Niger State Government

BUDGET IMPLEMENTATION REPORT QUARTER Q3 2026

October, 2026

Contents

1 Summary of Performance 3
1.A Introduction 3
1.B Revenue Performance 3
1.C Recurrent Expenditure Performance 3
1.D Capital Expenditure Performance 4
1.E Conclusions 4
1.F Summary Budget Implementation Graphs 5
1.G Summary Budget Implementation Report 7
2 Budget Implementation Reports by NCOA Segments 8
2.A Revenue by Administrative Classification 8
2.B Revenue by Economic Classification 10
2.C Expenditure by Administrative Classification 13
2.D Expenditure by Economic Classification 30
2.E Expenditure by Functional Classification 33
2.F Expenditure by Programme Classification 46
3 Capital Expenditure Details 53
4 Primary Healthcare Budget Performance 55
4.A Overview 55
4.B Budget Implementation Reports by NCOA Segment 56
4.C Primary Healthcare Capital Expenditure by Project ..... **Error! Bookmark not defined.**
5 Basic Education Budget Performance 60
5.A Overview 60
5.B Budget Implementation Reports by NCOA Segment 61
5.C Basic Education Capital Expenditure by Project ..... **Error! Bookmark not defined.**

List of Graphical Presentations

Figure 1: Fiscal Performance Overview for Quarter 5
Figure 2: Fiscal Performance Overview Year to Date 6
Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date 55
Figure 4: Summary of Basic Education Budget Performance for Quarter and Year to Date 60

List of Reports

Table 1: Budget Implementation Summary 7
Table 2: Total Revenue by Administrative Classification 8
Table 3: Total Revenue by Economic Classification 10
Table 4: Total Expenditure by Administrative Classification 14
Table 5: Personnel Expenditure by Administrative Classification 17
Table 6: Overhead Expenditure by Administrative Classification 21
Table 7: Capital Expenditure by Administrative Classification 25
Table 8: Other Expenditure by Administrative Classification 28
Table 9: Total Expenditure by Economic Classification 30
Table 10: Total Expenditure by Functional Classification 33
Table 11: Personnel Expenditure by Functional Classification 36
Table 12: Overhead Expenditure by Functional Classification 38
Table 13: Capital Expenditure by Functional Classification 39
Table 14: Other Expenditure by Functional Classification 43
Table 15: Total Expenditure by Programme Classification 46
Table 16: Personnel Expenditure by Programme Classification 48
Table 17: Overhead Expenditure by Programme Classification 49
Table 18: Capital Expenditure by Programme Classification 50
Table 19: Other Expenditure by Programme Classification 52
Table 20: Capital Expenditure by Project 53
Table 21: Primary Healthcare Expenditure by Administrative Classification 56
Table 22: Primary Healthcare n Expenditure by Functional Classification 57
Table 23: Primary Healthcare Expenditure by Programme Classification 58
Table 24: Primary Healthcare Expenditure by Economic Classification 59
Table 25: Primary Healthcare Capital Expenditure by Project ..... **Error! Bookmark not defined.**
Table 26: Basic Education Expenditure by Administrative Classification 61
Table 27: Basic Education Expenditure by Functional Classification 62
Table 28: Basic Education Expenditure by Programme Classification 63
Table 29: Basic Education Expenditure by Economic Classification 64
Table 30: Basic Education Capital Expenditure by Project ..... **Error! Bookmark not defined.**

1 Summary of Performance

1.A Introduction

This Budget Implementation Report for Niger State is prepared quarterly and issued within 30 days of 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 Q3, 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 Q3 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 3 and 4 with the detailed reports on Primary Healthcare and Basic Education expenditures, respectively.

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

1.B Revenue Performance

During the period under review, the sum of N286,634,642,425.64 or 47.9%, was realized as actual recurrent revenue against the total budgeted sum of N598,105,123,222.00. This shows a 20.4% improvement from the 27.5% recorded in the previous quarter. The inflow comprised N231,290,228,654.06 from FAAC budget of N464,837,145,147.00 and N55,344,413,771.58 from the Independent Revenue budget of N133,267,978,075.00.

Performance of the Government Share of FAAC and State IGR in Q3 showed significant improvement relative to the preceding quarter. Steps are being taken to address the underlying factors responsible for some observed performance gaps, with anticipated improvement in the coming quarters. Furthermore, other unclassified inflows have been provisionally captured under Other FAAC Revenues and will be appropriately classified in the next quarter.

The sum of N91,150,614,471.08 was realized under Other Receipts against an approved budget of N475,886,212,673.00, translating to 19.2% budget performance at the end of Q3. The outcome of this performance was occasioned by inadequate submission of information by the relevant MDAs/Projects. Measures are being put in place to address this challenge and improve performance in the subsequent quarter.

1.C Recurrent Expenditure Performance

The total recurrent expenditure stood at N151,251,736,488.42 actual or 52.1% against an approved budget of N290,296,631,404.01. A breakdown shows that Personnel Cost accounted for N57,253,187,702.50 (50.1%)

of its approved budget of N114,379,848,972.89, while Other Recurrent Costs accounted for N93,998,548,785.92 (53.4%) of its approved provision of N175,916,782,431.12.

The expenditures relate to personnel emoluments, debt and non-debt obligations, and other operational costs necessary for effective service delivery.

1.D Capital Expenditure Performance

Capital expenditure performance stood at N275,312,401,368.28 or 35.1%, from an approved allocation of N783,694,704,491.00 as at the end of Q3. The expenditure covers ongoing projects in Infrastructure, Agriculture, Health, Education and other critical sectors. The current performance reflects incomplete remittance of returns by some MDAs, with improvement expected in the subsequent quarter upon submission of outstanding reports.

1.E Conclusions

Overall, revenue performance improved significantly while recurrent expenditure remained within moderate limits. Sustained efforts to ensure timely submission of returns by MDAs and continued implementation of donor-supported activities are expected to further improve performance in subsequent quarters.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

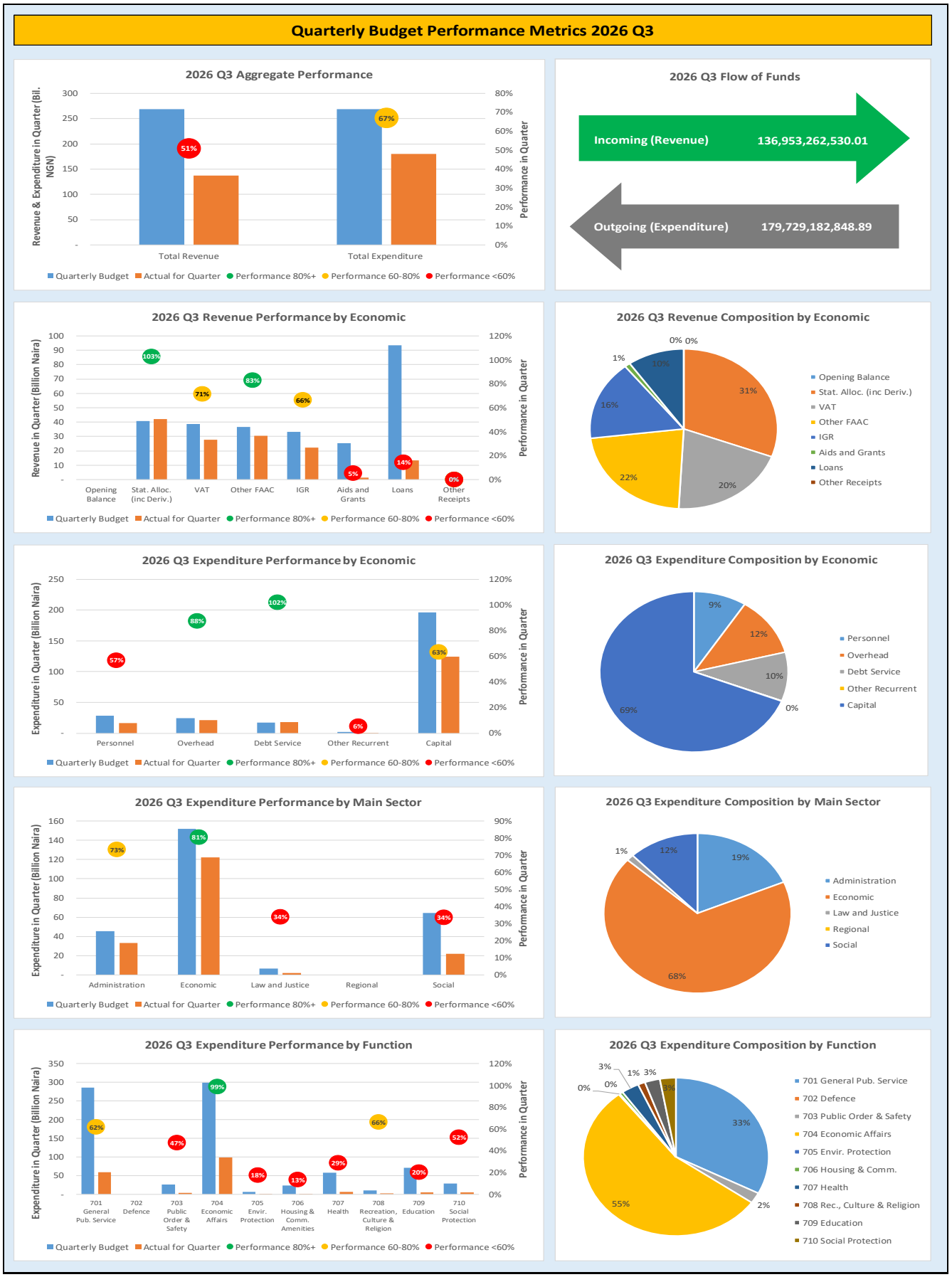
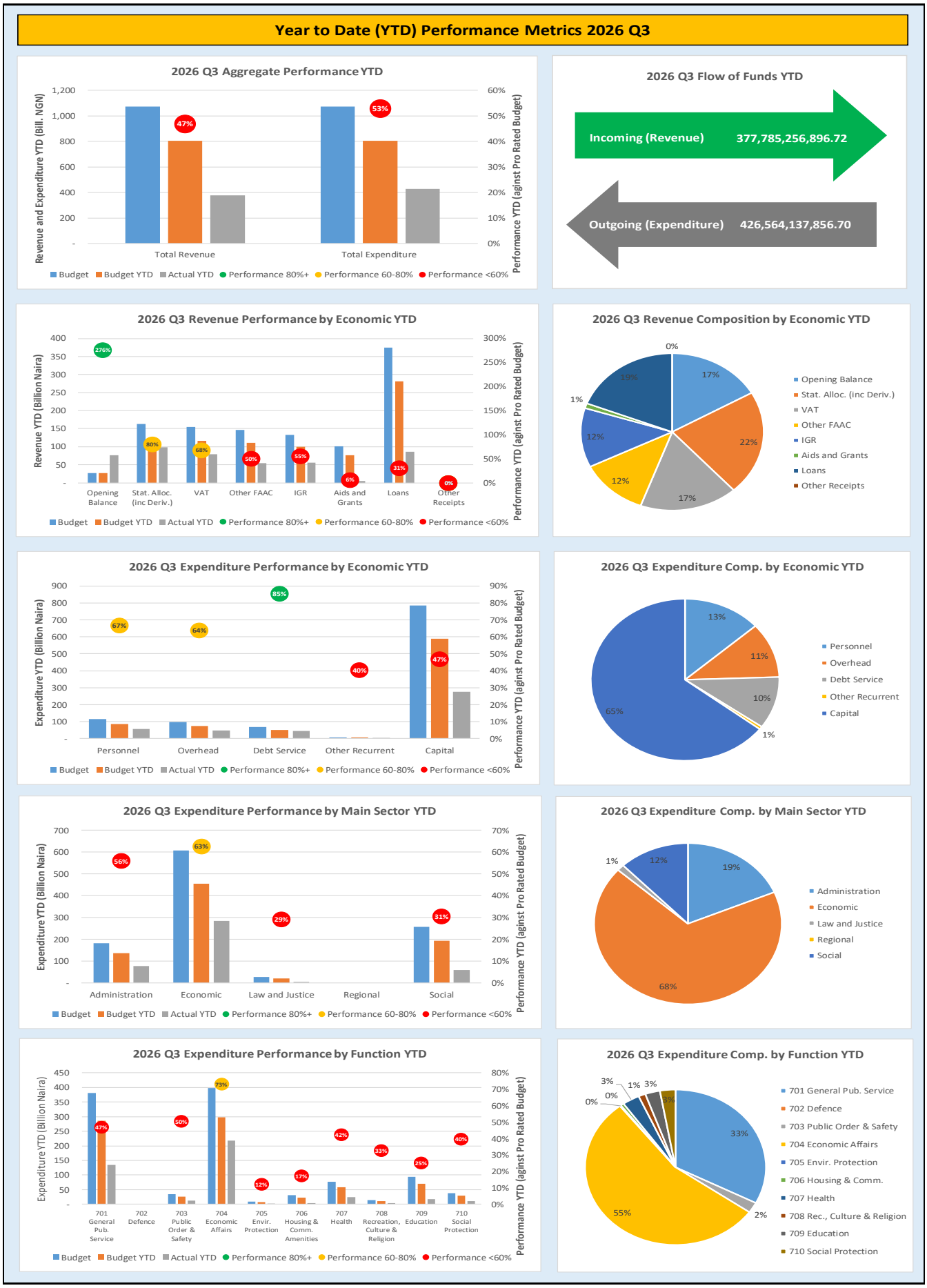


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Niger State Government 2026 Q3 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
Opening Balance	**27,508,089,852.13**	**-**	**75,876,574,214.16**	**275.8%**	**- 48,368,484,362.03**
Recurrent Revenue	**598,105,123,222.00**	**122,265,461,395.07**	**286,634,642,425.64**	**47.9%**	**311,470,480,796.37**
11 - GOVERNMENT SHARE OF FAAC	464,837,145,147.00	100,145,379,046.25	231,290,228,654.06	49.8%	233,546,916,492.94
12 - INDEPENDENT REVENUE	133,267,978,075.00	22,120,082,348.82	55,344,413,771.58	41.5%	77,923,564,303.43
Recurrent Expenditure	**290,296,631,404.01**	**55,651,028,027.36**	**151,251,736,488.42**	**52.1%**	**139,044,894,915.58**
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	114,379,848,972.89	16,317,718,227.43	57,253,187,702.50	50.1%	57,126,661,270.38
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	175,916,782,431.12	39,333,309,799.93	93,998,548,785.92	53.4%	81,918,233,645.20
Breakdown of Other Recurrent Costs					
2202 - OVERHEAD COST	98,338,863,323.18	21,527,913,300.06	47,094,860,134.84	47.9%	51,244,003,188.34
OTHER RECURRENT (2203-2209)	77,577,919,107.94	17,805,396,499.87	46,903,688,651.08	60.5%	30,674,230,456.86
Transfer to Capital Account	**335,316,581,670.12**	**66,614,433,367.71**	**211,259,480,151.37**	**63.0%**	**124,057,101,518.75**
Other Receipts	**475,886,212,673.00**	**14,687,801,134.94**	**91,150,614,471.08**	**19.2%**	**384,735,598,201.92**
13 - AID AND GRANTS	101,245,496,462.35	1,334,591,068.81	4,593,768,747.61	4.5%	96,651,727,714.74
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	374,640,716,210.65	13,353,210,066.13	86,556,845,723.47	23.1%	288,083,870,487.18
Capital Expenditure	**783,694,704,491.00**	**124,078,154,821.53**	**275,312,401,368.28**	**35.1%**	**508,382,303,122.72**
23 - CAPITAL EXPENDITURE	783,694,704,491.00	124,078,154,821.53	275,312,401,368.28	35.1%	508,382,303,122.72
Total Revenue (including OB)	**1,101,499,425,747.13**	**136,953,262,530.01**	**453,661,831,110.88**	**41.2%**	**647,837,594,636.25**
Total Expenditure	**1,073,991,335,895.00**	**179,729,182,848.89**	**426,564,137,856.70**	**39.7%**	**647,427,198,038.30**

