

REVIEW OF THE 2022 JIGAWA STATE BUDGET FOR AGRICULTURE AND HALF YEAR BUDGET IMPLEMENTATION REPORT



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

And



Centre for Social Justice

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1. INTRODUCTION

This overview disaggregates the Jigawa State Budget vote for Agriculture for the 2022 financial year. It reviews the division into recurrent and capital expenditure, the components of the recurrent expenditure as well as the disaggregation into administrative and developmental capital expenditure. It reviews the extent of budget implementation up to the end of the second quarter of 2022, in terms of release of the funds for the projects that have been identified to be of interest to small-scale women farmers. It reports the capital budget monitoring documentation from members of the Small Scale Women Farmers Organization in Nigeria (SWOFON) in Jigawa State. It ends with conclusions and recommendations.

2. OVERVIEW OF THE YEAR 2022 JIGAWA STATE APPROVED BUDGET

Jigawa State's 2022 budget was in the sum of N177.795billion. Table 1 shows the state budget, the vote for agriculture and the variance from the 10% commitment to Agriculture in the Maputo Declaration Benchmark.

Table 1: 2022 Jigawa State Budget, Agriculture Vote and the Variance from the 10% Maputo Declaration Benchmark

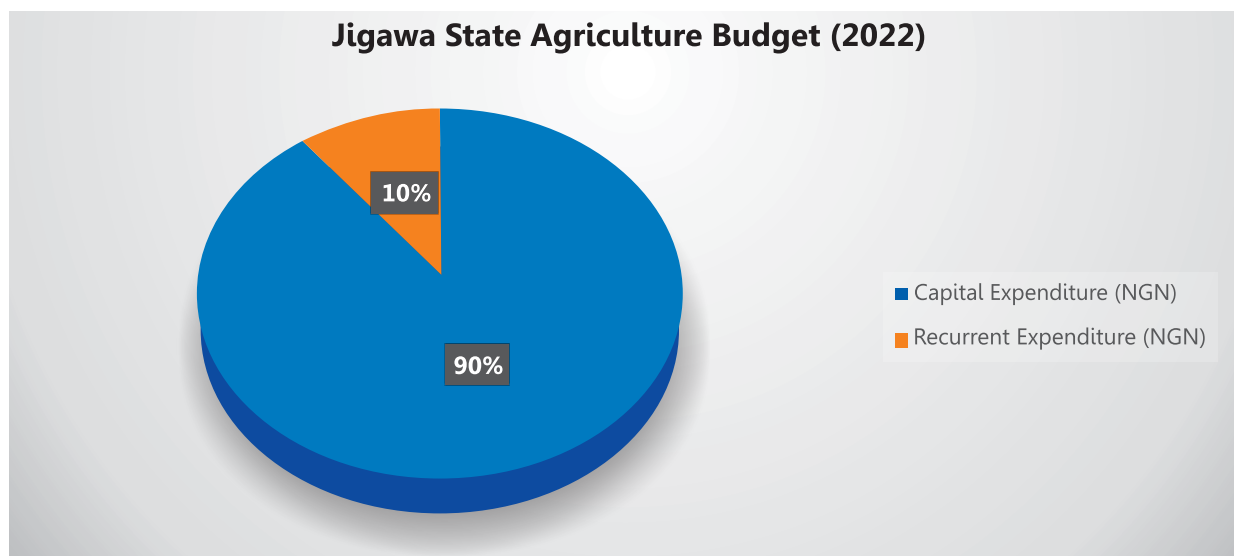
JIGAWA STATE ALLOCATION TO THE AGRICULTURAL SECTOR (2022)					
Year	Total Budget (NGN)	Agriculture Total Budget (NGN)	% of Agricultural Budget to Total Budget	10% of Total Budget (NGN; Benchmark)	Variance from 10% Benchmark (NGN)
2022	177,795,588,000	9,525,000,000	5.4%	17,779,558,800	8,254,558,800

Source: Jigawa State 2022 Budget and Authors Calculation

Table 1 shows that a total of N9.525billion was voted for Agriculture being 5.4% of the overall budget figure of N177.795billion. By the Maputo Declaration benchmark of 10% of the overall budget, the vote for Agriculture would have been N17.779billion. Therefore, the variance from the benchmark is in the sum of N8.254billion.

