

Table 2: SUMMARY ANALYSIS OF COVID EXPENDITURE, JANUARY TO DECEMBER

Table 1: Summary of COVID-19 Allocations in 2021 Approved Budget					Year -to - Date (COVID and Non-COVID)	Year -to - Date (COVID EXPENDITURE)	YTD % COVID	Balance of COVID Exp.
S/N	Item Description	Total Approved Estimates	COVID-19 Responsive (Earmarked)	%				
1	Personnel	48,423,000,000	3,019,590,500	6.2%	-	2,726,496,440.33	90.3%	293,094,059.67
2	Overhead	29,425,100,000	1,793,757,750	6.1%	6,493,958,217.59	1,623,489,554.40	90.5%	170,268,195.60
3	Capital	78,739,900,000	9,209,000,000	11.7%	13,112,111,198.36	6,044,736,054.51	65.6%	8,033,900,000.00
		156,588,000,000	14,022,348,250	9.0%	19,606,069,416	10,394,722,049	74.1%	11,262,663,551.28

**JIGAWA STATE GOVERNMENT OF NIGERIA
BUDGET AND ECONOMIC PLANNING DIRECTORATE**

Appendix 1.4 - Details of COVID-19 Responsive Capital Expenditure Provisions by Sectors

Code	Item Description	Approved Estimates, 2021	COVID-19 Responsive	%	Year -to - Date (COVID and Non-COVID)	Year -to - Date (COVID EXPENDITURE)	YTD % COVID	Balance of COVID Exp.
						-		
01	Administrative	100,000,000	50,000,000	50%	45,055,367.44	22,527,683.72	45%	27,472,316.28
02	Economic	10,412,240,000	5,626,000,000	54%	6,129,140,150.92	3,311,731,432.34	109%	2,314,268,567.66
03	Law & Justice							
04	Social	9,043,300,000	3,533,000,000	39%	6,937,915,680.00	2,710,476,938.45	196%	822,523,061.55
Total		19,555,540,000	9,209,000,000	47.1%	13,112,111,198	6,044,736,055		3,164,263,945
Total Capital Expenditure		78,739,900,000	9,209,000,000	11.7%	13,112,111,198.36	1,533,522,801.35		-
01	Administrative	100,000,000	50,000,000	50.0%	45,055,367.44	22,527,683.72	90%	27,472,316.28
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	100,000,000	50,000,000	50.0%	45,055,367.44	22,527,683.72	90%	27,472,316.28
02	Economic	10,412,240,000	5,626,000,000	54.0%	6,129,140,150.92	3,311,731,432.34	109%	2,314,268,567.66
020010	Agricultural Planning and Information System Development	7,000,000	2,000,000	28.6%	1,664,987.16	475,710.62	83%	1,524,289.38
020026	Livestock Investigation and Breeding Centres	410,680,000	310,000,000	75.5%	154,832,506.23	116,874,639.45	50%	193,125,360.55
020000	Agricultural Development and Extension (JARDA)	550,000,000	100,000,000	18.2%	471,638,753.51	85,752,500.64	472%	14,247,499.36
020001	Climate Change and Adaptation Project (IFAD)	1,300,000,000	100,000,000	7.7%	1,884,149,558.45	144,934,581.42	1884%	44,934,581.42
020002	Fadama III Development Project (World Bank)	1,700,000,000	1,600,000,000	94.1%	24,106,352.69	22,688,331.94	2%	1,577,311,668.06
020065	Ministry of Finance Incorporated Investment Fund	500,000,000	400,000,000	80.0%	58,416,748.78	46,733,399.02	15%	353,266,600.98
020050	Business Development Support Services	1,725,000,000	1,700,000,000	98.6%	67,869,561.91	66,885,945.07	4%	1,633,114,054.93
020056	Dev. & Support to Business Cooperatives for Eco. Empowerment	125,000,000	60,000,000	48.0%	119,453,030.81	57,337,454.79	199%	2,662,545.21
020057	Development and Maintenance of Skills Acquisition Centers	161840000	80000000	49.4%	23,753,951.24	11,741,943.27	30%	68,258,056.73
020058	Micro Credit and Business Start-ups Support	233,780,000	130,000,000	55.6%	217,943,705.15	121,193,779.06	168%	8,806,220.94
020060	Agro-Processing Equipment Leasing	118,940,000	50,000,000	42.0%	713,529,687.00	299,953,626.62	1427%	249,953,626.62
020061	Women and Youths Artisans and Skills Development Initiatives	600,000,000	540,000,000	90.0%	86,753,951.45	78,078,556.31	16%	461,921,443.70
020401	Rural Water Supply Projects	1,372,000,000	404,000,000	29.4%	1,247,871,219.89	367,448,959.79	309%	36,551,040.21
020408	Installation Of Solar Based Power Plants	1,608,000,000	150,000,000	9.3%	1,057,156,136.65	98,615,311.25	705%	51,384,688.75
05	Social	9,043,300,000	3,533,000,000	39.1%	6,937,915,680.00	2,710,476,938.45	196%	822,523,061.55

