



Niger State Government

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# **BUDGET IMPLEMENTATION REPORT QUARTER Q2 2026**

July, 2026

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# 1 Summary of Performance

## 1.A Introduction

This Budget Implementation Report for Niger State is prepared quarterly and issued within 30 days from the end of each quarter.

This report includes the original approved budget appropriations for the year 2026 against each organisational unit for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q2, attributed to each organisational unit, as well as the cumulative expenditures for the year to date, and balances against each of the revenue and expenditure appropriations.

This Q2 report is assessed against the 2026 Original budget.

The core economic classifications, as per the National Chart of Accounts (NCOA) refer to:

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

This report includes sections 4 and 5 with the detailed reports on Primary Healthcare and Basic Education expenditures, respectively.

This Budget Implementation Report is produced by the Account General Department/ Ministry of Finance/ Ministry of Planning and Budget and published on the Niger State website.

## 1.B Revenue Performance

The aggregate recurrent revenue budget of N598,105,123,222.00 recorded an actual inflow of N164,369,181,030.57, representing a 27.5% performance, which is a 1.5% increase over the previous quarter. This was driven by FAAC receipts of N131,144,849,607.81 and Independent Revenue of N33,224,331,422.76, against their budgeted sum of N464,837,145,147.00 and N133,267,978,075.00 respectively.

The Government Share of FAAC maintained a performance pattern comparable to the previous quarter, recording an additional increase of only 1% in the current quarter. Similarly, State IGR recorded improved performance relative to the previous quarter, with an additional increase of 2.9%. Steps are already being taken to address the factors responsible for the observed gaps, and this is expected to yield improved outcomes in the upcoming quarters.

The Other Receipts component, with an approved budget of N475,886,212,673.00, recorded an actual receipt of N76,462,813,336.14, representing 16.1% performance at the end of Quarter 2. The performance trend is almost similar to the previous quarter, with a decline of 1.5%, which is not impressive. Notwithstanding the current low performance, the ongoing implementation of Donor Partners' activities is anticipated to result in improved performance in subsequent quarters.

## 1.C Recurrent Expenditure Performance

The aggregate recurrent budgetary allocation of N290,296,631,404.01 recorded an actual expenditure of N95,600,708,461.06, representing 32.9% performance and maintaining the trend of the previous quarter. Under the subcomponent, Personnel Cost, with a budget of N114,379,848,972.89, recorded an actual

expenditure of N 40,935,469,475.07 or 35.8%, while Other Recurrent Costs, with a budget of N175,916,782,431.12, recorded N 54,665,238,985.99 or 31.1%.

These expenditures were for basic salaries, allowances, debt and non-debt obligations, and other recurrent expenses required for the effective operation of government.

### **1.D Capital Expenditure Performance**

The approved capital budgetary allocation of N783,694,704,491.00 recorded an actual expenditure of N151,234,246,546.75, representing 19.3% performance at the end of Quarter 2. The expenditure was incurred on ongoing capital projects in Infrastructure, Agriculture, Health and Education across the State. The observed low performance is attributable to non-submission by some MDAs at the time of reporting and the fact that budget implementation had just commenced.

### **1.E Conclusions**

The aggregate recurrent revenue and expenditure performance have equally declined compared to their performance in the previous quarter. The performance of the state is not impressive. Gaps affecting both revenue and expenditure performance have been identified. Measures to address them are already underway inclusive of the ongoing implementation of Donor Partners' activities. In view of these interventions, improved performance in both revenue generation and capital execution is expected in the subsequent quarters.

## 1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

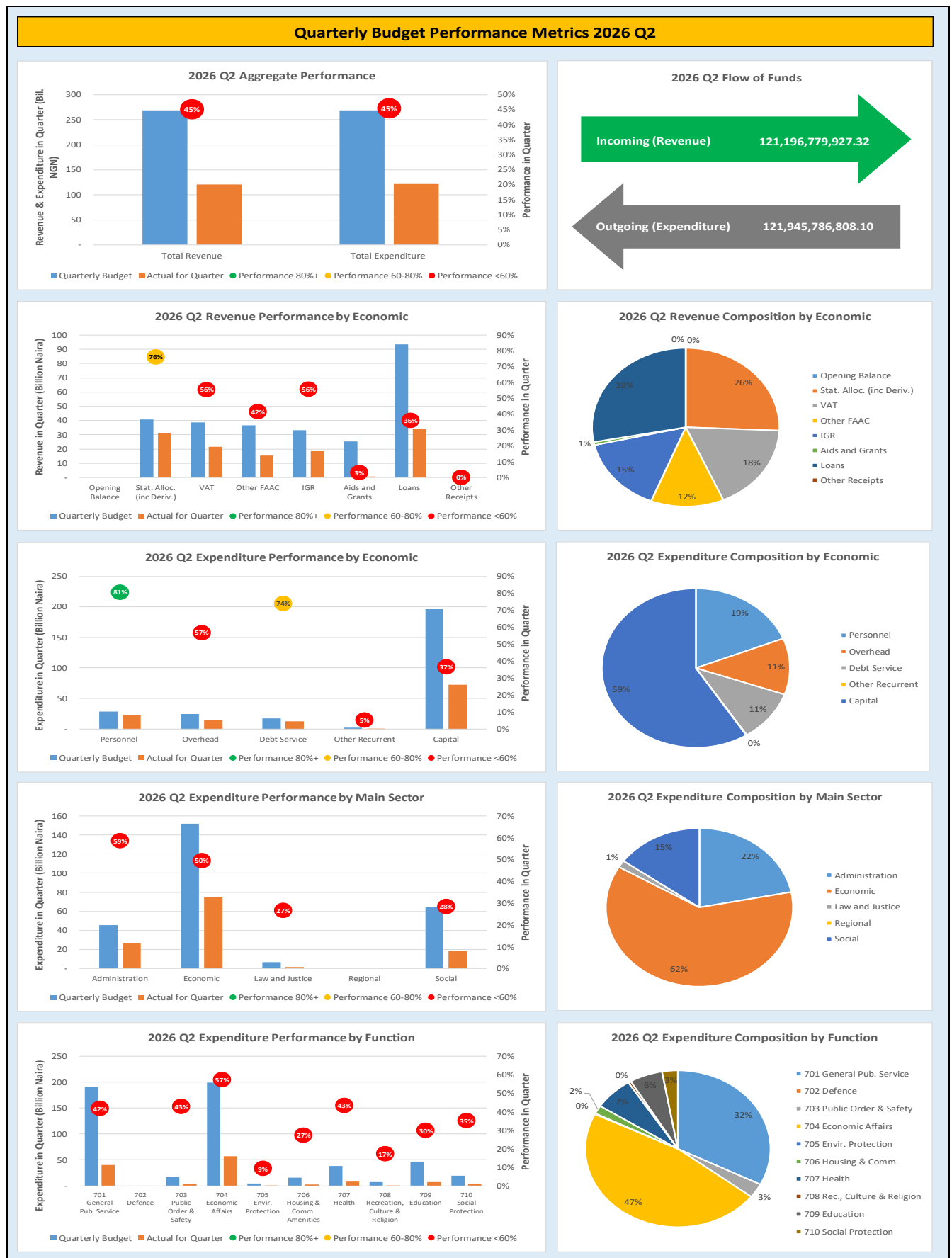
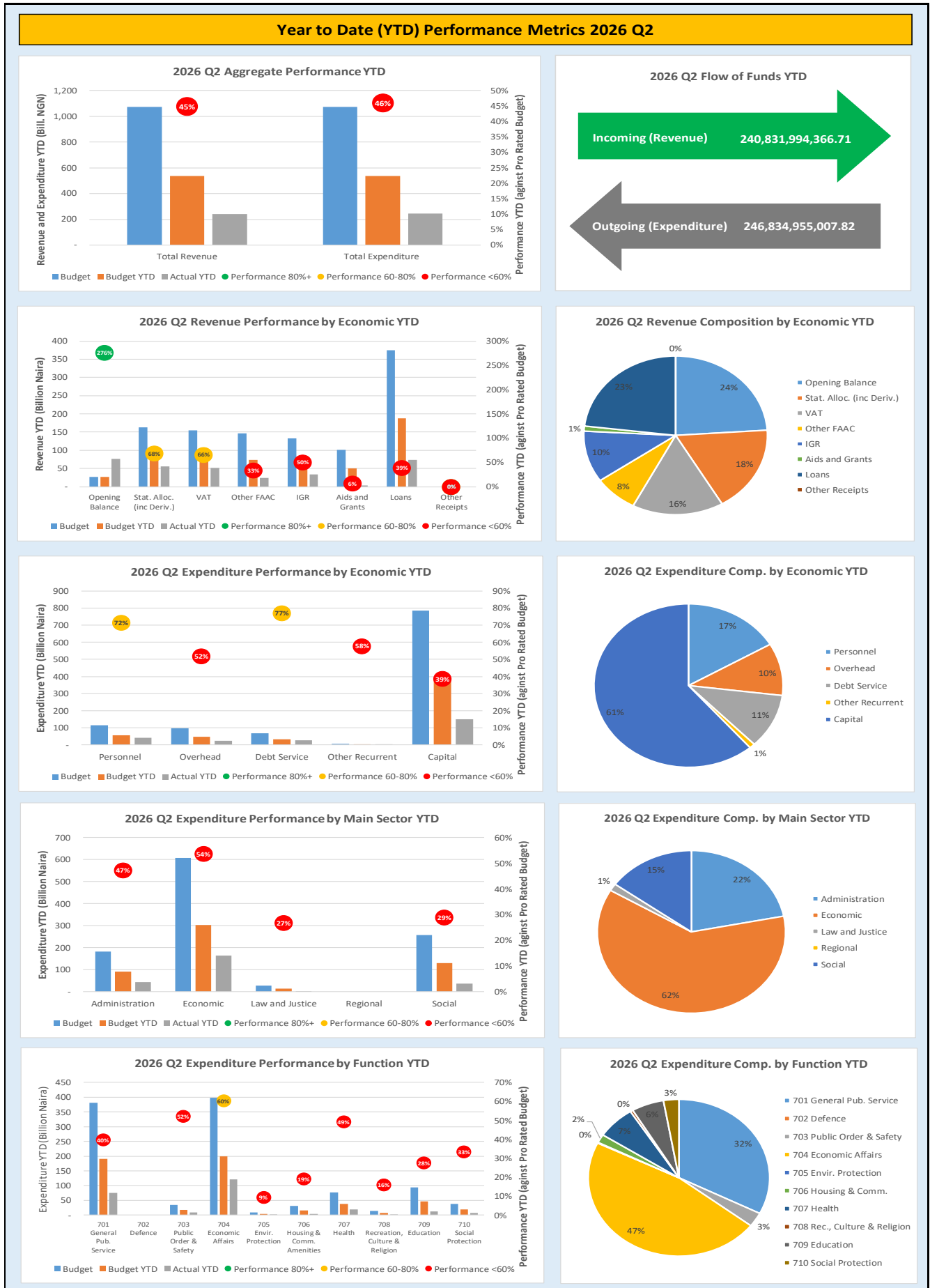


Figure 2: Fiscal Performance Overview Year to Date



## 1.G Summary Budget Implementation Report

**Table 1: Budget Implementation Summary**

**Niger State Government 2026 Q2 Budget Performance Report - Summary**

| Item                                                   | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>Opening Balance</b>                                 | <b>27,508,089,852.13</b>    | <b>-</b>                  | <b>75,876,574,214.16</b>              | <b>275.8%</b>                                           | <b>- 48,368,484,362.03</b>        |
| <b>Recurrent Revenue</b>                               | <b>598,105,123,222.00</b>   | <b>86,522,258,163.91</b>  | <b>164,369,181,030.57</b>             | <b>27.5%</b>                                            | <b>433,735,942,191.44</b>         |
| 11 - GOVERNMENT SHARE OF FAAC                          | 464,837,145,147.00          | 67,890,787,527.19         | 131,144,849,607.81                    | 28.2%                                                   | 333,692,295,539.19                |
| 12 - INDEPENDENT REVENUE                               | 133,267,978,075.00          | 18,631,470,636.72         | 33,224,331,422.76                     | 24.9%                                                   | 100,043,646,652.25                |
|                                                        |                             |                           |                                       |                                                         |                                   |
| <b>Recurrent Expenditure</b>                           | <b>290,296,631,404.01</b>   | <b>49,993,326,647.33</b>  | <b>95,600,708,461.06</b>              | <b>32.9%</b>                                            | <b>194,695,922,942.94</b>         |
| 21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE) | 114,379,848,972.89          | 23,101,125,562.02         | 40,935,469,475.07                     | 35.8%                                                   | 73,444,379,497.81                 |
| 22 - OTHER RECURRENT COSTS (EXCLUDING 2201)            | 175,916,782,431.12          | 26,892,201,085.31         | 54,665,238,985.99                     | 31.1%                                                   | 121,251,543,445.13                |
| <i>Breakdown of Other Recurrent Costs</i>              |                             |                           |                                       |                                                         |                                   |
| 2202 - OVERHEAD COST                                   | 98,338,863,323.18           | 13,960,399,768.17         | 25,566,946,834.78                     | 26.0%                                                   | 72,771,916,488.40                 |
| OTHER RECURRENT (2203-2209)                            | 77,577,919,107.94           | 12,931,801,317.14         | 29,098,292,151.21                     | 37.5%                                                   | 48,479,626,956.73                 |
|                                                        |                             |                           |                                       |                                                         |                                   |
| <b>Transfer to Capital Account</b>                     | <b>335,316,581,670.12</b>   | <b>36,528,931,516.58</b>  | <b>144,645,046,783.66</b>             | <b>43.1%</b>                                            | <b>190,671,534,886.46</b>         |
|                                                        |                             |                           |                                       |                                                         |                                   |
| <b>Other Receipts</b>                                  | <b>475,886,212,673.00</b>   | <b>34,674,521,763.41</b>  | <b>76,462,813,336.14</b>              | <b>16.1%</b>                                            | <b>399,423,399,336.86</b>         |
| 13 - AID AND GRANTS                                    | 101,245,496,462.35          | 746,812,073.37            | 3,259,177,678.80                      | 3.2%                                                    | 97,986,318,783.55                 |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS           | 374,640,716,210.65          | 33,927,709,690.04         | 73,203,635,657.34                     | 19.5%                                                   | 301,437,080,553.31                |
|                                                        |                             |                           |                                       |                                                         |                                   |
| <b>Capital Expenditure</b>                             | <b>783,694,704,491.00</b>   | <b>71,952,460,160.77</b>  | <b>151,234,246,546.75</b>             | <b>19.3%</b>                                            | <b>632,460,457,944.24</b>         |
| 23 - CAPITAL EXPENDITURE                               | 783,694,704,491.00          | 71,952,460,160.77         | 151,234,246,546.75                    | 19.3%                                                   | 632,460,457,944.24                |
|                                                        |                             |                           |                                       |                                                         |                                   |
| <b>Total Revenue (including OB)</b>                    | <b>1,101,499,425,747.13</b> | <b>121,196,779,927.32</b> | <b>316,708,568,580.87</b>             | <b>28.8%</b>                                            | <b>784,790,857,166.26</b>         |
| <b>Total Expenditure</b>                               | <b>1,073,991,335,895.00</b> | <b>121,945,786,808.10</b> | <b>246,834,955,007.82</b>             | <b>23.0%</b>                                            | <b>827,156,380,887.19</b>         |
|                                                        |                             |                           |                                       |                                                         |                                   |

## 2 Budget Implementation Reports by NCOA Segments

### 2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Niger State Government Budget Performance Report 2026 Q2 - Total Revenue by Administrative Classification

| Code                | Administrative Unit                                                | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Revenue</b>                                               | <b>1,073,991,335,895.00</b> | <b>121,196,779,927.32</b> | <b>240,831,994,366.71</b>             | <b>22.4%</b>                                            | <b>833,159,341,528.30</b>         |
| <b>010000000000</b> | <b>Administrative Sector</b>                                       | <b>12,160,340,611.87</b>    | <b>67,417,150.00</b>      | <b>76,481,702.00</b>                  | <b>0.6%</b>                                             | <b>12,083,858,909.87</b>          |
| <b>011100000000</b> | <b>Government House</b>                                            | <b>2,000,000,611.87</b>     | -                         | -                                     | <b>0.0%</b>                                             | <b>2,000,000,611.87</b>           |
| 011100500100        | Sustainable Development Goal's (SDGs) Office                       | 2,000,000,611.87            | -                         | -                                     | 0.0%                                                    | 2,000,000,611.87                  |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b>             | <b>10,127,140,000.00</b>    | <b>67,077,150.00</b>      | <b>74,645,500.00</b>                  | <b>0.7%</b>                                             | <b>10,052,494,500.00</b>          |
| 016100100100        | Office of the Secretary to the State Government                    | 26,600,000.00               | 61,871,650.00             | 61,871,650.00                         | 232.6%                                                  | -35,271,650.00                    |
| 016101300100        | Social Investment Programme (SIP)                                  | 10,050,000,000.00           | -                         | -                                     | 0.0%                                                    | 10,050,000,000.00                 |
| 016101700100        | Niger State Liquor Board                                           | 50,000,000.00               | 5,205,500.00              | 12,773,850.00                         | 25.5%                                                   | 37,226,150.00                     |
| 016101800100        | Sharia Commission                                                  | 540,000.00                  | -                         | -                                     | 0.0%                                                    | 540,000.00                        |
| <b>012300000000</b> | <b>MINISTRY OF INFORMATION</b>                                     | <b>32,000,000.00</b>        | <b>340,000.00</b>         | <b>1,836,202.00</b>                   | <b>5.7%</b>                                             | <b>30,163,798.00</b>              |
| 012300200100        | Media Corporation TV                                               | 10,000,000.00               | -                         | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 012300300100        | Media Corporation (Radio Division)                                 | 20,000,000.00               | 340,000.00                | 1,436,202.00                          | 7.2%                                                    | 18,563,798.00                     |
| 012300500100        | Media Corporation (Printing & Publication Division)                | 2,000,000.00                | -                         | 400,000.00                            | 20.0%                                                   | 1,600,000.00                      |
| <b>014900000000</b> | <b>LOCAL GOVERNMENT SERVICE COMMISSION - CONTROL</b>               | <b>1,200,000.00</b>         | -                         | -                                     | <b>0.0%</b>                                             | <b>1,200,000.00</b>               |
| 014900100100        | Local Government Service Commission                                | 1,200,000.00                | -                         | -                                     | 0.0%                                                    | 1,200,000.00                      |
| <b>020000000000</b> | <b>ECONOMIC SECTOR</b>                                             | <b>936,378,964,899.16</b>   | <b>117,278,980,462.54</b> | <b>230,310,053,358.92</b>             | <b>24.6%</b>                                            | <b>706,068,911,540.25</b>         |
| <b>021500000000</b> | <b>MINISTRY OF AGRICULTURE</b>                                     | <b>72,721,136,498.95</b>    | <b>2,114,197,572.13</b>   | <b>11,135,626,245.09</b>              | <b>15.3%</b>                                            | <b>61,585,510,253.86</b>          |
| 021500100100        | Ministry of Agriculture                                            | 53,330,907,000.00           | 1,010,400,000.00          | 1,010,900,000.00                      | 1.9%                                                    | 52,320,007,000.00                 |
| 021500200100        | Niger State College of Agriculture                                 | 23,631,055.95               | 10,350,800.00             | 11,745,400.00                         | 49.7%                                                   | 11,885,655.95                     |
| 021510300100        | Niger Agricultural Mechanization Development Authority (NAMDA)     | 19,366,598,443.00           | 1,093,446,772.13          | 10,112,980,845.09                     | 52.2%                                                   | 9,253,617,597.91                  |
| <b>026500000000</b> | <b>MINISTRY OF LIVESTOCK &amp; FISHERIES DEVELOPMENT - CONTROL</b> | <b>16,004,200,000.00</b>    | <b>1,316,348,346.86</b>   | <b>2,252,197,583.69</b>               | <b>14.1%</b>                                            | <b>13,752,002,416.31</b>          |
| 026500100100        | Ministry of Livestock & Fisheries Development                      | 16,004,200,000.00           | 1,316,348,346.86          | 2,252,197,583.69                      | 14.1%                                                   | 13,752,002,416.31                 |
| <b>022000000000</b> | <b>MINISTRY OF FINANCE -CONTROL</b>                                | <b>768,416,388,768.42</b>   | <b>109,581,665,917.91</b> | <b>209,098,794,734.15</b>             | <b>27.2%</b>                                            | <b>559,317,594,034.28</b>         |
| 022000100100        | Ministry of Finance                                                | 40,000,000,000.00           | 13,168,180,000.00         | 13,168,180,000.00                     | 32.9%                                                   | 26,831,820,000.00                 |
| 022000200100        | Debt Management Bureau (DMB)                                       | 194,772,045,000.00          | 16,513,613,115.80         | 41,185,688,522.49                     | 21.1%                                                   | 153,586,356,477.51                |
| 022000400100        | Niger State Sinage and Advertisement Agency                        | 100,000,000.00              | 13,688,589.00             | 29,490,690.80                         | 29.5%                                                   | 70,509,309.20                     |
| 022000700100        | OFFICE OF THE ACCOUNTANT GENERAL                                   | 464,837,145,147.00          | 67,890,787,527.19         | 131,144,849,607.81                    | 28.2%                                                   | 333,692,295,539.19                |
| 022000800100        | Board of Internal Revenue                                          | 68,707,198,621.42           | 11,995,396,685.92         | 23,570,585,913.05                     | 34.3%                                                   | 45,136,612,708.38                 |
| <b>022200000000</b> | <b>MINISTRY OF INVESTMENT AND PRIVATE SECTOR DEVELOPMENT</b>       | <b>1,392,381,000.00</b>     | -                         | -                                     | <b>0.0%</b>                                             | <b>1,392,381,000.00</b>           |
| 022200100100        | Ministry of Investment and Private sector Development              | 19,000,000.00               | -                         | -                                     | 0.0%                                                    | 19,000,000.00                     |
| 022200300100        | Niger State Development Company (NSDC)                             | 1,343,381,000.00            | -                         | -                                     | 0.0%                                                    | 1,343,381,000.00                  |
| 022200600100        | Babanna Transnational Border Market and Free Trade Zone Agency     | 30,000,000.00               | -                         | -                                     | 0.0%                                                    | 30,000,000.00                     |
| <b>022900000000</b> | <b>MINISTRY OF TRANSPORT - CONTROL</b>                             | <b>1,733,226,906.90</b>     | <b>97,399,753.00</b>      | <b>236,358,100.00</b>                 | <b>13.6%</b>                                            | <b>1,496,868,806.90</b>           |
| 022900100100        | Ministry for Transport                                             | 250,000,000.00              | -                         | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 022900300100        | Niger State Traffic Management Agency                              | 200,000,000.00              | -                         | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 022900400100        | Niger State Motor Vehicle Administration Agency                    | 1,283,226,906.90            | 97,399,753.00             | 236,358,100.00                        | 18.4%                                                   | 1,046,868,806.90                  |
| <b>023300000000</b> | <b>MINISTRY OF MINING &amp; MINERAL RESOURCES - CONTROL</b>        | <b>4,282,000,000.00</b>     | <b>3,800,000,000.00</b>   | <b>3,800,000,000.00</b>               | <b>88.7%</b>                                            | <b>482,000,000.00</b>             |
| 023300100100        | Ministry of Mining & Mineral Resources                             | 4,272,000,000.00            | 3,800,000,000.00          | 3,800,000,000.00                      | 89.0%                                                   | 472,000,000.00                    |
| 023300400100        | Niger State Hydrocarbon and Solid Mineral Development Agency       | 10,000,000.00               | -                         | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>023400000000</b> | <b>MINISTRY OF WORKS</b>                                           | <b>5,005,000,000.00</b>     | <b>93,272,633.64</b>      | <b>3,365,885,126.98</b>               | <b>67.3%</b>                                            | <b>1,639,114,873.02</b>           |
| 023400100100        | Ministry of Works                                                  | 5,005,000,000.00            | 93,272,633.64             | 3,365,885,126.98                      | 67.3%                                                   | 1,639,114,873.02                  |
| <b>023100000000</b> | <b>MINISTRY OF POWER AND RENEWABLE ENERGY - CONTROL</b>            | <b>506,000,000.00</b>       | -                         | -                                     | <b>0.0%</b>                                             | <b>506,000,000.00</b>             |
| 023100100100        | Ministry of Power and Renewable Energy                             | 6,000,000.00                | -                         | -                                     | 0.0%                                                    | 6,000,000.00                      |
| 023100300100        | Niger State Electricity Regulatory Commission                      | 500,000,000.00              | -                         | -                                     | 0.0%                                                    | 500,000,000.00                    |
| <b>023600000000</b> | <b>MINISTRY OF TOURISM - CONTROL</b>                               | <b>24,700,000.00</b>        | <b>3,960,000.00</b>       | <b>6,235,000.00</b>                   | <b>25.2%</b>                                            | <b>18,465,000.00</b>              |
| 023600200100        | Niger State Tourism Corporation                                    | 17,200,000.00               | 2,545,000.00              | 4,680,000.00                          | 27.2%                                                   | 12,520,000.00                     |
| 023600300100        | Niger State Council for Arts and Culture                           | 7,500,000.00                | 1,415,000.00              | 1,555,000.00                          | 20.7%                                                   | 5,945,000.00                      |

| Code                | Administrative Unit                                          | 2026 Original Budget      | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------|---------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>023800000000</b> | <b>NIGER STATE PLANNING COMMISSION</b>                       | <b>14,345,065,000.00</b>  | <b>110,788,500.00</b>   | <b>110,788,500.00</b>                 | <b>0.8%</b>                                             | <b>14,234,276,500.00</b>          |
| 023800100100        | Niger State Planning Commission                              | 13,066,030,000.00         | -                       | -                                     | 0.0%                                                    | 13,066,030,000.00                 |
| 023800400100        | Niger State Operation Coordinating Unit (SOCU)               | 1,279,035,000.00          | 110,788,500.00          | 110,788,500.00                        | 8.7%                                                    | 1,168,246,500.00                  |
| <b>025200000000</b> | <b>MINISTRY OF WATER RESOURCES - CONTROL</b>                 | <b>44,094,966,724.89</b>  | <b>34,025,720.00</b>    | <b>70,927,889.01</b>                  | <b>0.2%</b>                                             | <b>44,024,038,835.88</b>          |
| 025200100100        | Ministry of Water Resources                                  | 43,335,118,724.89         | -                       | 5,000,000.00                          | 0.0%                                                    | 43,330,118,724.89                 |
| 025210200100        | Niger State Water and Sewage Corporation                     | 744,848,000.00            | 33,945,720.00           | 65,847,889.01                         | 8.8%                                                    | 679,000,110.99                    |
| 025210300100        | Niger State Small Town Water Supply and Sanitation Agency    | 5,000,000.00              | 80,000.00               | 80,000.00                             | 1.6%                                                    | 4,920,000.00                      |
| 025210400100        | RURAL WATER AND SANITATION AGENCY (RUWATSAN)                 | 10,000,000.00             | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>026000000000</b> | <b>MINISTRY OF LANDS AND SURVEY</b>                          | <b>7,630,900,000.00</b>   | <b>106,122,019.00</b>   | <b>189,110,180.00</b>                 | <b>2.5%</b>                                             | <b>7,441,789,820.00</b>           |
| 026000100100        | Ministry of Lands and Survey                                 | 2,185,000,000.00          | -                       | -                                     | 0.0%                                                    | 2,185,000,000.00                  |
| 026000200100        | Niger State Geographical Information System                  | 5,418,000,000.00          | 104,122,519.00          | 184,186,750.00                        | 3.4%                                                    | 5,233,813,250.00                  |
| 026000400100        | Office of The Surveyor General                               | 27,900,000.00             | 1,999,500.00            | 4,923,430.00                          | 17.6%                                                   | 22,976,570.00                     |
| <b>025300000000</b> | <b>MINISTRY OF HOUSING AND URBAN RENEWAL - CONTROL</b>       | <b>223,000,000.00</b>     | <b>21,200,000.00</b>    | <b>44,130,000.00</b>                  | <b>19.8%</b>                                            | <b>178,870,000.00</b>             |
| 025300200100        | Housing Corporation                                          | 223,000,000.00            | 21,200,000.00           | 44,130,000.00                         | 19.8%                                                   | 178,870,000.00                    |
| <b>030000000000</b> | <b>LAW AND JUSTICE SECTOR</b>                                | <b>442,700,000.00</b>     | <b>24,914,000.00</b>    | <b>76,545,283.00</b>                  | <b>17.3%</b>                                            | <b>366,154,717.00</b>             |
| <b>031800000000</b> | <b>JUDICIARY - CONTROL</b>                                   | <b>96,000,000.00</b>      | <b>9,503,000.00</b>     | <b>28,043,483.00</b>                  | <b>29.2%</b>                                            | <b>67,956,517.00</b>              |
| 031800200100        | High Court Headquarters                                      | 60,000,000.00             | 5,849,000.00            | 19,613,283.00                         | 32.7%                                                   | 40,386,717.00                     |
| 031800300100        | Sharia Court of Appeal                                       | 16,000,000.00             | 354,000.00              | 954,000.00                            | 6.0%                                                    | 15,046,000.00                     |
| 031800500100        | Lower Sharia Courts                                          | 20,000,000.00             | 3,300,000.00            | 7,476,200.00                          | 37.4%                                                   | 12,523,800.00                     |
| <b>032600000000</b> | <b>Ministry of Justice</b>                                   | <b>346,700,000.00</b>     | <b>15,411,000.00</b>    | <b>48,501,800.00</b>                  | <b>14.0%</b>                                            | <b>298,198,200.00</b>             |
| 032600100100        | Ministry of Justice                                          | 6,000,000.00              | 378,000.00              | 688,000.00                            | 11.5%                                                   | 5,312,000.00                      |
| 032600600100        | Fatima Lami College of Legal and General Studies             | 340,700,000.00            | 15,033,000.00           | 47,813,800.00                         | 14.0%                                                   | 292,886,200.00                    |
| <b>050000000000</b> | <b>SOCIAL SECTOR</b>                                         | <b>125,009,330,383.97</b> | <b>3,825,468,314.78</b> | <b>10,368,914,022.79</b>              | <b>8.3%</b>                                             | <b>114,640,416,361.18</b>         |
| <b>051400000000</b> | <b>MINISTRY OF GENDER AFFAIRS - CONTROL</b>                  | <b>15,850,000.00</b>      | <b>550,000.00</b>       | <b>12,915,605.43</b>                  | <b>81.5%</b>                                            | <b>2,934,394.57</b>               |
| 051400100100        | Ministry of Gender Affairs                                   | 3,250,000.00              | -                       | -                                     | 0.0%                                                    | 3,250,000.00                      |
| 051400500100        | Cash Transfer Agency                                         | 12,600,000.00             | 550,000.00              | 12,915,605.43                         | 102.5%                                                  | - 315,605.43                      |
| <b>051700000000</b> | <b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>           | <b>58,628,542,885.89</b>  | <b>1,431,050,934.71</b> | <b>2,664,532,334.71</b>               | <b>4.5%</b>                                             | <b>55,964,010,551.18</b>          |
| 051700100100        | Ministry of Basic & Secondary Education                      | 50,292,168,767.65         | 1,321,677,734.71        | 2,534,743,734.71                      | 5.0%                                                    | 47,757,425,032.94                 |
| 051700300100        | State Universal Education Board-SUBEB                        | 7,576,224,118.24          | -                       | 2,000,000.00                          | 0.0%                                                    | 7,574,224,118.24                  |
| 051705700100        | Private School Board                                         | 760,150,000.00            | 109,373,200.00          | 127,788,600.00                        | 16.8%                                                   | 632,361,400.00                    |
| <b>056600000000</b> | <b>MINISTRY OF TERTIARY EDUCATION</b>                        | <b>18,552,493,029.05</b>  | <b>1,074,869,527.17</b> | <b>2,285,305,838.42</b>               | <b>12.3%</b>                                            | <b>16,267,187,190.63</b>          |
| 056600200100        | Niger State Innovation Institute                             | 55,175,000.00             | 4,422,750.00            | 15,884,470.00                         | 28.8%                                                   | 39,290,530.00                     |
| 056600400100        | Niger State Polytechnic                                      | 2,158,722,507.58          | 64,896,600.00           | 98,818,108.00                         | 4.6%                                                    | 2,059,904,399.58                  |
| 056600500100        | College of Education Minna                                   | 1,256,100,000.00          | 690,623,948.37          | 798,742,519.92                        | 63.6%                                                   | 457,357,480.08                    |
| 056600600100        | IBB University                                               | 12,032,349,678.81         | 314,926,228.80          | 1,371,860,740.50                      | 11.4%                                                   | 10,660,488,938.31                 |
| 056600700100        | Abdulkadir Kure University Minna                             | 3,050,145,842.66          | -                       | -                                     | 0.0%                                                    | 3,050,145,842.66                  |
| <b>052100000000</b> | <b>MINISTRY OF PRIMARY HEALTH CARE</b>                       | <b>8,874,413,214.01</b>   | <b>-</b>                | <b>2,905,185,000.00</b>               | <b>32.7%</b>                                            | <b>5,969,228,214.01</b>           |
| 052100100100        | Ministry of Primary Health Care                              | 8,864,413,214.01          | -                       | 2,905,185,000.00                      | 32.8%                                                   | 5,959,228,214.01                  |
| 052100200100        | Niger State Contributory Health Scheme Agency                | 10,000,000.00             | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>056900000000</b> | <b>MINISTRY OF HEALTH</b>                                    | <b>1,176,902,255.02</b>   | <b>740,856,891.37</b>   | <b>1,346,872,031.88</b>               | <b>114.4%</b>                                           | <b>- 169,969,776.86</b>           |
| 056900100100        | Ministry of Health                                           | 17,125,000.00             | -                       | 152,475.00                            | 0.9%                                                    | 16,972,525.00                     |
| 056900200100        | IBB Specialist Hospital                                      | 381,200,485.02            | 125,878,204.37          | 273,313,289.03                        | 71.7%                                                   | 107,887,195.99                    |
| 056902700100        | Hospital Management Board                                    | 262,646,770.00            | 589,242,028.00          | 1,037,454,599.00                      | 395.0%                                                  | - 774,807,829.00                  |
| 056910400300        | College of Midwifery Minna                                   | 415,910,000.00            | 6,880,000.00            | 7,810,000.00                          | 1.9%                                                    | 408,100,000.00                    |
| 056910600100        | School of Health Technology Minna                            | 95,862,000.00             | 18,856,659.00           | 28,141,668.85                         | 29.4%                                                   | 67,720,331.15                     |
| 056910600200        | School of Health Technology Tungan Magajiya                  | 4,158,000.00              | -                       | -                                     | 0.0%                                                    | 4,158,000.00                      |
| <b>053500000000</b> | <b>Ministry of Environment</b>                               | <b>17,721,315,000.00</b>  | <b>514,443,720.54</b>   | <b>1,044,659,971.36</b>               | <b>5.9%</b>                                             | <b>16,676,655,028.64</b>          |
| 053500100100        | Ministry of Environment                                      | 13,718,815,000.00         | 514,443,720.54          | 1,044,659,971.36                      | 7.6%                                                    | 12,674,155,028.64                 |
| 053500200100        | Niger State Environmental Protection Agency                  | 2,000,000,000.00          | -                       | -                                     | 0.0%                                                    | 2,000,000,000.00                  |
| 053500300100        | Niger State Agency for Green Initiatives                     | 2,002,500,000.00          | -                       | -                                     | 0.0%                                                    | 2,002,500,000.00                  |
| <b>053900000000</b> | <b>Ministry of Sport</b>                                     | <b>39,814,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>39,814,000.00</b>              |
| 053900200100        | Niger State Sport Commission                                 | 18,614,000.00             | -                       | -                                     | 0.0%                                                    | 18,614,000.00                     |
| 053900400100        | Niger State Sport Council                                    | 21,200,000.00             | -                       | -                                     | 0.0%                                                    | 21,200,000.00                     |
| <b>055100000000</b> | <b>MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS</b> | <b>20,000,000,000.00</b>  | <b>63,697,240.99</b>    | <b>109,443,240.99</b>                 | <b>0.5%</b>                                             | <b>19,890,556,759.01</b>          |
| 055100100100        | Ministry for Local Government and Chieftaincy Affairs        | 20,000,000,000.00         | 63,697,240.99           | 109,443,240.99                        | 0.5%                                                    | 19,890,556,759.01                 |

## 2.B Revenue by Economic Classification

**Table 3: Total Revenue by Economic Classification**

Niger State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

| Code          | Economic                                             | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>1</b>      | <b>REVENUE</b>                                       | <b>1,073,991,335,895.00</b> | <b>121,196,779,927.32</b> | <b>240,831,994,366.71</b>             | <b>22.4%</b>                                            | <b>833,159,341,528.30</b>         |
| <b>11</b>     | <b>GOVERNMENT SHARE OF FAAC</b>                      | <b>464,837,145,147.00</b>   | <b>67,890,787,527.19</b>  | <b>131,144,849,607.81</b>             | <b>28.2%</b>                                            | <b>333,692,295,539.19</b>         |
| <b>1101</b>   | <b>GOVERNMENT SHARE OF FAAC</b>                      | <b>464,837,145,147.00</b>   | <b>67,890,787,527.19</b>  | <b>131,144,849,607.81</b>             | <b>28.2%</b>                                            | <b>333,692,295,539.19</b>         |
| <b>110101</b> | <b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>  | <b>163,269,739,135.00</b>   | <b>31,101,442,392.24</b>  | <b>55,800,174,802.71</b>              | <b>34.2%</b>                                            | <b>107,469,564,332.29</b>         |
| 11010101      | Statutory Allocation                                 | 163,269,739,135.00          | 31,101,442,392.24         | 55,800,174,802.71                     | 34.2%                                                   | 107,469,564,332.29                |
| <b>110102</b> | <b>STATE GOVERNMENT SHARE OF VAT</b>                 | <b>154,787,156,012.00</b>   | <b>21,533,412,323.43</b>  | <b>50,930,255,431.69</b>              | <b>32.9%</b>                                            | <b>103,856,900,580.31</b>         |
| 11010201      | Share of VAT                                         | 154,787,156,012.00          | 21,533,412,323.43         | 50,930,255,431.69                     | 32.9%                                                   | 103,856,900,580.31                |
| <b>110103</b> | <b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b> | <b>146,780,250,000.00</b>   | <b>15,255,932,811.52</b>  | <b>24,414,419,373.41</b>              | <b>16.6%</b>                                            | <b>122,365,830,626.59</b>         |
| 11010301      | Excess Crude                                         | 20,500,000,000.00           | -                         | -                                     | 0.0%                                                    | 20,500,000,000.00                 |
| 11010302      | Excess Non-Oil                                       | 1,500,000,000.00            | 4,755,932,811.52          | 6,255,932,811.52                      | 417.1%                                                  | 4,755,932,811.52                  |
| 11010304      | Ecological Fund                                      | 15,000,000,000.00           | -                         | -                                     | 0.0%                                                    | 15,000,000,000.00                 |
| 11010305      | Electronic Money Transfer Levy                       | 4,310,000,000.00            | -                         | 451,065,932.22                        | 10.5%                                                   | 3,858,934,067.78                  |
| 11010308      | Solid Mineral                                        | 620,250,000.00              | -                         | -                                     | 0.0%                                                    | 620,250,000.00                    |
| 11010309      | Derivation Refunds                                   | 7,850,000,000.00            | -                         | -                                     | 0.0%                                                    | 7,850,000,000.00                  |
| 11010311      | NLNG Dividend                                        | 30,000,000,000.00           | -                         | -                                     | 0.0%                                                    | 30,000,000,000.00                 |
| 11010312      | Stabilisation Fund                                   | 2,000,000,000.00            | -                         | -                                     | 0.0%                                                    | 2,000,000,000.00                  |
| 11010314      | Signature Bonus                                      | 5,000,000,000.00            | -                         | 2,207,420,629.67                      | 44.1%                                                   | 2,792,579,370.33                  |
| 11010399      | Other Revenue from FAAC                              | 60,000,000,000.00           | 10,500,000,000.00         | 15,500,000,000.00                     | 25.8%                                                   | 44,500,000,000.00                 |
| <b>12</b>     | <b>INDEPENDENT REVENUE</b>                           | <b>133,267,978,075.00</b>   | <b>18,631,470,636.72</b>  | <b>33,224,331,422.76</b>              | <b>24.9%</b>                                            | <b>100,043,646,652.25</b>         |
| <b>1201</b>   | <b>TAX REVENUE</b>                                   | <b>70,411,673,077.34</b>    | <b>12,078,681,608.56</b>  | <b>24,439,749,480.83</b>              | <b>34.7%</b>                                            | <b>45,971,923,596.52</b>          |
| <b>120101</b> | <b>PERSONAL TAXES</b>                                | <b>40,268,865,304.79</b>    | <b>10,008,185,664.44</b>  | <b>18,565,120,804.21</b>              | <b>46.1%</b>                                            | <b>21,703,744,500.58</b>          |
| 12010101      | Personal Taxes (Pay As You Earn)                     | 25,005,386,985.63           | 9,917,835,890.68          | 18,406,044,826.23                     | 73.6%                                                   | 6,599,342,159.40                  |
| 12010111      | Direct Assessment - Informal Sector                  | 808,550,925.70              | 90,349,773.76             | 159,075,977.98                        | 19.7%                                                   | 649,474,947.72                    |
| 12010113      | Personal Taxes Arrears                               | 14,454,927,393.46           | -                         | -                                     | 0.0%                                                    | 14,454,927,393.46                 |
| <b>120103</b> | <b>OTHER TAXES</b>                                   | <b>30,142,807,772.55</b>    | <b>2,070,495,944.12</b>   | <b>5,874,628,676.62</b>               | <b>19.5%</b>                                            | <b>24,268,179,095.94</b>          |
| 12010303      | Education Levy                                       | 640,731,283.13              | 7,598,200.00              | 21,307,600.00                         | 3.3%                                                    | 619,423,683.13                    |
| 12010304      | Stamp Duty                                           | 7,702,367,373.48            | 1,060,000.00              | 1,079,000.00                          | 0.0%                                                    | 7,701,288,373.48                  |
| 12010307      | Capital Gain Tax                                     | 221,161,079.30              | 155,000.00                | 155,000.00                            | 0.1%                                                    | 221,006,079.30                    |
| 12010309      | Other Services Taxes                                 | 4,859,204,846.72            | 57,502,011.80             | 230,683,113.60                        | 4.7%                                                    | 4,628,521,733.12                  |
| 12010313      | WHT-Withholding Tax - Others                         | 2,401,395,081.32            | 1,311,653,514.00          | 1,341,689,328.28                      | 55.9%                                                   | 1,059,705,753.04                  |
| 12010314      | Lottery Tax                                          | 234,710,227.50              | 42,077,417.39             | 50,685,815.72                         | 21.6%                                                   | 184,024,411.78                    |
| 12010315      | WHT on Rent                                          | 330,029,104.79              | 11,466,000.00             | 24,385,000.00                         | 7.4%                                                    | 305,644,104.79                    |
| 12010316      | WHT on Dividend                                      | 584,922,739.59              | 142,208,388.51            | 176,455,963.38                        | 30.2%                                                   | 408,466,776.22                    |
| 12010317      | WHT on Contract                                      | 11,531,297,018.46           | 205,800,380.17            | 3,559,511,291.18                      | 30.9%                                                   | 7,971,785,727.28                  |
| 12010318      | WHT on Bank Interest                                 | 1,440,429,018.26            | 290,975,032.25            | 468,676,564.46                        | 32.5%                                                   | 971,752,453.80                    |
| 12010320      | WHT on Commission                                    | 100,000,000.00              | -                         | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 12010321      | WHT on Consultancy & Professional Services           | 96,560,000.00               | -                         | -                                     | 0.0%                                                    | 96,560,000.00                     |
| <b>1202</b>   | <b>NON-TAX REVENUE</b>                               | <b>62,856,304,997.66</b>    | <b>6,552,789,028.16</b>   | <b>8,784,581,941.93</b>               | <b>14.0%</b>                                            | <b>54,071,723,055.73</b>          |
| <b>120201</b> | <b>LICENCES - GENERAL</b>                            | <b>6,667,837,030.17</b>     | <b>3,891,926,903.00</b>   | <b>4,023,437,625.00</b>               | <b>60.3%</b>                                            | <b>2,644,399,405.17</b>           |
| 12020101      | Learners Permit                                      | 196,140,000.00              | -                         | -                                     | 0.0%                                                    | 196,140,000.00                    |
| 12020102      | Issuance of Veterinary Certificates/Movement Permit  | 500,000,000.00              | -                         | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 12020105      | Radio/Television Station Licences                    | 53,000,000.00               | -                         | -                                     | 0.0%                                                    | 53,000,000.00                     |
| 12020119      | Fishing Licences/Permits                             | 200,000.00                  | -                         | -                                     | 0.0%                                                    | 200,000.00                        |
| 12020127      | Borehole Drilling Licences                           | 10,000,000.00               | -                         | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 12020130      | Liquor Licences                                      | 50,000,000.00               | 5,205,500.00              | 12,773,850.00                         | 25.5%                                                   | 37,226,150.00                     |
| 12020131      | Motor Vehicle Licences                               | 1,410,859,203.23            | 20,292,429.00             | 43,642,879.00                         | 3.1%                                                    | 1,367,216,324.23                  |
| 12020132      | Drivers' Licences                                    | 632,986,906.90              | 66,428,974.00             | 166,868,421.00                        | 26.4%                                                   | 466,118,485.90                    |
| 12020133      | Patent Medicine & Drug Stores Licences               | 5,625,000.00                | -                         | 152,475.00                            | 2.7%                                                    | 5,472,525.00                      |

| Code          | Economic                                                                    | 2026 Original Budget     | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|-----------------------------------------------------------------------------|--------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 12020136      | Health Facilities Licenses                                                  | 9,500,000.00             | -                     | -                                     | 0.0%                                                    | 9,500,000.00                      |
| 12020137      | Trade Permit Licenses                                                       | 707,525,920.04           | -                     | -                                     | 0.0%                                                    | 707,525,920.04                    |
| 12020143      | Registration/Renewal of Miners and Query Licences                           | 32,000,000.00            | -                     | -                                     | 0.0%                                                    | 32,000,000.00                     |
| 12020144      | Mining Rights/Renewal of Mining Rights                                      | 3,000,000,000.00         | 3,800,000,000.00      | 3,800,000,000.00                      | 126.7%                                                  | - 800,000,000.00                  |
| 12020145      | Renewal of Licences                                                         | 60,000,000.00            | -                     | -                                     | 0.0%                                                    | 60,000,000.00                     |
| <b>120204</b> | <b>FEES - GENERAL</b>                                                       | <b>13,843,242,265.29</b> | <b>844,850,986.17</b> | <b>2,369,325,885.93</b>               | <b>17.1%</b>                                            | <b>11,473,916,379.36</b>          |
| 12020401      | Court Fees (Probate, etc)                                                   | 24,000,000.00            | 9,527,000.00          | 27,777,483.00                         | 115.7%                                                  | - 3,777,483.00                    |
| 12020417      | Registration/ Renewal of Contarctors/ Consultants                           | 55,500,000.00            | -                     | -                                     | 0.0%                                                    | 55,500,000.00                     |
| 12020424      | Accreditation Fees                                                          | 8,400,000.00             | -                     | -                                     | 0.0%                                                    | 8,400,000.00                      |
| 12020430      | Professional Registration/Renewal Fees                                      | 2,532,642,350.00         | 416,701,228.80        | 1,478,841,740.50                      | 58.4%                                                   | 1,053,800,609.50                  |
| 12020431      | Environmental Impact Assessment Fees                                        | 12,500,000.00            | -                     | -                                     | 0.0%                                                    | 12,500,000.00                     |
| 12020437      | Deeds Registration Fees                                                     | 750,000.00               | -                     | -                                     | 0.0%                                                    | 750,000.00                        |
| 12020438      | Survey/ Planning/ Building Fees and othe Transactions on Landed Properties  | 235,450,000.00           | 1,999,500.00          | 4,923,430.00                          | 2.1%                                                    | 230,526,570.00                    |
| 12020440      | Medical Consultancy Fees                                                    | 262,371,071.20           | 125,878,204.37        | 273,313,289.03                        | 104.2%                                                  | - 10,942,217.83                   |
| 12020441      | Laboratory Fees                                                             | 130,638,680.82           | -                     | -                                     | 0.0%                                                    | 130,638,680.82                    |
| 12020444      | Burial Fees                                                                 | 4,055,700.00             | -                     | -                                     | 0.0%                                                    | 4,055,700.00                      |
| 12020445      | Change Of Ownership/ Title Transfer Fees                                    | 64,500,000.00            | -                     | -                                     | 0.0%                                                    | 64,500,000.00                     |
| 12020446      | Agricultural/Vetinary Services Fees                                         | 3,700,000.00             | -                     | -                                     | 0.0%                                                    | 3,700,000.00                      |
| 12020447      | Land Use Fees                                                               | 5,060,500,000.00         | 104,122,519.00        | 184,186,750.00                        | 3.6%                                                    | 4,876,313,250.00                  |
| 12020449      | Business/Trade Operating Fees                                               | 12,050,000.00            | -                     | -                                     | 0.0%                                                    | 12,050,000.00                     |
| 12020450      | Inspection Fees                                                             | 6,000,000.00             | -                     | -                                     | 0.0%                                                    | 6,000,000.00                      |
| 12020452      | School Tuition/Registration/Examination Fees-Undergraduate                  | 578,618,750.00           | 175,590,184.00        | 363,482,393.40                        | 62.8%                                                   | 215,136,356.60                    |
| 12020453      | Applications and Registration Fees                                          | 50,000,000.00            | -                     | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 12020454      | Parking Fees                                                                | 2,000,000.00             | -                     | -                                     | 0.0%                                                    | 2,000,000.00                      |
| 12020456      | School Tuition/Registration/Examination Fees-Others                         | 1,049,056,264.75         | -                     | 10,000,000.00                         | 1.0%                                                    | 1,039,056,264.75                  |
| 12020457      | Affiliation Charges                                                         | 59,350,500.00            | -                     | -                                     | 0.0%                                                    | 59,350,500.00                     |
| 12020459      | Management/Administrative Fees                                              | 167,976,905.28           | -                     | -                                     | 0.0%                                                    | 167,976,905.28                    |
| 12020460      | Service Transfers (Inter and Intra)                                         | 1,000,000.00             | -                     | -                                     | 0.0%                                                    | 1,000,000.00                      |
| 12020461      | Waste Management Fees                                                       | 1,620,500,000.00         | -                     | -                                     | 0.0%                                                    | 1,620,500,000.00                  |
| 12020462      | Issuance and Re-Issuance of E-Card                                          | 40,490,000.00            | -                     | -                                     | 0.0%                                                    | 40,490,000.00                     |
| 12020465      | Legal Fees                                                                  | 61,000,000.00            | 354,000.00            | 954,000.00                            | 1.6%                                                    | 60,046,000.00                     |
| 12020470      | Ratification Fee                                                            | 355,635,033.00           | -                     | -                                     | 0.0%                                                    | 355,635,033.00                    |
| 12020475      | Haulage Fees on Scrap                                                       | 74,000,000.00            | -                     | -                                     | 0.0%                                                    | 74,000,000.00                     |
| 12020479      | Commercial Vehicles Permit                                                  | 1,359,057,010.24         | 10,678,350.00         | 25,846,800.00                         | 1.9%                                                    | 1,333,210,210.24                  |
| 12020483      | Certificate Fees (Indigenship, Certified True Copy, etc)                    | 11,500,000.00            | -                     | -                                     | 0.0%                                                    | 11,500,000.00                     |
| <b>120205</b> | <b>FINES - GENERAL</b>                                                      | <b>409,750,000.00</b>    | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>409,750,000.00</b>             |
| 12020501      | Fines/Penalties                                                             | 82,750,000.00            | -                     | -                                     | 0.0%                                                    | 82,750,000.00                     |
| 12020502      | Court Fines                                                                 | 3,000,000.00             | -                     | -                                     | 0.0%                                                    | 3,000,000.00                      |
| 12020504      | Road Traffic Fines                                                          | 200,000,000.00           | -                     | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 12020505      | Forest Offences & Fines                                                     | 124,000,000.00           | -                     | -                                     | 0.0%                                                    | 124,000,000.00                    |
| <b>120206</b> | <b>SALES - GENERAL</b>                                                      | <b>2,008,710,601.05</b>  | <b>83,071,650.00</b>  | <b>111,001,650.00</b>                 | <b>5.5%</b>                                             | <b>1,897,708,951.05</b>           |
| 12020604      | Sales Of Stores/Scraps/Unservicable Items                                   | 5,100,000.00             | -                     | -                                     | 0.0%                                                    | 5,100,000.00                      |
| 12020605      | Sales Of Vaccines                                                           | 300,000.00               | -                     | -                                     | 0.0%                                                    | 300,000.00                        |
| 12020609      | Proceeds From Sales Of Agricultural Produce                                 | 24,864,144.05            | -                     | -                                     | 0.0%                                                    | 24,864,144.05                     |
| 12020610      | Proceeds From Sales Of Goods By Public Auctions                             | 10,100,000.00            | 61,871,650.00         | 61,871,650.00                         | 612.6%                                                  | - 51,771,650.00                   |
| 12020614      | Proceeds From Sales Of Govt. Buildings                                      | 165,000,000.00           | 21,200,000.00         | 44,130,000.00                         | 26.7%                                                   | 120,870,000.00                    |
| 12020625      | Sales of Application Forms (Individuals, Institutions and Corporate Bodies) | 7,000,000.00             | -                     | -                                     | 0.0%                                                    | 7,000,000.00                      |
| 12020631      | Sales of Admission Forms                                                    | 82,746,457.00            | -                     | -                                     | 0.0%                                                    | 82,746,457.00                     |
| 12020640      | Sales of water by Government own company                                    | 1,713,600,000.00         | -                     | 5,000,000.00                          | 0.3%                                                    | 1,708,600,000.00                  |

| Code          | Economic                                                           | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|--------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>120207</b> | <b>EARNINGS - GENERAL</b>                                          | <b>15,746,672,545.95</b>  | <b>1,669,242,248.00</b>  | <b>2,171,373,540.01</b>               | <b>13.8%</b>                                            | <b>13,575,299,005.94</b>          |
| 12020701      | Earnings From Consultancy/ Professional Services                   | 147,179,082.25            | -                        | -                                     | 0.0%                                                    | 147,179,082.25                    |
| 12020702      | Earnings From Laboratory Services                                  | 30,000,000.00             | -                        | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 12020703      | Earnings From Hire Of Plants & Equipment                           | 1,126,500,000.00          | 400,000.00               | 400,000.00                            | 0.0%                                                    | 1,126,100,000.00                  |
| 12020704      | Earnings From The Use Of Govt. Vehicles                            | 250,000,000.00            | -                        | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 12020705      | Earnings From The Use Of Govt. Halls                               | 5,500,000.00              | 1,415,000.00             | 1,415,000.00                          | 25.7%                                                   | 4,085,000.00                      |
| 12020707      | Earnings From Medical Services                                     | 262,646,770.00            | 589,242,028.00           | 1,037,454,599.00                      | 395.0%                                                  | - 774,807,829.00                  |
| 12020708      | Earnings From Agricultural Produce                                 | 10,007,300,000.00         | 1,010,000,000.00         | 1,010,000,000.00                      | 10.1%                                                   | 8,997,300,000.00                  |
| 12020709      | Earnings From Tourism/Culture/Arts Centres                         | 20,500,000.00             | 2,545,000.00             | 4,820,000.00                          | 23.5%                                                   | 15,680,000.00                     |
| 12020711      | Earnings From Commercial Activities                                | 457,096,312.70            | 34,025,720.00            | 65,927,889.01                         | 14.4%                                                   | 391,168,423.69                    |
| 12020713      | Earnings From ICT Services                                         | 1,000,000.00              | -                        | 400,000.00                            | 40.0%                                                   | 600,000.00                        |
| 12020714      | Earnings from Maintenance/Repairs                                  | 80,000,000.00             | -                        | -                                     | 0.0%                                                    | 80,000,000.00                     |
| 12020715      | Earnings from Sports/ Recreational Centres                         | 26,374,000.00             | -                        | -                                     | 0.0%                                                    | 26,374,000.00                     |
| 12020716      | Earnings from Number Plates                                        | 221,676,381.00            | 31,274,500.00            | 49,519,850.00                         | 22.3%                                                   | 172,156,531.00                    |
| 12020717      | Earnings from Publications                                         | 30,900,000.00             | 340,000.00               | 1,436,202.00                          | 4.6%                                                    | 29,463,798.00                     |
| 12020724      | Earnings from Gas Stations                                         | 1,000,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| 12020725      | Earnings from Environmental Services                               | 2,080,000,000.00          | -                        | -                                     | 0.0%                                                    | 2,080,000,000.00                  |
| <b>120208</b> | <b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>                      | <b>661,825,205.20</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>661,825,205.20</b>             |
| 12020801      | Rent On Govt. Quarters                                             | 2,981,555.20              | -                        | -                                     | 0.0%                                                    | 2,981,555.20                      |
| 12020803      | Rent On Govt Buildings                                             | 657,843,650.00            | -                        | -                                     | 0.0%                                                    | 657,843,650.00                    |
| 12020804      | Rent On Conference Centres and Halls                               | 1,000,000.00              | -                        | -                                     | 0.0%                                                    | 1,000,000.00                      |
| <b>120209</b> | <b>RENT ON LAND &amp; OTHERS - GENERAL</b>                         | <b>2,299,517,350.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>2,299,517,350.00</b>           |
| 12020901      | Rent On Govt. Land                                                 | 1,511,800,000.00          | -                        | -                                     | 0.0%                                                    | 1,511,800,000.00                  |
| 12020904      | Rents Of Plots & Sites Services Programme                          | 600,000,000.00            | -                        | -                                     | 0.0%                                                    | 600,000,000.00                    |
| 12020905      | Lease Rental                                                       | 186,777,350.00            | -                        | -                                     | 0.0%                                                    | 186,777,350.00                    |
| 12020906      | Rents On Govt. Properties                                          | 940,000.00                | -                        | -                                     | 0.0%                                                    | 940,000.00                        |
| <b>120210</b> | <b>REPAYMENTS - GENERAL</b>                                        | <b>20,000,000,000.00</b>  | <b>63,697,240.99</b>     | <b>109,443,240.99</b>                 | <b>0.5%</b>                                             | <b>19,890,556,759.01</b>          |
| 12021009      | Repayment to State on Infrastructure                               | 20,000,000,000.00         | 63,697,240.99            | 109,443,240.99                        | 0.5%                                                    | 19,890,556,759.01                 |
| <b>120211</b> | <b>INVESTMENT INCOME</b>                                           | <b>1,218,750,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,218,750,000.00</b>           |
| 12021102      | Dividend Received                                                  | 1,218,750,000.00          | -                        | -                                     | 0.0%                                                    | 1,218,750,000.00                  |
| <b>13</b>     | <b>AID AND GRANTS</b>                                              | <b>101,245,496,462.35</b> | <b>746,812,073.37</b>    | <b>3,259,177,678.80</b>               | <b>3.2%</b>                                             | <b>97,986,318,783.55</b>          |
| <b>1302</b>   | <b>GRANTS</b>                                                      | <b>101,245,496,462.35</b> | <b>746,812,073.37</b>    | <b>3,259,177,678.80</b>               | <b>3.2%</b>                                             | <b>97,986,318,783.55</b>          |
| <b>130201</b> | <b>DOMESTIC GRANTS</b>                                             | <b>87,904,148,122.35</b>  | <b>636,023,573.37</b>    | <b>648,389,178.80</b>                 | <b>0.7%</b>                                             | <b>87,255,758,943.55</b>          |
| 13020102      | CAPITAL GRANTS FROM FGN                                            | 87,904,148,122.35         | 636,023,573.37           | 648,389,178.80                        | 0.7%                                                    | 87,255,758,943.55                 |
| <b>130202</b> | <b>FOREIGN GRANTS</b>                                              | <b>13,341,348,340.00</b>  | <b>110,788,500.00</b>    | <b>2,610,788,500.00</b>               | <b>19.6%</b>                                            | <b>10,730,559,840.00</b>          |
| 13020202      | CAPITAL FOREIGN GRANTS                                             | 13,341,348,340.00         | 110,788,500.00           | 2,610,788,500.00                      | 19.6%                                                   | 10,730,559,840.00                 |
| <b>14</b>     | <b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>                     | <b>374,640,716,210.65</b> | <b>33,927,709,690.04</b> | <b>73,203,635,657.34</b>              | <b>19.5%</b>                                            | <b>301,437,080,553.31</b>         |
| <b>1403</b>   | <b>LOANS/ BORROWINGS RECEIPT</b>                                   | <b>374,640,716,210.65</b> | <b>33,927,709,690.04</b> | <b>73,203,635,657.34</b>              | <b>19.5%</b>                                            | <b>301,437,080,553.31</b>         |
| <b>140301</b> | <b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>                          | <b>150,000,000,000.00</b> | <b>8,196,682,668.17</b>  | <b>18,841,166,938.64</b>              | <b>12.6%</b>                                            | <b>131,158,833,061.36</b>         |
| 14030101      | DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS             | 150,000,000,000.00        | 8,196,682,668.17         | 18,841,166,938.64                     | 12.6%                                                   | 131,158,833,061.36                |
| <b>140302</b> | <b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>                     | <b>224,640,716,210.65</b> | <b>25,731,027,021.87</b> | <b>54,362,468,718.70</b>              | <b>24.2%</b>                                            | <b>170,278,247,491.95</b>         |
| 14030201      | INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS        | 224,205,166,210.65        | 25,731,027,021.87        | 54,362,468,718.70                     | 24.2%                                                   | 169,842,697,491.95                |
| 14030204      | INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS | 435,550,000.00            | -                        | -                                     | 0.0%                                                    | 435,550,000.00                    |