Chart 1 below shows the disaggregation of the Agriculture Vote between recurrent and capital expenditure. It shows that the approved budget for recurrent expenditure was 10% while capital expenditure got a vote of 90%.

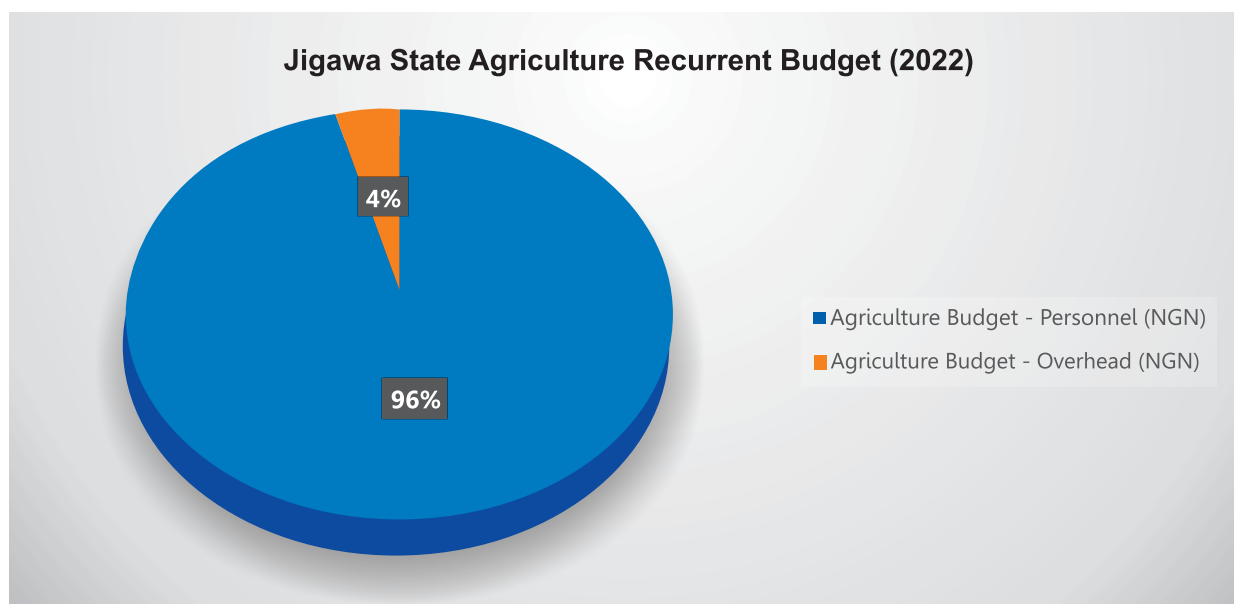
Chart 1: Recurrent versus Capital Expenditure



Source: Jigawa State 2022 Budget and Authors Calculation

Chart 2 shows the disaggregation of recurrent expenditure between personnel and overheads. Personnel expenditure took the lion share of 96% while overheads got a vote of 4%.

Chart 2: Disaggregation of Recurrent Expenditure



Source: Jigawa State 2022 Budget and Authors Calculation

Table 2 shows the disaggregation of capital expenditure into developmental and administrative capital expenditures.

