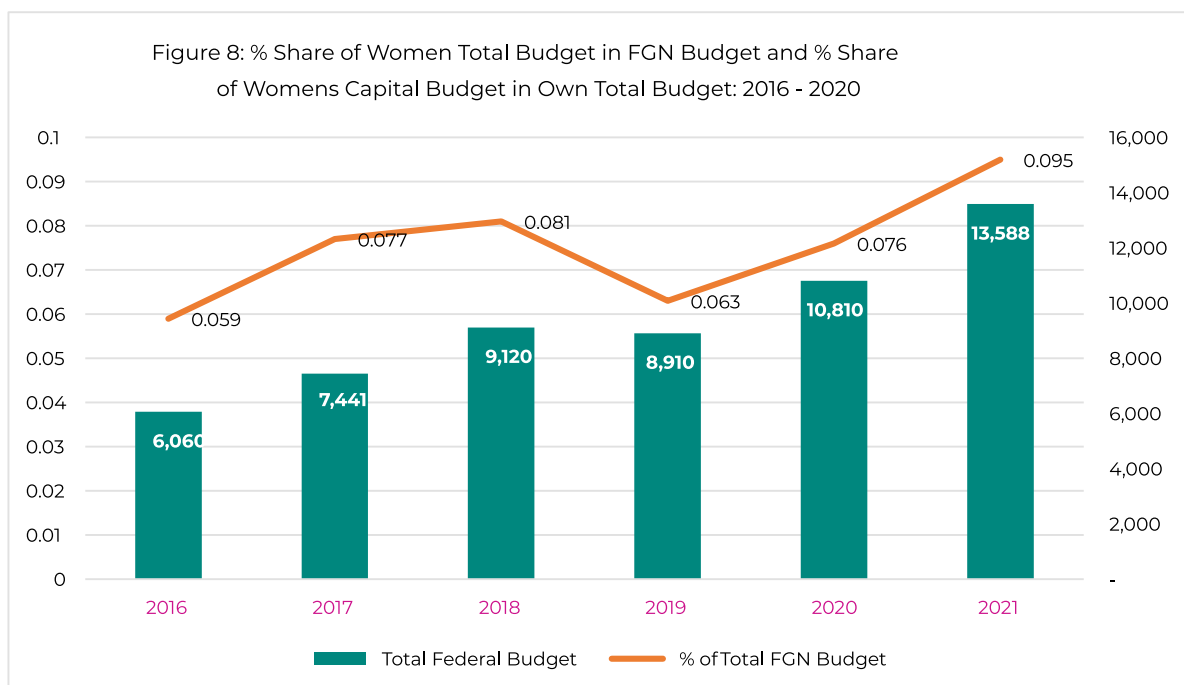


Figure 9(a): Share of Allocation to Women Affairs Ministry (HQTRS) and National Centre for Women Development in the 2020 Revised Budget

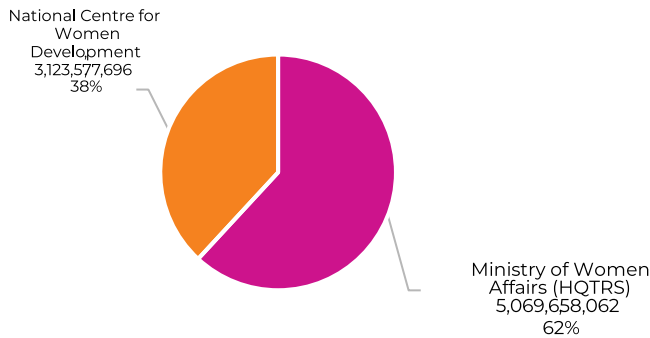
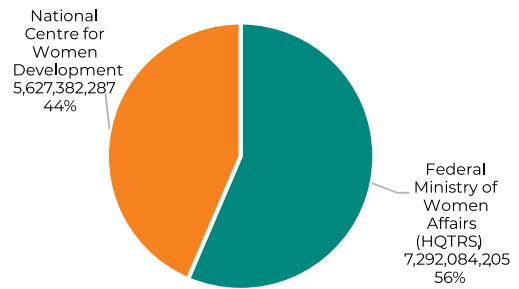


Figure 9(b): Share of Allocation to Women Affairs Ministry (HQTRS) and National Centre for Women Development in the 2021 Budget



19. Compared to the distribution in 2020, there are more projects in the 2021 Appropriation Bill that are women-specific than in 2020. The details accompanying certain projects were, however, not provided thus raising concern on how such projects will be oversighted.

Figure 10(a): Gender Responsiveness of Capital Projects in the 2020 Revised Budget of the Federal Government of Nigeria

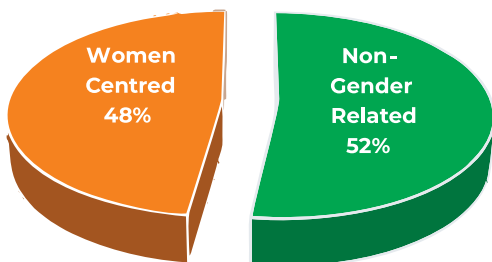
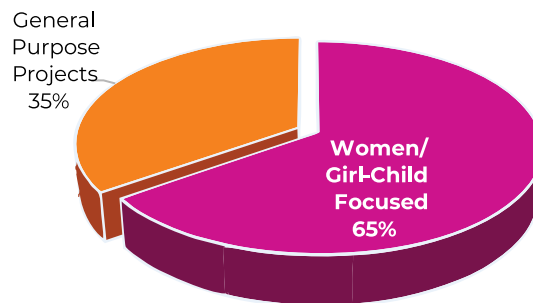


