

AUD/ADM/COVID-19/VOL.I/I

28th May 2021

The Clerk of the House,
Jigawa State House of Assembly,
Dutse.



FORWARDING OF FIRST QUARTER, 2020 SECTORAL
QUARTERLY COVID 19 AUDITED ACCOUNTS REPORT

In pursuance of section 125 sub-section (5) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(i) (A) Jigawa State Audit Law No.5 of 2019.

I write to forward the First Quarter, 2021 (1st January 2021 – March 2021) Sectoral COVID – 19 implementation report for your appropriate action, please.


Mutari Yakubu Babura Fcna
STATE AUDITOR GENERAL

RESPONSIBILITY FOR THE COVID-19 CONSOLIDATED FINANCIAL STATEMENT

The COVID 19 Consolidated Financial Statements have been prepared in accordance with the State Published Approved Credible Supplementary/Revised 2020 COVID-19 Responsive Budget and new SFTAS DLIs 2020-2021 Additional Financing. Furthermore, the provision of Section 49 (3) of Fiscal Responsibility Act 2007 which states that **“The publication of general standards for the consolidation of public accounts shall be the responsibility of the Office of the State Accountant General”** was adhered to.

To fulfil Accounting and Reporting responsibilities, the State Accountant General is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and adequately disclose the use of all public resources of the State Government.

Responsibility for the integrity and objectivity of Financial Statements rests entirely with the State Government. These Financial Statements reflect Government operations and financial position of Government as regards to COVID-19 Pandemic for the period of

First quarter 2021.



AMINU SULE [CNA]

State Accountant - General

AUDIT CERTIFICATE.

The COVID-19 report of Jigawa State Government of Nigeria for the 1st quarter (1st January -31st March, 2021). Submitted by The Accountant General, have been examined in accordance with section 125 sub-section 2 of the constitution of the Federal Republic of Nigeria 1999 (As Amended) and section 8(1) (A) Jigawa State Audit Law of 2019.

I Have Obtained All the Information and explanations required and certify subject to the comments and observations contained in the Audit report that in my opinion and to the best of my knowledge were relevant and necessary for Audit exercise.

In my opinion, the publish report on COVID – 19 Budget implementation by Jigawa State Gives a true and fair view of financial transactions an all material respects and result of operations for the 1st quarter (1st January – 31st March, 2021) in line with International Public Sector Accounting Standard (IPSAS) and the National Charts of Account.

M 26/5/21

Mutari Yakubu Babura FCNA
Auditor General
Jigawa State.

Table 1: Summary of COVID-19 Allocations in 2021 Approved Budget						
S/N	Item Description	Total Approved Estimates	COVID-19 Responsive (Earmarked)		%	Balance of COVID Exp.
			COVID-19 Responsive (Earmarked)	%		
1	Personnel	48,423,000,000	3,002,110,500	1,185,748,715.96	6.2%	1,816,361,784.04
2	Overhead	29,425,100,000	1,516,257,750	893,464,901.17	5.2%	622,792,848.83
3	Capital	78,739,900,000	9,209,000,000	1,315,293,195.00	11.7%	7,893,706,805.00
		156,588,000,000	13,727,368,250	3,394,506,812.13	8.8%	10,332,861,437.87

Appendix 1.3 - Details of COVID-19 Responsive Capital Expenditure Provisions by Classification of Function of Government (COFOG)