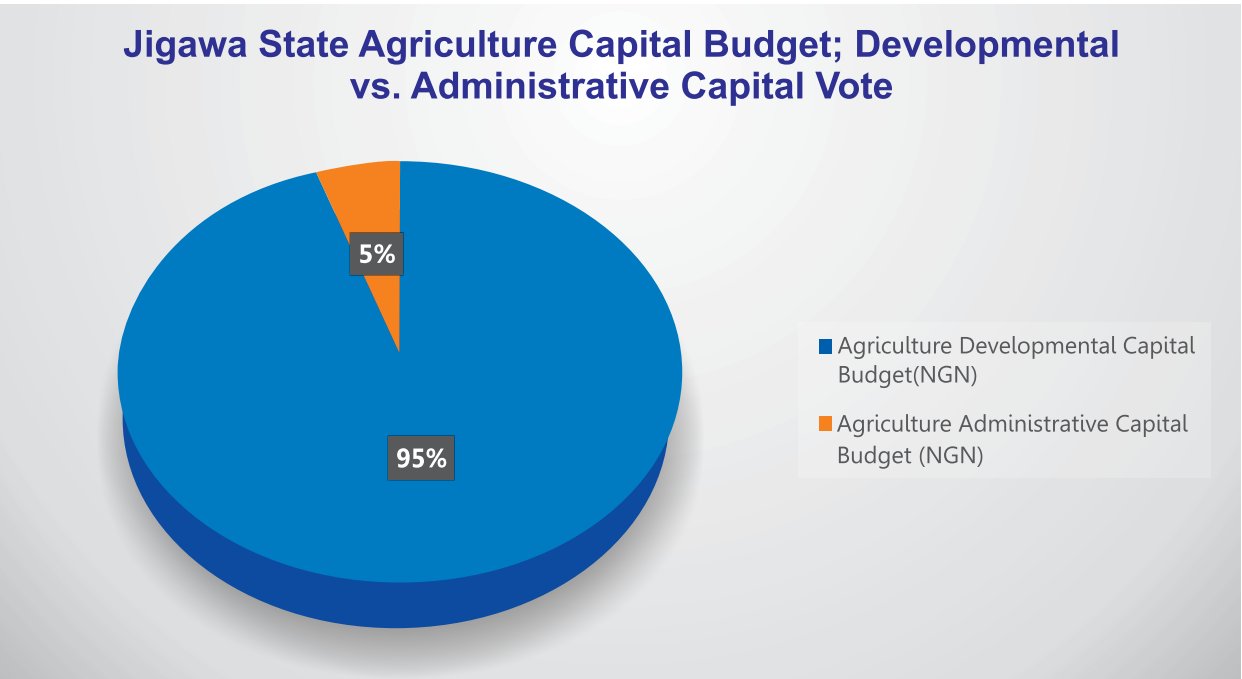
Table 2: Disaggregation of Capital Expenditure into Developmental and Administrative Capital Expenditures

Jigawa State Agriculture Budget: Comparison of Developmental Vs. Administrative Capital Budget (2022)					
Year	Agriculture Capital Budget - (NGN)	Agriculture Developmental Capital Budget (NGN)	Agriculture Administrative Capital Budget (NGN)	% of Developmental Capital Budget to Total Capital Vote	% of Admin. Capital Budget to Total Capital Vote
2022	8,553,500,000	8,100,500,000	453,000,000	95%	5%

Source: Jigawa State 2022 Budget and Authors Calculation

Table 2 which is also reflected in Chart 3 shows that developmental capital got 95% of the vote while the administrative capital component received 5% of the agriculture capital vote of ₦8,553,500,000.