**2.C Expenditure by Administrative Classification**

Table 4: Total Expenditure by Administrative Classification

## Niger State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

| Code                | Administrative Unit                                    | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Expenditure</b>                               | <b>1,073,991,335,895.00</b> | <b>121,945,786,808.10</b> | <b>246,834,955,007.82</b>             | <b>23.0%</b>                                            | <b>827,156,380,887.19</b>         |
| <b>010000000000</b> | <b>Administrative Sector</b>                           | <b>182,550,143,966.41</b>   | <b>26,704,103,517.03</b>  | <b>43,118,890,458.20</b>              | <b>23.6%</b>                                            | <b>139,431,253,508.21</b>         |
| <b>011100000000</b> | <b>Government House</b>                                | <b>27,929,137,202.55</b>    | <b>7,901,876,927.95</b>   | <b>14,152,294,103.42</b>              | <b>50.7%</b>                                            | <b>13,776,843,099.13</b>          |
| 011100100100        | Office of the Executive Governor                       | 20,835,489,535.29           | 7,710,520,980.18          | 13,777,648,294.67                     | 66.1%                                                   | 7,057,841,240.62                  |
| 011100100200        | Office of the Deputy Governor                          | 1,253,568,000.00            | 144,473,710.00            | 281,473,510.00                        | 22.5%                                                   | 972,094,490.00                    |
| 011100500100        | Sustainable Development Goal's (SDGs) Office           | 4,062,001,223.74            | 1,500,000.00              | 3,000,000.00                          | 0.1%                                                    | 4,059,001,223.74                  |
| 011100800100        | Niger State Emergency Management Agency(NSEMA)         | 1,606,451,573.52            | 24,015,802.77             | 48,561,395.54                         | 3.0%                                                    | 1,557,890,177.98                  |
| 011101000100        | Public Procurement Board                               | 171,626,870.00              | 21,366,435.00             | 41,610,903.21                         | 24.2%                                                   | 130,015,966.79                    |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b> | <b>94,387,290,301.09</b>    | <b>10,976,948,985.57</b>  | <b>13,314,700,571.37</b>              | <b>14.1%</b>                                            | <b>81,072,589,729.72</b>          |
| 016100100100        | Office of the Secretary to the State Government        | 69,648,982,078.74           | 9,013,197,024.19          | 10,094,013,127.58                     | 14.5%                                                   | 59,554,968,951.16                 |
| 016100200100        | Niger State Fire Service                               | 1,072,526,328.40            | 187,853,504.79            | 374,919,012.14                        | 35.0%                                                   | 697,607,316.26                    |
| 016100300100        | Economic and Social Council of Niger (ESACON)          | 47,743,799.18               | 7,180,105.00              | 14,780,005.00                         | 31.0%                                                   | 32,963,794.18                     |
| 016100500100        | Political Affairs                                      | 44,788,799.18               | 9,699,536.76              | 19,552,073.52                         | 43.7%                                                   | 25,236,725.66                     |
| 016100600100        | Economic Affairs                                       | 27,478,799.18               | 4,026,193.38              | 8,052,386.76                          | 29.3%                                                   | 19,426,412.42                     |
| 016100700100        | Cabinet Office                                         | 579,987,799.18              | 60,802,740.00             | 123,509,630.00                        | 21.3%                                                   | 456,478,169.18                    |
| 016100800100        | Special duties                                         | 147,484,799.18              | 25,647,748.62             | 47,930,426.62                         | 32.5%                                                   | 99,554,372.56                     |
| 016100900200        | Kaduna Liaison Office                                  | 7,758,000.00                | -                         | -                                     | 0.0%                                                    | 7,758,000.00                      |
| 016101200100        | New Partnership for African Development (NEPAD)        | 5,000,000.00                | 600,000.00                | 1,200,000.00                          | 24.0%                                                   | 3,800,000.00                      |
| 016101300100        | Social Investment Programme (SIP)                      | 10,303,165,089.00           | -                         | 250,000.00                            | 0.0%                                                    | 10,302,915,089.00                 |
| 016101400100        | Niger State Agency for the Control of AIDS (NGSACA)    | 1,002,719,809.05            | 4,725,830.83              | 9,250,063.66                          | 0.9%                                                    | 993,469,745.39                    |
| 016101500100        | Pilgrims Welfare Commission                            | 4,859,579,000.00            | 1,620,935,522.00          | 2,530,477,616.09                      | 52.1%                                                   | 2,329,101,383.91                  |
| 016101600100        | Bureau of Religious Affairs                            | 678,518,000.00              | 37,087,780.00             | 81,130,230.00                         | 12.0%                                                   | 597,387,770.00                    |
| 016101700100        | Niger State Liquor Board                               | 26,000,000.00               | 630,000.00                | 1,260,000.00                          | 4.8%                                                    | 24,740,000.00                     |
| 016101800100        | Sharia Commission                                      | 5,000,000.00                | 750,000.00                | 1,500,000.00                          | 15.0%                                                   | 4,250,000.00                      |
| 016101900100        | Zakat Board                                            | 5,000,000.00                | 750,000.00                | 1,500,000.00                          | 30.0%                                                   | 3,500,000.00                      |
| 016102000100        | Niger State Public Private Partnership Agency          | 5,925,558,000.00            | 3,063,000.00              | 6,126,000.00                          | 0.1%                                                    | 5,919,432,000.00                  |
| <b>012400000000</b> | <b>Ministry of Homeland Security</b>                   | <b>8,009,764,573.52</b>     | <b>1,912,533,150.00</b>   | <b>5,361,329,150.00</b>               | <b>66.9%</b>                                            | <b>2,648,435,423.52</b>           |
| 012400100100        | Ministry of Homeland Security                          | 8,009,764,573.52            | 1,912,533,150.00          | 5,361,329,150.00                      | 66.9%                                                   | 2,648,435,423.52                  |
| <b>011200000000</b> | <b>State House of Assembly</b>                         | <b>7,427,392,883.55</b>     | <b>1,792,243,202.92</b>   | <b>2,343,309,945.98</b>               | <b>31.5%</b>                                            | <b>5,084,082,937.57</b>           |
| 011200300100        | State House of Assembly                                | 7,086,740,072.53            | 1,749,169,827.92          | 2,250,718,695.36                      | 31.8%                                                   | 4,836,021,377.17                  |
| 011200400100        | State House Of Assembly Service Commission             | 340,652,811.02              | 43,073,375.00             | 92,591,250.62                         | 27.2%                                                   | 248,061,560.40                    |
| <b>012300000000</b> | <b>MINISTRY OF INFORMATION</b>                         | <b>2,503,631,323.52</b>     | <b>338,644,236.62</b>     | <b>602,400,306.69</b>                 | <b>24.1%</b>                                            | <b>1,901,231,016.83</b>           |
| 012300100100        | Ministry of Information                                | 1,001,687,573.52            | 163,087,948.62            | 254,687,244.69                        | 25.4%                                                   | 747,000,328.83                    |
| 012300200100        | Media Corporation TV                                   | 544,640,000.00              | 39,646,477.00             | 76,225,888.00                         | 14.0%                                                   | 468,414,112.00                    |
| 012300300100        | Media Corporation (Radio Division)                     | 663,167,500.00              | 108,447,142.00            | 215,599,442.00                        | 32.5%                                                   | 447,568,058.00                    |
| 012300400100        | Government Printing Press                              | 40,000,000.00               | -                         | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 012300500100        | Media Corporation (Printing & Publication Division)    | 242,136,250.00              | 27,462,669.00             | 55,887,732.00                         | 23.1%                                                   | 186,248,518.00                    |
| 012300600100        | Niger state Identity Agency                            | 12,000,000.00               | -                         | -                                     | 0.0%                                                    | 12,000,000.00                     |
| <b>012500000000</b> | <b>HEAD OF CIVIL SERVICE -CONTROL</b>                  | <b>38,148,955,294.37</b>    | <b>3,482,199,103.35</b>   | <b>6,578,907,932.49</b>               | <b>17.2%</b>                                            | <b>31,570,047,361.88</b>          |
| 012500100100        | Head of Civil Service                                  | 5,772,075,687.68            | 224,281,732.98            | 357,972,494.14                        | 6.2%                                                    | 5,414,103,193.54                  |
| 012500500100        | Establishments                                         | 40,000,000.00               | -                         | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 012500600100        | Niger State Pension Board                              | 31,854,706,606.69           | 3,164,784,645.37          | 6,114,799,693.35                      | 19.2%                                                   | 25,739,906,913.34                 |
| 012500700100        | Niger State Local Government Pension Board             | 69,173,000.00               | 12,632,725.00             | 25,635,745.00                         | 37.1%                                                   | 43,537,255.00                     |
| 012500800100        | Human Resource Development and Training                | 413,000,000.00              | 80,500,000.00             | 80,500,000.00                         | 19.5%                                                   | 332,500,000.00                    |
| <b>014000000000</b> | <b>OFFICE OF THE AUDITOR GENERAL - CONTROL</b>         | <b>711,116,022.81</b>       | <b>103,688,612.24</b>     | <b>241,206,896.49</b>                 | <b>33.9%</b>                                            | <b>469,909,126.32</b>             |
| 014000100100        | Office of the Auditor General State                    | 563,578,223.63              | 67,656,311.12             | 168,658,994.25                        | 29.9%                                                   | 394,919,229.38                    |
| 014000200100        | Office of Auditor General Local Government             | 147,537,799.18              | 36,032,301.12             | 72,547,902.24                         | 49.2%                                                   | 74,989,896.94                     |

| Code                | Administrative Unit                                                | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>014700000000</b> | <b>CIVIL SERVICE COMMISSION - CONTROL</b>                          | <b>362,931,906.46</b>     | <b>37,724,115.00</b>     | <b>82,936,365.00</b>                  | <b>22.9%</b>                                            | <b>279,995,541.46</b>             |
| 014700100100        | Civil Service Commission                                           | 362,931,906.46            | 37,724,115.00            | 82,936,365.00                         | 22.9%                                                   | 279,995,541.46                    |
| <b>014800000000</b> | <b>STATE INDEPENDENT ELECTORAL COMMISSION - CONTROL</b>            | <b>331,037,085.84</b>     | <b>18,318,900.00</b>     | <b>36,379,900.00</b>                  | <b>11.0%</b>                                            | <b>294,657,185.84</b>             |
| 014800100100        | State Independent Electoral Commission                             | 331,037,085.84            | 18,318,900.00            | 36,379,900.00                         | 11.0%                                                   | 294,657,185.84                    |
| <b>014900000000</b> | <b>LOCAL GOVERNMENT SERVICE COMMISSION - CONTROL</b>               | <b>202,540,799.18</b>     | <b>18,076,290.00</b>     | <b>34,480,510.00</b>                  | <b>17.0%</b>                                            | <b>168,060,289.18</b>             |
| 014900100100        | Local Government Service Commission                                | 202,540,799.18            | 18,076,290.00            | 34,480,510.00                         | 17.0%                                                   | 168,060,289.18                    |
| <b>016400000000</b> | <b>Ministry of special Duties and Intergovernmental Affairs</b>    | <b>2,536,346,573.52</b>   | <b>121,849,993.38</b>    | <b>370,944,776.76</b>                 | <b>14.6%</b>                                            | <b>2,165,401,796.76</b>           |
| 016400100100        | Ministry of special Duties and Intergovernmental Affairs           | 2,524,346,573.52          | 112,819,993.38           | 360,274,776.76                        | 14.3%                                                   | 2,164,071,796.76                  |
| 016400200100        | Niger State Information Technology and Digital Economy Agency      | 12,000,000.00             | 9,030,000.00             | 10,670,000.00                         | 88.9%                                                   | 1,330,000.00                      |
| <b>020000000000</b> | <b>ECONOMIC SECTOR</b>                                             | <b>607,017,689,067.55</b> | <b>75,163,838,953.90</b> | <b>162,944,047,231.99</b>             | <b>26.8%</b>                                            | <b>444,073,641,835.57</b>         |
| <b>021500000000</b> | <b>MINISTRY OF AGRICULTURE</b>                                     | <b>80,877,030,162.56</b>  | <b>9,983,439,523.77</b>  | <b>22,110,401,933.25</b>              | <b>27.3%</b>                                            | <b>58,766,628,229.31</b>          |
| 021500100100        | Ministry of Agriculture                                            | 75,878,132,642.18         | 9,105,320,315.76         | 20,805,313,056.27                     | 27.4%                                                   | 55,072,819,585.91                 |
| 021500200100        | Niger State College of Agriculture                                 | 1,213,804,907.34          | 197,128,311.32           | 393,454,966.38                        | 32.4%                                                   | 820,349,940.96                    |
| 021510300100        | Niger Agricultural Mechanization Development Authority (NAMDA)     | 3,785,092,613.04          | 680,990,896.69           | 911,633,910.60                        | 24.1%                                                   | 2,873,458,702.44                  |
| <b>026500000000</b> | <b>MINISTRY OF LIVESTOCK &amp; FISHERIES DEVELOPMENT - CONTROL</b> | <b>22,851,364,930.54</b>  | <b>1,605,087,105.72</b>  | <b>2,795,549,421.35</b>               | <b>12.2%</b>                                            | <b>20,055,815,509.19</b>          |
| 026500100100        | Ministry of Livestock & Fisheries Development                      | 22,851,364,930.54         | 1,605,087,105.72         | 2,795,549,421.35                      | 12.2%                                                   | 20,055,815,509.19                 |
| <b>022000000000</b> | <b>MINISTRY OF FINANCE - CONTROL</b>                               | <b>89,810,445,091.17</b>  | <b>15,168,021,392.20</b> | <b>34,894,048,663.95</b>              | <b>38.9%</b>                                            | <b>54,916,396,427.22</b>          |
| 022000100100        | Ministry of Finance                                                | 14,404,888,160.36         | 2,327,092,794.68         | 6,704,198,536.87                      | 46.5%                                                   | 7,700,689,623.49                  |
| 022000200100        | Debt Management Bureau (DMB)                                       | 69,545,212,115.97         | 12,830,688,097.52        | 26,735,059,603.60                     | 38.4%                                                   | 42,810,152,512.37                 |
| 022000400100        | Niger State Sinage and Advertisement Agency                        | 10,000,000.00             | 1,110,000.00             | 2,220,000.00                          | 22.2%                                                   | 7,780,000.00                      |
| 022000500100        | Asset Management Agency                                            | 115,000,000.00            | 1,500,000.00             | 3,000,000.00                          | 2.6%                                                    | 112,000,000.00                    |
| 022000700100        | OFFICE OF THE ACCOUNTANT GENERAL                                   | 100,000,000.00            | 6,000,000.00             | 12,000,000.00                         | 12.0%                                                   | 88,000,000.00                     |
| 022000800100        | Board of Internal Revenue                                          | 5,635,344,814.84          | 1,630,500.00             | 1,437,570,523.48                      | 25.5%                                                   | 4,197,774,291.36                  |
| <b>022200000000</b> | <b>MINISTRY OF INVESTMENT AND PRIVATE SECTOR DEVELOPMENT</b>       | <b>2,581,558,799.18</b>   | <b>134,363,323.80</b>    | <b>194,348,062.47</b>                 | <b>7.5%</b>                                             | <b>2,387,210,736.71</b>           |
| 022200100100        | Ministry of Investment and Private sector Development              | 2,040,558,799.18          | 130,888,323.80           | 187,008,062.47                        | 9.2%                                                    | 1,853,550,736.71                  |
| 022200200100        | Export Promotion Board and Agency                                  | 45,000,000.00             | 1,200,000.00             | 2,190,000.00                          | 4.9%                                                    | 42,810,000.00                     |
| 022200400100        | Niger State Industrial Park Agency                                 | 303,000,000.00            | 750,000.00               | 1,050,000.00                          | 0.3%                                                    | 301,950,000.00                    |
| 022200500100        | Niger State One Stop Investment Agency                             | 110,000,000.00            | 525,000.00               | 900,000.00                            | 0.8%                                                    | 109,100,000.00                    |
| 022200600100        | Babanna Transnational Border Market and Free Trade Zone Agency     | 75,000,000.00             | 1,000,000.00             | 2,500,000.00                          | 3.3%                                                    | 72,500,000.00                     |
| 022200700100        | Niger State Price Control And Monitoring Agency                    | 3,000,000.00              | -                        | 700,000.00                            | 23.3%                                                   | 2,300,000.00                      |
| 022200800100        | Niger state Diaspora Agency                                        | 5,000,000.00              | -                        | -                                     | 0.0%                                                    | 5,000,000.00                      |
| <b>027100000000</b> | <b>Ministry of Commerce, Industry and Cooperative</b>              | <b>440,967,799.18</b>     | <b>93,454,793.27</b>     | <b>202,873,060.13</b>                 | <b>46.0%</b>                                            | <b>238,094,739.05</b>             |
| 027100100100        | Ministry of Commerce, Industry and Cooperative                     | 233,154,799.18            | 17,614,000.00            | 29,864,000.00                         | 12.8%                                                   | 203,290,799.18                    |
| 027100200100        | Small Medium Enterprise and Micro Finance Agency                   | 207,813,000.00            | 75,840,793.27            | 173,009,060.13                        | 83.3%                                                   | 34,803,939.87                     |
| <b>022800000000</b> | <b>MINISTRY OF TECHNICAL AND VOCATIONAL EDUCATION - CONTROL</b>    | <b>357,593,799.18</b>     | <b>47,624,580.00</b>     | <b>68,666,460.00</b>                  | <b>19.2%</b>                                            | <b>288,927,339.18</b>             |
| 022800100100        | Ministry of Technical and Vocational Education                     | 357,593,799.18            | 47,624,580.00            | 68,666,460.00                         | 19.2%                                                   | 288,927,339.18                    |
| <b>022900000000</b> | <b>MINISTRY OF TRANSPORT - CONTROL</b>                             | <b>8,421,973,006.18</b>   | <b>568,505,439.00</b>    | <b>1,096,281,635.93</b>               | <b>13.0%</b>                                            | <b>7,325,691,370.25</b>           |
| 022900100100        | Ministry for Transport                                             | 6,202,428,799.18          | 47,320,544.00            | 58,582,528.46                         | 0.9%                                                    | 6,143,846,270.72                  |
| 022900300100        | Niger State Traffic Management Agency                              | 1,124,793,000.00          | 319,254,460.00           | 632,357,210.00                        | 56.2%                                                   | 492,435,790.00                    |
| 022900400100        | Niger State Motor Vehicle Administration Agency                    | 866,977,207.00            | 126,210,075.00           | 253,019,400.42                        | 29.2%                                                   | 613,957,806.58                    |
| 022900600100        | Niger State Transport Authority                                    | 227,774,000.00            | 75,720,360.00            | 152,322,497.05                        | 66.9%                                                   | 75,451,502.95                     |
| <b>023300000000</b> | <b>MINISTRY OF MINING &amp; MINERAL RESOURCES - CONTROL</b>        | <b>1,976,817,799.18</b>   | <b>37,443,900.00</b>     | <b>76,142,050.00</b>                  | <b>3.9%</b>                                             | <b>1,900,675,749.18</b>           |
| 023300100100        | Ministry of Mining & Mineral Resources                             | 517,145,799.18            | 31,234,100.00            | 64,282,450.00                         | 12.4%                                                   | 452,863,349.18                    |
| 023300200100        | Zuma Mineral Development Ltd                                       | 644,672,000.00            | 4,709,800.00             | 9,359,600.00                          | 1.5%                                                    | 635,312,400.00                    |
| 023300300100        | Mid-land Petro Gas Ltd                                             | 810,000,000.00            | -                        | -                                     | 0.0%                                                    | 810,000,000.00                    |
| 023300400100        | Niger State Hydrocarbon and Solid Mineral Development Agency       | 5,000,000.00              | 1,500,000.00             | 2,500,000.00                          | 50.0%                                                   | 2,500,000.00                      |
| <b>023400000000</b> | <b>MINISTRY OF WORKS</b>                                           | <b>230,720,832,681.18</b> | <b>43,809,124,789.57</b> | <b>90,602,198,043.47</b>              | <b>39.3%</b>                                            | <b>140,118,634,637.71</b>         |
| 023400100100        | Ministry of Works                                                  | 228,963,786,681.18        | 43,793,092,539.57        | 90,445,564,543.47                     | 39.5%                                                   | 138,518,222,137.71                |
| 023400400100        | Niger State Road Maintenance Agency (NGROMA)                       | 1,757,046,000.00          | 16,032,250.00            | 156,633,500.00                        | 8.9%                                                    | 1,600,412,500.00                  |
| <b>023100000000</b> | <b>MINISTRY OF POWER AND RENEWABLE ENERGY - CONTROL</b>            | <b>14,585,092,445.45</b>  | <b>463,311,532.32</b>    | <b>2,401,604,560.50</b>               | <b>16.5%</b>                                            | <b>12,183,487,884.95</b>          |
| 023100100100        | Ministry of Power and Renewable Energy                             | 9,163,806,444.45          | 117,064,473.38           | 1,329,684,978.36                      | 14.5%                                                   | 7,834,121,466.09                  |
| 023100200100        | Niger State Electrification Board                                  | 4,411,286,001.00          | 345,497,058.94           | 1,070,669,582.14                      | 24.3%                                                   | 3,340,616,418.86                  |
| 023100300100        | Niger State Electricity Regulatory Commission                      | 1,010,000,000.00          | 750,000.00               | 1,250,000.00                          | 0.1%                                                    | 1,008,750,000.00                  |

| Code                | Administrative Unit                                       | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>023600000000</b> | <b>MINISTRY OF TOURISM - CONTROL</b>                      | <b>3,642,394,049.18</b>   | <b>105,185,248.92</b>    | <b>210,539,007.30</b>                 | <b>5.8%</b>                                             | <b>3,431,855,041.88</b>           |
| 023600100100        | Ministry of Tourism and Culture                           | 3,097,174,799.18          | 31,816,890.92            | 64,200,802.30                         | 2.1%                                                    | 3,032,973,996.88                  |
| 023600200100        | Niger State Tourism Corporation                           | 177,073,000.00            | 15,117,010.00            | 29,387,270.00                         | 16.6%                                                   | 147,685,730.00                    |
| 023600300100        | Niger State Council for Arts and Culture                  | 368,146,250.00            | 58,251,348.00            | 116,950,935.00                        | 31.8%                                                   | 251,195,315.00                    |
| <b>023800000000</b> | <b>NIGER STATE PLANNING COMMISSION</b>                    | <b>47,711,125,419.82</b>  | <b>275,362,917.54</b>    | <b>423,893,278.64</b>                 | <b>0.9%</b>                                             | <b>47,287,232,141.18</b>          |
| 023800100100        | Niger State Planning Commission                           | 33,438,794,946.55         | 98,586,878.27            | 181,147,178.27                        | 0.5%                                                    | 33,257,647,768.28                 |
| 023800200100        | UNDP State Programme Monitoring Agency Office             | 5,083,315,480.00          | -                        | -                                     | 0.0%                                                    | 5,083,315,480.00                  |
| 023800300100        | Public Sector Governance Reform and Development Project   | 5,170,000,000.00          | -                        | -                                     | 0.0%                                                    | 5,170,000,000.00                  |
| 023800400100        | Niger State Operation Coordinating Unit (SOCU)            | 1,945,283,500.00          | 111,538,500.00           | 119,974,341.10                        | 6.2%                                                    | 1,825,309,158.90                  |
| 023800500100        | Community and Social Development Agency (CSDA)            | 1,500,000,000.00          | 9,841,625.89             | 15,841,625.89                         | 1.1%                                                    | 1,484,158,374.11                  |
| 023800600100        | Bureau of Statistics                                      | 533,731,493.27            | 52,395,913.38            | 102,430,133.38                        | 19.2%                                                   | 431,301,359.89                    |
| 023800700100        | At Risk Children Programme (ARC-P)                        | 40,000,000.00             | 3,000,000.00             | 4,500,000.00                          | 11.3%                                                   | 35,500,000.00                     |
| <b>027000000000</b> | <b>MINISTRY OF RURAL DEVELOPMENT</b>                      | <b>10,499,969,799.18</b>  | <b>1,500,000.00</b>      | <b>28,100,000.00</b>                  | <b>0.3%</b>                                             | <b>10,471,869,799.18</b>          |
| 027000100100        | Ministry of Rural Development                             | 10,499,969,799.18         | 1,500,000.00             | 28,100,000.00                         | 0.3%                                                    | 10,471,869,799.18                 |
| <b>025000000000</b> | <b>FISCAL RESPONSIBILITY COMMISSION</b>                   | <b>151,928,168.28</b>     | <b>19,314,250.00</b>     | <b>28,928,500.00</b>                  | <b>19.0%</b>                                            | <b>122,999,668.28</b>             |
| 025000100100        | Fiscal Responsibility Commission                          | 151,928,168.28            | 19,314,250.00            | 28,928,500.00                         | 19.0%                                                   | 122,999,668.28                    |
| <b>025200000000</b> | <b>MINISTRY OF WATER RESOURCES - CONTROL</b>              | <b>73,089,414,920.57</b>  | <b>614,907,907.71</b>    | <b>1,106,118,163.46</b>               | <b>1.5%</b>                                             | <b>71,983,296,757.11</b>          |
| 025200100100        | Ministry of Water Resources                               | 51,541,340,340.96         | 408,928,193.38           | 691,827,786.76                        | 1.3%                                                    | 50,849,512,554.20                 |
| 025210200100        | Niger State Water and Sewage Corporation                  | 1,261,253,799.18          | 95,664,065.00            | 192,258,765.00                        | 15.2%                                                   | 1,068,995,034.18                  |
| 025210300100        | Niger State Small Town Water Supply and Sanitation Agency | 1,917,459,928.77          | 60,113,639.26            | 121,069,871.49                        | 6.3%                                                    | 1,796,390,057.28                  |
| 025210400100        | RURAL WATER AND SANITATION AGENCY (RUWATSAN)              | 18,369,360,851.66         | 50,202,010.07            | 100,961,740.21                        | 0.5%                                                    | 18,268,399,111.45                 |
| <b>026000000000</b> | <b>MINISTRY OF LANDS AND SURVEY</b>                       | <b>5,506,930,598.36</b>   | <b>142,042,345.14</b>    | <b>303,264,780.82</b>                 | <b>5.5%</b>                                             | <b>5,203,665,817.54</b>           |
| 026000100100        | Ministry of Lands and Survey                              | 3,995,973,799.18          | 76,663,556.76            | 157,594,479.06                        | 3.9%                                                    | 3,838,379,320.12                  |
| 026000200100        | Niger State Geographical Information System               | 446,414,000.00            | 14,887,650.00            | 29,680,200.00                         | 6.6%                                                    | 416,733,800.00                    |
| 026000300100        | Urban Development Board                                   | 813,385,573.52            | 48,541,138.38            | 97,090,101.76                         | 11.9%                                                   | 716,295,471.76                    |
| 026000400100        | Office of The Surveyor General                            | 241,157,225.66            | 1,950,000.00             | 18,900,000.00                         | 7.8%                                                    | 222,257,225.66                    |
| 026000600100        | Niger - FCT Boundary Commission                           | 10,000,000.00             | -                        | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>025300000000</b> | <b>MINISTRY OF HOUSING AND URBAN RENEWAL - CONTROL</b>    | <b>13,792,249,598.36</b>  | <b>2,095,149,904.94</b>  | <b>6,401,089,610.72</b>               | <b>46.4%</b>                                            | <b>7,391,159,987.65</b>           |
| 025300100100        | Ministry of Housing and Urban Renewal                     | 5,695,389,799.18          | 19,125,250.00            | 88,273,300.00                         | 1.5%                                                    | 5,607,116,499.18                  |
| 025300200100        | Housing Corporation                                       | 8,096,859,799.18          | 2,076,024,654.94         | 6,312,816,310.72                      | 78.0%                                                   | 1,784,043,488.47                  |
| <b>030000000000</b> | <b>LAW AND JUSTICE SECTOR</b>                             | <b>26,399,058,342.95</b>  | <b>1,752,047,357.15</b>  | <b>3,517,691,487.01</b>               | <b>13.3%</b>                                            | <b>22,881,366,855.94</b>          |
| <b>031800000000</b> | <b>JUDICIARY - CONTROL</b>                                | <b>22,818,343,194.56</b>  | <b>1,404,768,898.08</b>  | <b>2,824,301,704.79</b>               | <b>12.4%</b>                                            | <b>19,994,041,489.77</b>          |
| 031800100100        | Judicial Service Commission                               | 216,853,724.35            | 36,966,707.28            | 71,633,258.22                         | 33.0%                                                   | 145,220,466.13                    |
| 031800200100        | High Court Headquarters                                   | 13,440,616,217.04         | 744,221,710.20           | 1,496,464,823.94                      | 11.1%                                                   | 11,944,151,393.10                 |
| 031800300100        | Sharia Court of Appeal                                    | 2,574,904,779.77          | 45,606,000.00            | 91,232,680.00                         | 3.5%                                                    | 2,483,672,099.77                  |
| 031800400100        | Upper Sharia Courts                                       | 6,472,548,979.95          | 577,474,480.60           | 1,164,470,942.63                      | 18.0%                                                   | 5,308,078,037.32                  |
| 031800800100        | Multi Door Courts                                         | 113,419,493.44            | 500,000.00               | 500,000.00                            | 0.4%                                                    | 112,919,493.44                    |
| <b>032600000000</b> | <b>Ministry of Justice</b>                                | <b>3,580,715,148.38</b>   | <b>347,278,459.07</b>    | <b>693,389,782.22</b>                 | <b>19.4%</b>                                            | <b>2,887,325,366.16</b>           |
| 032600100100        | Ministry of Justice                                       | 1,619,803,410.06          | 92,017,025.97            | 183,865,021.73                        | 11.4%                                                   | 1,435,938,388.33                  |
| 032600200100        | Law Reform Commission                                     | 103,506,589.04            | 5,715,750.00             | 9,581,250.00                          | 9.3%                                                    | 93,925,339.04                     |
| 032600600100        | Fatima Lami College of Legal and General Studies          | 1,857,405,149.28          | 249,545,683.10           | 499,943,510.49                        | 26.9%                                                   | 1,357,461,638.79                  |
| <b>050000000000</b> | <b>SOCIAL SECTOR</b>                                      | <b>258,024,444,518.09</b> | <b>18,325,796,980.02</b> | <b>37,254,325,830.62</b>              | <b>14.4%</b>                                            | <b>220,770,118,687.48</b>         |
| <b>051300000000</b> | <b>Ministry of Youth and Social Development</b>           | <b>3,412,821,098.06</b>   | <b>87,620,459.52</b>     | <b>171,090,336.14</b>                 | <b>5.0%</b>                                             | <b>3,241,730,761.92</b>           |
| 051300100100        | Ministry of Youth and Social Development                  | 3,412,821,098.06          | 87,620,459.52            | 171,090,336.14                        | 5.0%                                                    | 3,241,730,761.92                  |
| <b>051400000000</b> | <b>MINISTRY OF GENDER AFFAIRS - CONTROL</b>               | <b>2,294,330,083.27</b>   | <b>221,617,556.03</b>    | <b>459,696,460.28</b>                 | <b>20.0%</b>                                            | <b>1,834,633,622.99</b>           |
| 051400100100        | Ministry of Gender Affairs                                | 2,228,252,083.27          | 216,211,556.03           | 448,584,960.28                        | 20.1%                                                   | 1,779,667,122.99                  |
| 051400400100        | Child Right Agency                                        | 63,078,000.00             | 4,856,000.00             | 10,111,500.00                         | 16.0%                                                   | 52,966,500.00                     |
| 051400500100        | Cash Transfer Agency                                      | 3,000,000.00              | 550,000.00               | 1,000,000.00                          | 33.3%                                                   | 2,000,000.00                      |
| <b>056700000000</b> | <b>MINISTRY OF NOMADIC AND PASTORAL AFFAIRS</b>           | <b>497,654,479.18</b>     | <b>53,258,230.00</b>     | <b>93,516,460.00</b>                  | <b>18.8%</b>                                            | <b>404,138,019.18</b>             |
| 056700100100        | Ministry of Nomadic and Pastoral Affairs                  | 489,654,479.18            | 51,758,230.00            | 90,516,460.00                         | 18.5%                                                   | 399,138,019.18                    |
| 056700200100        | Niger State Nomadic Agency                                | 8,000,000.00              | 1,500,000.00             | 3,000,000.00                          | 37.5%                                                   | 5,000,000.00                      |

| Code                | Administrative Unit                                               | 2026 Original Budget      | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-------------------------------------------------------------------|---------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>051700000000</b> | <b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>                | <b>104,253,456,727.32</b> | <b>7,464,026,671.95</b> | <b>13,163,453,954.18</b>              | <b>12.6%</b>                                            | <b>91,090,002,773.14</b>          |
| 051700100100        | Ministry of Basic & Secondary Education                           | 72,835,766,846.83         | 4,436,651,984.25        | 7,079,539,444.07                      | 9.7%                                                    | 65,756,227,402.76                 |
| 051700300100        | State Universal Education Board-SUBEB                             | 15,167,586,590.22         | 50,514,850.00           | 99,759,460.00                         | 0.7%                                                    | 15,067,827,130.22                 |
| 051700400100        | Niger State Library Board                                         | 958,046,372.97            | 18,840,200.00           | 37,480,400.00                         | 3.9%                                                    | 920,565,972.97                    |
| 051700500100        | State Agency for Mass Education                                   | 418,177,108.89            | 26,444,235.00           | 54,117,355.00                         | 12.9%                                                   | 364,059,753.89                    |
| 051700700100        | Teachers Professional Development Institute                       | 541,354,487.20            | 29,517,800.00           | 60,231,204.00                         | 11.1%                                                   | 481,123,283.20                    |
| 051700900100        | Secondary School Education Board                                  | 9,714,168,321.21          | 1,942,637,229.59        | 3,899,165,011.13                      | 40.1%                                                   | 5,815,003,310.08                  |
| 051705500100        | Science and Technical School Board                                | 3,763,953,000.00          | 896,682,533.11          | 1,804,770,859.98                      | 47.9%                                                   | 1,959,182,140.02                  |
| 051705700100        | Private School Board                                              | 97,375,000.00             | 1,500,000.00            | 2,900,000.00                          | 3.0%                                                    | 94,475,000.00                     |
| 051705800100        | Book Development Agency                                           | 47,236,000.00             | 600,000.00              | 1,200,000.00                          | 2.5%                                                    | 46,036,000.00                     |
| 051705900100        | Quality Assurance Standards Agency For Schools                    | 709,793,000.00            | 60,637,840.00           | 124,290,220.00                        | 17.5%                                                   | 585,502,780.00                    |
| <b>056600000000</b> | <b>MINISTRY OF TERTIARY EDUCATION</b>                             | <b>41,158,064,302.66</b>  | <b>2,077,592,389.52</b> | <b>3,472,292,552.22</b>               | <b>8.4%</b>                                             | <b>37,685,771,750.44</b>          |
| 056600100100        | Ministry of Tertiary Education                                    | 380,159,439.18            | 12,968,090.00           | 33,439,300.00                         | 8.8%                                                    | 346,720,139.18                    |
| 056600200100        | Niger State Innovation Institute                                  | 518,473,504.00            | 92,096,840.70           | 180,265,218.71                        | 34.8%                                                   | 338,208,285.29                    |
| 056600400100        | Niger State Polytechnic                                           | 4,872,453,352.94          | 715,254,649.08          | 1,419,715,513.44                      | 29.1%                                                   | 3,452,737,839.50                  |
| 056600500100        | College of Education Minna                                        | 3,866,816,448.88          | 1,246,133,329.74        | 1,817,197,290.07                      | 47.0%                                                   | 2,049,619,158.81                  |
| 056600600100        | IBB University                                                    | 19,834,668,355.80         | -                       | -                                     | 0.0%                                                    | 19,834,668,355.80                 |
| 056600700100        | Abdulkadir Kure University Minna                                  | 9,606,179,201.86          | -                       | -                                     | 0.0%                                                    | 9,606,179,201.86                  |
| 056600800100        | Niger State Scholarship Board                                     | 2,079,314,000.00          | 11,139,480.00           | 21,675,230.00                         | 1.0%                                                    | 2,057,638,770.00                  |
| <b>052100000000</b> | <b>MINISTRY OF PRIMARY HEALTH CARE</b>                            | <b>25,587,438,984.08</b>  | <b>760,059,436.31</b>   | <b>3,749,028,385.24</b>               | <b>14.7%</b>                                            | <b>21,838,410,598.84</b>          |
| 052100100100        | Ministry of Primary Health Care                                   | 4,294,805,460.57          | 242,491,805.83          | 457,733,732.47                        | 10.7%                                                   | 3,837,071,728.10                  |
| 052100200100        | Niger State Contributory Health Scheme Agency                     | 1,827,637,110.90          | 65,626,178.68           | 133,023,747.63                        | 7.3%                                                    | 1,694,613,363.27                  |
| 052100300100        | Primary Health Care Development Agency                            | 18,192,593,678.02         | 406,847,612.51          | 3,070,427,300.60                      | 16.9%                                                   | 15,122,166,377.42                 |
| 052100400100        | Drug & Hospital Consumable Management Agency                      | 1,272,402,734.59          | 45,093,839.29           | 87,843,604.54                         | 6.9%                                                    | 1,184,559,130.05                  |
| <b>056900000000</b> | <b>MINISTRY OF HEALTH</b>                                         | <b>49,402,651,759.32</b>  | <b>6,795,461,016.52</b> | <b>14,367,068,429.49</b>              | <b>29.1%</b>                                            | <b>35,035,583,329.84</b>          |
| 056900100100        | Ministry of Health                                                | 31,450,632,814.50         | 3,677,459,883.23        | 7,641,672,137.33                      | 24.3%                                                   | 23,808,960,677.17                 |
| 056900200100        | IBB Specialist Hospital                                           | 5,830,595,679.93          | 213,642,645.55          | 926,007,877.74                        | 15.9%                                                   | 4,904,587,802.19                  |
| 056902700100        | Hospital Management Board                                         | 8,138,590,051.66          | 2,573,797,562.93        | 5,136,230,014.11                      | 63.1%                                                   | 3,002,360,037.55                  |
| 056910400200        | College of Nursing Sciences Bida                                  | 571,008,219.28            | 43,904,148.12           | 88,488,970.10                         | 15.5%                                                   | 482,519,249.18                    |
| 056910400300        | College of Midwifery Minna                                        | 794,212,236.80            | 82,020,312.65           | 164,886,138.80                        | 20.8%                                                   | 629,326,098.00                    |
| 056910400100        | College of Nursing and Mid Wifery kontagora                       | 612,326,771.39            | 67,536,824.87           | 135,226,112.48                        | 22.1%                                                   | 477,100,658.91                    |
| 056910600100        | School of Health Technology Minna                                 | 925,575,467.04            | 115,407,232.60          | 231,855,007.25                        | 25.0%                                                   | 693,720,459.79                    |
| 056910600200        | School of Health Technology Tungan Magajiya                       | 1,079,710,518.72          | 21,692,406.57           | 42,702,171.68                         | 4.0%                                                    | 1,037,008,347.04                  |
| <b>053500000000</b> | <b>Ministry of Environment</b>                                    | <b>25,066,351,918.02</b>  | <b>632,607,253.58</b>   | <b>1,340,104,017.10</b>               | <b>5.3%</b>                                             | <b>23,726,247,900.92</b>          |
| 053500100100        | Ministry of Environment                                           | 18,543,421,344.50         | 583,572,980.96          | 1,243,380,134.71                      | 6.7%                                                    | 17,300,041,209.79                 |
| 053500200100        | Niger State Environmental Protection Agency                       | 4,880,626,573.52          | 42,134,272.62           | 86,823,882.39                         | 1.8%                                                    | 4,793,802,691.13                  |
| 053500300100        | Niger State Agency for Green Initiatives                          | 1,642,304,000.00          | 6,900,000.00            | 9,900,000.00                          | 0.6%                                                    | 1,632,404,000.00                  |
| <b>053900000000</b> | <b>Ministry of Sport</b>                                          | <b>4,132,685,029.94</b>   | <b>83,500,000.00</b>    | <b>151,500,000.00</b>                 | <b>3.7%</b>                                             | <b>3,981,185,029.94</b>           |
| 053900100100        | Ministry of Sport                                                 | 42,439,799.18             | -                       | -                                     | 0.0%                                                    | 42,439,799.18                     |
| 053900200100        | Niger State Sport Commission                                      | 3,690,245,230.76          | 35,500,000.00           | 55,500,000.00                         | 1.5%                                                    | 3,634,745,230.76                  |
| 053900300100        | Tornedoes Football Club                                           | 400,000,000.00            | 48,000,000.00           | 96,000,000.00                         | 24.0%                                                   | 304,000,000.00                    |
| <b>055100000000</b> | <b>MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS</b>      | <b>371,298,799.18</b>     | <b>48,524,331.58</b>    | <b>97,481,621.67</b>                  | <b>26.3%</b>                                            | <b>273,817,177.51</b>             |
| 055100100100        | Ministry for Local Government and Chieftaincy Affairs             | 371,298,799.18            | 48,524,331.58           | 97,481,621.67                         | 26.3%                                                   | 273,817,177.51                    |
| <b>055400000000</b> | <b>Ministry of Humanitarian Affairs &amp; Disaster Management</b> | <b>1,847,691,337.06</b>   | <b>101,529,635.01</b>   | <b>189,093,614.30</b>                 | <b>10.2%</b>                                            | <b>1,658,597,722.76</b>           |
| 055400100100        | Ministry of Humanitarian Affairs & Disaster Management            | 1,841,691,337.06          | 101,529,635.01          | 189,093,614.30                        | 10.3%                                                   | 1,652,597,722.76                  |
| 055400100200        | Niger State Temporary Displaced Persons Agency                    | 6,000,000.00              | -                       | -                                     | 0.0%                                                    | 6,000,000.00                      |