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 Q3 - Total Revenue by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Revenue	***1,073,991,335,895.00***	***136,953,262,530.01***	***377,785,256,896.72***	***35.2%***	***696,206,078,998.29***
010000000000	**Administrative Sector**	**12,160,340,611.87**	**4,564,927.41**	**81,046,629.41**	**0.7%**	**12,079,293,982.46**
011100000000	**Government House**	**2,000,000,611.87**	**-**	**-**	**0.0%**	**2,000,000,611.87**
011100500100	Sustainable Development Goal's (SDGs) Office	2,000,000,611.87	-	-	0.0%	2,000,000,611.87
016100000000	**Office of the Secretary to the State Government**	**10,127,140,000.00**	**4,204,927.41**	**78,850,427.41**	**0.8%**	**10,048,289,572.59**
016100100100	Office of the Secretary to the State Government	26,600,000.00	820,000.00	62,691,650.00	235.7%	- 36,091,650.00
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	3,384,927.41	16,158,777.41	32.3%	33,841,222.59
016101800100	Sharia Commission	540,000.00	-	-	0.0%	540,000.00
012300000000	**MINISTRY OF INFORMATION**	**32,000,000.00**	**360,000.00**	**2,196,202.00**	**6.9%**	**29,803,798.00**
012300200100	Media Corporation TV	10,000,000.00	200,000.00	200,000.00	2.0%	9,800,000.00
012300300100	Media Corporation (Radio Division)	20,000,000.00	160,000.00	1,596,202.00	8.0%	18,403,798.00
012300500100	Media Corporation (Printing & Publication Division)	2,000,000.00	-	400,000.00	20.0%	1,600,000.00
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION - CONTROL**	**1,200,000.00**	**-**	**-**	**0.0%**	**1,200,000.00**
014900100100	Local Government Service Commission	1,200,000.00	-	-	0.0%	1,200,000.00
020000000000	**ECONOMIC SECTOR**	**936,378,964,899.16**	**131,854,454,633.94**	**362,164,507,992.86**	**38.7%**	**574,214,456,906.31**
021500000000	**MINISTRY OF AGRICULTURE**	**72,721,136,498.95**	**1,281,961,380.36**	**12,417,587,625.45**	**17.1%**	**60,303,548,873.50**
021500100100	Ministry of Agriculture	53,330,907,000.00	-	1,010,900,000.00	1.9%	52,320,007,000.00
021500200100	Niger State College of Agriculture	23,631,055.95	8,785,400.00	20,530,800.00	86.9%	3,100,255.95
021510300100	Niger Agricultural Mechanization Development Authority (NAMDA)	19,366,598,443.00	1,273,175,980.36	11,386,156,825.45	58.8%	7,980,441,617.55
026500000000	**MINISTRY OF LIVESTOCK & FISHERIES DEVELOPMENT - CONTROL**	**16,004,200,000.00**	**-**	**2,252,197,583.69**	**14.1%**	**13,752,002,416.31**
026500100100	Ministry of Livestock & Fisheries Development	16,004,200,000.00	-	2,252,197,583.69	14.1%	13,752,002,416.31
022000000000	**MINISTRY OF FINANCE -CONTROL**	**768,416,388,768.42**	**127,681,016,070.59**	**336,779,810,804.74**	**43.8%**	**431,636,577,963.69**
022000100100	Ministry of Finance	40,000,000,000.00	-	13,168,180,000.00	32.9%	26,831,820,000.00
022000200100	Debt Management Bureau (DMB)	194,772,045,000.00	8,329,342,617.51	49,515,031,140.00	25.4%	145,257,013,860.00
022000400100	Niger State Sinage and Advertisment Agency	100,000,000.00	-	29,490,690.80	29.5%	70,509,309.20
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	464,837,145,147.00	100,145,379,046.25	231,290,228,654.06	49.8%	233,546,916,492.94
022000800100	Board of Internal Revenue	68,707,198,621.42	19,206,294,406.83	42,776,880,319.88	62.3%	25,930,318,301.55
022200000000	**MINISTRY OF INVESTMENT AND PRIVATE SECTOR DEVELOPMENT**	**1,392,381,000.00**	**2,205,832.00**	**2,205,832.00**	**0.2%**	**1,390,175,168.00**
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	2,205,832.00	2,205,832.00	7.4%	27,794,168.00
022900000000	**MINISTRY OF TRANSPORT - CONTROL**	**1,733,226,906.90**	**122,641,613.00**	**358,999,713.00**	**20.7%**	**1,374,227,193.90**
022900100100	Ministry for Transport	250,000,000.00	-	-	0.0%	250,000,000.00
022900300100	Niger State Traffic Management Agency	200,000,000.00	5,564,400.00	5,564,400.00	2.8%	194,435,600.00
022900400100	Niger State Motor Vehicle Administration Agency	1,283,226,906.90	117,077,213.00	353,435,313.00	27.5%	929,791,593.90
023300000000	**MINISTRY OF MINING & MINERAL RESOURCES - CONTROL**	**4,282,000,000.00**	**-**	**3,800,000,000.00**	**88.7%**	**482,000,000.00**
023300100100	Ministry of Mining & Mineral Resources	4,272,000,000.00	-	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
023400000000	**MINISTRY OF WORKS**	**5,005,000,000.00**	**2,328,763,003.99**	**5,694,648,130.97**	**113.8%**	**- 689,648,130.97**
023400100100	Ministry of Works	5,005,000,000.00	2,328,763,003.99	5,694,648,130.97	113.8%	- 689,648,130.97
023100000000	**MINISTRY OF POWER AND RENEWABLE ENERGY - CONTROL**	**506,000,000.00**	**-**	**-**	**0.0%**	**506,000,000.00**
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
023600000000	**MINISTRY OF TOURISM - CONTROL**	**24,700,000.00**	**9,708,400.00**	**15,943,400.00**	**64.5%**	**8,756,600.00**
023600200100	Niger State Tourism Corporation	17,200,000.00	217,500.00	4,897,500.00	28.5%	12,302,500.00
023600300100	Niger State Council for Arts and Culture	7,500,000.00	9,490,900.00	11,045,900.00	147.3%	- 3,545,900.00

Niger State Government Budget Performance Report 2026 Q3 - Total Revenue by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023800000000	**NIGER STATE PLANNING COMMISSION**	**14,345,065,000.00**	**-**	**110,788,500.00**	**0.8%**	**14,234,276,500.00**
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	8.7%	1,168,246,500.00
025200000000	**MINISTRY OF WATER RESOURCES - CONTROL**	**44,094,966,724.89**	**21,356,618.00**	**92,284,507.01**	**0.2%**	**44,002,682,217.88**
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	21,356,618.00	87,204,507.01	11.7%	657,643,492.99
025210300100	Niger State Small Town Water Supply and Sanitation Agency	5,000,000.00	-	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
026000000000	**MINISTRY OF LANDS AND SURVEY**	**7,630,900,000.00**	**389,101,716.00**	**578,211,896.00**	**7.6%**	**7,052,688,104.00**
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	385,958,448.00	570,145,198.00	10.5%	4,847,854,802.00
026000400100	Office of The Surveyor General	27,900,000.00	3,143,268.00	8,066,698.00	28.9%	19,833,302.00
025300000000	**MINISTRY OF HOUSING AND URBAN RENEWAL - CONTROL**	**223,000,000.00**	**17,700,000.00**	**61,830,000.00**	**27.7%**	**161,170,000.00**
025300200100	Housing Corporation	223,000,000.00	17,700,000.00	61,830,000.00	27.7%	161,170,000.00
030000000000	**LAW AND JUSTICE SECTOR**	**442,700,000.00**	**105,152,200.00**	**181,697,483.00**	**41.0%**	**261,002,517.00**
031800000000	**JUDICIARY - CONTROL**	**96,000,000.00**	**88,381,900.00**	**116,425,383.00**	**121.3%**	**- 20,425,383.00**
031800200100	High Court Headquarters	60,000,000.00	81,087,700.00	100,700,983.00	167.8%	- 40,700,983.00
031800300100	Sharia Court of Appeal	16,000,000.00	777,500.00	1,731,500.00	10.8%	14,268,500.00
031800500100	Lower Sharia Courts	20,000,000.00	6,516,700.00	13,992,900.00	70.0%	6,007,100.00
032600000000	**Ministry of Justice**	**346,700,000.00**	**16,770,300.00**	**65,272,100.00**	**18.8%**	**281,427,900.00**
032600100100	Ministry of Justice	6,000,000.00	303,000.00	991,000.00	16.5%	5,009,000.00
032600600100	Fatima Lami College of Legal and General Studies	340,700,000.00	16,467,300.00	64,281,100.00	18.9%	276,418,900.00
050000000000	**SOCIAL SECTOR**	**125,009,330,383.97**	**4,989,090,768.66**	**15,358,004,791.45**	**12.3%**	**109,651,325,592.52**
051400000000	**MINISTRY OF GENDER AFFAIRS - CONTROL**	**15,850,000.00**	**34,591,068.81**	**47,506,674.24**	**299.7%**	**- 31,656,674.24**
051400100100	Ministry of Gender Affairs	3,250,000.00	-	-	0.0%	3,250,000.00
051400500100	Cash Transfer Agency	12,600,000.00	34,591,068.81	47,506,674.24	377.0%	- 34,906,674.24
051700000000	**MINISTRY OF BASIC & SECONDARY EDUCATION**	**58,628,542,885.89**	**2,033,413,000.00**	**4,697,945,334.71**	**8.0%**	**53,930,597,551.18**
051700100100	Ministry of Basic & Secondary Education	50,292,168,767.65	1,999,200,000.00	4,533,943,734.71	9.0%	45,758,225,032.94
051700300100	State Universal Education Board-SUBEB	7,576,224,118.24	11,325,000.00	13,325,000.00	0.2%	7,562,899,118.24
051705700100	Private School Board	760,150,000.00	22,888,000.00	150,676,600.00	19.8%	609,473,400.00
056600000000	**MINISTRY OF TERTIARY EDUCATION**	**18,552,493,029.05**	**483,023,203.00**	**2,768,329,041.42**	**14.9%**	**15,784,163,987.63**
056600200100	Niger State Innovation Institute	55,175,000.00	13,874,000.00	29,758,470.00	53.9%	25,416,530.00
056600400100	Niger State Polytechnic	2,158,722,507.58	45,475,800.00	144,293,908.00	6.7%	2,014,428,599.58
056600500100	College of Education Minna	1,256,100,000.00	23,575,445.00	822,317,964.92	65.5%	433,782,035.08
056600600100	IBB University	12,032,349,678.81	77,727,618.00	1,449,588,358.50	12.0%	10,582,761,320.31
056600700100	Abdulkadir Kure University Minna	3,050,145,842.66	322,370,340.00	322,370,340.00	10.6%	2,727,775,502.66
052100000000	**MINISTRY OF PRIMARY HEALTH CARE**	**8,874,413,214.01**	**678,500,000.00**	**3,583,685,000.00**	**40.4%**	**5,290,728,214.01**
052100100100	Ministry of Primary Health Care	8,864,413,214.01	678,500,000.00	3,583,685,000.00	40.4%	5,280,728,214.01
052100200100	Niger State Contributory Health Scheme Agency	10,000,000.00	-	-	0.0%	10,000,000.00
056900000000	**MINISTRY OF HEALTH**	**1,176,902,255.02**	**672,145,558.59**	**2,019,017,590.47**	**171.6%**	**- 842,115,335.45**
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	164,727,728.59	438,041,017.62	114.9%	- 56,840,532.60
056902700100	Hospital Management Board	262,646,770.00	483,127,905.00	1,520,582,504.00	578.9%	- 1,257,935,734.00
056910400300	College of Midwifery Minna	415,910,000.00	-	7,810,000.00	1.9%	408,100,000.00
056910600100	School of Health Technology Minna	95,862,000.00	24,289,925.00	52,431,593.85	54.7%	43,430,406.15
056910600200	School of Health Technology Tungan Magajiya	4,158,000.00	-	-	0.0%	4,158,000.00
053500000000	**Ministry of Environment**	**17,721,315,000.00**	**1,076,700,668.26**	**2,121,360,639.62**	**12.0%**	**15,599,954,360.38**
053500100100	Ministry of Environment	13,718,815,000.00	1,072,991,468.26	2,117,651,439.62	15.4%	11,601,163,560.38
053500200100	Niger State Environmental Protection Agency	2,000,000,000.00	3,709,200.00	3,709,200.00	0.2%	1,996,290,800.00
053500300100	Niger State Agency for Green Initiatives	2,002,500,000.00	-	-	0.0%	2,002,500,000.00
053900000000	**Ministry of Sport**	**39,814,000.00**	**-**	**-**	**0.0%**	**39,814,000.00**
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
055100000000	**MINISTRY FOR LOCAL GOVernment AND CHIEFTAINCY AFFAIRS**	**20,000,000,000.00**	**10,717,270.00**	**120,160,510.99**	**0.6%**	**19,879,839,489.01**
055100100100	Ministry for Local Government and Chieftaincy Affairs	20,000,000,000.00	10,717,270.00	120,160,510.99	0.6%	19,879,839,489.01