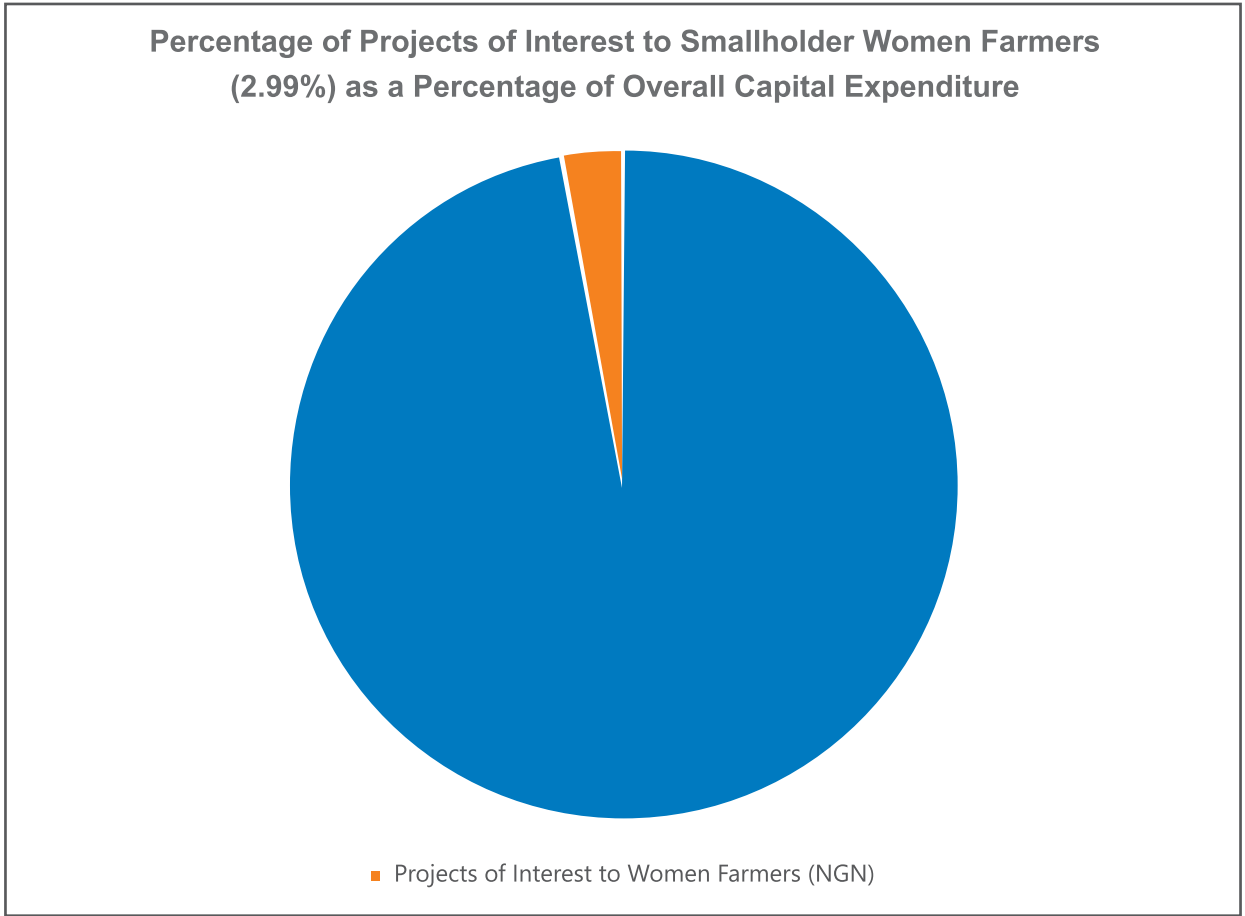
Chart 3: Developmental Versus Administrative Capital



Source: Jigawa State 2022 Budget and Authors Calculation

Chart 4 below shows a pullout of projects of interest to smallholder women farmers in the 2022 budget of Jigawa State as a percentage of the overall capital project including all sectors. This includes projects from the Ministry of Agriculture and Natural Resources; Jigawa State Agricultural and Rural Development Authority; Ministry of Commerce, Industries and Cooperatives; Directorate of Economic Empowerment; Ministry of Environment. The total value of the projects is in the sum of ₦2,718,500,000.00. It is a total of 2.99% of overall capital expenditure.

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



Source: Jigawa State 2022 Budget and Authors Calculation

3. OVERALL PERFORMANCE OF THE JIGAWA STATE BUDGET AT THE END OF QUARTER 2, 2022

Table 3 shows the overall performance of Jigawa State's revenue, expenditure and capital expenditure at the end of Quarter 2, 2022

Table 3: Overall Performance of the Jigawa State Budget at End of Quarter 2, 2022

ITEM	2022 Original Budget	2022 Q2 Performance	2022 Performance Year to date (Q1-Q2)	% Performance Year to Date against 2022 Original Budget	Balance (against Original Budget)
Capital Expenditure	90,837,000,000.00	8,310,757,205.46	23,879,715,736.85	26.3%	66,957,284,263.15
Total Revenue (including OB)	171,795,588,000	29,032,627,015.42	70,999,056,200.20	41.3%	100,796,531,799.80
Total Expenditure	177,795,588,000	27,870,940,072.68	62,237,526,948.29	17.7%	115,558,061,051.71

Source: Jigawa State Budget Performance Report – 2022 Quarter Two

Table 3 shows that at the end of Quarter 2, capital expenditure's performance was 26.3%; revenue's performance was 41.3%, while total expenditure has been 17.7%. The key parametres of total revenue, total expenditure, and capital expenditure performed below 50% of the original budget, which is the prorated percentage expected at the end of the second quarter. However, it is imperative to point out - revenue performance that anchors expenditure usually picks up in the last half of the year.