Code	Item Description	2021 Approved Estimates		COVID - Approved Estimates, 2021	%	1st Quarter, 2021 Outturns				
		2021 Approved Estimates	COVID - Approved Estimates, 2021			1st Quarter 2021 Actual Expenditure	Year-to-Date (COVID and Non-COVID)	YTD % COVID	Balance of COVID Exp.	
	Total Budget Estimates	78,739,900,000	78,739,900,000		11.7%	-	-	-	0	78,739,900,000.00
	Total for COVID-19 Responsive Provisions	19,555,540,000	19,555,540,000		47.1%	-	-	-	0	19,555,540,000.00
	Consolidated Estimates (Summary by COFOG)	19,555,540,000	19,555,540,000	9,209,000,000	47.1%	147,203,195	147,203,195.00	19,020,000.00	2	9,061,796,805.00
701	GENERAL PUBLIC SERVICES	100,000,000	100,000,000	50,000,000	50.0%	19,020,000.00	19,020,000.00	19,020,000.00	38	30,980,000.00
703	PUBLIC ORDER AND SAFETY	7,432,240,000	7,432,240,000	5,072,000,000	68.2%	29,729,457.00	29,729,457.00	29,729,457.00	1	5,042,270,543.00
704	ECONOMIC AFFAIRS	2,980,000,000	2,980,000,000	554,000,000	18.6%	64,622,001.02	64,622,001.02	64,622,001.02	12	489,377,998.98
705	ENVIRONMENTAL PROTECTION	5,788,700,000	5,788,700,000	2,382,000,000	41.1%	-	-	-	0	2,382,000,000.00
706	HOUSING AND COMMUNITY AMENITIES	78,600,000	78,600,000	35,000,000	44.5%	40,000,000.00	40,000,000.00	40,000,000.00	114	5,000,000.00
707	HEALTH	1,560,000,000	1,560,000,000	1,100,000,000	7.1%	169,034,931.98	169,034,931.98	169,034,931.98	154	59,034,931.98
708	RECREATION, CULTURE AND RELIGION	1,616,000,000	1,616,000,000	1,006,000,000	62.3%	12,000,000.00	12,000,000.00	12,000,000.00	1	994,000,000.00
709	EDUCATION									
710	SOCIAL PROTECTION									
701	TOTAL GENERAL PUBLIC SERVICES	400,000,000	400,000,000	50,000,000	50.0%	19,020,000.00	19,020,000.00	19,020,000.00	38	30,980,000.00
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	100,000,000	100,000,000	50,000,000	50.0%	19,020,000.00	19,020,000.00	19,020,000.00	38	30,980,000.00
703	PUBLIC ORDER AND SAFETY									
704	ECONOMIC AFFAIRS	7,432,240,000	7,432,240,000	5,072,000,000	68.2%	29,729,457.00	29,729,457.00	29,729,457.00	1	5,042,270,543.00
020010	Agricultural Planning and Information System Development	7,000,000	7,000,000	2,000,000	28.6%	-	-	-	0	2,000,000.00
020026	Livestock Investigation and Breeding Centres	410,680,000	410,680,000	310,000,000	75.5%	8,776,112.00	8,776,112.00	8,776,112.00	3	301,223,888.00
020000	Agricultural Development and Extension (ARDA)	550,000,000	550,000,000	100,000,000	18.2%	16,053,345.00	16,053,345.00	16,053,345.00	16	83,946,655.00
020001	Climate Change and Adaptation Project (IFAD)	1,300,000,000	1,300,000,000	100,000,000	7.7%	-	-	-	0	100,000,000.00
020002	Fadama III Development Project (World Bank)	1,700,000,000	1,700,000,000	1,600,000,000	94.1%	-	-	-	0	1,600,000,000.00
020065	Ministry of Finance Incorporated Investment Fund	500,000,000	500,000,000	400,000,000	80.0%	-	-	-	0	400,000,000.00
020050	Business Development Support Services	1,725,000,000	1,725,000,000	1,700,000,000	98.6%	4,900,000.00	4,900,000.00	4,900,000.00	0	1,695,100,000.00
020056	Development and Support to Business Cooperatives for Economic Empowerment	125,000,000	125,000,000	60,000,000	48.0%	-	-	-	0	60,000,000.00
020057	Development and Maintenance of Skills Acquisition Centers	161,840,000	161,840,000	80,000,000	49.4%	-	-	-	0	80,000,000.00
020058	Micro Credit and Business Start-ups Support	233,780,000	233,780,000	130,000,000	55.6%	-	-	-	0	130,000,000.00
020060	Agro-Processing Equipment Leasing	118,940,000	118,940,000	50,000,000	42.0%	-	-	-	0	50,000,000.00
020061	Women and Youths Artisans and Skills Development Initiatives	600,000,000	600,000,000	540,000,000	90.0%	-	-	-	0	540,000,000.00
705	ENVIRONMENTAL PROTECTION									
706	HOUSING AND COMMUNITY AMENITIES	7,432,240,000	7,432,240,000	5,072,000,000	68.2%	29,729,457.00	29,729,457.00	29,729,457.00	1	5,042,270,543.00
020401	Rural Water Supply Projects	1,372,000,000	1,372,000,000	404,000,000	29.4%	16,407,546.00	16,407,546.00	16,407,546.00	4	387,592,454.00
020408	Installation Of Solar Based Power Plants	1,608,000,000	1,608,000,000	150,000,000	9.3%	48,214,455.02	48,214,455.02	48,214,455.02	32	101,785,544.98

Appendix 1.3 - Details of COVID-19 Responsive Capital Expenditure Provisions by Classification of Function of Government (COFOG)

Code	Item Description	2021 Approved Estimates	COVID - Approved Estimates, 2021	%	1st Quarter, 2021 Outturns			
					1st Quarter 2021 Actual Expenditure	Year-to-Date (COVID and Non-COVID)	YTD % COVID	Balance of COVID Exp.
707	HEALTH	5,789,700,000	2,382,000,000	41.1%				2,382,000,000.00