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Niger State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1	***REVENUE***	***1,073,991,335,895.00***	***136,953,262,530.01***	***377,785,256,896.72***	***35.2%***	***696,206,078,998.29***
11	***GOVERNMENT SHARE OF FAAC***	***464,837,145,147.00***	***100,145,379,046.25***	***231,290,228,654.06***	***49.8%***	***233,546,916,492.94***
1101	**GOVERNMENT SHARE OF FAAC**	***464,837,145,147.00***	***100,145,379,046.25***	***231,290,228,654.06***	***49.8%***	***233,546,916,492.94***
110101	**STATE GOVERNMENT SHARE OF STATUTORY REVENUES**	**163,269,739,135.00**	**42,004,196,379.69**	**97,804,371,182.40**	**59.9%**	**65,465,367,952.60**
11010101	Statutory Allocation	163,269,739,135.00	42,004,196,379.69	97,804,371,182.40	59.9%	65,465,367,952.60
110102	**STATE GOVERNMENT SHARE OF VAT**	**154,787,156,012.00**	**27,650,380,951.56**	**78,580,636,383.25**	**50.8%**	**76,206,519,628.75**
11010201	Share of VAT	154,787,156,012.00	27,650,380,951.56	78,580,636,383.25	50.8%	76,206,519,628.75
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES**	**146,780,250,000.00**	**30,490,801,715.00**	**54,905,221,088.41**	**37.4%**	**91,875,028,911.59**
11010301	Excess Crude	20,500,000,000.00	-	-	0.0%	20,500,000,000.00
11010302	Excess Non-Oil	1,500,000,000.00	500,000,000.00	6,755,932,811.52	450.4%	- 5,255,932,811.52
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	5,126,000,000.00	5,126,000,000.00	826.4%	- 4,505,750,000.00
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	6,000,000,000.00	6,000,000,000.00	300.0%	- 4,000,000,000.00
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	18,864,801,715.00	34,364,801,715.00	57.3%	25,635,198,285.00
12	***INDEPENDENT REVENUE***	***133,267,978,075.00***	***22,120,082,348.82***	***55,344,413,771.58***	***41.5%***	***77,923,564,303.43***
1201	**TAX REVENUE**	***70,411,673,077.34***	***20,205,203,510.82***	***44,644,952,991.65***	***63.4%***	***25,766,720,085.70***
120101	**PERSONAL TAXES**	**40,268,865,304.79**	**9,154,641,077.47**	**27,719,761,881.68**	**68.8%**	**12,549,103,423.11**
12010101	Personal Taxes (Pay As You Earn)	25,005,386,985.63	9,094,400,150.61	27,500,444,976.84	110.0%	- 2,495,057,991.21
12010111	Direct Assessment - Informal Sector	808,550,925.70	60,240,926.86	219,316,904.84	27.1%	589,234,020.86
12010113	Personal Taxes Arrears	14,454,927,393.46	-	-	0.0%	14,454,927,393.46
120103	**OTHER TAXES**	**30,142,807,772.55**	**11,050,562,433.35**	**16,925,191,109.97**	**56.2%**	**13,217,616,662.59**
12010303	Education Levy	640,731,283.13	20,121,000.00	41,428,600.00	6.5%	599,302,683.13
12010304	Stamp Duty	7,702,367,373.48	1,446,002.00	2,525,002.00	0.0%	7,699,842,371.48
12010307	Capital Gain Tax	221,161,079.30	1,350,000.00	1,505,000.00	0.7%	219,656,079.30
12010309	Other Services Taxes	4,859,204,846.72	30,197,700.00	260,880,813.60	5.4%	4,598,324,033.12
12010313	WHT-Withholding Tax - Others	2,401,395,081.32	7,664,801,554.62	9,006,490,882.90	375.1%	- 6,605,095,801.58
12010314	Lottery Tax	234,710,227.50	30,343,413.76	81,029,229.48	34.5%	153,680,998.02
12010315	WHT on Rent	330,029,104.79	8,304,263.00	32,689,263.00	9.9%	297,339,841.79
12010316	WHT on Dividend	584,922,739.59	87,541,879.84	263,997,843.22	45.1%	320,924,896.38
12010317	WHT on Contract	11,531,297,018.46	2,428,033,491.67	5,987,544,782.85	51.9%	5,543,752,235.61
12010318	WHT on Bank Interest	1,440,429,018.26	778,423,128.46	1,247,099,692.92	86.6%	193,329,325.34
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
1202	**NON-TAX REVENUE**	***62,856,304,997.66***	***1,914,878,838.00***	***10,699,460,779.93***	***17.0%***	***52,156,844,217.73***
120201	**LICENCES - GENERAL**	**6,667,837,030.17**	**109,305,640.41**	**4,132,743,265.41**	**62.0%**	**2,535,093,764.76**
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 Licenses	10,000,000.00	-	-	0.0%	10,000,000.00
12020130	Liquor Licences	50,000,000.00	3,384,927.41	16,158,777.41	32.3%	33,841,222.59
12020131	Motor Vehicle Licenses	1,410,859,203.23	23,879,600.00	67,522,479.00	4.8%	1,343,336,724.23
12020132	Drivers' Licenses	632,986,906.90	82,041,113.00	248,909,534.00	39.3%	384,077,372.90
12020133	Patent Medicine & Drug Stores Licenses	5,625,000.00	-	152,475.00	2.7%	5,472,525.00

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% 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	126.7%	- 800,000,000.00
12020145	Renewal of Licences	60,000,000.00	-	-	0.0%	60,000,000.00
120204	**FEES - GENERAL**	**13,843,242,265.29**	**1,200,328,672.59**	**3,569,654,558.52**	**25.8%**	**10,273,587,706.77**
12020401	Court Fees (Probate, etc)	24,000,000.00	87,907,400.00	115,684,883.00	482.0%	- 91,684,883.00
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	91,819,618.00	1,570,661,358.50	62.0%	961,980,991.50
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	3,143,268.00	8,066,698.00	3.4%	227,383,302.00
12020440	Medical Consultancy Fees	262,371,071.20	164,727,728.59	438,041,017.62	167.0%	- 175,669,946.42
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	385,958,448.00	570,145,198.00	11.3%	4,490,354,802.00
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	454,838,210.00	818,320,603.40	141.4%	- 239,701,853.40
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	777,500.00	1,731,500.00	2.8%	59,268,500.00
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	11,156,500.00	37,003,300.00	2.7%	1,322,053,710.24
12020483	Certificate Fees (Indigenship, Certified True Copy, etc)	11,500,000.00	-	-	0.0%	11,500,000.00
120205	**FINES - GENERAL**	**409,750,000.00**	**5,564,400.00**	**5,564,400.00**	**1.4%**	**404,185,600.00**
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	5,564,400.00	5,564,400.00	2.8%	194,435,600.00
12020505	Forest Offences & Fines	124,000,000.00	-	-	0.0%	124,000,000.00
120206	**SALES - GENERAL**	**2,008,710,601.05**	**20,725,832.00**	**131,727,482.00**	**6.6%**	**1,876,983,119.05**
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	2,205,832.00	2,205,832.00	8.9%	22,658,312.05
12020610	Proceeds From Sales Of Goods By Public Auctions	10,100,000.00	820,000.00	62,691,650.00	620.7%	- 52,591,650.00
12020614	Proceeds From Sales Of Govt. Buildings	165,000,000.00	17,700,000.00	61,830,000.00	37.5%	103,170,000.00
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 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
120207	**EARNINGS -GENERAL**	**15,746,672,545.95**	**568,237,023.00**	**2,739,610,563.01**	**17.4%**	**13,007,061,982.94**
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	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	9,490,900.00	10,905,900.00	198.3%	- 5,405,900.00
12020707	Earnings From Medical Services	262,646,770.00	483,127,905.00	1,520,582,504.00	578.9%	- 1,257,935,734.00
12020708	Earnings From Agricultural Produce	10,007,300,000.00	-	1,010,000,000.00	10.1%	8,997,300,000.00
12020709	Earnings From Tourism/Culture/Arts Centres	20,500,000.00	217,500.00	5,037,500.00	24.6%	15,462,500.00
12020711	Earnings From Commercial Activities	457,096,312.70	21,356,618.00	87,284,507.01	19.1%	369,811,805.69
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	3,709,200.00	3,709,200.00	4.6%	76,290,800.00
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	49,974,900.00	99,494,750.00	44.9%	122,181,631.00
12020717	Earnings from Publications	30,900,000.00	360,000.00	1,796,202.00	5.8%	29,103,798.00
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
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**661,825,205.20**	**-**	**-**	**0.0%**	**661,825,205.20**
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
120209	**RENT ON LAND & OTHERS - GENERAL**	**2,299,517,350.00**	**-**	**-**	**0.0%**	**2,299,517,350.00**
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
120210	**REPAYMENTS - GENERAL**	**20,000,000,000.00**	**10,717,270.00**	**120,160,510.99**	**0.6%**	**19,879,839,489.01**
12021009	Repayment to State on Infrastructure	20,000,000,000.00	10,717,270.00	120,160,510.99	0.6%	19,879,839,489.01
120211	**INVESTMENT INCOME**	**1,218,750,000.00**	**-**	**-**	**0.0%**	**1,218,750,000.00**
12021102	Dividend Received	1,218,750,000.00	-	-	0.0%	1,218,750,000.00
13	***AID AND GRANTS***	***101,245,496,462.35***	***1,334,591,068.81***	***4,593,768,747.61***	***4.5%***	***96,651,727,714.74***
1302	**GRANTS**	***101,245,496,462.35***	***1,334,591,068.81***	***4,593,768,747.61***	***4.5%***	***96,651,727,714.74***
130201	**DOMESTIC GRANTS**	**87,904,148,122.35**	**34,591,068.81**	**682,980,247.61**	**0.8%**	**87,221,167,874.74**
13020102	CAPITAL GRANTS FROM FGN	87,904,148,122.35	34,591,068.81	682,980,247.61	0.8%	87,221,167,874.74
130202	**FOREIGN GRANTS**	**13,341,348,340.00**	**1,300,000,000.00**	**3,910,788,500.00**	**29.3%**	**9,430,559,840.00**
13020202	CAPITAL FOREIGN GRANTS	13,341,348,340.00	1,300,000,000.00	3,910,788,500.00	29.3%	9,430,559,840.00
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***374,640,716,210.65***	***13,353,210,066.13***	***86,556,845,723.47***	***23.1%***	***288,083,870,487.18***
1403	**LOANS/ BORROWINGS RECEIPT**	***374,640,716,210.65***	***13,353,210,066.13***	***86,556,845,723.47***	***23.1%***	***288,083,870,487.18***
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**150,000,000,000.00**	**-**	**18,841,166,938.64**	**12.6%**	**131,158,833,061.36**
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	150,000,000,000.00	-	18,841,166,938.64	12.6%	131,158,833,061.36
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**224,640,716,210.65**	**13,353,210,066.13**	**67,715,678,784.83**	**30.1%**	**156,925,037,425.82**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	224,205,166,210.65	13,353,210,066.13	67,715,678,784.83	30.2%	156,489,487,425.82
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 Q3 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***1,073,991,335,895.00***	***179,729,182,848.89***	***426,564,137,856.70***	***39.7%***	***647,427,198,038.30***
010000000000	**Administrative Sector**	**182,550,143,966.41**	**33,425,101,302.49**	**76,543,991,760.69**	**41.9%**	**106,006,152,205.72**
011100000000	**Government House**	**27,929,137,202.55**	**6,010,672,496.30**	**20,162,966,599.72**	**72.2%**	**7,766,170,602.83**
011100100100	Office of the Executive Governor	20,835,489,535.29	5,605,310,518.82	19,382,958,813.49	93.0%	1,452,530,721.80
011100100200	Office of the Deputy Governor	1,253,568,000.00	347,442,450.00	628,915,960.00	50.2%	624,652,040.00
011100500100	Sustainable Development Goal's (SDGs) Office	4,062,001,223.74	1,500,000.00	4,500,000.00	0.1%	4,057,501,223.74
011100800100	Niger State Emergency Management Agency(NSEMA)	1,606,451,573.52	26,060,853.30	74,622,248.84	4.6%	1,531,829,324.68
011101000100	Public Procurement Board	171,626,870.00	30,358,674.18	71,969,577.39	41.9%	99,657,292.61
016100000000	**Office of the Secretary to the State Government**	**94,387,290,301.09**	**17,255,690,550.93**	**30,570,391,122.30**	**32.4%**	**63,816,899,178.79**
016100100100	Office of the Secretary to the State Government	69,648,982,078.74	14,918,453,004.34	25,012,466,131.92	35.9%	44,636,515,946.82
016100200100	Niger State Fire Service	1,072,526,328.40	106,548,914.26	481,467,926.40	44.9%	591,058,402.00
016100300100	Economic and Social Council of Niger (ESACON)	47,743,799.18	7,530,300.00	22,310,305.00	46.7%	25,433,494.18
016100500100	Political Affairs	44,788,799.18	9,456,336.76	29,008,410.28	64.8%	15,780,388.90
016100600100	Economic Affairs	27,478,799.18	1,608,750.00	9,661,136.76	35.2%	17,817,662.42
016100700100	Cabinet Office	579,987,799.18	162,706,216.50	286,215,846.50	49.3%	293,771,952.68
016100800100	Special duties	147,484,799.18	33,323,598.62	81,254,025.24	55.1%	66,230,773.94
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	1,200,000.00	2,400,000.00	48.0%	2,600,000.00
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	4,859,541.78	14,109,605.44	1.4%	988,610,203.61
016101500100	Pilgrims Welfare Commission	4,859,579,000.00	1,962,525,838.67	4,493,003,454.76	92.5%	366,575,545.24
016101600100	Bureau of Religious Affairs	678,518,000.00	42,071,550.00	123,201,780.00	18.2%	555,316,220.00
016101700100	Niger State Liquor Board	26,000,000.00	630,000.00	1,890,000.00	7.3%	24,110,000.00
016101800100	Sharia Commission	5,000,000.00	750,000.00	1,500,000.00	30.0%	3,500,000.00
016101900100	Zakat Board	5,000,000.00	750,000.00	2,250,000.00	45.0%	2,750,000.00
016102000100	Niger State Public Private Partnership Agency	5,925,558,000.00	3,276,500.00	9,402,500.00	0.2%	5,916,155,500.00
012400000000	**Ministry of Homeland Security**	**8,009,764,573.52**	**1,786,612,250.00**	**7,147,941,400.00**	**89.2%**	**861,823,173.52**
012400100100	Ministry of Homeland Security	8,009,764,573.52	1,786,612,250.00	7,147,941,400.00	89.2%	861,823,173.52
011200000000	**State House of Assembly**	**7,427,392,883.55**	**510,393,049.98**	**2,853,702,995.96**	**38.4%**	**4,573,689,887.59**
011200300100	State House of Assembly	7,086,740,072.53	500,993,299.98	2,751,711,995.34	38.8%	4,335,028,077.19
011200400100	State House Of Assembly Service Commission	340,652,811.02	9,399,750.00	101,991,000.62	29.9%	238,661,810.40
012300000000	**MINISTRY OF INFORMATION**	**2,503,631,323.52**	**310,639,143.81**	**913,039,450.50**	**36.5%**	**1,590,591,873.02**
012300100100	Ministry of Information	1,001,687,573.52	139,183,567.81	393,870,812.50	39.3%	607,816,761.02
012300200100	Media Corporation TV	544,640,000.00	38,287,394.00	114,513,282.00	21.0%	430,126,718.00
012300300100	Media Corporation (Radio Division)	663,167,500.00	107,969,815.00	323,569,257.00	48.8%	339,598,243.00
012300400100	Government Printing Press	40,000,000.00	-	-	0.0%	40,000,000.00
012300500100	Media Corporation (Printing & Publication Division)	242,136,250.00	25,198,367.00	81,086,099.00	33.5%	161,050,151.00
012300600100	Niger state Identity Agency	12,000,000.00	-	-	0.0%	12,000,000.00
012500000000	**HEAD OF CIVIL SERVICE -CONTROL**	**38,148,955,294.37**	**7,370,638,331.99**	**13,949,546,264.48**	**36.6%**	**24,199,409,029.89**
012500100100	Head of Civil Service	5,772,075,687.68	2,826,098,079.78	3,184,070,573.92	55.2%	2,588,005,113.76
012500500100	Establishments	40,000,000.00	-	-	0.0%	40,000,000.00
012500600100	Niger State Pension Board	31,854,706,606.69	4,286,372,225.21	10,401,171,918.56	32.7%	21,453,534,688.13
012500700100	Niger State Local Government Pension Board	69,173,000.00	13,405,600.00	39,041,345.00	56.4%	30,131,655.00
012500800100	Human Resource Development and Training	413,000,000.00	244,762,427.00	325,262,427.00	78.8%	87,737,573.00
014000000000	**OFFICE OF THE AUDITOR GENERAL - CONTROL**	**711,116,022.81**	**99,833,007.24**	**341,039,903.73**	**48.0%**	**370,076,119.08**
014000100100	Office of the Auditor General State	563,578,223.63	63,354,956.12	232,013,950.37	41.2%	331,564,273.26
014000200100	Office of Auditor General Local Government	147,537,799.18	36,478,051.12	109,025,953.36	73.9%	38,511,845.82