Figure 10(b): Gender Responsiveness of Capital Projects in the 2021 Budget Proposal of the Federal Government of Nigeria



20. Some projects provided for would need to be interrogated with regards to the modalities of implementation and oversight. These projects include:

- Procurement of 331,000 Cylinders with Burners (6Kg), For Distribution to Women in 15 States as Follows: Gombe, Bauchi, Kwara, Plateau, Niger, Sokoto, Kebbi, Jigawa, Oyo, Osun Enugu Imo, Delta, Bayelsa and Akwa-Ibom. The question here is: how would these women be selected?
- Specialized Education Programme for the Rescued Chibok Girls. What kind of specialized education is being provided and where are the girls located?
- Another programme requiring interrogation is the Provision of Palliatives for Vulnerable Women, Persons with Disabilities and Indigent Women and Children in the 36 State of the Federation and FCT on the Effect of COVID-19 Pandemic. While these projects are good for the development of women and in addressing challenges that affect women, it would be important to engage with the Ministry to provide clarifications on how the projects would be implemented.

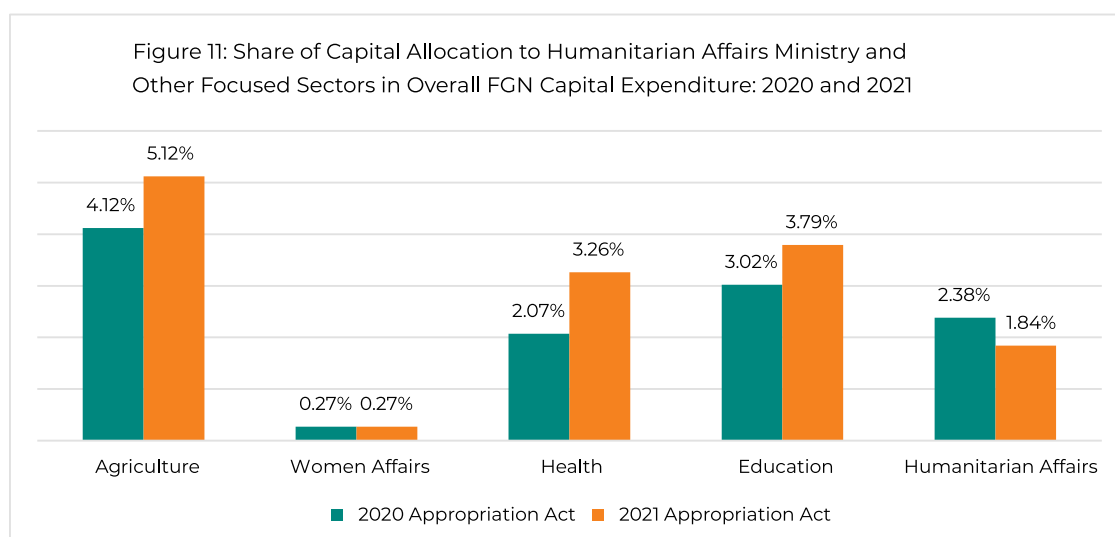
Table 13 : Gender Specific Projects in the Women Affairs Ministry

Project	Code	Gender Specific	Amount
Procurement of 331,000 Cylinders with Burners (6Kg), For Distribution to Women in 15 States As Follows: Gombe, Bauchi, Kwara, Plateau, Niger, Sokoto, Kebbi, Jigawa, Oyo, Osun Enugu Imo, Delta, Bayelsa And Akwa -Ibom.	ERGP30159941	Women	2,581,800,000
Specialised Education Programme For the Rescued Chibok Girls	ERGP24145033	Chibok Girls	360,000,000
Provision of Palliatives For Vulnerable Women, Persons with Disabilities And Indigent Women And Children in the 36 State of the Federation And FCT on the Effect of C OVID -19 Pandemic	ERGP30158912	Women	300,000,001
Renovation of National Centre For Women Development	ERGP8112574	Women	170,000,000
Empowerment, Reorientation And Rehabilitation of Women And Children general	ERGP22110179	Women	160,000,000
Provision of Empowerment Materials/Equipment For Women And Children in the Three Geopolitical Zones, North -East, Northwest, And Northcentral/Support For Women Agricbusiness	ERGP30156887	Women	127,105,720
Provision of Empowerment Materials/Equipments For Women And Children in the Three Geopolitical Zones, South-South, South-East And South-West	ERGP30144890	Women	127,105,719
Purchase of Project Vehicles For Outreach (Girl Child And Women) in the Rural Areas	ERGP22112198	Women	121,000,000
Design And Implementation of Adult Litarcy And the Girl Child Educational Projects/Programmes in the 6 Geo -Political Zones of the Federation	ERGP22112998	Girl -Child	110,000,000
Provision of Empowerment Materials/Equipment For Coordination/Support For Women Cooperative Groups in the Six (6) Geopolitical Zones of the Federation	ERGP30144720	Women	100,000,000
Provision of Empowerment Materials/Equipment For Women, Children, Ex Juvenile Offenders, the Elderly And the Girl Child	ERGP30144723	Women	100,000,000

Source: 2021 Appropriation Bill

3.3 Humanitarian Affairs, Disaster Management and Social Development

21. The total allocation to the Ministry of Humanitarian Affairs in the 2021 Appropriation Act is N494.78 billion compared to the allocation of N376.6 billion in 2020. This is 31.38% higher than the budgeted amount for 2020. The share of direct allocation to the Humanitarian Affairs Ministry for capital projects as a percentage of overall FGN capital budget in the 2021 budget is 1.84% compared to 2.38% in 2020.