**JIGAWA STATE GOVERNMENT OF NIGERIA
BUDGET AND ECONOMIC PLANNING DIRECTORATE**

Appendix 1.4 - Details of COVID-19 Responsive Capital Expenditure Provisions by Sectors

Code	Item Description	Approved Estimates, 2021	COVID-19 Responsive	%	Year -to - Date (COVID and Non-COVID)	Year -to - Date (COVID EXPENDITURE)	YTD % COVID	Balance of COVID Exp.
060206	World Bank Supported Save One Million Lives Health Program	600,000,000	100,000,000	16.7%	316,268,134.66	52,711,355.78	316%	47,288,644.22
060218	Improvement Of General Hospitals	2,526,400,000	750,000,000	29.7%	3,879,165,047.33	1,151,588,737.13	517%	401,588,737.13
060225	Free Maternal and Child Health Programme in Secondary Hospitals	400,000,000	200,000,000	50.0%	237,146,953.77	118,573,476.89	119%	81,426,523.12
060234	Infectious Diseases Hospital	300,000,000	30,000,000	10.0%	193,610,850.37	19,361,085.04	645%	10,638,914.96
060201	Upgrading Of Primary Health Centres	430,300,000	430,000,000	99.9%	256,355,878.50	256,177,150.26	60%	173,822,849.74
060207	Supplementary Immunization Activities	610,000,000		0.0%		-		-
060208	Food and Nutrition (Health) Programme Activities	310,000,000	260,000,000	83.9%		-	0%	260,000,000.00
060233	Free Maternal and Child Health Programme in Primary Healthcare Centres	122,000,000	122,000,000	100.0%		-	0%	122,000,000.00
060236	Development of Ward-level Facilities for Basic Healthcare Provision	490,000,000	490,000,000	100.0%	153,753,951.85	153,753,951.85	31%	336,246,048.15
010101	Social Re-Orientation & Mobilization	66,600,000	25,000,000	37.5%	49,316,753.78	18,512,294.96	197%	6,487,705.04
010111	Fanisau NYSC Permanent Orientation Camp	12,000,000	10,000,000	83.3%	11,662,820.41	9,719,017.01	117%	280,982.99
060014	Dev. & Maintenance of Senior Sec. School Structures & Facilities	1,550,000,000	100,000,000	6.5%	1,667,053,324.63	107,551,827.40	1667%	7,551,827.40
060017	Ministry of Education State Headquarters and Zonal Offices	10,000,000	10,000,000	100.0%	3,000,000.00	3,000,000.00	30%	7,000,000.00
060300	Women Development Programme	151,000,000	151,000,000	100.0%	128,281,609.32	128,281,609.32	85%	22,718,390.68
060310	Social Assistance & Social Welfare Program Activities	1,445,000,000	845,000,000	58.5%	33,780,255.28	19,753,851.70	4%	825,246,148.30
060311	Social Rehabilitation Programme Activities	20,000,000	10,000,000	50.0%	8,520,100.10	4,260,050.05	85%	5,739,949.95