Appendix 1.3 - Details of COVID-19 Responsive Capital Expenditure Provisions by Classification of Function of Government (COFOG)

Code	Item Description	2021 Approved Estimates	COVID - Approved Estimates, 2021	%	1st Quarter, 2021 Outturns			
					1st Quarter 2021 Actual Expenditure	Year-to-Date (COVID and Non-COVID)	YTD % COVID	Balance of COVID Exp.
060206	World Bank Supported Save One Million Lives Health Program	600,000,000	100,000,000	16.7%	-	-	0	100,000,000.00
060218	Improvement Of General Hospitals	2,526,400,000	750,000,000	29.7%	721,000,000.00	721,000,000.00	96	29,000,000.00
060225	Free Maternal and Child Health Programme in Secondary Hospitals	400,000,000	200,000,000	50.0%	-	-	0	200,000,000.00
060234	Infectious Diseases Hospital	300,000,000	30,000,000	10.0%	29,000,000.00	29,000,000.00	97	1,000,000.00
060201	Upgrading Of Primary Health Centres	430,300,000	430,000,000	99.9%	381,000,000.00	381,000,000.00	89	49,000,000.00
060207	Supplementary Immunization Activities	610,000,000	0	0.0%	-	-	0	260,000,000.00
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%	-	-	0	490,000,000.00
010113	Nutrition Intervention (Information Related Activities)	-	-	-	-	-	0	-
708	RECREATION, CULTURE AND RELIGION	78,800,000	35,000,000	44.3%	-	-	0	35,000,000.00
010101	Social Re-Orientation & Mobilization	66,600,000	25,000,000	37.5%	20,000,000.00	20,000,000.00	80	5,000,000.00
010111	Fansau NYSC Permanent Orientation Camp	12,000,000	10,000,000	83.3%	-	-	0	10,000,000.00
709	EDUCATION	1,560,000,000	1,000,000,000	64.1%	34,501,453.99	81,517,453.99	77	1,228,482,546.01
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	1,550,000,000	100,000,000	6.5%	163,034,931.98	163,034,931.98	163	63,034,931.98
060017	Ministry of Education State Headquarters and Zonal Offices	10,000,000	10,000,000	100.0%	6,000,000.00	6,000,000.00	60	4,000,000.00
710	SOCIAL PROTECTION	1,616,000,000	1,560,000,000	96.5%	6,000,000.00	6,000,000.00	0	151,000,000.00
0514001001100	Ministry of Women Affairs & Social Development	151,000,000	151,000,000	100.0%	-	-	0	151,000,000.00
060300	Women Development Programme	1,445,000,000	845,000,000	58.5%	30,000,000.00	30,000,000.00	4	815,000,000.00
060310	Social Assistance & Social Welfare Programme Activities	20,000,000	20,000,000	100.0%	-	-	0	10,000,000.00
060311	Social Rehabilitation Programme Activities	-	-	-	284,896,390.00	284,896,390.00	0	10,000,000.00

Appendix 1.3 - Details of COVID-19 Responsive Capital Expenditure Provisions by Classification of Function of Government (COFOG)

Code	Item Description	2021 Approved Estimates	COVID - Approved Estimates, 2021	%	1st Quarter, 2021 Outturns			
					1st Quarter 2021 Actual Expenditure	Year-to-Date (COVID and Non-COVID)	YTD % COVID	
								Balance of COVID Exp.