22. Whereas, in 2020 there were six agencies/ budget line parastatals, two more were added in the 2021 Appropriation Bill:

- National Commission for Persons with Disability; and
- Office of the Senior Special Assistant to the President on the MDGs (OSSAP-MDGs). The other agencies are:
- Headquarters Coordinated Projects,
- National Emergency Management Agency (NEMA),
- National Social Investment Office (NSIO),
- North East Development Commission (NEDC),
- National Commission for Refugees, and
- National Agency for the Prohibition of Traffic in Persons (NAPTIP).

Table 14: Allocation to the Humanitarian Affairs, Disaster Management and Social Development			
	2020 Revised Budget	2021 Appropriation Bill	% increase
Ministry of Humanitarian Affairs, Disaster Management and Social Development	3,125,054,083	4,038,950,383	29.24%
National Emergency Management Agency	943,422,038	3,951,966,307	318.89%
National Social Investment Office	341,973,403,434	400,000,000,000	16.97%
North East Development Commission	21,761,560,225	29,704,539,570	36.5%
National Commission for Refugees	5,767,871,413	3,262,791,289	-43.43%
National Agency for the Prohibition of Traffic in Persons	3,034,517,404	3,184,277,822	4.94%
National Commission for Persons with Disability		1,749,884,495	-
OSSAP -MDGs		205,303,951	-
Total Allocation	376,605,828,597	446,097,713,817	18.45%
Share of Total Allocation in overall FGN budget	3.48%	3.41%	

Source: Budget Office of the Federation

23. Capital budget to the Humanitarian Affairs Ministry is N60.05 billion (60,048,896,301). Of this amount, capital allocation for National Social Investment Programmes (NSIP) is N50 billion (i.e. 83.26%). GEEP loan funds (TrademMoni, FarmerMoni, MarketMoni) and programme Set-up & technology, accounts for 54% of the allocation for NSIP while Home Grown School Feeding Programme accounts for 5%. In the 2020 budget, GEEP loan accounted for 48% and Home Grown School Feeding Programme accounted for 6%.

Figure 12: Spread of Projects in NSIP Focus areas in the 2021 FGN Budget Proposal

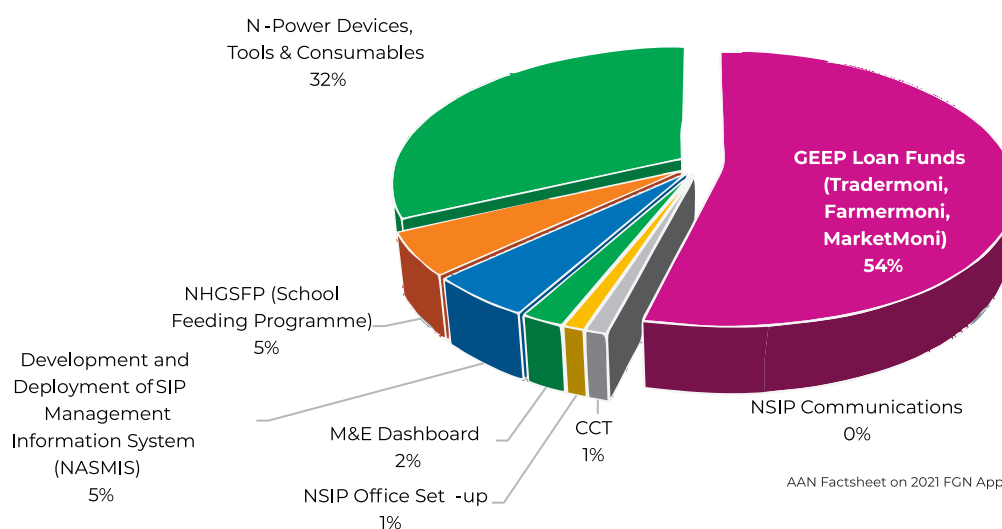
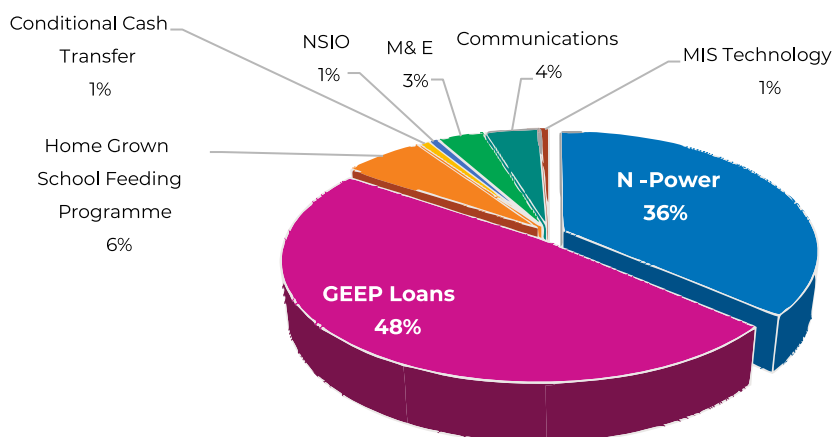


Figure 13: Spread of Projects in NSIP Focus areas in the 2020 FGN Budget Proposal



24. Generally, projects with priority allocation in the Humanitarian Affairs sector are those executed by the NSIO such as GEEP, CCT, HGSFP and N-Power. Other priority projects in the Humanitarian Affairs sector are presented in Table 6.17.