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014700000000	**CIVIL SERVICE COMMISSION - CONTROL**	**362,931,906.46**	**39,741,809.00**	**122,678,174.00**	**33.8%**	**240,253,732.46**
014700100100	Civil Service Commission	362,931,906.46	39,741,809.00	122,678,174.00	33.8%	240,253,732.46
014800000000	**STATE INDEPENDENT ELECTORAL COMMISSION - CONTROL**	**331,037,085.84**	**19,356,850.00**	**55,736,750.00**	**16.8%**	**275,300,335.84**
014800100100	State Independent Electoral Commission	331,037,085.84	19,356,850.00	55,736,750.00	16.8%	275,300,335.84
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION - CONTROL**	**202,540,799.18**	**17,776,850.00**	**52,257,360.00**	**25.8%**	**150,283,439.18**
014900100100	Local Government Service Commission	202,540,799.18	17,776,850.00	52,257,360.00	25.8%	150,283,439.18
016400000000	**Ministry of special Duties and Intergovernmental Affairs**	**2,536,346,573.52**	**3,746,963.24**	**374,691,740.00**	**14.8%**	**2,161,654,833.52**
016400100100	Ministry of special Duties and Intergovernmental Affairs	2,524,346,573.52	2,676,963.24	362,951,740.00	14.4%	2,161,394,833.52
016400200100	Niger State Information Technology and Digital Economy Agency	12,000,000.00	1,070,000.00	11,740,000.00	97.8%	260,000.00
020000000000	**ECONOMIC SECTOR**	**607,017,689,067.55**	**122,267,799,881.55**	**285,211,847,113.53**	**47.0%**	**321,805,841,954.02**
021500000000	**MINISTRY OF AGRICULTURE**	**80,877,030,162.56**	**9,632,201,306.28**	**31,742,603,239.53**	**39.2%**	**49,134,426,923.03**
021500100100	Ministry of Agriculture	75,878,132,642.18	8,172,333,567.91	28,977,646,624.18	38.2%	46,900,486,018.00
021500200100	Niger State College of Agriculture	1,213,804,907.34	161,496,534.52	554,951,500.90	45.7%	658,853,406.44
021510300100	Niger Agricultural Mechanization Development Authority (NAMDA)	3,785,092,613.04	1,298,371,203.85	2,210,005,114.45	58.4%	1,575,087,498.59
026500000000	**MINISTRY OF LIVESTOCK & FISHERIES DEVELOPMENT - CONTROL**	**22,851,364,930.54**	**5,387,626,017.08**	**8,183,175,438.43**	**35.8%**	**14,668,189,492.11**
026500100100	Ministry of Livestock & Fisheries Development	22,851,364,930.54	5,387,626,017.08	8,183,175,438.43	35.8%	14,668,189,492.11
022000000000	**MINISTRY OF FINANCE -CONTROL**	**89,810,445,091.17**	**22,616,327,419.80**	**57,510,376,083.75**	**64.0%**	**32,300,069,007.42**
022000100100	Ministry of Finance	14,404,888,160.36	4,910,202,131.40	11,614,400,668.27	80.6%	2,790,487,492.09
022000200100	Debt Management Bureau (DMB)	69,545,212,115.97	17,697,515,288.40	44,432,574,892.00	63.9%	25,112,637,223.97
022000400100	Niger State Sinage and Advertisment Agency	10,000,000.00	1,110,000.00	3,330,000.00	33.3%	6,670,000.00
022000500100	Asset Management Agency	115,000,000.00	1,500,000.00	4,500,000.00	3.9%	110,500,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	100,000,000.00	6,000,000.00	18,000,000.00	18.0%	82,000,000.00
022000800100	Board of Internal Revenue	5,635,344,814.84	-	1,437,570,523.48	25.5%	4,197,774,291.36
022200000000	**MINISTRY OF INVESTMENT AND PRIVATE SECTOR DEVELOPMENT**	**2,581,558,799.18**	**201,607,736.95**	**395,955,799.42**	**15.3%**	**2,185,602,999.76**
022200100100	Ministry of Investment and Private sector Development	2,040,558,799.18	196,957,736.95	383,965,799.42	18.8%	1,656,592,999.76
022200200100	Export Promotion Board and Agency	45,000,000.00	800,000.00	2,990,000.00	6.6%	42,010,000.00
022200400100	Niger State Industrial Park Agency	303,000,000.00	750,000.00	1,800,000.00	0.6%	301,200,000.00
022200500100	Niger State One Stop Investment Agency	110,000,000.00	600,000.00	1,500,000.00	1.4%	108,500,000.00
022200600100	Babanna Transnational Border Market and Free Trade Zone Agency	75,000,000.00	1,500,000.00	4,000,000.00	5.3%	71,000,000.00
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	1,000,000.00	1,000,000.00	20.0%	4,000,000.00
027100000000	**Ministry of Commerce, Industry and Cooperative**	**440,967,799.18**	**107,853,525.20**	**310,726,585.33**	**70.5%**	**130,241,213.85**
027100100100	Ministry of Commerce, Industry and Cooperative	233,154,799.18	93,490,225.66	123,354,225.66	52.9%	109,800,573.52
027100200100	Small Medium Enterprise and Micro Finance Agency	207,813,000.00	14,363,299.54	187,372,359.67	90.2%	20,440,640.33
022800000000	**MINISTRY OF TECHNICAL AND VOCATIONAL EDUCATION - CONTROL**	**357,593,799.18**	**22,977,110.00**	**91,643,570.00**	**25.6%**	**265,950,229.18**
022800100100	Ministry of Techical and Vocational Education	357,593,799.18	22,977,110.00	91,643,570.00	25.6%	265,950,229.18
022900000000	**MINISTRY OF TRANSPORT - CONTROL**	**8,421,973,006.18**	**1,312,364,705.41**	**2,408,646,341.34**	**28.6%**	**6,013,326,664.84**
022900100100	Ministry for Transport	6,202,428,799.18	1,160,226,652.46	1,218,809,180.92	19.7%	4,983,619,618.26
022900300100	Niger State Traffic Management Agency	1,124,793,000.00	750,000.00	633,107,210.00	56.3%	491,685,790.00
022900400100	Niger State Motor Vehicle Administration Agency	866,977,207.00	125,936,550.00	378,955,950.42	43.7%	488,021,256.58
022900600100	Niger State Transport Authority	227,774,000.00	25,451,502.95	177,774,000.00	78.0%	50,000,000.00
023300000000	**MINISTRY OF MINING & MINERAL RESOURCES - CONTROL**	**1,976,817,799.18**	**441,367,200.00**	**517,509,250.00**	**26.2%**	**1,459,308,549.18**
023300100100	Ministry of Mining & Mineral Resources	517,145,799.18	426,366,100.00	490,648,550.00	94.9%	26,497,249.18
023300200100	Zuma Mineral Development Ltd	644,672,000.00	13,501,100.00	22,860,700.00	3.5%	621,811,300.00
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	4,000,000.00	80.0%	1,000,000.00
023400000000	**MINISTRY OF WORKS**	**230,720,832,681.18**	**77,285,733,940.59**	**167,887,931,984.06**	**72.8%**	**62,832,900,697.13**
023400100100	Ministry of Works	228,963,786,681.18	77,055,372,240.59	167,500,936,784.06	73.2%	61,462,849,897.13
023400400100	Niger State Road Maintenance Agency (NGROMA)	1,757,046,000.00	230,361,700.00	386,995,200.00	22.0%	1,370,050,800.00
023100000000	**MINISTRY OF POWER AND RENEWABLE ENERGY - CONTROL**	**14,585,092,445.45**	**1,369,916,456.08**	**3,771,521,016.58**	**25.9%**	**10,813,571,428.87**
023100100100	Ministry of Power and Renewable Energy	9,163,806,444.45	884,289,826.96	2,213,974,805.32	24.2%	6,949,831,639.13
023100200100	Niger State Electrification Board	4,411,286,001.00	485,126,629.12	1,555,796,211.26	35.3%	2,855,489,789.74
023100300100	Niger State Electricity Regulatory Commission	1,010,000,000.00	500,000.00	1,750,000.00	0.2%	1,008,250,000.00

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023600000000	**MINISTRY OF TOURISM - CONTROL**	**3,642,394,049.18**	**101,133,265.36**	**311,672,272.66**	**8.6%**	**3,330,721,776.52**
023600100100	Ministry of Tourism and Culture	3,097,174,799.18	17,459,423.36	81,660,225.66	2.6%	3,015,514,573.52
023600200100	Niger State Tourism Corporation	177,073,000.00	26,159,490.00	55,546,760.00	31.4%	121,526,240.00
023600300100	Niger State Council for Arts and Culture	368,146,250.00	57,514,352.00	174,465,287.00	47.4%	193,680,963.00
023800000000	**NIGER STATE PLANNING COMMISSION**	**47,711,125,419.82**	**567,038,386.19**	**990,931,664.83**	**2.1%**	**46,720,193,754.99**
023800100100	Niger State Planning Commission	33,438,794,946.55	458,330,450.00	639,477,628.27	1.9%	32,799,317,318.28
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	35,591,068.81	155,565,409.91	8.0%	1,789,718,090.09
023800500100	Community and Social Development Agency (CSDA)	1,500,000,000.00	17,671,604.00	33,513,229.89	2.2%	1,466,486,770.11
023800600100	Bureau of Statistics	533,731,493.27	52,445,263.38	154,875,396.76	29.0%	378,856,096.51
023800700100	At Risk Children Programme (ARC-P)	40,000,000.00	3,000,000.00	7,500,000.00	18.8%	32,500,000.00
027000000000	**MINISTRY OF RURAL DEVELOPMENT**	**10,499,969,799.18**	**906,000,000.00**	**934,100,000.00**	**8.9%**	**9,565,869,799.18**
027000100100	Ministry of Rural Development	10,499,969,799.18	906,000,000.00	934,100,000.00	8.9%	9,565,869,799.18
025000000000	**FISCAL RESPONSIBILITY COMMISSION**	**151,928,168.28**	**23,962,250.00**	**52,890,750.00**	**34.8%**	**99,037,418.28**
025000100100	Fiscal Responsibility Commission	151,928,168.28	23,962,250.00	52,890,750.00	34.8%	99,037,418.28
025200000000	**MINISTRY OF WATER RESOURCES - CONTROL**	**73,089,414,920.57**	**635,447,728.35**	**1,741,565,891.81**	**2.4%**	**71,347,849,028.76**
025200100100	Ministry of Water Resources	51,541,340,340.96	434,201,693.38	1,126,029,480.14	2.2%	50,415,310,860.82
025210200100	Niger State Water and Sewage Corporation	1,261,253,799.18	94,544,450.00	286,803,215.00	22.7%	974,450,584.18
025210300100	Niger State Small Town Water Supply and Sanitation Agency	1,917,459,928.77	57,063,743.38	178,133,614.87	9.3%	1,739,326,313.90
025210400100	RURAL WATER AND SANITATION AGENCY (RUWATSAN)	18,369,360,851.66	49,637,841.59	150,599,581.80	0.8%	18,218,761,269.86
026000000000	**MINISTRY OF LANDS AND SURVEY**	**5,506,930,598.36**	**139,634,399.98**	**442,899,180.80**	**8.0%**	**5,064,031,417.56**
026000100100	Ministry of Lands and Survey	3,995,973,799.18	73,464,746.60	231,059,225.66	5.8%	3,764,914,573.52
026000200100	Niger State Geographical Information System	446,414,000.00	13,192,950.00	42,873,150.00	9.6%	403,540,850.00
026000300100	Urban Development Board	813,385,573.52	47,381,703.38	144,471,805.14	17.8%	668,913,768.38
026000400100	Office of The Surveyor General	241,157,225.66	5,595,000.00	24,495,000.00	10.2%	216,662,225.66
026000600100	Niger - FCT Boundary Commission	10,000,000.00	-	-	0.0%	10,000,000.00
025300000000	**MINISTRY OF HOUSING AND URBAN RENEWAL - CONTROL**	**13,792,249,598.36**	**1,516,608,434.28**	**7,917,698,045.00**	**57.4%**	**5,874,551,553.37**
025300100100	Ministry of Housing and Urban Renewal	5,695,389,799.18	20,466,250.00	108,739,550.00	1.9%	5,586,650,249.18
025300200100	Housing Corporation	8,096,859,799.18	1,496,142,184.28	7,808,958,495.00	96.4%	287,901,304.19
030000000000	**LAW AND JUSTICE SECTOR**	**26,399,058,342.95**	**2,248,850,853.04**	**5,766,542,340.05**	**21.8%**	**20,632,516,002.90**
031800000000	**JUDICIARY - CONTROL**	**22,818,343,194.56**	**1,501,023,344.88**	**4,325,325,049.67**	**19.0%**	**18,493,018,144.89**
031800100100	Judicial Service Commission	216,853,724.35	25,278,730.08	96,911,988.30	44.7%	119,941,736.05
031800200100	High Court Headquarters	13,440,616,217.04	842,426,209.33	2,338,891,033.27	17.4%	11,101,725,183.77
031800300100	Sharia Court of Appeal	2,574,904,779.77	45,618,000.00	136,850,680.00	5.3%	2,438,054,099.77
031800400100	Upper Sharia Courts	6,472,548,979.95	586,200,405.47	1,750,671,348.10	27.0%	4,721,877,631.85
031800800100	Multi Door Courts	113,419,493.44	1,500,000.00	2,000,000.00	1.8%	111,419,493.44
032600000000	**Ministry of Justice**	**3,580,715,148.38**	**747,827,508.16**	**1,441,217,290.38**	**40.2%**	**2,139,497,858.00**
032600100100	Ministry of Justice	1,619,803,410.06	490,478,790.22	674,343,811.95	41.6%	945,459,598.11
032600200100	Law Reform Commission	103,506,589.04	6,750,250.00	16,331,500.00	15.8%	87,175,089.04
032600600100	Fatima Lami College of Legal and General Studies	1,857,405,149.28	250,598,467.94	750,541,978.43	40.4%	1,106,863,170.85
050000000000	**SOCIAL SECTOR**	**258,024,444,518.09**	**21,787,430,811.81**	**59,041,756,642.43**	**22.9%**	**198,982,687,875.67**
051300000000	**Ministry of Youth and Social Development**	**3,412,821,098.06**	**2,413,453,614.98**	**2,584,543,951.12**	**75.7%**	**828,277,146.94**
051300100100	Ministry of Youth and Social Development	3,412,821,098.06	2,413,453,614.98	2,584,543,951.12	75.7%	828,277,146.94
051400000000	**MINISTRY OF GENDER AFFAIRS - CONTROL**	**2,294,330,083.27**	**237,313,211.96**	**697,009,672.24**	**30.4%**	**1,597,320,411.03**
051400100100	Ministry of Gender Affairs	2,228,252,083.27	232,658,721.96	681,243,682.24	30.6%	1,547,008,401.03
051400400100	Child Right Agency	63,078,000.00	4,054,490.00	14,165,990.00	22.5%	48,912,010.00
051400500100	Cash Transfer Agency	3,000,000.00	600,000.00	1,600,000.00	53.3%	1,400,000.00
056700000000	**MINISTRY OF NOMADIC AND PASTORAL AFFAIRS**	**497,654,479.18**	**65,045,850.00**	**158,562,310.00**	**31.9%**	**339,092,169.18**
056700100100	Ministry of Nomadic and Pastoral Affairs	489,654,479.18	63,545,850.00	154,062,310.00	31.5%	335,592,169.18
056700200100	Niger State Nomadic Agency	8,000,000.00	1,500,000.00	4,500,000.00	56.3%	3,500,000.00