**JIGAWA STATE GOVERNMENT OF NIGERIA
BUDGET AND ECONOMIC PLANNING DIRECTORATE**

Appendix 1.1 - 2021 COVID-Responsive Personnel Cost Provisions

S/N	Administrative Code	Economic Code	Expenditure Description	Item Description	2021 Estimates		% of Approved Estimates	Year-to-Date (COVID and Non-COVID)	Year-to-Date (COVID and Non-COVID)	YTD % COVID	Balance of COVID Exp.
					Total Estimates	COVID-19 Estimates					
				Consolidated Estimates	12,008,442,000	3,019,590,500	25.1%		2,726,496,440	90.3%	293,094,060
			Personnel Cost (including allowances)								
1	11100100400	21010101	- do -	Due Process & Project Monitoring Bureau	40,720,000	10,180,000	25.0%	38,481,048	9,620,262	94.5%	559,738
2	11101800100	- do -	- do -	Special Service Directorate	29,200,000	7,300,000	25.0%	26,649,737	6,662,434	91.3%	637,566
3	11100800100	- do -	- do -	State Emergency Management Agency	19,800,000	4,950,000	25.0%	14,656,382	3,664,096	74.0%	1,285,905
4	14000100100	- do -	- do -	Office of the Auditor General	69,500,000	17,375,000	25.0%	65,538,221	16,384,555	94.3%	990,445
5	21510200100	- do -	- do -	Jigawa State Agricultural & Rural Dev. Authority	413,000,000	103,250,000	25.0%	390,728,459	97,682,115	94.6%	5,567,885
6	22000100100	- do -	- do -	Ministry of Finance & Economic Planning	375,000,000	93,750,000	25.0%	358,314,977	89,578,744	95.6%	4,171,256
7	22000300100	- do -	- do -	Budget and Economic Planning Directorate	39,400,000	9,850,000	25.0%	32,605,112	8,151,278	82.8%	1,698,722
8	22200100100	- do -	- do -	Ministry of Commerce, Industries and Co-operatives	76,600,000	19,150,000	25.0%	76,769,379	19,192,345	100.2%	(42,345)
9	22700600100	- do -	- do -	Directorate of Economic Empowerment	74,000,000	18,500,000	25.0%	72,722,307	18,180,577	98.3%	319,423
10	25210300100	- do -	- do -	Rural Water Supply and Sanitation Agency	34,961,000	8,740,250	25.0%	34,952,438	8,738,110	100.0%	2,141
11	51400100100	- do -	- do -	Ministry of Women Affairs & Social Development	54,000,000	13,500,000	25.0%	53,185,105	13,296,276	98.5%	203,724
12	51400100200	- do -	- do -	Jigawa State Rehabilitation Board	277,300,000	69,325,000	25.0%	46,472,771	11,618,193	16.8%	57,706,807
13	51700100100	- do -	- do -	Ministry of Education, Science & Technology	4,669,000,000	1,167,250,000	25.0%	3,855,452,266	963,863,067	82.6%	203,386,933
14	52100100100	- do -	- do -	Ministry of Health	814,588,000	203,647,000	25.0%	813,870,515	203,467,629	99.9%	179,371
15	52100100110	- do -	- do -	Babura General Hospital	234,000,000	58,500,000	25.0%	233,955,742	58,488,935	100.0%	11,065
16	52100100111	- do -	- do -	Birnin Kudu General Hospital	462,000,000	115,500,000	25.0%	461,914,257	115,478,564	100.0%	21,436
17	52100100112	- do -	- do -	Birniwa General Hospital	166,000,000	41,500,000	25.0%	165,912,459	41,478,115	99.9%	21,885
18	52100100113	- do -	- do -	Dutse General Hospital	556,000,000	139,000,000	25.0%	555,941,254	138,985,314	100.0%	14,687
19	52100100114	- do -	- do -	Gumel General Hospital	382,000,000	95,500,000	25.0%	381,634,013	95,408,503	99.9%	91,497
20	52100100115	- do -	- do -	Gwaram Cottage Hospital	139,000,000	34,750,000	25.0%	138,874,513	34,718,628	99.9%	31,372
21	52100100116	- do -	- do -	Hadejia General Hospital	678,000,000	169,500,000	25.0%	677,901,452	169,475,363	100.0%	24,637
22	52100100117	- do -	- do -	Hadejia Tuberculosis and Leprosy Hospital	52,200,000	13,050,000	25.0%	51,469,736	12,867,434	98.6%	182,566
23	52100100118	- do -	- do -	Jahun General Hospital	310,000,000	77,500,000	25.0%	309,994,126	77,498,531	100.0%	1,469
24	52100100119	- do -	- do -	Kafin Hausa (Bulangu) Cottage Hospital	107,800,000	26,950,000	25.0%	105,311,996	26,327,999	97.7%	622,001
25	52100100120	- do -	- do -	Kafin Hausa General Hospital	153,179,000	38,294,750	25.0%	153,103,106	38,275,776	100.0%	18,974
26	52100100121	- do -	- do -	Kazaure General Hospital	414,000,000	103,500,000	25.0%	413,901,255	103,475,314	100.0%	24,686
27	52100100122	- do -	- do -	Kazaure Psychiatric Hospital	95,700,000	23,925,000	25.0%	41,670,523	10,417,631	43.5%	13,507,369
28	52100100123	- do -	- do -	Ringim General Hospital	176,464,000	44,116,000	25.0%	176,398,126	44,099,532	100.0%	16,469
29	52100300100	- do -	- do -	Primary Health Care Development Agency	79,650,000	19,912,500	25.0%	79,090,548	19,772,637	99.3%	139,863
30	52111600100	- do -	- do -	Rasheed Shekoni Specialist Hospital	978,100,000	244,525,000	25.0%	978,094,713	244,523,678	100.0%	1,322
31	52300100100	- do -	- do -	Ministry of Information Youths, Sports and Culture	107,200,000	26,800,000	25.0%	100,419,225	25,104,806	93.7%	1,695,194