Table 15 : Projects in the National Social Investment Office			
ERGP22155766	Development and Deployment of SIP Management Information System (NASIMS), Project Raise Application Software, Community Infrastructure Project Solar Kiosks and ICT Operational Support Equipment/Vehicles in the Implementation of the National Social Investment Programmes	New	2,355,030,000
ERGP22155774	GEEP Loan Funds (Tradermoni, Farmermoni, Marketmoni) and Programme Set-Up & Technology	New	26,966,485,626
ERGP22155837	Monitoring and Evaluation (Devices, Consultancies and Interactive Dashboard)	New	767,876,000
ERGP22155912	Conditional Cash Transfer (Field Kits, Biometric Capturing and Enumeration) the Implementation of the National Social Safety Net Coordinating Office National Social Register (NSR) for the Poor and Vulnerable	New	475,500,000
ERGP22158185	NSIP Communications (Multi - Media Equipment and Vehicles)	New	212,323,056
ERGP27155913	NSIP (Office Setup, Equipment and Vehicles)	New	576,981,562
ERGP30158186	National Home Grown School Feeding Programme (Utensils, Biometric Capturing, Operations Vehicles)	New	2,685,800,000
ERGP8155827	Provision of N -Power Devices, Tools and Consumables	New	15,960,003,756

Source: 2021 Appropriation Bill

3.4 Ministry of Health

25. The allocation to the health sector in the 2021 Appropriation Act is N546.98 billion as against the allocation of N414.46 billion in 2020. This represents an increase of 31.97%. As a share of total FGN budget, allocation to health accounts for 4.18% in the 2021 Appropriation Bill compared to 3.83% in 2020. The share of allocation to the health sector as a percentage of overall FGN budget shows unstable commitment to the funding path of the sector.

Table 16: Health Budget in Nigeria (N' billion) and Proportion in Total FGN Budget: 2016 - 2020

Year	Recurrent	Capital	Total Health Budget	Total Federal Budget	Health Budget as % of Total FGN Budget
2016	221.41	28.65	250.06	6,060	4.13
2017	398.008	50.433	448.441	7,441	6.03
2018	269.961	86.485	356.446	9,120	3.91
2019	315.616	57.085	372.701	8,910	4.18
2020	363.06	51.403	414.46	10,810	3.83
2021	415.24	134.59	549.83	13,588	4.05

Source: Budget Office of the Federation, 2016 – 2021

26. Though the sum of N35.025 billion was provided for Basic Health Care Fund, this amount is included in the personnel cost of the Health sector budget thus bringing the total recurrent expenditure to N415.23 billion.

Table 6.28: Structure of 2020 and 2021 Health Sector Budget in the Federal Government Budget

	2020	2021
	Appropriation Act	Appropriation Bill
Basic Health Care fund	26,457,743,000	35,025,926,586
Recurrent Expenditure	336,597,463,881	380,208,769,472
Capital Expenditure	51,402,884,613	134,591,025,027
Total Expenditure	414,458,091,494	549,825,721,085

Source: Budget Office of the Federation

Table 17 : Component of Health Budget in Nigeria (N' billion) and Proportion in Total FGN Budget: 2016 - 2021

Year	Personnel Cost	Overhead Cost	Recurrent	Capital	Total Health Budget	Total Federal Budget	Health Budget as % of Total FGN Budget
2016	217.47	3.94	221.41	28.65	250.06	6,060.00	4.13
2017	375.11	22.89	398.01	50.43	448.44	7,441.00	6.03
2018	265.27	4.69	269.96	86.49	356.45	9,120.00	3.91
2019	311.25	4.37	315.62	57.09	372.70	8,910.00	4.18
2020	356.601	6.45	363.06	51.403	414.46	10,810	3.83
2021	407.66	7.57	415.23	134.591	549.83	13,588	4.05

Source: Budget Office of the Federation

27. The distribution of projects in the health sector shows that 53% are Female specific, 22% are Male specific and 25% of the projects are gender neutral. This shows the need for engaging with the Ministry of Health to scale up projects that address the health challenge of the Male gender.

Figure 14: 2021 Appropriation Bill: Gender Distribution of Projects in the Health Sector