4. ACTUAL EXPENDITURE ON WOMEN IN AGRICULTURE PROJECTS IN THE 2022 JIGAWA STATE BUDGET AT THE END OF QUARTER 2, 2022

Table 4 shows the budgeted expenditure versus the actual expenditure at the end of the second quarter of 2022. These projects were earlier identified to be of interest to small-scale women farmers. Although this is not an end-of-year report, it points in the direction of the trend that will define the credibility of the budget at the end of the financial year. It may be easy to include projects in the budget and sometimes difficult to implement them to the latter through releases, cash-backing and value-for-money implementation through the public procurement system. Table 4 tells the story.

Table 4: Budget Implementation Report: Projects of Interest to SWOFON as at Quarter 2, 2022

Project Name	Administrative Code and Description	Economic Code and Description	2022 Approved Budget	Actual Expenditure	% of Actual Expenditure to Budget Vote
Livestock and Poultry disease control and eradication scheme involving procurement of CBPP vaccine for cattles, PPRV for sheep and goats and NCDV for poultry as well as ARV for rabies control across the 27 LGA in the State dedicated to increase food security.	02150010010 0 - Ministry of Agriculture & Natural Resources	23050112 - Procurement of Chemicals, Pesticides and Pest Control Equipment	135,000,000.00	9,295,500.00	6.9%
Control of field crop pests - quela birds, army worm, stem-borer, etc to increase food security in the State.	02150010010 0 - Ministry of Agriculture & Natural Resources	23050112 - Procurement of Chemicals, Pesticides and Pest Control Equipment			
Purchase of Seeds and Chemicals for Residual Moisture Programme (N85.0)	02151020010 0 - Jigawa State Agricultural & Rural Development Authority	23050112 - Procurement of Chemicals, Pesticides and Pest Control Equipment			

Training of Youths on bee-keeping (production and management) and training of women on processing of shea-nut.	021500100100 - Ministry of Agriculture & Natural Resources	23050108 Capacity Building / Human Resource Development 70	1,366,400,000.00	504,510,964.85	36.9%
Human Resource Development involving general training of 450 Extension Agents and Farmers across the State	021510200100 - Jigawa State Agricultural & Rural Development Authority	23050108 - Capacity Building / Human Resource Development			
Capacity Building on Food Production Techniques	021510200100 - Jigawa State Agricultural & Rural Development Authority	23050108 - Capacity Building / Human Resource Development			
Training on post-harvest lost prevention	021510200100 - Jigawa State Agricultural & Rural Development Authority	23050108 - Capacity Building / Human Resource Development			
Procurement of fertilizer program and other interventions; Fertilizer Procurement and Sales commercialised under JASCO.	021500100100 - Ministry of Agriculture & Natural Resources	23050118 - Purchase of Agricultural Inputs - Seeds, Fertilizer, etc.	35,000,000.00	0	0%
Purchase of foundation and certified seeds	021500100100 - Ministry of Agriculture & Natural Resources	23050118 - Purchase of Agricultural Inputs - Seeds, Fertilizer, etc.	10,000,000.00	0	0%

Implementation of the Value-Chain Development of 3 selected crops and support Agro-processing, Productivity Enhancement & Livelihoods Improvement Support Project (APPEALS)	021500100100 - Ministry of Agriculture & Natural Resources	23010127 - Purchase Of Agricultural Equipment	1,194,400,000.00	608,287,500.00	50.9%
Procurement of thresher, manual thresher and mini combine harvester	021500100100 - Ministry of Agriculture & Natural Resources	23010127 - Purchase Of Agricultural Equipment			
Purchase of agricultural equipment and product exhibition For the conduct of 2022 State Agric Shows -	021500100100 - Ministry of Agriculture & Natural Resources	23010127 - Purchase Of Agricultural Equipment			
Provision of Processing machineries	021510200100 - Jigawa State Agricultural & Rural Development Authority	23010127 - Purchase Of Agricultural Equipment			
Upgrading of Agric Mechanization center at Hadejia	021500100100 - Ministry of Agriculture & Natural Resources	23010127 - Purchase Of Agricultural Equipment			
Purchase, Retrieval and Reallocation of goats to poor and vulnerable women under goat breeding microcredit scheme ₦330 Million	021500100100 - Ministry of Agriculture & Natural Resources	23050110 - Procurement of Livestock			