Table 5: Personnel Expenditure by Administrative Classification

## Niger State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

| Code                | Administrative Unit                                                | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Personnel Expenditure</b>                                 | <b>114,379,848,972.89</b> | <b>23,101,125,562.02</b> | <b>40,935,469,475.07</b>              | <b>35.8%</b>                                            | <b>73,444,379,497.81</b>          |
| <b>010000000000</b> | <b>Administrative Sector</b>                                       | <b>42,808,767,141.35</b>  | <b>9,623,509,052.21</b>  | <b>13,688,056,195.17</b>              | <b>32.0%</b>                                            | <b>29,120,710,946.18</b>          |
| <b>011100000000</b> | <b>Government House</b>                                            | <b>571,135,978.81</b>     | <b>104,535,146.40</b>    | <b>224,674,179.39</b>                 | <b>39.3%</b>                                            | <b>346,461,799.42</b>             |
| 011100100100        | Office of the Executive Governor                                   | 335,489,535.29            | 55,363,198.63            | 126,032,370.64                        | 37.6%                                                   | 209,457,164.65                    |
| 011100100200        | Office of the Deputy Governor                                      | 53,568,000.00             | 8,049,710.00             | 15,989,510.00                         | 29.8%                                                   | 37,578,490.00                     |
| 011100800100        | Niger State Emergency Management Agency(NSEMA)                     | 100,451,573.52            | 22,755,802.77            | 46,041,395.54                         | 45.8%                                                   | 54,410,177.98                     |
| 011101000100        | Public Procurement Board                                           | 81,626,870.00             | 18,366,435.00            | 36,610,903.21                         | 44.9%                                                   | 45,015,966.79                     |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b>             | <b>7,645,225,212.09</b>   | <b>5,581,367,442.30</b>  | <b>5,932,146,949.38</b>               | <b>77.6%</b>                                            | <b>1,713,078,262.71</b>           |
| 016100100100        | Office of the Secretary to the State Government                    | 6,398,982,078.74          | 5,281,442,768.54         | 5,329,881,871.92                      | 83.3%                                                   | 1,069,100,206.82                  |
| 016100200100        | Niger State Fire Service                                           | 515,526,328.40            | 178,853,504.79           | 359,919,012.14                        | 69.8%                                                   | 155,607,316.26                    |
| 016100300100        | Economic and Social Council of Niger (ESACON)                      | 32,743,799.18             | 4,930,105.00             | 10,280,005.00                         | 31.4%                                                   | 22,463,794.18                     |
| 016100500100        | Political Affairs                                                  | 44,788,799.18             | 9,699,536.76             | 19,552,073.52                         | 43.7%                                                   | 25,236,725.66                     |
| 016100600100        | Economic Affairs                                                   | 27,478,799.18             | 4,026,193.38             | 8,052,386.76                          | 29.3%                                                   | 19,426,412.42                     |
| 016100700100        | Cabinet Office                                                     | 49,987,799.18             | 10,193,400.00            | 23,290,950.00                         | 46.6%                                                   | 26,696,849.18                     |
| 016100800100        | Special duties                                                     | 132,484,799.18            | 23,397,748.62            | 43,430,426.62                         | 32.8%                                                   | 89,054,372.56                     |
| 016100900200        | Kaduna Liaison Office                                              | 7,758,000.00              | -                        | -                                     | 0.0%                                                    | 7,758,000.00                      |
| 016101400100        | Niger State Agency for the Control of AIDS (NGSACA)                | 81,819,809.05             | 4,225,830.83             | 8,450,063.66                          | 10.3%                                                   | 73,369,745.39                     |
| 016101500100        | Pilgrims Welfare Commission                                        | 159,579,000.00            | 31,047,574.38            | 61,680,929.76                         | 38.7%                                                   | 97,898,070.24                     |
| 016101600100        | Bureau of Religious Affairs                                        | 178,518,000.00            | 31,087,780.00            | 62,683,230.00                         | 35.1%                                                   | 115,834,770.00                    |
| 016102000100        | Niger State Public Private Partnership Agency                      | 15,558,000.00             | 2,463,000.00             | 4,926,000.00                          | 31.7%                                                   | 10,632,000.00                     |
| <b>012400000000</b> | <b>Ministry of Homeland Security</b>                               | <b>9,764,573.52</b>       | <b>4,161,000.00</b>      | <b>8,322,000.00</b>                   | <b>85.2%</b>                                            | <b>1,442,573.52</b>               |
| 012400100100        | Ministry of Homeland Security                                      | 9,764,573.52              | 4,161,000.00             | 8,322,000.00                          | 85.2%                                                   | 1,442,573.52                      |
| <b>011200000000</b> | <b>State House of Assembly</b>                                     | <b>587,392,883.55</b>     | <b>106,243,202.92</b>    | <b>205,409,945.98</b>                 | <b>35.0%</b>                                            | <b>381,982,937.57</b>             |
| 011200300100        | State House of Assembly                                            | 386,740,072.53            | 69,169,827.92            | 123,118,695.36                        | 31.8%                                                   | 263,621,377.17                    |
| 011200400100        | State House Of Assembly Service Commission                         | 200,652,811.02            | 37,073,375.00            | 82,291,250.62                         | 41.0%                                                   | 118,361,560.40                    |
| <b>012300000000</b> | <b>MINISTRY OF INFORMATION</b>                                     | <b>1,073,631,323.52</b>   | <b>259,834,236.62</b>    | <b>515,115,306.69</b>                 | <b>48.0%</b>                                            | <b>558,516,016.83</b>             |
| 012300100100        | Ministry of Information                                            | 251,687,573.52            | 88,707,948.62            | 173,182,244.69                        | 68.8%                                                   | 78,505,328.83                     |
| 012300200100        | Media Corporation TV                                               | 182,640,000.00            | 36,466,477.00            | 72,745,888.00                         | 39.8%                                                   | 109,894,112.00                    |
| 012300300100        | Media Corporation (Radio Division)                                 | 491,167,500.00            | 107,697,142.00           | 214,099,442.00                        | 43.6%                                                   | 277,068,058.00                    |
| 012300500100        | Media Corporation (Printing & Publication Division)                | 148,136,250.00            | 26,962,669.00            | 55,087,732.00                         | 37.2%                                                   | 93,048,518.00                     |
| <b>012500000000</b> | <b>HEAD OF CIVIL SERVICE -CONTROL</b>                              | <b>32,113,955,294.37</b>  | <b>3,358,722,353.35</b>  | <b>6,383,612,182.48</b>               | <b>19.9%</b>                                            | <b>25,730,343,111.89</b>          |
| 012500100100        | Head of Civil Service                                              | 255,075,687.68            | 181,504,982.98           | 243,976,744.13                        | 95.6%                                                   | 11,098,943.55                     |
| 012500600100        | Niger State Pension Board                                          | 31,794,706,606.69         | 3,164,584,645.37         | 6,113,999,693.35                      | 19.2%                                                   | 25,680,706,913.34                 |
| 012500700100        | Niger State Local Government Pension Board                         | 64,173,000.00             | 12,632,725.00            | 25,635,745.00                         | 39.9%                                                   | 38,537,255.00                     |
| <b>014000000000</b> | <b>OFFICE OF THE AUDITOR GENERAL - CONTROL</b>                     | <b>365,116,022.81</b>     | <b>96,688,612.24</b>     | <b>194,823,819.49</b>                 | <b>53.4%</b>                                            | <b>170,292,203.32</b>             |
| 014000100100        | Office of the Auditor General State                                | 243,578,223.63            | 60,656,311.12            | 122,275,917.25                        | 50.2%                                                   | 121,302,306.38                    |
| 014000200100        | Office of Auditor General Local Government                         | 121,537,799.18            | 36,032,301.12            | 72,547,902.24                         | 59.7%                                                   | 48,989,896.94                     |
| <b>014700000000</b> | <b>CIVIL SERVICE COMMISSION - CONTROL</b>                          | <b>142,931,906.46</b>     | <b>23,724,115.00</b>     | <b>47,936,365.00</b>                  | <b>33.5%</b>                                            | <b>94,995,541.46</b>              |
| 014700100100        | Civil Service Commission                                           | 142,931,906.46            | 23,724,115.00            | 47,936,365.00                         | 33.5%                                                   | 94,995,541.46                     |
| <b>014800000000</b> | <b>STATE INDEPENDENT ELECTORAL COMMISSION - CONTROL</b>            | <b>77,726,573.52</b>      | <b>16,068,900.00</b>     | <b>31,879,900.00</b>                  | <b>41.0%</b>                                            | <b>45,846,673.52</b>              |
| 014800100100        | State Independent Electoral Commission                             | 77,726,573.52             | 16,068,900.00            | 31,879,900.00                         | 41.0%                                                   | 45,846,673.52                     |
| <b>014900000000</b> | <b>LOCAL GOVERNMENT SERVICE COMMISSION - CONTROL</b>               | <b>97,540,799.18</b>      | <b>15,826,290.00</b>     | <b>32,230,510.00</b>                  | <b>33.0%</b>                                            | <b>65,310,289.18</b>              |
| 014900100100        | Local Government Service Commission                                | 97,540,799.18             | 15,826,290.00            | 32,230,510.00                         | 33.0%                                                   | 65,310,289.18                     |
| <b>016400000000</b> | <b>Ministry of special Duties and Intergovernmental Affairs</b>    | <b>124,346,573.52</b>     | <b>56,337,753.38</b>     | <b>111,905,036.76</b>                 | <b>90.0%</b>                                            | <b>12,441,536.76</b>              |
| 016400100100        | Ministry of special Duties and Intergovernmental Affairs           | 124,346,573.52            | 56,337,753.38            | 111,905,036.76                        | 90.0%                                                   | 12,441,536.76                     |
| <b>020000000000</b> | <b>ECONOMIC SECTOR</b>                                             | <b>10,774,239,510.55</b>  | <b>2,502,913,830.17</b>  | <b>5,093,977,673.06</b>               | <b>47.3%</b>                                            | <b>5,680,261,837.49</b>           |
| <b>021500000000</b> | <b>MINISTRY OF AGRICULTURE</b>                                     | <b>2,184,418,319.56</b>   | <b>505,156,568.78</b>    | <b>1,026,367,915.83</b>               | <b>47.0%</b>                                            | <b>1,158,050,403.73</b>           |
| 021500100100        | Ministry of Agriculture                                            | 387,520,799.18            | 90,636,973.08            | 185,388,651.16                        | 47.8%                                                   | 202,132,148.02                    |
| 021500200100        | Niger State College of Agriculture                                 | 883,804,907.34            | 197,128,311.32           | 393,454,966.38                        | 44.5%                                                   | 490,349,940.96                    |
| 021510300100        | Niger Agricultural Mechanization Development Authority (NAMDA)     | 913,092,613.04            | 217,391,284.38           | 447,524,298.29                        | 49.0%                                                   | 465,568,314.75                    |
| <b>026500000000</b> | <b>MINISTRY OF LIVESTOCK &amp; FISHERIES DEVELOPMENT - CONTROL</b> | <b>796,364,930.54</b>     | <b>252,303,482.43</b>    | <b>512,954,559.01</b>                 | <b>64.4%</b>                                            | <b>283,410,371.53</b>             |
| 026500100100        | Ministry of Livestock & Fisheries Development                      | 796,364,930.54            | 252,303,482.43           | 512,954,559.01                        | 64.4%                                                   | 283,410,371.53                    |

| Code                | Administrative Unit                                             | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>022000000000</b> | <b>MINISTRY OF FINANCE - CONTROL</b>                            | <b>450,873,172.37</b>    | <b>148,277,800.14</b>   | <b>298,203,714.69</b>                 | <b>66.1%</b>                                            | <b>152,669,457.68</b>             |
| 022000100100        | Ministry of Finance                                             | 415,128,598.36           | 140,628,226.76          | 282,957,527.93                        | 68.2%                                                   | 132,171,070.43                    |
| 022000200100        | Debt Management Bureau (DMB)                                    | 35,744,574.01            | 7,649,573.38            | 15,246,186.76                         | 42.7%                                                   | 20,498,387.25                     |
| <b>022200000000</b> | <b>MINISTRY OF INVESTMENT AND PRIVATE SECTOR DEVELOPMENT</b>    | <b>250,558,799.18</b>    | <b>56,847,183.67</b>    | <b>112,966,922.34</b>                 | <b>45.1%</b>                                            | <b>137,591,876.84</b>             |
| 022200100100        | Ministry of Investment and Private sector Development           | 250,558,799.18           | 56,847,183.67           | 112,966,922.34                        | 45.1%                                                   | 137,591,876.84                    |
| <b>027100000000</b> | <b>Ministry of Commerce, Industry and Cooperative</b>           | <b>108,967,799.18</b>    | <b>10,384,120.00</b>    | <b>30,592,920.00</b>                  | <b>28.1%</b>                                            | <b>78,374,879.18</b>              |
| 027100100100        | Ministry of Commerce, Industry and Cooperative                  | 63,154,799.18            | -                       | 10,000,000.00                         | 15.8%                                                   | 53,154,799.18                     |
| 027100200100        | Small Medium Enterprise and Micro Finance Agency                | 45,813,000.00            | 10,384,120.00           | 20,592,920.00                         | 44.9%                                                   | 25,220,080.00                     |
| <b>022800000000</b> | <b>MINISTRY OF TECHNICAL AND VOCATIONAL EDUCATION - CONTROL</b> | <b>107,593,799.18</b>    | <b>20,264,580.00</b>    | <b>41,306,460.00</b>                  | <b>38.4%</b>                                            | <b>66,287,339.18</b>              |
| 022800100100        | Ministry of Technical and Vocational Education                  | 107,593,799.18           | 20,264,580.00           | 41,306,460.00                         | 38.4%                                                   | 66,287,339.18                     |
| <b>022900000000</b> | <b>MINISTRY OF TRANSPORT - CONTROL</b>                          | <b>2,200,973,006.18</b>  | <b>521,287,645.00</b>   | <b>1,044,313,741.93</b>               | <b>47.4%</b>                                            | <b>1,156,659,264.25</b>           |
| 022900100100        | Ministry for Transport                                          | 122,428,799.18           | 2,352,750.00            | 11,114,734.46                         | 9.1%                                                    | 111,314,064.72                    |
| 022900300100        | Niger State Traffic Management Agency                           | 1,091,793,000.00         | 318,504,460.00          | 630,857,210.00                        | 57.8%                                                   | 460,935,790.00                    |
| 022900400100        | Niger State Motor Vehicle Administration Agency                 | 808,977,207.00           | 124,710,075.00          | 250,019,300.42                        | 30.9%                                                   | 558,957,906.58                    |
| 022900600100        | Niger State Transport Authority                                 | 177,774,000.00           | 75,720,360.00           | 152,322,497.05                        | 85.7%                                                   | 25,451,502.95                     |
| <b>023300000000</b> | <b>MINISTRY OF MINING &amp; MINERAL RESOURCES - CONTROL</b>     | <b>141,817,799.18</b>    | <b>32,793,900.00</b>    | <b>67,452,050.00</b>                  | <b>47.6%</b>                                            | <b>74,365,749.18</b>              |
| 023300100100        | Ministry of Mining & Mineral Resources                          | 102,145,799.18           | 29,084,100.00           | 60,032,450.00                         | 58.8%                                                   | 42,113,349.18                     |
| 023300200100        | Zuma Mineral Development Ltd                                    | 39,672,000.00            | 3,709,800.00            | 7,419,600.00                          | 18.7%                                                   | 32,252,400.00                     |
| <b>023400000000</b> | <b>MINISTRY OF WORKS</b>                                        | <b>754,633,799.18</b>    | <b>176,742,326.62</b>   | <b>355,487,882.54</b>                 | <b>47.1%</b>                                            | <b>399,145,916.64</b>             |
| 023400100100        | Ministry of Works                                               | 707,587,799.18           | 163,410,076.62          | 328,854,382.54                        | 46.5%                                                   | 378,733,416.64                    |
| 023400400100        | Niger State Road Maintenance Agency (NGROMA)                    | 47,046,000.00            | 13,332,250.00           | 26,633,500.00                         | 56.6%                                                   | 20,412,500.00                     |
| <b>023100000000</b> | <b>MINISTRY OF POWER AND RENEWABLE ENERGY - CONTROL</b>         | <b>432,640,799.18</b>    | <b>81,229,078.38</b>    | <b>162,499,171.76</b>                 | <b>37.6%</b>                                            | <b>270,141,627.42</b>             |
| 023100100100        | Ministry of Power and Renewable Energy                          | 277,354,799.18           | 79,564,473.38           | 159,210,666.76                        | 57.4%                                                   | 118,144,132.42                    |
| 023100200100        | Niger State Electrification Board                               | 155,286,000.00           | 1,664,605.00            | 3,288,505.00                          | 2.1%                                                    | 151,997,495.00                    |
| <b>023600000000</b> | <b>MINISTRY OF TOURISM - CONTROL</b>                            | <b>402,394,049.18</b>    | <b>92,205,248.92</b>    | <b>186,159,007.30</b>                 | <b>46.3%</b>                                            | <b>216,235,041.88</b>             |
| 023600100100        | Ministry of Tourism and Culture                                 | 67,174,799.18            | 23,816,890.92           | 47,950,802.30                         | 71.4%                                                   | 19,223,996.88                     |
| 023600200100        | Niger State Tourism Corporation                                 | 77,073,000.00            | 11,637,010.00           | 24,407,270.00                         | 31.7%                                                   | 52,665,730.00                     |
| 023600300100        | Niger State Council for Arts and Culture                        | 258,146,250.00           | 56,751,348.00           | 113,800,935.00                        | 44.1%                                                   | 144,345,315.00                    |
| <b>023800000000</b> | <b>NIGER STATE PLANNING COMMISSION</b>                          | <b>570,406,676.58</b>    | <b>120,468,268.38</b>   | <b>238,812,788.38</b>                 | <b>41.9%</b>                                            | <b>331,593,888.20</b>             |
| 023800100100        | Niger State Planning Commission                                 | 366,675,183.31           | 72,572,355.00           | 143,882,655.00                        | 39.2%                                                   | 222,792,528.31                    |
| 023800600100        | Bureau of Statistics                                            | 203,731,493.27           | 47,895,913.38           | 94,930,133.38                         | 46.6%                                                   | 108,801,359.89                    |
| <b>027000000000</b> | <b>MINISTRY OF RURAL DEVELOPMENT</b>                            | <b>115,969,799.18</b>    | <b>-</b>                | <b>25,000,000.00</b>                  | <b>21.6%</b>                                            | <b>90,969,799.18</b>              |
| 027000100100        | Ministry of Rural Development                                   | 115,969,799.18           | -                       | 25,000,000.00                         | 21.6%                                                   | 90,969,799.18                     |
| <b>025000000000</b> | <b>FISCAL RESPONSIBILITY COMMISSION</b>                         | <b>41,928,168.28</b>     | <b>7,064,250.00</b>     | <b>14,128,500.00</b>                  | <b>33.7%</b>                                            | <b>27,799,668.28</b>              |
| 025000100100        | Fiscal Responsibility Commission                                | 41,928,168.28            | 7,064,250.00            | 14,128,500.00                         | 33.7%                                                   | 27,799,668.28                     |
| <b>025200000000</b> | <b>MINISTRY OF WATER RESOURCES - CONTROL</b>                    | <b>1,115,518,396.88</b>  | <b>255,157,907.71</b>   | <b>514,118,163.46</b>                 | <b>46.1%</b>                                            | <b>601,400,233.42</b>             |
| 025200100100        | Ministry of Water Resources                                     | 229,684,799.18           | 50,928,193.38           | 102,827,786.76                        | 44.8%                                                   | 126,857,012.42                    |
| 025210200100        | Niger State Water and Sewage Corporation                        | 428,578,799.18           | 95,664,065.00           | 192,258,765.00                        | 44.9%                                                   | 236,320,034.18                    |
| 025210300100        | Niger State Small Town Water Supply and Sanitation Agency       | 275,354,225.66           | 59,563,639.26           | 120,069,871.49                        | 43.6%                                                   | 155,284,354.17                    |
| 025210400100        | RURAL WATER AND SANITATION AGENCY (RUWATSAN)                    | 181,900,572.86           | 49,002,010.07           | 98,961,740.21                         | 54.4%                                                   | 82,938,832.65                     |
| <b>026000000000</b> | <b>MINISTRY OF LANDS AND SURVEY</b>                             | <b>624,930,598.36</b>    | <b>134,992,345.14</b>   | <b>287,864,780.82</b>                 | <b>46.1%</b>                                            | <b>337,065,817.54</b>             |
| 026000100100        | Ministry of Lands and Survey                                    | 225,973,799.18           | 73,663,556.76           | 150,294,479.06                        | 66.5%                                                   | 75,679,320.12                     |
| 026000200100        | Niger State Geographical Information System                     | 81,414,000.00            | 14,287,650.00           | 28,480,200.00                         | 35.0%                                                   | 52,933,800.00                     |
| 026000300100        | Urban Development Board                                         | 238,385,573.52           | 47,041,138.38           | 94,090,101.76                         | 39.5%                                                   | 144,295,471.76                    |
| 026000400100        | Office of The Surveyor General                                  | 79,157,225.66            | -                       | 15,000,000.00                         | 18.9%                                                   | 64,157,225.66                     |
| <b>025300000000</b> | <b>MINISTRY OF HOUSING AND URBAN RENEWAL - CONTROL</b>          | <b>474,249,598.36</b>    | <b>87,739,125.00</b>    | <b>175,749,095.00</b>                 | <b>37.1%</b>                                            | <b>298,500,503.36</b>             |
| 025300100100        | Ministry of Housing and Urban Renewal                           | 185,389,799.18           | 18,125,250.00           | 35,773,300.00                         | 19.3%                                                   | 149,616,499.18                    |
| 025300200100        | Housing Corporation                                             | 288,859,799.18           | 69,613,875.00           | 139,975,795.00                        | 48.5%                                                   | 148,884,004.18                    |
| <b>030000000000</b> | <b>LAW AND JUSTICE SECTOR</b>                                   | <b>16,614,058,342.95</b> | <b>1,529,547,357.15</b> | <b>3,079,191,487.01</b>               | <b>18.5%</b>                                            | <b>13,534,866,855.94</b>          |
| <b>031800000000</b> | <b>JUDICIARY - CONTROL</b>                                      | <b>14,368,343,194.56</b> | <b>1,188,268,898.08</b> | <b>2,394,801,704.79</b>               | <b>16.7%</b>                                            | <b>11,973,541,489.77</b>          |
| 031800100100        | Judicial Service Commission                                     | 136,853,724.35           | 27,966,707.28           | 56,633,258.22                         | 41.4%                                                   | 80,220,466.13                     |
| 031800200100        | High Court Headquarters                                         | 7,040,616,217.04         | 579,221,710.20          | 1,166,464,823.94                      | 16.6%                                                   | 5,874,151,393.10                  |
| 031800300100        | Sharia Court of Appeal                                          | 1,374,904,779.77         | 3,606,000.00            | 7,232,680.00                          | 0.5%                                                    | 1,367,672,099.77                  |
| 031800400100        | Upper Sharia Courts                                             | 5,772,548,979.95         | 577,474,480.60          | 1,164,470,942.63                      | 20.2%                                                   | 4,608,078,037.32                  |
| 031800800100        | Multi Door Courts                                               | 43,419,493.44            | -                       | -                                     | 0.0%                                                    | 43,419,493.44                     |



| Code                | Administrative Unit                                               | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>032600000000</b> | <b>Ministry of Justice</b>                                        | <b>2,245,715,148.38</b>  | <b>341,278,459.07</b>   | <b>684,389,782.22</b>                 | <b>30.5%</b>                                            | <b>1,561,325,366.16</b>           |
| 032600100100        | Ministry of Justice                                               | 719,803,410.06           | 87,517,025.97           | 176,365,021.73                        | 24.5%                                                   | 543,438,388.33                    |
| 032600200100        | Law Reform Commission                                             | 28,506,589.04            | 4,215,750.00            | 8,081,250.00                          | 28.3%                                                   | 20,425,339.04                     |
| 032600600100        | Fatima Lami College of Legal and General Studies                  | 1,497,405,149.28         | 249,545,683.10          | 499,943,510.49                        | 33.4%                                                   | 997,461,638.79                    |
| <b>050000000000</b> | <b>SOCIAL SECTOR</b>                                              | <b>44,182,783,978.04</b> | <b>9,445,155,322.49</b> | <b>19,074,244,119.83</b>              | <b>43.2%</b>                                            | <b>25,108,539,858.21</b>          |
| <b>051300000000</b> | <b>Ministry of Youth and Social Development</b>                   | <b>112,821,098.06</b>    | <b>34,595,459.52</b>    | <b>111,390,336.10</b>                 | <b>98.7%</b>                                            | <b>1,430,761.96</b>               |
| 051300100100        | Ministry of Youth and Social Development                          | 112,821,098.06           | 34,595,459.52           | 111,390,336.10                        | 98.7%                                                   | 1,430,761.96                      |
| <b>051400000000</b> | <b>MINISTRY OF GENDER AFFAIRS - CONTROL</b>                       | <b>505,330,083.27</b>    | <b>142,545,056.03</b>   | <b>285,228,960.28</b>                 | <b>56.4%</b>                                            | <b>220,101,122.99</b>             |
| 051400100100        | Ministry of Gender Affairs                                        | 478,252,083.27           | 138,439,056.03          | 276,617,460.28                        | 57.8%                                                   | 201,634,622.99                    |
| 051400400100        | Child Right Agency                                                | 27,078,000.00            | 4,106,000.00            | 8,611,500.00                          | 31.8%                                                   | 18,466,500.00                     |
| <b>056700000000</b> | <b>MINISTRY OF NOMADIC AND PASTORAL AFFAIRS</b>                   | <b>174,654,479.18</b>    | <b>29,758,230.00</b>    | <b>59,516,460.00</b>                  | <b>34.1%</b>                                            | <b>115,138,019.18</b>             |
| 056700100100        | Ministry of Nomadic and Pastoral Affairs                          | 174,654,479.18           | 29,758,230.00           | 59,516,460.00                         | 34.1%                                                   | 115,138,019.18                    |
| <b>051700000000</b> | <b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>                | <b>16,720,302,289.45</b> | <b>3,693,582,671.95</b> | <b>7,410,305,178.45</b>               | <b>44.3%</b>                                            | <b>9,309,997,111.00</b>           |
| 051700100100        | Ministry of Basic & Secondary Education                           | 1,593,598,079.18         | 672,667,984.25          | 1,337,340,668.34                      | 83.9%                                                   | 256,257,410.84                    |
| 051700300100        | State Universal Education Board-SUBEB                             | 286,600,920.00           | 50,514,850.00           | 99,759,460.00                         | 34.8%                                                   | 186,841,460.00                    |
| 051700400100        | Niger State Library Board                                         | 128,046,372.97           | 18,340,200.00           | 36,680,400.00                         | 28.6%                                                   | 91,365,972.97                     |
| 051700500100        | State Agency for Mass Education                                   | 208,177,108.89           | 25,394,235.00           | 52,317,355.00                         | 25.1%                                                   | 155,859,753.89                    |
| 051700700100        | Teachers Professional Development Institute                       | 241,354,487.20           | 28,767,800.00           | 58,731,204.00                         | 24.3%                                                   | 182,623,283.20                    |
| 051700900100        | Secondary School Education Board                                  | 9,699,168,321.21         | 1,941,887,229.59        | 3,898,415,011.13                      | 40.2%                                                   | 5,800,753,310.08                  |
| 051705500100        | Science and Technical School Board                                | 3,748,953,000.00         | 895,972,533.11          | 1,803,370,859.98                      | 48.1%                                                   | 1,945,582,140.02                  |
| 051705700100        | Private School Board                                              | 87,375,000.00            | -                       | -                                     | 0.0%                                                    | 87,375,000.00                     |
| 051705800100        | Book Development Agency                                           | 25,236,000.00            | -                       | -                                     | 0.0%                                                    | 25,236,000.00                     |
| 051705900100        | Quality Assurance Standards Agency For Schools                    | 701,793,000.00           | 60,037,840.00           | 123,690,220.00                        | 17.6%                                                   | 578,102,780.00                    |
| <b>056600000000</b> | <b>MINISTRY OF TERTIARY EDUCATION</b>                             | <b>10,893,776,226.77</b> | <b>1,437,918,816.15</b> | <b>2,821,668,978.85</b>               | <b>25.9%</b>                                            | <b>8,072,107,247.92</b>           |
| 056600100100        | Ministry of Tertiary Education                                    | 100,159,439.18           | 10,268,090.00           | 21,039,300.00                         | 21.0%                                                   | 79,120,139.18                     |
| 056600200100        | Niger State Innovation Institute                                  | 283,473,504.00           | 92,096,840.70           | 180,265,218.71                        | 63.6%                                                   | 103,208,285.29                    |
| 056600400100        | Niger State Polytechnic                                           | 2,517,277,845.36         | 715,254,649.08          | 1,419,715,513.44                      | 56.4%                                                   | 1,097,562,331.92                  |
| 056600500100        | College of Education Minna                                        | 2,366,816,448.88         | 610,659,756.37          | 1,181,723,716.70                      | 49.9%                                                   | 1,185,092,732.18                  |
| 056600600100        | IBB University                                                    | 4,413,118,150.15         | -                       | -                                     | 0.0%                                                    | 4,413,118,150.15                  |
| 056600700100        | Abdulkadir Kure University Minna                                  | 1,145,616,839.20         | -                       | -                                     | 0.0%                                                    | 1,145,616,839.20                  |
| 056600800100        | Niger State Scholarship Board                                     | 67,314,000.00            | 9,639,480.00            | 18,925,230.00                         | 28.1%                                                   | 48,388,770.00                     |
| <b>052100000000</b> | <b>MINISTRY OF PRIMARY HEALTH CARE</b>                            | <b>2,604,845,306.06</b>  | <b>303,971,823.80</b>   | <b>614,661,084.64</b>                 | <b>23.6%</b>                                            | <b>1,990,184,221.42</b>           |
| 052100100100        | Ministry of Primary Health Care                                   | 794,805,460.57           | 208,991,805.83          | 422,733,732.47                        | 53.2%                                                   | 372,071,728.10                    |
| 052100200100        | Niger State Contributory Health Scheme Agency                     | 1,687,637,110.90         | 64,126,178.68           | 130,273,747.63                        | 7.7%                                                    | 1,557,363,363.27                  |
| 052100400100        | Drug & Hospital Consumable Management Agency                      | 122,402,734.59           | 30,853,839.29           | 61,653,604.54                         | 50.4%                                                   | 60,749,130.05                     |
| <b>056900000000</b> | <b>MINISTRY OF HEALTH</b>                                         | <b>11,585,342,411.04</b> | <b>3,519,956,098.91</b> | <b>7,199,652,526.54</b>               | <b>62.1%</b>                                            | <b>4,385,689,884.50</b>           |
| 056900100100        | Ministry of Health                                                | 1,001,323,466.22         | 412,454,965.62          | 993,756,234.38                        | 99.2%                                                   | 7,567,231.84                      |
| 056900200100        | IBB Specialist Hospital                                           | 780,595,679.93           | 204,642,645.55          | 409,507,877.74                        | 52.5%                                                   | 371,087,802.19                    |
| 056902700100        | Hospital Management Board                                         | 8,113,590,051.66         | 2,572,297,562.93        | 5,133,230,014.11                      | 63.3%                                                   | 2,980,360,037.55                  |
| 056910400200        | College of Nursing Sciences Bida                                  | 231,008,219.28           | 43,904,148.12           | 88,488,970.10                         | 38.3%                                                   | 142,519,249.18                    |
| 056910400300        | College of Midwifery Minna                                        | 479,212,236.80           | 82,020,312.65           | 164,886,138.80                        | 34.4%                                                   | 314,326,098.00                    |
| 056910400100        | College of Nursing and Mid Wifery kontagora                       | 282,326,771.39           | 67,536,824.87           | 135,226,112.48                        | 47.9%                                                   | 147,100,658.91                    |
| 056910600100        | School of Health Technology Minna                                 | 625,575,467.04           | 115,407,232.60          | 231,855,007.25                        | 37.1%                                                   | 393,720,459.79                    |
| 056910600200        | School of Health Technology Tungan Magajiya                       | 71,710,518.72            | 21,692,406.57           | 42,702,171.68                         | 59.5%                                                   | 29,008,347.04                     |
| <b>053500000000</b> | <b>Ministry of Environment</b>                                    | <b>788,536,918.02</b>    | <b>163,478,199.54</b>   | <b>333,050,359.00</b>                 | <b>42.2%</b>                                            | <b>455,486,559.02</b>             |
| 053500100100        | Ministry of Environment                                           | 575,606,344.50           | 121,343,926.92          | 246,226,476.61                        | 42.8%                                                   | 329,379,867.89                    |
| 053500200100        | Niger State Environmental Protection Agency                       | 180,626,573.52           | 42,134,272.62           | 86,823,882.39                         | 48.1%                                                   | 93,802,691.13                     |
| 053500300100        | Niger State Agency for Green Initiatives                          | 32,304,000.00            | -                       | -                                     | 0.0%                                                    | 32,304,000.00                     |
| <b>053900000000</b> | <b>Ministry of Sport</b>                                          | <b>202,685,029.94</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>202,685,029.94</b>             |
| 053900100100        | Ministry of Sport                                                 | 12,439,799.18            | -                       | -                                     | 0.0%                                                    | 12,439,799.18                     |
| 053900200100        | Niger State Sport Commission                                      | 190,245,230.76           | -                       | -                                     | 0.0%                                                    | 190,245,230.76                    |
| <b>055100000000</b> | <b>MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS</b>      | <b>303,298,799.18</b>    | <b>47,924,331.58</b>    | <b>96,281,621.67</b>                  | <b>31.7%</b>                                            | <b>207,017,177.51</b>             |
| 055100100100        | Ministry for Local Government and Chieftaincy Affairs             | 303,298,799.18           | 47,924,331.58           | 96,281,621.67                         | 31.7%                                                   | 207,017,177.51                    |
| <b>055400000000</b> | <b>Ministry of Humanitarian Affairs &amp; Disaster Management</b> | <b>291,191,337.06</b>    | <b>71,424,635.01</b>    | <b>142,488,614.30</b>                 | <b>48.9%</b>                                            | <b>148,702,722.76</b>             |
| 055400100100        | Ministry of Humanitarian Affairs & Disaster Management            | 291,191,337.06           | 71,424,635.01           | 142,488,614.30                        | 48.9%                                                   | 148,702,722.76                    |

Table 6: Overhead Expenditure by Administrative Classification

## Niger State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

| Code                | Administrative Unit                                             | 2026 Original Budget     | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------------|--------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Overhead Expenditure</b>                               | <b>98,338,863,323.18</b> | <b>13,960,399,768.17</b> | <b>25,566,946,834.78</b>              | <b>26.0%</b>                                            | <b>72,771,916,488.40</b>          |
| <b>010000000000</b> | <b>Administrative Sector</b>                                    | <b>72,453,339,012.32</b> | <b>12,392,268,168.17</b> | <b>22,807,293,809.74</b>              | <b>31.5%</b>                                            | <b>49,646,045,202.58</b>          |
| <b>011100000000</b> | <b>Government House</b>                                         | <b>12,817,020,000.00</b> | <b>6,295,439,332.55</b>  | <b>10,751,981,218.39</b>              | <b>83.9%</b>                                            | <b>2,065,038,781.61</b>           |
| 011100100100        | Office of the Executive Governor                                | 11,900,000,000.00        | 6,165,855,332.55         | 10,504,774,248.39                     | 88.3%                                                   | 1,395,225,751.61                  |
| 011100100200        | Office of the Deputy Governor                                   | 874,500,000.00           | 123,924,000.00           | 236,786,970.00                        | 27.1%                                                   | 637,713,030.00                    |
| 011100500100        | Sustainable Development Goal's (SDGs) Office                    | 11,520,000.00            | 1,400,000.00             | 2,900,000.00                          | 25.2%                                                   | 8,620,000.00                      |
| 011100800100        | Niger State Emergency Management Agency(NSEMA)                  | 6,000,000.00             | 1,260,000.00             | 2,520,000.00                          | 42.0%                                                   | 3,480,000.00                      |
| 011101000100        | Public Procurement Board                                        | 25,000,000.00            | 3,000,000.00             | 5,000,000.00                          | 20.0%                                                   | 20,000,000.00                     |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b>          | <b>49,288,528,500.00</b> | <b>3,561,834,445.62</b>  | <b>5,542,206,524.34</b>               | <b>11.2%</b>                                            | <b>43,746,321,975.66</b>          |
| 016100100100        | Office of the Secretary to the State Government                 | 42,990,000,000.00        | 1,898,657,158.00         | 2,925,034,158.01                      | 6.8%                                                    | 40,064,965,841.99                 |
| 016100200100        | Niger State Fire Service                                        | 55,000,000.00            | 9,000,000.00             | 15,000,000.00                         | 27.3%                                                   | 40,000,000.00                     |
| 016100300100        | Economic and Social Council of Niger (ESACON)                   | 14,028,500.00            | 2,070,000.00             | 4,320,000.00                          | 30.8%                                                   | 9,708,500.00                      |
| 016100700100        | Cabinet Office                                                  | 500,000,000.00           | 50,609,340.00            | 100,218,680.00                        | 20.0%                                                   | 399,781,320.00                    |
| 016100800100        | Special duties                                                  | 15,000,000.00            | 2,250,000.00             | 4,500,000.00                          | 30.0%                                                   | 10,500,000.00                     |
| 016101200100        | New Partnership for African Development (NEPAD)                 | 5,000,000.00             | 600,000.00               | 1,200,000.00                          | 24.0%                                                   | 3,800,000.00                      |
| 016101300100        | Social Investment Programme (SIP)                               | 40,000,000.00            | -                        | 250,000.00                            | 0.6%                                                    | 39,750,000.00                     |
| 016101400100        | Niger State Agency for the Control of AIDS (NGSACA)             | 795,400,000.00           | 380,000.00               | 680,000.00                            | 0.1%                                                    | 794,720,000.00                    |
| 016101500100        | Pilgrims Welfare Commission                                     | 4,498,800,000.00         | 1,589,837,947.62         | 2,468,146,686.33                      | 54.9%                                                   | 2,030,653,313.67                  |
| 016101600100        | Bureau of Religious Affairs                                     | 349,700,000.00           | 5,800,000.00             | 18,247,000.00                         | 5.2%                                                    | 331,453,000.00                    |
| 016101700100        | Niger State Liquor Board                                        | 6,000,000.00             | 630,000.00               | 1,260,000.00                          | 21.0%                                                   | 4,740,000.00                      |
| 016101800100        | Sharia Commission                                               | 4,900,000.00             | 750,000.00               | 750,000.00                            | 15.3%                                                   | 4,150,000.00                      |
| 016101900100        | Zakat Board                                                     | 4,700,000.00             | 650,000.00               | 1,400,000.00                          | 29.8%                                                   | 3,300,000.00                      |
| 016102000100        | Niger State Public Private Partnership Agency                   | 10,000,000.00            | 600,000.00               | 1,200,000.00                          | 12.0%                                                   | 8,800,000.00                      |
| <b>012400000000</b> | <b>Ministry of Homeland Security</b>                            | <b>6,498,980,000.00</b>  | <b>1,907,372,150.00</b>  | <b>5,292,007,150.00</b>               | <b>81.4%</b>                                            | <b>1,206,972,850.00</b>           |
| 012400100100        | Ministry of Homeland Security                                   | 6,498,980,000.00         | 1,907,372,150.00         | 5,292,007,150.00                      | 81.4%                                                   | 1,206,972,850.00                  |
| <b>011200000000</b> | <b>State House of Assembly</b>                                  | <b>2,528,000,000.00</b>  | <b>335,550,000.00</b>    | <b>785,359,600.00</b>                 | <b>31.1%</b>                                            | <b>1,742,640,400.00</b>           |
| 011200300100        | State House of Assembly                                         | 2,490,000,000.00         | 330,000,000.00           | 775,809,600.00                        | 31.2%                                                   | 1,714,190,400.00                  |
| 011200400100        | State House Of Assembly Service Commission                      | 38,000,000.00            | 5,550,000.00             | 9,550,000.00                          | 25.1%                                                   | 28,450,000.00                     |
| <b>012300000000</b> | <b>MINISTRY OF INFORMATION</b>                                  | <b>299,500,000.00</b>    | <b>78,410,000.00</b>     | <b>86,885,000.00</b>                  | <b>29.0%</b>                                            | <b>212,615,000.00</b>             |
| 012300100100        | Ministry of Information                                         | 250,000,000.00           | 74,380,000.00            | 81,505,000.00                         | 32.6%                                                   | 168,495,000.00                    |
| 012300200100        | Media Corporation TV                                            | 11,500,000.00            | 2,780,000.00             | 3,080,000.00                          | 26.8%                                                   | 8,420,000.00                      |
| 012300300100        | Media Corporation (Radio Division)                              | 22,000,000.00            | 750,000.00               | 1,500,000.00                          | 6.8%                                                    | 20,500,000.00                     |
| 012300500100        | Media Corporation (Printing & Publication Division)             | 4,000,000.00             | 500,000.00               | 800,000.00                            | 20.0%                                                   | 3,200,000.00                      |
| 012300600100        | Niger state Identity Agency                                     | 12,000,000.00            | -                        | -                                     | 0.0%                                                    | 12,000,000.00                     |
| <b>012500000000</b> | <b>HEAD OF CIVIL SERVICE - CONTROL</b>                          | <b>581,500,000.00</b>    | <b>123,300,000.00</b>    | <b>194,819,000.01</b>                 | <b>33.5%</b>                                            | <b>386,680,999.99</b>             |
| 012500100100        | Head of Civil Service                                           | 116,500,000.00           | 42,600,000.00            | 113,519,000.01                        | 97.4%                                                   | 2,980,999.99                      |
| 012500500100        | Establishments                                                  | 40,000,000.00            | -                        | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 012500600100        | Niger State Pension Board                                       | 10,000,000.00            | 200,000.00               | 800,000.00                            | 8.0%                                                    | 9,200,000.00                      |
| 012500700100        | Niger State Local Government Pension Board                      | 5,000,000.00             | -                        | -                                     | 0.0%                                                    | 5,000,000.00                      |
| 012500800100        | Human Resource Development and Training                         | 410,000,000.00           | 80,500,000.00            | 80,500,000.00                         | 19.6%                                                   | 329,500,000.00                    |
| <b>014000000000</b> | <b>OFFICE OF THE AUDITOR GENERAL - CONTROL</b>                  | <b>74,000,000.00</b>     | <b>6,350,000.00</b>      | <b>45,133,077.00</b>                  | <b>61.0%</b>                                            | <b>28,866,923.00</b>              |
| 014000100100        | Office of the Auditor General State                             | 68,000,000.00            | 6,350,000.00             | 45,133,077.00                         | 66.4%                                                   | 22,866,923.00                     |
| 014000200100        | Office of Auditor General Local Government                      | 6,000,000.00             | -                        | -                                     | 0.0%                                                    | 6,000,000.00                      |
| <b>014700000000</b> | <b>CIVIL SERVICE COMMISSION - CONTROL</b>                       | <b>50,000,000.00</b>     | <b>14,000,000.00</b>     | <b>35,000,000.00</b>                  | <b>70.0%</b>                                            | <b>15,000,000.00</b>              |
| 014700100100        | Civil Service Commission                                        | 50,000,000.00            | 14,000,000.00            | 35,000,000.00                         | 70.0%                                                   | 15,000,000.00                     |
| <b>014800000000</b> | <b>STATE INDEPENDENT ELECTORAL COMMISSION - CONTROL</b>         | <b>73,310,512.32</b>     | <b>2,250,000.00</b>      | <b>4,500,000.00</b>                   | <b>6.1%</b>                                             | <b>68,810,512.32</b>              |
| 014800100100        | State Independent Electoral Commission                          | 73,310,512.32            | 2,250,000.00             | 4,500,000.00                          | 6.1%                                                    | 68,810,512.32                     |
| <b>014900000000</b> | <b>LOCAL GOVERNMENT SERVICE COMMISSION - CONTROL</b>            | <b>34,500,000.00</b>     | <b>2,250,000.00</b>      | <b>2,250,000.00</b>                   | <b>6.5%</b>                                             | <b>32,250,000.00</b>              |
| 014900100100        | Local Government Service Commission                             | 34,500,000.00            | 2,250,000.00             | 2,250,000.00                          | 6.5%                                                    | 32,250,000.00                     |
| <b>016400000000</b> | <b>Ministry of special Duties and Intergovernmental Affairs</b> | <b>208,000,000.00</b>    | <b>65,512,240.00</b>     | <b>67,152,240.00</b>                  | <b>32.3%</b>                                            | <b>140,847,760.00</b>             |
| 016400100100        | Ministry of special Duties and Intergovernmental Affairs        | 196,000,000.00           | 56,482,240.00            | 56,482,240.00                         | 28.8%                                                   | 139,517,760.00                    |
| 016400200100        | Niger State Information Technology and Digital Economy Agency   | 12,000,000.00            | 9,030,000.00             | 10,670,000.00                         | 88.9%                                                   | 1,330,000.00                      |

| Code                | Administrative Unit                                                | 2026 Original Budget    | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------------|-------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>020000000000</b> | <b>ECONOMIC SECTOR</b>                                             | <b>5,625,496,302.49</b> | <b>703,551,600.00</b> | <b>1,154,013,025.00</b>               | <b>20.5%</b>                                            | <b>4,471,483,277.49</b>           |
| <b>021500000000</b> | <b>MINISTRY OF AGRICULTURE</b>                                     | <b>152,954,902.49</b>   | <b>31,166,600.00</b>  | <b>53,706,600.00</b>                  | <b>35.1%</b>                                            | <b>99,248,302.49</b>              |
| 021500100100        | Ministry of Agriculture                                            | 120,000,000.00          | 30,776,600.00         | 52,836,600.00                         | 44.0%                                                   | 67,163,400.00                     |
| 021500200100        | Niger State College of Agriculture                                 | 27,710,302.56           | -                     | -                                     | 0.0%                                                    | 27,710,302.56                     |
| 021510300100        | Niger Agricultural Mechanization Development Authority (NAMDA)     | 5,244,599.93            | 390,000.00            | 870,000.00                            | 16.6%                                                   | 4,374,599.93                      |
| <b>026500000000</b> | <b>MINISTRY OF LIVESTOCK &amp; FISHERIES DEVELOPMENT - CONTROL</b> | <b>100,000,000.00</b>   | <b>16,765,000.00</b>  | <b>25,765,000.00</b>                  | <b>25.8%</b>                                            | <b>74,235,000.00</b>              |
| 026500100100        | Ministry of Livestock & Fisheries Development                      | 100,000,000.00          | 16,765,000.00         | 25,765,000.00                         | 25.8%                                                   | 74,235,000.00                     |
| <b>022000000000</b> | <b>MINISTRY OF FINANCE -CONTROL</b>                                | <b>2,108,100,000.00</b> | <b>137,460,000.00</b> | <b>251,631,325.00</b>                 | <b>11.9%</b>                                            | <b>1,856,468,675.00</b>           |
| 022000100100        | Ministry of Finance                                                | 1,964,000,000.00        | 126,200,000.00        | 230,161,325.00                        | 11.7%                                                   | 1,733,838,675.00                  |
| 022000200100        | Debt Management Bureau (DMB)                                       | 20,000,000.00           | 2,700,000.00          | 4,450,000.00                          | 22.3%                                                   | 15,550,000.00                     |
| 022000400100        | Niger State Sinage and Advertisement Agency                        | 9,100,000.00            | 1,060,000.00          | 2,020,000.00                          | 22.2%                                                   | 7,080,000.00                      |
| 022000500100        | Asset Management Agency                                            | 15,000,000.00           | 1,500,000.00          | 3,000,000.00                          | 20.0%                                                   | 12,000,000.00                     |
| 022000700100        | OFFICE OF THE ACCOUNTANT GENERAL                                   | 100,000,000.00          | 6,000,000.00          | 12,000,000.00                         | 12.0%                                                   | 88,000,000.00                     |
| <b>022200000000</b> | <b>MINISTRY OF INVESTMENT AND PRIVATE SECTOR DEVELOPMENT</b>       | <b>139,501,000.00</b>   | <b>3,415,000.00</b>   | <b>7,220,000.00</b>                   | <b>5.2%</b>                                             | <b>132,281,000.00</b>             |
| 022200100100        | Ministry of Investment and Private sector Development              | 70,000,000.00           | -                     | -                                     | 0.0%                                                    | 70,000,000.00                     |
| 022200200100        | Export Promotion Board and Agency                                  | 15,000,000.00           | 1,200,000.00          | 2,190,000.00                          | 14.6%                                                   | 12,810,000.00                     |
| 022200400100        | Niger State Industrial Park Agency                                 | 2,761,000.00            | 690,000.00            | 930,000.00                            | 33.7%                                                   | 1,831,000.00                      |
| 022200500100        | Niger State One Stop Investment Agency                             | 30,000,000.00           | 525,000.00            | 900,000.00                            | 3.0%                                                    | 29,100,000.00                     |
| 022200600100        | Babanna Transnational Border Market and Free Trade Zone Agency     | 15,000,000.00           | 1,000,000.00          | 2,500,000.00                          | 16.7%                                                   | 12,500,000.00                     |
| 022200700100        | Niger State Price Control And Monitoring Agency                    | 3,000,000.00            | -                     | 700,000.00                            | 23.3%                                                   | 2,300,000.00                      |
| 022200800100        | Niger state Diaspora Agency                                        | 3,740,000.00            | -                     | -                                     | 0.0%                                                    | 3,740,000.00                      |
| <b>027100000000</b> | <b>Ministry of Commerce, Industry and Cooperative</b>              | <b>30,200,000.00</b>    | <b>17,850,000.00</b>  | <b>22,200,000.00</b>                  | <b>73.5%</b>                                            | <b>8,000,000.00</b>               |
| 027100100100        | Ministry of Commerce, Industry and Cooperative                     | 19,200,000.00           | 17,000,000.00         | 19,100,000.00                         | 99.5%                                                   | 100,000.00                        |
| 027100200100        | Small Medium Enterprise and Micro Finance Agency                   | 11,000,000.00           | 850,000.00            | 3,100,000.00                          | 28.2%                                                   | 7,900,000.00                      |
| <b>022800000000</b> | <b>MINISTRY OF TECHNICAL AND VOCATIONAL EDUCATION - CONTROL</b>    | <b>29,500,000.00</b>    | <b>26,880,000.00</b>  | <b>26,880,000.00</b>                  | <b>91.1%</b>                                            | <b>2,620,000.00</b>               |
| 022800100100        | Ministry of Technical and Vocational Education                     | 29,500,000.00           | 26,880,000.00         | 26,880,000.00                         | 91.1%                                                   | 2,620,000.00                      |
| <b>022900000000</b> | <b>MINISTRY OF TRANSPORT - CONTROL</b>                             | <b>47,900,000.00</b>    | <b>3,575,000.00</b>   | <b>8,265,100.00</b>                   | <b>17.3%</b>                                            | <b>39,634,900.00</b>              |
| 022900100100        | Ministry for Transport                                             | 33,000,000.00           | 1,450,000.00          | 3,950,000.00                          | 12.0%                                                   | 29,050,000.00                     |
| 022900300100        | Niger State Traffic Management Agency                              | 7,000,000.00            | 625,000.00            | 1,375,000.00                          | 19.6%                                                   | 5,625,000.00                      |
| 022900400100        | Niger State Motor Vehicle Administration Agency                    | 7,900,000.00            | 1,500,000.00          | 2,940,100.00                          | 37.2%                                                   | 4,959,900.00                      |
| <b>023300000000</b> | <b>MINISTRY OF MINING &amp; MINERAL RESOURCES - CONTROL</b>        | <b>27,800,000.00</b>    | <b>4,150,000.00</b>   | <b>7,890,000.00</b>                   | <b>28.4%</b>                                            | <b>19,910,000.00</b>              |
| 023300100100        | Ministry of Mining & Mineral Resources                             | 18,000,000.00           | 1,700,000.00          | 3,500,000.00                          | 19.4%                                                   | 14,500,000.00                     |
| 023300200100        | Zuma Mineral Development Ltd                                       | 5,000,000.00            | 1,000,000.00          | 1,940,000.00                          | 38.8%                                                   | 3,060,000.00                      |
| 023300400100        | Niger State Hydrocarbon and Solid Mineral Development Agency       | 4,800,000.00            | 1,450,000.00          | 2,450,000.00                          | 51.0%                                                   | 2,350,000.00                      |
| <b>023400000000</b> | <b>MINISTRY OF WORKS</b>                                           | <b>25,000,000.00</b>    | <b>5,020,000.00</b>   | <b>9,720,000.00</b>                   | <b>38.9%</b>                                            | <b>15,280,000.00</b>              |
| 023400100100        | Ministry of Works                                                  | 15,000,000.00           | 2,320,000.00          | 4,720,000.00                          | 31.5%                                                   | 10,280,000.00                     |
| 023400400100        | Niger State Road Maintenance Agency (NGROMA)                       | 10,000,000.00           | 2,700,000.00          | 5,000,000.00                          | 50.0%                                                   | 5,000,000.00                      |
| <b>023100000000</b> | <b>MINISTRY OF POWER AND RENEWABLE ENERGY - CONTROL</b>            | <b>57,465,000.00</b>    | <b>28,950,000.00</b>  | <b>32,150,000.00</b>                  | <b>55.9%</b>                                            | <b>25,315,000.00</b>              |
| 023100100100        | Ministry of Power and Renewable Energy                             | 40,000,000.00           | 27,500,000.00         | 29,200,000.00                         | 73.0%                                                   | 10,800,000.00                     |
| 023100200100        | Niger State Electrification Board                                  | 8,000,000.00            | 750,000.00            | 1,750,000.00                          | 21.9%                                                   | 6,250,000.00                      |
| 023100300100        | Niger State Electricity Regulatory Commission                      | 9,465,000.00            | 700,000.00            | 1,200,000.00                          | 12.7%                                                   | 8,265,000.00                      |
| <b>023600000000</b> | <b>MINISTRY OF TOURISM - CONTROL</b>                               | <b>139,000,000.00</b>   | <b>12,980,000.00</b>  | <b>24,260,000.00</b>                  | <b>17.5%</b>                                            | <b>114,740,000.00</b>             |
| 023600100100        | Ministry of Tourism and Culture                                    | 79,000,000.00           | 8,000,000.00          | 16,130,000.00                         | 20.4%                                                   | 62,870,000.00                     |
| 023600200100        | Niger State Tourism Corporation                                    | 50,000,000.00           | 3,480,000.00          | 4,980,000.00                          | 10.0%                                                   | 45,020,000.00                     |
| 023600300100        | Niger State Council for Arts and Culture                           | 10,000,000.00           | 1,500,000.00          | 3,150,000.00                          | 31.5%                                                   | 6,850,000.00                      |
| <b>023800000000</b> | <b>NIGER STATE PLANNING COMMISSION</b>                             | <b>1,242,000,000.00</b> | <b>33,250,000.00</b>  | <b>56,000,000.00</b>                  | <b>4.5%</b>                                             | <b>1,186,000,000.00</b>           |
| 023800100100        | Niger State Planning Commission                                    | 660,000,000.00          | 20,000,000.00         | 31,250,000.00                         | 4.7%                                                    | 628,750,000.00                    |
| 023800400100        | Niger State Operation Coordinating Unit (SOCU)                     | 12,000,000.00           | 750,000.00            | 1,750,000.00                          | 14.6%                                                   | 10,250,000.00                     |
| 023800500100        | Community and Social Development Agency (CSDA)                     | 500,000,000.00          | 5,000,000.00          | 11,000,000.00                         | 2.2%                                                    | 489,000,000.00                    |
| 023800600100        | Bureau of Statistics                                               | 30,000,000.00           | 4,500,000.00          | 7,500,000.00                          | 25.0%                                                   | 22,500,000.00                     |
| 023800700100        | At Risk Children Programme (ARC-P)                                 | 40,000,000.00           | 3,000,000.00          | 4,500,000.00                          | 11.3%                                                   | 35,500,000.00                     |
| <b>027000000000</b> | <b>MINISTRY OF RURAL DEVELOPMENT</b>                               | <b>500,000,000.00</b>   | <b>1,500,000.00</b>   | <b>3,100,000.00</b>                   | <b>0.6%</b>                                             | <b>496,900,000.00</b>             |
| 027000100100        | Ministry of Rural Development                                      | 500,000,000.00          | 1,500,000.00          | 3,100,000.00                          | 0.6%                                                    | 496,900,000.00                    |
| <b>025000000000</b> | <b>FISCAL RESPONSIBILITY COMMISSION</b>                            | <b>58,075,400.00</b>    | <b>12,190,000.00</b>  | <b>14,740,000.00</b>                  | <b>25.4%</b>                                            | <b>43,335,400.00</b>              |
| 025000100100        | Fiscal Responsibility Commission                                   | 58,075,400.00           | 12,190,000.00         | 14,740,000.00                         | 25.4%                                                   | 43,335,400.00                     |