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

Code	Item Description	2021 Approved Estimates	COVID - Approved Estimates, 2021	%	1st Quarter, 2021 Outturns			
					1st Quarter, 2021 Actual Expenditure	Year-to-Date (COVID and Non-COVID)	YTD % COVID	Balance of COVID Exp.
Total Approved Capital Budget		78,739,900,000	9,209,000,000	11.7%	-	-	0	9,209,000,000.00
Summary Capital Expenditure Based on Programmes		19,555,540,000	9,209,000,000	47.1%	-	-	0	9,209,000,000.00
1	General Administrative Support Services	100,000,000	50,000,000	50.0%	2,500,000.00	2,500,000.00	5	47,500,000.00
2	Agricultural Development, Research and Extension Services	3,557,000,000	1,802,000,000	50.7%	8,026,672.50	8,026,672.50	0	1,793,973,327.50
3	Livestock, Fisheries & Poultry Development	410,680,000	310,000,000	75.5%	-	-	0	310,000,000.00
4	Micro, Small, Medium Scale Enterprises & Entrepreneurship Development	1,850,000,000	1,760,000,000	95.1%	2,450,000.00	2,450,000.00	0	1,757,550,000.00
5	Economic Empowerment & Poverty Reduction Programmes	1,114,560,000	800,000,000	71.8%	-	-	0	800,000,000.00
6	Investment Promotion and Mobilization	500,000,000	400,000,000	80.0%	-	-	0	400,000,000.00
7	Rural Water Supply and Sanitation Programmes	1,372,000,000	404,000,000	29.4%	8,203,773.00	8,203,773.00	2	395,796,227.00
8	Small Towns Water Supply Programmes	1,608,000,000	150,000,000	9.3%	24,107,227.51	24,107,227.51	16	125,892,772.49
9	Senior Secondary Education	1,560,000,000	110,000,000	7.1%	-	-	0	110,000,000.00
10	Primary Health Care, Maternal & Child Health Care Programme	2,072,300,000	912,000,000	44.0%	-	-	0	912,000,000.00
11	Disease Control Programme	300,000,000	30,000,000	10.0%	29,000,000.00	29,000,000.00	97	1,000,000.00
12	Secondary Health Care, Hospital Services, Drugs and Medical Supplies	3,416,400,000	1,440,000,000	42.1%	-	-	0	1,440,000,000.00
13	Social Welfare Development and Rehabilitation	1,616,000,000	1,006,000,000	62.3%	-	-	0	1,006,000,000.00
14	Information Dissemination, Mobilization and Societal Re-orientation	66,600,000	25,000,000	37.5%	-	-	0	25,000,000.00
15	Youths and Sports Development	12,000,000	10,000,000	83.3%	-	-	0	10,000,000.00
Total Capital Expenditure		19,555,540,000	9,209,000,000	47.1%	158,805,139.00	158,805,139.00	2	9,050,194,861.00
101	General Administrative Support Services	100,000,000	50,000,000	50.0%	2,500,000.00	2,500,000.00	5	47,500,000.00
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	100,000,000	50,000,000	50.0%	5,000,000.00	5,000,000.00	10	45,000,000.00
0303	Agricultural Development, Research and Extension Services	3,557,000,000	1,802,000,000	50.7%	8,026,672.50	8,026,672.50	0	1,793,973,327.50
020010	Agricultural Planning and Information System Development	7,000,000	2,000,000	28.6%	-	-	0	2,000,000.00
020000	Agricultural Development and Extension (JARDA)	550,000,000	100,000,000	18.2%	8,026,672.50	8,026,672.50	8	91,973,327.50
020001	Climate Change and Adaptation Project (IFAD)	1,300,000,000	100,000,000	7.7%	-	-	0	100,000,000.00
020002	Fadama III Development Project (World Bank)	1,700,000,000	1,600,000,000	94.1%	-	-	0	1,600,000,000.00
0304	Agricultural Mechanization, Supplies & Crop Production	410,680,000	310,000,000	75.5%	-	-	0	310,000,000.00
020018	Agricultural Mechanization & Procurement of Agriculture Plans and Implements	410,680,000	310,000,000	75.5%	-	-	0	310,000,000.00
0305	Livestock, Fisheries & Poultry Development	410,680,000	310,000,000	75.5%	-	-	0	310,000,000.00
020026	Livestock Investigation and Breeding Centres	410,680,000	310,000,000	75.5%	-	-	0	310,000,000.00