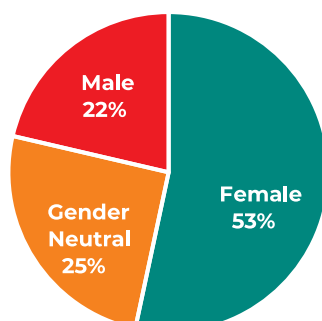


Table 18 : Gender Sensitive Projects on the Health Sector

CODE	PROJECT NAME	SPECIFIC	AMOUNT
ERGP25132268	Hepiq-C Project: health package for improving quality of care for the aged. Supporting Establishment of Regional Geriatric Centres (UBTH, UCH, LUTH, UMTH AND AKTH). Facility Assessment of Geriatric Centres, Training of Health Care Workforce on Geriatrics, Visit to University of West London to Follow - up on the MOU signed and Stakeholders Conference on Geriatric/Aging Care in Nigeria. Well-being of Adolescents and Young people through Provision of Adolescent and Youth Friendly Health Services (Ayfhs) in Nigeria. Gender Mainstreaming/Female Genital mutilation/ Implementation of Health Sector Component on Violence Against Person Prohibition (VAPP) Act.	Female	238,072,840
ERGP25115554	Completion and Construction of Millennium Female Hostel (on Going)	Female	40,530,999
ERGP25124621	Completion Of Construction And Furnishing Of Female Medical Ward	Female	89,967,652
ERGP25150757	Renovation Of Wards And Offices: (Ward 1 -Female), (Ward 4- Substance Use) & (Ward 6 - Child And Adolescence) & Research And Training Office	Female	88,423,403
ERGP25110284	Re-Roofing And Remodelling Of Two(2) Female Wards At Aro Annexe	Female	23,000,000
ERGP25127731	Construction Of Female Surgical Ward In The Main Hospital	Female	56,000,000
ERGP25115553	Completion And Construction Of Millennium Male Hostel (On Going)	Male	40,530,999
ERGP25115405	Completing The Construction Of Male Surgical Ward At Permanent Site	Male	90,000,000
ERGP25144873	Completion Of Construction Of New Male Ward	Male	99,547,668
ERGP25157767	Renovation Of Old Male Ward	Male	100,000,000
ERGP25110256	Re-Roofing And Remodelling Of Two(2) Male Wards At Aro Complex	Male	20,000,000
ERGP25112603	Completion Of The Construction Of Male Ward Ii Storey Building	Male	39,000,000
ERGP1153754	Completion Of Renovation/Extension/Equipping Of Male Surgical Ward	Male	178,900,000
ERGP25158193	Strategic Program On Accelerated Reduction Of Maternal Mortality And Morbidity Through The Provision Of Timely, Safe, Appropriate And Effective Healthcare Services Before, During And After Child Birth	Pregnant Women	104,156,868

ERGP25158405	Procurement Of Mrdts For Rapid Diagnosis Kits For Malaria, Procurement Of 5,000,000 Doses Of (Sulphadoxine Pyrimethamine) Sp For Treatment Of Pregnant Women In Malaria Treatment And Procurement Of 4,000,000 Doses Of Acts And Distribution To Health Facilities	Pregnant Women	146,987,468
ERGP25157551	National/Zones/States/L GA Emergency Maternal And Child Intervention Centre (Nemchic) Operationalization In All 36+1 States	Pregnant Women	394,300,000
ERGP25160529	Construction Of 100 Bed Women And Infant Cottage Hospital In Iyiowa, Okpoko, Fegge, Gra Umueze -Anam, Umuerem, Nteje And Nando In Anambra North Senatorial District	Women	237,600,000
ERGP25138814	Maternal And Child Healthcare (Mch)		191,797,985
ERGP25114983	Construction Of Male & Female Surgical Ward At Wesley, Ilesha		50,056,185
ERGP25152322	Renovation Of Male And Female Wards		120,000,000
ERGP25138686	Construction Of Male And Female Surgical Wards		176,423,554
ERGP25120384	Construction Of Two Storey Male And Female Wards		94,326,193
ERGP23155154	Rehabilitation, Construction Of Water Reticulation And Incinerator At The Male And Female Hostels, Dogon Karfe, Jos		10,000,000
ERGP23159546	Provision Of Infrastructure/Rehabilitation Of Male And Female Students' Hostels At Permanent Site, Lamingo And Dogon Karfe, Jos		30,000,000

Source: 2021 Appropriation Bill

28. The top 20 projects in the health are related to accelerating nutrition, building of centres of excellence, procurement of vaccines, and for polio eradication initiative. Following the announcement that Nigeria has been declared polio free, there is need for the Ministry to provide further details on what the allocation would be used for.