| Code                | Administrative Unit                                       | 2026 Original Budget     | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------|--------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>025200000000</b> | <b>MINISTRY OF WATER RESOURCES - CONTROL</b>              | <b>864,500,000.00</b>    | <b>359,750,000.00</b> | <b>592,000,000.00</b>                 | <b>68.5%</b>                                            | <b>272,500,000.00</b>             |
| 025200100100        | Ministry of Water Resources                               | 849,500,000.00           | 358,000,000.00        | 589,000,000.00                        | 69.3%                                                   | 260,500,000.00                    |
| 025210300100        | Niger State Small Town Water Supply and Sanitation Agency | 8,000,000.00             | 550,000.00            | 1,000,000.00                          | 12.5%                                                   | 7,000,000.00                      |
| 025210400100        | RURAL WATER AND SANITATION AGENCY (RUWATSAN)              | 7,000,000.00             | 1,200,000.00          | 2,000,000.00                          | 28.6%                                                   | 5,000,000.00                      |
| <b>026000000000</b> | <b>MINISTRY OF LANDS AND SURVEY</b>                       | <b>85,500,000.00</b>     | <b>7,050,000.00</b>   | <b>14,785,000.00</b>                  | <b>17.3%</b>                                            | <b>70,715,000.00</b>              |
| 026000100100        | Ministry of Lands and Survey                              | 24,000,000.00            | 3,000,000.00          | 6,700,000.00                          | 27.9%                                                   | 17,300,000.00                     |
| 026000200100        | Niger State Geographical Information System               | 14,500,000.00            | 600,000.00            | 1,185,000.00                          | 8.2%                                                    | 13,315,000.00                     |
| 026000300100        | Urban Development Board                                   | 25,000,000.00            | 1,500,000.00          | 3,000,000.00                          | 12.0%                                                   | 22,000,000.00                     |
| 026000400100        | Office of The Surveyor General                            | 12,000,000.00            | 1,950,000.00          | 3,900,000.00                          | 32.5%                                                   | 8,100,000.00                      |
| 026000600100        | Niger - FCT Boundary Commission                           | 10,000,000.00            | -                     | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>025300000000</b> | <b>MINISTRY OF HOUSING AND URBAN RENEWAL - CONTROL</b>    | <b>18,000,000.00</b>     | <b>1,600,000.00</b>   | <b>3,700,000.00</b>                   | <b>20.6%</b>                                            | <b>14,300,000.00</b>              |
| 025300100100        | Ministry of Housing and Urban Renewal                     | 10,000,000.00            | 1,000,000.00          | 2,500,000.00                          | 25.0%                                                   | 7,500,000.00                      |
| 025300200100        | Housing Corporation                                       | 8,000,000.00             | 600,000.00            | 1,200,000.00                          | 15.0%                                                   | 6,800,000.00                      |
| <b>030000000000</b> | <b>LAW AND JUSTICE SECTOR</b>                             | <b>2,700,690,865.00</b>  | <b>222,475,000.00</b> | <b>438,205,000.00</b>                 | <b>16.2%</b>                                            | <b>2,262,485,865.00</b>           |
| <b>031800000000</b> | <b>JUDICIARY - CONTROL</b>                                | <b>1,968,000,000.00</b>  | <b>216,500,000.00</b> | <b>429,500,000.00</b>                 | <b>21.8%</b>                                            | <b>1,538,500,000.00</b>           |
| 031800100100        | Judicial Service Commission                               | 48,000,000.00            | 9,000,000.00          | 15,000,000.00                         | 31.3%                                                   | 33,000,000.00                     |
| 031800200100        | High Court Headquarters                                   | 1,400,000,000.00         | 165,000,000.00        | 330,000,000.00                        | 23.6%                                                   | 1,070,000,000.00                  |
| 031800300100        | Sharia Court of Appeal                                    | 500,000,000.00           | 42,000,000.00         | 84,000,000.00                         | 16.8%                                                   | 416,000,000.00                    |
| 031800800100        | Multi Door Courts                                         | 20,000,000.00            | 500,000.00            | 500,000.00                            | 2.5%                                                    | 19,500,000.00                     |
| <b>032600000000</b> | <b>Ministry of Justice</b>                                | <b>732,690,865.00</b>    | <b>5,975,000.00</b>   | <b>8,705,000.00</b>                   | <b>1.2%</b>                                             | <b>723,985,865.00</b>             |
| 032600100100        | Ministry of Justice                                       | 598,000,000.00           | 4,475,000.00          | 7,205,000.00                          | 1.2%                                                    | 590,795,000.00                    |
| 032600200100        | Law Reform Commission                                     | 24,750,000.00            | 1,500,000.00          | 1,500,000.00                          | 6.1%                                                    | 23,250,000.00                     |
| 032600600100        | Fatima Lami College of Legal and General Studies          | 109,940,865.00           | -                     | -                                     | 0.0%                                                    | 109,940,865.00                    |
| <b>050000000000</b> | <b>SOCIAL SECTOR</b>                                      | <b>17,559,337,143.37</b> | <b>642,105,000.00</b> | <b>1,167,435,000.04</b>               | <b>6.6%</b>                                             | <b>16,391,902,143.33</b>          |
| <b>051300000000</b> | <b>Ministry of Youth and Social Development</b>           | <b>349,000,000.00</b>    | <b>52,975,000.00</b>  | <b>59,650,000.04</b>                  | <b>17.1%</b>                                            | <b>289,349,999.96</b>             |
| 051300100100        | Ministry of Youth and Social Development                  | 349,000,000.00           | 52,975,000.00         | 59,650,000.04                         | 17.1%                                                   | 289,349,999.96                    |
| <b>051400000000</b> | <b>MINISTRY OF GENDER AFFAIRS - CONTROL</b>               | <b>850,800,000.00</b>    | <b>77,022,500.00</b>  | <b>169,417,500.00</b>                 | <b>19.9%</b>                                            | <b>681,382,500.00</b>             |
| 051400100100        | Ministry of Gender Affairs                                | 842,000,000.00           | 75,772,500.00         | 166,967,500.00                        | 19.8%                                                   | 675,032,500.00                    |
| 051400400100        | Child Right Agency                                        | 5,800,000.00             | 700,000.00            | 1,450,000.00                          | 25.0%                                                   | 4,350,000.00                      |
| 051400500100        | Cash Transfer Agency                                      | 3,000,000.00             | 550,000.00            | 1,000,000.00                          | 33.3%                                                   | 2,000,000.00                      |
| <b>056700000000</b> | <b>MINISTRY OF NOMADIC AND PASTORAL AFFAIRS</b>           | <b>73,000,000.00</b>     | <b>23,500,000.00</b>  | <b>34,000,000.00</b>                  | <b>46.6%</b>                                            | <b>39,000,000.00</b>              |
| 056700100100        | Ministry of Nomadic and Pastoral Affairs                  | 65,000,000.00            | 22,000,000.00         | 31,000,000.00                         | 47.7%                                                   | 34,000,000.00                     |
| 056700200100        | Niger State Nomadic Agency                                | 8,000,000.00             | 1,500,000.00          | 3,000,000.00                          | 37.5%                                                   | 5,000,000.00                      |
| <b>051700000000</b> | <b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>        | <b>3,948,494,227.00</b>  | <b>295,562,500.00</b> | <b>591,717,500.00</b>                 | <b>15.0%</b>                                            | <b>3,356,776,727.00</b>           |
| 051700100100        | Ministry of Basic & Secondary Education                   | 3,672,344,227.00         | 289,642,500.00        | 581,807,500.00                        | 15.8%                                                   | 3,090,536,727.00                  |
| 051700300100        | State Universal Education Board-SUBEB                     | 50,000,000.00            | -                     | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 051700400100        | Niger State Library Board                                 | 29,500,000.00            | 470,000.00            | 770,000.00                            | 2.6%                                                    | 28,730,000.00                     |
| 051700500100        | State Agency for Mass Education                           | 59,000,000.00            | 980,000.00            | 1,730,000.00                          | 2.9%                                                    | 57,270,000.00                     |
| 051700700100        | Teachers Professional Development Institute               | 85,000,000.00            | 650,000.00            | 1,400,000.00                          | 1.6%                                                    | 83,600,000.00                     |
| 051700900100        | Secondary School Education Board                          | 15,000,000.00            | 750,000.00            | 750,000.00                            | 5.0%                                                    | 14,250,000.00                     |
| 051705500100        | Science and Technical School Board                        | 15,000,000.00            | 710,000.00            | 1,400,000.00                          | 9.3%                                                    | 13,600,000.00                     |
| 051705700100        | Private School Board                                      | 8,750,000.00             | 1,250,000.00          | 2,150,000.00                          | 24.6%                                                   | 6,600,000.00                      |
| 051705800100        | Book Development Agency                                   | 6,900,000.00             | 550,000.00            | 1,150,000.00                          | 16.7%                                                   | 5,750,000.00                      |
| 051705900100        | Quality Assurance Standards Agency For Schools            | 7,000,000.00             | 560,000.00            | 560,000.00                            | 8.0%                                                    | 6,440,000.00                      |
| <b>056600000000</b> | <b>MINISTRY OF TERTIARY EDUCATION</b>                     | <b>4,942,342,916.37</b>  | <b>4,200,000.00</b>   | <b>8,150,000.00</b>                   | <b>0.2%</b>                                             | <b>4,934,192,916.37</b>           |
| 056600100100        | Ministry of Tertiary Education                            | 30,000,000.00            | 2,700,000.00          | 5,400,000.00                          | 18.0%                                                   | 24,600,000.00                     |
| 056600200100        | Niger State Innovation Institute                          | 15,000,000.00            | -                     | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 056600400100        | Niger State Polytechnic                                   | 213,000,000.00           | -                     | -                                     | 0.0%                                                    | 213,000,000.00                    |
| 056600500100        | College of Education Minna                                | 395,000,000.00           | -                     | -                                     | 0.0%                                                    | 395,000,000.00                    |
| 056600600100        | IBB University                                            | 1,689,492,916.37         | -                     | -                                     | 0.0%                                                    | 1,689,492,916.37                  |
| 056600700100        | Abdulkadir Kure University Minna                          | 600,000,000.00           | -                     | -                                     | 0.0%                                                    | 600,000,000.00                    |
| 056600800100        | Niger State Scholarship Board                             | 1,999,850,000.00         | 1,500,000.00          | 2,750,000.00                          | 0.1%                                                    | 1,997,100,000.00                  |
| <b>052100000000</b> | <b>MINISTRY OF PRIMARY HEALTH CARE</b>                    | <b>4,227,200,000.00</b>  | <b>49,140,000.00</b>  | <b>63,840,000.00</b>                  | <b>1.5%</b>                                             | <b>4,163,360,000.00</b>           |
| 052100100100        | Ministry of Primary Health Care                           | 3,488,500,000.00         | 33,500,000.00         | 35,000,000.00                         | 1.0%                                                    | 3,453,500,000.00                  |
| 052100200100        | Niger State Contributory Health Scheme Agency             | 38,700,000.00            | 1,400,000.00          | 2,650,000.00                          | 6.8%                                                    | 36,050,000.00                     |
| 052100400100        | Drug & Hospital Consumable Management Agency              | 700,000,000.00           | 14,240,000.00         | 26,190,000.00                         | 3.7%                                                    | 673,810,000.00                    |

| Code                | Administrative Unit                                               | 2026 Original Budget  | 2026 Q2 Performance  | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-------------------------------------------------------------------|-----------------------|----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>056900000000</b> | <b>MINISTRY OF HEALTH</b>                                         | <b>949,400,000.00</b> | <b>17,120,000.00</b> | <b>28,940,000.00</b>                  | <b>3.0%</b>                                             | <b>920,460,000.00</b>             |
| 056900100100        | Ministry of Health                                                | 690,000,000.00        | 6,820,000.00         | 9,640,000.00                          | 1.4%                                                    | 680,360,000.00                    |
| 056900200100        | IBB Specialist Hospital                                           | 50,000,000.00         | 9,000,000.00         | 16,500,000.00                         | 33.0%                                                   | 33,500,000.00                     |
| 056902700100        | Hospital Management Board                                         | 24,000,000.00         | 1,300,000.00         | 2,800,000.00                          | 11.7%                                                   | 21,200,000.00                     |
| 056910400200        | College of Nursing Sciences Bida                                  | 39,600,000.00         | -                    | -                                     | 0.0%                                                    | 39,600,000.00                     |
| 056910400300        | College of Midwifery Minna                                        | 64,800,000.00         | -                    | -                                     | 0.0%                                                    | 64,800,000.00                     |
| 056910400100        | College of Nursing and Mid Wifery kontagora                       | 26,000,000.00         | -                    | -                                     | 0.0%                                                    | 26,000,000.00                     |
| 056910600100        | School of Health Technology Minna                                 | 47,000,000.00         | -                    | -                                     | 0.0%                                                    | 47,000,000.00                     |
| 056910600200        | School of Health Technology Tungan Magajiya                       | 8,000,000.00          | -                    | -                                     | 0.0%                                                    | 8,000,000.00                      |
| <b>053500000000</b> | <b>Ministry of Environment</b>                                    | <b>770,000,000.00</b> | <b>8,400,000.00</b>  | <b>12,900,000.00</b>                  | <b>1.7%</b>                                             | <b>757,100,000.00</b>             |
| 053500100100        | Ministry of Environment                                           | 75,000,000.00         | 1,500,000.00         | 3,000,000.00                          | 4.0%                                                    | 72,000,000.00                     |
| 053500200100        | Niger State Environmental Protection Agency                       | 685,000,000.00        | -                    | -                                     | 0.0%                                                    | 685,000,000.00                    |
| 053500300100        | Niger State Agency for Green Initiatives                          | 10,000,000.00         | 6,900,000.00         | 9,900,000.00                          | 99.0%                                                   | 100,000.00                        |
| <b>053900000000</b> | <b>Ministry of Sport</b>                                          | <b>927,000,000.00</b> | <b>83,500,000.00</b> | <b>151,035,000.00</b>                 | <b>16.3%</b>                                            | <b>775,965,000.00</b>             |
| 053900100100        | Ministry of Sport                                                 | 30,000,000.00         | -                    | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 053900200100        | Niger State Sport Commission                                      | 499,000,000.00        | 35,500,000.00        | 55,335,000.00                         | 11.1%                                                   | 443,665,000.00                    |
| 053900300100        | Tornedoes Football Club                                           | 398,000,000.00        | 48,000,000.00        | 95,700,000.00                         | 24.0%                                                   | 302,300,000.00                    |
| <b>055100000000</b> | <b>MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS</b>      | <b>17,600,000.00</b>  | <b>580,000.00</b>    | <b>1,180,000.00</b>                   | <b>6.7%</b>                                             | <b>16,420,000.00</b>              |
| 055100100100        | Ministry for Local Government and Chieftaincy Affairs             | 17,600,000.00         | 580,000.00           | 1,180,000.00                          | 6.7%                                                    | 16,420,000.00                     |
| <b>055400000000</b> | <b>Ministry of Humanitarian Affairs &amp; Disaster Management</b> | <b>504,500,000.00</b> | <b>30,105,000.00</b> | <b>46,605,000.00</b>                  | <b>9.2%</b>                                             | <b>457,895,000.00</b>             |
| 055400100100        | Ministry of Humanitarian Affairs & Disaster Management            | 498,500,000.00        | 30,105,000.00        | 46,605,000.00                         | 9.3%                                                    | 451,895,000.00                    |
| 055400100200        | Niger State Temporary Displaced Persons Agency                    | 6,000,000.00          | -                    | -                                     | 0.0%                                                    | 6,000,000.00                      |

Table 7: Capital Expenditure by Administrative Classification

## Niger State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

| Code                | Administrative Unit                                                | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|--------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Capital Expenditure</b>                                   | <b>783,694,704,491.00</b> | <b>71,952,460,160.77</b> | <b>151,234,246,546.75</b>             | <b>19.3%</b>                                            | <b>632,460,457,944.24</b>         |
| <b>010000000000</b> | <b>Administrative Sector</b>                                       | <b>67,018,166,312.74</b>  | <b>4,620,848,003.65</b>  | <b>6,493,813,225.14</b>               | <b>9.7%</b>                                             | <b>60,524,353,087.60</b>          |
| <b>011100000000</b> | <b>Government House</b>                                            | <b>14,315,001,223.74</b>  | <b>1,439,302,449.00</b>  | <b>3,060,380,170.49</b>               | <b>21.4%</b>                                            | <b>11,254,621,053.25</b>          |
| 011100100100        | Office of the Executive Governor                                   | 8,500,000,000.00          | 1,439,302,449.00         | 3,060,380,170.49                      | 36.0%                                                   | 5,439,619,829.51                  |
| 011100100200        | Office of the Deputy Governor                                      | 200,000,000.00            | -                        | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 011100500100        | Sustainable Development Goal's (SDGs) Office                       | 4,050,001,223.74          | -                        | -                                     | 0.0%                                                    | 4,050,001,223.74                  |
| 011100800100        | Niger State Emergency Management Agency(NSEMA)                     | 1,500,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,500,000,000.00                  |
| 011101000100        | Public Procurement Board                                           | 65,000,000.00             | -                        | -                                     | 0.0%                                                    | 65,000,000.00                     |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b>             | <b>37,433,165,089.00</b>  | <b>1,831,545,554.65</b>  | <b>1,831,545,554.65</b>               | <b>4.9%</b>                                             | <b>35,601,619,534.35</b>          |
| 016100100100        | Office of the Secretary to the State Government                    | 20,250,000,000.00         | 1,831,545,554.65         | 1,831,545,554.65                      | 9.0%                                                    | 18,418,454,445.35                 |
| 016100200100        | Niger State Fire Service                                           | 500,000,000.00            | -                        | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 016100700100        | Cabinet Office                                                     | 30,000,000.00             | -                        | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 016101300100        | Social Investment Programme (SIP)                                  | 10,263,165,089.00         | -                        | -                                     | 0.0%                                                    | 10,263,165,089.00                 |
| 016101400100        | Niger State Agency for the Control of AIDS (NGSACA)                | 120,000,000.00            | -                        | -                                     | 0.0%                                                    | 120,000,000.00                    |
| 016101500100        | Pilgrims Welfare Commission                                        | 200,000,000.00            | -                        | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 016101600100        | Bureau of Religious Affairs                                        | 150,000,000.00            | -                        | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 016101700100        | Niger State Liquor Board                                           | 20,000,000.00             | -                        | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 016102000100        | Niger State Public Private Partnership Agency                      | 5,900,000,000.00          | -                        | -                                     | 0.0%                                                    | 5,900,000,000.00                  |
| <b>012400000000</b> | <b>Ministry of Homeland Security</b>                               | <b>1,500,000,000.00</b>   | <b>-</b>                 | <b>60,000,000.00</b>                  | <b>4.0%</b>                                             | <b>1,440,000,000.00</b>           |
| 012400100100        | Ministry of Homeland Security                                      | 1,500,000,000.00          | -                        | 60,000,000.00                         | 4.0%                                                    | 1,440,000,000.00                  |
| <b>011200000000</b> | <b>State House of Assembly</b>                                     | <b>4,300,000,000.00</b>   | <b>1,350,000,000.00</b>  | <b>1,350,000,000.00</b>               | <b>31.4%</b>                                            | <b>2,950,000,000.00</b>           |
| 011200300100        | State House of Assembly                                            | 4,200,000,000.00          | 1,350,000,000.00         | 1,350,000,000.00                      | 32.1%                                                   | 2,850,000,000.00                  |
| 011200400100        | State House Of Assembly Service Commission                         | 100,000,000.00            | -                        | -                                     | 0.0%                                                    | 100,000,000.00                    |
| <b>012300000000</b> | <b>MINISTRY OF INFORMATION</b>                                     | <b>1,130,000,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,130,000,000.00</b>           |
| 012300100100        | Ministry of Information                                            | 500,000,000.00            | -                        | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 012300200100        | Media Corporation TV                                               | 350,000,000.00            | -                        | -                                     | 0.0%                                                    | 350,000,000.00                    |
| 012300300100        | Media Corporation (Radio Division)                                 | 150,000,000.00            | -                        | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 012300400100        | Government Printing Press                                          | 40,000,000.00             | -                        | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 012300500100        | Media Corporation (Printing & Publication Division)                | 90,000,000.00             | -                        | -                                     | 0.0%                                                    | 90,000,000.00                     |
| <b>012500000000</b> | <b>HEAD OF CIVIL SERVICE -CONTROL</b>                              | <b>5,450,000,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>5,450,000,000.00</b>           |
| 012500100100        | Head of Civil Service                                              | 5,400,000,000.00          | -                        | -                                     | 0.0%                                                    | 5,400,000,000.00                  |
| 012500600100        | Niger State Pension Board                                          | 50,000,000.00             | -                        | -                                     | 0.0%                                                    | 50,000,000.00                     |
| <b>014000000000</b> | <b>OFFICE OF THE AUDITOR GENERAL - CONTROL</b>                     | <b>270,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>270,000,000.00</b>             |
| 014000100100        | Office of the Auditor General State                                | 250,000,000.00            | -                        | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 014000200100        | Office of Auditor General Local Government                         | 20,000,000.00             | -                        | -                                     | 0.0%                                                    | 20,000,000.00                     |
| <b>014700000000</b> | <b>CIVIL SERVICE COMMISSION - CONTROL</b>                          | <b>170,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>170,000,000.00</b>             |
| 014700100100        | Civil Service Commission                                           | 170,000,000.00            | -                        | -                                     | 0.0%                                                    | 170,000,000.00                    |
| <b>014800000000</b> | <b>STATE INDEPENDENT ELECTORAL COMMISSION - CONTROL</b>            | <b>180,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>180,000,000.00</b>             |
| 014800100100        | State Independent Electoral Commission                             | 180,000,000.00            | -                        | -                                     | 0.0%                                                    | 180,000,000.00                    |
| <b>014900000000</b> | <b>LOCAL GOVERNMENT SERVICE COMMISSION - CONTROL</b>               | <b>70,000,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>70,000,000.00</b>              |
| 014900100100        | Local Government Service Commission                                | 70,000,000.00             | -                        | -                                     | 0.0%                                                    | 70,000,000.00                     |
| <b>016400000000</b> | <b>Ministry of special Duties and Intergovernmental Affairs</b>    | <b>2,200,000,000.00</b>   | <b>-</b>                 | <b>191,887,500.00</b>                 | <b>8.7%</b>                                             | <b>2,008,112,500.00</b>           |
| 016400100100        | Ministry of special Duties and Intergovernmental Affairs           | 2,200,000,000.00          | -                        | 191,887,500.00                        | 8.7%                                                    | 2,008,112,500.00                  |
| <b>020000000000</b> | <b>ECONOMIC SECTOR</b>                                             | <b>513,543,877,638.20</b> | <b>59,124,035,499.59</b> | <b>127,822,711,610.87</b>             | <b>24.9%</b>                                            | <b>385,721,166,027.34</b>         |
| <b>021500000000</b> | <b>MINISTRY OF AGRICULTURE</b>                                     | <b>78,536,611,843.00</b>  | <b>9,446,936,354.99</b>  | <b>21,030,117,417.42</b>              | <b>26.8%</b>                                            | <b>57,506,494,425.58</b>          |
| 021500100100        | Ministry of Agriculture                                            | 75,370,611,843.00         | 8,983,906,742.68         | 20,567,087,805.11                     | 27.3%                                                   | 54,803,524,037.89                 |
| 021500200100        | Niger State College of Agriculture                                 | 300,000,000.00            | -                        | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 021510300100        | Niger Agricultural Mechanization Development Authority (NAMDA)     | 2,866,000,000.00          | 463,029,612.31           | 463,029,612.31                        | 16.2%                                                   | 2,402,970,387.69                  |
| <b>026500000000</b> | <b>MINISTRY OF LIVESTOCK &amp; FISHERIES DEVELOPMENT - CONTROL</b> | <b>21,955,000,000.00</b>  | <b>1,336,018,623.29</b>  | <b>2,256,829,862.34</b>               | <b>10.3%</b>                                            | <b>19,698,170,137.66</b>          |
| 026500100100        | Ministry of Livestock & Fisheries Development                      | 21,955,000,000.00         | 1,336,018,623.29         | 2,256,829,862.34                      | 10.3%                                                   | 19,698,170,137.66                 |
| <b>022000000000</b> | <b>MINISTRY OF FINANCE -CONTROL</b>                                | <b>10,200,000,000.00</b>  | <b>2,051,264,567.92</b>  | <b>5,474,597,701.20</b>               | <b>53.7%</b>                                            | <b>4,725,402,298.80</b>           |
| 022000100100        | Ministry of Finance                                                | 9,950,000,000.00          | 2,051,264,567.92         | 5,474,597,701.20                      | 55.0%                                                   | 4,475,402,298.80                  |
| 022000200100        | Debt Management Bureau (DMB)                                       | 150,000,000.00            | -                        | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 022000500100        | Asset Management Agency                                            | 100,000,000.00            | -                        | -                                     | 0.0%                                                    | 100,000,000.00                    |

| Code                | Administrative Unit                                             | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>022200000000</b> | <b>MINISTRY OF INVESTMENT AND PRIVATE SECTOR DEVELOPMENT</b>    | <b>2,190,000,000.00</b>   | <b>74,041,140.13</b>     | <b>74,041,140.13</b>                  | <b>3.4%</b>                                             | <b>2,115,958,859.87</b>           |
| 022200100100        | Ministry of Investment and Private sector Development           | 1,720,000,000.00          | 74,041,140.13            | 74,041,140.13                         | 4.3%                                                    | 1,645,958,859.87                  |
| 022200200100        | Export Promotion Board and Agency                               | 30,000,000.00             | -                        | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 022200400100        | Niger State Industrial Park Agency                              | 300,000,000.00            | -                        | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 022200500100        | Niger State One Stop Investment Agency                          | 80,000,000.00             | -                        | -                                     | 0.0%                                                    | 80,000,000.00                     |
| 022200600100        | Babanna Transnational Border Market and Free Trade Zone Agency  | 60,000,000.00             | -                        | -                                     | 0.0%                                                    | 60,000,000.00                     |
| <b>027100000000</b> | <b>Ministry of Commerce, Industry and Cooperative</b>           | <b>300,000,000.00</b>     | <b>64,406,673.27</b>     | <b>149,041,140.13</b>                 | <b>49.7%</b>                                            | <b>150,958,859.87</b>             |
| 027100100100        | Ministry of Commerce, Industry and Cooperative                  | 150,000,000.00            | -                        | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 027100200100        | Small Medium Enterprise and Micro Finance Agency                | 150,000,000.00            | 64,406,673.27            | 149,041,140.13                        | 99.4%                                                   | 958,859.87                        |
| <b>022800000000</b> | <b>MINISTRY OF TECHNICAL AND VOCATIONAL EDUCATION - CONTROL</b> | <b>220,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>220,000,000.00</b>             |
| 022800100100        | Ministry of Technical and Vocational Education                  | 220,000,000.00            | -                        | -                                     | 0.0%                                                    | 220,000,000.00                    |
| <b>022900000000</b> | <b>MINISTRY OF TRANSPORT - CONTROL</b>                          | <b>6,170,000,000.00</b>   | <b>43,467,794.00</b>     | <b>43,467,794.00</b>                  | <b>0.7%</b>                                             | <b>6,126,532,206.00</b>           |
| 022900100100        | Ministry for Transport                                          | 6,045,000,000.00          | 43,467,794.00            | 43,467,794.00                         | 0.7%                                                    | 6,001,532,206.00                  |
| 022900300100        | Niger State Traffic Management Agency                           | 25,000,000.00             | -                        | -                                     | 0.0%                                                    | 25,000,000.00                     |
| 022900400100        | Niger State Motor Vehicle Administration Agency                 | 50,000,000.00             | -                        | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 022900600100        | Niger State Transport Authority                                 | 50,000,000.00             | -                        | -                                     | 0.0%                                                    | 50,000,000.00                     |
| <b>023300000000</b> | <b>MINISTRY OF MINING &amp; MINERAL RESOURCES - CONTROL</b>     | <b>1,800,000,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,800,000,000.00</b>           |
| 023300100100        | Ministry of Mining & Mineral Resources                          | 390,000,000.00            | -                        | -                                     | 0.0%                                                    | 390,000,000.00                    |
| 023300200100        | Zuma Mineral Development Ltd                                    | 600,000,000.00            | -                        | -                                     | 0.0%                                                    | 600,000,000.00                    |
| 023300300100        | Mid-land Petro Gas Ltd                                          | 810,000,000.00            | -                        | -                                     | 0.0%                                                    | 810,000,000.00                    |
| <b>023400000000</b> | <b>MINISTRY OF WORKS</b>                                        | <b>229,941,198,882.00</b> | <b>43,627,362,462.95</b> | <b>90,236,990,160.93</b>              | <b>39.2%</b>                                            | <b>139,704,208,721.07</b>         |
| 023400100100        | Ministry of Works                                               | 228,241,198,882.00        | 43,627,362,462.95        | 90,111,990,160.93                     | 39.5%                                                   | 138,129,208,721.07                |
| 023400400100        | Niger State Road Maintenance Agency (NGROMA)                    | 1,700,000,000.00          | -                        | 125,000,000.00                        | 7.4%                                                    | 1,575,000,000.00                  |
| <b>023100000000</b> | <b>MINISTRY OF POWER AND RENEWABLE ENERGY - CONTROL</b>         | <b>14,094,451,646.27</b>  | <b>353,082,453.94</b>    | <b>2,206,905,388.74</b>               | <b>15.7%</b>                                            | <b>11,887,546,257.53</b>          |
| 023100100100        | Ministry of Power and Renewable Energy                          | 8,846,451,645.27          | 10,000,000.00            | 1,141,274,311.60                      | 12.9%                                                   | 7,705,177,333.67                  |
| 023100200100        | Niger State Electrification Board                               | 4,248,000,001.00          | 343,082,453.94           | 1,065,631,077.14                      | 25.1%                                                   | 3,182,368,923.86                  |
| 023100300100        | Niger State Electricity Regulatory Commission                   | 1,000,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| <b>023600000000</b> | <b>MINISTRY OF TOURISM - CONTROL</b>                            | <b>3,100,000,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>3,100,000,000.00</b>           |
| 023600100100        | Ministry of Tourism and Culture                                 | 2,950,000,000.00          | -                        | -                                     | 0.0%                                                    | 2,950,000,000.00                  |
| 023600200100        | Niger State Tourism Corporation                                 | 50,000,000.00             | -                        | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 023600300100        | Niger State Council for Arts and Culture                        | 100,000,000.00            | -                        | -                                     | 0.0%                                                    | 100,000,000.00                    |
| <b>023800000000</b> | <b>NIGER STATE PLANNING COMMISSION</b>                          | <b>45,898,718,743.24</b>  | <b>121,644,649.16</b>    | <b>129,080,490.26</b>                 | <b>0.3%</b>                                             | <b>45,769,638,252.98</b>          |
| 023800100100        | Niger State Planning Commission                                 | 32,412,119,763.24         | 6,014,523.27             | 6,014,523.27                          | 0.0%                                                    | 32,406,105,239.97                 |
| 023800200100        | UNDP State Programme Monitoring Agency Office                   | 5,083,315,480.00          | -                        | -                                     | 0.0%                                                    | 5,083,315,480.00                  |
| 023800300100        | Public Sector Governance Reform and Development Project         | 5,170,000,000.00          | -                        | -                                     | 0.0%                                                    | 5,170,000,000.00                  |
| 023800400100        | Niger State Operation Coordinating Unit (SOCU)                  | 1,933,283,500.00          | 110,788,500.00           | 118,224,341.10                        | 6.1%                                                    | 1,815,059,158.90                  |
| 023800500100        | Community and Social Development Agency (CSDA)                  | 1,000,000,000.00          | 4,841,625.89             | 4,841,625.89                          | 0.5%                                                    | 995,158,374.11                    |
| 023800600100        | Bureau of Statistics                                            | 300,000,000.00            | -                        | -                                     | 0.0%                                                    | 300,000,000.00                    |
| <b>027000000000</b> | <b>MINISTRY OF RURAL DEVELOPMENT</b>                            | <b>9,884,000,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>9,884,000,000.00</b>           |
| 027000100100        | Ministry of Rural Development                                   | 9,884,000,000.00          | -                        | -                                     | 0.0%                                                    | 9,884,000,000.00                  |
| <b>025000000000</b> | <b>FISCAL RESPONSIBILITY COMMISSION</b>                         | <b>50,000,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>50,000,000.00</b>              |
| 025000100100        | Fiscal Responsibility Commission                                | 50,000,000.00             | -                        | -                                     | 0.0%                                                    | 50,000,000.00                     |
| <b>025200000000</b> | <b>MINISTRY OF WATER RESOURCES - CONTROL</b>                    | <b>71,108,896,523.69</b>  | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>71,108,896,523.69</b>          |
| 025200100100        | Ministry of Water Resources                                     | 50,461,655,541.78         | -                        | -                                     | 0.0%                                                    | 50,461,655,541.78                 |
| 025210200100        | Niger State Water and Sewage Corporation                        | 832,675,000.00            | -                        | -                                     | 0.0%                                                    | 832,675,000.00                    |
| 025210300100        | Niger State Small Town Water Supply and Sanitation Agency       | 1,634,105,703.11          | -                        | -                                     | 0.0%                                                    | 1,634,105,703.11                  |
| 025210400100        | RURAL WATER AND SANITATION AGENCY (RUWATSAN)                    | 18,180,460,278.80         | -                        | -                                     | 0.0%                                                    | 18,180,460,278.80                 |
| <b>026000000000</b> | <b>MINISTRY OF LANDS AND SURVEY</b>                             | <b>4,795,000,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>4,795,000,000.00</b>           |
| 026000100100        | Ministry of Lands and Survey                                    | 3,745,000,000.00          | -                        | -                                     | 0.0%                                                    | 3,745,000,000.00                  |
| 026000200100        | Niger State Geographical Information System                     | 350,000,000.00            | -                        | -                                     | 0.0%                                                    | 350,000,000.00                    |
| 026000300100        | Urban Development Board                                         | 550,000,000.00            | -                        | -                                     | 0.0%                                                    | 550,000,000.00                    |
| 026000400100        | Office of The Surveyor General                                  | 150,000,000.00            | -                        | -                                     | 0.0%                                                    | 150,000,000.00                    |



| Code                | Administrative Unit                                               | 2026 Original Budget      | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-------------------------------------------------------------------|---------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>025300000000</b> | <b>MINISTRY OF HOUSING AND URBAN RENEWAL - CONTROL</b>            | <b>13,300,000,000.00</b>  | <b>2,005,810,779.94</b> | <b>6,221,640,515.72</b>               | <b>46.8%</b>                                            | <b>7,078,359,484.29</b>           |
| 025300100100        | Ministry of Housing and Urban Renewal                             | 5,500,000,000.00          | -                       | 50,000,000.00                         | 0.9%                                                    | 5,450,000,000.00                  |
| 025300200100        | Housing Corporation                                               | 7,800,000,000.00          | 2,005,810,779.94        | 6,171,640,515.72                      | 79.1%                                                   | 1,628,359,484.29                  |
| <b>030000000000</b> | <b>LAW AND JUSTICE SECTOR</b>                                     | <b>7,080,000,000.00</b>   | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>7,080,000,000.00</b>           |
| <b>031800000000</b> | <b>JUDICIARY - CONTROL</b>                                        | <b>6,480,000,000.00</b>   | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>6,480,000,000.00</b>           |
| 031800100100        | Judicial Service Commission                                       | 30,000,000.00             | -                       | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 031800200100        | High Court Headquarters                                           | 5,000,000,000.00          | -                       | -                                     | 0.0%                                                    | 5,000,000,000.00                  |
| 031800300100        | Sharia Court of Appeal                                            | 700,000,000.00            | -                       | -                                     | 0.0%                                                    | 700,000,000.00                    |
| 031800400100        | Upper Sharia Courts                                               | 700,000,000.00            | -                       | -                                     | 0.0%                                                    | 700,000,000.00                    |
| 031800800100        | Multi Door Courts                                                 | 50,000,000.00             | -                       | -                                     | 0.0%                                                    | 50,000,000.00                     |
| <b>032600000000</b> | <b>Ministry of Justice</b>                                        | <b>600,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>600,000,000.00</b>             |
| 032600100100        | Ministry of Justice                                               | 300,000,000.00            | -                       | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 032600200100        | Law Reform Commission                                             | 50,000,000.00             | -                       | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 032600600100        | Fatima Lami College of Legal and General Studies                  | 250,000,000.00            | -                       | -                                     | 0.0%                                                    | 250,000,000.00                    |
| <b>050000000000</b> | <b>SOCIAL SECTOR</b>                                              | <b>196,052,660,540.06</b> | <b>8,207,576,657.53</b> | <b>16,917,721,710.75</b>              | <b>8.6%</b>                                             | <b>179,134,938,829.31</b>         |
| <b>051300000000</b> | <b>Ministry of Youth and Social Development</b>                   | <b>2,950,000,000.00</b>   | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>2,950,000,000.00</b>           |
| 051300100100        | Ministry of Youth and Social Development                          | 2,950,000,000.00          | -                       | -                                     | 0.0%                                                    | 2,950,000,000.00                  |
| <b>051400000000</b> | <b>MINISTRY OF GENDER AFFAIRS - CONTROL</b>                       | <b>930,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>930,000,000.00</b>             |
| 051400100100        | Ministry of Gender Affairs                                        | 900,000,000.00            | -                       | -                                     | 0.0%                                                    | 900,000,000.00                    |
| 051400400100        | Child Right Agency                                                | 30,000,000.00             | -                       | -                                     | 0.0%                                                    | 30,000,000.00                     |
| <b>056700000000</b> | <b>MINISTRY OF NOMADIC AND PASTORAL AFFAIRS</b>                   | <b>250,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>250,000,000.00</b>             |
| 056700100100        | Ministry of Nomadic and Pastoral Affairs                          | 250,000,000.00            | -                       | -                                     | 0.0%                                                    | 250,000,000.00                    |
| <b>051700000000</b> | <b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>                | <b>83,438,154,437.87</b>  | <b>3,447,341,500.00</b> | <b>5,073,391,275.73</b>               | <b>6.1%</b>                                             | <b>78,364,763,162.14</b>          |
| 051700100100        | Ministry of Basic & Secondary Education                           | 67,442,168,767.65         | 3,447,341,500.00        | 5,073,391,275.73                      | 7.5%                                                    | 62,368,777,491.92                 |
| 051700300100        | State Universal Education Board-SUBEB                             | 14,830,985,670.22         | -                       | -                                     | 0.0%                                                    | 14,830,985,670.22                 |
| 051700400100        | Niger State Library Board                                         | 800,000,000.00            | -                       | -                                     | 0.0%                                                    | 800,000,000.00                    |
| 051700500100        | State Agency for Mass Education                                   | 150,000,000.00            | -                       | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 051700700100        | Teachers Professional Development Institute                       | 200,000,000.00            | -                       | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 051705800100        | Book Development Agency                                           | 15,000,000.00             | -                       | -                                     | 0.0%                                                    | 15,000,000.00                     |
| <b>056600000000</b> | <b>MINISTRY OF TERTIARY EDUCATION</b>                             | <b>25,299,288,075.89</b>  | <b>635,473,573.37</b>   | <b>642,473,573.37</b>                 | <b>2.5%</b>                                             | <b>24,656,814,502.52</b>          |
| 056600100100        | Ministry of Tertiary Education                                    | 250,000,000.00            | -                       | 7,000,000.00                          | 2.8%                                                    | 243,000,000.00                    |
| 056600200100        | Niger State Innovation Institute                                  | 220,000,000.00            | -                       | -                                     | 0.0%                                                    | 220,000,000.00                    |
| 056600400100        | Niger State Polytechnic                                           | 2,135,175,507.58          | -                       | -                                     | 0.0%                                                    | 2,135,175,507.58                  |
| 056600500100        | College of Education Minna                                        | 1,100,000,000.00          | 635,473,573.37          | 635,473,573.37                        | 57.8%                                                   | 464,526,426.63                    |
| 056600600100        | IBB University                                                    | 13,721,550,205.65         | -                       | -                                     | 0.0%                                                    | 13,721,550,205.65                 |
| 056600700100        | Abdulkadir Kure University Minna                                  | 7,860,562,362.66          | -                       | -                                     | 0.0%                                                    | 7,860,562,362.66                  |
| 056600800100        | Niger State Scholarship Board                                     | 12,000,000.00             | -                       | -                                     | 0.0%                                                    | 12,000,000.00                     |
| <b>052100000000</b> | <b>MINISTRY OF PRIMARY HEALTH CARE</b>                            | <b>18,742,593,678.02</b>  | <b>406,847,612.51</b>   | <b>3,070,427,300.60</b>               | <b>16.4%</b>                                            | <b>15,672,166,377.42</b>          |
| 052100200100        | Niger State Contributory Health Scheme Agency                     | 100,000,000.00            | -                       | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 052100300100        | Primary Health Care Development Agency                            | 18,192,593,678.02         | 406,847,612.51          | 3,070,427,300.60                      | 16.9%                                                   | 15,122,166,377.42                 |
| 052100400100        | Drug & Hospital Consumable Management Agency                      | 450,000,000.00            | -                       | -                                     | 0.0%                                                    | 450,000,000.00                    |
| <b>056900000000</b> | <b>MINISTRY OF HEALTH</b>                                         | <b>36,849,309,348.28</b>  | <b>3,257,184,917.61</b> | <b>7,137,275,902.95</b>               | <b>19.4%</b>                                            | <b>29,712,033,445.33</b>          |
| 056900100100        | Ministry of Health                                                | 29,749,309,348.28         | 3,257,184,917.61        | 6,637,275,902.95                      | 22.3%                                                   | 23,112,033,445.33                 |
| 056900200100        | IBB Specialist Hospital                                           | 5,000,000,000.00          | -                       | 500,000,000.00                        | 10.0%                                                   | 4,500,000,000.00                  |
| 056910400200        | College of Nursing Sciences Bida                                  | 300,000,000.00            | -                       | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 056910400300        | College of Midwifery Minna                                        | 250,000,000.00            | -                       | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 056910400100        | College of Nursing and Mid Wifery kontagora                       | 300,000,000.00            | -                       | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 056910600100        | School of Health Technology Minna                                 | 250,000,000.00            | -                       | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 056910600200        | School of Health Technology Tungan Magajiya                       | 1,000,000,000.00          | -                       | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| <b>053500000000</b> | <b>Ministry of Environment</b>                                    | <b>23,492,815,000.00</b>  | <b>460,729,054.04</b>   | <b>994,153,658.10</b>                 | <b>4.2%</b>                                             | <b>22,498,661,341.90</b>          |
| 053500100100        | Ministry of Environment                                           | 17,892,815,000.00         | 460,729,054.04          | 994,153,658.10                        | 5.6%                                                    | 16,898,661,341.90                 |
| 053500200100        | Niger State Environmental Protection Agency                       | 4,000,000,000.00          | -                       | -                                     | 0.0%                                                    | 4,000,000,000.00                  |
| 053500300100        | Niger State Agency for Green Initiatives                          | 1,600,000,000.00          | -                       | -                                     | 0.0%                                                    | 1,600,000,000.00                  |
| <b>053900000000</b> | <b>Ministry of Sport</b>                                          | <b>3,000,000,000.00</b>   | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>3,000,000,000.00</b>           |
| 053900200100        | Niger State Sport Commission                                      | 3,000,000,000.00          | -                       | -                                     | 0.0%                                                    | 3,000,000,000.00                  |
| <b>055100000000</b> | <b>MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS</b>      | <b>50,000,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>50,000,000.00</b>              |
| 055100100100        | Ministry for Local Government and Chieftaincy Affairs             | 50,000,000.00             | -                       | -                                     | 0.0%                                                    | 50,000,000.00                     |
| <b>055400000000</b> | <b>Ministry of Humanitarian Affairs &amp; Disaster Management</b> | <b>1,050,500,000.00</b>   | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,050,500,000.00</b>           |
| 055400100100        | Ministry of Humanitarian Affairs & Disaster Management            | 1,050,500,000.00          | -                       | -                                     | 0.0%                                                    | 1,050,500,000.00                  |

Table 8: Other Expenditure by Administrative Classification

Niger State Government Budget Performance Report 2026 Q2 - Other Expenditure by Administrative Classification

| Code                | Administrative Unit                                             | 2026 Original Budget     | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------------|--------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Other Expenditure</b>                                  | <b>77,577,919,107.94</b> | <b>12,931,801,317.14</b> | <b>29,098,292,151.21</b>              | <b>37.5%</b>                                            | <b>48,479,626,956.73</b>          |
| <b>010000000000</b> | <b>Administrative Sector</b>                                    | <b>269,871,500.00</b>    | <b>67,478,293.00</b>     | <b>129,727,228.15</b>                 | <b>48.1%</b>                                            | <b>140,144,271.85</b>             |
| <b>011000000000</b> | <b>Government House</b>                                         | <b>225,980,000.00</b>    | <b>62,600,000.00</b>     | <b>115,258,535.15</b>                 | <b>51.0%</b>                                            | <b>110,721,464.85</b>             |
| 011100100100        | Office of the Executive Governor                                | 100,000,000.00           | 50,000,000.00            | 86,461,505.15                         | 86.5%                                                   | 13,538,494.85                     |
| 011100100200        | Office of the Deputy Governor                                   | 125,500,000.00           | 12,500,000.00            | 28,697,030.00                         | 22.9%                                                   | 96,802,970.00                     |
| 011100500100        | Sustainable Development Goal's (SDGs) Office                    | 480,000.00               | 100,000.00               | 100,000.00                            | 20.8%                                                   | 380,000.00                        |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b>          | <b>20,371,500.00</b>     | <b>2,201,543.00</b>      | <b>8,801,543.00</b>                   | <b>43.2%</b>                                            | <b>11,569,957.00</b>              |
| 016100100100        | Office of the Secretary to the State Government                 | 10,000,000.00            | 1,551,543.00             | 7,551,543.00                          | 75.5%                                                   | 2,448,457.00                      |
| 016100200100        | Niger State Fire Service                                        | 2,000,000.00             | -                        | -                                     | 0.0%                                                    | 2,000,000.00                      |
| 016100300100        | Economic and Social Council of Niger (ESACON)                   | 971,500.00               | 180,000.00               | 180,000.00                            | 18.5%                                                   | 791,500.00                        |
| 016101400100        | Niger State Agency for the Control of AIDS (NGSACA)             | 5,500,000.00             | 120,000.00               | 120,000.00                            | 2.2%                                                    | 5,380,000.00                      |
| 016101500100        | Pilgrims Welfare Commission                                     | 1,200,000.00             | 50,000.00                | 650,000.00                            | 54.2%                                                   | 550,000.00                        |
| 016101600100        | Bureau of Religious Affairs                                     | 300,000.00               | 200,000.00               | 200,000.00                            | 66.7%                                                   | 100,000.00                        |
| 016101800100        | Sharia Commission                                               | 100,000.00               | -                        | -                                     | 0.0%                                                    | 100,000.00                        |
| 016101900100        | Zakat Board                                                     | 300,000.00               | 100,000.00               | 100,000.00                            | 33.3%                                                   | 200,000.00                        |
| <b>012400000000</b> | <b>Ministry of Homeland Security</b>                            | <b>1,020,000.00</b>      | <b>1,000,000.00</b>      | <b>1,000,000.00</b>                   | <b>98.0%</b>                                            | <b>20,000.00</b>                  |
| 012400100100        | Ministry of Homeland Security                                   | 1,020,000.00             | 1,000,000.00             | 1,000,000.00                          | 98.0%                                                   | 20,000.00                         |
| <b>011200000000</b> | <b>State House of Assembly</b>                                  | <b>12,000,000.00</b>     | <b>450,000.00</b>        | <b>2,540,400.00</b>                   | <b>21.2%</b>                                            | <b>9,459,600.00</b>               |
| 011200300100        | State House of Assembly                                         | 10,000,000.00            | -                        | 1,790,400.00                          | 17.9%                                                   | 8,209,600.00                      |
| 011200400100        | State House Of Assembly Service Commission                      | 2,000,000.00             | 450,000.00               | 750,000.00                            | 37.5%                                                   | 1,250,000.00                      |
| <b>012300000000</b> | <b>MINISTRY OF INFORMATION</b>                                  | <b>500,000.00</b>        | <b>400,000.00</b>        | <b>400,000.00</b>                     | <b>80.0%</b>                                            | <b>100,000.00</b>                 |
| 012300200100        | Media Corporation TV                                            | 500,000.00               | 400,000.00               | 400,000.00                            | 80.0%                                                   | 100,000.00                        |
| <b>012500000000</b> | <b>HEAD OF CIVIL SERVICE -CONTROL</b>                           | <b>3,500,000.00</b>      | <b>176,750.00</b>        | <b>476,750.00</b>                     | <b>13.6%</b>                                            | <b>3,023,250.00</b>               |
| 012500100100        | Head of Civil Service                                           | 500,000.00               | 176,750.00               | 476,750.00                            | 95.4%                                                   | 23,250.00                         |
| 012500800100        | Human Resource Development and Training                         | 3,000,000.00             | -                        | -                                     | 0.0%                                                    | 3,000,000.00                      |
| <b>014000000000</b> | <b>OFFICE OF THE AUDITOR GENERAL - CONTROL</b>                  | <b>2,000,000.00</b>      | <b>650,000.00</b>        | <b>1,250,000.00</b>                   | <b>62.5%</b>                                            | <b>750,000.00</b>                 |
| 014000100100        | Office of the Auditor General State                             | 2,000,000.00             | 650,000.00               | 1,250,000.00                          | 62.5%                                                   | 750,000.00                        |
| <b>014900000000</b> | <b>LOCAL GOVERNMENT SERVICE COMMISSION - CONTROL</b>            | <b>500,000.00</b>        | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>500,000.00</b>                 |
| 014900100100        | Local Government Service Commission                             | 500,000.00               | -                        | -                                     | 0.0%                                                    | 500,000.00                        |
| <b>016400000000</b> | <b>Ministry of special Duties and Intergovernmental Affairs</b> | <b>4,000,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>4,000,000.00</b>               |
| 016400100100        | Ministry of special Duties and Intergovernmental Affairs        | 4,000,000.00             | -                        | -                                     | 0.0%                                                    | 4,000,000.00                      |
| <b>020000000000</b> | <b>ECONOMIC SECTOR</b>                                          | <b>77,074,075,616.31</b> | <b>12,833,338,024.14</b> | <b>28,873,344,923.06</b>              | <b>37.5%</b>                                            | <b>48,200,730,693.25</b>          |
| <b>021500000000</b> | <b>MINISTRY OF AGRICULTURE</b>                                  | <b>3,045,097.51</b>      | <b>180,000.00</b>        | <b>210,000.00</b>                     | <b>6.9%</b>                                             | <b>2,835,097.51</b>               |
| 021500200100        | Niger State College of Agriculture                              | 2,289,697.44             | -                        | -                                     | 0.0%                                                    | 2,289,697.44                      |
| 021510300100        | Niger Agricultural Mechanization Development Authority (NAMDA)  | 755,400.07               | 180,000.00               | 210,000.00                            | 27.8%                                                   | 545,400.07                        |
| <b>022000000000</b> | <b>MINISTRY OF FINANCE -CONTROL</b>                             | <b>77,051,471,918.80</b> | <b>12,831,019,024.14</b> | <b>28,869,615,923.06</b>              | <b>37.5%</b>                                            | <b>48,181,855,995.74</b>          |
| 022000100100        | Ministry of Finance                                             | 2,075,759,562.00         | 9,000,000.00             | 716,481,982.74                        | 34.5%                                                   | 1,359,277,579.26                  |
| 022000200100        | Debt Management Bureau (DMB)                                    | 69,339,467,541.96        | 12,820,338,524.14        | 26,715,363,416.84                     | 38.5%                                                   | 42,624,104,125.12                 |
| 022000400100        | Niger State Sinage and Advertisement Agency                     | 900,000.00               | 50,000.00                | 200,000.00                            | 22.2%                                                   | 700,000.00                        |
| 022000800100        | Board of Internal Revenue                                       | 5,635,344,814.84         | 1,630,500.00             | 1,437,570,523.48                      | 25.5%                                                   | 4,197,774,291.36                  |
| <b>022200000000</b> | <b>MINISTRY OF INVESTMENT AND PRIVATE SECTOR DEVELOPMENT</b>    | <b>1,499,000.00</b>      | <b>60,000.00</b>         | <b>120,000.00</b>                     | <b>8.0%</b>                                             | <b>1,379,000.00</b>               |
| 022200400100        | Niger State Industrial Park Agency                              | 239,000.00               | 60,000.00                | 120,000.00                            | 50.2%                                                   | 119,000.00                        |
| 022200800100        | Niger state Diaspora Agency                                     | 1,260,000.00             | -                        | -                                     | 0.0%                                                    | 1,260,000.00                      |
| <b>027100000000</b> | <b>Ministry of Commerce, Industry and Cooperative</b>           | <b>1,800,000.00</b>      | <b>814,000.00</b>        | <b>1,039,000.00</b>                   | <b>57.7%</b>                                            | <b>761,000.00</b>                 |
| 027100100100        | Ministry of Commerce, Industry and Cooperative                  | 800,000.00               | 614,000.00               | 764,000.00                            | 95.5%                                                   | 36,000.00                         |
| 027100200100        | Small Medium Enterprise and Micro Finance Agency                | 1,000,000.00             | 200,000.00               | 275,000.00                            | 27.5%                                                   | 725,000.00                        |
| <b>022800000000</b> | <b>MINISTRY OF TECHNICAL AND VOCATIONAL EDUCATION - CONTROL</b> | <b>500,000.00</b>        | <b>480,000.00</b>        | <b>480,000.00</b>                     | <b>96.0%</b>                                            | <b>20,000.00</b>                  |
| 022800100100        | Ministry of Technical and Vocational Education                  | 500,000.00               | 480,000.00               | 480,000.00                            | 96.0%                                                   | 20,000.00                         |
| <b>022900000000</b> | <b>MINISTRY OF TRANSPORT - CONTROL</b>                          | <b>3,100,000.00</b>      | <b>175,000.00</b>        | <b>235,000.00</b>                     | <b>7.6%</b>                                             | <b>2,865,000.00</b>               |
| 022900100100        | Ministry for Transport                                          | 2,000,000.00             | 50,000.00                | 50,000.00                             | 2.5%                                                    | 1,950,000.00                      |
| 022900300100        | Niger State Traffic Management Agency                           | 1,000,000.00             | 125,000.00               | 125,000.00                            | 12.5%                                                   | 875,000.00                        |
| 022900400100        | Niger State Motor Vehicle Administration Agency                 | 100,000.00               | -                        | 60,000.00                             | 60.0%                                                   | 40,000.00                         |

| Code                | Administrative Unit                                               | 2026 Original Budget  | 2026 Q2 Performance  | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-------------------------------------------------------------------|-----------------------|----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>023300000000</b> | <b>MINISTRY OF MINING &amp; MINERAL RESOURCES - CONTROL</b>       | <b>7,200,000.00</b>   | <b>500,000.00</b>    | <b>800,000.00</b>                     | <b>11.1%</b>                                            | <b>6,400,000.00</b>               |
| 023300100100        | Ministry of Mining & Mineral Resources                            | 7,000,000.00          | 450,000.00           | 750,000.00                            | 10.7%                                                   | 6,250,000.00                      |
| 023300400100        | Niger State Hydrocarbon and Solid Mineral Development Agency      | 200,000.00            | 50,000.00            | 50,000.00                             | 25.0%                                                   | 150,000.00                        |
| <b>023100000000</b> | <b>MINISTRY OF POWER AND RENEWABLE ENERGY - CONTROL</b>           | <b>535,000.00</b>     | <b>50,000.00</b>     | <b>50,000.00</b>                      | <b>9.3%</b>                                             | <b>485,000.00</b>                 |
| 023100300100        | Niger State Electricity Regulatory Commission                     | 535,000.00            | 50,000.00            | 50,000.00                             | 9.3%                                                    | 485,000.00                        |
| <b>023600000000</b> | <b>MINISTRY OF TOURISM - CONTROL</b>                              | <b>1,000,000.00</b>   | <b>-</b>             | <b>120,000.00</b>                     | <b>12.0%</b>                                            | <b>880,000.00</b>                 |
| 023600100100        | Ministry of Tourism and Culture                                   | 1,000,000.00          | -                    | 120,000.00                            | 12.0%                                                   | 880,000.00                        |
| <b>025000000000</b> | <b>FISCAL RESPONSIBILITY COMMISSION</b>                           | <b>1,924,600.00</b>   | <b>60,000.00</b>     | <b>60,000.00</b>                      | <b>3.1%</b>                                             | <b>1,864,600.00</b>               |
| 025000100100        | Fiscal Responsibility Commission                                  | 1,924,600.00          | 60,000.00            | 60,000.00                             | 3.1%                                                    | 1,864,600.00                      |
| <b>025200000000</b> | <b>MINISTRY OF WATER RESOURCES - CONTROL</b>                      | <b>500,000.00</b>     | <b>-</b>             | <b>-</b>                              | <b>0.0%</b>                                             | <b>500,000.00</b>                 |
| 025200100100        | Ministry of Water Resources                                       | 500,000.00            | -                    | -                                     | 0.0%                                                    | 500,000.00                        |
| <b>026000000000</b> | <b>MINISTRY OF LANDS AND SURVEY</b>                               | <b>1,500,000.00</b>   | <b>-</b>             | <b>615,000.00</b>                     | <b>41.0%</b>                                            | <b>885,000.00</b>                 |
| 026000100100        | Ministry of Lands and Survey                                      | 1,000,000.00          | -                    | 600,000.00                            | 60.0%                                                   | 400,000.00                        |
| 026000200100        | Niger State Geographical Information System                       | 500,000.00            | -                    | 15,000.00                             | 3.0%                                                    | 485,000.00                        |
| <b>030000000000</b> | <b>LAW AND JUSTICE SECTOR</b>                                     | <b>4,309,135.00</b>   | <b>25,000.00</b>     | <b>295,000.00</b>                     | <b>6.8%</b>                                             | <b>4,014,135.00</b>               |
| <b>031800000000</b> | <b>JUDICIARY - CONTROL</b>                                        | <b>2,000,000.00</b>   | <b>-</b>             | <b>-</b>                              | <b>0.0%</b>                                             | <b>2,000,000.00</b>               |
| 031800100100        | Judicial Service Commission                                       | 2,000,000.00          | -                    | -                                     | 0.0%                                                    | 2,000,000.00                      |
| <b>032600000000</b> | <b>Ministry of Justice</b>                                        | <b>2,309,135.00</b>   | <b>25,000.00</b>     | <b>295,000.00</b>                     | <b>12.8%</b>                                            | <b>2,014,135.00</b>               |
| 032600100100        | Ministry of Justice                                               | 2,000,000.00          | 25,000.00            | 295,000.00                            | 14.8%                                                   | 1,705,000.00                      |
| 032600200100        | Law Reform Commission                                             | 250,000.00            | -                    | -                                     | 0.0%                                                    | 250,000.00                        |
| 032600600100        | Fatima Lami College of Legal and General Studies                  | 59,135.00             | -                    | -                                     | 0.0%                                                    | 59,135.00                         |
| <b>050000000000</b> | <b>SOCIAL SECTOR</b>                                              | <b>229,662,856.63</b> | <b>30,960,000.00</b> | <b>94,925,000.00</b>                  | <b>41.3%</b>                                            | <b>134,737,856.63</b>             |
| <b>051300000000</b> | <b>Ministry of Youth and Social Development</b>                   | <b>1,000,000.00</b>   | <b>50,000.00</b>     | <b>50,000.00</b>                      | <b>5.0%</b>                                             | <b>950,000.00</b>                 |
| 051300100100        | Ministry of Youth and Social Development                          | 1,000,000.00          | 50,000.00            | 50,000.00                             | 5.0%                                                    | 950,000.00                        |
| <b>051400000000</b> | <b>MINISTRY OF GENDER AFFAIRS - CONTROL</b>                       | <b>8,200,000.00</b>   | <b>2,050,000.00</b>  | <b>5,050,000.00</b>                   | <b>61.6%</b>                                            | <b>3,150,000.00</b>               |
| 051400100100        | Ministry of Gender Affairs                                        | 8,000,000.00          | 2,000,000.00         | 5,000,000.00                          | 62.5%                                                   | 3,000,000.00                      |
| 051400400100        | Child Right Agency                                                | 200,000.00            | 50,000.00            | 50,000.00                             | 25.0%                                                   | 150,000.00                        |
| <b>051700000000</b> | <b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>                | <b>146,505,773.00</b> | <b>27,540,000.00</b> | <b>88,040,000.00</b>                  | <b>60.1%</b>                                            | <b>58,465,773.00</b>              |
| 051700100100        | Ministry of Basic & Secondary Education                           | 127,655,773.00        | 27,000,000.00        | 87,000,000.00                         | 68.2%                                                   | 40,655,773.00                     |
| 051700400100        | Niger State Library Board                                         | 500,000.00            | 30,000.00            | 30,000.00                             | 6.0%                                                    | 470,000.00                        |
| 051700500100        | State Agency for Mass Education                                   | 1,000,000.00          | 70,000.00            | 70,000.00                             | 7.0%                                                    | 930,000.00                        |
| 051700700100        | Teachers Professional Development Institute                       | 15,000,000.00         | 100,000.00           | 100,000.00                            | 0.7%                                                    | 14,900,000.00                     |
| 051705700100        | Private School Board                                              | 1,250,000.00          | 250,000.00           | 750,000.00                            | 60.0%                                                   | 500,000.00                        |
| 051705800100        | Book Development Agency                                           | 100,000.00            | 50,000.00            | 50,000.00                             | 50.0%                                                   | 50,000.00                         |
| 051705900100        | Quality Assurance Standards Agency For Schools                    | 1,000,000.00          | 40,000.00            | 40,000.00                             | 4.0%                                                    | 960,000.00                        |
| <b>056600000000</b> | <b>MINISTRY OF TERTIARY EDUCATION</b>                             | <b>22,657,083.63</b>  | <b>-</b>             | <b>-</b>                              | <b>0.0%</b>                                             | <b>22,657,083.63</b>              |
| 056600400100        | Niger State Polytechnic                                           | 7,000,000.00          | -                    | -                                     | 0.0%                                                    | 7,000,000.00                      |
| 056600500100        | College of Education Minna                                        | 5,000,000.00          | -                    | -                                     | 0.0%                                                    | 5,000,000.00                      |
| 056600600100        | IBB University                                                    | 10,507,083.63         | -                    | -                                     | 0.0%                                                    | 10,507,083.63                     |
| 056600800100        | Niger State Scholarship Board                                     | 150,000.00            | -                    | -                                     | 0.0%                                                    | 150,000.00                        |
| <b>052100000000</b> | <b>MINISTRY OF PRIMARY HEALTH CARE</b>                            | <b>12,800,000.00</b>  | <b>100,000.00</b>    | <b>100,000.00</b>                     | <b>0.8%</b>                                             | <b>12,700,000.00</b>              |
| 052100100100        | Ministry of Primary Health Care                                   | 11,500,000.00         | -                    | -                                     | 0.0%                                                    | 11,500,000.00                     |
| 052100200100        | Niger State Contributory Health Scheme Agency                     | 1,300,000.00          | 100,000.00           | 100,000.00                            | 7.7%                                                    | 1,200,000.00                      |
| <b>056900000000</b> | <b>MINISTRY OF HEALTH</b>                                         | <b>18,600,000.00</b>  | <b>1,200,000.00</b>  | <b>1,200,000.00</b>                   | <b>6.5%</b>                                             | <b>17,400,000.00</b>              |
| 056900100100        | Ministry of Health                                                | 10,000,000.00         | 1,000,000.00         | 1,000,000.00                          | 10.0%                                                   | 9,000,000.00                      |
| 056902700100        | Hospital Management Board                                         | 1,000,000.00          | 200,000.00           | 200,000.00                            | 20.0%                                                   | 800,000.00                        |
| 056910400200        | College of Nursing Sciences Bida                                  | 400,000.00            | -                    | -                                     | 0.0%                                                    | 400,000.00                        |
| 056910400300        | College of Midwifery Minna                                        | 200,000.00            | -                    | -                                     | 0.0%                                                    | 200,000.00                        |
| 056910400100        | College of Nursing and Mid Wifery kontagora                       | 4,000,000.00          | -                    | -                                     | 0.0%                                                    | 4,000,000.00                      |
| 056910600100        | School of Health Technology Minna                                 | 3,000,000.00          | -                    | -                                     | 0.0%                                                    | 3,000,000.00                      |
| <b>053500000000</b> | <b>Ministry of Environment</b>                                    | <b>15,000,000.00</b>  | <b>-</b>             | <b>-</b>                              | <b>0.0%</b>                                             | <b>15,000,000.00</b>              |
| 053500200100        | Niger State Environmental Protection Agency                       | 15,000,000.00         | -                    | -                                     | 0.0%                                                    | 15,000,000.00                     |
| <b>053900000000</b> | <b>Ministry of Sport</b>                                          | <b>3,000,000.00</b>   | <b>-</b>             | <b>465,000.00</b>                     | <b>15.5%</b>                                            | <b>2,535,000.00</b>               |
| 053900200100        | Niger State Sport Commission                                      | 1,000,000.00          | -                    | 165,000.00                            | 16.5%                                                   | 835,000.00                        |
| 053900300100        | Tornedoes Football Club                                           | 2,000,000.00          | -                    | 300,000.00                            | 15.0%                                                   | 1,700,000.00                      |
| <b>055100000000</b> | <b>MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS</b>      | <b>400,000.00</b>     | <b>20,000.00</b>     | <b>20,000.00</b>                      | <b>5.0%</b>                                             | <b>380,000.00</b>                 |
| 055100100100        | Ministry for Local Government and Chieftaincy Affairs             | 400,000.00            | 20,000.00            | 20,000.00                             | 5.0%                                                    | 380,000.00                        |
| <b>055400000000</b> | <b>Ministry of Humanitarian Affairs &amp; Disaster Management</b> | <b>1,500,000.00</b>   | <b>-</b>             | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,500,000.00</b>               |
| 055400100100        | Ministry of Humanitarian Affairs & Disaster Management            | 1,500,000.00          | -                    | -                                     | 0.0%                                                    | 1,500,000.00                      |