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700000000	**MINISTRY OF BASIC & SECONDARY EDUCATION**	**104,253,456,727.32**	**11,077,703,853.44**	**24,241,157,807.62**	**23.3%**	**80,012,298,919.70**
051700100100	Ministry of Basic & Secondary Education	72,835,766,846.83	8,052,324,462.04	15,131,863,906.11	20.8%	57,703,902,940.72
051700300100	State Universal Education Board-SUBEB	15,167,586,590.22	46,932,030.00	146,691,490.00	1.0%	15,020,895,100.22
051700400100	Niger State Library Board	958,046,372.97	18,257,900.00	55,738,300.00	5.8%	902,308,072.97
051700500100	State Agency for Mass Education	418,177,108.89	26,237,160.00	80,354,515.00	19.2%	337,822,593.89
051700700100	Teachers Professional Development Institute	541,354,487.20	29,927,910.00	90,159,114.00	16.7%	451,195,373.20
051700900100	Secondary School Education Board	9,714,168,321.21	1,949,193,991.04	5,848,359,002.17	60.2%	3,865,809,319.04
051705500100	Science and Technical School Board	3,763,953,000.00	896,513,250.36	2,701,284,110.34	71.8%	1,062,668,889.66
051705700100	Private School Board	97,375,000.00	1,500,000.00	4,400,000.00	4.5%	92,975,000.00
051705800100	Book Development Agency	47,236,000.00	600,000.00	1,800,000.00	3.8%	45,436,000.00
051705900100	Quality Assurance Standards Agency For Schools	709,793,000.00	56,217,150.00	180,507,370.00	25.4%	529,285,630.00
056600000000	**MINISTRY OF TERTIARY EDUCATION**	**41,158,064,302.66**	**613,884,671.30**	**4,086,177,223.52**	**9.9%**	**37,071,887,079.14**
056600100100	Ministry of Tertiary Education	380,159,439.18	31,578,220.00	65,017,520.00	17.1%	315,141,919.18
056600200100	Niger State Innovation Institute	518,473,504.00	47,340,822.25	227,606,040.96	43.9%	290,867,463.04
056600400100	Niger State Polytechnic	4,872,453,352.94	257,708,478.63	1,677,423,992.07	34.4%	3,195,029,360.87
056600500100	College of Education Minna	3,866,816,448.88	164,625,640.42	1,981,822,930.49	51.3%	1,884,993,518.39
056600600100	IBB University	19,834,668,355.80	30,000,000.00	30,000,000.00	0.2%	19,804,668,355.80
056600700100	Abdulkadir Kure University Minna	9,606,179,201.86	70,000,000.00	70,000,000.00	0.7%	9,536,179,201.86
056600800100	Niger State Scholarship Board	2,079,314,000.00	12,631,510.00	34,306,740.00	1.6%	2,045,007,260.00
052100000000	**MINISTRY OF PRIMARY HEALTH CARE**	**25,587,438,984.08**	**1,216,668,483.37**	**4,965,696,868.61**	**19.4%**	**20,621,742,115.47**
052100100100	Ministry of Primary Health Care	4,294,805,460.57	271,776,315.97	729,510,048.44	17.0%	3,565,295,412.13
052100200100	Niger State Contributory Health Scheme Agency	1,827,637,110.90	44,033,597.70	177,057,345.33	9.7%	1,650,579,765.57
052100300100	Primary Health Care Development Agency	18,192,593,678.02	855,180,700.72	3,925,608,001.32	21.6%	14,266,985,676.70
052100400100	Drug & Hospital Consumable Management Agency	1,272,402,734.59	45,677,868.98	133,521,473.52	10.5%	1,138,881,261.07
056900000000	**MINISTRY OF HEALTH**	**49,402,651,759.32**	**4,227,581,926.51**	**18,594,650,356.00**	**37.6%**	**30,808,001,403.33**
056900100100	Ministry of Health	31,450,632,814.50	1,207,979,231.42	8,849,651,368.75	28.1%	22,600,981,445.75
056900200100	IBB Specialist Hospital	5,830,595,679.93	243,480,600.72	1,169,488,478.46	20.1%	4,661,107,201.47
056902700100	Hospital Management Board	8,138,590,051.66	2,442,183,989.49	7,578,414,003.60	93.1%	560,176,048.06
056910400200	College of Nursing Sciences Bida	571,008,219.28	44,870,293.18	133,359,263.28	23.4%	437,648,956.00
056910400300	College of Midwifery Minna	794,212,236.80	83,369,826.34	248,255,965.14	31.3%	545,956,271.66
056910400100	College of Nursing and Mid Wifery kontagora	612,326,771.39	68,501,029.07	203,727,141.55	33.3%	408,599,629.84
056910600100	School of Health Technology Minna	925,575,467.04	114,810,058.90	346,665,066.15	37.5%	578,910,400.89
056910600200	School of Health Technology Tungan Magajiya	1,079,710,518.72	22,386,897.39	65,089,069.07	6.0%	1,014,621,449.65
053500000000	**Ministry of Environment**	**25,066,351,918.02**	**1,406,332,986.31**	**2,746,437,003.41**	**11.0%**	**22,319,914,914.61**
053500100100	Ministry of Environment	18,543,421,344.50	1,177,060,596.08	2,420,440,730.79	13.1%	16,122,980,613.71
053500200100	Niger State Environmental Protection Agency	4,880,626,573.52	229,272,390.23	316,096,272.62	6.5%	4,564,530,300.90
053500300100	Niger State Agency for Green Initiatives	1,642,304,000.00	-	9,900,000.00	0.6%	1,632,404,000.00
053900000000	**Ministry of Sport**	**4,132,685,029.94**	**100,500,000.00**	**252,000,000.00**	**6.1%**	**3,880,685,029.94**
053900100100	Ministry of Sport	42,439,799.18	-	-	0.0%	42,439,799.18
053900200100	Niger State Sport Commission	3,690,245,230.76	36,500,000.00	92,000,000.00	2.5%	3,598,245,230.76
053900300100	Tomedoes Football Club	400,000,000.00	64,000,000.00	160,000,000.00	40.0%	240,000,000.00
055100000000	**MINISTRY FOR LOCAL GOVernment AND CHIEFTAINCY AFFAIRS**	**371,298,799.18**	**49,008,493.38**	**146,490,115.05**	**39.5%**	**224,808,684.13**
055100100100	Ministry for Local Government and Chieftaincy Affairs	371,298,799.18	49,008,493.38	146,490,115.05	39.5%	224,808,684.13
055400000000	**Ministry of Humanitarian Affairs & Disaster Management**	**1,847,691,337.06**	**379,937,720.56**	**569,031,334.86**	**30.8%**	**1,278,660,002.20**
055400100100	Ministry of Humanitarian Affairs & Disaster Management	1,841,691,337.06	379,937,720.56	569,031,334.86	30.9%	1,272,660,002.20
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 Q3 - Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	***114,379,848,972.89***	***16,317,718,227.43***	***57,253,187,702.50***	***50.1%***	***57,126,661,270.38***
010000000000	**Administrative Sector**	**42,808,767,141.35**	**5,161,214,882.49**	**18,849,271,077.66**	**44.0%**	**23,959,496,063.69**
011100000000	**Government House**	**571,135,978.81**	**100,965,701.84**	**325,639,881.23**	**57.0%**	**245,496,097.58**
011100100100	Office of the Executive Governor	335,489,535.29	51,436,624.36	177,468,995.00	52.9%	158,020,540.29
011100100200	Office of the Deputy Governor	53,568,000.00	7,589,550.00	23,579,060.00	44.0%	29,988,940.00
011100800100	Niger State Emergency Management Agency(NSEMA)	100,451,573.52	23,080,853.30	69,122,248.84	68.8%	31,329,324.68
011101000100	Public Procurement Board	81,626,870.00	18,858,674.18	55,469,577.39	68.0%	26,157,292.61
016100000000	**Office of the Secretary to the State Government**	**7,645,225,212.09**	**262,194,712.18**	**6,194,341,661.56**	**81.0%**	**1,450,883,550.53**
016100100100	Office of the Secretary to the State Government	6,398,982,078.74	54,976,043.38	5,384,857,915.30	84.2%	1,014,124,163.44
016100200100	Niger State Fire Service	515,526,328.40	97,548,914.26	457,467,926.40	88.7%	58,058,402.00
016100300100	Economic and Social Council of Niger (ESACON)	32,743,799.18	5,280,300.00	15,560,305.00	47.5%	17,183,494.18
016100500100	Political Affairs	44,788,799.18	9,456,336.76	29,008,410.28	64.8%	15,780,388.90
016100600100	Economic Affairs	27,478,799.18	1,608,750.00	9,661,136.76	35.2%	17,817,662.42
016100700100	Cabinet Office	49,987,799.18	10,266,600.00	33,557,550.00	67.1%	16,430,249.18
016100800100	Special duties	132,484,799.18	23,490,598.62	66,921,025.24	50.5%	65,563,773.94
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	4,259,541.78	12,709,605.44	15.5%	69,110,203.61
016101500100	Pilgrims Welfare Commission	159,579,000.00	32,759,577.38	94,440,507.14	59.2%	65,138,492.86
016101600100	Bureau of Religious Affairs	178,518,000.00	20,071,550.00	82,754,780.00	46.4%	95,763,220.00
016102000100	Niger State Public Private Partnership Agency	15,558,000.00	2,476,500.00	7,402,500.00	47.6%	8,155,500.00
012400000000	**Ministry of Homeland Security**	**9,764,573.52**	**-**	**8,322,000.00**	**85.2%**	**1,442,573.52**
012400100100	Ministry of Homeland Security	9,764,573.52	-	8,322,000.00	85.2%	1,442,573.52
011200000000	**State House of Assembly**	**587,392,883.55**	**103,405,049.98**	**308,814,995.96**	**52.6%**	**278,577,887.59**
011200300100	State House of Assembly	386,740,072.53	100,005,299.98	223,123,995.34	57.7%	163,616,077.19
011200400100	State House Of Assembly Service Commission	200,652,811.02	3,399,750.00	85,691,000.62	42.7%	114,961,810.40
012300000000	**MINISTRY OF INFORMATION**	**1,073,631,323.52**	**238,246,331.31**	**753,361,638.00**	**70.2%**	**320,269,685.52**
012300100100	Ministry of Information	251,687,573.52	68,740,755.31	241,923,000.00	96.1%	9,764,573.52
012300200100	Media Corporation TV	182,640,000.00	37,687,394.00	110,433,282.00	60.5%	72,206,718.00
012300300100	Media Corporation (Radio Division)	491,167,500.00	107,219,815.00	321,319,257.00	65.4%	169,848,243.00
012300500100	Media Corporation (Printing & Publication Division)	148,136,250.00	24,598,367.00	79,686,099.00	53.8%	68,450,151.00
012500000000	**HEAD OF CIVIL SERVICE -CONTROL**	**32,113,955,294.37**	**4,301,842,966.70**	**10,685,455,149.18**	**33.3%**	**21,428,500,145.19**
012500100100	Head of Civil Service	255,075,687.68	2,865,141.49	246,841,885.62	96.8%	8,233,802.06
012500600100	Niger State Pension Board	31,794,706,606.69	4,285,772,225.21	10,399,771,918.56	32.7%	21,394,934,688.13
012500700100	Niger State Local Government Pension Board	64,173,000.00	13,205,600.00	38,841,345.00	60.5%	25,331,655.00
014000000000	**OFFICE OF THE AUDITOR GENERAL - CONTROL**	**365,116,022.81**	**92,833,007.24**	**287,656,826.73**	**78.8%**	**77,459,196.08**
014000100100	Office of the Auditor General State	243,578,223.63	56,354,956.12	178,630,873.37	73.3%	64,947,350.26
014000200100	Office of Auditor General Local Government	121,537,799.18	36,478,051.12	109,025,953.36	89.7%	12,511,845.82
014700000000	**CIVIL SERVICE COMMISSION - CONTROL**	**142,931,906.46**	**26,416,450.00**	**74,352,815.00**	**52.0%**	**68,579,091.46**
014700100100	Civil Service Commission	142,931,906.46	26,416,450.00	74,352,815.00	52.0%	68,579,091.46
014800000000	**STATE INDEPENDENT ELECTORAL COMMISSION - CONTROL**	**77,726,573.52**	**17,106,850.00**	**48,986,750.00**	**63.0%**	**28,739,823.52**
014800100100	State Independent Electoral Commission	77,726,573.52	17,106,850.00	48,986,750.00	63.0%	28,739,823.52
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION - CONTROL**	**97,540,799.18**	**15,526,850.00**	**47,757,360.00**	**49.0%**	**49,783,439.18**
014900100100	Local Government Service Commission	97,540,799.18	15,526,850.00	47,757,360.00	49.0%	49,783,439.18
016400000000	**Ministry of special Duties and Intergovernmental Affairs**	**124,346,573.52**	**2,676,963.24**	**114,582,000.00**	**92.1%**	**9,764,573.52**
016400100100	Ministry of special Duties and Intergovernmental Affairs	124,346,573.52	2,676,963.24	114,582,000.00	92.1%	9,764,573.52
020000000000	**ECONOMIC SECTOR**	**10,774,239,510.55**	**2,134,373,158.91**	**7,228,350,831.97**	**67.1%**	**3,545,888,678.58**
021500000000	**MINISTRY OF AGRICULTURE**	**2,184,418,319.56**	**463,184,802.21**	**1,489,552,718.04**	**68.2%**	**694,865,601.52**
021500100100	Ministry of Agriculture	387,520,799.18	89,914,976.23	275,303,627.39	71.0%	112,217,171.79
021500200100	Niger State College of Agriculture	883,804,907.34	161,496,534.52	554,951,500.90	62.8%	328,853,406.44
021510300100	Niger Agricultural Mechanization Development Authority (NAMDA)	913,092,613.04	211,773,291.46	659,297,589.75	72.2%	253,795,023.29
026500000000	**MINISTRY OF LIVESTOCK & FISHERIES DEVELOPMENT - CONTROL**	**796,364,930.54**	**210,110,691.00**	**723,065,250.01**	**90.8%**	**73,299,680.53**
026500100100	Ministry of Livestock & Fisheries Development	796,364,930.54	210,110,691.00	723,065,250.01	90.8%	73,299,680.53