Figure 15: 2021 Appropriation Bill: Top 20 Projects in the Ministry of Health

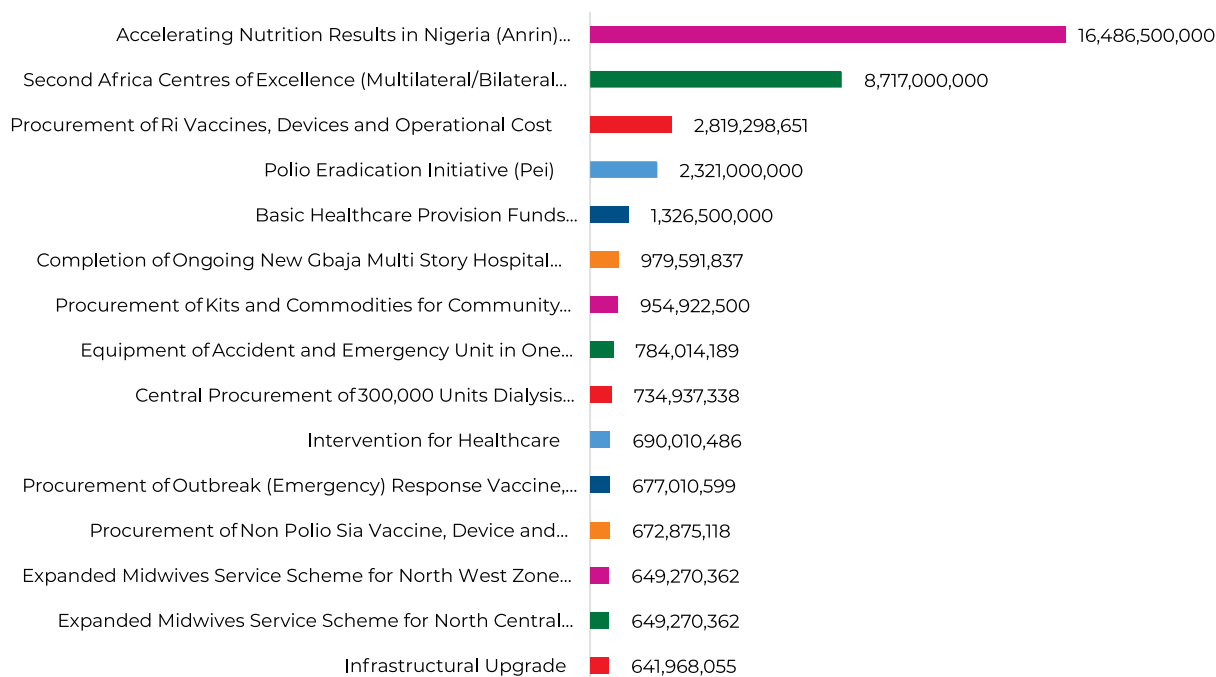
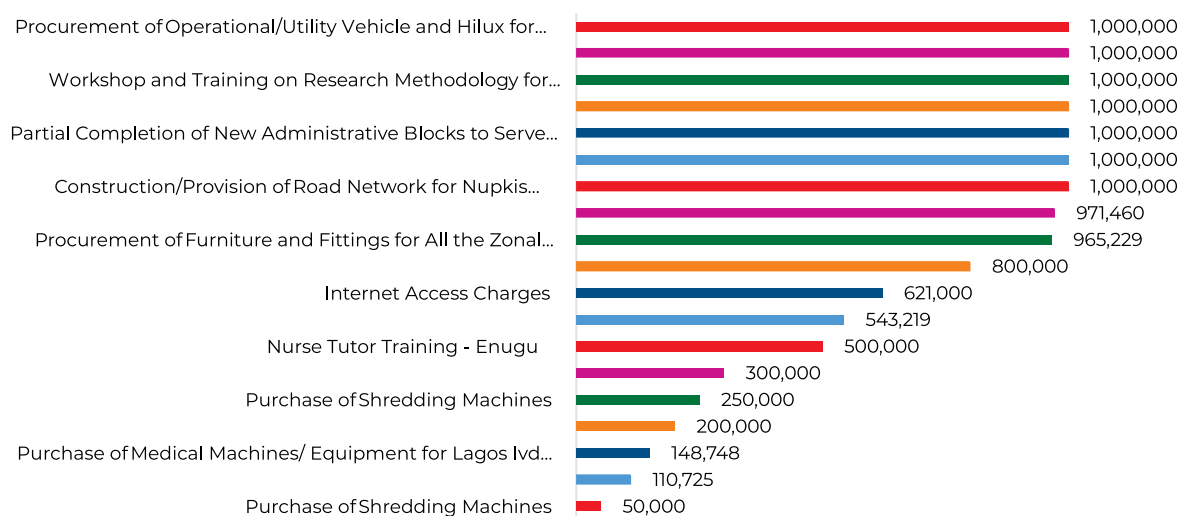


Figure 16: 2021 Appropriation Bill: Top 20 Projects in the Ministry of Health

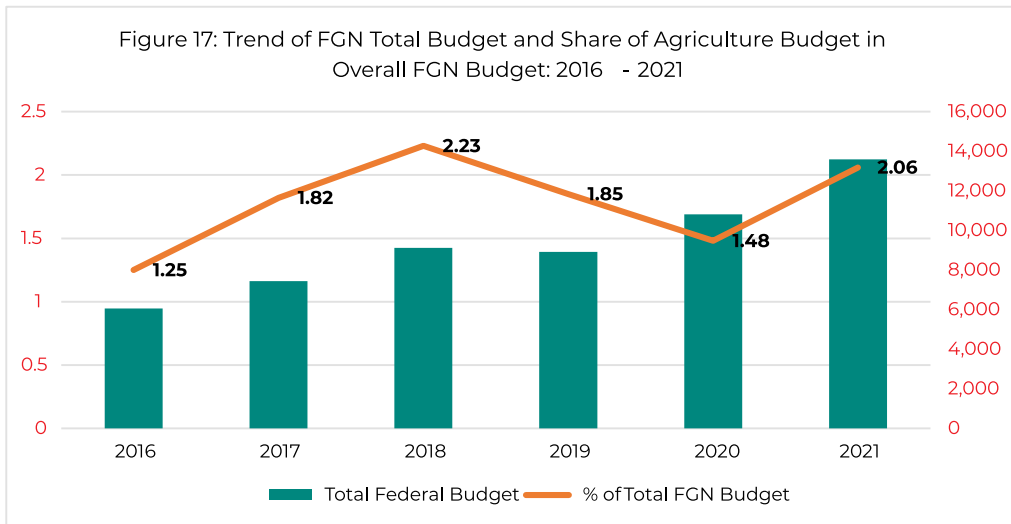


3.5 Ministry of Agriculture

29. Total allocation to the agricultural sector in the 2021 Appropriation Act is N280.32 billion compared to N160.46 billion provided for in the 2020 budget. This represents an increase of 74.7% over the approved allocation for 2020. The total allocation to the agricultural sector as a share of total FGN budget for 2020 is 2.06%. This remains well below the 25% recommendation by FAO and the 10% recommendation by the MAYA declaration of the African Union.