## 2.D Expenditure by Economic Classification

**Table 9: Total Expenditure by Economic Classification**

Niger State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

| Code          | Economic                                                | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|---------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|               | <b>Total Expenditure</b>                                | <b>1,073,991,335,895.00</b> | <b>121,945,786,808.10</b> | <b>246,834,955,007.82</b>             | <b>23.0%</b>                                            | <b>827,156,380,887.19</b>         |
| <b>2</b>      | <b>EXPENDITURES</b>                                     | <b>1,073,991,335,895.00</b> | <b>121,945,786,808.10</b> | <b>246,834,955,007.82</b>             | <b>23.0%</b>                                            | <b>827,156,380,887.19</b>         |
| <b>21</b>     | <b>PERSONNEL COST</b>                                   | <b>114,379,848,972.89</b>   | <b>23,101,125,562.02</b>  | <b>40,935,469,475.07</b>              | <b>35.8%</b>                                            | <b>73,444,379,497.81</b>          |
| <b>2101</b>   | <b>SALARY</b>                                           | <b>62,268,614,106.93</b>    | <b>14,382,756,952.72</b>  | <b>29,094,367,452.83</b>              | <b>46.7%</b>                                            | <b>33,174,246,654.10</b>          |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                               | <b>62,268,614,106.93</b>    | <b>14,382,756,952.72</b>  | <b>29,094,367,452.83</b>              | <b>46.7%</b>                                            | <b>33,174,246,654.10</b>          |
| 21010101      | Basic SALARY                                            | 61,440,258,624.84           | 14,202,137,700.48         | 28,723,307,617.72                     | 46.7%                                                   | 32,716,951,007.12                 |
| 21010103      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              | 828,355,482.09              | 180,619,252.24            | 371,059,835.11                        | 44.8%                                                   | 457,295,646.98                    |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               | <b>20,822,437,058.45</b>    | <b>5,569,972,380.76</b>   | <b>5,760,694,770.00</b>               | <b>27.7%</b>                                            | <b>15,061,742,288.45</b>          |
| <b>210201</b> | <b>ALLOWANCES</b>                                       | <b>18,901,205,489.59</b>    | <b>5,569,972,380.76</b>   | <b>5,760,694,770.00</b>               | <b>30.5%</b>                                            | <b>13,140,510,719.59</b>          |
| 21020108      | Domestic Staff Allowance                                | 18,901,205,489.59           | 5,569,972,380.76          | 5,760,694,770.00                      | 30.5%                                                   | 13,140,510,719.59                 |
| <b>210202</b> | <b>SOCIAL CONTRIBUTIONS</b>                             | <b>1,921,231,568.86</b>     | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,921,231,568.86</b>           |
| 21020201      | NHIS CONTRIBUTION                                       | 1,521,191,568.86            | -                         | -                                     | 0.0%                                                    | 1,521,191,568.86                  |
| 21020202      | CONTRIBUTORY PENSION (13%)                              | 400,040,000.00              | -                         | -                                     | 0.0%                                                    | 400,040,000.00                    |
| <b>2103</b>   | <b>SOCIAL BENEFITS</b>                                  | <b>31,288,797,807.51</b>    | <b>3,148,396,228.54</b>   | <b>6,080,407,252.24</b>               | <b>19.4%</b>                                            | <b>25,208,390,555.27</b>          |
| <b>210301</b> | <b>SOCIAL BENEFITS</b>                                  | <b>31,288,797,807.51</b>    | <b>3,148,396,228.54</b>   | <b>6,080,407,252.24</b>               | <b>19.4%</b>                                            | <b>25,208,390,555.27</b>          |
| 21030109      | Gratuity Arrears                                        | 23,160,000,000.00           | 3,148,396,228.54          | 6,080,407,252.24                      | 26.3%                                                   | 17,079,592,747.76                 |
| 21030111      | Contribution to LG Pension                              | 8,128,797,807.51            | -                         | -                                     | 0.0%                                                    | 8,128,797,807.51                  |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                            | <b>175,916,782,431.12</b>   | <b>26,892,201,085.31</b>  | <b>54,665,238,985.99</b>              | <b>31.1%</b>                                            | <b>121,251,543,445.13</b>         |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                    | <b>98,338,863,323.18</b>    | <b>13,960,399,768.17</b>  | <b>25,566,946,834.78</b>              | <b>26.0%</b>                                            | <b>72,771,916,488.40</b>          |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>8,269,749,346.97</b>     | <b>2,715,540,600.00</b>   | <b>4,445,049,849.67</b>               | <b>53.8%</b>                                            | <b>3,824,699,497.30</b>           |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                      | 4,369,249,346.97            | 1,315,340,600.00          | 2,465,941,110.96                      | 56.4%                                                   | 1,903,308,236.01                  |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING              | 3,900,500,000.00            | 1,400,200,000.00          | 1,979,108,738.71                      | 50.7%                                                   | 1,921,391,261.29                  |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                              | <b>4,094,511,892.92</b>     | <b>419,275,460.00</b>     | <b>679,634,239.43</b>                 | <b>16.6%</b>                                            | <b>3,414,877,653.49</b>           |
| 22020201      | ELECTRICITY CHARGES                                     | 3,655,354,493.64            | 354,720,900.00            | 574,971,701.76                        | 15.7%                                                   | 3,080,382,791.88                  |
| 22020202      | TELEPHONE CHARGES                                       | 439,157,399.28              | 64,554,560.00             | 104,662,537.67                        | 23.8%                                                   | 334,494,861.61                    |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>4,178,948,307.33</b>     | <b>337,162,157.60</b>     | <b>550,015,862.67</b>                 | <b>13.2%</b>                                            | <b>3,628,932,444.66</b>           |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES              | 1,048,948,307.33            | 257,182,157.60            | 461,235,862.67                        | 44.0%                                                   | 587,712,444.66                    |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                       | 2,880,000,000.00            | 22,180,000.00             | 22,180,000.00                         | 0.8%                                                    | 2,857,820,000.00                  |
| 22020308      | FIELD & CAMPING MATERIALS SUPPLIES                      | 250,000,000.00              | 57,800,000.00             | 66,600,000.00                         | 26.6%                                                   | 183,400,000.00                    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>2,544,334,438.41</b>     | <b>746,553,750.40</b>     | <b>1,233,413,725.06</b>               | <b>48.5%</b>                                            | <b>1,310,920,713.35</b>           |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT      | 1,288,585,751.88            | 373,188,750.00            | 630,862,919.03                        | 49.0%                                                   | 657,722,832.85                    |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                         | 645,648,686.53              | 127,365,000.40            | 235,050,806.03                        | 36.4%                                                   | 410,597,880.50                    |
| 22020406      | OTHER MAINTENANCE SERVICES                              | 610,100,000.00              | 246,000,000.00            | 367,500,000.00                        | 60.2%                                                   | 242,600,000.00                    |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                               | <b>1,590,439,093.44</b>     | <b>277,865,000.00</b>     | <b>466,396,919.83</b>                 | <b>29.3%</b>                                            | <b>1,124,042,173.61</b>           |
| 22020501      | LOCAL TRAINING                                          | 1,590,439,093.44            | 277,865,000.00            | 466,396,919.83                        | 29.3%                                                   | 1,124,042,173.61                  |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                         | <b>4,015,060,000.00</b>     | <b>1,400,000,000.00</b>   | <b>2,900,000,000.00</b>               | <b>72.2%</b>                                            | <b>1,115,060,000.00</b>           |
| 22020601      | SECURITY SERVICES                                       | 4,015,060,000.00            | 1,400,000,000.00          | 2,900,000,000.00                      | 72.2%                                                   | 1,115,060,000.00                  |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>952,811,382.52</b>       | <b>61,050,112.55</b>      | <b>103,516,601.76</b>                 | <b>10.9%</b>                                            | <b>849,294,780.76</b>             |
| 22020701      | FINANCIAL CONSULTING                                    | 427,227,240.52              | 22,070,000.00             | 25,770,000.00                         | 6.0%                                                    | 401,457,240.52                    |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                       | 123,650,742.00              | 22,335,112.55             | 51,367,413.58                         | 41.5%                                                   | 72,283,328.42                     |
| 22020703      | LEGAL SERVICES                                          | 74,733,400.00               | 8,940,000.00              | 15,799,188.18                         | 21.1%                                                   | 58,934,211.82                     |
| 22020704      | ENGINEERING SERVICES                                    | 100,000.00                  | -                         | -                                     | 0.0%                                                    | 100,000.00                        |
| 22020705      | ARCHITECTURAL SERVICES                                  | 4,600,000.00                | 630,000.00                | 1,005,000.00                          | 21.8%                                                   | 3,595,000.00                      |
| 22020706      | SURVEYING SERVICES                                      | 3,400,000.00                | -                         | -                                     | 0.0%                                                    | 3,400,000.00                      |
| 22020707      | AGRICULTURAL CONSULTING                                 | 13,600,000.00               | 4,250,000.00              | 4,650,000.00                          | 34.2%                                                   | 8,950,000.00                      |
| 22020708      | MEDICAL CONSULTING                                      | 305,500,000.00              | 2,825,000.00              | 4,925,000.00                          | 1.6%                                                    | 300,575,000.00                    |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>72,693,008,861.59</b>    | <b>8,002,952,687.62</b>   | <b>15,188,919,636.36</b>              | <b>20.9%</b>                                            | <b>57,504,089,225.23</b>          |
| 22021001      | REFRESHMENT & MEALS                                     | 1,150,478,106.60            | 237,232,947.62            | 406,962,364.46                        | 35.4%                                                   | 743,515,742.14                    |

| Code          | Economic                                              | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|-------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 22021002      | HONORARIUM & SITTING ALLOWANCE                        | 18,752,414,277.78         | 1,642,555,000.00         | 2,694,832,210.36                      | 14.4%                                                   | 16,057,582,067.42                 |
| 22021003      | PUBLICITY & ADVERTISEMENTS                            | 12,884,424,587.64         | 540,030,000.00           | 918,658,637.48                        | 7.1%                                                    | 11,965,765,950.16                 |
| 22021004      | MEDICAL EXPENSES-LOCAL                                | 12,499,442,920.78         | 770,470,000.00           | 1,254,685,878.59                      | 10.0%                                                   | 11,244,757,042.19                 |
| 22021006      | POSTAGES & COURIER SERVICES                           | 289,000,000.00            | 56,500,000.00            | 110,157,133.00                        | 38.1%                                                   | 178,842,867.00                    |
| 22021007      | WELFARE PACKAGES                                      | 17,153,956,040.76         | 2,109,052,240.00         | 3,756,975,778.70                      | 21.9%                                                   | 13,396,980,262.06                 |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                   | 9,498,812,928.03          | 2,594,040,000.00         | 5,910,283,133.77                      | 62.2%                                                   | 3,588,529,794.26                  |
| 22021009      | SPORTING ACTIVITIES                                   | 109,500,000.00            | 26,102,500.00            | 45,206,500.00                         | 41.3%                                                   | 64,293,500.00                     |
| 22021010      | DIRECT TEACHING & LABORATORY COST                     | 14,430,000.00             | 300,000.00               | 300,000.00                            | 2.1%                                                    | 14,130,000.00                     |
| 22021020      | FOREIGN SCHOLARSHIP SCHEME                            | 325,000,000.00            | 21,500,000.00            | 79,688,000.00                         | 24.5%                                                   | 245,312,000.00                    |
| 22021021      | SPECIAL DAYS/CELEBRATIONS                             | 15,550,000.00             | 5,170,000.00             | 11,170,000.00                         | 71.8%                                                   | 4,380,000.00                      |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>               | <b>597,347,189.14</b>     | <b>109,832,293.00</b>    | <b>246,876,228.15</b>                 | <b>41.3%</b>                                            | <b>350,470,960.99</b>             |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                 | <b>597,347,189.14</b>     | <b>109,832,293.00</b>    | <b>246,876,228.15</b>                 | <b>41.3%</b>                                            | <b>350,470,960.99</b>             |
| 22040105      | GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT        | 414,081,789.07            | 94,125,750.00            | 206,507,255.15                        | 49.9%                                                   | 207,574,533.92                    |
| 22040109      | GRANTS TO COMMUNITIES/NGOs                            | 183,265,400.07            | 15,706,543.00            | 40,368,973.00                         | 22.0%                                                   | 142,896,427.07                    |
| <b>2206</b>   | <b>PUBLIC DEBT CHARGES</b>                            | <b>69,339,467,541.96</b>  | <b>12,820,338,524.14</b> | <b>26,715,363,416.84</b>              | <b>38.5%</b>                                            | <b>42,624,104,125.12</b>          |
| <b>220601</b> | <b>FOREIGN INTEREST / DISCOUNT</b>                    | <b>2,609,260,665.98</b>   | <b>1,268,213,758.04</b>  | <b>2,341,089,962.13</b>               | <b>89.7%</b>                                            | <b>268,170,703.85</b>             |
| 22060102      | FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS     | 2,609,260,665.98          | 1,268,213,758.04         | 2,341,089,962.13                      | 89.7%                                                   | 268,170,703.85                    |
| <b>220602</b> | <b>DOMESTIC INTEREST / DISCOUNT</b>                   | <b>44,209,579,216.49</b>  | <b>5,446,619,066.28</b>  | <b>11,758,644,913.03</b>              | <b>26.6%</b>                                            | <b>32,450,934,303.46</b>          |
| 22060201      | DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS   | 44,209,579,216.49         | 5,446,619,066.28         | 11,758,644,913.03                     | 26.6%                                                   | 32,450,934,303.46                 |
| <b>220603</b> | <b>FOREIGN PRINCIPAL</b>                              | <b>4,845,769,808.26</b>   | <b>2,355,254,122.07</b>  | <b>4,347,738,501.10</b>               | <b>89.7%</b>                                            | <b>498,031,307.16</b>             |
| 22060302      | FOREIGN PRINCIPAL - LONG TERM BORROWINGS              | 4,845,769,808.26          | 2,355,254,122.07         | 4,347,738,501.10                      | 89.7%                                                   | 498,031,307.16                    |
| <b>220604</b> | <b>DOMESTIC PRINCIPAL</b>                             | <b>17,674,857,851.23</b>  | <b>3,750,251,577.75</b>  | <b>8,267,890,040.58</b>               | <b>46.8%</b>                                            | <b>9,406,967,810.65</b>           |
| 22060401      | DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS            | 17,674,857,851.23         | 3,750,251,577.75         | 8,267,890,040.58                      | 46.8%                                                   | 9,406,967,810.65                  |
| <b>2207</b>   | <b>TRANSFERS-PAYMENT</b>                              | <b>7,641,104,376.84</b>   | <b>1,630,500.00</b>      | <b>2,136,052,506.22</b>               | <b>28.0%</b>                                            | <b>5,505,051,870.62</b>           |
| <b>220701</b> | <b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b> | <b>7,641,104,376.84</b>   | <b>1,630,500.00</b>      | <b>2,136,052,506.22</b>               | <b>28.0%</b>                                            | <b>5,505,051,870.62</b>           |
| 22070109      | 15% of IGR to BIR                                     | 5,635,344,814.84          | 1,630,500.00             | 1,437,570,523.48                      | 25.5%                                                   | 4,197,774,291.36                  |
| 22070110      | 2.0% Sovereign Trust Fund                             | 2,005,759,562.00          | -                        | 698,481,982.74                        | 34.8%                                                   | 1,307,277,579.26                  |
| <b>23</b>     | <b>CAPITAL EXPENDITURE</b>                            | <b>783,694,704,491.00</b> | <b>71,952,460,160.77</b> | <b>151,234,246,546.75</b>             | <b>19.3%</b>                                            | <b>632,460,457,944.24</b>         |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                         | <b>80,132,510,581.80</b>  | <b>10,999,405,242.06</b> | <b>22,136,430,384.28</b>              | <b>27.6%</b>                                            | <b>57,996,080,197.52</b>          |
| <b>230101</b> | <b>PURCHASE OF FIXED ASSETS - GENERAL</b>             | <b>80,132,510,581.80</b>  | <b>10,999,405,242.06</b> | <b>22,136,430,384.28</b>              | <b>27.6%</b>                                            | <b>57,996,080,197.52</b>          |
| 23010101      | PURCHASE / ACQUISITION OF LAND                        | 2,769,000,000.00          | 1,205,810,779.94         | 1,205,810,779.94                      | 43.5%                                                   | 1,563,189,220.06                  |
| 23010102      | PURCHASE OF OFFICE BUILDINGS                          | 150,000,000.00            | -                        | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 23010103      | PURCHASE OF RESIDENTIAL BUILDINGS                     | 2,514,061,795.42          | -                        | -                                     | 0.0%                                                    | 2,514,061,795.42                  |
| 23010104      | PURCHASE MOTOR CYCLES                                 | 2,478,936,507.58          | -                        | -                                     | 0.0%                                                    | 2,478,936,507.58                  |
| 23010105      | PURCHASE OF MOTOR VEHICLES                            | 13,412,950,028.00         | 2,051,264,567.92         | 5,474,597,701.20                      | 40.8%                                                   | 7,938,352,326.80                  |
| 23010106      | PURCHASE OF VANS                                      | 881,000,000.00            | -                        | -                                     | 0.0%                                                    | 881,000,000.00                    |
| 23010107      | PURCHASE OF TRUCKS                                    | 3,167,000,000.00          | -                        | -                                     | 0.0%                                                    | 3,167,000,000.00                  |
| 23010108      | PURCHASE OF BUSES                                     | 997,600,000.00            | 300,000,000.00           | 300,000,000.00                        | 30.1%                                                   | 697,600,000.00                    |
| 23010109      | PURCHASE OF SEA BOATS                                 | 415,000,000.00            | -                        | -                                     | 0.0%                                                    | 415,000,000.00                    |
| 23010112      | PURCHASE OF OFFICE FURNITURE AND FITTINGS             | 6,093,091,644.39          | 894,305,396.00           | 1,317,512,896.00                      | 21.6%                                                   | 4,775,578,748.39                  |
| 23010113      | PURCHASE OF COMPUTERS                                 | 6,895,064,799.94          | 139,841,625.89           | 139,841,625.89                        | 2.0%                                                    | 6,755,223,174.05                  |
| 23010114      | PURCHASE OF COMPUTER PRINTERS                         | 97,697,951.52             | -                        | -                                     | 0.0%                                                    | 97,697,951.52                     |
| 23010115      | PURCHASE OF PHOTOCOPYING MACHINES                     | 259,560,000.00            | -                        | -                                     | 0.0%                                                    | 259,560,000.00                    |
| 23010119      | PURCHASE OF POWER GENERATING SET                      | 824,815,675.56            | 100,000,000.00           | 138,530,000.00                        | 16.8%                                                   | 686,285,675.56                    |
| 23010120      | PURCHASE OF Canteen / KITCHEN EQUIPMENT               | 165,000,000.00            | 15,000,000.00            | 15,000,000.00                         | 9.1%                                                    | 150,000,000.00                    |
| 23010121      | PURCHASE OF RESIDENTIAL FURNITURE                     | 20,000,000.00             | -                        | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 23010122      | PURCHASE OF HEALTH / MEDICAL EQUIPMENT                | 18,422,096,700.00         | 1,000,000,000.00         | 4,663,579,688.09                      | 25.3%                                                   | 13,758,517,011.91                 |
| 23010123      | PURCHASE OF FIRE FIGHTING EQUIPMENT                   | 40,000,000.00             | -                        | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 23010124      | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT         | 3,035,178,853.00          | -                        | -                                     | 0.0%                                                    | 3,035,178,853.00                  |
| 23010125      | PURCHASE OF LIBRARY BOOKS & EQUIPMENT                 | 450,000,000.00            | -                        | -                                     | 0.0%                                                    | 450,000,000.00                    |
| 23010126      | PURCHASE OF SPORTING / GAMING EQUIPMENT               | 53,500,000.00             | -                        | -                                     | 0.0%                                                    | 53,500,000.00                     |
| 23010127      | PURCHASE OF AGRICULTURAL EQUIPMENT                    | 12,931,548,816.00         | 4,999,544,748.31         | 8,587,919,569.16                      | 66.4%                                                   | 4,343,629,246.84                  |
| 23010128      | PURCHASE OF SECURITY EQUIPMENT                        | 1,422,200,000.00          | -                        | -                                     | 0.0%                                                    | 1,422,200,000.00                  |
| 23010129      | PURCHASE OF INDUSTRIAL EQUIPMENT                      | 877,343,225.00            | 103,638,124.00           | 103,638,124.00                        | 11.8%                                                   | 773,705,101.00                    |
| 23010130      | PURCHASE OF RECREATIONAL FACILITIES                   | 1,086,600,000.00          | -                        | -                                     | 0.0%                                                    | 1,086,600,000.00                  |
| 23010131      | PURCHASE OF AIR NAVIGATIONAL EQUIPMENT                | 250,000,000.00            | 190,000,000.00           | 190,000,000.00                        | 76.0%                                                   | 60,000,000.00                     |
| 23010133      | PURCHASES OF SURVEYING EQUIPMENT                      | 344,503,225.55            | -                        | -                                     | 0.0%                                                    | 344,503,225.55                    |
| 23010143      | PURCHASE OF WATER PUMPING EQUIPMENTS                  | 78,761,359.83             | -                        | -                                     | 0.0%                                                    | 78,761,359.83                     |



| Code          | Economic                                                  | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|-----------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                           | <b>494,878,835,690.39</b> | <b>50,557,782,989.14</b> | <b>106,749,320,245.24</b>             | <b>21.6%</b>                                            | <b>388,129,515,445.15</b>         |
| <b>230201</b> | <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b> | <b>494,878,835,690.39</b> | <b>50,557,782,989.14</b> | <b>106,749,320,245.24</b>             | <b>21.6%</b>                                            | <b>388,129,515,445.15</b>         |
| 23020101      | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS              | 55,776,219,811.46         | 4,835,284,087.71         | 8,585,222,743.87                      | 15.4%                                                   | 47,190,997,067.59                 |
| 23020102      | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS         | 4,491,620,902.92          | -                        | -                                     | 0.0%                                                    | 4,491,620,902.92                  |
| 23020103      | CONSTRUCTION / PROVISION OF ELECTRICITY                   | 12,624,154,384.30         | 239,444,329.94           | 1,153,880,453.14                      | 9.1%                                                    | 11,470,273,931.16                 |
| 23020104      | CONSTRUCTION / PROVISION OF HOUSING                       | 5,794,196,770.00          | -                        | 50,000,000.00                         | 0.9%                                                    | 5,744,196,770.00                  |
| 23020105      | CONSTRUCTION / PROVISION OF WATER FACILITIES              | 22,928,123,927.26         | 50,000,000.00            | 50,000,000.00                         | 0.2%                                                    | 22,878,123,927.26                 |
| 23020106      | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES    | 10,451,120,477.75         | 550,000,000.00           | 1,685,030,328.40                      | 16.1%                                                   | 8,766,090,149.35                  |
| 23020107      | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS                | 24,279,338,632.51         | -                        | -                                     | 0.0%                                                    | 24,279,338,632.51                 |
| 23020110      | CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS        | 76,256,712.70             | -                        | -                                     | 0.0%                                                    | 76,256,712.70                     |
| 23020111      | CONSTRUCTION / PROVISION OF LIBRARIES                     | 100,000,000.00            | -                        | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 23020112      | CONSTRUCTION / PROVISION OF SPORTING FACILITIES           | 4,525,000,000.00          | -                        | -                                     | 0.0%                                                    | 4,525,000,000.00                  |
| 23020113      | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES       | 46,600,000,000.00         | 475,257,129.48           | 1,174,327,286.92                      | 2.5%                                                    | 45,425,672,713.08                 |
| 23020114      | CONSTRUCTION / PROVISION OF ROADS                         | 246,746,526,229.14        | 44,394,227,197.01        | 93,017,289,187.91                     | 37.7%                                                   | 153,729,237,041.23                |
| 23020116      | CONSTRUCTION / PROVISION OF WATER-WAYS                    | 38,678,762,072.61         | -                        | -                                     | 0.0%                                                    | 38,678,762,072.61                 |
| 23020117      | CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES         | 25,000,000.00             | 3,570,245.00             | 3,570,245.00                          | 14.3%                                                   | 21,429,755.00                     |
| 23020118      | CONSTRUCTION / PROVISION OF INFRASTRUCTURE                | 2,540,451,864.84          | -                        | -                                     | 0.0%                                                    | 2,540,451,864.84                  |
| 23020119      | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES       | 1,791,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,791,000,000.00                  |
| 23020122      | CONSTRUCTION OF BOUNDARY PILARS/ RIGHT OF WAYS            | 441,000,000.00            | -                        | -                                     | 0.0%                                                    | 441,000,000.00                    |
| 23020123      | CONSTRUCTION OF TRAFFIC /STREET LIGHTS                    | 5,929,650,926.54          | -                        | 1,000,000,000.00                      | 16.9%                                                   | 4,929,650,926.54                  |
| 23020124      | CONSTRUCTION OF MARKETS/PARKS                             | 8,190,239,319.00          | -                        | -                                     | 0.0%                                                    | 8,190,239,319.00                  |
| 23020125      | CONSTRUCTION OF POWER GENERATING PLANTS                   | 994,751,160.00            | 10,000,000.00            | 30,000,000.00                         | 3.0%                                                    | 964,751,160.00                    |
| 23020126      | CONSTRUCTION/PROVISION OF CEMETERIES                      | 145,875,561.00            | -                        | -                                     | 0.0%                                                    | 145,875,561.00                    |
| 23020127      | CONSTRUCTION OF ICT INFRASTRUCTURES                       | 1,749,546,938.35          | -                        | -                                     | 0.0%                                                    | 1,749,546,938.35                  |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>                           | <b>81,414,944,647.34</b>  | <b>5,593,174,290.86</b>  | <b>13,635,740,548.49</b>              | <b>16.7%</b>                                            | <b>67,779,204,098.85</b>          |
| <b>230301</b> | <b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b> | <b>81,414,944,647.34</b>  | <b>5,593,174,290.86</b>  | <b>13,635,740,548.49</b>              | <b>16.7%</b>                                            | <b>67,779,204,098.85</b>          |
| 23030101      | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING          | 2,652,683,833.00          | -                        | 505,095,272.88                        | 19.0%                                                   | 2,147,588,560.12                  |
| 23030102      | REHABILITATION / REPAIRS - ELECTRICITY                    | 957,055,404.47            | -                        | 111,274,311.60                        | 11.6%                                                   | 845,781,092.87                    |
| 23030103      | REHABILITATION / REPAIRS - HOUSING                        | 1,080,382,807.00          | -                        | -                                     | 0.0%                                                    | 1,080,382,807.00                  |
| 23030104      | REHABILITATION / REPAIRS - WATER FACILITIES               | 2,952,279,243.67          | -                        | -                                     | 0.0%                                                    | 2,952,279,243.67                  |
| 23030105      | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES      | 16,557,497,379.00         | 2,778,304,224.25         | 4,523,364,881.19                      | 27.3%                                                   | 12,034,132,497.82                 |
| 23030106      | REHABILITATION / REPAIRS - PUBLIC SCHOOLS                 | 20,341,533,166.60         | 450,000,000.00           | 450,000,000.00                        | 2.2%                                                    | 19,891,533,166.60                 |
| 23030110      | REHABILITATION / REPAIRS - LIBRARIES                      | 631,843,658.34            | -                        | -                                     | 0.0%                                                    | 631,843,658.34                    |
| 23030112      | REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES        | 18,100,000,000.00         | 1,336,018,623.29         | 2,256,829,862.34                      | 12.5%                                                   | 15,843,170,137.66                 |
| 23030113      | REHABILITATION / REPAIRS - ROADS                          | 1,793,852,597.93          | 126,703,894.32           | 661,198,935.71                        | 36.9%                                                   | 1,132,653,662.22                  |
| 23030116      | REHABILITATION / REPAIRS - AIR-PORT / AERODROMES          | 240,397,549.00            | 39,897,549.00            | 39,897,549.00                         | 16.6%                                                   | 200,500,000.00                    |
| 23030118      | REHABILITATION / REPAIRS - RECREATIONAL FACILITIES        | 260,000,000.00            | -                        | -                                     | 0.0%                                                    | 260,000,000.00                    |
| 23030119      | REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT     | 100,000,000.00            | -                        | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 23030121      | REHABILITATION / REPAIRS OF OFFICE BUILDINGS              | 15,620,711,576.63         | 862,250,000.00           | 5,088,079,735.78                      | 32.6%                                                   | 10,532,631,840.85                 |
| 23030123      | REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS            | 16,707,431.70             | -                        | -                                     | 0.0%                                                    | 16,707,431.70                     |
| 23030125      | REHABILITATION/REPAIRS- POWER GENERATING PLANTS           | 98,000,000.00             | -                        | -                                     | 0.0%                                                    | 98,000,000.00                     |
| 23030126      | REHABILITATION/REPAIRS OF CEMETERIES                      | 12,000,000.00             | -                        | -                                     | 0.0%                                                    | 12,000,000.00                     |
| <b>2304</b>   | <b>PRESERVATION OF THE ENVIRONMENT</b>                    | <b>18,197,167,145.30</b>  | <b>460,729,054.04</b>    | <b>994,153,658.10</b>                 | <b>5.5%</b>                                             | <b>17,203,013,487.20</b>          |
| <b>230401</b> | <b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>          | <b>18,197,167,145.30</b>  | <b>460,729,054.04</b>    | <b>994,153,658.10</b>                 | <b>5.5%</b>                                             | <b>17,203,013,487.20</b>          |
| 23040101      | TREE PLANTING                                             | 1,040,352,145.30          | -                        | -                                     | 0.0%                                                    | 1,040,352,145.30                  |
| 23040102      | EROSION & FLOOD CONTROL                                   | 16,092,815,000.00         | 460,729,054.04           | 994,153,658.10                        | 6.2%                                                    | 15,098,661,341.90                 |
| 23040104      | INDUSTRIAL POLLUTION PREVENTION & CONTROL                 | 1,064,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,064,000,000.00                  |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>                             | <b>109,071,246,426.17</b> | <b>4,341,368,584.67</b>  | <b>7,718,601,710.64</b>               | <b>7.1%</b>                                             | <b>101,352,644,715.53</b>         |
| <b>230501</b> | <b>ACQUISITION OF NON TANGIBLE ASSETS</b>                 | <b>109,071,246,426.17</b> | <b>4,341,368,584.67</b>  | <b>7,718,601,710.64</b>               | <b>7.1%</b>                                             | <b>101,352,644,715.53</b>         |
| 23050101      | RESEARCH AND DEVELOPMENT                                  | 31,110,799,372.88         | 1,008,396,138.78         | 1,034,136,998.46                      | 3.3%                                                    | 30,076,662,374.42                 |
| 23050102      | COMPUTER SOFTWARE ACQUISITION                             | 1,125,084,166.67          | -                        | -                                     | 0.0%                                                    | 1,125,084,166.67                  |
| 23050103      | MONITORING AND EVALUATION                                 | 6,641,201,278.78          | 247,484,412.94           | 1,907,033,296.32                      | 28.7%                                                   | 4,734,167,982.46                  |
| 23050104      | ANNIVERSARIES/CELEBRATIONS                                | 100,000,000.00            | 74,041,140.13            | 74,041,140.13                         | 74.0%                                                   | 25,958,859.87                     |
| 23050108      | Skills Acquisition                                        | 62,384,591,844.60         | 3,011,446,892.82         | 4,703,390,275.73                      | 7.5%                                                    | 57,681,201,568.87                 |
| 23050109      | Capital Contingency                                       | 7,709,569,763.24          | -                        | -                                     | 0.0%                                                    | 7,709,569,763.24                  |

## 2.E Expenditure by Functional Classification

**Table 10: Total Expenditure by Functional Classification**

Niger State Government Budget Performance Report 2026 Q2 - Total Expenditure by Functional Classification

| Code        | Function                                                                   | 2026 Original Budget        | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|----------------------------------------------------------------------------|-----------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Expenditure</b>                                                   | <b>1,073,991,335,895.00</b> | <b>121,945,786,808.10</b> | <b>246,834,955,007.82</b>             | <b>23.0%</b>                                            | <b>827,156,380,887.19</b>         |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                             | <b>380,561,743,132.52</b>   | <b>39,652,370,934.34</b>  | <b>75,332,889,417.06</b>              | <b>19.8%</b>                                            | <b>305,228,853,715.46</b>         |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT</b> | <b>80,429,270,818.49</b>    | <b>11,058,290,229.61</b>  | <b>21,243,872,702.64</b>              | <b>26.4%</b>                                            | <b>59,185,398,115.84</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                           | 69,831,450,418.84           | 10,799,696,594.10         | 18,589,517,451.66                     | 26.6%                                                   | 51,241,932,967.17                 |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                               | 10,597,820,399.65           | 258,593,635.51            | 2,654,355,250.98                      | 25.0%                                                   | 7,943,465,148.67                  |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                    | <b>176,936,971,114.42</b>   | <b>12,771,150,680.59</b>  | <b>22,741,012,021.85</b>              | <b>12.9%</b>                                            | <b>154,195,959,092.58</b>         |
| 70131       | GENERAL PERSONNEL SERVICES                                                 | 62,576,136,239.42           | 12,129,135,781.55         | 21,513,298,571.72                     | 34.4%                                                   | 41,062,837,667.71                 |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                  | 39,049,926,439.82           | 140,468,268.38            | 270,062,788.38                        | 0.7%                                                    | 38,779,863,651.44                 |
| 70133       | OTHER GENERAL SERVICES                                                     | 75,310,908,435.18           | 501,546,630.66            | 957,650,661.75                        | 1.3%                                                    | 74,353,257,773.43                 |
| <b>7014</b> | <b>BASIC RESEARCH</b>                                                      | <b>50,690,643,767.65</b>    | <b>3,002,591,500.00</b>   | <b>4,632,641,275.73</b>               | <b>9.1%</b>                                             | <b>46,058,002,491.92</b>          |
| 70141       | BASIC RESEARCH                                                             | 50,690,643,767.65           | 3,002,591,500.00          | 4,632,641,275.73                      | 9.1%                                                    | 46,058,002,491.92                 |
| <b>7015</b> | <b>R&amp;D GENERAL PUBLIC SERVICES</b>                                     | <b>370,000,000.00</b>       | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>370,000,000.00</b>             |
| 70151       | R&D GENERAL PUBLIC SERVICES                                                | 370,000,000.00              | -                         | -                                     | 0.0%                                                    | 370,000,000.00                    |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>                                      | <b>2,795,389,890.00</b>     | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>2,795,389,890.00</b>           |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.                                             | 2,795,389,890.00            | -                         | -                                     | 0.0%                                                    | 2,795,389,890.00                  |
| <b>7017</b> | <b>PUBLIC DEBT TRANSACTIONS</b>                                            | <b>69,339,467,541.96</b>    | <b>12,820,338,524.14</b>  | <b>26,715,363,416.84</b>              | <b>38.5%</b>                                            | <b>42,624,104,125.12</b>          |
| 70171       | PUBLIC DEBT TRANSACTIONS                                                   | 69,339,467,541.96           | 12,820,338,524.14         | 26,715,363,416.84                     | 38.5%                                                   | 42,624,104,125.12                 |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                             | <b>33,630,092,468.86</b>    | <b>3,600,227,328.84</b>   | <b>8,748,674,238.66</b>               | <b>26.0%</b>                                            | <b>24,881,418,230.20</b>          |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>                                            | <b>1,123,858,768.64</b>     | <b>187,853,504.79</b>     | <b>374,919,012.14</b>                 | <b>33.4%</b>                                            | <b>748,939,756.50</b>             |
| 70321       | FIRE PROTECTION SERVICES                                                   | 1,123,858,768.64            | 187,853,504.79            | 374,919,012.14                        | 33.4%                                                   | 748,939,756.50                    |
| <b>7033</b> | <b>LAW COURTS</b>                                                          | <b>24,332,873,386.82</b>    | <b>1,470,319,216.77</b>   | <b>2,953,033,468.30</b>               | <b>12.1%</b>                                            | <b>21,379,839,918.52</b>          |
| 70331       | LAW COURTS                                                                 | 24,332,873,386.82           | 1,470,319,216.77          | 2,953,033,468.30                      | 12.1%                                                   | 21,379,839,918.52                 |
| <b>7035</b> | <b>R &amp; D PUBLIC ORDER AND SAFETY</b>                                   | <b>8,000,000.00</b>         | <b>1,500,000.00</b>       | <b>3,000,100.00</b>                   | <b>37.5%</b>                                            | <b>4,999,900.00</b>               |
| 70351       | R&D PUBLIC ORDER AND SAFETY                                                | 8,000,000.00                | 1,500,000.00              | 3,000,100.00                          | 37.5%                                                   | 4,999,900.00                      |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>                                      | <b>8,165,360,313.40</b>     | <b>1,940,554,607.28</b>   | <b>5,417,721,658.22</b>               | <b>66.4%</b>                                            | <b>2,747,638,655.18</b>           |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.                                             | 8,165,360,313.40            | 1,940,554,607.28          | 5,417,721,658.22                      | 66.4%                                                   | 2,747,638,655.18                  |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                    | <b>398,017,360,847.09</b>   | <b>57,113,885,845.36</b>  | <b>120,133,344,297.88</b>             | <b>30.2%</b>                                            | <b>277,884,016,549.21</b>         |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                    | <b>8,299,668,909.40</b>     | <b>300,883,649.38</b>     | <b>517,546,557.73</b>                 | <b>6.2%</b>                                             | <b>7,782,122,351.67</b>           |
| 70411       | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS                                    | 7,999,668,909.40            | 300,883,649.38            | 517,546,557.73                        | 6.5%                                                    | 7,482,122,351.67                  |
| 70412       | GENERAL LABOUR AFFAIRS                                                     | 300,000,000.00              | -                         | -                                     | 0.0%                                                    | 300,000,000.00                    |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                         | <b>81,157,651,541.82</b>    | <b>9,150,590,747.54</b>   | <b>14,977,452,733.45</b>              | <b>18.5%</b>                                            | <b>66,180,198,808.37</b>          |
| 70421       | AGRICULTURE                                                                | 77,563,286,611.28           | 8,898,287,265.11          | 14,464,498,174.44                     | 18.6%                                                   | 63,098,788,436.84                 |
| 70422       | FORESTRY                                                                   | 1,530,000,000.00            | -                         | -                                     | 0.0%                                                    | 1,530,000,000.00                  |
| 70423       | FISHING AND HUNTING                                                        | 2,064,364,930.54            | 252,303,482.43            | 512,954,559.01                        | 24.8%                                                   | 1,551,410,371.53                  |
| <b>7043</b> | <b>FUEL AND ENERGY</b>                                                     | <b>15,803,592,445.45</b>    | <b>462,811,532.32</b>     | <b>2,400,544,560.50</b>               | <b>15.2%</b>                                            | <b>13,403,047,884.95</b>          |
| 70431       | COAL AND OTHER SOLID MINERAL FUEL                                          | 167,300,000.00              | 1,000,000.00              | 1,940,000.00                          | 1.2%                                                    | 165,360,000.00                    |
| 70432       | PETROLEUM AND NATURAL GAS                                                  | 459,200,000.00              | -                         | -                                     | 0.0%                                                    | 459,200,000.00                    |
| 70433       | NUCLEAR FUEL                                                               | 10,000,000.00               | -                         | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 70435       | ELECTRICITY                                                                | 15,000,841,740.72           | 461,811,532.32            | 2,398,604,560.50                      | 16.0%                                                   | 12,602,237,180.22                 |
| 70436       | NON ELECTRIC ENERGY                                                        | 166,250,704.73              | -                         | -                                     | 0.0%                                                    | 166,250,704.73                    |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>                             | <b>2,094,951,598.36</b>     | <b>311,312,432.56</b>     | <b>530,216,138.48</b>                 | <b>25.3%</b>                                            | <b>1,564,735,459.88</b>           |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                       | 1,205,317,799.18            | 36,443,900.00             | 74,202,050.00                         | 6.2%                                                    | 1,131,115,749.18                  |
| 70442       | MANUFACTURING                                                              | 20,000,000.00               | -                         | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 70443       | CONSTRUCTION                                                               | 869,633,799.18              | 274,868,532.56            | 456,014,088.48                        | 52.4%                                                   | 413,619,710.70                    |
| <b>7045</b> | <b>TRANSPORT</b>                                                           | <b>282,001,016,497.32</b>   | <b>45,597,137,278.50</b>  | <b>100,045,574,549.55</b>             | <b>35.5%</b>                                            | <b>181,955,441,947.77</b>         |
| 70451       | ROAD TRANSPORT                                                             | 281,001,016,497.32          | 45,557,239,729.50         | 100,005,677,000.55                    | 35.6%                                                   | 180,995,339,496.77                |
| 70452       | WATER TRANSPORT                                                            | 759,602,451.00              | -                         | -                                     | 0.0%                                                    | 759,602,451.00                    |
| 70454       | AIR TRANSPORT                                                              | 240,397,549.00              | 39,897,549.00             | 39,897,549.00                         | 16.6%                                                   | 200,500,000.00                    |

| Code        | Function                                              | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|-------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>7046</b> | <b>COMMUNICATION</b>                                  | <b>2,843,946,573.52</b>  | <b>121,849,993.38</b>   | <b>370,944,776.76</b>                 | <b>13.0%</b>                                            | <b>2,473,001,796.76</b>           |
| 70461       | COMMUNICATION                                         | 2,843,946,573.52         | 121,849,993.38          | 370,944,776.76                        | 13.0%                                                   | 2,473,001,796.76                  |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>                               | <b>1,056,678,508.51</b>  | <b>92,301,084.59</b>    | <b>195,324,994.64</b>                 | <b>18.5%</b>                                            | <b>861,353,513.87</b>             |
| 70471       | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING           | 789,275,910.15           | 56,847,183.67           | 112,966,922.34                        | 14.3%                                                   | 676,308,987.81                    |
| 70473       | TOURISM                                               | 194,247,799.18           | 35,453,900.92           | 72,358,072.30                         | 37.3%                                                   | 121,889,726.88                    |
| 70474       | MULTIPURPOSE DEVELOPMENT PROJECTS                     | 73,154,799.18            | -                       | 10,000,000.00                         | 13.7%                                                   | 63,154,799.18                     |
| <b>7048</b> | <b>R &amp; D ECONOMIC AFFAIRS</b>                     | <b>4,754,854,772.71</b>  | <b>1,076,999,127.09</b> | <b>1,095,739,986.77</b>               | <b>23.0%</b>                                            | <b>3,659,114,785.94</b>           |
| 70481       | R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS | 790,000,000.00           | 331,390.78              | 19,072,250.46                         | 2.4%                                                    | 770,927,749.54                    |
| 70482       | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING      | 3,849,854,772.71         | 1,076,667,736.31        | 1,076,667,736.31                      | 28.0%                                                   | 2,773,187,036.40                  |
| 70483       | FUEL AND ENERGY                                       | 15,000,000.00            | -                       | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 70484       | R & D MINING, MANUFACTURING AND CONSTRUCTION          | 100,000,000.00           | -                       | -                                     | 0.0%                                                    | 100,000,000.00                    |
| <b>7049</b> | <b>ECONOMIC AFFAIRS N.E.C</b>                         | <b>5,000,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>5,000,000.00</b>               |
| 70491       | ECONOMIC AFFAIRS N.E.C.                               | 5,000,000.00             | -                       | -                                     | 0.0%                                                    | 5,000,000.00                      |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                       | <b>8,715,887,397.20</b>  | <b>201,636,429.54</b>   | <b>405,466,819.00</b>                 | <b>4.7%</b>                                             | <b>8,310,420,578.20</b>           |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>                               | <b>4,700,000,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>4,700,000,000.00</b>           |
| 70511       | WASTE MANAGEMENT                                      | 4,700,000,000.00         | -                       | -                                     | 0.0%                                                    | 4,700,000,000.00                  |
| <b>7053</b> | <b>POLLUTION ABATEMENT</b>                            | <b>174,654,479.18</b>    | <b>29,758,230.00</b>    | <b>59,516,460.00</b>                  | <b>34.1%</b>                                            | <b>115,138,019.18</b>             |
| 70531       | POLLUTION ABATEMENT                                   | 174,654,479.18           | 29,758,230.00           | 59,516,460.00                         | 34.1%                                                   | 115,138,019.18                    |
| <b>7054</b> | <b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>       | <b>756,232,918.02</b>    | <b>163,478,199.54</b>   | <b>333,050,359.00</b>                 | <b>44.0%</b>                                            | <b>423,182,559.02</b>             |
| 70541       | PROTECTION OF BIODIVERSITY AND LANDSCAPE              | 756,232,918.02           | 163,478,199.54          | 333,050,359.00                        | 44.0%                                                   | 423,182,559.02                    |
| <b>7055</b> | <b>R&amp;D ENVIRONMENTAL PROTECTION</b>               | <b>900,000,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>900,000,000.00</b>             |
| 70551       | R & D ENVIRONMENTAL PROTECTION                        | 900,000,000.00           | -                       | -                                     | 0.0%                                                    | 900,000,000.00                    |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>                | <b>2,185,000,000.00</b>  | <b>8,400,000.00</b>     | <b>12,900,000.00</b>                  | <b>0.6%</b>                                             | <b>2,172,100,000.00</b>           |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.                       | 2,185,000,000.00         | 8,400,000.00            | 12,900,000.00                         | 0.6%                                                    | 2,172,100,000.00                  |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>               | <b>30,818,859,684.50</b> | <b>2,105,950,157.79</b> | <b>2,928,542,819.22</b>               | <b>9.5%</b>                                             | <b>27,890,316,865.28</b>          |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                            | <b>10,396,139,668.40</b> | <b>1,420,804,600.08</b> | <b>1,690,844,455.76</b>               | <b>16.3%</b>                                            | <b>8,705,295,212.64</b>           |
| 70611       | HOUSING DEVELOPMENT                                   | 10,396,139,668.40        | 1,420,804,600.08        | 1,690,844,455.76                      | 16.3%                                                   | 8,705,295,212.64                  |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                          | <b>3,394,745,230.42</b>  | <b>20,787,650.00</b>    | <b>82,580,200.00</b>                  | <b>2.4%</b>                                             | <b>3,312,165,030.42</b>           |
| 70621       | COMMUNITY DEVELOPMENT                                 | 3,394,745,230.42         | 20,787,650.00           | 82,580,200.00                         | 2.4%                                                    | 3,312,165,030.42                  |
| <b>7063</b> | <b>WATER SUPPLY</b>                                   | <b>16,887,088,785.68</b> | <b>664,357,907.71</b>   | <b>1,155,118,163.46</b>               | <b>6.8%</b>                                             | <b>15,731,970,622.22</b>          |
| 70631       | WATER SUPPLY                                          | 16,887,088,785.68        | 664,357,907.71          | 1,155,118,163.46                      | 6.8%                                                    | 15,731,970,622.22                 |
| <b>7065</b> | <b>R &amp; D HOUSING AND COMMUNITY AMMENITIES</b>     | <b>45,296,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>45,296,000.00</b>              |
| 70651       | R & D HOUSING AND COMMUNITY AMENITIES                 | 45,296,000.00            | -                       | -                                     | 0.0%                                                    | 45,296,000.00                     |
| <b>7066</b> | <b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>         | <b>95,590,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>95,590,000.00</b>              |
| 70661       | HOUSING AND COMMUNITY AMENITIES N.E.C.                | 95,590,000.00            | -                       | -                                     | 0.0%                                                    | 95,590,000.00                     |
| <b>707</b>  | <b>HEALTH</b>                                         | <b>76,700,815,738.96</b> | <b>8,327,011,283.66</b> | <b>18,901,111,878.39</b>              | <b>24.6%</b>                                            | <b>57,799,703,860.57</b>          |
| <b>7071</b> | <b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>    | <b>11,514,238,050.00</b> | <b>31,005,000.00</b>    | <b>3,715,534,688.09</b>               | <b>32.3%</b>                                            | <b>7,798,703,361.91</b>           |
| 70711       | PHARMACEUTICAL PRODUCTS                               | 3,914,238,050.00         | 14,240,000.00           | 2,689,769,688.09                      | 68.7%                                                   | 1,224,468,361.91                  |
| 70712       | OTHER MEDICAL PRODUCTS                                | 5,100,000,000.00         | 16,765,000.00           | 525,765,000.00                        | 10.3%                                                   | 4,574,235,000.00                  |
| 70713       | THERAPEUTIC APPLIANCES AND EQUIPMENT                  | 2,500,000,000.00         | -                       | 500,000,000.00                        | 20.0%                                                   | 2,000,000,000.00                  |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>                            | <b>14,601,360,814.52</b> | <b>53,320,000.00</b>    | <b>67,890,000.00</b>                  | <b>0.5%</b>                                             | <b>14,533,470,814.52</b>          |
| 70721       | GENERAL MEDICAL SERVICES                              | 12,083,355,628.02        | 44,320,000.00           | 51,390,000.00                         | 0.4%                                                    | 12,031,965,628.02                 |
| 70722       | SPECIALIZED MEDICAL SERVICES                          | 2,518,005,186.50         | 9,000,000.00            | 16,500,000.00                         | 0.7%                                                    | 2,501,505,186.50                  |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                              | <b>21,576,787,249.07</b> | <b>2,461,827,563.16</b> | <b>5,471,783,780.69</b>               | <b>25.4%</b>                                            | <b>16,105,003,468.38</b>          |
| 70731       | GENERAL HOSPITAL SERVICES                             | 10,196,506,753.86        | 2,171,456,611.74        | 4,776,547,597.08                      | 46.8%                                                   | 5,419,959,156.79                  |
| 70732       | SPECIALIZED HOSPITAL SERVICES                         | 11,380,280,495.21        | 290,370,951.42          | 695,236,183.61                        | 6.1%                                                    | 10,685,044,311.60                 |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                         | <b>24,180,220,277.37</b> | <b>4,780,358,720.50</b> | <b>8,570,103,409.61</b>               | <b>35.4%</b>                                            | <b>15,610,116,867.76</b>          |
| 70741       | PUBLIC HEALTH SERVICES                                | 24,180,220,277.37        | 4,780,358,720.50        | 8,570,103,409.61                      | 35.4%                                                   | 15,610,116,867.76                 |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                                  | <b>4,828,209,348.00</b>  | <b>1,000,500,000.00</b> | <b>1,075,800,000.00</b>               | <b>22.3%</b>                                            | <b>3,752,409,348.00</b>           |
| 70761       | HEALTH N.E.C.                                         | 4,828,209,348.00         | 1,000,500,000.00        | 1,075,800,000.00                      | 22.3%                                                   | 3,752,409,348.00                  |