(to be funded from NCARES Grant of N210 million and Direct Treasury funding of N100 million;			330,500,000.00	7,848,750.00	2.4%
Purchase, Retrieval and Reallocation of goats to poor and vulnerable women under goat breeding microcredit scheme - N330 Million (to be funded from NCARES Grant of N210 million and Direct Treasury funding of N100 million;	021500100100 - Ministry of Agriculture & Natural Resources	23050110 - Procurement of Livestock			
Purchase of livestock feeds and rehabilitation of labor lines at LIBC	021500100100 - Ministry of Agriculture & Natural Resources	23050110 - Procurement of Livestock			
Restocking and rehabilitation of fish farm and annual Fishing Festival and procurement of Fishing Gears.	021500100100 - Ministry of Agriculture & Natural Resources	23050110 - Procurement of Livestock			
Conduct of crop production capturing surveys and Conduct of demonstrations on livestock, seed	021510200100 - Jigawa State Agricultural & Rural Development Authority	23050101 - Research & Development and Census/Surveys	743,500,000.00	42,731,633.53	5.7%

multiplication, forestry &, horticulture and poultry development, Meteorological unit, Erosion control					
Food & Nutrition and Programmes (Training of women on food processing and fortification, including procurement of materials and logistics)	021510200100 - Jigawa State Agricultural & Rural Development Authority	23050113 - Nutrition Interventions (RuTF, IYCF, etc)			
Women in Agriculture: Procurement of materials for Food & Nutrition demonstrations & trainings on food processing and fortification including advocacies.	021510200100 - Jigawa State Agricultural & Rural Development Authority	23050113 - Nutrition Interventions (RuTF, IYCF, etc)	333,000,000.00	1,050,000.00	0.3%
Rehabilitation of Agricultural Skill Acquisition Centres	021510200100 - Jigawa State Agricultural & Rural Development Authority	23030112 - Rehabilitation / Repairs - Agricultural Facilities	105,000,000.00	0	0%
Implementation of new JICA Supported Small Horticulture Empowerment Project (SHEP) (5 million)	021510200100 - Jigawa State Agricultural & Rural Development Authority	23020144 - Development of Agriculture	5,000,000.00	0	0%
Agricultural Development and Extension Activities including: Cluster farming	021510200100 - Jigawa State Agricultural & Rural Development Authority	23020144 - Development of Agriculture	65,000,000.00	0	0%

program commercial support activities and other activities across all Local Governments					
implementation of COVID-19 Intervention (CARES): Farmers Receiving seed fertilizer and Agro-chemical, Seed Multiplication Aspects etc	021510200100 - Jigawa State Agricultural & Rural Development Authority	23020144 - Development of Agriculture	1,332,000,000.00	0	0%
Implementation of Sasakawa Agricultural Support Programme specifically the provision is to be utilized for Agric Extension Support and Development of Agric Commodity value chain	021510200100 - Jigawa State Agricultural & Rural Development Authority	23020144 - Development of Agriculture	24,000,000.00	0	0%
SUBTOTAL			4,447,400,000.00	1,173,724,348.38	26.39 %
Ministry of Commerce, Industries and Co-operatives					
Training of 600 participants on value addition, preservation, processing and packaging of fruits and vegetables and 600 SMEs operators on book keeping and other business records	022200100100 - Ministry of Commerce, Industries and Co-operatives	23020137 - Artisan Training / Skill Acquisition	229,000,000.00	100,900,000.00	44.1%

SUBTOTAL			229,000,000.00	100,900,000.00	44.1%
Directorate of Economic Empowerment					
Renovation of Hatchery Centres across the	022700100100 - Directorate of	23030133 - Rehabilitation/ Repairs of Other facilities	158,000,000.00	15,468,796.27	9.8%
Forest Nurseries Development and Production Of Seedlings	053500100100 - Ministry of Environment	23040106 - Nurseries and Seedlings	25,000,000.00	0	0%
Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	053500100100 - Ministry of Environment	23040107 - Forests and Shelterbelts	2,000,000.00	0	0%
SUBTOTAL			27,000,000.00	0	0%
GRANDTOTAL			4,861,400,000.00	1,290,093,144.65	26.53%