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022000000000	**MINISTRY OF FINANCE -CONTROL**	**450,873,172.37**	**122,519,365.98**	**420,723,080.67**	**93.3%**	**30,150,091.70**
022000100100	Ministry of Finance	415,128,598.36	114,818,832.60	397,776,360.53	95.8%	17,352,237.83
022000200100	Debt Management Bureau (DMB)	35,744,574.01	7,700,533.38	22,946,720.14	64.2%	12,797,853.87
022200000000	**MINISTRY OF INVESTMENT AND PRIVATE SECTOR DEVELOPMENT**	**250,558,799.18**	**56,329,057.96**	**169,295,980.30**	**67.6%**	**81,262,818.88**
022200100100	Ministry of Investment and Private sector Development	250,558,799.18	56,329,057.96	169,295,980.30	67.6%	81,262,818.88
027100000000	**Ministry of Commerce, Industry and Cooperative**	**108,967,799.18**	**53,724,775.66**	**84,317,695.66**	**77.4%**	**24,650,103.52**
027100100100	Ministry of Commerce, Industry and Cooperative	63,154,799.18	43,390,225.66	53,390,225.66	84.5%	9,764,573.52
027100200100	Small Medium Enterprise and Micro Finance Agency	45,813,000.00	10,334,550.00	30,927,470.00	67.5%	14,885,530.00
022800000000	**MINISTRY OF TECHNICAL AND VOCATIONAL EDUCATION - CONTROL**	**107,593,799.18**	**20,337,110.00**	**61,643,570.00**	**57.3%**	**45,950,229.18**
022800100100	Ministry of Techical and Vocational Education	107,593,799.18	20,337,110.00	61,643,570.00	57.3%	45,950,229.18
022900000000	**MINISTRY OF TRANSPORT - CONTROL**	**2,200,973,006.18**	**251,437,544.15**	**1,295,751,286.08**	**58.9%**	**905,221,720.10**
022900100100	Ministry for Transport	122,428,799.18	101,549,491.20	112,664,225.66	92.0%	9,764,573.52
022900300100	Niger State Traffic Management Agency	1,091,793,000.00	-	630,857,210.00	57.8%	460,935,790.00
022900400100	Niger State Motor Vehicle Administration Agency	808,977,207.00	124,436,550.00	374,455,850.42	46.3%	434,521,356.58
022900600100	Niger State Transport Authority	177,774,000.00	25,451,502.95	177,774,000.00	100.0%	-
023300000000	**MINISTRY OF MINING & MINERAL RESOURCES - CONTROL**	**141,817,799.18**	**42,757,200.00**	**110,209,250.00**	**77.7%**	**31,608,549.18**
023300100100	Ministry of Mining & Mineral Resources	102,145,799.18	30,156,100.00	90,188,550.00	88.3%	11,957,249.18
023300200100	Zuma Mineral Development Ltd	39,672,000.00	12,601,100.00	20,020,700.00	50.5%	19,651,300.00
023400000000	**MINISTRY OF WORKS**	**754,633,799.18**	**172,579,790.42**	**528,067,672.96**	**70.0%**	**226,566,126.22**
023400100100	Ministry of Works	707,587,799.18	159,502,290.42	488,356,672.96	69.0%	219,231,126.22
023400400100	Niger State Road Maintenance Agency (NGROMA)	47,046,000.00	13,077,500.00	39,711,000.00	84.4%	7,335,000.00
023100000000	**MINISTRY OF POWER AND RENEWABLE ENERGY - CONTROL**	**432,640,799.18**	**77,261,014.46**	**239,760,186.22**	**55.4%**	**192,880,612.96**
023100100100	Ministry of Power and Renewable Energy	277,354,799.18	75,864,614.46	235,075,281.22	84.8%	42,279,517.96
023100200100	Niger State Electrification Board	155,286,000.00	1,396,400.00	4,684,905.00	3.0%	150,601,095.00
023600000000	**MINISTRY OF TOURISM - CONTROL**	**402,394,049.18**	**76,785,265.36**	**262,944,272.66**	**65.3%**	**139,449,776.52**
023600100100	Ministry of Tourism and Culture	67,174,799.18	9,459,423.36	57,410,225.66	85.5%	9,764,573.52
023600200100	Niger State Tourism Corporation	77,073,000.00	11,411,490.00	35,818,760.00	46.5%	41,254,240.00
023600300100	Niger State Council for Arts and Culture	258,146,250.00	55,914,352.00	169,715,287.00	65.7%	88,430,963.00
023800000000	**NIGER STATE PLANNING COMMISSION**	**570,406,676.58**	**120,248,213.38**	**359,061,001.76**	**62.9%**	**211,345,674.82**
023800100100	Niger State Planning Commission	366,675,183.31	72,302,950.00	216,185,605.00	59.0%	150,489,578.31
023800600100	Bureau of Statistics	203,731,493.27	47,945,263.38	142,875,396.76	70.1%	60,856,096.51
027000000000	**MINISTRY OF RURAL DEVELOPMENT**	**115,969,799.18**	**-**	**25,000,000.00**	**21.6%**	**90,969,799.18**
027000100100	Ministry of Rural Development	115,969,799.18	-	25,000,000.00	21.6%	90,969,799.18
025000000000	**FISCAL RESPONSIBILITY COMMISSION**	**41,928,168.28**	**6,712,250.00**	**20,840,750.00**	**49.7%**	**21,087,418.28**
025000100100	Fiscal Responsibility Commission	41,928,168.28	6,712,250.00	20,840,750.00	49.7%	21,087,418.28
025200000000	**MINISTRY OF WATER RESOURCES - CONTROL**	**1,115,518,396.88**	**250,247,728.35**	**764,365,891.81**	**68.5%**	**351,152,505.07**
025200100100	Ministry of Water Resources	229,684,799.18	50,801,693.38	153,629,480.14	66.9%	76,055,319.04
025210200100	Niger State Water and Sewage Corporation	428,578,799.18	94,544,450.00	286,803,215.00	66.9%	141,775,584.18
025210300100	Niger State Small Town Water Supply and Sanitation Agency	275,354,225.66	56,463,743.38	176,533,614.87	64.1%	98,820,610.79
025210400100	RURAL WATER AND SANITATION AGENCY (RUWATSAN)	181,900,572.86	48,437,841.59	147,399,581.80	81.0%	34,500,991.06
026000000000	**MINISTRY OF LANDS AND SURVEY**	**624,930,598.36**	**124,389,399.98**	**412,254,180.80**	**66.0%**	**212,676,417.56**
026000100100	Ministry of Lands and Survey	225,973,799.18	65,914,746.60	216,209,225.66	95.7%	9,764,573.52
026000200100	Niger State Geographical Information System	81,414,000.00	12,592,950.00	41,073,150.00	50.4%	40,340,850.00
026000300100	Urban Development Board	238,385,573.52	45,881,703.38	139,971,805.14	58.7%	98,413,768.38
026000400100	Office of The Surveyor General	79,157,225.66	-	15,000,000.00	18.9%	64,157,225.66
025300000000	**MINISTRY OF HOUSING AND URBAN RENEWAL - CONTROL**	**474,249,598.36**	**85,748,950.00**	**261,498,045.00**	**55.1%**	**212,751,553.36**
025300100100	Ministry of Housing and Urban Renewal	185,389,799.18	18,566,250.00	54,339,550.00	29.3%	131,050,249.18
025300200100	Housing Corporation	288,859,799.18	67,182,700.00	207,158,495.00	71.7%	81,701,304.18
030000000000	**LAW AND JUSTICE SECTOR**	**16,614,058,342.95**	**1,538,013,952.32**	**4,617,205,439.33**	**27.8%**	**11,996,852,903.62**
031800000000	**JUDICIARY - CONTROL**	**14,368,343,194.56**	**1,193,523,344.88**	**3,588,325,049.67**	**25.0%**	**10,780,018,144.89**
031800100100	Judicial Service Commission	136,853,724.35	16,278,730.08	72,911,988.30	53.3%	63,941,736.05
031800200100	High Court Headquarters	7,040,616,217.04	587,426,209.33	1,753,891,033.27	24.9%	5,286,725,183.77
031800300100	Sharia Court of Appeal	1,374,904,779.77	3,618,000.00	10,850,680.00	0.8%	1,364,054,099.77
031800400100	Upper Sharia Courts	5,772,548,979.95	586,200,405.47	1,750,671,348.10	30.3%	4,021,877,631.85
031800800100	Multi Door Courts	43,419,493.44	-	-	0.0%	43,419,493.44

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
032600000000	**Ministry of Justice**	**2,245,715,148.38**	**344,490,607.44**	**1,028,880,389.66**	**45.8%**	**1,216,834,758.72**
032600100100	Ministry of Justice	719,803,410.06	89,391,889.50	265,756,911.23	36.9%	454,046,498.83
032600200100	Law Reform Commission	28,506,589.04	4,500,250.00	12,581,500.00	44.1%	15,925,089.04
032600600100	Fatima Lami College of Legal and General Studies	1,497,405,149.28	250,598,467.94	750,541,978.43	50.1%	746,863,170.85
050000000000	**SOCIAL SECTOR**	**44,182,783,978.04**	**7,484,116,233.71**	**26,558,360,353.54**	**60.1%**	**17,624,423,624.50**
051300000000	**Ministry of Youth and Social Development**	**112,821,098.06**	**666,188.44**	**112,056,524.54**	**99.3%**	**764,573.52**
051300100100	Ministry of Youth and Social Development	112,821,098.06	666,188.44	112,056,524.54	99.3%	764,573.52
051400000000	**MINISTRY OF GENDER AFFAIRS - CONTROL**	**505,330,083.27**	**136,501,283.96**	**421,730,244.24**	**83.5%**	**83,599,839.03**
051400100100	Ministry of Gender Affairs	478,252,083.27	133,196,793.96	409,814,254.24	85.7%	68,437,829.03
051400400100	Child Right Agency	27,078,000.00	3,304,490.00	11,915,990.00	44.0%	15,162,010.00
056700000000	**MINISTRY OF NOMADIC AND PASTORAL AFFAIRS**	**174,654,479.18**	**29,645,850.00**	**89,162,310.00**	**51.1%**	**85,492,169.18**
056700100100	Ministry of Nomadic and Pastoral Affairs	174,654,479.18	29,645,850.00	89,162,310.00	51.1%	85,492,169.18
051700000000	**MINISTRY OF BASIC & SECONDARY EDUCATION**	**16,720,302,289.45**	**3,264,892,228.70**	**10,675,197,407.15**	**63.8%**	**6,045,104,882.30**
051700100100	Ministry of Basic & Secondary Education	1,593,598,079.18	246,492,837.30	1,583,833,505.64	99.4%	9,764,573.54
051700300100	State Universal Education Board-SUBEB	286,600,920.00	46,932,030.00	146,691,490.00	51.2%	139,909,430.00
051700400100	Niger State Library Board	128,046,372.97	17,657,900.00	54,338,300.00	42.4%	73,708,072.97
051700500100	State Agency for Mass Education	208,177,108.89	25,037,160.00	77,354,515.00	37.2%	130,822,593.89
051700700100	Teachers Professional Development Institute	241,354,487.20	29,177,910.00	87,909,114.00	36.4%	153,445,373.20
051700900100	Secondary School Education Board	9,699,168,321.21	1,947,693,991.04	5,846,109,002.17	60.3%	3,853,059,319.04
051705500100	Science and Technical School Board	3,748,953,000.00	896,283,250.36	2,699,654,110.34	72.0%	1,049,298,889.66
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	55,617,150.00	179,307,370.00	25.5%	522,485,630.00
056600000000	**MINISTRY OF TERTIARY EDUCATION**	**10,893,776,226.77**	**449,798,997.31**	**3,271,467,976.16**	**30.0%**	**7,622,308,250.61**
056600100100	Ministry of Tertiary Education	100,159,439.18	9,418,220.00	30,457,520.00	30.4%	69,701,919.18
056600200100	Niger State Innovation Institute	283,473,504.00	47,340,822.25	227,606,040.96	80.3%	55,867,463.04
056600400100	Niger State Polytechnic	2,517,277,845.36	218,282,804.64	1,637,998,318.08	65.1%	879,279,527.28
056600500100	College of Education Minna	2,366,816,448.88	164,625,640.42	1,346,349,357.12	56.9%	1,020,467,091.76
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	10,131,510.00	29,056,740.00	43.2%	38,257,260.00
052100000000	**MINISTRY OF PRIMARY HEALTH CARE**	**2,604,845,306.06**	**344,447,782.65**	**959,108,867.29**	**36.8%**	**1,645,736,438.77**
052100100100	Ministry of Primary Health Care	794,805,460.57	270,276,315.97	693,010,048.44	87.2%	101,795,412.13
052100200100	Niger State Contributory Health Scheme Agency	1,687,637,110.90	42,533,597.70	172,807,345.33	10.2%	1,514,829,765.57
052100400100	Drug & Hospital Consumable Management Agency	122,402,734.59	31,637,868.98	93,291,473.52	76.2%	29,111,261.07
056900000000	**MINISTRY OF HEALTH**	**11,585,342,411.04**	**2,990,129,586.41**	**10,189,782,112.95**	**88.0%**	**1,395,560,298.09**
056900100100	Ministry of Health	1,001,323,466.22	3,953,023.32	997,709,257.70	99.6%	3,614,208.52
056900200100	IBB Specialist Hospital	780,595,679.93	211,554,468.72	621,062,346.46	79.6%	159,533,333.47
056902700100	Hospital Management Board	8,113,590,051.66	2,440,683,989.49	7,573,914,003.60	93.3%	539,676,048.06
056910400200	College of Nursing Sciences Bida	231,008,219.28	44,870,293.18	133,359,263.28	57.7%	97,648,956.00
056910400300	College of Midwifery Minna	479,212,236.80	83,369,826.34	248,255,965.14	51.8%	230,956,271.66
056910400100	College of Nursing and Mid Wifery kontagora	282,326,771.39	68,501,029.07	203,727,141.55	72.2%	78,599,629.84
056910600100	School of Health Technology Minna	625,575,467.04	114,810,058.90	346,665,066.15	55.4%	278,910,400.89
056910600200	School of Health Technology Tungan Magajiya	71,710,518.72	22,386,897.39	65,089,069.07	90.8%	6,621,449.65
053500000000	**Ministry of Environment**	**788,536,918.02**	**151,443,102.30**	**484,493,461.30**	**61.4%**	**304,043,456.72**
053500100100	Ministry of Environment	575,606,344.50	122,170,712.07	368,397,188.68	64.0%	207,209,155.82
053500200100	Niger State Environmental Protection Agency	180,626,573.52	29,272,390.23	116,096,272.62	64.3%	64,530,300.90
053500300100	Niger State Agency for Green Initiatives	32,304,000.00	-	-	0.0%	32,304,000.00
053900000000	**Ministry of Sport**	**202,685,029.94**	**-**	**-**	**0.0%**	**202,685,029.94**
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
055100000000	**MINISTRY FOR LOCAL GOVernment AND CHIEFTAINCY AFFAIRS**	**303,298,799.18**	**47,508,493.38**	**143,790,115.05**	**47.4%**	**159,508,684.13**
055100100100	Ministry for Local Government and Chieftaincy Affairs	303,298,799.18	47,508,493.38	143,790,115.05	47.4%	159,508,684.13
055400000000	**Ministry of Humanitarian Affairs & Disaster Management**	**291,191,337.06**	**69,082,720.56**	**211,571,334.86**	**72.7%**	**79,620,002.20**
055400100100	Ministry of Humanitarian Affairs & Disaster Management	291,191,337.06	69,082,720.56	211,571,334.86	72.7%	79,620,002.20