| Code        | Function                                          | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|---------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>           | <b>13,573,981,478.58</b> | <b>586,876,044.14</b>   | <b>1,083,628,577.83</b>               | <b>8.0%</b>                                             | <b>12,490,352,900.75</b>          |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>         | <b>8,882,821,098.06</b>  | <b>171,120,459.52</b>   | <b>322,590,336.14</b>                 | <b>3.6%</b>                                             | <b>8,560,230,761.92</b>           |
| 70811       | RECREATIONAL AND SPORTING SERVICES                | 8,882,821,098.06         | 171,120,459.52          | 322,590,336.14                        | 3.6%                                                    | 8,560,230,761.92                  |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                          | <b>598,146,250.00</b>    | <b>69,731,348.00</b>    | <b>138,180,935.00</b>                 | <b>23.1%</b>                                            | <b>459,965,315.00</b>             |
| 70821       | CULTURAL SERVICES                                 | 598,146,250.00           | 69,731,348.00           | 138,180,935.00                        | 23.1%                                                   | 459,965,315.00                    |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>       | <b>2,463,631,323.52</b>  | <b>338,644,236.62</b>   | <b>602,400,306.69</b>                 | <b>24.5%</b>                                            | <b>1,861,231,016.83</b>           |
| 70831       | BROADCASTING AND PUBLISHING SERVICES              | 2,463,631,323.52         | 338,644,236.62          | 602,400,306.69                        | 24.5%                                                   | 1,861,231,016.83                  |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>     | <b>1,584,382,807.00</b>  | <b>7,380,000.00</b>     | <b>20,457,000.00</b>                  | <b>1.3%</b>                                             | <b>1,563,925,807.00</b>           |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES            | 1,584,382,807.00         | 7,380,000.00            | 20,457,000.00                         | 1.3%                                                    | 1,563,925,807.00                  |
| <b>7085</b> | <b>R &amp; D RECREATION, CULTURE AND RELIGION</b> | <b>35,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>35,000,000.00</b>              |
| 70851       | R & D RECREATION, CULTURE AND RELIGION            | 35,000,000.00            | -                       | -                                     | 0.0%                                                    | 35,000,000.00                     |
| <b>7086</b> | <b>RECREATION, CULTURE AND RELIGION N.E.C.</b>    | <b>10,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>10,000,000.00</b>              |
| 70861       | RECREATION, CULTURE AND RELIGION N.E.C.           | 10,000,000.00            | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>709</b>  | <b>EDUCATION</b>                                  | <b>93,887,373,839.78</b> | <b>7,018,311,555.89</b> | <b>12,933,113,707.54</b>              | <b>13.8%</b>                                            | <b>80,954,260,132.24</b>          |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>          | <b>5,942,558,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>5,942,558,000.00</b>           |
| 70912       | PRIMARY EDUCATION                                 | 5,942,558,000.00         | -                       | -                                     | 0.0%                                                    | 5,942,558,000.00                  |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                        | <b>38,865,381,351.46</b> | <b>3,666,000,102.70</b> | <b>6,946,433,591.11</b>               | <b>17.9%</b>                                            | <b>31,918,947,760.35</b>          |
| 70921       | LOWER SECONDARY EDUCATION                         | 12,678,427,670.22        | 316,642,500.00          | 668,807,500.00                        | 5.3%                                                    | 12,009,620,170.22                 |
| 70922       | UPPER-SECONDARY EDUCATION                         | 26,186,953,681.24        | 3,349,357,602.70        | 6,277,626,091.11                      | 24.0%                                                   | 19,909,327,590.13                 |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                         | <b>43,683,698,007.28</b> | <b>2,541,894,703.94</b> | <b>4,402,747,003.09</b>               | <b>10.1%</b>                                            | <b>39,280,951,004.19</b>          |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION                 | 21,460,230,951.77        | 2,513,126,903.94        | 4,337,015,799.09                      | 20.2%                                                   | 17,123,215,152.68                 |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION                | 22,223,467,055.51        | 28,767,800.00           | 65,731,204.00                         | 0.3%                                                    | 22,157,735,851.51                 |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>           | <b>1,673,598,079.18</b>  | <b>675,367,984.25</b>   | <b>1,342,040,668.34</b>               | <b>80.2%</b>                                            | <b>331,557,410.84</b>             |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL                  | 1,673,598,079.18         | 675,367,984.25          | 1,342,040,668.34                      | 80.2%                                                   | 331,557,410.84                    |
| <b>7096</b> | <b>SUBSIDIARY SERVICES TO EDUCATION</b>           | <b>2,942,138,401.86</b>  | <b>107,688,765.00</b>   | <b>214,532,445.00</b>                 | <b>7.3%</b>                                             | <b>2,727,605,956.86</b>           |
| 70961       | SUBSIDIARY SERVICES TO EDUCATION                  | 2,942,138,401.86         | 107,688,765.00          | 214,532,445.00                        | 7.3%                                                    | 2,727,605,956.86                  |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>                        | <b>750,000,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>750,000,000.00</b>             |
| 70971       | R & D EDUCATION                                   | 750,000,000.00           | -                       | -                                     | 0.0%                                                    | 750,000,000.00                    |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                           | <b>30,000,000.00</b>     | <b>27,360,000.00</b>    | <b>27,360,000.00</b>                  | <b>91.2%</b>                                            | <b>2,640,000.00</b>               |
| 70981       | EDUCATION N.E.C.                                  | 30,000,000.00            | 27,360,000.00           | 27,360,000.00                         | 91.2%                                                   | 2,640,000.00                      |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                          | <b>38,085,221,307.51</b> | <b>3,339,517,228.54</b> | <b>6,368,183,252.24</b>               | <b>16.7%</b>                                            | <b>31,717,038,055.27</b>          |
| <b>7101</b> | <b>SICKNESS AND DISABILITY</b>                    | <b>53,500,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>53,500,000.00</b>              |
| 71012       | DISABILITY                                        | 53,500,000.00            | -                       | -                                     | 0.0%                                                    | 53,500,000.00                     |
| <b>7102</b> | <b>OLD AGE</b>                                    | <b>31,749,437,807.51</b> | <b>3,148,396,228.54</b> | <b>6,080,407,252.24</b>               | <b>19.2%</b>                                            | <b>25,669,030,555.27</b>          |
| 71021       | OLD AGE                                           | 31,749,437,807.51        | 3,148,396,228.54        | 6,080,407,252.24                      | 19.2%                                                   | 25,669,030,555.27                 |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                        | <b>1,516,000,000.00</b>  | <b>79,072,500.00</b>    | <b>174,467,500.00</b>                 | <b>11.5%</b>                                            | <b>1,341,532,500.00</b>           |
| 71041       | FAMILY AND CHILDREN                               | 1,516,000,000.00         | 79,072,500.00           | 174,467,500.00                        | 11.5%                                                   | 1,341,532,500.00                  |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                               | <b>1,566,500,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,566,500,000.00</b>           |
| 71051       | UNEMPLOYMENT                                      | 1,566,500,000.00         | -                       | -                                     | 0.0%                                                    | 1,566,500,000.00                  |
| <b>7107</b> | <b>SOCIAL EXCLUSION N.E.C</b>                     | <b>1,889,283,500.00</b>  | <b>110,788,500.00</b>   | <b>110,788,500.00</b>                 | <b>5.9%</b>                                             | <b>1,778,495,000.00</b>           |
| 71071       | SOCIAL EXCLUSION N.E.C.                           | 1,889,283,500.00         | 110,788,500.00          | 110,788,500.00                        | 5.9%                                                    | 1,778,495,000.00                  |
| <b>7108</b> | <b>R &amp; D SOCIAL PROTECTION</b>                | <b>30,600,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>30,600,000.00</b>              |
| 71081       | R & D SOCIAL PROTECTION                           | 30,600,000.00            | -                       | -                                     | 0.0%                                                    | 30,600,000.00                     |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>                   | <b>1,279,900,000.00</b>  | <b>1,260,000.00</b>     | <b>2,520,000.00</b>                   | <b>0.2%</b>                                             | <b>1,277,380,000.00</b>           |
| 71091       | SOCIAL PROTECTION N.E.C.                          | 1,279,900,000.00         | 1,260,000.00            | 2,520,000.00                          | 0.2%                                                    | 1,277,380,000.00                  |

**Table 11: Personnel Expenditure by Functional Classification****Niger State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Functional Classification**

| Code        | Function                                                                   | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|----------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Personnel Expenditure</b>                                         | <b>114,379,848,972.89</b> | <b>23,101,125,562.02</b> | <b>40,935,469,475.07</b>              | <b>35.8%</b>                                            | <b>73,444,379,497.81</b>          |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                             | <b>12,649,937,099.49</b>  | <b>6,403,586,312.43</b>  | <b>7,466,345,575.07</b>               | <b>59.0%</b>                                            | <b>5,183,591,524.42</b>           |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT</b> | <b>1,341,566,441.65</b>   | <b>266,344,723.79</b>    | <b>542,255,646.11</b>                 | <b>40.4%</b>                                            | <b>799,310,795.54</b>             |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                           | 976,450,418.84            | 169,656,111.55           | 347,431,826.62                        | 35.6%                                                   | 629,018,592.22                    |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                               | 365,116,022.81            | 96,688,612.24            | 194,823,819.49                        | 53.4%                                                   | 170,292,203.32                    |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                    | <b>11,308,370,657.84</b>  | <b>6,137,241,588.64</b>  | <b>6,924,089,928.96</b>               | <b>61.2%</b>                                            | <b>4,384,280,728.88</b>           |
| 70131       | GENERAL PERSONNEL SERVICES                                                 | 7,298,018,041.97          | 5,575,389,565.49         | 5,800,875,195.82                      | 79.5%                                                   | 1,497,142,846.15                  |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                  | 570,406,676.58            | 120,468,268.38           | 238,812,788.38                        | 41.9%                                                   | 331,593,888.20                    |
| 70133       | OTHER GENERAL SERVICES                                                     | 3,439,945,939.29          | 441,383,754.77           | 884,401,944.76                        | 25.7%                                                   | 2,555,543,994.53                  |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                             | <b>15,588,760,028.62</b>  | <b>1,458,855,178.84</b>  | <b>2,939,166,988.66</b>               | <b>18.9%</b>                                            | <b>12,649,593,039.96</b>          |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>                                            | <b>515,526,328.40</b>     | <b>178,853,504.79</b>    | <b>359,919,012.14</b>                 | <b>69.8%</b>                                            | <b>155,607,316.26</b>             |
| 70321       | FIRE PROTECTION SERVICES                                                   | 515,526,328.40            | 178,853,504.79           | 359,919,012.14                        | 69.8%                                                   | 155,607,316.26                    |
| <b>7033</b> | <b>LAW COURTS</b>                                                          | <b>14,907,873,386.82</b>  | <b>1,247,819,216.77</b>  | <b>2,514,533,468.30</b>               | <b>16.9%</b>                                            | <b>12,393,339,918.52</b>          |
| 70331       | LAW COURTS                                                                 | 14,907,873,386.82         | 1,247,819,216.77         | 2,514,533,468.30                      | 16.9%                                                   | 12,393,339,918.52                 |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>                                      | <b>165,360,313.40</b>     | <b>32,182,457.28</b>     | <b>64,714,508.22</b>                  | <b>39.1%</b>                                            | <b>100,645,805.18</b>             |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.                                             | 165,360,313.40            | 32,182,457.28            | 64,714,508.22                         | 39.1%                                                   | 100,645,805.18                    |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                    | <b>6,624,480,315.90</b>   | <b>1,661,651,754.62</b>  | <b>3,365,807,914.02</b>               | <b>50.8%</b>                                            | <b>3,258,672,401.88</b>           |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                    | <b>415,128,598.36</b>     | <b>140,628,226.76</b>    | <b>282,957,527.93</b>                 | <b>68.2%</b>                                            | <b>132,171,070.43</b>             |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                     | 415,128,598.36            | 140,628,226.76           | 282,957,527.93                        | 68.2%                                                   | 132,171,070.43                    |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                         | <b>2,096,978,342.76</b>   | <b>560,331,739.89</b>    | <b>1,145,867,508.46</b>               | <b>54.6%</b>                                            | <b>951,110,834.30</b>             |
| 70421       | AGRICULTURE                                                                | 1,300,613,412.22          | 308,028,257.46           | 632,912,949.45                        | 48.7%                                                   | 667,700,462.77                    |
| 70423       | FISHING AND HUNTING                                                        | 796,364,930.54            | 252,303,482.43           | 512,954,559.01                        | 64.4%                                                   | 283,410,371.53                    |
| <b>7043</b> | <b>FUEL AND ENERGY</b>                                                     | <b>432,640,799.18</b>     | <b>81,229,078.38</b>     | <b>162,499,171.76</b>                 | <b>37.6%</b>                                            | <b>270,141,627.42</b>             |
| 70435       | ELECTRICITY                                                                | 432,640,799.18            | 81,229,078.38            | 162,499,171.76                        | 37.6%                                                   | 270,141,627.42                    |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>                             | <b>896,451,598.36</b>     | <b>209,536,226.62</b>    | <b>422,939,932.54</b>                 | <b>47.2%</b>                                            | <b>473,511,665.82</b>             |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                       | 141,817,799.18            | 32,793,900.00            | 67,452,050.00                         | 47.6%                                                   | 74,365,749.18                     |
| 70443       | CONSTRUCTION                                                               | 754,633,799.18            | 176,742,326.62           | 355,487,882.54                        | 47.1%                                                   | 399,145,916.64                    |
| <b>7045</b> | <b>TRANSPORT</b>                                                           | <b>2,200,973,006.18</b>   | <b>521,287,645.00</b>    | <b>1,044,313,741.93</b>               | <b>47.4%</b>                                            | <b>1,156,659,264.25</b>           |
| 70451       | ROAD TRANSPORT                                                             | 2,200,973,006.18          | 521,287,645.00           | 1,044,313,741.93                      | 47.4%                                                   | 1,156,659,264.25                  |
| <b>7046</b> | <b>COMMUNICATION</b>                                                       | <b>124,346,573.52</b>     | <b>56,337,753.38</b>     | <b>111,905,036.76</b>                 | <b>90.0%</b>                                            | <b>12,441,536.76</b>              |
| 70461       | COMMUNICATION                                                              | 124,346,573.52            | 56,337,753.38            | 111,905,036.76                        | 90.0%                                                   | 12,441,536.76                     |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>                                                    | <b>457,961,397.54</b>     | <b>92,301,084.59</b>     | <b>195,324,994.64</b>                 | <b>42.7%</b>                                            | <b>262,636,402.90</b>             |
| 70471       | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING                                | 250,558,799.18            | 56,847,183.67            | 112,966,922.34                        | 45.1%                                                   | 137,591,876.84                    |
| 70473       | TOURISM                                                                    | 144,247,799.18            | 35,453,900.92            | 72,358,072.30                         | 50.2%                                                   | 71,889,726.88                     |
| 70474       | MULTIPURPOSE DEVELOPMENT PROJECTS                                          | 63,154,799.18             | -                        | 10,000,000.00                         | 15.8%                                                   | 53,154,799.18                     |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                                            | <b>930,887,397.20</b>     | <b>193,236,429.54</b>    | <b>392,566,819.00</b>                 | <b>42.2%</b>                                            | <b>538,320,578.20</b>             |
| <b>7053</b> | <b>POLLUTION ABATEMENT</b>                                                 | <b>174,654,479.18</b>     | <b>29,758,230.00</b>     | <b>59,516,460.00</b>                  | <b>34.1%</b>                                            | <b>115,138,019.18</b>             |
| 70531       | POLLUTION ABATEMENT                                                        | 174,654,479.18            | 29,758,230.00            | 59,516,460.00                         | 34.1%                                                   | 115,138,019.18                    |
| <b>7054</b> | <b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>                             | <b>756,232,918.02</b>     | <b>163,478,199.54</b>    | <b>333,050,359.00</b>                 | <b>44.0%</b>                                            | <b>423,182,559.02</b>             |
| 70541       | PROTECTION OF BIODIVERSITY AND LANDSCAPE                                   | 756,232,918.02            | 163,478,199.54           | 333,050,359.00                        | 44.0%                                                   | 423,182,559.02                    |

| Code        | Function                                    | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|---------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>     | <b>2,330,668,392.78</b>  | <b>477,889,377.85</b>   | <b>1,002,732,039.28</b>               | <b>43.0%</b>                                            | <b>1,327,936,353.50</b>           |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                  | <b>938,608,971.06</b>    | <b>208,443,820.14</b>   | <b>420,133,675.82</b>                 | <b>44.8%</b>                                            | <b>518,475,295.24</b>             |
| 70611       | HOUSING DEVELOPMENT                         | 938,608,971.06           | 208,443,820.14          | 420,133,675.82                        | 44.8%                                                   | 518,475,295.24                    |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                | <b>276,541,024.84</b>    | <b>14,287,650.00</b>    | <b>68,480,200.00</b>                  | <b>24.8%</b>                                            | <b>208,060,824.84</b>             |
| 70621       | COMMUNITY DEVELOPMENT                       | 276,541,024.84           | 14,287,650.00           | 68,480,200.00                         | 24.8%                                                   | 208,060,824.84                    |
| <b>7063</b> | <b>WATER SUPPLY</b>                         | <b>1,115,518,396.88</b>  | <b>255,157,907.71</b>   | <b>514,118,163.46</b>                 | <b>46.1%</b>                                            | <b>601,400,233.42</b>             |
| 70631       | WATER SUPPLY                                | 1,115,518,396.88         | 255,157,907.71          | 514,118,163.46                        | 46.1%                                                   | 601,400,233.42                    |
| <b>707</b>  | <b>HEALTH</b>                               | <b>14,272,007,526.16</b> | <b>3,828,153,753.54</b> | <b>7,822,763,674.84</b>               | <b>54.8%</b>                                            | <b>6,449,243,851.32</b>           |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                    | <b>2,301,787,248.79</b>  | <b>204,642,645.55</b>   | <b>409,507,877.74</b>                 | <b>17.8%</b>                                            | <b>1,892,279,371.05</b>           |
| 70731       | GENERAL HOSPITAL SERVICES                   | 1,521,191,568.86         | -                       | -                                     | 0.0%                                                    | 1,521,191,568.86                  |
| 70732       | SPECIALIZED HOSPITAL SERVICES               | 780,595,679.93           | 204,642,645.55          | 409,507,877.74                        | 52.5%                                                   | 371,087,802.19                    |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>               | <b>11,970,220,277.37</b> | <b>3,623,511,107.99</b> | <b>7,413,255,797.10</b>               | <b>61.9%</b>                                            | <b>4,556,964,480.27</b>           |
| 70741       | PUBLIC HEALTH SERVICES                      | 11,970,220,277.37        | 3,623,511,107.99        | 7,413,255,797.10                      | 61.9%                                                   | 4,556,964,480.27                  |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>     | <b>1,444,598,671.58</b>  | <b>351,181,044.14</b>   | <b>740,306,577.79</b>                 | <b>51.2%</b>                                            | <b>704,292,093.79</b>             |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>   | <b>112,821,098.06</b>    | <b>34,595,459.52</b>    | <b>111,390,336.10</b>                 | <b>98.7%</b>                                            | <b>1,430,761.96</b>               |
| 70811       | RECREATIONAL AND SPORTING SERVICES          | 112,821,098.06           | 34,595,459.52           | 111,390,336.10                        | 98.7%                                                   | 1,430,761.96                      |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                    | <b>258,146,250.00</b>    | <b>56,751,348.00</b>    | <b>113,800,935.00</b>                 | <b>44.1%</b>                                            | <b>144,345,315.00</b>             |
| 70821       | CULTURAL SERVICES                           | 258,146,250.00           | 56,751,348.00           | 113,800,935.00                        | 44.1%                                                   | 144,345,315.00                    |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b> | <b>1,073,631,323.52</b>  | <b>259,834,236.62</b>   | <b>515,115,306.69</b>                 | <b>48.0%</b>                                            | <b>558,516,016.83</b>             |
| 70831       | BROADCASTING AND PUBLISHING SERVICES        | 1,073,631,323.52         | 259,834,236.62          | 515,115,306.69                        | 48.0%                                                   | 558,516,016.83                    |
| <b>709</b>  | <b>EDUCATION</b>                            | <b>28,849,671,733.64</b> | <b>5,578,175,482.52</b> | <b>11,125,372,634.17</b>              | <b>38.6%</b>                                            | <b>17,724,299,099.47</b>          |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                  | <b>14,262,525,321.21</b> | <b>2,897,897,602.70</b> | <b>5,825,476,091.11</b>               | <b>40.8%</b>                                            | <b>8,437,049,230.10</b>           |
| 70922       | UPPER-SECONDARY EDUCATION                   | 14,262,525,321.21        | 2,897,897,602.70        | 5,825,476,091.11                      | 40.8%                                                   | 8,437,049,230.10                  |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                   | <b>12,303,409,931.39</b> | <b>1,903,721,130.57</b> | <b>3,754,873,429.72</b>               | <b>30.5%</b>                                            | <b>8,548,536,501.67</b>           |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION           | 12,062,055,444.19        | 1,874,953,330.57        | 3,696,142,225.72                      | 30.6%                                                   | 8,365,913,218.47                  |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION          | 241,354,487.20           | 28,767,800.00           | 58,731,204.00                         | 24.3%                                                   | 182,623,283.20                    |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>     | <b>1,593,598,079.18</b>  | <b>672,667,984.25</b>   | <b>1,337,340,668.34</b>               | <b>83.9%</b>                                            | <b>256,257,410.84</b>             |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL            | 1,593,598,079.18         | 672,667,984.25          | 1,337,340,668.34                      | 83.9%                                                   | 256,257,410.84                    |
| <b>7096</b> | <b>SUBSIDIARY SERVICES TO EDUCATION</b>     | <b>690,138,401.86</b>    | <b>103,888,765.00</b>   | <b>207,682,445.00</b>                 | <b>30.1%</b>                                            | <b>482,455,956.86</b>             |
| 70961       | SUBSIDIARY SERVICES TO EDUCATION            | 690,138,401.86           | 103,888,765.00          | 207,682,445.00                        | 30.1%                                                   | 482,455,956.86                    |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                    | <b>31,688,837,807.51</b> | <b>3,148,396,228.54</b> | <b>6,080,407,252.24</b>               | <b>19.2%</b>                                            | <b>25,608,430,555.27</b>          |
| <b>7102</b> | <b>OLD AGE</b>                              | <b>31,688,837,807.51</b> | <b>3,148,396,228.54</b> | <b>6,080,407,252.24</b>               | <b>19.2%</b>                                            | <b>25,608,430,555.27</b>          |
| 71021       | OLD AGE                                     | 31,688,837,807.51        | 3,148,396,228.54        | 6,080,407,252.24                      | 19.2%                                                   | 25,608,430,555.27                 |

**Table 12: Overhead Expenditure by Functional Classification****Niger State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Functional Classification**

| Code        | Function                                                                   | 2026 Original Budget     | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|----------------------------------------------------------------------------|--------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Overhead Expenditure</b>                                          | <b>98,338,863,323.18</b> | <b>13,960,399,768.17</b> | <b>25,566,946,834.78</b>              | <b>26.0%</b>                                            | <b>72,771,916,488.40</b>          |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                             | <b>67,718,599,412.32</b> | <b>10,535,838,778.17</b> | <b>17,690,098,744.74</b>              | <b>26.1%</b>                                            | <b>50,028,500,667.58</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT</b> | <b>60,499,065,000.00</b> | <b>8,670,746,490.55</b>  | <b>14,754,419,378.40</b>              | <b>24.4%</b>                                            | <b>45,744,645,621.60</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                           | 58,307,500,000.00        | 8,526,236,490.55         | 14,456,454,976.40                     | 24.8%                                                   | 43,851,045,023.60                 |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                               | 2,191,565,000.00         | 144,510,000.00           | 297,964,402.00                        | 13.6%                                                   | 1,893,600,598.00                  |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                    | <b>7,177,534,412.32</b>  | <b>1,859,842,287.62</b>  | <b>2,926,429,366.34</b>               | <b>40.8%</b>                                            | <b>4,251,105,045.98</b>           |
| 70131       | GENERAL PERSONNEL SERVICES                                                 | 6,412,534,412.32         | 1,832,842,287.62         | 2,882,529,366.34                      | 45.0%                                                   | 3,530,005,045.98                  |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                  | 660,000,000.00           | 20,000,000.00            | 31,250,000.00                         | 4.7%                                                    | 628,750,000.00                    |
| 70133       | OTHER GENERAL SERVICES                                                     | 105,000,000.00           | 7,000,000.00             | 12,650,000.00                         | 12.0%                                                   | 92,350,000.00                     |
| <b>7014</b> | <b>BASIC RESEARCH</b>                                                      | <b>42,000,000.00</b>     | <b>5,250,000.00</b>      | <b>9,250,000.00</b>                   | <b>22.0%</b>                                            | <b>32,750,000.00</b>              |
| 70141       | BASIC RESEARCH                                                             | 42,000,000.00            | 5,250,000.00             | 9,250,000.00                          | 22.0%                                                   | 32,750,000.00                     |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                             | <b>9,152,630,000.00</b>  | <b>2,140,347,150.00</b>  | <b>5,748,152,250.00</b>               | <b>62.8%</b>                                            | <b>3,404,477,750.00</b>           |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>                                            | <b>55,000,000.00</b>     | <b>9,000,000.00</b>      | <b>15,000,000.00</b>                  | <b>27.3%</b>                                            | <b>40,000,000.00</b>              |
| 70321       | FIRE PROTECTION SERVICES                                                   | 55,000,000.00            | 9,000,000.00             | 15,000,000.00                         | 27.3%                                                   | 40,000,000.00                     |
| <b>7033</b> | <b>LAW COURTS</b>                                                          | <b>2,590,750,000.00</b>  | <b>222,475,000.00</b>    | <b>438,205,000.00</b>                 | <b>16.9%</b>                                            | <b>2,152,545,000.00</b>           |
| 70331       | LAW COURTS                                                                 | 2,590,750,000.00         | 222,475,000.00           | 438,205,000.00                        | 16.9%                                                   | 2,152,545,000.00                  |
| <b>7035</b> | <b>R &amp; D PUBLIC ORDER AND SAFETY</b>                                   | <b>7,900,000.00</b>      | <b>1,500,000.00</b>      | <b>2,940,100.00</b>                   | <b>37.2%</b>                                            | <b>4,959,900.00</b>               |
| 70351       | R&D PUBLIC ORDER AND SAFETY                                                | 7,900,000.00             | 1,500,000.00             | 2,940,100.00                          | 37.2%                                                   | 4,959,900.00                      |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>                                      | <b>6,498,980,000.00</b>  | <b>1,907,372,150.00</b>  | <b>5,292,007,150.00</b>               | <b>81.4%</b>                                            | <b>1,206,972,850.00</b>           |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.                                             | 6,498,980,000.00         | 1,907,372,150.00         | 5,292,007,150.00                      | 81.4%                                                   | 1,206,972,850.00                  |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                    | <b>708,745,599.93</b>    | <b>180,188,840.00</b>    | <b>236,413,840.00</b>                 | <b>33.4%</b>                                            | <b>472,331,759.93</b>             |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                    | <b>165,961,000.00</b>    | <b>21,265,000.00</b>     | <b>29,420,000.00</b>                  | <b>17.7%</b>                                            | <b>136,541,000.00</b>             |
| 70411       | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS                                    | 165,961,000.00           | 21,265,000.00            | 29,420,000.00                         | 17.7%                                                   | 136,541,000.00                    |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                         | <b>198,244,599.93</b>    | <b>54,666,600.00</b>     | <b>87,706,600.00</b>                  | <b>44.2%</b>                                            | <b>110,537,999.93</b>             |
| 70421       | AGRICULTURE                                                                | 198,244,599.93           | 54,666,600.00            | 87,706,600.00                         | 44.2%                                                   | 110,537,999.93                    |
| <b>7043</b> | <b>FUEL AND ENERGY</b>                                                     | <b>45,000,000.00</b>     | <b>28,500,000.00</b>     | <b>31,140,000.00</b>                  | <b>69.2%</b>                                            | <b>13,860,000.00</b>              |
| 70431       | COAL AND OTHER SOLID MINERAL FUEL                                          | 5,000,000.00             | 1,000,000.00             | 1,940,000.00                          | 38.8%                                                   | 3,060,000.00                      |
| 70435       | ELECTRICITY                                                                | 40,000,000.00            | 27,500,000.00            | 29,200,000.00                         | 73.0%                                                   | 10,800,000.00                     |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>                             | <b>37,800,000.00</b>     | <b>5,470,000.00</b>      | <b>10,670,000.00</b>                  | <b>28.2%</b>                                            | <b>27,130,000.00</b>              |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                       | 22,800,000.00            | 3,150,000.00             | 5,950,000.00                          | 26.1%                                                   | 16,850,000.00                     |
| 70443       | CONSTRUCTION                                                               | 15,000,000.00            | 2,320,000.00             | 4,720,000.00                          | 31.5%                                                   | 10,280,000.00                     |
| <b>7045</b> | <b>TRANSPORT</b>                                                           | <b>50,000,000.00</b>     | <b>4,775,000.00</b>      | <b>10,325,000.00</b>                  | <b>20.7%</b>                                            | <b>39,675,000.00</b>              |
| 70451       | ROAD TRANSPORT                                                             | 50,000,000.00            | 4,775,000.00             | 10,325,000.00                         | 20.7%                                                   | 39,675,000.00                     |
| <b>7046</b> | <b>COMMUNICATION</b>                                                       | <b>208,000,000.00</b>    | <b>65,512,240.00</b>     | <b>67,152,240.00</b>                  | <b>32.3%</b>                                            | <b>140,847,760.00</b>             |
| 70461       | COMMUNICATION                                                              | 208,000,000.00           | 65,512,240.00            | 67,152,240.00                         | 32.3%                                                   | 140,847,760.00                    |
| <b>7049</b> | <b>ECONOMIC AFFAIRS N.E.C</b>                                              | <b>3,740,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>3,740,000.00</b>               |
| 70491       | ECONOMIC AFFAIRS N.E.C.                                                    | 3,740,000.00             | -                        | -                                     | 0.0%                                                    | 3,740,000.00                      |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                                            | <b>770,000,000.00</b>    | <b>8,400,000.00</b>      | <b>12,900,000.00</b>                  | <b>1.7%</b>                                             | <b>757,100,000.00</b>             |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>                                                    | <b>685,000,000.00</b>    | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>685,000,000.00</b>             |
| 70511       | WASTE MANAGEMENT                                                           | 685,000,000.00           | -                        | -                                     | 0.0%                                                    | 685,000,000.00                    |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>                                     | <b>85,000,000.00</b>     | <b>8,400,000.00</b>      | <b>12,900,000.00</b>                  | <b>15.2%</b>                                            | <b>72,100,000.00</b>              |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.                                            | 85,000,000.00            | 8,400,000.00             | 12,900,000.00                         | 15.2%                                                   | 72,100,000.00                     |



| Code        | Function                                           | 2026 Original Budget    | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|----------------------------------------------------|-------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>            | <b>1,927,000,000.00</b> | <b>372,250,000.00</b> | <b>619,385,000.00</b>                 | <b>32.1%</b>                                            | <b>1,307,615,000.00</b>           |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                         | <b>60,500,000.00</b>    | <b>6,550,000.00</b>   | <b>14,285,000.00</b>                  | <b>23.6%</b>                                            | <b>46,215,000.00</b>              |
| 70611       | HOUSING DEVELOPMENT                                | 60,500,000.00           | 6,550,000.00          | 14,285,000.00                         | 23.6%                                                   | 46,215,000.00                     |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                       | <b>1,000,000,000.00</b> | <b>6,500,000.00</b>   | <b>14,100,000.00</b>                  | <b>1.4%</b>                                             | <b>985,900,000.00</b>             |
| 70621       | COMMUNITY DEVELOPMENT                              | 1,000,000,000.00        | 6,500,000.00          | 14,100,000.00                         | 1.4%                                                    | 985,900,000.00                    |
| <b>7063</b> | <b>WATER SUPPLY</b>                                | <b>856,500,000.00</b>   | <b>359,200,000.00</b> | <b>591,000,000.00</b>                 | <b>69.0%</b>                                            | <b>265,500,000.00</b>             |
| 70631       | WATER SUPPLY                                       | 856,500,000.00          | 359,200,000.00        | 591,000,000.00                        | 69.0%                                                   | 265,500,000.00                    |
| <b>7066</b> | <b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>      | <b>10,000,000.00</b>    | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>10,000,000.00</b>              |
| 70661       | HOUSING AND COMMUNITY AMENITIES N.E.C.             | 10,000,000.00           | -                     | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>707</b>  | <b>HEALTH</b>                                      | <b>5,886,600,000.00</b> | <b>83,405,000.00</b>  | <b>119,225,000.00</b>                 | <b>2.0%</b>                                             | <b>5,767,375,000.00</b>           |
| <b>7071</b> | <b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b> | <b>800,000,000.00</b>   | <b>31,005,000.00</b>  | <b>51,955,000.00</b>                  | <b>6.5%</b>                                             | <b>748,045,000.00</b>             |
| 70711       | PHARMACEUTICAL PRODUCTS                            | 700,000,000.00          | 14,240,000.00         | 26,190,000.00                         | 3.7%                                                    | 673,810,000.00                    |
| 70712       | OTHER MEDICAL PRODUCTS                             | 100,000,000.00          | 16,765,000.00         | 25,765,000.00                         | 25.8%                                                   | 74,235,000.00                     |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>                         | <b>4,291,200,000.00</b> | <b>52,020,000.00</b>  | <b>66,590,000.00</b>                  | <b>1.6%</b>                                             | <b>4,224,610,000.00</b>           |
| 70721       | GENERAL MEDICAL SERVICES                           | 4,241,200,000.00        | 43,020,000.00         | 50,090,000.00                         | 1.2%                                                    | 4,191,110,000.00                  |
| 70722       | SPECIALIZED MEDICAL SERVICES                       | 50,000,000.00           | 9,000,000.00          | 16,500,000.00                         | 33.0%                                                   | 33,500,000.00                     |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                               | <b>795,400,000.00</b>   | <b>380,000.00</b>     | <b>680,000.00</b>                     | <b>0.1%</b>                                             | <b>794,720,000.00</b>             |
| 70761       | HEALTH N.E.C.                                      | 795,400,000.00          | 380,000.00            | 680,000.00                            | 0.1%                                                    | 794,720,000.00                    |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>            | <b>2,075,100,000.00</b> | <b>235,045,000.00</b> | <b>342,087,000.04</b>                 | <b>16.5%</b>                                            | <b>1,733,012,999.96</b>           |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>          | <b>1,276,000,000.00</b> | <b>136,475,000.00</b> | <b>210,685,000.04</b>                 | <b>16.5%</b>                                            | <b>1,065,314,999.96</b>           |
| 70811       | RECREATIONAL AND SPORTING SERVICES                 | 1,276,000,000.00        | 136,475,000.00        | 210,685,000.04                        | 16.5%                                                   | 1,065,314,999.96                  |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                           | <b>139,000,000.00</b>   | <b>12,980,000.00</b>  | <b>24,260,000.00</b>                  | <b>17.5%</b>                                            | <b>114,740,000.00</b>             |
| 70821       | CULTURAL SERVICES                                  | 139,000,000.00          | 12,980,000.00         | 24,260,000.00                         | 17.5%                                                   | 114,740,000.00                    |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>        | <b>299,500,000.00</b>   | <b>78,410,000.00</b>  | <b>86,885,000.00</b>                  | <b>29.0%</b>                                            | <b>212,615,000.00</b>             |
| 70831       | BROADCASTING AND PUBLISHING SERVICES               | 299,500,000.00          | 78,410,000.00         | 86,885,000.00                         | 29.0%                                                   | 212,615,000.00                    |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>      | <b>360,600,000.00</b>   | <b>7,180,000.00</b>   | <b>20,257,000.00</b>                  | <b>5.6%</b>                                             | <b>340,343,000.00</b>             |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES             | 360,600,000.00          | 7,180,000.00          | 20,257,000.00                         | 5.6%                                                    | 340,343,000.00                    |
| <b>709</b>  | <b>EDUCATION</b>                                   | <b>9,243,388,310.93</b> | <b>326,642,500.00</b> | <b>626,747,500.00</b>                 | <b>6.8%</b>                                             | <b>8,616,640,810.93</b>           |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>           | <b>50,000,000.00</b>    | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>50,000,000.00</b>              |
| 70912       | PRIMARY EDUCATION                                  | 50,000,000.00           | -                     | -                                     | 0.0%                                                    | 50,000,000.00                     |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                         | <b>3,702,344,227.00</b> | <b>291,102,500.00</b> | <b>583,957,500.00</b>                 | <b>15.8%</b>                                            | <b>3,118,386,727.00</b>           |
| 70921       | LOWER SECONDARY EDUCATION                          | 3,672,344,227.00        | 289,642,500.00        | 581,807,500.00                        | 15.8%                                                   | 3,090,536,727.00                  |
| 70922       | UPPER-SECONDARY EDUCATION                          | 30,000,000.00           | 1,460,000.00          | 2,150,000.00                          | 7.2%                                                    | 27,850,000.00                     |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                          | <b>3,265,544,083.93</b> | <b>2,700,000.00</b>   | <b>5,400,000.00</b>                   | <b>0.2%</b>                                             | <b>3,260,144,083.93</b>           |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION                  | 3,265,544,083.93        | 2,700,000.00          | 5,400,000.00                          | 0.2%                                                    | 3,260,144,083.93                  |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>            | <b>22,650,000.00</b>    | <b>2,360,000.00</b>   | <b>3,860,000.00</b>                   | <b>17.0%</b>                                            | <b>18,790,000.00</b>              |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL                   | 22,650,000.00           | 2,360,000.00          | 3,860,000.00                          | 17.0%                                                   | 18,790,000.00                     |
| <b>7096</b> | <b>SUBSIDIARY SERVICES TO EDUCATION</b>            | <b>2,173,350,000.00</b> | <b>3,600,000.00</b>   | <b>6,650,000.00</b>                   | <b>0.3%</b>                                             | <b>2,166,700,000.00</b>           |
| 70961       | SUBSIDIARY SERVICES TO EDUCATION                   | 2,173,350,000.00        | 3,600,000.00          | 6,650,000.00                          | 0.3%                                                    | 2,166,700,000.00                  |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                            | <b>29,500,000.00</b>    | <b>26,880,000.00</b>  | <b>26,880,000.00</b>                  | <b>91.1%</b>                                            | <b>2,620,000.00</b>               |
| 70981       | EDUCATION N.E.C                                    | 29,500,000.00           | 26,880,000.00         | 26,880,000.00                         | 91.1%                                                   | 2,620,000.00                      |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                           | <b>856,800,000.00</b>   | <b>78,282,500.00</b>  | <b>171,937,500.00</b>                 | <b>20.1%</b>                                            | <b>684,862,500.00</b>             |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                         | <b>850,800,000.00</b>   | <b>77,022,500.00</b>  | <b>169,417,500.00</b>                 | <b>19.9%</b>                                            | <b>681,382,500.00</b>             |
| 71041       | FAMILY AND CHILDREN                                | 850,800,000.00          | 77,022,500.00         | 169,417,500.00                        | 19.9%                                                   | 681,382,500.00                    |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>                    | <b>6,000,000.00</b>     | <b>1,260,000.00</b>   | <b>2,520,000.00</b>                   | <b>42.0%</b>                                            | <b>3,480,000.00</b>               |
| 71091       | SOCIAL PROTECTION N.E.C.                           | 6,000,000.00            | 1,260,000.00          | 2,520,000.00                          | 42.0%                                                   | 3,480,000.00                      |

**Table 13: Capital Expenditure by Functional Classification**

Niger State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Functional Classification

| Code        | Function                                                                   | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|----------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Capital Expenditure</b>                                           | <b>783,694,704,491.00</b> | <b>71,952,460,160.77</b> | <b>151,234,246,546.75</b>             | <b>19.3%</b>                                            | <b>632,460,457,944.24</b>         |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                             | <b>222,880,923,601.91</b> | <b>9,816,038,526.60</b>  | <b>21,178,691,946.04</b>              | <b>9.5%</b>                                             | <b>201,702,231,655.88</b>         |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT</b> | <b>10,626,600,000.00</b>  | <b>2,045,316,972.27</b>  | <b>3,666,394,693.76</b>               | <b>34.5%</b>                                            | <b>6,960,205,306.24</b>           |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                           | 10,300,000,000.00         | 2,039,302,449.00         | 3,660,380,170.49                      | 35.5%                                                   | 6,639,619,829.51                  |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                               | 326,600,000.00            | 6,014,523.27             | 6,014,523.27                          | 1.8%                                                    | 320,585,476.73                    |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                    | <b>158,440,289,944.26</b> | <b>4,773,380,054.33</b>  | <b>12,888,905,976.55</b>              | <b>8.1%</b>                                             | <b>145,551,383,967.72</b>         |
| 70131       | GENERAL PERSONNEL SERVICES                                                 | 48,854,807,685.13         | 4,720,217,178.44         | 12,828,307,259.56                     | 26.3%                                                   | 36,026,500,425.58                 |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                  | 37,819,519,763.24         | -                        | -                                     | 0.0%                                                    | 37,819,519,763.24                 |
| 70133       | OTHER GENERAL SERVICES                                                     | 71,765,962,495.89         | 53,162,875.89            | 60,598,716.99                         | 0.1%                                                    | 71,705,363,778.90                 |
| <b>7014</b> | <b>BASIC RESEARCH</b>                                                      | <b>50,648,643,767.65</b>  | <b>2,997,341,500.00</b>  | <b>4,623,391,275.73</b>               | <b>9.1%</b>                                             | <b>46,025,252,491.92</b>          |
| 70141       | BASIC RESEARCH                                                             | 50,648,643,767.65         | 2,997,341,500.00         | 4,623,391,275.73                      | 9.1%                                                    | 46,025,252,491.92                 |
| <b>7015</b> | <b>R&amp;D GENERAL PUBLIC SERVICES</b>                                     | <b>370,000,000.00</b>     | -                        | -                                     | <b>0.0%</b>                                             | <b>370,000,000.00</b>             |
| 70151       | R&D GENERAL PUBLIC SERVICES                                                | 370,000,000.00            | -                        | -                                     | 0.0%                                                    | 370,000,000.00                    |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>                                      | <b>2,795,389,890.00</b>   | -                        | -                                     | <b>0.0%</b>                                             | <b>2,795,389,890.00</b>           |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.                                             | 2,795,389,890.00          | -                        | -                                     | 0.0%                                                    | 2,795,389,890.00                  |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                             | <b>8,881,332,440.24</b>   | -                        | <b>60,000,000.00</b>                  | <b>0.7%</b>                                             | <b>8,821,332,440.24</b>           |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>                                            | <b>551,332,440.24</b>     | -                        | -                                     | <b>0.0%</b>                                             | <b>551,332,440.24</b>             |
| 70321       | FIRE PROTECTION SERVICES                                                   | 551,332,440.24            | -                        | -                                     | 0.0%                                                    | 551,332,440.24                    |
| <b>7033</b> | <b>LAW COURTS</b>                                                          | <b>6,830,000,000.00</b>   | -                        | -                                     | <b>0.0%</b>                                             | <b>6,830,000,000.00</b>           |
| 70331       | LAW COURTS                                                                 | 6,830,000,000.00          | -                        | -                                     | 0.0%                                                    | 6,830,000,000.00                  |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>                                      | <b>1,500,000,000.00</b>   | -                        | <b>60,000,000.00</b>                  | <b>4.0%</b>                                             | <b>1,440,000,000.00</b>           |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.                                             | 1,500,000,000.00          | -                        | 60,000,000.00                         | 4.0%                                                    | 1,440,000,000.00                  |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                    | <b>390,665,880,531.19</b> | <b>55,270,316,250.74</b> | <b>116,528,778,543.86</b>             | <b>29.8%</b>                                            | <b>274,137,101,987.33</b>         |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                    | <b>7,716,540,311.04</b>   | <b>138,116,422.62</b>    | <b>204,010,029.80</b>                 | <b>2.6%</b>                                             | <b>7,512,530,281.24</b>           |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                     | 7,416,540,311.04          | 138,116,422.62           | 204,010,029.80                        | 2.8%                                                    | 7,212,530,281.24                  |
| 70412       | GENERAL LABOUR AFFAIRS                                                     | 300,000,000.00            | -                        | -                                     | 0.0%                                                    | 300,000,000.00                    |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                         | <b>78,861,673,199.06</b>  | <b>8,535,412,407.65</b>  | <b>13,743,668,624.99</b>              | <b>17.4%</b>                                            | <b>65,118,004,574.07</b>          |
| 70421       | AGRICULTURE                                                                | 76,063,673,199.06         | 8,535,412,407.65         | 13,743,668,624.99                     | 18.1%                                                   | 62,320,004,574.07                 |
| 70422       | FORESTRY                                                                   | 1,530,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,530,000,000.00                  |
| 70423       | FISHING AND HUNTING                                                        | 1,268,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,268,000,000.00                  |
| <b>7043</b> | <b>FUEL AND ENERGY</b>                                                     | <b>15,325,951,646.27</b>  | <b>353,082,453.94</b>    | <b>2,206,905,388.74</b>               | <b>14.4%</b>                                            | <b>13,119,046,257.53</b>          |
| 70431       | COAL AND OTHER SOLID MINERAL FUEL                                          | 162,300,000.00            | -                        | -                                     | 0.0%                                                    | 162,300,000.00                    |
| 70432       | PETROLUUM AND NATURAL GAS                                                  | 459,200,000.00            | -                        | -                                     | 0.0%                                                    | 459,200,000.00                    |
| 70433       | NUCLEAR FUEL                                                               | 10,000,000.00             | -                        | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 70435       | ELECTRICITY                                                                | 14,528,200,941.54         | 353,082,453.94           | 2,206,905,388.74                      | 15.2%                                                   | 12,321,295,552.80                 |
| 70436       | NON ELECTRIC ENERGY                                                        | 166,250,704.73            | -                        | -                                     | 0.0%                                                    | 166,250,704.73                    |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>                             | <b>1,153,500,000.00</b>   | <b>95,806,205.94</b>     | <b>95,806,205.94</b>                  | <b>8.3%</b>                                             | <b>1,057,693,794.06</b>           |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                       | 1,033,500,000.00          | -                        | -                                     | 0.0%                                                    | 1,033,500,000.00                  |
| 70442       | MANUFACTURING                                                              | 20,000,000.00             | -                        | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 70443       | CONSTRUCTION                                                               | 100,000,000.00            | 95,806,205.94            | 95,806,205.94                         | 95.8%                                                   | 4,193,794.06                      |
| <b>7045</b> | <b>TRANSPORT</b>                                                           | <b>279,747,043,491.14</b> | <b>45,070,899,633.50</b> | <b>98,990,760,807.62</b>              | <b>35.4%</b>                                            | <b>180,756,282,683.52</b>         |
| 70451       | ROAD TRANSPORT                                                             | 278,747,043,491.14        | 45,031,002,084.50        | 98,950,863,258.62                     | 35.5%                                                   | 179,796,180,232.52                |
| 70452       | WATER TRANSPORT                                                            | 759,602,451.00            | -                        | -                                     | 0.0%                                                    | 759,602,451.00                    |
| 70454       | AIR TRANSPORT                                                              | 240,397,549.00            | 39,897,549.00            | 39,897,549.00                         | 16.6%                                                   | 200,500,000.00                    |

| Code        | Function                                              | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|-------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>7046</b> | <b>COMMUNICATION</b>                                  | <b>2,507,600,000.00</b>  | -                       | <b>191,887,500.00</b>                 | <b>7.7%</b>                                             | <b>2,315,712,500.00</b>           |
| 70461       | COMMUNICATION                                         | 2,507,600,000.00         | -                       | 191,887,500.00                        | 7.7%                                                    | 2,315,712,500.00                  |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>                               | <b>598,717,110.97</b>    | -                       | -                                     | <b>0.0%</b>                                             | <b>598,717,110.97</b>             |
| 70471       | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING           | 538,717,110.97           | -                       | -                                     | 0.0%                                                    | 538,717,110.97                    |
| 70473       | TOURISM                                               | 50,000,000.00            | -                       | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 70474       | MULTIPURPOSE DEVELOPMENT PROJECTS                     | 10,000,000.00            | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>7048</b> | <b>R &amp; D ECONOMIC AFFAIRS</b>                     | <b>4,754,854,772.71</b>  | <b>1,076,999,127.09</b> | <b>1,095,739,986.77</b>               | <b>23.0%</b>                                            | <b>3,659,114,785.94</b>           |
| 70481       | R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS | 790,000,000.00           | 331,390.78              | 19,072,250.46                         | 2.4%                                                    | 770,927,749.54                    |
| 70482       | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING      | 3,849,854,772.71         | 1,076,667,736.31        | 1,076,667,736.31                      | 28.0%                                                   | 2,773,187,036.40                  |
| 70483       | FUEL AND ENERGY                                       | 15,000,000.00            | -                       | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 70484       | R & D MINING, MANUFACTURING AND CONSTRUCTION          | 100,000,000.00           | -                       | -                                     | 0.0%                                                    | 100,000,000.00                    |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                       | <b>7,000,000,000.00</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>7,000,000,000.00</b>           |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>                               | <b>4,000,000,000.00</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>4,000,000,000.00</b>           |
| 70511       | WASTE MANAGEMENT                                      | 4,000,000,000.00         | -                       | -                                     | 0.0%                                                    | 4,000,000,000.00                  |
| <b>7055</b> | <b>R&amp;D ENVIRONMENTAL PROTECTION</b>               | <b>900,000,000.00</b>    | -                       | -                                     | <b>0.0%</b>                                             | <b>900,000,000.00</b>             |
| 70551       | R & D ENVIRONMENTAL PROTECTION                        | 900,000,000.00           | -                       | -                                     | 0.0%                                                    | 900,000,000.00                    |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>                | <b>2,100,000,000.00</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>2,100,000,000.00</b>           |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.                       | 2,100,000,000.00         | -                       | -                                     | 0.0%                                                    | 2,100,000,000.00                  |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>               | <b>26,559,191,291.72</b> | <b>1,255,810,779.94</b> | <b>1,305,810,779.94</b>               | <b>4.9%</b>                                             | <b>25,253,380,511.78</b>          |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                            | <b>9,395,530,697.34</b>  | <b>1,205,810,779.94</b> | <b>1,255,810,779.94</b>               | <b>13.4%</b>                                            | <b>8,139,719,917.40</b>           |
| 70611       | HOUSING DEVELOPMENT                                   | 9,395,530,697.34         | 1,205,810,779.94        | 1,255,810,779.94                      | 13.4%                                                   | 8,139,719,917.40                  |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                          | <b>2,118,204,205.58</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>2,118,204,205.58</b>           |
| 70621       | COMMUNITY DEVELOPMENT                                 | 2,118,204,205.58         | -                       | -                                     | 0.0%                                                    | 2,118,204,205.58                  |
| <b>7063</b> | <b>WATER SUPPLY</b>                                   | <b>14,914,570,388.80</b> | <b>50,000,000.00</b>    | <b>50,000,000.00</b>                  | <b>0.3%</b>                                             | <b>14,864,570,388.80</b>          |
| 70631       | WATER SUPPLY                                          | 14,914,570,388.80        | 50,000,000.00           | 50,000,000.00                         | 0.3%                                                    | 14,864,570,388.80                 |
| <b>7065</b> | <b>R &amp; D HOUSING AND COMMUNITY AMMENITIES</b>     | <b>45,296,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>45,296,000.00</b>              |
| 70651       | R & D HOUSING AND COMMUNITY AMENITIES                 | 45,296,000.00            | -                       | -                                     | 0.0%                                                    | 45,296,000.00                     |
| <b>7066</b> | <b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>         | <b>85,590,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>85,590,000.00</b>              |
| 70661       | HOUSING AND COMMUNITY AMENITIES N.E.C.                | 85,590,000.00            | -                       | -                                     | 0.0%                                                    | 85,590,000.00                     |
| <b>707</b>  | <b>HEALTH</b>                                         | <b>56,512,908,212.80</b> | <b>4,414,032,530.12</b> | <b>10,957,703,203.55</b>              | <b>19.4%</b>                                            | <b>45,555,205,009.25</b>          |
| <b>7071</b> | <b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>    | <b>10,714,238,050.00</b> | -                       | <b>3,663,579,688.09</b>               | <b>34.2%</b>                                            | <b>7,050,658,361.91</b>           |
| 70711       | PHARMACEUTICAL PRODUCTS                               | 3,214,238,050.00         | -                       | 2,663,579,688.09                      | 82.9%                                                   | 550,658,361.91                    |
| 70712       | OTHER MEDICAL PRODUCTS                                | 5,000,000,000.00         | -                       | 500,000,000.00                        | 10.0%                                                   | 4,500,000,000.00                  |
| 70713       | THERAPEUTIC APPLIANCES AND EQUIPMENT                  | 2,500,000,000.00         | -                       | 500,000,000.00                        | 20.0%                                                   | 2,000,000,000.00                  |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>                            | <b>10,286,360,814.52</b> | -                       | -                                     | <b>0.0%</b>                                             | <b>10,286,360,814.52</b>          |
| 70721       | GENERAL MEDICAL SERVICES                              | 7,818,355,628.02         | -                       | -                                     | 0.0%                                                    | 7,818,355,628.02                  |
| 70722       | SPECIALIZED MEDICAL SERVICES                          | 2,468,005,186.50         | -                       | -                                     | 0.0%                                                    | 2,468,005,186.50                  |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                              | <b>19,275,000,000.28</b> | <b>2,257,184,917.61</b> | <b>5,062,275,902.95</b>               | <b>26.3%</b>                                            | <b>14,212,724,097.33</b>          |
| 70731       | GENERAL HOSPITAL SERVICES                             | 8,675,315,185.00         | 2,171,456,611.74        | 4,776,547,597.08                      | 55.1%                                                   | 3,898,767,587.93                  |
| 70732       | SPECIALIZED HOSPITAL SERVICES                         | 10,599,684,815.27        | 85,728,305.87           | 285,728,305.87                        | 2.7%                                                    | 10,313,956,509.40                 |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                         | <b>12,210,000,000.00</b> | <b>1,156,847,612.51</b> | <b>1,156,847,612.51</b>               | <b>9.5%</b>                                             | <b>11,053,152,387.49</b>          |
| 70741       | PUBLIC HEALTH SERVICES                                | 12,210,000,000.00        | 1,156,847,612.51        | 1,156,847,612.51                      | 9.5%                                                    | 11,053,152,387.49                 |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                                  | <b>4,027,309,348.00</b>  | <b>1,000,000,000.00</b> | <b>1,075,000,000.00</b>               | <b>26.7%</b>                                            | <b>2,952,309,348.00</b>           |
| 70761       | HEALTH N.E.C.                                         | 4,027,309,348.00         | 1,000,000,000.00        | 1,075,000,000.00                      | 26.7%                                                   | 2,952,309,348.00                  |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>               | <b>10,048,382,807.00</b> | -                       | -                                     | <b>0.0%</b>                                             | <b>10,048,382,807.00</b>          |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>             | <b>7,490,000,000.00</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>7,490,000,000.00</b>           |
| 70811       | RECREATIONAL AND SPORTING SERVICES                    | 7,490,000,000.00         | -                       | -                                     | 0.0%                                                    | 7,490,000,000.00                  |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                              | <b>200,000,000.00</b>    | -                       | -                                     | <b>0.0%</b>                                             | <b>200,000,000.00</b>             |
| 70821       | CULTURAL SERVICES                                     | 200,000,000.00           | -                       | -                                     | 0.0%                                                    | 200,000,000.00                    |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>           | <b>1,090,000,000.00</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>1,090,000,000.00</b>           |
| 70831       | BROADCASTING AND PUBLISHING SERVICES                  | 1,090,000,000.00         | -                       | -                                     | 0.0%                                                    | 1,090,000,000.00                  |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>         | <b>1,223,382,807.00</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>1,223,382,807.00</b>           |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES                | 1,223,382,807.00         | -                       | -                                     | 0.0%                                                    | 1,223,382,807.00                  |



| Code        | Function                                          | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|---------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>7085</b> | <b>R &amp; D RECREATION, CULTURE AND RELIGION</b> | <b>35,000,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>35,000,000.00</b>              |
| 70851       | R & D RECREATION, CULTURE AND RELIGION            | 35,000,000.00            | -                       | -                                     | 0.0%                                                    | 35,000,000.00                     |
| <b>7086</b> | <b>RECREATION, CULTURE AND RELIGION N.E.C.</b>    | <b>10,000,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>10,000,000.00</b>              |
| 70861       | RECREATION, CULTURE AND RELIGION N.E.C.           | 10,000,000.00            | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>709</b>  | <b>EDUCATION</b>                                  | <b>55,614,702,106.14</b> | <b>1,085,473,573.37</b> | <b>1,092,473,573.37</b>               | <b>2.0%</b>                                             | <b>54,522,228,532.77</b>          |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>          | <b>5,892,558,000.00</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>5,892,558,000.00</b>           |
| 70912       | PRIMARY EDUCATION                                 | 5,892,558,000.00         | -                       | -                                     | 0.0%                                                    | 5,892,558,000.00                  |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                        | <b>20,772,856,030.25</b> | <b>450,000,000.00</b>   | <b>450,000,000.00</b>                 | <b>2.2%</b>                                             | <b>20,322,856,030.25</b>          |
| 70921       | LOWER SECONDARY EDUCATION                         | 8,878,427,670.22         | -                       | -                                     | 0.0%                                                    | 8,878,427,670.22                  |
| 70922       | UPPER-SECONDARY EDUCATION                         | 11,894,428,360.03        | 450,000,000.00          | 450,000,000.00                        | 3.8%                                                    | 11,444,428,360.03                 |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                         | <b>28,082,288,075.89</b> | <b>635,473,573.37</b>   | <b>642,473,573.37</b>                 | <b>2.3%</b>                                             | <b>27,439,814,502.52</b>          |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION                 | 6,100,175,507.58         | 635,473,573.37          | 635,473,573.37                        | 10.4%                                                   | 5,464,701,934.21                  |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION                | 21,982,112,568.31        | -                       | 7,000,000.00                          | 0.0%                                                    | 21,975,112,568.31                 |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>           | <b>55,000,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>55,000,000.00</b>              |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL                  | 55,000,000.00            | -                       | -                                     | 0.0%                                                    | 55,000,000.00                     |
| <b>7096</b> | <b>SUBSIDIARY SERVICES TO EDUCATION</b>           | <b>62,000,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>62,000,000.00</b>              |
| 70961       | SUBSIDIARY SERVICES TO EDUCATION                  | 62,000,000.00            | -                       | -                                     | 0.0%                                                    | 62,000,000.00                     |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>                        | <b>750,000,000.00</b>    | -                       | -                                     | <b>0.0%</b>                                             | <b>750,000,000.00</b>             |
| 70971       | R & D EDUCATION                                   | 750,000,000.00           | -                       | -                                     | 0.0%                                                    | 750,000,000.00                    |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                          | <b>5,531,383,500.00</b>  | <b>110,788,500.00</b>   | <b>110,788,500.00</b>                 | <b>2.0%</b>                                             | <b>5,420,595,000.00</b>           |
| <b>7101</b> | <b>SICKNESS AND DISABILITY</b>                    | <b>53,500,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>53,500,000.00</b>              |
| 71012       | DISABILITY                                        | 53,500,000.00            | -                       | -                                     | 0.0%                                                    | 53,500,000.00                     |
| <b>7102</b> | <b>OLD AGE</b>                                    | <b>60,600,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>60,600,000.00</b>              |
| 71021       | OLD AGE                                           | 60,600,000.00            | -                       | -                                     | 0.0%                                                    | 60,600,000.00                     |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                        | <b>657,000,000.00</b>    | -                       | -                                     | <b>0.0%</b>                                             | <b>657,000,000.00</b>             |
| 71041       | FAMILY AND CHILDREN                               | 657,000,000.00           | -                       | -                                     | 0.0%                                                    | 657,000,000.00                    |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                               | <b>1,566,500,000.00</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>1,566,500,000.00</b>           |
| 71051       | UNEMPLOYMENT                                      | 1,566,500,000.00         | -                       | -                                     | 0.0%                                                    | 1,566,500,000.00                  |
| <b>7107</b> | <b>SOCIAL EXCLUSION N.E.C</b>                     | <b>1,889,283,500.00</b>  | <b>110,788,500.00</b>   | <b>110,788,500.00</b>                 | <b>5.9%</b>                                             | <b>1,778,495,000.00</b>           |
| 71071       | SOCIAL EXCLUSION N.E.C.                           | 1,889,283,500.00         | 110,788,500.00          | 110,788,500.00                        | 5.9%                                                    | 1,778,495,000.00                  |
| <b>7108</b> | <b>R &amp; D SOCIAL PROTECTION</b>                | <b>30,600,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>30,600,000.00</b>              |
| 71081       | R & D SOCIAL PROTECTION                           | 30,600,000.00            | -                       | -                                     | 0.0%                                                    | 30,600,000.00                     |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>                   | <b>1,273,900,000.00</b>  | -                       | -                                     | <b>0.0%</b>                                             | <b>1,273,900,000.00</b>           |
| 71091       | SOCIAL PROTECTION N.E.C.                          | 1,273,900,000.00         | -                       | -                                     | 0.0%                                                    | 1,273,900,000.00                  |