Source: Jigawa State Budget Implementation Report

For projects listed under the Ministry of Agriculture and Natural Resources and Jigawa State Agricultural & Rural Development Authority, out of a total appropriation of N4.447 billion, only N1,173 billion was spent, which is 26.39% of the votes. For the Ministry of Commerce, Industries and Co-operatives, out of a total appropriation of ₦229 million, only ₦100.9 million was spent, which is 44.1% of the votes. For the Directorate of Economic Empowerment, out of a total appropriation of ₦158 million, only ₦15.4 million was spent - 9.79% of the votes. For the Ministry of Environment, out of a total appropriation of ₦27 million, no expenditure was recorded. Overall, only 26.5% of expenditure was incurred on projects of interest to small-scale women farmers. If this trajectory continues until the end of the year, only 53% of the projects may be implemented.

5. PROJECTS SELECTED BY SWOFON FOR MONITORING AND REPORT FROM THE MONITORING EXERCISE

Table 5 shows the projects selected by Jigawa SWOFON members for monitoring.

Table 5: Projects Selected for Monitoring by SWOFON Jigawa

Project Name	Administrative Code and Description	Economic Code and Description	2022 Approved Budget
Ministry of Agriculture & Natural Resources			
Training of Youths on bee-keeping (production and management) and training of women on processing of shea-nut.	021500100100 - Ministry of Agriculture & Natural Resources	23050108 - Capacity Building / Human Resource Development 70	12,000,000.00
Purchase, Retrieval and Reallocation of goats to poor and vulnerable women under goat breeding microcredit scheme - N330 Million (to be funded from NCARES Grant of N210 million and Direct Treasury funding of N100 million;	021500100100 - Ministry of Agriculture & Natural Resources	Livestock	210,000,000.00
Jigawa State Agricultural & Rural Development Authority			
Food & Nutrition and Programmes (Training of women on food processing and fortification, including procurement of materials and logistics)	021510200100 - Jigawa State Agricultural & Rural Development Authority	23050113 - Nutrition Interventions (RuTF, IYCF, etc)	6,000,000.00
Training on post-harvest lost prevention	021510200100 - Jigawa State Agricultural & Rural Development Authority	23050108 - Capacity Building / Human Resource Development	10,000,000.00
Provision of Processing machineries	021510200100 - Jigawa State Agricultural & Rural Development Authority	23010127 - Purchase Of Agricultural Equipment	20,000,000.00

Ministry of Commerce, Industries and Co-operatives			
Training of 600 participants on value addition, preservation, processing and packaging of fruits and vegetables and 600 SMEs operators on book keeping and other business records	022200100100 - Ministry of Commerce, Industries and Cooperatives -	23020137 - Artisan Training / Skill Acquisition	9,000,000.00

The Jigawa State SWOFON Budget Monitoring Team went to the field to collect information on selected projects. The official expenditures on these projects have been reported in Part 4 of this Report.

6. CONCLUSIONS

- The sum of N9.525billion was voted for Agriculture, being 5.4% of the overall budget figure of N177.795billion. By the Maputo Declaration benchmark of 10% of the overall budget, the vote for Agriculture would have been N17.779billion. Therefore, the variance from the benchmark is in the sum of N8.254billion.
- In the approved budget for Agriculture, the recurrent expenditure was 10% while capital expenditure got a vote of 90%.
- In the disaggregation of recurrent expenditure between personnel and overheads, personnel expenditure took the lion's share of 96% while overheads got a vote of 4%.
- In capital expenditure, developmental capital got 95% of the vote while the administrative capital component received 5% of the agriculture capital vote of ₦8,553,500,000.
- The total value of the projects of interest to small-scale women farmers is in the sum of ₦2,718,500,000.00. It is a total of 2.99% of overall capital expenditure.
- At the end of Quarter 2, 2022, capital expenditure performance was 26.3%; revenue performance was 41.3%, while total expenditure was 17.7%. The key parameters of total revenue, total expenditure, and capital expenditure performed below 50% of the original budget, which is the prorated percentage expected at the end of the second quarter.
- For projects of interest to small-scale women farmers listed under the Ministry of Agriculture and Natural Resources and Jigawa State Agricultural & Rural Development Authority, out of a total appropriation of N4.447 billion, only N1,173 billion was spent, which is 26.39% of the votes. For the Ministry of Commerce, Industries and Co-operatives, out of a total appropriation of ₦229 million, only ₦100.9 million was spent, which is 44.1% of the votes. For the Directorate of Economic Empowerment, out of a total appropriation of ₦158 million, only ₦15.4 million was spent - 9.79% of the votes. For the Ministry of Environment, out of a total appropriation of ₦27 million, no expenditure was recorded. Overall, only 26.5% of expenditure was incurred on projects of interest to small-scale women farmers.