Table 6: Overhead Expenditure by Administrative Classification

Niger State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	*98,338,863,323.18*	*21,527,913,300.06*	*47,094,860,134.84*	*47.9%*	*51,244,003,188.34*
010000000000	**Administrative Sector**	**72,453,339,012.32**	**17,888,632,815.35**	**40,695,926,625.09**	**56.2%**	**31,757,412,387.23**
011100000000	**Government House**	**12,817,020,000.00**	**1,660,102,949.61**	**12,412,084,168.00**	**96.8%**	**404,935,832.00**
011100100100	Office of the Executive Governor	11,900,000,000.00	1,344,290,049.61	11,849,064,298.00	99.6%	50,935,702.00
011100100200	Office of the Deputy Governor	874,500,000.00	299,852,900.00	536,639,870.00	61.4%	337,860,130.00
011100500100	Sustainable Development Goal's (SDGs) Office	11,520,000.00	1,480,000.00	4,380,000.00	38.0%	7,140,000.00
011100800100	Niger State Emergency Management Agency(NSEMA)	6,000,000.00	2,980,000.00	5,500,000.00	91.7%	500,000.00
011101000100	Public Procurement Board	25,000,000.00	11,500,000.00	16,500,000.00	66.0%	8,500,000.00
016100000000	**Office of the Secretary to the State Government**	**49,288,528,500.00**	**14,324,275,838.75**	**19,866,482,363.09**	**40.3%**	**29,422,046,136.91**
016100100100	Office of the Secretary to the State Government	42,990,000,000.00	12,196,976,960.96	15,122,011,118.97	35.2%	27,867,988,881.03
016100200100	Niger State Fire Service	55,000,000.00	7,400,000.00	22,400,000.00	40.7%	32,600,000.00
016100300100	Economic and Social Council of Niger (ESACON)	14,028,500.00	1,850,000.00	6,170,000.00	44.0%	7,858,500.00
016100700100	Cabinet Office	500,000,000.00	152,439,616.50	252,658,296.50	50.5%	247,341,703.50
016100800100	Special duties	15,000,000.00	9,833,000.00	14,333,000.00	95.6%	667,000.00
016101200100	New Partnership for African Development (NEPAD)	5,000,000.00	1,200,000.00	2,400,000.00	48.0%	2,600,000.00
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	530,000.00	1,210,000.00	0.2%	794,190,000.00
016101500100	Pilgrims Welfare Commission	4,498,800,000.00	1,929,216,261.29	4,397,362,947.62	97.7%	101,437,052.38
016101600100	Bureau of Religious Affairs	349,700,000.00	21,900,000.00	40,147,000.00	11.5%	309,553,000.00
016101700100	Niger State Liquor Board	6,000,000.00	630,000.00	1,890,000.00	31.5%	4,110,000.00
016101800100	Sharia Commission	4,900,000.00	750,000.00	1,500,000.00	30.6%	3,400,000.00
016101900100	Zakat Board	4,700,000.00	750,000.00	2,150,000.00	45.7%	2,550,000.00
016102000100	Niger State Public Private Partnership Agency	10,000,000.00	800,000.00	2,000,000.00	20.0%	8,000,000.00
012400000000	**Ministry of Homeland Security**	**6,498,980,000.00**	**1,206,612,250.00**	**6,498,619,400.00**	**100.0%**	**360,600.00**
012400100100	Ministry of Homeland Security	6,498,980,000.00	1,206,612,250.00	6,498,619,400.00	100.0%	360,600.00
011200000000	**State House of Assembly**	**2,528,000,000.00**	**400,988,000.00**	**1,186,347,600.00**	**46.9%**	**1,341,652,400.00**
011200300100	State House of Assembly	2,490,000,000.00	395,488,000.00	1,171,297,600.00	47.0%	1,318,702,400.00
011200400100	State House Of Assembly Service Commission	38,000,000.00	5,500,000.00	15,050,000.00	39.6%	22,950,000.00
012300000000	**MINISTRY OF INFORMATION**	**299,500,000.00**	**22,415,000.00**	**109,300,000.00**	**36.5%**	**190,200,000.00**
012300100100	Ministry of Information	250,000,000.00	20,465,000.00	101,970,000.00	40.8%	148,030,000.00
012300200100	Media Corporation TV	11,500,000.00	600,000.00	3,680,000.00	32.0%	7,820,000.00
012300300100	Media Corporation (Radio Division)	22,000,000.00	750,000.00	2,250,000.00	10.2%	19,750,000.00
012300500100	Media Corporation (Printing & Publication Division)	4,000,000.00	600,000.00	1,400,000.00	35.0%	2,600,000.00
012300600100	Niger state Identity Agency	12,000,000.00	-	-	0.0%	12,000,000.00
012500000000	**HEAD OF CIVIL SERVICE -CONTROL**	**581,500,000.00**	**248,543,417.99**	**443,362,418.00**	**76.2%**	**138,137,582.00**
012500100100	Head of Civil Service	116,500,000.00	2,980,990.99	116,499,991.00	100.0%	9.00
012500500100	Establishments	40,000,000.00	-	-	0.0%	40,000,000.00
012500600100	Niger State Pension Board	10,000,000.00	600,000.00	1,400,000.00	14.0%	8,600,000.00
012500700100	Niger State Local Government Pension Board	5,000,000.00	200,000.00	200,000.00	4.0%	4,800,000.00
012500800100	Human Resource Development and Training	410,000,000.00	244,762,427.00	325,262,427.00	79.3%	84,737,573.00
014000000000	**OFFICE OF THE AUDITOR GENERAL - CONTROL**	**74,000,000.00**	**6,800,000.00**	**51,933,077.00**	**70.2%**	**22,066,923.00**
014000100100	Office of the Auditor General State	68,000,000.00	6,800,000.00	51,933,077.00	76.4%	16,066,923.00
014000200100	Office of Auditor General Local Government	6,000,000.00	-	-	0.0%	6,000,000.00
014700000000	**CIVIL SERVICE COMMISSION - CONTROL**	**50,000,000.00**	**13,325,359.00**	**48,325,359.00**	**96.7%**	**1,674,641.00**
014700100100	Civil Service Commission	50,000,000.00	13,325,359.00	48,325,359.00	96.7%	1,674,641.00
014800000000	**STATE INDEPENDENT ELECTORAL COMMISSION - CONTROL**	**73,310,512.32**	**2,250,000.00**	**6,750,000.00**	**9.2%**	**66,560,512.32**
014800100100	State Independent Electoral Commission	73,310,512.32	2,250,000.00	6,750,000.00	9.2%	66,560,512.32
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION - CONTROL**	**34,500,000.00**	**2,250,000.00**	**4,500,000.00**	**13.0%**	**30,000,000.00**
014900100100	Local Government Service Commission	34,500,000.00	2,250,000.00	4,500,000.00	13.0%	30,000,000.00
016400000000	**Ministry of special Duties and Intergovernmental Affairs**	**208,000,000.00**	**1,070,000.00**	**68,222,240.00**	**32.8%**	**139,777,760.00**
016400100100	Ministry of special Duties and Intergovernmental Affairs	196,000,000.00	-	56,482,240.00	28.8%	139,517,760.00
016400200100	Niger State Information Technology and Digital Economy Agency	12,000,000.00	1,070,000.00	11,740,000.00	97.8%	260,000.00

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
020000000000	**ECONOMIC SECTOR**	**5,625,496,302.49**	**1,372,691,988.00**	**2,526,705,013.00**	**44.9%**	**3,098,791,289.49**
021500000000	**MINISTRY OF AGRICULTURE**	**152,954,902.49**	**45,070,000.00**	**98,776,600.00**	**64.6%**	**54,178,302.49**
021500100100	Ministry of Agriculture	120,000,000.00	44,500,000.00	97,336,600.00	81.1%	22,663,400.00
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	570,000.00	1,440,000.00	27.5%	3,804,599.93
026500000000	**MINISTRY OF LIVESTOCK & FISHERIES DEVELOPMENT - CONTROL**	**100,000,000.00**	**66,610,000.00**	**92,375,000.00**	**92.4%**	**7,625,000.00**
026500100100	Ministry of Livestock & Fisheries Development	100,000,000.00	66,610,000.00	92,375,000.00	92.4%	7,625,000.00
022000000000	**MINISTRY OF FINANCE -CONTROL**	**2,108,100,000.00**	**316,546,000.00**	**568,177,325.00**	**27.0%**	**1,539,922,675.00**
022000100100	Ministry of Finance	1,964,000,000.00	304,981,000.00	535,142,325.00	27.2%	1,428,857,675.00
022000200100	Debt Management Bureau (DMB)	20,000,000.00	3,000,000.00	7,450,000.00	37.3%	12,550,000.00
022000400100	Niger State Sinage and Advertisment Agency	9,100,000.00	1,065,000.00	3,085,000.00	33.9%	6,015,000.00
022000500100	Asset Management Agency	15,000,000.00	1,500,000.00	4,500,000.00	30.0%	10,500,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	100,000,000.00	6,000,000.00	18,000,000.00	18.0%	82,000,000.00
022200000000	**MINISTRY OF INVESTMENT AND PRIVATE SECTOR DEVELOPMENT**	**139,501,000.00**	**4,425,000.00**	**11,645,000.00**	**8.3%**	**127,856,000.00**
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	800,000.00	2,990,000.00	19.9%	12,010,000.00
022200400100	Niger State Industrial Park Agency	2,761,000.00	725,000.00	1,655,000.00	59.9%	1,106,000.00
022200500100	Niger State One Stop Investment Agency	30,000,000.00	600,000.00	1,500,000.00	5.0%	28,500,000.00
022200600100	Babanna Transnational Border Market and Free Trade Zone Agency	15,000,000.00	1,500,000.00	4,000,000.00	26.7%	11,000,000.00
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	800,000.00	800,000.00	21.4%	2,940,000.00
027100000000	**Ministry of Commerce, Industry and Cooperative**	**30,200,000.00**	**2,950,000.00**	**25,150,000.00**	**83.3%**	**5,050,000.00**
027100100100	Ministry of Commerce, Industry and Cooperative	19,200,000.00	100,000.00	19,200,000.00	100.0%	-
027100200100	Small Medium Enterprise and Micro Finance Agency	11,000,000.00	2,850,000.00	5,950,000.00	54.1%	5,050,000.00
022800000000	**MINISTRY OF TECHNICAL AND VOCATIONAL EDUCATION - CONTROL**	**29,500,000.00**	**2,620,000.00**	**29,500,000.00**	**100.0%**	**-**
022800100100	Ministry of Techical and Vocational Education	29,500,000.00	2,620,000.00	29,500,000.00	100.0%	-
022900000000	**MINISTRY OF TRANSPORT - CONTROL**	**47,900,000.00**	**30,755,488.00**	**39,020,588.00**	**81.5%**	**8,879,412.00**
022900100100	Ministry for Transport	33,000,000.00	28,630,488.00	32,580,488.00	98.7%	419,512.00
022900300100	Niger State Traffic Management Agency	7,000,000.00	665,000.00	2,040,000.00	29.1%	4,960,000.00
022900400100	Niger State Motor Vehicle Administration Agency	7,900,000.00	1,460,000.00	4,400,100.00	55.7%	3,499,900.00
023300000000	**MINISTRY OF MINING & MINERAL RESOURCES - CONTROL**	**27,800,000.00**	**7,960,000.00**	**15,850,000.00**	**57.0%**	**11,950,000.00**
023300100100	Ministry of Mining & Mineral Resources	18,000,000.00	5,710,000.00	9,210,000.00	51.2%	8,790,000.00
023300200100	Zuma Mineral Development Ltd	5,000,000.00	900,000.00	2,840,000.00	56.8%	2,160,000.00
023300400100	Niger State Hydrocarbon and Solid Mineral Development Agency	4,800,000.00	1,350,000.00	3,800,000.00	79.2%	1,000,000.00
023400000000	**MINISTRY OF WORKS**	**25,000,000.00**	**5,100,000.00**	**14,820,000.00**	**59.3%**	**10,180,000.00**
023400100100	Ministry of Works	15,000,000.00	2,400,000.00	7,120,000.00	47.5%	7,880,000.00
023400400100	Niger State Road Maintenance Agency (NGROMA)	10,000,000.00	2,700,000.00	7,700,000.00	77.0%	2,300,000.00
023100000000	**MINISTRY OF POWER AND RENEWABLE ENERGY - CONTROL**	**57,465,000.00**	**4,725,000.00**	**36,875,000.00**	**64.2%**	**20,590,000.00**
023100100100	Ministry of Power and Renewable Energy	40,000,000.00	3,475,000.00	32,675,000.00	81.7%	7,325,000.00
023100200100	Niger State Electrification Board	8,000,000.00	750,000.00	2,500,000.00	31.3%	5,500,000.00
023100300100	Niger State Electricity Regulatory Commission	9,465,000.00	500,000.00	1,700,000.00	18.0%	7,765,000.00
023600000000	**MINISTRY OF TOURISM - CONTROL**	**139,000,000.00**	**24,048,000.00**	**48,308,000.00**	**34.8%**	**90,692,000.00**
023600100100	Ministry of Tourism and Culture	79,000,000.00	7,700,000.00	23,830,000.00	30.2%	55,170,000.00
023600200100	Niger State Tourism Corporation	50,000,000.00	14,748,000.00	19,728,000.00	39.5%	30,272,000.00
023600300100	Niger State Council for Arts and Culture	10,000,000.00	1,600,000.00	4,750,000.00	47.5%	5,250,000.00
023800000000	**NIGER STATE PLANNING COMMISSION**	**1,242,000,000.00**	**316,527,500.00**	**372,527,500.00**	**30.0%**	**869,472,500.00**
023800100100	Niger State Planning Commission	660,000,000.00	299,027,500.00	330,277,500.00	50.0%	329,722,500.00
023800400100	Niger State Operation Coordinating Unit (SOCU)	12,000,000.00	1,000,000.00	2,750,000.00	22.9%	9,250,000.00
023800500100	Community and Social Development Agency (CSDA)	500,000,000.00	9,000,000.00	20,000,000.00	4.0%	480,000,000.00
023800600100	Bureau of Statistics	30,000,000.00	4,500,000.00	12,000,000.00	40.0%	18,000,000.00
023800700100	At Risk Children Programme (ARC-P)	40,000,000.00	3,000,000.00	7,500,000.00	18.8%	32,500,000.00
027000000000	**MINISTRY OF RURAL DEVELOPMENT**	**500,000,000.00**	**256,000,000.00**	**259,100,000.00**	**51.8%**	**240,900,000.00**
027000100100	Ministry of Rural Development	500,000,000.00	256,000,000.00	259,100,000.00	51.8%	240,900,000.00
025000000000	**FISCAL RESPONSIBILITY COMMISSION**	**58,075,400.00**	**17,150,000.00**	**31,890,000.00**	**54.9%**	**26,185,400.00**
025000100100	Fiscal Responsibility Commission	58,075,400.00	17,150,000.00	31,890,000.00	54.9%	26,185,400.00