**Table 14: Other Expenditure by Functional Classification****Niger State Government Budget Performance Report 2026 Q2 - Other Expenditure by Functional Classification**

| Code        | Function                                                                   | 2026 Original Budget     | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|----------------------------------------------------------------------------|--------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Other Expenditure</b>                                             | <b>77,577,919,107.94</b> | <b>12,931,801,317.14</b> | <b>29,098,292,151.21</b>              | <b>37.5%</b>                                            | <b>48,479,626,956.73</b>          |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                             | <b>77,312,283,018.80</b> | <b>12,896,907,317.14</b> | <b>28,997,753,151.21</b>              | <b>37.5%</b>                                            | <b>48,314,529,867.59</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT</b> | <b>7,962,039,376.84</b>  | <b>75,882,043.00</b>     | <b>2,280,802,984.37</b>               | <b>28.6%</b>                                            | <b>5,681,236,392.47</b>           |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                           | 247,500,000.00           | 64,501,543.00            | 125,250,478.15                        | 50.6%                                                   | 122,249,521.85                    |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                               | 7,714,539,376.84         | 11,380,500.00            | 2,155,552,506.22                      | 27.9%                                                   | 5,558,986,870.62                  |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                    | <b>10,776,100.00</b>     | <b>686,750.00</b>        | <b>1,586,750.00</b>                   | <b>14.7%</b>                                            | <b>9,189,350.00</b>               |
| 70131       | GENERAL PERSONNEL SERVICES                                                 | 10,776,100.00            | 686,750.00               | 1,586,750.00                          | 14.7%                                                   | 9,189,350.00                      |
| <b>7017</b> | <b>PUBLIC DEBT TRANSACTIONS</b>                                            | <b>69,339,467,541.96</b> | <b>12,820,338,524.14</b> | <b>26,715,363,416.84</b>              | <b>38.5%</b>                                            | <b>42,624,104,125.12</b>          |
| 70171       | PUBLIC DEBT TRANSACTIONS                                                   | 69,339,467,541.96        | 12,820,338,524.14        | 26,715,363,416.84                     | 38.5%                                                   | 42,624,104,125.12                 |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                             | <b>7,370,000.00</b>      | <b>1,025,000.00</b>      | <b>1,355,000.00</b>                   | <b>18.4%</b>                                            | <b>6,015,000.00</b>               |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>                                            | <b>2,000,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>2,000,000.00</b>               |
| 70321       | FIRE PROTECTION SERVICES                                                   | 2,000,000.00             | -                        | -                                     | 0.0%                                                    | 2,000,000.00                      |
| <b>7033</b> | <b>LAW COURTS</b>                                                          | <b>4,250,000.00</b>      | <b>25,000.00</b>         | <b>295,000.00</b>                     | <b>6.9%</b>                                             | <b>3,955,000.00</b>               |
| 70331       | LAW COURTS                                                                 | 4,250,000.00             | 25,000.00                | 295,000.00                            | 6.9%                                                    | 3,955,000.00                      |
| <b>7035</b> | <b>R &amp; D PUBLIC ORDER AND SAFETY</b>                                   | <b>100,000.00</b>        | <b>-</b>                 | <b>60,000.00</b>                      | <b>60.0%</b>                                            | <b>40,000.00</b>                  |
| 70351       | R&D PUBLIC ORDER AND SAFETY                                                | 100,000.00               | -                        | 60,000.00                             | 60.0%                                                   | 40,000.00                         |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>                                      | <b>1,020,000.00</b>      | <b>1,000,000.00</b>      | <b>1,000,000.00</b>                   | <b>98.0%</b>                                            | <b>20,000.00</b>                  |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.                                             | 1,020,000.00             | 1,000,000.00             | 1,000,000.00                          | 98.0%                                                   | 20,000.00                         |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                    | <b>18,254,400.07</b>     | <b>1,729,000.00</b>      | <b>2,344,000.00</b>                   | <b>12.8%</b>                                            | <b>15,910,400.07</b>              |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                    | <b>2,039,000.00</b>      | <b>874,000.00</b>        | <b>1,159,000.00</b>                   | <b>56.8%</b>                                            | <b>880,000.00</b>                 |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                     | 2,039,000.00             | 874,000.00               | 1,159,000.00                          | 56.8%                                                   | 880,000.00                        |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                         | <b>755,400.07</b>        | <b>180,000.00</b>        | <b>210,000.00</b>                     | <b>27.8%</b>                                            | <b>545,400.07</b>                 |
| 70421       | AGRICULTURE                                                                | 755,400.07               | 180,000.00               | 210,000.00                            | 27.8%                                                   | 545,400.07                        |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>                             | <b>7,200,000.00</b>      | <b>500,000.00</b>        | <b>800,000.00</b>                     | <b>11.1%</b>                                            | <b>6,400,000.00</b>               |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                       | 7,200,000.00             | 500,000.00               | 800,000.00                            | 11.1%                                                   | 6,400,000.00                      |
| <b>7045</b> | <b>TRANSPORT</b>                                                           | <b>3,000,000.00</b>      | <b>175,000.00</b>        | <b>175,000.00</b>                     | <b>5.8%</b>                                             | <b>2,825,000.00</b>               |
| 70451       | ROAD TRANSPORT                                                             | 3,000,000.00             | 175,000.00               | 175,000.00                            | 5.8%                                                    | 2,825,000.00                      |
| <b>7046</b> | <b>COMMUNICATION</b>                                                       | <b>4,000,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>4,000,000.00</b>               |
| 70461       | COMMUNICATION                                                              | 4,000,000.00             | -                        | -                                     | 0.0%                                                    | 4,000,000.00                      |
| <b>7049</b> | <b>ECONOMIC AFFAIRS N.E.C</b>                                              | <b>1,260,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,260,000.00</b>               |
| 70491       | ECONOMIC AFFAIRS N.E.C.                                                    | 1,260,000.00             | -                        | -                                     | 0.0%                                                    | 1,260,000.00                      |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                                            | <b>15,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>15,000,000.00</b>              |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>                                                    | <b>15,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>15,000,000.00</b>              |
| 70511       | WASTE MANAGEMENT                                                           | 15,000,000.00            | -                        | -                                     | 0.0%                                                    | 15,000,000.00                     |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>                                    | <b>2,000,000.00</b>      | <b>-</b>                 | <b>615,000.00</b>                     | <b>30.8%</b>                                            | <b>1,385,000.00</b>               |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                                                 | <b>1,500,000.00</b>      | <b>-</b>                 | <b>615,000.00</b>                     | <b>41.0%</b>                                            | <b>885,000.00</b>                 |
| 70611       | HOUSING DEVELOPMENT                                                        | 1,500,000.00             | -                        | 615,000.00                            | 41.0%                                                   | 885,000.00                        |

| Code        | Function                                      | 2026 Original Budget  | 2026 Q2 Performance  | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|-----------------------------------------------|-----------------------|----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>7063</b> | <b>WATER SUPPLY</b>                           | <b>500,000.00</b>     | <b>-</b>             | <b>-</b>                              | <b>0.0%</b>                                             | <b>500,000.00</b>                 |
| 70631       | WATER SUPPLY                                  | 500,000.00            | -                    | -                                     | 0.0%                                                    | 500,000.00                        |
| <b>707</b>  | <b>HEALTH</b>                                 | <b>29,300,000.00</b>  | <b>1,420,000.00</b>  | <b>1,420,000.00</b>                   | <b>4.8%</b>                                             | <b>27,880,000.00</b>              |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>                    | <b>23,800,000.00</b>  | <b>1,300,000.00</b>  | <b>1,300,000.00</b>                   | <b>5.5%</b>                                             | <b>22,500,000.00</b>              |
| 70721       | GENERAL MEDICAL SERVICES                      | 23,800,000.00         | 1,300,000.00         | 1,300,000.00                          | 5.5%                                                    | 22,500,000.00                     |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                          | <b>5,500,000.00</b>   | <b>120,000.00</b>    | <b>120,000.00</b>                     | <b>2.2%</b>                                             | <b>5,380,000.00</b>               |
| 70761       | HEALTH N.E.C.                                 | 5,500,000.00          | 120,000.00           | 120,000.00                            | 2.2%                                                    | 5,380,000.00                      |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>       | <b>5,900,000.00</b>   | <b>650,000.00</b>    | <b>1,235,000.00</b>                   | <b>20.9%</b>                                            | <b>4,665,000.00</b>               |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>     | <b>4,000,000.00</b>   | <b>50,000.00</b>     | <b>515,000.00</b>                     | <b>12.9%</b>                                            | <b>3,485,000.00</b>               |
| 70811       | RECREATIONAL AND SPORTING SERVICES            | 4,000,000.00          | 50,000.00            | 515,000.00                            | 12.9%                                                   | 3,485,000.00                      |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                      | <b>1,000,000.00</b>   | <b>-</b>             | <b>120,000.00</b>                     | <b>12.0%</b>                                            | <b>880,000.00</b>                 |
| 70821       | CULTURAL SERVICES                             | 1,000,000.00          | -                    | 120,000.00                            | 12.0%                                                   | 880,000.00                        |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>   | <b>500,000.00</b>     | <b>400,000.00</b>    | <b>400,000.00</b>                     | <b>80.0%</b>                                            | <b>100,000.00</b>                 |
| 70831       | BROADCASTING AND PUBLISHING SERVICES          | 500,000.00            | 400,000.00           | 400,000.00                            | 80.0%                                                   | 100,000.00                        |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b> | <b>400,000.00</b>     | <b>200,000.00</b>    | <b>200,000.00</b>                     | <b>50.0%</b>                                            | <b>200,000.00</b>                 |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES        | 400,000.00            | 200,000.00           | 200,000.00                            | 50.0%                                                   | 200,000.00                        |
| <b>709</b>  | <b>EDUCATION</b>                              | <b>179,611,689.07</b> | <b>28,020,000.00</b> | <b>88,520,000.00</b>                  | <b>49.3%</b>                                            | <b>91,091,689.07</b>              |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                    | <b>127,655,773.00</b> | <b>27,000,000.00</b> | <b>87,000,000.00</b>                  | <b>68.2%</b>                                            | <b>40,655,773.00</b>              |
| 70921       | LOWER SECONDARY EDUCATION                     | 127,655,773.00        | 27,000,000.00        | 87,000,000.00                         | 68.2%                                                   | 40,655,773.00                     |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                     | <b>32,455,916.07</b>  | <b>-</b>             | <b>-</b>                              | <b>0.0%</b>                                             | <b>32,455,916.07</b>              |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION             | 32,455,916.07         | -                    | -                                     | 0.0%                                                    | 32,455,916.07                     |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>       | <b>2,350,000.00</b>   | <b>340,000.00</b>    | <b>840,000.00</b>                     | <b>35.7%</b>                                            | <b>1,510,000.00</b>               |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL              | 2,350,000.00          | 340,000.00           | 840,000.00                            | 35.7%                                                   | 1,510,000.00                      |
| <b>7096</b> | <b>SUBSIDIARY SERVICES TO EDUCATION</b>       | <b>16,650,000.00</b>  | <b>200,000.00</b>    | <b>200,000.00</b>                     | <b>1.2%</b>                                             | <b>16,450,000.00</b>              |
| 70961       | SUBSIDIARY SERVICES TO EDUCATION              | 16,650,000.00         | 200,000.00           | 200,000.00                            | 1.2%                                                    | 16,450,000.00                     |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                       | <b>500,000.00</b>     | <b>480,000.00</b>    | <b>480,000.00</b>                     | <b>96.0%</b>                                            | <b>20,000.00</b>                  |
| 70981       | EDUCATION N.E.C                               | 500,000.00            | 480,000.00           | 480,000.00                            | 96.0%                                                   | 20,000.00                         |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                      | <b>8,200,000.00</b>   | <b>2,050,000.00</b>  | <b>5,050,000.00</b>                   | <b>61.6%</b>                                            | <b>3,150,000.00</b>               |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                    | <b>8,200,000.00</b>   | <b>2,050,000.00</b>  | <b>5,050,000.00</b>                   | <b>61.6%</b>                                            | <b>3,150,000.00</b>               |
| 71041       | FAMILY AND CHILDREN                           | 8,200,000.00          | 2,050,000.00         | 5,050,000.00                          | 61.6%                                                   | 3,150,000.00                      |

## 2.F Expenditure by Programme Classification

**Table 15: Total Expenditure by Programme Classification**

**Niger State Government Budget Performance Report 2026 Q2 - Total Expenditure by Programme Classification**

| Code      | Programme (Sector and Objective)                                                        | 2026 Original Budget               | 2026 Q2 Performance              | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|-----------------------------------------------------------------------------------------|------------------------------------|----------------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b><u>Total Expenditure</u></b>                                                         | <b><u>1,073,991,335,895.00</u></b> | <b><u>121,945,786,808.10</u></b> | <b><u>246,834,955,007.82</u></b>      | <b><u>23.0%</u></b>                                     | <b><u>827,156,380,887.19</u></b>  |
| <b>01</b> | <b>Agriculture</b>                                                                      | <b>85,652,796,650.10</b>           | <b>10,586,958,001.11</b>         | <b>16,619,146,642.08</b>              | <b>19.4%</b>                                            | <b>69,033,650,008.02</b>          |
| 0101      | Effective governance of the Agriculture Sector                                          | 3,504,156,880.71                   | 829,071,651.21                   | 1,653,004,074.84                      | 47.2%                                                   | 1,851,152,805.87                  |
| 0102      | Development of the livestock value chain                                                | 17,850,000,000.00                  | 1,336,018,623.29                 | 2,256,829,862.34                      | 12.6%                                                   | 15,593,170,137.66                 |
| 0103      | Enhancement of food production and productivity                                         | 59,562,207,754.41                  | 8,421,867,726.61                 | 12,709,312,704.90                     | 21.3%                                                   | 46,852,895,049.51                 |
| 0104      | Reduction of post-harvest losses                                                        | 2,000,000,000.00                   | -                                | -                                     | 0.0%                                                    | 2,000,000,000.00                  |
| 0105      | Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal) | 1,750,000,000.00                   | -                                | -                                     | 0.0%                                                    | 1,750,000,000.00                  |
| 0106      | Promotion of forest resource conservation and preservation of biodiversity              | 175,000,000.00                     | -                                | -                                     | 0.0%                                                    | 175,000,000.00                    |
| 0107      | Promotion of enabling environment for increased agricultural development                | 775,144,538.27                     | -                                | -                                     | 0.0%                                                    | 775,144,538.27                    |
| 0110      | Agriculture Sector Expenditures Not Elsewhere Classified                                | 36,287,476.71                      | -                                | -                                     | 0.0%                                                    | 36,287,476.71                     |
| <b>02</b> | <b>Societal Re-orientation</b>                                                          | <b>36,866,426,740.49</b>           | <b>3,515,498,890.73</b>          | <b>6,407,123,004.77</b>               | <b>17.4%</b>                                            | <b>30,459,303,735.72</b>          |
| 0210      | Societal Re-orientation - General                                                       | 36,866,426,740.49                  | 3,515,498,890.73                 | 6,407,123,004.77                      | 17.4%                                                   | 30,459,303,735.72                 |
| <b>03</b> | <b>Poverty Alleviation</b>                                                              | <b>4,464,395,272.92</b>            | <b>93,705,248.92</b>             | <b>189,159,007.30</b>                 | <b>4.2%</b>                                             | <b>4,275,236,265.62</b>           |
| 0310      | Poverty Alleviation - General                                                           | 4,464,395,272.92                   | 93,705,248.92                    | 189,159,007.30                        | 4.2%                                                    | 4,275,236,265.62                  |
| <b>04</b> | <b>Health</b>                                                                           | <b>77,869,810,552.46</b>           | <b>8,302,426,283.66</b>          | <b>18,864,706,878.39</b>              | <b>24.2%</b>                                            | <b>59,005,103,674.07</b>          |
| 0401      | Effective governance of the health system                                               | 19,715,907,526.16                  | 3,888,393,753.54                 | 7,907,003,674.84                      | 40.1%                                                   | 11,808,903,851.32                 |
| 0405      | Provision of adequate and modern health infrastructure for health services delivery     | 58,023,903,026.30                  | 4,414,032,530.12                 | 10,957,703,203.55                     | 18.9%                                                   | 47,066,199,822.75                 |
| 0407      | Evidence generation and utilisation                                                     | 130,000,000.00                     | -                                | -                                     | 0.0%                                                    | 130,000,000.00                    |
| <b>05</b> | <b>Education</b>                                                                        | <b>147,839,586,643.06</b>          | <b>9,692,334,111.47</b>          | <b>16,841,721,666.40</b>              | <b>11.4%</b>                                            | <b>130,997,864,976.66</b>         |
| 0501      | Effective governance of the education system                                            | 43,813,326,794.58                  | 5,609,519,038.10                 | 11,125,856,817.30                     | 25.4%                                                   | 32,687,469,977.28                 |
| 0502      | Increase in access, retention, and completion rate at all levels                        | 15,578,650.00                      | -                                | -                                     | 0.0%                                                    | 15,578,650.00                     |
| 0504      | Improved quality of teaching and learning outcomes                                      | 148,000,000.00                     | -                                | -                                     | 0.0%                                                    | 148,000,000.00                    |
| 0505      | Adequate infrastructure at all levels                                                   | 103,367,594,446.48                 | 4,082,815,073.37                 | 5,715,864,849.10                      | 5.5%                                                    | 97,651,729,597.38                 |
| 0506      | Improved education information management system (EIMS)                                 | 59,536,752.00                      | -                                | -                                     | 0.0%                                                    | 59,536,752.00                     |
| 0510      | Education Sector Expenditures Not Elsewhere Classified                                  | 435,550,000.00                     | -                                | -                                     | 0.0%                                                    | 435,550,000.00                    |
| <b>06</b> | <b>Housing and Urban Development</b>                                                    | <b>19,358,151,995.90</b>           | <b>2,242,033,875.97</b>          | <b>6,734,196,017.43</b>               | <b>34.8%</b>                                            | <b>12,623,955,978.48</b>          |
| 0610      | Housing and Urban Development - General                                                 | 19,358,151,995.90                  | 2,242,033,875.97                 | 6,734,196,017.43                      | 34.8%                                                   | 12,623,955,978.48                 |
| <b>07</b> | <b>Gender</b>                                                                           | <b>459,000,000.00</b>              | <b>-</b>                         | <b>-</b>                              | <b>0.0%</b>                                             | <b>459,000,000.00</b>             |
| 0710      | Gender - General                                                                        | 459,000,000.00                     | -                                | -                                     | 0.0%                                                    | 459,000,000.00                    |
| <b>08</b> | <b>Youth</b>                                                                            | <b>6,795,506,128.00</b>            | <b>171,120,459.52</b>            | <b>322,590,336.14</b>                 | <b>4.7%</b>                                             | <b>6,472,915,791.86</b>           |
| 0810      | Youth - General                                                                         | 6,795,506,128.00                   | 171,120,459.52                   | 322,590,336.14                        | 4.7%                                                    | 6,472,915,791.86                  |
| <b>09</b> | <b>Environmental Improvement</b>                                                        | <b>23,459,047,918.02</b>           | <b>630,357,253.58</b>            | <b>1,338,894,017.10</b>               | <b>5.7%</b>                                             | <b>22,120,153,900.92</b>          |
| 0910      | Environmental Improvement - General                                                     | 23,459,047,918.02                  | 630,357,253.58                   | 1,338,894,017.10                      | 5.7%                                                    | 22,120,153,900.92                 |
| <b>10</b> | <b>Water Resources and Rural Development</b>                                            | <b>83,059,147,585.85</b>           | <b>614,907,907.71</b>            | <b>1,106,118,163.46</b>               | <b>1.3%</b>                                             | <b>81,953,029,422.39</b>          |
| 1010      | Water Resources and Rural Deve - General                                                | 83,059,147,585.85                  | 614,907,907.71                   | 1,106,118,163.46                      | 1.3%                                                    | 81,953,029,422.39                 |
| <b>11</b> | <b>Information Communication and Technology</b>                                         | <b>4,837,977,897.04</b>            | <b>396,091,990.00</b>            | <b>908,412,843.45</b>                 | <b>18.8%</b>                                            | <b>3,929,565,053.59</b>           |
| 1110      | Information Communication and Technology - General                                      | 4,837,977,897.04                   | 396,091,990.00                   | 908,412,843.45                        | 18.8%                                                   | 3,929,565,053.59                  |

| Code      | Programme (Sector and Objective)              | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|-----------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>12</b> | <b>Growing the Private Sector</b>             | <b>9,218,000,000.00</b>   | <b>132,081,420.58</b>    | <b>159,862,280.26</b>                 | <b>1.7%</b>                                             | <b>9,058,137,719.74</b>           |
| 1210      | Growing the Private Sector - General          | 9,218,000,000.00          | 132,081,420.58           | 159,862,280.26                        | 1.7%                                                    | 9,058,137,719.74                  |
| <b>13</b> | <b>Reform of Government and Governance</b>    | <b>230,647,959,245.82</b> | <b>36,129,791,098.58</b> | <b>67,957,106,470.15</b>              | <b>29.5%</b>                                            | <b>162,690,852,775.66</b>         |
| 1310      | Reform of Government and Governance - General | 230,647,959,245.82        | 36,129,791,098.58        | 67,957,106,470.15                     | 29.5%                                                   | 162,690,852,775.66                |
| <b>14</b> | <b>Power</b>                                  | <b>15,575,092,445.45</b>  | <b>463,311,532.32</b>    | <b>2,401,604,560.50</b>               | <b>15.4%</b>                                            | <b>13,173,487,884.95</b>          |
| 1410      | Power - General                               | 15,575,092,445.45         | 463,311,532.32           | 2,401,604,560.50                      | 15.4%                                                   | 13,173,487,884.95                 |
| <b>17</b> | <b>Road</b>                                   | <b>258,362,902,130.36</b> | <b>45,401,198,856.95</b> | <b>100,016,284,291.92</b>             | <b>38.7%</b>                                            | <b>158,346,617,838.44</b>         |
| 1710      | Road - General                                | 258,362,902,130.36        | 45,401,198,856.95        | 100,016,284,291.92                    | 38.7%                                                   | 158,346,617,838.44                |
| <b>19</b> | <b>COVID-19</b>                               | <b>1,600,000,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,600,000,000.00</b>           |
| 1910      | COVID-19 - General                            | 1,600,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,600,000,000.00                  |
| <b>20</b> | <b>CLIMATE CHANGE</b>                         | <b>44,804,000.00</b>      | <b>6,900,000.00</b>      | <b>9,900,000.00</b>                   | <b>22.1%</b>                                            | <b>34,904,000.00</b>              |
| 2010      | CLIMATE CHANGE - General                      | 44,804,000.00             | 6,900,000.00             | 9,900,000.00                          | 22.1%                                                   | 34,904,000.00                     |
| <b>23</b> | <b>Social Protection</b>                      | <b>67,880,730,689.54</b>  | <b>3,567,069,877.00</b>  | <b>6,958,128,828.47</b>               | <b>10.3%</b>                                            | <b>60,922,601,861.07</b>          |
| 2301      | Effective Governance of Social Protection     | 435,000,000.00            | -                        | -                                     | 0.0%                                                    | 435,000,000.00                    |
| 2302      | Reduce Poverty and Vulnerability              | 30,038,665,089.00         | 29,105,392.82            | 94,999,000.00                         | 0.3%                                                    | 29,943,666,089.00                 |
| 2303      | Promote gender equity and social justice      | 880,000,000.00            | -                        | -                                     | 0.0%                                                    | 880,000,000.00                    |
| 2304      | Enhancement of Child Rights and Support       | 595,400,000.00            | -                        | -                                     | 0.0%                                                    | 595,400,000.00                    |
| 2305      | Social Pensions and Old Age Support           | 31,288,797,807.51         | 3,148,396,228.54         | 6,080,407,252.24                      | 19.4%                                                   | 25,208,390,555.27                 |
| 2306      | Disability and Survival Support               | 34,000,000.00             | -                        | -                                     | 0.0%                                                    | 34,000,000.00                     |
| 2307      | Promote Emergency and Humanitarian Assistance | 1,553,500,000.00          | -                        | -                                     | 0.0%                                                    | 1,553,500,000.00                  |
| 2310      | Social Protection Not Elsewhere Classified    | 3,055,367,793.03          | 389,568,255.64           | 782,722,576.23                        | 25.6%                                                   | 2,272,645,216.80                  |

**Table 16: Personnel Expenditure by Programme Classification**

Niger State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Programme Classification

| Code      | Programme (Sector and Objective)                   | 2026 Original Budget             | 2026 Q2 Performance             | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|----------------------------------------------------|----------------------------------|---------------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b><u>Total Personnel Expenditure</u></b>          | <b><u>114,379,848,972.89</u></b> | <b><u>23,101,125,562.02</u></b> | <b><u>40,935,469,475.07</u></b>       | <b><u>35.8%</u></b>                                     | <b><u>73,444,379,497.81</u></b>   |
| <b>01</b> | <b>Agriculture</b>                                 | <b>2,980,783,250.10</b>          | <b>757,460,051.21</b>           | <b>1,539,322,474.84</b>               | <b>51.6%</b>                                            | <b>1,441,460,775.26</b>           |
| 0101      | Effective governance of the Agriculture Sector     | 2,980,783,250.10                 | 757,460,051.21                  | 1,539,322,474.84                      | 51.6%                                                   | 1,441,460,775.26                  |
| <b>02</b> | <b>Societal Re-orientation</b>                     | <b>17,460,426,740.49</b>         | <b>1,672,400,943.11</b>         | <b>3,377,289,318.44</b>               | <b>19.3%</b>                                            | <b>14,083,137,422.05</b>          |
| 0210      | Societal Re-orientation - General                  | 17,460,426,740.49                | 1,672,400,943.11                | 3,377,289,318.44                      | 19.3%                                                   | 14,083,137,422.05                 |
| <b>03</b> | <b>Poverty Alleviation</b>                         | <b>402,394,049.18</b>            | <b>92,205,248.92</b>            | <b>186,159,007.30</b>                 | <b>46.3%</b>                                            | <b>216,235,041.88</b>             |
| 0310      | Poverty Alleviation - General                      | 402,394,049.18                   | 92,205,248.92                   | 186,159,007.30                        | 46.3%                                                   | 216,235,041.88                    |
| <b>04</b> | <b>Health</b>                                      | <b>14,272,007,526.16</b>         | <b>3,828,153,753.54</b>         | <b>7,822,763,674.84</b>               | <b>54.8%</b>                                            | <b>6,449,243,851.32</b>           |
| 0401      | Effective governance of the health system          | 14,272,007,526.16                | 3,828,153,753.54                | 7,822,763,674.84                      | 54.8%                                                   | 6,449,243,851.32                  |
| <b>05</b> | <b>Education</b>                                   | <b>27,896,326,794.58</b>         | <b>5,181,524,298.10</b>         | <b>10,332,797,077.30</b>              | <b>37.0%</b>                                            | <b>17,563,529,717.28</b>          |
| 0501      | Effective governance of the education system       | 27,896,326,794.58                | 5,181,524,298.10                | 10,332,797,077.30                     | 37.0%                                                   | 17,563,529,717.28                 |
| <b>06</b> | <b>Housing and Urban Development</b>               | <b>1,215,149,995.90</b>          | <b>222,731,470.14</b>           | <b>488,613,875.82</b>                 | <b>40.2%</b>                                            | <b>726,536,120.08</b>             |
| 0610      | Housing and Urban Development - General            | 1,215,149,995.90                 | 222,731,470.14                  | 488,613,875.82                        | 40.2%                                                   | 726,536,120.08                    |
| <b>08</b> | <b>Youth</b>                                       | <b>315,506,128.00</b>            | <b>34,595,459.52</b>            | <b>111,390,336.10</b>                 | <b>35.3%</b>                                            | <b>204,115,791.90</b>             |
| 0810      | Youth - General                                    | 315,506,128.00                   | 34,595,459.52                   | 111,390,336.10                        | 35.3%                                                   | 204,115,791.90                    |
| <b>09</b> | <b>Environmental Improvement</b>                   | <b>756,232,918.02</b>            | <b>163,478,199.54</b>           | <b>333,050,359.00</b>                 | <b>44.0%</b>                                            | <b>423,182,559.02</b>             |
| 0910      | Environmental Improvement - General                | 756,232,918.02                   | 163,478,199.54                  | 333,050,359.00                        | 44.0%                                                   | 423,182,559.02                    |
| <b>10</b> | <b>Water Resources and Rural Development</b>       | <b>1,115,518,396.88</b>          | <b>255,157,907.71</b>           | <b>514,118,163.46</b>                 | <b>46.1%</b>                                            | <b>601,400,233.42</b>             |
| 1010      | Water Resources and Rural Deve - General           | 1,115,518,396.88                 | 255,157,907.71                  | 514,118,163.46                        | 46.1%                                                   | 601,400,233.42                    |
| <b>11</b> | <b>Information Communication and Technology</b>    | <b>1,197,977,897.04</b>          | <b>316,171,990.00</b>           | <b>627,020,343.45</b>                 | <b>52.3%</b>                                            | <b>570,957,553.59</b>             |
| 1110      | Information Communication and Technology - General | 1,197,977,897.04                 | 316,171,990.00                  | 627,020,343.45                        | 52.3%                                                   | 570,957,553.59                    |
| <b>13</b> | <b>Reform of Government and Governance</b>         | <b>10,545,308,071.46</b>         | <b>6,373,660,206.05</b>         | <b>7,406,656,719.82</b>               | <b>70.2%</b>                                            | <b>3,138,651,351.64</b>           |
| 1310      | Reform of Government and Governance - General      | 10,545,308,071.46                | 6,373,660,206.05                | 7,406,656,719.82                      | 70.2%                                                   | 3,138,651,351.64                  |
| <b>14</b> | <b>Power</b>                                       | <b>432,640,799.18</b>            | <b>81,229,078.38</b>            | <b>162,499,171.76</b>                 | <b>37.6%</b>                                            | <b>270,141,627.42</b>             |
| 1410      | Power - General                                    | 432,640,799.18                   | 81,229,078.38                   | 162,499,171.76                        | 37.6%                                                   | 270,141,627.42                    |
| <b>17</b> | <b>Road</b>                                        | <b>2,955,606,805.36</b>          | <b>698,029,971.62</b>           | <b>1,399,801,624.47</b>               | <b>47.4%</b>                                            | <b>1,555,805,180.89</b>           |
| 1710      | Road - General                                     | 2,955,606,805.36                 | 698,029,971.62                  | 1,399,801,624.47                      | 47.4%                                                   | 1,555,805,180.89                  |
| <b>20</b> | <b>CLIMATE CHANGE</b>                              | <b>32,304,000.00</b>             | <b>-</b>                        | <b>-</b>                              | <b>0.0%</b>                                             | <b>32,304,000.00</b>              |
| 2010      | CLIMATE CHANGE - General                           | 32,304,000.00                    | -                               | -                                     | 0.0%                                                    | 32,304,000.00                     |
| <b>23</b> | <b>Social Protection</b>                           | <b>32,801,665,600.54</b>         | <b>3,424,326,984.18</b>         | <b>6,633,987,328.47</b>               | <b>20.2%</b>                                            | <b>26,167,678,272.07</b>          |
| 2305      | Social Pensions and Old Age Support                | 31,288,797,807.51                | 3,148,396,228.54                | 6,080,407,252.24                      | 19.4%                                                   | 25,208,390,555.27                 |
| 2310      | Social Protection Not Elsewhere Classified         | 1,512,867,793.03                 | 275,930,755.64                  | 553,580,076.23                        | 36.6%                                                   | 959,287,716.80                    |

Table 17: Overhead Expenditure by Programme Classification

## Niger State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Programme Classification

| Code      | Programme (Sector and Objective)                   | 2026 Original Budget            | 2026 Q2 Performance             | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|----------------------------------------------------|---------------------------------|---------------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b><i>Total Overhead Expenditure</i></b>           | <b><i>98,338,863,323.18</i></b> | <b><i>13,960,399,768.17</i></b> | <b><i>25,566,946,834.78</i></b>       | <b><i>26.0%</i></b>                                     | <b><i>72,771,916,488.40</i></b>   |
| <b>01</b> | <b>Agriculture</b>                                 | <b>298,244,599.93</b>           | <b>71,431,600.00</b>            | <b>113,471,600.00</b>                 | <b>38.0%</b>                                            | <b>184,772,999.93</b>             |
| 0101      | Effective governance of the Agriculture Sector     | 298,244,599.93                  | 71,431,600.00                   | 113,471,600.00                        | 38.0%                                                   | 184,772,999.93                    |
| <b>02</b> | <b>Societal Re-orientation</b>                     | <b>7,666,450,000.00</b>         | <b>1,842,702,947.62</b>         | <b>2,968,448,686.33</b>               | <b>38.7%</b>                                            | <b>4,698,001,313.67</b>           |
| 0210      | Societal Re-orientation - General                  | 7,666,450,000.00                | 1,842,702,947.62                | 2,968,448,686.33                      | 38.7%                                                   | 4,698,001,313.67                  |
| <b>03</b> | <b>Poverty Alleviation</b>                         | <b>11,520,000.00</b>            | <b>1,400,000.00</b>             | <b>2,900,000.00</b>                   | <b>25.2%</b>                                            | <b>8,620,000.00</b>               |
| 0310      | Poverty Alleviation - General                      | 11,520,000.00                   | 1,400,000.00                    | 2,900,000.00                          | 25.2%                                                   | 8,620,000.00                      |
| <b>04</b> | <b>Health</b>                                      | <b>5,096,600,000.00</b>         | <b>59,820,000.00</b>            | <b>83,820,000.00</b>                  | <b>1.6%</b>                                             | <b>5,012,780,000.00</b>           |
| 0401      | Effective governance of the health system          | 5,096,600,000.00                | 59,820,000.00                   | 83,820,000.00                         | 1.6%                                                    | 5,012,780,000.00                  |
| <b>05</b> | <b>Education</b>                                   | <b>10,141,388,310.93</b>        | <b>398,974,740.00</b>           | <b>703,539,740.00</b>                 | <b>6.9%</b>                                             | <b>9,437,848,570.93</b>           |
| 0501      | Effective governance of the education system       | 10,141,388,310.93               | 398,974,740.00                  | 703,539,740.00                        | 6.9%                                                    | 9,437,848,570.93                  |
| <b>06</b> | <b>Housing and Urban Development</b>               | <b>103,500,000.00</b>           | <b>8,650,000.00</b>             | <b>18,485,000.00</b>                  | <b>17.9%</b>                                            | <b>85,015,000.00</b>              |
| 0610      | Housing and Urban Development - General            | 103,500,000.00                  | 8,650,000.00                    | 18,485,000.00                         | 17.9%                                                   | 85,015,000.00                     |
| <b>08</b> | <b>Youth</b>                                       | <b>1,276,000,000.00</b>         | <b>136,475,000.00</b>           | <b>210,685,000.04</b>                 | <b>16.5%</b>                                            | <b>1,065,314,999.96</b>           |
| 0810      | Youth - General                                    | 1,276,000,000.00                | 136,475,000.00                  | 210,685,000.04                        | 16.5%                                                   | 1,065,314,999.96                  |
| <b>09</b> | <b>Environmental Improvement</b>                   | <b>787,800,000.00</b>           | <b>5,650,000.00</b>             | <b>10,890,000.00</b>                  | <b>1.4%</b>                                             | <b>776,910,000.00</b>             |
| 0910      | Environmental Improvement - General                | 787,800,000.00                  | 5,650,000.00                    | 10,890,000.00                         | 1.4%                                                    | 776,910,000.00                    |
| <b>10</b> | <b>Water Resources and Rural Development</b>       | <b>864,500,000.00</b>           | <b>359,750,000.00</b>           | <b>592,000,000.00</b>                 | <b>68.5%</b>                                            | <b>272,500,000.00</b>             |
| 1010      | Water Resources and Rural Deve - General           | 864,500,000.00                  | 359,750,000.00                  | 592,000,000.00                        | 68.5%                                                   | 272,500,000.00                    |
| <b>11</b> | <b>Information Communication and Technology</b>    | <b>308,600,000.00</b>           | <b>79,470,000.00</b>            | <b>88,905,000.00</b>                  | <b>28.8%</b>                                            | <b>219,695,000.00</b>             |
| 1110      | Information Communication and Technology - General | 308,600,000.00                  | 79,470,000.00                   | 88,905,000.00                         | 28.8%                                                   | 219,695,000.00                    |
| <b>12</b> | <b>Growing the Private Sector</b>                  | <b>175,961,000.00</b>           | <b>21,865,000.00</b>            | <b>30,620,000.00</b>                  | <b>17.4%</b>                                            | <b>145,341,000.00</b>             |
| 1210      | Growing the Private Sector - General               | 175,961,000.00                  | 21,865,000.00                   | 30,620,000.00                         | 17.4%                                                   | 145,341,000.00                    |
| <b>13</b> | <b>Reform of Government and Governance</b>         | <b>70,015,794,412.32</b>        | <b>10,819,677,980.55</b>        | <b>20,461,994,308.41</b>              | <b>29.2%</b>                                            | <b>49,553,800,103.91</b>          |
| 1310      | Reform of Government and Governance - General      | 70,015,794,412.32               | 10,819,677,980.55               | 20,461,994,308.41                     | 29.2%                                                   | 49,553,800,103.91                 |
| <b>14</b> | <b>Power</b>                                       | <b>57,465,000.00</b>            | <b>28,950,000.00</b>            | <b>32,150,000.00</b>                  | <b>55.9%</b>                                            | <b>25,315,000.00</b>              |
| 1410      | Power - General                                    | 57,465,000.00                   | 28,950,000.00                   | 32,150,000.00                         | 55.9%                                                   | 25,315,000.00                     |
| <b>17</b> | <b>Road</b>                                        | <b>65,000,000.00</b>            | <b>7,095,000.00</b>             | <b>15,045,000.00</b>                  | <b>23.1%</b>                                            | <b>49,955,000.00</b>              |
| 1710      | Road - General                                     | 65,000,000.00                   | 7,095,000.00                    | 15,045,000.00                         | 23.1%                                                   | 49,955,000.00                     |
| <b>20</b> | <b>CLIMATE CHANGE</b>                              | <b>10,000,000.00</b>            | <b>6,900,000.00</b>             | <b>9,900,000.00</b>                   | <b>99.0%</b>                                            | <b>100,000.00</b>                 |
| 2010      | CLIMATE CHANGE - General                           | 10,000,000.00                   | 6,900,000.00                    | 9,900,000.00                          | 99.0%                                                   | 100,000.00                        |
| <b>23</b> | <b>Social Protection</b>                           | <b>1,460,040,000.00</b>         | <b>111,587,500.00</b>           | <b>224,092,500.00</b>                 | <b>15.3%</b>                                            | <b>1,235,947,500.00</b>           |
| 2310      | Social Protection Not Elsewhere Classified         | 1,460,040,000.00                | 111,587,500.00                  | 224,092,500.00                        | 15.3%                                                   | 1,235,947,500.00                  |

Table 18: Capital Expenditure by Programme Classification

## Niger State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Programme Classification

| Code      | Programme (Sector and Objective)                                                        | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|-----------------------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b>Total Capital Expenditure</b>                                                        | <b>783,694,704,491.00</b> | <b>71,952,460,160.77</b> | <b>151,234,246,546.75</b>             | <b>19.3%</b>                                            | <b>632,460,457,944.24</b>         |
| <b>01</b> | <b>Agriculture</b>                                                                      | <b>82,373,013,400.00</b>  | <b>9,757,886,349.90</b>  | <b>14,966,142,567.24</b>              | <b>18.2%</b>                                            | <b>67,406,870,832.76</b>          |
| 0101      | Effective governance of the Agriculture Sector                                          | 224,373,630.61            | -                        | -                                     | 0.0%                                                    | 224,373,630.61                    |
| 0102      | Development of the livestock value chain                                                | 17,850,000,000.00         | 1,336,018,623.29         | 2,256,829,862.34                      | 12.6%                                                   | 15,593,170,137.66                 |
| 0103      | Enhancement of food production and productivity                                         | 59,562,207,754.41         | 8,421,867,726.61         | 12,709,312,704.90                     | 21.3%                                                   | 46,852,895,049.51                 |
| 0104      | Reduction of post-harvest losses                                                        | 2,000,000,000.00          | -                        | -                                     | 0.0%                                                    | 2,000,000,000.00                  |
| 0105      | Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal) | 1,750,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,750,000,000.00                  |
| 0106      | Promotion of forest resource conservation and preservation of biodiversity              | 175,000,000.00            | -                        | -                                     | 0.0%                                                    | 175,000,000.00                    |
| 0107      | Promotion of enabling environment for increased agricultural development                | 775,144,538.27            | -                        | -                                     | 0.0%                                                    | 775,144,538.27                    |
| 0110      | Agriculture Sector Expenditures Not Elsewhere Classified                                | 36,287,476.71             | -                        | -                                     | 0.0%                                                    | 36,287,476.71                     |
| <b>02</b> | <b>Societal Re-orientation</b>                                                          | <b>11,730,000,000.00</b>  | <b>-</b>                 | <b>60,000,000.00</b>                  | <b>0.5%</b>                                             | <b>11,670,000,000.00</b>          |
| 0210      | Societal Re-orientation - General                                                       | 11,730,000,000.00         | -                        | 60,000,000.00                         | 0.5%                                                    | 11,670,000,000.00                 |
| <b>03</b> | <b>Poverty Alleviation</b>                                                              | <b>4,050,001,223.74</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>4,050,001,223.74</b>           |
| 0310      | Poverty Alleviation - General                                                           | 4,050,001,223.74          | -                        | -                                     | 0.0%                                                    | 4,050,001,223.74                  |
| <b>04</b> | <b>Health</b>                                                                           | <b>58,481,903,026.30</b>  | <b>4,414,032,530.12</b>  | <b>10,957,703,203.55</b>              | <b>18.7%</b>                                            | <b>47,524,199,822.75</b>          |
| 0401      | Effective governance of the health system                                               | 328,000,000.00            | -                        | -                                     | 0.0%                                                    | 328,000,000.00                    |
| 0405      | Provision of adequate and modern health infrastructure for health services delivery     | 58,023,903,026.30         | 4,414,032,530.12         | 10,957,703,203.55                     | 18.9%                                                   | 47,066,199,822.75                 |
| 0407      | Evidence generation and utilisation                                                     | 130,000,000.00            | -                        | -                                     | 0.0%                                                    | 130,000,000.00                    |
| <b>05</b> | <b>Education</b>                                                                        | <b>109,608,259,848.48</b> | <b>4,082,815,073.37</b>  | <b>5,715,864,849.10</b>               | <b>5.2%</b>                                             | <b>103,892,394,999.38</b>         |
| 0501      | Effective governance of the education system                                            | 5,582,000,000.00          | -                        | -                                     | 0.0%                                                    | 5,582,000,000.00                  |
| 0502      | Increase in access, retention, and completion rate at all levels                        | 15,578,650.00             | -                        | -                                     | 0.0%                                                    | 15,578,650.00                     |
| 0504      | Improved quality of teaching and learning outcomes                                      | 148,000,000.00            | -                        | -                                     | 0.0%                                                    | 148,000,000.00                    |
| 0505      | Adequate infrastructure at all levels                                                   | 103,367,594,446.48        | 4,082,815,073.37         | 5,715,864,849.10                      | 5.5%                                                    | 97,651,729,597.38                 |
| 0506      | Improved education information management system (EIMS)                                 | 59,536,752.00             | -                        | -                                     | 0.0%                                                    | 59,536,752.00                     |
| 0510      | Education Sector Expenditures Not Elsewhere Classified                                  | 435,550,000.00            | -                        | -                                     | 0.0%                                                    | 435,550,000.00                    |
| <b>06</b> | <b>Housing and Urban Development</b>                                                    | <b>18,038,002,000.00</b>  | <b>2,010,652,405.83</b>  | <b>6,226,482,141.61</b>               | <b>34.5%</b>                                            | <b>11,811,519,858.40</b>          |
| 0610      | Housing and Urban Development - General                                                 | 18,038,002,000.00         | 2,010,652,405.83         | 6,226,482,141.61                      | 34.5%                                                   | 11,811,519,858.40                 |
| <b>07</b> | <b>Gender</b>                                                                           | <b>459,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>459,000,000.00</b>             |
| 0710      | Gender - General                                                                        | 459,000,000.00            | -                        | -                                     | 0.0%                                                    | 459,000,000.00                    |
| <b>08</b> | <b>Youth</b>                                                                            | <b>5,200,000,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>5,200,000,000.00</b>           |
| 0810      | Youth - General                                                                         | 5,200,000,000.00          | -                        | -                                     | 0.0%                                                    | 5,200,000,000.00                  |
| <b>09</b> | <b>Environmental Improvement</b>                                                        | <b>21,892,815,000.00</b>  | <b>460,729,054.04</b>    | <b>994,153,658.10</b>                 | <b>4.5%</b>                                             | <b>20,898,661,341.90</b>          |
| 0910      | Environmental Improvement - General                                                     | 21,892,815,000.00         | 460,729,054.04           | 994,153,658.10                        | 4.5%                                                    | 20,898,661,341.90                 |
| <b>10</b> | <b>Water Resources and Rural Development</b>                                            | <b>81,078,629,188.97</b>  | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>81,078,629,188.97</b>          |
| 1010      | Water Resources and Rural Deve - General                                                | 81,078,629,188.97         | -                        | -                                     | 0.0%                                                    | 81,078,629,188.97                 |
| <b>11</b> | <b>Information Communication and Technology</b>                                         | <b>3,330,000,000.00</b>   | <b>-</b>                 | <b>191,887,500.00</b>                 | <b>5.8%</b>                                             | <b>3,138,112,500.00</b>           |
| 1110      | Information Communication and Technology - General                                      | 3,330,000,000.00          | -                        | 191,887,500.00                        | 5.8%                                                    | 3,138,112,500.00                  |
| <b>12</b> | <b>Growing the Private Sector</b>                                                       | <b>9,040,000,000.00</b>   | <b>109,342,420.58</b>    | <b>128,083,280.26</b>                 | <b>1.4%</b>                                             | <b>8,911,916,719.74</b>           |
| 1210      | Growing the Private Sector - General                                                    | 9,040,000,000.00          | 109,342,420.58           | 128,083,280.26                        | 1.4%                                                    | 8,911,916,719.74                  |
| <b>13</b> | <b>Reform of Government and Governance</b>                                              | <b>72,778,768,743.24</b>  | <b>6,038,915,594.84</b>  | <b>11,090,762,290.71</b>              | <b>15.2%</b>                                            | <b>61,688,006,452.53</b>          |
| 1310      | Reform of Government and Governance - General                                           | 72,778,768,743.24         | 6,038,915,594.84         | 11,090,762,290.71                     | 15.2%                                                   | 61,688,006,452.53                 |
| <b>14</b> | <b>Power</b>                                                                            | <b>15,084,451,646.27</b>  | <b>353,082,453.94</b>    | <b>2,206,905,388.74</b>               | <b>14.6%</b>                                            | <b>12,877,546,257.53</b>          |
| 1410      | Power - General                                                                         | 15,084,451,646.27         | 353,082,453.94           | 2,206,905,388.74                      | 14.6%                                                   | 12,877,546,257.53                 |
| <b>17</b> | <b>Road</b>                                                                             | <b>255,339,295,325.00</b> | <b>44,695,898,885.33</b> | <b>98,601,262,667.45</b>              | <b>38.6%</b>                                            | <b>156,738,032,657.55</b>         |
| 1710      | Road - General                                                                          | 255,339,295,325.00        | 44,695,898,885.33        | 98,601,262,667.45                     | 38.6%                                                   | 156,738,032,657.55                |
| <b>19</b> | <b>COVID-19</b>                                                                         | <b>1,600,000,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,600,000,000.00</b>           |
| 1910      | COVID-19 - General                                                                      | 1,600,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,600,000,000.00                  |
| <b>20</b> | <b>CLIMATE CHANGE</b>                                                                   | <b>2,500,000.00</b>       | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>2,500,000.00</b>               |
| 2010      | CLIMATE CHANGE - General                                                                | 2,500,000.00              | -                        | -                                     | 0.0%                                                    | 2,500,000.00                      |
| <b>23</b> | <b>Social Protection</b>                                                                | <b>33,608,065,089.00</b>  | <b>29,105,392.82</b>     | <b>94,999,000.00</b>                  | <b>0.3%</b>                                             | <b>33,513,066,089.00</b>          |
| 2301      | Effective Governance of Social Protection                                               | 435,000,000.00            | -                        | -                                     | 0.0%                                                    | 435,000,000.00                    |
| 2302      | Reduce Poverty and Vulnerability                                                        | 30,038,665,089.00         | 29,105,392.82            | 94,999,000.00                         | 0.3%                                                    | 29,943,666,089.00                 |
| 2303      | Promote gender equity and social justice                                                | 880,000,000.00            | -                        | -                                     | 0.0%                                                    | 880,000,000.00                    |
| 2304      | Enhancement of Child Rights and Support                                                 | 595,400,000.00            | -                        | -                                     | 0.0%                                                    | 595,400,000.00                    |
| 2306      | Disability and Survival Support                                                         | 34,000,000.00             | -                        | -                                     | 0.0%                                                    | 34,000,000.00                     |
| 2307      | Promote Emergency and Humanitarian Assistance                                           | 1,553,500,000.00          | -                        | -                                     | 0.0%                                                    | 1,553,500,000.00                  |
| 2310      | Social Protection Not Elsewhere Classified                                              | 71,500,000.00             | -                        | -                                     | 0.0%                                                    | 71,500,000.00                     |