0607	Micro, Small, Medium Scale Enterprises & Entrepreneurship Development	1,850,000,000	1,760,000,000	95.1%	2,450,000.00	2,450,000.00	0	1,757,550,000.00
020050	Business Development Support Services	1,725,000,000	1,700,000,000	98.6%	2,450,000.00	2,450,000.00	0	1,697,550,000.00
020056	Development and Support to Business Cooperatives for Economic Empowerment	125,000,000	60,000,000	48.0%	-	-	0	60,000,000.00
0608	Economic Empowerment & Poverty Reduction Programmes	1,114,560,000	800,000,000	71.8%	-	-	0	800,000,000.00
020057	Development and Maintenance of Skills Acquisition Centers	161,840,000	80,000,000	49.4%	-	-	0	80,000,000.00
020058	Micro Credit and Business Start-ups Support	233,780,000	130,000,000	55.6%	-	-	0	130,000,000.00
020060	Agro-Processing Equipment Leasing	118,940,000	50,000,000	42.0%	-	-	0	50,000,000.00
020061	Women and Youths Artisans and Skills Development Initiatives	600,000,000	540,000,000	90.0%	-	-	0	540,000,000.00
0711	Investment Promotion and Mobilization	500,000,000	400,000,000	80.0%	-	-	0	400,000,000.00
020065	Ministry of Finance Incorporated Investment Fund	500,000,000	400,000,000	80.0%	-	-	0	400,000,000.00
0917	Rural Water Supply and Sanitation Programmes	1,372,000,000	404,000,000	29.4%	8,203,773.00	8,203,773.00	2	395,796,227.00
020401	Rural Water Supply Projects	1,372,000,000	404,000,000	29.4%	8,203,773.00	8,203,773.00	2	395,796,227.00
0918	Small Towns Water Supply Programmes	1,608,000,000	150,000,000	9.3%	24,107,227.51	24,107,227.51	16	125,892,772.49
020408	Installation Of Solar Based Power Plants	1,608,000,000	150,000,000	9.3%	24,107,227.51	24,107,227.51	16	125,892,772.49
1139	Information Dissemination, Mobilization and Societal Re-orientation	66,600,000	25,000,000	37.5%	-	-	0	25,000,000.00
010101	Social Re-Orientation & Mobilization	66,600,000	25,000,000	37.5%	-	-	0	25,000,000.00
1140	Youths and Sports Development	12,000,000	10,000,000	83.3%	-	-	0	10,000,000.00
010111	Fanisau NYSC Permanent Orientation Camp	12,000,000	10,000,000	83.3%	-	-	0	10,000,000.00
1530	Senior Secondary Education	1,560,000,000	110,000,000	7.1%	84,517,465.99	84,517,465.99	77	25,482,534.01
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	1,560,000,000	100,000,000	6.5%	81,517,465.99	81,517,465.99	82	18,482,534.01
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
1633	Primary Health Care, Maternal & Child Health Care Programme	2,072,300,000	912,000,000	44.0%	-	-	0	912,000,000.00
060206	World Bank Supported Save One Million Lives Health Program	600,000,000	100,000,000	16.7%	-	-	0	100,000,000.00
060201	Upgrading Of Primary Health Centres	430,300,000	430,000,000	99.9%	-	-	0	430,000,000.00
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
1634	Disease Control Programme	300,000,000	30,000,000	10.0%	29,000,000.00	29,000,000.00	97	1,000,000.00
060234	Infectious Diseases Hospital	300,000,000	30,000,000	10.0%	29,000,000.00	29,000,000.00	97	1,000,000.00
1635	Secondary Health Care, Hospital Services, Drugs and Medical Supplies	3,416,400,000	1,440,000,000	42.1%	-	-	0	1,440,000,000.00

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

Code	Item Description	Approved Estimates, 2021	COVID-19 Responsive	%	1st Quarter, 2021 Outturns			
					1st Quarter Actual Expenditure	Year-to-Date (COVID and Non-COVID)	YTD % COVID	Balance of COVID Exp.
01	Administrative	100,000,000	50,000,000	50%	9,510,000.00	9,510,000.00	19	40,490,000