JIGAWA STATE GOVERNMENT OF NIGERIA
BUDGET AND ECONOMIC PLANNING DIRECTORATE

Appendix 1.2 - 2021 COVID-Responsive Overheads / Other Non Personnel Cost Provisions

S/N	Administrative Code	Economic Codes	Expenditure Description	Item Description	2021 Estimates		%	Year -to - Date (COVID and Non-COVID)	Year -to - Date (COVID EXPENDITURE)	YTD % COVID	Balance of COVID Exp.
					Total Estimates	COVID-19 Estimates					
				Consolidated Estimates	7,175,031,000	1,793,757,750	25.0%	6,493,958,218	1,623,489,554	90.5%	170,268,196
1	11100100400	2202	Goods & Services General	Due Process & Project Monitoring Bureau	290,000,000	72,500,000	25.0%	51,607,453	12,901,863	17.8%	59,598,137
2	11101800100	- do -	- do -	Special Service Directorate	820,000,000	205,000,000	25.0%	741,964,124	185,491,031	90.5%	19,508,969
3	11100800100	- do -	- do -	State Emergency Management Agency	70,000,000	17,500,000	25.0%	57,037,669	14,259,417	81.5%	3,240,583
4	14000100100	- do -	- do -	Office of the Auditor General	20,200,000	5,050,000	25.0%	9,327,265	2,331,816	46.2%	2,718,184
5	21510200100	- do -	- do -	Jigawa State Agricultural & Rural Dev. Authority	12,800,000	3,200,000	25.0%	5,247,055	1,311,764	41.0%	1,888,236
6	22000100100	- do -	- do -	Ministry of Finance & Economic Planning	2,414,165,000	603,541,250	25.0%	2,150,668,924	537,667,231	89.1%	65,874,019
7	22000300100	- do -	- do -	Budget and Economic Planning Directorate	24,582,000	6,145,500	25.0%	41,152,691	10,288,173	167.4%	(4,142,673)
8	22200100100	- do -	- do -	Ministry of Commerce, Industries and Co-operatives	10,900,000	2,725,000	25.0%	11,463,439	2,865,860	105.2%	(140,860)
9	22700600100	- do -	- do -	Directorate of Economic Empowerment	6,000,000	1,500,000	25.0%	3,110,675	777,669	51.8%	722,331
10	25210300100	- do -	- do -	Rural Water Supply and Sanitation Agency	7,200,000	1,800,000	25.0%	3,984,605	996,151	55.3%	803,849
11	51400100100	- do -	- do -	Ministry of Women Affairs & Social Development	11,200,000	2,800,000	25.0%	11,595,160	2,898,790	103.5%	(98,790)
12	51400100200	- do -	- do -	Jigawa State Rehabilitation Board	600,000,000	150,000,000	25.0%	581,958,945	145,489,736	97.0%	4,510,264
13	51700100100	- do -	- do -	Ministry of Education, Science & Technology	1,947,400,000	486,850,000	25.0%	1,934,479,464	483,619,866	99.3%	3,230,134