- There are still credibility challenges associated with the implementation of the budgetary votes to Agriculture, especially in projects of interest to small-scale women farmers. The state government needs to work hard to close the gap. It is not clear whether the State prepares an Annual Cash Plan and a Budget Disbursement Schedule. The two documents will introduce an empirical approach to the management and disbursement of available funds.

7. RECOMMENDATIONS

- Jigawa State should consider a more empirical approach to budget implementation through the preparation of Annual Cash Plans and Budget Disbursement Schedules. This will introduce more certainty into budget implementation.
- SWOFON Jigawa should deepen its relationship with state government MDAs where projects of interest to their members are domiciled.
- SWOFON should seek deeper collaboration with projects funded by international development partners through the state government. These international development partners include the United States Agency for International Development (USAID), World Bank, International Fund for Agricultural Development (IFAD), etc. If SWOFON collaborates deeper with the state government, SWOFON may be mainstreamed into projects funded by these partners through the state government, and this will go a long way to reduce the challenge of insufficient money to implement projects of interest to SWOFON.
- There are still credibility challenges associated with the implementation of the budgetary votes to Agriculture, especially in projects of interest to small-scale women farmers. The state government needs to work hard to close the gap.

APPENDIX

TEMPLATE FOR MONITORING OF BUDGET AND SERVICES

INTRODUCTION

1. Monitor's Name:
2. Monitor's Organization:
3. Monitor's Address and Contact Details including Phone and Email:

MONITORING DETAILS

1. Ministry, Department or Agency (MDA) monitored
2. Is the Goods, Works, Construction or Services contained in the Annual Budget?
3. If the answer to No.2 is yes, provide description of Budget Line item or Service as contained in the Budget
4. Value (Amount) of Budget Line Item or Service
5. Name of Officer in Charge
6. Fuller Details of the Budget Line Item or Service made available to the Monitor
7. Who is providing the Service or Budget Line Item? (List the Contractor, Service Provider or Consultant)
8. Location of project (if it is a physical project)
9. Details of Amount Released and its Percentage to overall Budget for the Line Item?
10. Project Performance compared to Amount Released
11. Cost responsiveness/value for money and quality of work done on the Line Item based on market surveys or expert advice?
12. Has the Project been abandoned?

13. Is there any variation in cost after award or contract?
14. If yes, provide details.
15. Timeliness of delivery of the Budget Line Item or service and supplies of goods
16. Any transparency challenges?
17. Any information from the Community or Stakeholders (interviews, names and descriptions of persons providing the information)
18. Provide any other information you may wish to add (pictures, videos)

ABOUT CENTRE FOR SOCIAL JUSTICE LIMITED BY GUARANTEE

Centre for Social Justice (CSJ) is a Nigerian Knowledge Institution. It is non-governmental, non-profit and non-partisan organisation registered with the Corporate Affairs Commission as a Company Limited by Guarantee. It was established to introduce professionalism in civil society work and to use social entrepreneurship to provide cutting-edge services to enhance and deepen economic, social and political change.

The Vision: A Nigeria where social justice informs public decision-making and guarantees respect for human rights and fundamental freedoms for all.

The Mission: To be a principal catalyst in mainstreaming social justice in public life through policy engagements and interventions that bring about economic, political and social reforms, rights enhancement and sustainable livelihoods.

ABOUT SMALL SCALE WOMEN FARMERS ORGANIZATION IN NIGERIA (SWOFON)

The Small Scale Women Farmers Organization in Nigeria (SWOFON) is a coalition of women farmers associations and groups across Nigeria. SWOFON's goal is to promote women-friendly agricultural policies and women's access to land. To achieve this, SWOFON organizes and empowers women farmers to engage policymakers and other development stakeholders on their needs.