02	Economic	10,412,240,000	5,626,000,000	54%	125,773,940.28	125,773,940.28	2	5,500,226,060
03	Law & Justice	-	-	0%	-	-	-	-
04	Social	9,043,300,000	3,533,000,000	39%	175,681,809.70	175,681,809.70	5	3,357,318,190
	Total	19,555,540,000	9,209,000,000	47.1%	1,175,100,000.00	1,175,100,000.00	13	8,033,900,000
	Total Capital Expenditure	78,739,900,000	9,209,000,000	11.7%	1,175,100,000.00	1,175,100,000.00	13	8,033,900,000
01	Administrative	100,000,000	50,000,000	50.0%	9,510,000.00	9,510,000.00	19	40,490,000
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	100,000,000	50,000,000	50.0%	9,510,000.00	9,510,000.00	19	40,490,000
02	Economic	10,412,240,000	5,626,000,000	54.0%	125,773,940.28	125,773,940.28	2	5,500,226,060
020010	Agricultural Planning and Information System Development	7,000,000	2,000,000	28.6%	-	-	0	2,000,000
020026	Livestock Investigation and Breeding Centres	410,680,000	310,000,000	75.5%	8,361,056.00	8,361,056.00	3	301,639,944
020000	Agricultural Development and Extension (JARDA)	550,000,000	100,000,000	18.2%	8,026,672.50	8,026,672.50	8	91,973,328
020001	Climate Change and Adaptation Project (IFAD)	1,300,000,000	100,000,000	7.7%	-	-	0	100,000,000
020002	Fadama III Development Project (World Bank)	1,700,000,000	1,600,000,000	94.1%	-	-	0	1,600,000,000
020065	Ministry of Finance Incorporated Investment Fund	500,000,000	400,000,000	80.0%	-	-	0	400,000,000
020050	Business Development Support Services	1,725,000,000	1,700,000,000	98.6%	65,643,934.69	65,643,934.69	4	1,634,356,065
020056	Dev. & Support to Business Cooperatives for Eco. Empowerment	125,000,000	60,000,000	48.0%	-	-	0	60,000,000
020057	Development and Maintenance of Skills Acquisition Centers	161,640,000	800,000,000	49.4%	-	-	0	800,000,000
020058	Micro Credit and Business Start-ups Support	233,780,000	130,000,000	55.6%	-	-	0	130,000,000
020060	Agro-Processing Equipment Leasing	118,940,000	50,000,000	42.0%	-	-	0	50,000,000
020061	Women and Youthful Artisans and Skills Development Initiatives	600,000,000	540,000,000	90.0%	-	-	0	540,000,000
020401	Rural Water Supply Projects	1,372,000,000	404,000,000	29.4%	49,236,951.75	49,236,951.75	12	354,763,048
020408	Installation Of Solar Based Power Plants	1,608,000,000	150,000,000	9.3%	41,681,054.35	41,681,054.35	28	108,318,946
05	Social	9,043,300,000	3,533,000,000	39.1%	175,681,809.70	175,681,809.70	5	3,357,318,190
060206	World Bank Supported Save One Million Lives Health Program	600,000,000	100,000,000	16.7%	-	-	0	100,000,000
060218	Improvement Of General Hospitals	2,526,400,000	750,000,000	29.7%	87,477,746.66	87,477,746.66	12	682,522,253
060225	Free Maternal and Child Health Programme in Secondary Hospitals	400,000,000	200,000,000	50.0%	-	-	0	200,000,000
060234	Infectious Diseases Hospital	300,000,000	30,000,000	10.0%	29,000,000.00	29,000,000.00	97	1,000,000
060201	Upgrading Of Primary Health Centres	430,300,000	430,000,000	99.9%	-	-	0	430,000,000
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
060233	Free Maternal and Child Health Programme in Primary Healthcare Centres	122,000,000	122,000,000	100.0%	-	-	0	122,000,000
060236	Development of Ward-level Facilities for Basic Healthcare Provision	490,000,000	490,000,000	100.0%	-	-	0	490,000,000
010101	Social Re-Orientation & Mobilization	66,600,000	25,000,000	37.5%	-	-	0	25,000,000
010111	Fanisaun NYSC Permanent Orientation Camp	12,000,000	10,000,000	83.3%	-	-	0	10,000,000