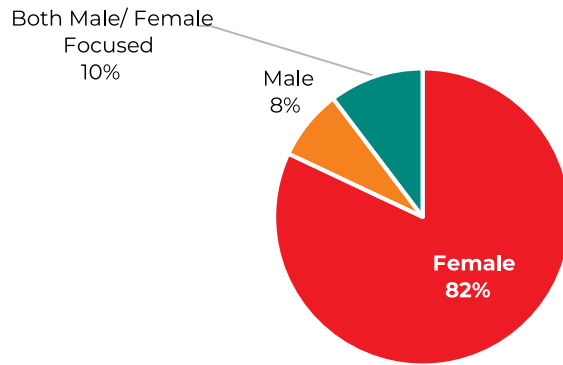
Year	Personnel Cost	Overhead Cost	Recurrent	Capital	Total	Total Federal Budget	% of Total FGN Budget
2016	28.05	1.58	29.63	46.17	75.80	6,060	1.25
2017	30.23	1.52	31.75	103.79	135.54	7,441	1.82
2018	51.94	1.87	53.81	149.20	203.01	9,120	2.23
2019	55.69	1.99	57.68	107.22	164.89	8,910	1.85
2020	56.40	1.56	57.96	102.49	160.46	10,810	1.48
2021	66.03	3.21	69.24	211.08	280.32	13,588	2.06

Source: Budget Office of the Federation



30. Examining the projects for their distribution across gender lines reveals that, 82% of the projects are more Female sensitive than there are for Male.

Figure 18: Gender Distribution of Projects



31. The projects with the highest allocation are centred on rural infrastructure development, agricultural transformation, irrigation and crop development.

Figure 19: 2021 Appropriation Bill: Projects with highest Capital allocation in the proposed Agricultural Sector Budget

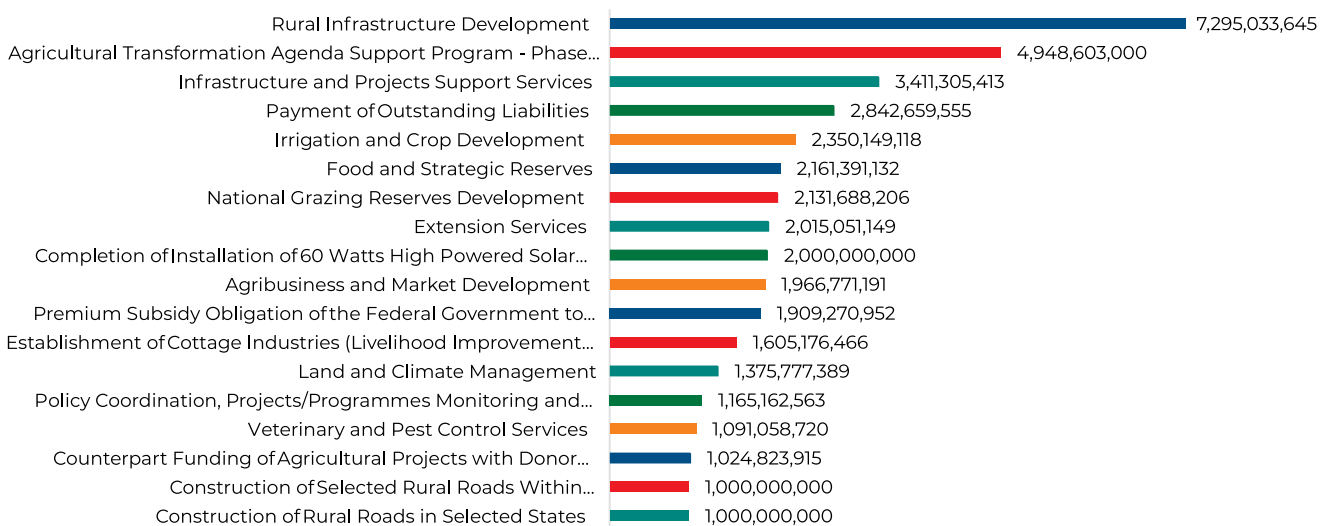


Table 20: Agricultural Sector: Projects with Least Allocation in the 2021 Appropriation Bill		
Project Code	Project Detailed	Amount
ERGP27151618	Determination of the Land Area by Survey and Completion of Perimeter Fence at Dutse Substation, Jigawa State	2,686,978
ERGP5105129	Purchase of Office Furniture and Fittings	2,654,569
ERGP5105137	Purchase of Computers	2,654,569
ERGP30121808	Training of Youths on Veterinary Services Awareness	2,500,000
ERGP30121811	Vocational Training on Soap and Related Products Production	2,500,000
ERGP1151488	Research for Development Studies of Raphia and Other Palm	2,175,641
ERGP30121815	Training and Empowerment of Unemployed Graduates and Women in Poultry Production	2,000,000
ERGP23111121	Construction of College Gate with Security House (Lot 5)	1,873,995
ERGP30151595	Maintenance of Field 54 and Other Seed Garden	1,518,150
ERGP12135362	Construction and Asphaltting of 2Km Road Radius with Drainage in the College to Connect to the College Gate (Lot 13)	1,402,395
ERGP12151601	Grading of Access Road at Onuebum, Bayelsa State	1,343,488
ERGP5137044	Construction and Installation of Rice Processing Plants at Obizi Community, Anambra State	1,121,950
ERGP5137051	Supply and Distribution of Improved Seeds of Cereal in Obizi Community	1,051,425
ERGP5137072	Supply and Distribution of Improved Seeds of Cereal in Umuawulu	1,021,700
ERGP30153684	Rehabilitation / Repairs - Roads	560,000
ERGP28136773	Provision of Boreholes in Selected Communities in Ekpeye Ahoada East LGA, Rivers State	100,000
ERGP30132340	Training and Empowerment of Youths in Fishery and Poultry Production	100,000
ERGP30132350	ICT Development and Training for Youth in Agric in North Central	100,000
ERGP30136824	Continuation of Management of Agricultural Commodity Value Chain for Agribusiness	100,000
ERGP8136814	Supply of Agricultural Implements to Rural Farmers in Okene and Ogorimagongo Lgas, Kogi State	100,000