**Table 19: Other Expenditure by Programme Classification****Niger State Government Budget Performance Report 2026 Q2 - Other Expenditure by Programme Classification**

| Code      | Programme (Sector and Objective)                   | 2026 Original Budget            | 2026 Q2 Performance             | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|----------------------------------------------------|---------------------------------|---------------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b><i>Total Other Expenditure</i></b>              | <b><i>77,577,919,107.94</i></b> | <b><i>12,931,801,317.14</i></b> | <b><i>29,098,292,151.21</i></b>       | <b><i>37.5%</i></b>                                     | <b><i>48,479,626,956.73</i></b>   |
| <b>01</b> | <b>Agriculture</b>                                 | <b>755,400.07</b>               | <b>180,000.00</b>               | <b>210,000.00</b>                     | <b>27.8%</b>                                            | <b>545,400.07</b>                 |
| 0101      | Effective governance of the Agriculture Sector     | 755,400.07                      | 180,000.00                      | 210,000.00                            | 27.8%                                                   | 545,400.07                        |
| <b>02</b> | <b>Societal Re-orientation</b>                     | <b>9,550,000.00</b>             | <b>395,000.00</b>               | <b>1,385,000.00</b>                   | <b>14.5%</b>                                            | <b>8,165,000.00</b>               |
| 0210      | Societal Re-orientation - General                  | 9,550,000.00                    | 395,000.00                      | 1,385,000.00                          | 14.5%                                                   | 8,165,000.00                      |
| <b>03</b> | <b>Poverty Alleviation</b>                         | <b>480,000.00</b>               | <b>100,000.00</b>               | <b>100,000.00</b>                     | <b>20.8%</b>                                            | <b>380,000.00</b>                 |
| 0310      | Poverty Alleviation - General                      | 480,000.00                      | 100,000.00                      | 100,000.00                            | 20.8%                                                   | 380,000.00                        |
| <b>04</b> | <b>Health</b>                                      | <b>19,300,000.00</b>            | <b>420,000.00</b>               | <b>420,000.00</b>                     | <b>2.2%</b>                                             | <b>18,880,000.00</b>              |
| 0401      | Effective governance of the health system          | 19,300,000.00                   | 420,000.00                      | 420,000.00                            | 2.2%                                                    | 18,880,000.00                     |
| <b>05</b> | <b>Education</b>                                   | <b>193,611,689.07</b>           | <b>29,020,000.00</b>            | <b>89,520,000.00</b>                  | <b>46.2%</b>                                            | <b>104,091,689.07</b>             |
| 0501      | Effective governance of the education system       | 193,611,689.07                  | 29,020,000.00                   | 89,520,000.00                         | 46.2%                                                   | 104,091,689.07                    |
| <b>06</b> | <b>Housing and Urban Development</b>               | <b>1,500,000.00</b>             | <b>-</b>                        | <b>615,000.00</b>                     | <b>41.0%</b>                                            | <b>885,000.00</b>                 |
| 0610      | Housing and Urban Development - General            | 1,500,000.00                    | -                               | 615,000.00                            | 41.0%                                                   | 885,000.00                        |
| <b>08</b> | <b>Youth</b>                                       | <b>4,000,000.00</b>             | <b>50,000.00</b>                | <b>515,000.00</b>                     | <b>12.9%</b>                                            | <b>3,485,000.00</b>               |
| 0810      | Youth - General                                    | 4,000,000.00                    | 50,000.00                       | 515,000.00                            | 12.9%                                                   | 3,485,000.00                      |
| <b>09</b> | <b>Environmental Improvement</b>                   | <b>22,200,000.00</b>            | <b>500,000.00</b>               | <b>800,000.00</b>                     | <b>3.6%</b>                                             | <b>21,400,000.00</b>              |
| 0910      | Environmental Improvement - General                | 22,200,000.00                   | 500,000.00                      | 800,000.00                            | 3.6%                                                    | 21,400,000.00                     |
| <b>10</b> | <b>Water Resources and Rural Development</b>       | <b>500,000.00</b>               | <b>-</b>                        | <b>-</b>                              | <b>0.0%</b>                                             | <b>500,000.00</b>                 |
| 1010      | Water Resources and Rural Deve - General           | 500,000.00                      | -                               | -                                     | 0.0%                                                    | 500,000.00                        |
| <b>11</b> | <b>Information Communication and Technology</b>    | <b>1,400,000.00</b>             | <b>450,000.00</b>               | <b>600,000.00</b>                     | <b>42.9%</b>                                            | <b>800,000.00</b>                 |
| 1110      | Information Communication and Technology - General | 1,400,000.00                    | 450,000.00                      | 600,000.00                            | 42.9%                                                   | 800,000.00                        |
| <b>12</b> | <b>Growing the Private Sector</b>                  | <b>2,039,000.00</b>             | <b>874,000.00</b>               | <b>1,159,000.00</b>                   | <b>56.8%</b>                                            | <b>880,000.00</b>                 |
| 1210      | Growing the Private Sector - General               | 2,039,000.00                    | 874,000.00                      | 1,159,000.00                          | 56.8%                                                   | 880,000.00                        |
| <b>13</b> | <b>Reform of Government and Governance</b>         | <b>77,308,088,018.80</b>        | <b>12,897,537,317.14</b>        | <b>28,997,693,151.21</b>              | <b>37.5%</b>                                            | <b>48,310,394,867.59</b>          |
| 1310      | Reform of Government and Governance - General      | 77,308,088,018.80               | 12,897,537,317.14               | 28,997,693,151.21                     | 37.5%                                                   | 48,310,394,867.59                 |
| <b>14</b> | <b>Power</b>                                       | <b>535,000.00</b>               | <b>50,000.00</b>                | <b>50,000.00</b>                      | <b>9.3%</b>                                             | <b>485,000.00</b>                 |
| 1410      | Power - General                                    | 535,000.00                      | 50,000.00                       | 50,000.00                             | 9.3%                                                    | 485,000.00                        |
| <b>17</b> | <b>Road</b>                                        | <b>3,000,000.00</b>             | <b>175,000.00</b>               | <b>175,000.00</b>                     | <b>5.8%</b>                                             | <b>2,825,000.00</b>               |
| 1710      | Road - General                                     | 3,000,000.00                    | 175,000.00                      | 175,000.00                            | 5.8%                                                    | 2,825,000.00                      |
| <b>23</b> | <b>Social Protection</b>                           | <b>10,960,000.00</b>            | <b>2,050,000.00</b>             | <b>5,050,000.00</b>                   | <b>46.1%</b>                                            | <b>5,910,000.00</b>               |
| 2310      | Social Protection Not Elsewhere Classified         | 10,960,000.00                   | 2,050,000.00                    | 5,050,000.00                          | 46.1%                                                   | 5,910,000.00                      |

### 3 Capital Expenditure Details

Capital Expenditure Projects related to **Primary Healthcare** have a blue marker, whilst those related to **Basic Education** have a green marker.

**Table 20: Capital Expenditure by Project**

Niger State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                       | Project Description                                                                  | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging |            |
|-----------------------------------------------------------|--------------------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|------------|
| <b>Total Capital Expenditure</b>                          |                                                                                      | <b>783,694,704,491.00</b> | <b>71,952,460,160.77</b> | <b>151,234,246,546.75</b>             | <b>19.3%</b>                                            | <b>632,460,457,944.24</b>         | <b>PHC</b>       | <b>BED</b> |
| 011100100200 - Office of the Deputy Governor              | purchase of 2nos of bed,1wheel chair,2drip stand,2stretcher,1scale,1digital          | 20,000,000.00             | -                        | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Construction of Additional PHC at Dokotza in Bida                                    | 75,000,000.00             | 50,000,000.00            | 50,000,000.00                         | 66.7%                                                   | 25,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Renovation of Basic Health Center, Masaga, Bida                                      | 25,000,000.00             | -                        | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Reconstruction of PHC at Shabafu, Lavun LGA                                          | 69,000,000.00             | -                        | -                                     | 0.0%                                                    | 69,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Purchase of 1no X-ray machine, 1no. Ulral sound machine and 20no. Hospital beds for  | 31,000,000.00             | -                        | -                                     | 0.0%                                                    | 31,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Complete Rehabilitation of Edati-Kpata PHC, Edati LGA                                | 58,500,000.00             | -                        | -                                     | 0.0%                                                    | 58,500,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Rehabilitation of Rokota PHC, Edati LG                                               | 41,500,000.00             | -                        | -                                     | 0.0%                                                    | 41,500,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Construction of PHC at Buka, Mokwa LGA                                               | 78,000,000.00             | -                        | -                                     | 0.0%                                                    | 78,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Rehabilitation of Kudu PHC, Mokwa                                                    | 22,000,000.00             | -                        | -                                     | 0.0%                                                    | 22,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Construction of PHC at Ndagbachi in Gbako LGA                                        | 65,000,000.00             | -                        | -                                     | 0.0%                                                    | 65,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Furnishing and Equipping of Batagi PHC, Bgako LGA                                    | 35,000,000.00             | -                        | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Construction of Dangana PHC, Lapai LG                                                | 100,000,000.00            | 100,000,000.00           | 100,000,000.00                        | 100.0%                                                  | -                                 |                  |            |
| 011200300100 - State House of Assembly                    | Reconstruction of Sudugi PHC, Agaie LGA                                              | 56,000,000.00             | -                        | -                                     | 0.0%                                                    | 56,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Renovation of Jipo PHC, Agaie LGA                                                    | 44,000,000.00             | -                        | -                                     | 0.0%                                                    | 44,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Construction of PHC at Sidi Saba in Katcha LGA                                       | 69,000,000.00             | -                        | -                                     | 0.0%                                                    | 69,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Renovation of Gbakogi PHC, Katcha LGA                                                | 31,000,000.00             | -                        | -                                     | 0.0%                                                    | 31,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Renovation of PHC at Izom, Gurara                                                    | 65,000,000.00             | -                        | -                                     | 0.0%                                                    | 65,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Rehabilitation of Bonu PHC centre, Gurara LGA                                        | 35,000,000.00             | -                        | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Complete Rehabilitation of Chpo PHC, Tafa LGA                                        | 40,000,000.00             | -                        | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Reconstruction of Tudun Ladan PHC in Tafa LGA                                        | 60,000,000.00             | -                        | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Construction of Kwankwashe PHC in Suleja                                             | 100,000,000.00            | 100,000,000.00           | 100,000,000.00                        | 100.0%                                                  | -                                 |                  |            |
| 011200300100 - State House of Assembly                    | Rehabilitation of Chanchaga PHC, Minna                                               | 100,000,000.00            | 100,000,000.00           | 100,000,000.00                        | 100.0%                                                  | -                                 |                  |            |
| 011200300100 - State House of Assembly                    | Renovation of Adunu PHC in Paikoro LGA                                               | 65,000,000.00             | -                        | -                                     | 0.0%                                                    | 65,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Rehabilitation of Kafinkoro PHC, Paikoro LGA                                         | 35,000,000.00             | -                        | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Construction of PHC at Gurmana, Shiroro                                              | 100,000,000.00            | 100,000,000.00           | 100,000,000.00                        | 100.0%                                                  | -                                 |                  |            |
| 011200300100 - State House of Assembly                    | Construction of PHC at Rafin Jatau, Munya LGA                                        | 78,000,000.00             | -                        | -                                     | 0.0%                                                    | 78,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Rehabilitation of Sarkin Pawa PHC, Munya                                             | 22,000,000.00             | -                        | -                                     | 0.0%                                                    | 22,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Rehabilitation of Beji PHC, Bosso LGA                                                | 60,000,000.00             | -                        | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Rehabilitation of Garatu PHC, Bosso LGA                                              | 40,000,000.00             | -                        | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Renovation of Pandogari PHC, Rafi LGA                                                | 55,000,000.00             | -                        | -                                     | 0.0%                                                    | 55,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Renovation of Tegina PHC Centre                                                      | 45,000,000.00             | -                        | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Construction of Fence and Security House at Kaboji PHC, Mashegu                      | 85,000,000.00             | -                        | -                                     | 0.0%                                                    | 85,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Supply of Beds and Stretcher to Daja PHC, Mashegu LGA                                | 15,000,000.00             | -                        | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Reconstruction of Rafin gora PHC, Kontagora LGA                                      | 60,000,000.00             | -                        | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Renovation of PHC at Ibanga, Kontagora LGA                                           | 40,000,000.00             | -                        | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Rehabilitation of Basic Health Center, Genu in Rijau                                 | 45,000,000.00             | -                        | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Renovation of Farin Ruwa PHC, Rijau                                                  | 55,000,000.00             | -                        | -                                     | 0.0%                                                    | 55,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Construction of BHC at Kokolo, Agwara LGA                                            | 75,000,000.00             | -                        | -                                     | 0.0%                                                    | 75,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Supply of Drugs and beddings to Buseru PHC, Agwara LGA                               | 25,000,000.00             | -                        | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Upgrading of Swashi Basic Health Center, Borgu LGA                                   | 100,000,000.00            | -                        | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |            |
| 011200300100 - State House of Assembly                    | Construction of Fence at Yangalu BHC, Magama LGA                                     | 55,000,000.00             | -                        | -                                     | 0.0%                                                    | 55,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Completion of Maigiwa BHC, Magama LGA                                                | 45,000,000.00             | -                        | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Upgrading of Gulbin Boka PHC, Mariga LGA                                             | 40,000,000.00             | -                        | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Complete Rehabilitation of Shadadi PHC, Mariga LGA                                   | 60,000,000.00             | -                        | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |            |
| 011200300100 - State House of Assembly                    | Construction of PHC at Dukunsakun, Wushishi LGA                                      | 100,000,000.00            | 100,000,000.00           | 100,000,000.00                        | 100.0%                                                  | -                                 |                  |            |
| 011200300100 - State House of Assembly                    | Renovation of Makera PHC in Chanchaga (A)                                            | 100,000,000.00            | 100,000,000.00           | 100,000,000.00                        | 100.0%                                                  | -                                 |                  |            |
| 011200300100 - State House of Assembly                    | Construction of PHC at Masaga in Bida LGA                                            | 100,000,000.00            | 100,000,000.00           | 100,000,000.00                        | 100.0%                                                  | -                                 |                  |            |
| 016101400100 - Niger State Agency for the Control of AIDS | Renovation of NGSACA office minna                                                    | 120,000,000.00            | -                        | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |            |
| 052100200100 - Niger State Contributory Health Scheme     | Construction/Provision of new Office Building for Health Insurance Agency            | 40,000,000.00             | -                        | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |            |
| 052100200100 - Niger State Contributory Health Scheme     | Purchase of 15 SeaterConference table and executive tables and Chairs for the Agency | 30,000,000.00             | -                        | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |            |
| 052100200100 - Niger State Contributory Health Scheme     | Design/Construction/Deployment of ICT Infrastructure                                 | 30,000,000.00             | -                        | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |            |
| 056900100100 - Ministry of Health                         | Upgrading of Enagi primary Health care to rural hospital                             | 250,000,000.00            | -                        | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |            |
| 056900100100 - Ministry of Health                         | Upgrading of Munya primary Health care to rural hospital                             | 50,000,000.00             | -                        | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |            |
| 056900100100 - Ministry of Health                         | Upgrading of Agwara primary Health care to rural hospital                            | 50,000,000.00             | -                        | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |            |

## Niger State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Total Capital Expenditure                            |                                                                                  | 783,694,704,491.00 | 71,952,460,160.77 | 151,234,246,546.75 | 19.3% | 632,460,457,944.24 | PHC | BED |
|------------------------------------------------------|----------------------------------------------------------------------------------|--------------------|-------------------|--------------------|-------|--------------------|-----|-----|
| 051700300100 - State Universal Education Board-SUBEB | Renovation of Junior Secondary School Doko, Lavun LGA                            | 870,000,000.00     | -                 | -                  | 0.0%  | 870,000,000.00     |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Construction of Block of Three Classroom With Office at Enagi Primary School     | 600,000,000.00     | -                 | -                  | 0.0%  | 600,000,000.00     |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Renovation of a Block of Four Classroom Eppa Primary School, Makwa LGA.          | 660,000,000.00     | -                 | -                  | 0.0%  | 660,000,000.00     |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Rehabilitation of junior schondary school batati, Gbako LGA                      | 1,121,578,000.00   | -                 | -                  | 0.0%  | 1,121,578,000.00   |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Provision of 7000no. Desk and Chairs in Primary Schools at wushishi              | 882,558,000.00     | -                 | -                  | 0.0%  | 882,558,000.00     |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Construction of 2Block of 3Classrooms at Jipo Primary School, Agaie LGA          | 740,000,000.00     | -                 | -                  | 0.0%  | 740,000,000.00     |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Renovation of Junior Secondary School Diko, Gurara LGA                           | 915,200,000.00     | -                 | -                  | 0.0%  | 915,200,000.00     |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Renovation of Azhi -Bisa Junior secondary School, Tafa LGA                       | 1,300,000,000.00   | -                 | -                  | 0.0%  | 1,300,000,000.00   |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Construction of 2no. Classroam and 1no. Office at JSS Dogon Kurmi, Tafa LGA      | 822,000,000.00     | -                 | -                  | 0.0%  | 822,000,000.00     |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Renovation of Junior Secondary School Erena, Shiroro LGA                         | 900,000,000.00     | -                 | -                  | 0.0%  | 900,000,000.00     |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Construction of Additional 3no. Classroam at Pandogari Primary School , Rafi LGA | 860,000,000.00     | -                 | -                  | 0.0%  | 860,000,000.00     |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Renovation and Fancing of Junior Secondary School Igade, Mashegu LGA             | 1,120,000,000.00   | -                 | -                  | 0.0%  | 1,120,000,000.00   |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Construction of 2Block of Classroam at Sabongarin Ushe, Rijau LGA                | 810,000,000.00     | -                 | -                  | 0.0%  | 810,000,000.00     |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Renovation of Busuru primary school, Aqwara LGA                                  | 1,340,000,000.00   | -                 | -                  | 0.0%  | 1,340,000,000.00   |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Rehabilitation of junior schondary school Gufanti, Borgu LGA                     | 900,000,000.00     | -                 | -                  | 0.0%  | 900,000,000.00     |     |     |
| 051700300100 - State Universal Education Board-SUBEB | Renovation and Furnishing of a Block of Class at JSS Yangalu, Magama LGA         | 929,649,670.22     | -                 | -                  | 0.0%  | 929,649,670.22     |     |     |

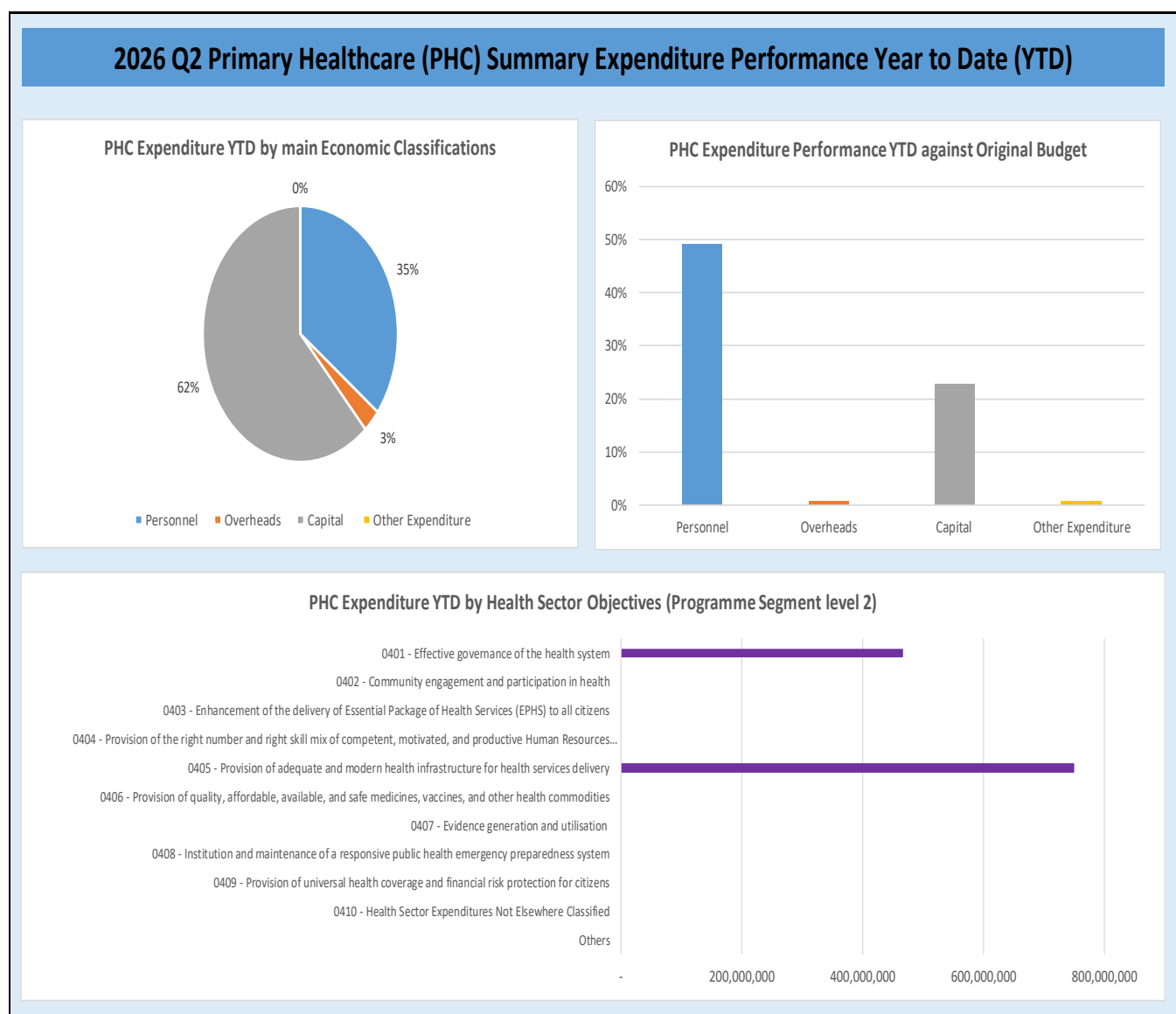
## 4 Primary Healthcare Budget Performance

### 4.A Overview

The total sum of ₦8,467,525,269.63 budgeted to the Primary Health Care sector realized the sum of ₦1,216,983,796.13 actual representing 14.4% performance in the quarter under review. The performance has appreciated over 5 times over the previous quarter. Expenditures were channelled to upgrading of Primary Healthcare across the state. The state is optimistic that with many construction/renovations already on going, there will be impressive performance in the upcoming reports.

A summary of the performance Year to Date (YTD) against the original budget is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level).

**Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date**



## 4.B Budget Implementation Reports by NCOA Segment

**Table 21: Primary Healthcare Expenditure by Administrative Classification**

### Niger State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Administrative Classification

| Code         | Administrative Unit                                 | 2026 Original Budget           | 2026 Q2 Performance          | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------|-----------------------------------------------------|--------------------------------|------------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|              | <b><i>Total Expenditure</i></b>                     | <b><i>8,467,525,269.63</i></b> | <b><i>997,217,636.66</i></b> | <b><i>1,216,983,796.13</i></b>        | <b><i>14.4%</i></b>                                     | <b><i>7,250,541,473.50</i></b>    |
| 010000000000 | Administrative Sector                               | 3,722,719,809.05               | 754,725,830.83               | 759,250,063.66                        | 20.4%                                                   | 2,963,469,745.39                  |
| 011100000000 | Government House                                    | 20,000,000.00                  | -                            | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 011100100200 | Office of the Deputy Governor                       | 20,000,000.00                  | -                            | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 016100000000 | Office of the Secretary to the State Government     | 1,002,719,809.05               | 4,725,830.83                 | 9,250,063.66                          | 0.9%                                                    | 993,469,745.39                    |
| 016101400100 | Niger State Agency for the Control of AIDS (NGSACA) | 1,002,719,809.05               | 4,725,830.83                 | 9,250,063.66                          | 0.9%                                                    | 993,469,745.39                    |
| 011200000000 | State House of Assembly                             | 2,700,000,000.00               | 750,000,000.00               | 750,000,000.00                        | 27.8%                                                   | 1,950,000,000.00                  |
| 011200300100 | State House of Assembly                             | 2,700,000,000.00               | 750,000,000.00               | 750,000,000.00                        | 27.8%                                                   | 1,950,000,000.00                  |
| 050000000000 | <b>SOCIAL SECTOR</b>                                | <b>4,744,805,460.57</b>        | <b>242,491,805.83</b>        | <b>457,733,732.47</b>                 | <b>9.6%</b>                                             | <b>4,287,071,728.10</b>           |
| 052100000000 | <b>MINISTRY OF PRIMARY HEALTH CARE</b>              | <b>4,394,805,460.57</b>        | <b>242,491,805.83</b>        | <b>457,733,732.47</b>                 | <b>10.4%</b>                                            | <b>3,937,071,728.10</b>           |
| 052100100100 | Ministry of Primary Health Care                     | 4,294,805,460.57               | 242,491,805.83               | 457,733,732.47                        | 10.7%                                                   | 3,837,071,728.10                  |
| 052100200100 | Niger State Contributory Health Scheme Agency       | 100,000,000.00                 | -                            | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 056900000000 | <b>MINISTRY OF HEALTH</b>                           | <b>350,000,000.00</b>          | <b>-</b>                     | <b>-</b>                              | <b>0.0%</b>                                             | <b>350,000,000.00</b>             |
| 056900100100 | Ministry of Health                                  | 350,000,000.00                 | -                            | -                                     | 0.0%                                                    | 350,000,000.00                    |

**Table 22: Primary Healthcare Expenditure by Functional Classification****Niger State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Functional Classification**

| Code        | Function                                                                   | 2026 Original Budget           | 2026 Q2 Performance          | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|----------------------------------------------------------------------------|--------------------------------|------------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b><i>Total Expenditure</i></b>                                            | <b><i>8,467,525,269.63</i></b> | <b><i>997,217,636.66</i></b> | <b><i>1,216,983,796.13</i></b>        | <b><i>14.4%</i></b>                                     | <b><i>7,250,541,473.50</i></b>    |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                             | <b>20,000,000.00</b>           | <b>-</b>                     | <b>-</b>                              | <b>0.0%</b>                                             | <b>20,000,000.00</b>              |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT</b> | <b>20,000,000.00</b>           | <b>-</b>                     | <b>-</b>                              | <b>0.0%</b>                                             | <b>20,000,000.00</b>              |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                           | 20,000,000.00                  | -                            | -                                     | 0.0%                                                    | 20,000,000.00                     |
| <b>707</b>  | <b>HEALTH</b>                                                              | <b>8,447,525,269.63</b>        | <b>997,217,636.66</b>        | <b>1,216,983,796.13</b>               | <b>14.4%</b>                                            | <b>7,230,541,473.50</b>           |
| <b>7071</b> | <b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>                         | <b>120,000,000.00</b>          | <b>-</b>                     | <b>-</b>                              | <b>0.0%</b>                                             | <b>120,000,000.00</b>             |
| 70711       | PHARMACEUTICAL PRODUCTS                                                    | 120,000,000.00                 | -                            | -                                     | 0.0%                                                    | 120,000,000.00                    |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>                                                 | <b>3,600,000,000.00</b>        | <b>33,500,000.00</b>         | <b>35,000,000.00</b>                  | <b>1.0%</b>                                             | <b>3,565,000,000.00</b>           |
| 70721       | GENERAL MEDICAL SERVICES                                                   | 3,500,000,000.00               | 33,500,000.00                | 35,000,000.00                         | 1.0%                                                    | 3,465,000,000.00                  |
| 70722       | SPECIALIZED MEDICAL SERVICES                                               | 100,000,000.00                 | -                            | -                                     | 0.0%                                                    | 100,000,000.00                    |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                                                   | <b>350,000,000.00</b>          | <b>-</b>                     | <b>-</b>                              | <b>0.0%</b>                                             | <b>350,000,000.00</b>             |
| 70732       | SPECIALIZED HOSPITAL SERVICES                                              | 350,000,000.00                 | -                            | -                                     | 0.0%                                                    | 350,000,000.00                    |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                                              | <b>3,576,625,269.63</b>        | <b>963,217,636.66</b>        | <b>1,181,183,796.13</b>               | <b>33.0%</b>                                            | <b>2,395,441,473.50</b>           |
| 70741       | PUBLIC HEALTH SERVICES                                                     | 3,576,625,269.63               | 963,217,636.66               | 1,181,183,796.13                      | 33.0%                                                   | 2,395,441,473.50                  |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                                                       | <b>800,900,000.00</b>          | <b>500,000.00</b>            | <b>800,000.00</b>                     | <b>0.1%</b>                                             | <b>800,100,000.00</b>             |
| 70761       | HEALTH N.E.C.                                                              | 800,900,000.00                 | 500,000.00                   | 800,000.00                            | 0.1%                                                    | 800,100,000.00                    |

**Table 23: Primary Healthcare Expenditure by Programme Classification****Niger State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Programme Classification**

| Code      | Programme (Sector and Objective)                                                    | 2026 Original Budget           | 2026 Q2 Performance          | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|-------------------------------------------------------------------------------------|--------------------------------|------------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b><u>Total Expenditure</u></b>                                                     | <b><u>8,467,525,269.63</u></b> | <b><u>997,217,636.66</u></b> | <b><u>1,216,983,796.13</u></b>        | <b><u>14.4%</u></b>                                     | <b><u>7,250,541,473.50</u></b>    |
| <b>04</b> | <b>Health</b>                                                                       | <b>8,467,525,269.63</b>        | <b>997,217,636.66</b>        | <b>1,216,983,796.13</b>               | <b>14.4%</b>                                            | <b>7,250,541,473.50</b>           |
| 0401      | Effective governance of the health system                                           | 5,177,525,269.63               | 247,217,636.66               | 466,983,796.13                        | 9.0%                                                    | 4,710,541,473.50                  |
| 0405      | Provision of adequate and modern health infrastructure for health services delivery | 3,290,000,000.00               | 750,000,000.00               | 750,000,000.00                        | 22.8%                                                   | 2,540,000,000.00                  |

**Table 24: Primary Healthcare Expenditure by Economic Classification**

## Niger State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Economic Classification

| Code          | Economic                                                  | 2026 Original Budget    | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|-----------------------------------------------------------|-------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|               | <b>Total Expenditure</b>                                  | <b>8,467,525,269.63</b> | <b>997,217,636.66</b> | <b>1,216,983,796.13</b>               | <b>14.4%</b>                                            | <b>7,250,541,473.50</b>           |
| <b>2</b>      | <b>EXPENDITURES</b>                                       | <b>8,467,525,269.63</b> | <b>997,217,636.66</b> | <b>1,216,983,796.13</b>               | <b>14.4%</b>                                            | <b>7,250,541,473.50</b>           |
| <b>21</b>     | <b>PERSONNEL COST</b>                                     | <b>876,625,269.63</b>   | <b>213,217,636.66</b> | <b>431,183,796.13</b>                 | <b>49.2%</b>                                            | <b>445,441,473.50</b>             |
| <b>2101</b>   | <b>SALARY</b>                                             | <b>779,944,585.11</b>   | <b>213,217,636.66</b> | <b>431,183,796.13</b>                 | <b>55.3%</b>                                            | <b>348,760,788.98</b>             |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                                 | <b>779,944,585.11</b>   | <b>213,217,636.66</b> | <b>431,183,796.13</b>                 | <b>55.3%</b>                                            | <b>348,760,788.98</b>             |
| 21010101      | Basic SALARY                                              | 779,944,585.11          | 213,217,636.66        | 431,183,796.13                        | 55.3%                                                   | 348,760,788.98                    |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                 | <b>96,680,684.52</b>    | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>96,680,684.52</b>              |
| <b>210201</b> | <b>ALLOWANCES</b>                                         | <b>96,680,684.52</b>    | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>96,680,684.52</b>              |
| 21020108      | Domestic Staff Allowance                                  | 96,680,684.52           | -                     | -                                     | 0.0%                                                    | 96,680,684.52                     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                              | <b>4,300,900,000.00</b> | <b>34,000,000.00</b>  | <b>35,800,000.00</b>                  | <b>0.8%</b>                                             | <b>4,265,100,000.00</b>           |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                      | <b>4,283,900,000.00</b> | <b>33,880,000.00</b>  | <b>35,680,000.00</b>                  | <b>0.8%</b>                                             | <b>4,248,220,000.00</b>           |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                   | <b>56,850,000.00</b>    | <b>12,170,000.00</b>  | <b>12,620,000.00</b>                  | <b>22.2%</b>                                            | <b>44,230,000.00</b>              |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                        | 56,850,000.00           | 12,170,000.00         | 12,620,000.00                         | 22.2%                                                   | 44,230,000.00                     |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                                | <b>14,100,000.00</b>    | <b>1,110,000.00</b>   | <b>1,170,000.00</b>                   | <b>8.3%</b>                                             | <b>12,930,000.00</b>              |
| 22020201      | ELECTRICITY CHARGES                                       | 7,600,000.00            | 1,080,000.00          | 1,110,000.00                          | 14.6%                                                   | 6,490,000.00                      |
| 22020202      | TELEPHONE CHARGES                                         | 6,500,000.00            | 30,000.00             | 60,000.00                             | 0.9%                                                    | 6,440,000.00                      |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                 | <b>2,597,000,000.00</b> | <b>10,050,000.00</b>  | <b>10,980,000.00</b>                  | <b>0.4%</b>                                             | <b>2,586,020,000.00</b>           |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                | 217,000,000.00          | 50,000.00             | 980,000.00                            | 0.5%                                                    | 216,020,000.00                    |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                         | 2,380,000,000.00        | 10,000,000.00         | 10,000,000.00                         | 0.4%                                                    | 2,370,000,000.00                  |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                     | <b>84,550,000.00</b>    | <b>60,000.00</b>      | <b>420,000.00</b>                     | <b>0.5%</b>                                             | <b>84,130,000.00</b>              |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT        | 52,800,000.00           | 30,000.00             | 60,000.00                             | 0.1%                                                    | 52,740,000.00                     |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                           | 31,750,000.00           | 30,000.00             | 360,000.00                            | 1.1%                                                    | 31,390,000.00                     |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                                 | <b>17,550,000.00</b>    | <b>20,000.00</b>      | <b>20,000.00</b>                      | <b>0.1%</b>                                             | <b>17,530,000.00</b>              |
| 22020501      | LOCAL TRAINING                                            | 17,550,000.00           | 20,000.00             | 20,000.00                             | 0.1%                                                    | 17,530,000.00                     |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>   | <b>11,500,000.00</b>    | <b>4,050,000.00</b>   | <b>4,050,000.00</b>                   | <b>35.2%</b>                                            | <b>7,450,000.00</b>               |
| 22020707      | AGRICULTURAL CONSULTING                                   | 11,500,000.00           | 4,050,000.00          | 4,050,000.00                          | 35.2%                                                   | 7,450,000.00                      |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                     | <b>1,502,350,000.00</b> | <b>6,420,000.00</b>   | <b>6,420,000.00</b>                   | <b>0.4%</b>                                             | <b>1,495,930,000.00</b>           |
| 22021001      | REFRESHMENT & MEALS                                       | 7,360,000.00            | 2,200,000.00          | 2,200,000.00                          | 29.9%                                                   | 5,160,000.00                      |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                            | 447,840,000.00          | -                     | -                                     | 0.0%                                                    | 447,840,000.00                    |
| 22021003      | PUBLICITY & ADVERTISEMENTS                                | 201,000,000.00          | -                     | -                                     | 0.0%                                                    | 201,000,000.00                    |
| 22021004      | MEDICAL EXPENSES-LOCAL                                    | 501,800,000.00          | 20,000.00             | 20,000.00                             | 0.0%                                                    | 501,780,000.00                    |
| 22021007      | WELFARE PACKAGES                                          | 157,100,000.00          | 4,200,000.00          | 4,200,000.00                          | 2.7%                                                    | 152,900,000.00                    |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                       | 187,250,000.00          | -                     | -                                     | 0.0%                                                    | 187,250,000.00                    |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                   | <b>17,000,000.00</b>    | <b>120,000.00</b>     | <b>120,000.00</b>                     | <b>0.7%</b>                                             | <b>16,880,000.00</b>              |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                     | <b>17,000,000.00</b>    | <b>120,000.00</b>     | <b>120,000.00</b>                     | <b>0.7%</b>                                             | <b>16,880,000.00</b>              |
| 22040105      | GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT            | 17,000,000.00           | 120,000.00            | 120,000.00                            | 0.7%                                                    | 16,880,000.00                     |
| <b>23</b>     | <b>CAPITAL EXPENDITURE</b>                                | <b>3,290,000,000.00</b> | <b>750,000,000.00</b> | <b>750,000,000.00</b>                 | <b>22.8%</b>                                            | <b>2,540,000,000.00</b>           |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                             | <b>156,000,000.00</b>   | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>156,000,000.00</b>             |
| <b>230101</b> | <b>PURCHASE OF FIXED ASSETS - GENERAL</b>                 | <b>156,000,000.00</b>   | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>156,000,000.00</b>             |
| 23010112      | PURCHASE OF OFFICE FURNITURE AND FITTINGS                 | 65,000,000.00           | -                     | -                                     | 0.0%                                                    | 65,000,000.00                     |
| 23010121      | PURCHASE OF RESIDENTIAL FURNITURE                         | 20,000,000.00           | -                     | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 23010122      | PURCHASE OF HEALTH / MEDICAL EQUIPMENT                    | 71,000,000.00           | -                     | -                                     | 0.0%                                                    | 71,000,000.00                     |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                           | <b>1,471,000,000.00</b> | <b>550,000,000.00</b> | <b>550,000,000.00</b>                 | <b>37.4%</b>                                            | <b>921,000,000.00</b>             |
| <b>230201</b> | <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b> | <b>1,471,000,000.00</b> | <b>550,000,000.00</b> | <b>550,000,000.00</b>                 | <b>37.4%</b>                                            | <b>921,000,000.00</b>             |
| 23020106      | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES    | 1,441,000,000.00        | 550,000,000.00        | 550,000,000.00                        | 38.2%                                                   | 891,000,000.00                    |
| 23020127      | CONSTRUCTION OF ICT INFRASTRUCTURES                       | 30,000,000.00           | -                     | -                                     | 0.0%                                                    | 30,000,000.00                     |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>                           | <b>1,663,000,000.00</b> | <b>200,000,000.00</b> | <b>200,000,000.00</b>                 | <b>12.0%</b>                                            | <b>1,463,000,000.00</b>           |
| <b>230301</b> | <b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b> | <b>1,663,000,000.00</b> | <b>200,000,000.00</b> | <b>200,000,000.00</b>                 | <b>12.0%</b>                                            | <b>1,463,000,000.00</b>           |
| 23030101      | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING          | 120,000,000.00          | -                     | -                                     | 0.0%                                                    | 120,000,000.00                    |
| 23030105      | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES      | 1,543,000,000.00        | 200,000,000.00        | 200,000,000.00                        | 13.0%                                                   | 1,343,000,000.00                  |

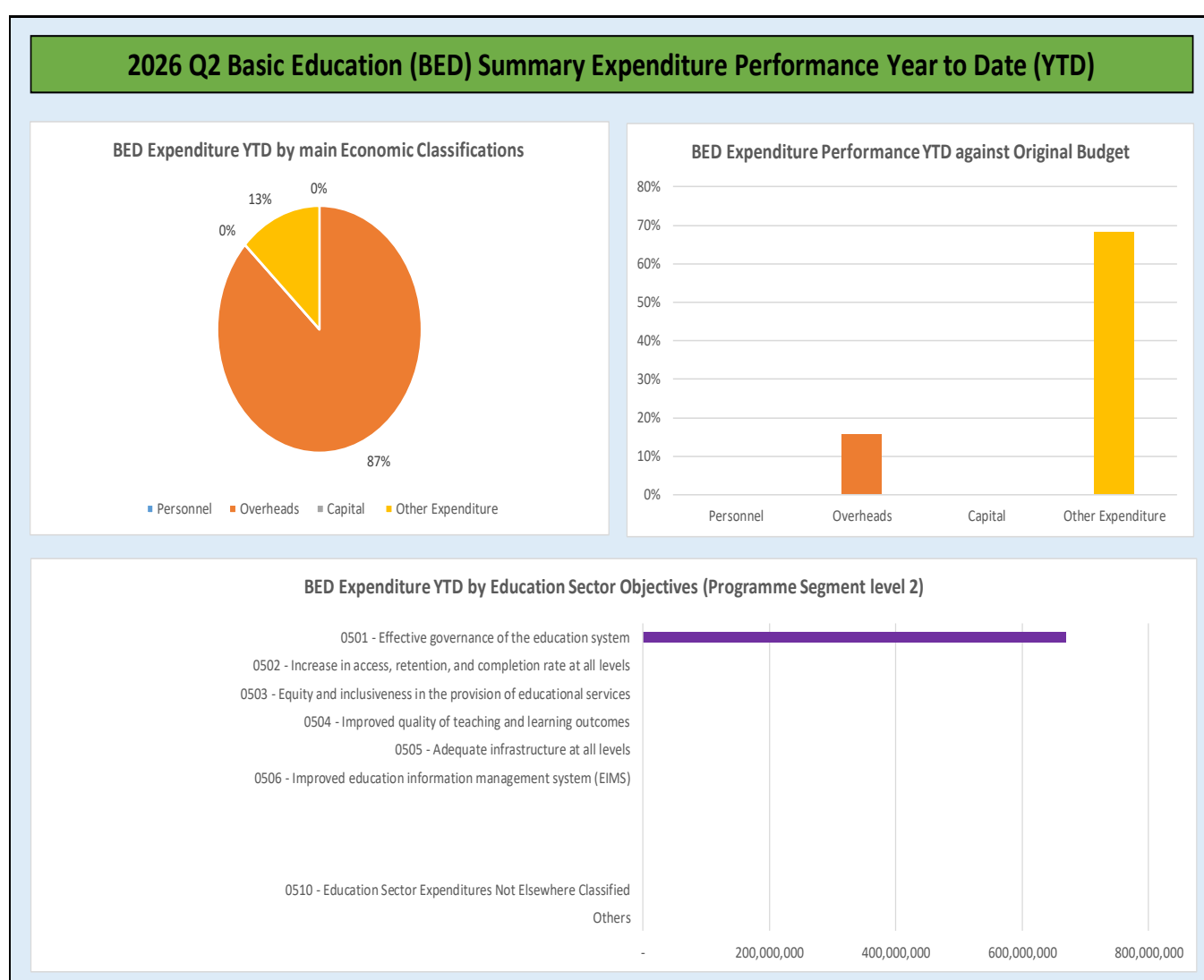
## 5 Basic Education Budget Performance

### 5.A Overview

The total sum of ₦ 18,620,985,670.22 approved to Basic Education realized ₦668,807,500.00 actual representing 3.6% performance in quarter 2. Even though, many schools upgrade initiated last year have been completed, the performance is low which could be attributed to the fact that new school works have been initiated under Adolescent Girls initiative for Learning and Empowerment (AGILE) as well as other programmes under Ministry of Basic Education. With the efforts this development underway, it is expected that the component's performance will improve in the upcoming quarters.

A summary of the performance Year to Date (YTD) against the **original budget** is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level).

**Figure 4: Summary of Basic Education Budget Performance Year to Date**



## 5.B Budget Implementation Reports by NCOA Segment

**Table 25: Basic Education Expenditure by Administrative Classification**

### Niger State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Administrative Classification

| Code         | Administrative Unit                                | 2026 Original Budget            | 2026 Q2 Performance          | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------|----------------------------------------------------|---------------------------------|------------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|              | <b><i>Total Expenditure</i></b>                    | <b><i>18,620,985,670.22</i></b> | <b><i>316,642,500.00</i></b> | <b><i>668,807,500.00</i></b>          | <b><i>3.6%</i></b>                                      | <b><i>17,952,178,170.22</i></b>   |
| 050000000000 | <b>SOCIAL SECTOR</b>                               | <b>18,620,985,670.22</b>        | <b>316,642,500.00</b>        | <b>668,807,500.00</b>                 | <b>3.6%</b>                                             | <b>17,952,178,170.22</b>          |
| 051700000000 | <b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b> | <b>18,620,985,670.22</b>        | <b>316,642,500.00</b>        | <b>668,807,500.00</b>                 | <b>3.6%</b>                                             | <b>17,952,178,170.22</b>          |
| 051700100100 | Ministry of Basic & Secondary Education            | 3,800,000,000.00                | 316,642,500.00               | 668,807,500.00                        | 17.6%                                                   | 3,131,192,500.00                  |
| 051700300100 | State Universal Education Board-SUBEB              | 14,820,985,670.22               | -                            | -                                     | 0.0%                                                    | 14,820,985,670.22                 |

**Table 26: Basic Education Expenditure by Functional Classification****Niger State Government Budget Performance Report 2026 Q2 -Basic Education Expenditure by Functional Classification**

| Code        | Function                                 | 2026 Original Budget            | 2026 Q2 Performance          | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|------------------------------------------|---------------------------------|------------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b><i>Total Expenditure</i></b>          | <b><i>18,620,985,670.22</i></b> | <b><i>316,642,500.00</i></b> | <b><i>668,807,500.00</i></b>          | <b><i>3.6%</i></b>                                      | <b><i>17,952,178,170.22</i></b>   |
| <b>709</b>  | <b>EDUCATION</b>                         | <b>18,620,985,670.22</b>        | <b>316,642,500.00</b>        | <b>668,807,500.00</b>                 | <b>3.6%</b>                                             | <b>17,952,178,170.22</b>          |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b> | <b>5,942,558,000.00</b>         | <b>-</b>                     | <b>-</b>                              | <b>0.0%</b>                                             | <b>5,942,558,000.00</b>           |
| 70912       | PRIMARY EDUCATION                        | 5,942,558,000.00                | -                            | -                                     | 0.0%                                                    | 5,942,558,000.00                  |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>               | <b>12,678,427,670.22</b>        | <b>316,642,500.00</b>        | <b>668,807,500.00</b>                 | <b>5.3%</b>                                             | <b>12,009,620,170.22</b>          |
| 70921       | LOWER SECONDARY EDUCATION                | 12,678,427,670.22               | 316,642,500.00               | 668,807,500.00                        | 5.3%                                                    | 12,009,620,170.22                 |

**Table 27: Basic Education Expenditure by Programme Classification****Niger State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Programme Classification**

| Code      | Programme (Sector and Objective)             | 2026 Original Budget            | 2026 Q2 Performance          | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|----------------------------------------------|---------------------------------|------------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b><u>Total Expenditure</u></b>              | <b><u>18,620,985,670.22</u></b> | <b><u>316,642,500.00</u></b> | <b><u>668,807,500.00</u></b>          | <b><u>3.6%</u></b>                                      | <b><u>17,952,178,170.22</u></b>   |
| <b>05</b> | <b>Education</b>                             | <b>18,620,985,670.22</b>        | <b>316,642,500.00</b>        | <b>668,807,500.00</b>                 | <b>3.6%</b>                                             | <b>17,952,178,170.22</b>          |
| 0501      | Effective governance of the education system | 3,850,000,000.00                | 316,642,500.00               | 668,807,500.00                        | 17.4%                                                   | 3,181,192,500.00                  |
| 0505      | Adequate infrastructure at all levels        | 14,770,985,670.22               | -                            | -                                     | 0.0%                                                    | 14,770,985,670.22                 |

**Table 28: Basic Education Expenditure by Economic Classification****Niger State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Economic Classification**

| Code          | Economic                                                  | 2026 Original Budget     | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|-----------------------------------------------------------|--------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|               | <b>Total Expenditure</b>                                  | <b>18,620,985,670.22</b> | <b>316,642,500.00</b> | <b>668,807,500.00</b>                 | <b>3.6%</b>                                             | <b>17,952,178,170.22</b>          |
| <b>2</b>      | <b>EXPENDITURES</b>                                       | <b>18,620,985,670.22</b> | <b>316,642,500.00</b> | <b>668,807,500.00</b>                 | <b>3.6%</b>                                             | <b>17,952,178,170.22</b>          |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                              | <b>3,850,000,000.00</b>  | <b>316,642,500.00</b> | <b>668,807,500.00</b>                 | <b>17.4%</b>                                            | <b>3,181,192,500.00</b>           |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                      | <b>3,722,344,227.00</b>  | <b>289,642,500.00</b> | <b>581,807,500.00</b>                 | <b>15.6%</b>                                            | <b>3,140,536,727.00</b>           |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                   | <b>95,000,000.00</b>     | <b>28,000,000.00</b>  | <b>54,095,000.00</b>                  | <b>56.9%</b>                                            | <b>40,905,000.00</b>              |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                        | 95,000,000.00            | 28,000,000.00         | 54,095,000.00                         | 56.9%                                                   | 40,905,000.00                     |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                                | <b>11,100,000.00</b>     | <b>3,047,500.00</b>   | <b>4,547,500.00</b>                   | <b>41.0%</b>                                            | <b>6,552,500.00</b>               |
| 22020201      | ELECTRICITY CHARGES                                       | 6,100,000.00             | 547,500.00            | 2,047,500.00                          | 33.6%                                                   | 4,052,500.00                      |
| 22020202      | TELEPHONE CHARGES                                         | 5,000,000.00             | 2,500,000.00          | 2,500,000.00                          | 50.0%                                                   | 2,500,000.00                      |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                 | <b>8,000,000.00</b>      | <b>1,095,000.00</b>   | <b>2,595,000.00</b>                   | <b>32.4%</b>                                            | <b>5,405,000.00</b>               |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                | 8,000,000.00             | 1,095,000.00          | 2,595,000.00                          | 32.4%                                                   | 5,405,000.00                      |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                     | <b>33,000,000.00</b>     | <b>11,000,000.00</b>  | <b>26,000,000.00</b>                  | <b>78.8%</b>                                            | <b>7,000,000.00</b>               |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT        | 1,600,000.00             | -                     | -                                     | 0.0%                                                    | 1,600,000.00                      |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                           | 31,400,000.00            | 11,000,000.00         | 26,000,000.00                         | 82.8%                                                   | 5,400,000.00                      |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                                 | <b>6,968,694.00</b>      | <b>2,500,000.00</b>   | <b>2,500,000.00</b>                   | <b>35.9%</b>                                            | <b>4,468,694.00</b>               |
| 22020501      | LOCAL TRAINING                                            | 6,968,694.00             | 2,500,000.00          | 2,500,000.00                          | 35.9%                                                   | 4,468,694.00                      |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>   | <b>13,700,742.00</b>     | <b>3,000,000.00</b>   | <b>9,000,000.00</b>                   | <b>65.7%</b>                                            | <b>4,700,742.00</b>               |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                         | 11,000,742.00            | 3,000,000.00          | 9,000,000.00                          | 81.8%                                                   | 2,000,742.00                      |
| 22020705      | ARCHITECTURAL SERVICES                                    | 2,700,000.00             | -                     | -                                     | 0.0%                                                    | 2,700,000.00                      |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                     | <b>3,554,574,791.00</b>  | <b>241,000,000.00</b> | <b>483,070,000.00</b>                 | <b>13.6%</b>                                            | <b>3,071,504,791.00</b>           |
| 22021001      | REFRESHMENT & MEALS                                       | 24,000,000.00            | 2,000,000.00          | 14,000,000.00                         | 58.3%                                                   | 10,000,000.00                     |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                            | 2,015,000,000.00         | 75,000,000.00         | 125,070,000.00                        | 6.2%                                                    | 1,889,930,000.00                  |
| 22021003      | PUBLICITY & ADVERTISEMENTS                                | 1,362,374,582.00         | 124,000,000.00        | 274,000,000.00                        | 20.1%                                                   | 1,088,374,582.00                  |
| 22021004      | MEDICAL EXPENSES-LOCAL                                    | 133,700,209.00           | 40,000,000.00         | 70,000,000.00                         | 52.4%                                                   | 63,700,209.00                     |
| 22021007      | WELFARE PACKAGES                                          | 13,000,000.00            | -                     | -                                     | 0.0%                                                    | 13,000,000.00                     |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                       | 6,500,000.00             | -                     | -                                     | 0.0%                                                    | 6,500,000.00                      |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                   | <b>127,655,773.00</b>    | <b>27,000,000.00</b>  | <b>87,000,000.00</b>                  | <b>68.2%</b>                                            | <b>40,655,773.00</b>              |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                     | <b>127,655,773.00</b>    | <b>27,000,000.00</b>  | <b>87,000,000.00</b>                  | <b>68.2%</b>                                            | <b>40,655,773.00</b>              |
| 22040105      | GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT            | 127,655,773.00           | 27,000,000.00         | 87,000,000.00                         | 68.2%                                                   | 40,655,773.00                     |
| <b>23</b>     | <b>CAPITAL EXPENDITURE</b>                                | <b>14,770,985,670.22</b> | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>14,770,985,670.22</b>          |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                           | <b>4,714,558,000.00</b>  | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>4,714,558,000.00</b>           |
| <b>230201</b> | <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b> | <b>4,714,558,000.00</b>  | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>4,714,558,000.00</b>           |
| 23020107      | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS                | 4,714,558,000.00         | -                     | -                                     | 0.0%                                                    | 4,714,558,000.00                  |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>                           | <b>10,056,427,670.22</b> | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>10,056,427,670.22</b>          |
| <b>230301</b> | <b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b> | <b>10,056,427,670.22</b> | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>                                             | <b>10,056,427,670.22</b>          |
| 23030106      | REHABILITATION / REPAIRS - PUBLIC SCHOOLS                 | 10,056,427,670.22        | -                     | -                                     | 0.0%                                                    | 10,056,427,670.22                 |