060014	Dev. & Maintenance of Senior Sec. School Structures & Facilities	1,550,000,000	100,000,000	6.5%	140,721,529.03	140,721,529.03	141	40,721,529
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
060300	Women Development Programme	151,000,000	151,000,000	100.0%	6,000,000.00	6,000,000.00	4	145,000,000
060310	Social Assistance & Social Welfare Program Activities	1,445,000,000	845,000,000	58.5%	-	-	0	845,000,000
060311	Social Rehabilitation Programme Activities	20,000,000	10,000,000	50.0%	-	-	0	10,000,000
TOTAL		-	-	-	310,965,749.98	310,965,749.98		

S/N	Administrative Code	Economic Code	Expenditure Description	Item Description	2021 Estimates		%	1st Quarter, 2021 Outturns		YTD % COVID	Balance of COVID Exp.
					Consolidated Estimates			1st Quarter, 2021 Actual Expenditure	Year-to-Date (COVID and Non-COVID)		
					Total Estimates	COVID-19 Estimates					
					12,008,442,000	3,002,110,500	25.0%				
1	11100100400	21010101	Personnel Cost (including allowances)	Due Process & Project Monitoring Bureau	40,720,000	10,180,000	25.0%	6,362,389.20	6,362,389.20	62	3,817,610.80
2	11101800100	- do -	Special Service Directorate		20,200,000	7,370,000	25.0%	4,590,502.74	4,590,502.74	63	2,709,497.26
3	11100800100	- do -	State Emergency Management Agency		19,800,000	4,950,000	25.0%	3,090,382.40	3,090,382.40	62	1,859,637.60
4	14000100100	- do -	Office of the Auditor General		89,500,000	17,375,000	25.0%	10,607,161.40	10,607,161.40	61	6,767,838.60
5	21510200100	- do -	Jigawa State Agricultural & Rural Dev. Authority		413,000,000	103,250,000	25.0%	62,594,928.70	62,594,928.70	61	40,655,071.30
6	22000100100	- do -	Ministry of Finance & Economic Planning		375,000,000	93,750,000	25.0%	60,572,808.56	60,572,808.56	65	33,177,191.44
7	22000300100	- do -	Budget and Economic Planning Directorate		39,400,000	9,850,000	25.0%	5,383,575.80	5,383,575.80	55	4,465,424.20
8	22200100100	- do -	Ministry of Commerce, Industries and Co-operatives		76,800,000	19,150,000	25.0%	12,746,703.80	12,746,703.80	67	6,403,296.20
9	22700600100	- do -	Directorate of Economic Empowerment		74,000,000	18,500,000	25.0%	12,157,071.02	12,157,071.02	66	6,342,928.98
10	25210300100	- do -	Rural Water Supply and Sanitation Agency		34,051,000	8,740,250	25.0%	5,994,616.50	5,994,616.50	69	2,745,633.50
11	51400100100	- do -	Ministry of Women Affairs & Social Development		54,000,000	13,500,000	25.0%	8,905,990.20	8,905,990.20	66	4,594,009.80
12	51400100200	- do -	Jigawa State Rehabilitation Board		277,300,000	69,325,000	25.0%	7,704,105.52	7,704,105.52	11	61,620,894.48
13	51700100100	- do -	Ministry of Education, Science & Technology		4,669,000,000	1,167,250,000	25.0%	699,715,088.05	699,715,088.05	55	527,594,911.95
14	52100100100	- do -	Ministry of Health		814,586,000	203,647,000	25.0%	121,203,640.72	121,203,640.72	60	82,443,359.28
15	52100100110	- do -	Bakura General Hospital		294,000,000	68,500,000	25.0%	40,618,945.37	40,618,945.37	69	17,881,054.63
16	52100100111	- do -	Binin Kudu General Hospital		462,000,000	115,500,000	25.0%	78,095,635.08	78,095,635.08	68	37,404,364.92
17	52100100112	- do -	Ebirawa General Hospital		166,000,000	41,500,000	25.0%	28,526,005.66	28,526,005.66	69	12,973,994.34
18	52100100113	- do -	Dutse General Hospital		566,000,000	136,000,000	25.0%	95,560,912.88	95,560,912.88	69	43,439,087.12
19	52100100114	- do -	Gumel General Hospital		382,000,000	95,500,000	25.0%	63,627,825.74	63,627,825.74	67	31,872,174.26
20	52100100115	- do -	Gwarang Collage Hospital		139,000,000	34,750,000	25.0%	22,334,772.80	22,334,772.80	64	12,415,772.20
21	52100100116	- do -	Hadjeja General Hospital		676,000,000	169,000,000	25.0%	113,835,183.80	113,835,183.80	67	55,664,816.20
22	52100100117	- do -	Hadjeja Tuberculosis and Leprosy Hospital		52,200,000	13,050,000	25.0%	8,508,934.00	8,508,934.00	65	4,541,066.00
23	52100100118	- do -	Jahun General Hospital		310,000,000	77,500,000	25.0%	52,184,195.50	52,184,195.50	67	25,315,804.50
24	52100100119	- do -	Kafin Hausa (Bulungu) Collage Hospital		107,800,000	26,950,000	25.0%	17,338,120.32	17,338,120.32	64	9,611,879.68
25	52100100120	- do -	Kafin Hausa General Hospital		153,178,000	38,294,750	25.0%	27,238,945.92	27,238,945.92	71	11,005,804.08
26	52100100121	- do -	Kazaura General Hospital		414,000,000	103,500,000	25.0%	70,621,146.10	70,621,146.10	68	32,878,853.90
27	52100100122	- do -	Kazaura Psychiatric Hospital		65,700,000	23,025,000	25.0%	6,675,287.04	6,675,287.04	28	17,249,712.96
28	52100100123	- do -	Riginin General Hospital		176,464,000	44,116,000	25.0%	51,451,767.30	51,451,767.30	117	7,335,767.30
29	52100300100	- do -	Primary Health Care Development Agency		79,650,000	19,912,500	25.0%	12,919,292.90	12,919,292.90	65	6,983,207.10
30	5211600100	- do -	Rashewu Specialist Hospital		978,100,000	244,525,000	25.0%	162,341,091.02	162,341,091.02	66	82,183,908.98
31	52300100100	- do -	Ministry of Information, Youth, Sports and Culture		107,200,000	26,800,000	25.0%	16,590,690.06	16,590,690.06	62	10,209,309.94
								1,830,147,216.30	1,830,147,216.30		1,189,443,283.90