Source: 2021 Appropriation Bill

4.0 Conclusion and Recommendation

4.1 Conclusion

32. This report examines the allocation to the Health, Education, Women Affairs, Agriculture and Humanitarian Affairs in the 2021 Appropriation Act of the Federal Government of Nigeria. The general finding is that while the total federal government expenditure increased from the N13.08 trillion proposed to N13.588 trillion provided for in the Act, the allocation to pro-poor sectors such as Health, Education, Agriculture and Women Affairs, still falls below expectation as a share of total federal government budget.
33. Though, an additional sum of N365 billion was provided for the upscaling of projects for National Social Investment Programme (NSIP), this amount was domiciled as a component of Service Wide Votes under the Federal Ministry of Finance, Budget and National Planning. There is need therefore to engage the government on how the oversight of these projects will be carried out. Also, the question of coordination would also be important as the Humanitarian Affairs Ministry may not have direct control of the funds under the Ministry of Finance.
34. While the allocation for the social sectors increased over their allocation in 2020, availability of revenue to fund the overall capital budget of N4.125 trillion, remains a huge challenge. This is more glaring when situated within the level of capital budget performance in the recent years. A systematic funding framework is therefore needed to support these sectors, if the aspirations of the 2021 FGN Budget as an economic, political and legal tool for delivering on development outcomes, must be achieved.

Table 21: Federal Government Budget Performance: 2018– 2020 and 2021 Budget Proposal

Year	Budgeted/ Actual	Aggregate Expenditure	Recurrent Expenditure	Capital Expenditure
2018	Budget (Jan - Dec)	9,120.33	6,246.93	2,873.40
	Actual (Jan - Dec)	7,455.76	5,712.76	2,002.45
	Performance (%)	81.75 %	91.45 %	69.69 %
2019	Budget (Jan - Dec)	8,916.96	6,822.01	2,094.95
	Actual (Jan - Dec)	8,298.82	6,704.88	1,165.51
	Performance	93.07%	98.28%	55.63 %
2020	Budget (Jan - Dec)	10,810.41	8,124.85	2,685.56
	Budget (Jan - June)	5,405.21	4,062.43	1,342.78
	Actual (Jan - June)	4,456.97	4,012.22	444.75
	Performance (%) as per Jan- June	82.46%	98.76 %	33.12 %
2021 Proposed	Budget Proposed	13,082.42	9,478.74	3,603.68

Source: Office of Accountant General of the Federation, 2018 - 2020 & Budget Office of the Federation

35. On the recurrent side, total recurrent non-debt expenditure in the 2021 budget increased by 12.4% from the 2020 budget of N4.942 trillion. Whereas, the personnel cost for MDAs increased by 8.35% in the 2021 budget from 2020, personnel cost for Government-Owned Enterprises (revenue generating agencies) increased by 68.79%. Furthermore, the overhead cost for MDAs increased by 19.59% from 2020 to 2021, while the increase was by 71.29% for GOEs. The huge difference between the size and share of GOE personnel and overhead costs relative to those of MDAs should be a concern especially in a period where revenue crunch and cost of government administration, remains a major challenge for funding planned government expenditure.

4.2 Recommendations and Issues for Advocacy

36. The 2021 Appropriation Act increased planned Federal Government spending by 3.88% from the N13.08 trillion proposed and by 25.7% from the 2020 revised budget. Whereas, the combined allocation to the Health, Education, Agriculture, Women Affairs and Social Investment Programme accounted for 10.86% of the total budget in 2020, it increased to 11.71% in the 2021 Appropriation Act against the share of 14.72% in the 2021 Appropriation Bill.
37. While the allocation to social sectors increased in terms of size, the performance of these sectors in the last three years, shows that the allocation to the sectors for 2021 may not be achieved. ActionAid Nigeria therefore calls on the following organs of government to do the following:
- On the National Assembly to ensure effective oversight of project implementation;
 - On the Executive arm of government to partner with CSOs to ensure proper tracking of project implementation and budgeting in order to ensure that the annual implementation of government budget, draws the country closer to the attainment of the SDGs;
 - Need for an effective social register;
 - Need for the implementation of the health sector component of Violence against Person's Prohibition (VAPP) act.
 - Need for partnership with government agencies to support implementation of programmes targeted at Persons with Disabilities or in IDP camps;
 - Need for more funding for the education, health and agricultural sectors or partnership to ensure greater efficiency in the use of existing allocations; and
 - Public engagement on why the N365 billion for upscaling NSIP programmes was domiciled under service wide votes of the Federal Ministry of Finance, Budget and National Planning, rather than the Humanitarian Affairs Ministry would also be important.
 - Need for capacity enhancement of the National Commission for PWDs to facilitate inclusion of PWD.

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ActionAid is a global movement of people working together to further human rights for all and defeat poverty. We prioritise works with the poor and excluded, promoting values and commitment in civil society, institutions and governments with the aim of achieving structural changes to eradicate injustices and poverty in the world.

ActionAid Nigeria believes that a Nigeria without poverty and injustice is possible.

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