14	52100100100	- do -	- do -	Ministry of Health	291,050,000	72,762,500	25.0%	290,221,756	72,555,439	99.7%	207,061
15	52100100110	- do -	- do -	Babura General Hospital	19,560,000	4,890,000	25.0%	19,322,560	4,830,640	98.8%	59,360
16	52100100111	- do -	- do -	Birnin Kudu General Hospital	17,100,000	4,275,000	25.0%	16,726,829	4,181,707	97.8%	93,293
17	52100100112	- do -	- do -	Birniwa General Hospital	11,000,000	2,750,000	25.0%	2,965,839	741,460	27.0%	2,008,540
18	52100100113	- do -	- do -	Dutse General Hospital	71,230,000	17,807,500	25.0%	70,846,256	17,711,564	99.5%	95,936
19	52100100114	- do -	- do -	Gumel General Hospital	42,680,000	10,670,000	25.0%	31,875,027	7,968,757	74.7%	2,701,243
20	52100100115	- do -	- do -	Gwaram Cottage Hospital	11,300,000	2,825,000	25.0%	11,145,743	2,786,436	98.6%	38,564
21	52100100116	- do -	- do -	Hadejia General Hospital	66,098,000	16,524,500	25.0%	66,043,977	16,510,994	99.9%	13,506
22	52100100117	- do -	- do -	Hadejia Tuberculosis and Leprosy Hospital	7,366,000	1,841,500	25.0%	447,511	111,878	6.1%	1,729,622
23	52100100118	- do -	- do -	Jahun General Hospital	26,420,000	6,605,000	25.0%	26,170,802	6,542,700	99.1%	62,300
24	52100100119	- do -	- do -	Kafin Hausa (Bulangu) Cottage Hospital	10,800,000	2,700,000	25.0%	10,446,896	2,611,724	96.7%	88,276
25	52100100120	- do -	- do -	Kafin Hausa General Hospital	23,000,000	5,750,000	25.0%	22,909,527	5,727,382	99.6%	22,618
26	52100100121	- do -	- do -	Kazaure General Hospital	33,000,000	8,250,000	25.0%	32,557,058	8,139,264	98.7%	110,736
27	52100100122	- do -	- do -	Kazaure Psychiatric Hospital	6,200,000	1,550,000	25.0%	5,879,534	1,469,883	94.8%	80,117
28	52100100123	- do -	- do -	Ringim General Hospital	31,600,000	7,900,000	25.0%	31,466,964	7,866,741	99.6%	33,259
29	52100300100	- do -	- do -	Primary Health Care Development Agency	147,000,000	36,750,000	25.0%	146,588,469	36,647,117	99.7%	102,883
30	52111600100	- do -	- do -	Rasheed Shekoni Specialist Hospital	76,800,000	19,200,000	25.0%	61,692,230	15,423,058	80.3%	3,776,942
31	52300100100	- do -	- do -	Ministry of Information Youths, Sports and Culture	48,380,000	12,095,000	25.0%	43,053,771	10,763,443	89.0%	1,331,557