1st Quarter COVID-19 Report, 2021 Outcomes											
S/N	Administrative Code	Economic Codes	Expenditure Description	Item Description	2021 Estimates		%	1st Quarter, 2021 Actual Expenditure	Year-to-Date (COVID and Non-COVID)	YTD % COVID	Balance of COVID Exp.
					Total Estimates	COVID-19 Estimates					
			COVID-19 Services Provided	Constitutional Estimates	6,035,031,000	1,515,257,750	25.0%				
1	1110010000	2202	Due Process & Project Monitoring Bureau		290,000,000	72,800,000	25.0%	4,500,000.00	13,500,000.00	19	59,000,000.00
2	1110180000	-do-	Special Service Directorate		820,000,000	205,000,000	25.0%	107,660,000.00	147,325,334.00	72	57,674,666.00
3	1110080000	-do-	State Emergency Management Agency		70,000,000	17,500,000	25.0%	1,298,337.12	2,132,845.20	12	35,367,354.80
4	1400010000	-do-	Office of the Auditor General		20,200,000	5,050,000	25.0%	666,129.04	1,327,258.08	26	3,722,741.92
5	2151020000	-do-	Jigawa State Agricultural & Rural Dev. Authority		12,800,000	3,200,000	25.0%	847,486.64	1,447,466.64	45	1,752,513.36
6	2200010000	-do-	Ministry of Finance & Economic Planning		2,414,195,000	603,541,250	25.0%	30,016,705.72	33,029,705.23	15	510,511,543.71
7	2200030000	-do-	Budget and Economic Planning Directorate		2,492,000	614,500	25.0%	366,129.04	1,098,387.12	18	5,047,112.88
8	2200010000	-do-	Ministry of Commerce, Industries and Co-operatives		10,800,000	2,725,000	25.0%	1,000,000.00	8,305,500.00	305	5,581,500.00
9	2270060000	-do-	Directorate of Economic Empowerment		6,000,000	1,500,000	25.0%	366,129.04	4,638,387.12	313	3,198,387.12
10	2521030000	-do-	Rural Water Supply and Sanitation Agency		7,200,000	1,800,000	25.0%	350,000.00	7,350,000.00	408	5,550,000.00
11	5100010000	-do-	Ministry of Women Affairs & Social Development		11,200,000	2,800,000	25.0%	599,103.56	1,737,586.68	64	1,002,419.32
12	5140010200	-do-	Jigawa State Rehabilitation Board		800,000,000	150,000,000	25.0%	700,000.00	2,100,000.00	1	147,900,000.00
13	51700100100	-do-	Ministry of Education, Science & Technology		1,947,600,000	486,850,000	25.0%	151,592,873.46	366,490,911.74	75	120,359,088.26
14	52100100100	-do-	Ministry of Health		281,050,000	72,762,500	25.0%	76,230,000.00	226,690,000.00	314	155,927,500.00
15	52100100110	-do-	Barua General Hospital		19,850,000	4,960,000	25.0%	245,607.01	742,860.32	15	4,147,139.68
16	52100100111	-do-	Birin Kudu General Hospital		17,100,000	4,275,000	25.0%	241,121.40	719,333.10	17	3,555,666.90
17	52100100112	-do-	Birniwa General Hospital		11,000,000	2,750,000	25.0%	241,796.22	720,307.69	26	2,029,692.31
18	52100100113	-do-	Dalo General Hospital		71,230,000	17,807,500	25.0%	30,224.08	65,916.24	0	17,741,583.76
19	52100100114	-do-	Gumel General Hospital		42,680,000	10,670,000	25.0%	179,880.12	535,716.65	5	10,134,283.35
20	52100100115	-do-	Overam Coban Hospital		11,300,000	2,825,000	25.0%	150,000.00	450,000.00	16	2,375,000.00
21	52100100116	-do-	Hadejia General Hospital		6,036,000	1,509,000	25.0%	161,412.44	472,212.34	3	16,052,287.66
22	52100100117	-do-	Hadejia Tuberculosis and Leprosy Hospital		7,956,000	1,941,500	25.0%	71,156.44	218,927.21	12	1,622,572.79
23	52100100118	-do-	Jahun General Hospital		26,420,000	6,605,000	25.0%	239,896.68	713,107.12	11	5,891,892.88
24	52100100119	-do-	Kalin Hausa (Balang) Cottage Hospital		10,800,000	2,700,000	25.0%	150,000.00	450,000.00	17	2,250,000.00
25	52100100120	-do-	Kalin Hausa General Hospital		23,000,000	5,750,000	25.0%	213,293.42	638,180.12	11	5,111,819.88
26	52100100121	-do-	Kazuru General Hospital		33,000,000	8,250,000	25.0%	197,734.00	597,282.55	7	7,652,717.45
27	52100100122	-do-	Kazuru Psychiatric Hospital		6,200,000	1,550,000	25.0%	100,000.00	200,000.00	13	1,350,000.00
28	52100100123	-do-	Rigim General Hospital		31,600,000	7,900,000	25.0%	235,022.49	709,816.57	9	7,190,183.43
29	52100000100	-do-	Primary Health Care Development Agency		147,000,000	36,750,000	25.0%	2,060,281.07	6,201,208.52	17	30,548,791.48
30	5211600100	-do-	Rashid Shokri Specialist Hospital		76,800,000	19,200,000	25.0%	538,860.54	1,469,167.33	10	17,330,812.67
31	52300100100	-do-	Ministry of Information, Youth, Sports and Culture		46,380,000	12,095,000	25.0%	1,906,546.12	5,694,596.20	47	6,400,408.80
								385,136,069.65	900,292,848.83		893,464,901.17