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
025200000000	**MINISTRY OF WATER RESOURCES - CONTROL**	**864,500,000.00**	**254,950,000.00**	**846,950,000.00**	**98.0%**	**17,550,000.00**
025200100100	Ministry of Water Resources	849,500,000.00	253,150,000.00	842,150,000.00	99.1%	7,350,000.00
025210300100	Niger State Small Town Water Supply and Sanitation Agency	8,000,000.00	600,000.00	1,600,000.00	20.0%	6,400,000.00
025210400100	RURAL WATER AND SANITATION AGENCY (RUWATSAN)	7,000,000.00	1,200,000.00	3,200,000.00	45.7%	3,800,000.00
026000000000	**MINISTRY OF LANDS AND SURVEY**	**85,500,000.00**	**14,755,000.00**	**29,540,000.00**	**34.5%**	**55,960,000.00**
026000100100	Ministry of Lands and Survey	24,000,000.00	7,150,000.00	13,850,000.00	57.7%	10,150,000.00
026000200100	Niger State Geographical Information System	14,500,000.00	510,000.00	1,695,000.00	11.7%	12,805,000.00
026000300100	Urban Development Board	25,000,000.00	1,500,000.00	4,500,000.00	18.0%	20,500,000.00
026000400100	Office of The Surveyor General	12,000,000.00	5,595,000.00	9,495,000.00	79.1%	2,505,000.00
026000600100	Niger - FCT Boundary Commission	10,000,000.00	-	-	0.0%	10,000,000.00
025300000000	**MINISTRY OF HOUSING AND URBAN RENEWAL - CONTROL**	**18,000,000.00**	**2,500,000.00**	**6,200,000.00**	**34.4%**	**11,800,000.00**
025300100100	Ministry of Housing and Urban Renewal	10,000,000.00	1,900,000.00	4,400,000.00	44.0%	5,600,000.00
025300200100	Housing Corporation	8,000,000.00	600,000.00	1,800,000.00	22.5%	6,200,000.00
030000000000	**LAW AND JUSTICE SECTOR**	**2,700,690,865.00**	**658,231,900.72**	**1,096,436,900.72**	**40.6%**	**1,604,253,964.28**
031800000000	**JUDICIARY - CONTROL**	**1,968,000,000.00**	**306,700,000.00**	**736,200,000.00**	**37.4%**	**1,231,800,000.00**
031800100100	Judicial Service Commission	48,000,000.00	8,200,000.00	23,200,000.00	48.3%	24,800,000.00
031800200100	High Court Headquarters	1,400,000,000.00	255,000,000.00	585,000,000.00	41.8%	815,000,000.00
031800300100	Sharia Court of Appeal	500,000,000.00	42,000,000.00	126,000,000.00	25.2%	374,000,000.00
031800800100	Multi Door Courts	20,000,000.00	1,500,000.00	2,000,000.00	10.0%	18,000,000.00
032600000000	**Ministry of Justice**	**732,690,865.00**	**351,531,900.72**	**360,236,900.72**	**49.2%**	**372,453,964.28**
032600100100	Ministry of Justice	598,000,000.00	349,381,900.72	356,586,900.72	59.6%	241,413,099.28
032600200100	Law Reform Commission	24,750,000.00	2,150,000.00	3,650,000.00	14.7%	21,100,000.00
032600600100	Fatima Lami College of Legal and General Studies	109,940,865.00	-	-	0.0%	109,940,865.00
050000000000	**SOCIAL SECTOR**	**17,559,337,143.37**	**1,608,356,595.99**	**2,775,791,596.03**	**15.8%**	**14,783,545,547.34**
051300000000	**Ministry of Youth and Social Development**	**349,000,000.00**	**62,800,000.00**	**122,450,000.04**	**35.1%**	**226,549,999.96**
051300100100	Ministry of Youth and Social Development	349,000,000.00	62,800,000.00	122,450,000.04	35.1%	226,549,999.96
051400000000	**MINISTRY OF GENDER AFFAIRS - CONTROL**	**850,800,000.00**	**63,409,000.00**	**232,826,500.00**	**27.4%**	**617,973,500.00**
051400100100	Ministry of Gender Affairs	842,000,000.00	62,059,000.00	229,026,500.00	27.2%	612,973,500.00
051400400100	Child Right Agency	5,800,000.00	750,000.00	2,200,000.00	37.9%	3,600,000.00
051400500100	Cash Transfer Agency	3,000,000.00	600,000.00	1,600,000.00	53.3%	1,400,000.00
056700000000	**MINISTRY OF NOMADIC AND PASTORAL AFFAIRS**	**73,000,000.00**	**35,400,000.00**	**69,400,000.00**	**95.1%**	**3,600,000.00**
056700100100	Ministry of Nomadic and Pastoral Affairs	65,000,000.00	33,900,000.00	64,900,000.00	99.8%	100,000.00
056700200100	Niger State Nomadic Agency	8,000,000.00	1,500,000.00	4,500,000.00	56.3%	3,500,000.00
051700000000	**MINISTRY OF BASIC & SECONDARY EDUCATION**	**3,948,494,227.00**	**431,661,990.00**	**1,023,379,490.00**	**25.9%**	**2,925,114,737.00**
051700100100	Ministry of Basic & Secondary Education	3,672,344,227.00	425,071,990.00	1,006,879,490.00	27.4%	2,665,464,737.00
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	600,000.00	1,370,000.00	4.6%	28,130,000.00
051700500100	State Agency for Mass Education	59,000,000.00	1,190,000.00	2,920,000.00	4.9%	56,080,000.00
051700700100	Teachers Professional Development Institute	85,000,000.00	600,000.00	2,000,000.00	2.4%	83,000,000.00
051700900100	Secondary School Education Board	15,000,000.00	1,500,000.00	2,250,000.00	15.0%	12,750,000.00
051705500100	Science and Technical School Board	15,000,000.00	230,000.00	1,630,000.00	10.9%	13,370,000.00
051705700100	Private School Board	8,750,000.00	1,350,000.00	3,500,000.00	40.0%	5,250,000.00
051705800100	Book Development Agency	6,900,000.00	550,000.00	1,700,000.00	24.6%	5,200,000.00
051705900100	Quality Assurance Standards Agency For Schools	7,000,000.00	570,000.00	1,130,000.00	16.1%	5,870,000.00
056600000000	**MINISTRY OF TERTIARY EDUCATION**	**4,942,342,916.37**	**163,985,673.99**	**172,135,673.99**	**3.5%**	**4,770,207,242.38**
056600100100	Ministry of Tertiary Education	30,000,000.00	22,160,000.00	27,560,000.00	91.9%	2,440,000.00
056600200100	Niger State Innovation Institute	15,000,000.00	-	-	0.0%	15,000,000.00
056600400100	Niger State Polytechnic	213,000,000.00	39,425,673.99	39,425,673.99	18.5%	173,574,326.01
056600500100	College of Education Minna	395,000,000.00	-	-	0.0%	395,000,000.00
056600600100	IBB University	1,689,492,916.37	30,000,000.00	30,000,000.00	1.8%	1,659,492,916.37
056600700100	Abdulkadir Kure University Minna	600,000,000.00	70,000,000.00	70,000,000.00	11.7%	530,000,000.00
056600800100	Niger State Scholarship Board	1,999,850,000.00	2,400,000.00	5,150,000.00	0.3%	1,994,700,000.00
052100000000	**MINISTRY OF PRIMARY HEALTH CARE**	**4,227,200,000.00**	**17,015,000.00**	**80,855,000.00**	**1.9%**	**4,146,345,000.00**
052100100100	Ministry of Primary Health Care	3,488,500,000.00	1,500,000.00	36,500,000.00	1.0%	3,452,000,000.00
052100200100	Niger State Contributory Health Scheme Agency	38,700,000.00	1,475,000.00	4,125,000.00	10.7%	34,575,000.00
052100400100	Drug & Hospital Consumable Management Agency	700,000,000.00	14,040,000.00	40,230,000.00	5.7%	659,770,000.00

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
056900000000	**MINISTRY OF HEALTH**	**949,400,000.00**	**221,879,932.00**	**250,819,932.00**	**26.4%**	**698,580,068.00**
056900100100	Ministry of Health	690,000,000.00	188,533,800.00	198,173,800.00	28.7%	491,826,200.00
056900200100	IBB Specialist Hospital	50,000,000.00	31,926,132.00	48,426,132.00	96.9%	1,573,868.00
056902700100	Hospital Management Board	24,000,000.00	1,420,000.00	4,220,000.00	17.6%	19,780,000.00
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
053500000000	**Ministry of Environment**	**770,000,000.00**	**201,500,000.00**	**214,400,000.00**	**27.8%**	**555,600,000.00**
053500100100	Ministry of Environment	75,000,000.00	1,500,000.00	4,500,000.00	6.0%	70,500,000.00
053500200100	Niger State Environmental Protection Agency	685,000,000.00	200,000,000.00	200,000,000.00	29.2%	485,000,000.00
053500300100	Niger State Agency for Green Initiatives	10,000,000.00	-	9,900,000.00	99.0%	100,000.00
053900000000	**Ministry of Sport**	**927,000,000.00**	**100,000,000.00**	**251,035,000.00**	**27.1%**	**675,965,000.00**
053900100100	Ministry of Sport	30,000,000.00	-	-	0.0%	30,000,000.00
053900200100	Niger State Sport Commission	499,000,000.00	36,200,000.00	91,535,000.00	18.3%	407,465,000.00
053900300100	Tornedoes Football Club	398,000,000.00	63,800,000.00	159,500,000.00	40.1%	238,500,000.00
055100000000	**MINISTRY FOR LOCAL GOVernment AND CHIEFTAINCY AFFAIRS**	**17,600,000.00**	**1,350,000.00**	**2,530,000.00**	**14.4%**	**15,070,000.00**
055100100100	Ministry for Local Government and Chieftaincy Affairs	17,600,000.00	1,350,000.00	2,530,000.00	14.4%	15,070,000.00
055400000000	**Ministry of Humanitarian Affairs & Disaster Management**	**504,500,000.00**	**309,355,000.00**	**355,960,000.00**	**70.6%**	**148,540,000.00**
055400100100	Ministry of Humanitarian Affairs & Disaster Management	498,500,000.00	309,355,000.00	355,960,000.00	71.4%	142,540,000.00
055400100200	Niger State Temporary Displaced Persons Agency	6,000,000.00	-	-	0.0%	6,000,000.00

Table 7: Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	*783,694,704,491.00*	*124,078,154,821.53*	*275,312,401,368.28*	*35.1%*	*508,382,303,122.72*
010000000000	**Administrative Sector**	**67,018,166,312.74**	**10,312,751,859.80**	**16,806,565,084.94**	**25.1%**	**50,211,601,227.80**
011100000000	**Government House**	**14,315,001,223.74**	**4,196,045,350.00**	**7,256,425,520.49**	**50.7%**	**7,058,575,703.25**
011100100100	Office of the Executive Governor	8,500,000,000.00	4,196,045,350.00	7,256,425,520.49	85.4%	1,243,574,479.51
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
016100000000	**Office of the Secretary to the State Government**	**37,433,165,089.00**	**2,666,500,000.00**	**4,498,045,554.65**	**12.0%**	**32,935,119,534.35**
016100100100	Office of the Secretary to the State Government	20,250,000,000.00	2,666,500,000.00	4,498,045,554.65	22.2%	15,751,954,445.35
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
012400000000	**Ministry of Homeland Security**	**1,500,000,000.00**	**580,000,000.00**	**640,000,000.00**	**42.7%**	**860,000,000.00**
012400100100	Ministry of Homeland Security	1,500,000,000.00	580,000,000.00	640,000,000.00	42.7%	860,000,000.00
011200000000	**State House of Assembly**	**4,300,000,000.00**	**-**	**1,350,000,000.00**	**31.4%**	**2,950,000,000.00**
011200300100	State House of Assembly	4,200,000,000.00	-	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
012300000000	**MINISTRY OF INFORMATION**	**1,130,000,000.00**	**49,977,812.50**	**49,977,812.50**	**4.4%**	**1,080,022,187.50**
012300100100	Ministry of Information	500,000,000.00	49,977,812.50	49,977,812.50	10.0%	450,022,187.50
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
012500000000	**HEAD OF CIVIL SERVICE -CONTROL**	**5,450,000,000.00**	**2,820,228,697.30**	**2,820,228,697.30**	**51.7%**	**2,629,771,302.70**
012500100100	Head of Civil Service	5,400,000,000.00	2,820,228,697.30	2,820,228,697.30	52.2%	2,579,771,302.70
012500600100	Niger State Pension Board	50,000,000.00	-	-	0.0%	50,000,000.00
014000000000	**OFFICE OF THE AUDITOR GENERAL - CONTROL**	**270,000,000.00**	**-**	**-**	**0.0%**	**270,000,000.00**
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
014700000000	**CIVIL SERVICE COMMISSION - CONTROL**	**170,000,000.00**	**-**	**-**	**0.0%**	**170,000,000.00**
014700100100	Civil Service Commission	170,000,000.00	-	-	0.0%	170,000,000.00
014800000000	**STATE INDEPENDENT ELECTORAL COMMISSION - CONTROL**	**180,000,000.00**	**-**	**-**	**0.0%**	**180,000,000.00**
014800100100	State Independent Electoral Commission	180,000,000.00	-	-	0.0%	180,000,000.00
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION - CONTROL**	**70,000,000.00**	**-**	**-**	**0.0%**	**70,000,000.00**
014900100100	Local Government Service Commission	70,000,000.00	-	-	0.0%	70,000,000.00
016400000000	**Ministry of special Duties and Intergovernmental Affairs**	**2,200,000,000.00**	**-**	**191,887,500.00**	**8.7%**	**2,008,112,500.00**
016400100100	Ministry of special Duties and Intergovernmental Affairs	2,200,000,000.00	-	191,887,500.00	8.7%	2,008,112,500.00
020000000000	**ECONOMIC SECTOR**	**513,543,877,638.20**	**101,054,484,979.62**	**228,877,196,590.48**	**44.6%**	**284,666,681,047.72**
021500000000	**MINISTRY OF AGRICULTURE**	**78,536,611,843.00**	**9,123,916,504.07**	**30,154,033,921.49**	**38.4%**	**48,382,577,921.51**
021500100100	Ministry of Agriculture	75,370,611,843.00	8,037,918,591.68	28,605,006,396.79	38.0%	46,765,605,446.21
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	1,085,997,912.39	1,549,027,524.70	54.0%	1,316,972,475.30
026500000000	**MINISTRY OF LIVESTOCK & FISHERIES DEVELOPMENT - CONTROL**	**21,955,000,000.00**	**5,110,905,326.08**	**7,367,735,188.42**	**33.6%**	**14,587,264,811.58**
026500100100	Ministry of Livestock & Fisheries Development	21,955,000,000.00	5,110,905,326.08	7,367,735,188.42	33.6%	14,587,264,811.58
022000000000	**MINISTRY OF FINANCE -CONTROL**	**10,200,000,000.00**	**4,475,402,298.80**	**9,950,000,000.00**	**97.5%**	**250,000,000.00**
022000100100	Ministry of Finance	9,950,000,000.00	4,475,402,298.80	9,950,000,000.00	100.0%	-
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	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022200000000	**MINISTRY OF INVESTMENT AND PRIVATE SECTOR DEVELOPMENT**	**2,190,000,000.00**	**140,628,678.99**	**214,669,819.12**	**9.8%**	**1,975,330,180.88**
022200100100	Ministry of Investment and Private sector Development	1,720,000,000.00	140,628,678.99	214,669,819.12	12.5%	1,505,330,180.88
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
027100000000	**Ministry of Commerce, Industry and Cooperative**	**300,000,000.00**	**50,928,749.54**	**199,969,889.67**	**66.7%**	**100,030,110.33**
027100100100	Ministry of Commerce, Industry and Cooperative	150,000,000.00	50,000,000.00	50,000,000.00	33.3%	100,000,000.00
027100200100	Small Medium Enterprise and Micro Finance Agency	150,000,000.00	928,749.54	149,969,889.67	100.0%	30,110.33
022800000000	**MINISTRY OF TECHNICAL AND VOCATIONAL EDUCATION - CONTROL**	**220,000,000.00**	**-**	**-**	**0.0%**	**220,000,000.00**
022800100100	Ministry of Techical and Vocational Education	220,000,000.00	-	-	0.0%	220,000,000.00
022900000000	**MINISTRY OF TRANSPORT - CONTROL**	**6,170,000,000.00**	**1,028,096,673.26**	**1,071,564,467.26**	**17.4%**	**5,098,435,532.74**
022900100100	Ministry for Transport	6,045,000,000.00	1,028,096,673.26	1,071,564,467.26	17.7%	4,973,435,532.74
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
023300000000	**MINISTRY OF MINING & MINERAL RESOURCES - CONTROL**	**1,800,000,000.00**	**390,000,000.00**	**390,000,000.00**	**21.7%**	**1,410,000,000.00**
023300100100	Ministry of Mining & Mineral Resources	390,000,000.00	390,000,000.00	390,000,000.00	100.0%	-
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
023400000000	**MINISTRY OF WORKS**	**229,941,198,882.00**	**77,108,054,150.17**	**167,345,044,311.10**	**72.8%**	**62,596,154,570.91**
023400100100	Ministry of Works	228,241,198,882.00	76,893,469,950.17	167,005,460,111.10	73.2%	61,235,738,770.91
023400400100	Niger State Road Maintenance Agency (NGROMA)	1,700,000,000.00	214,584,200.00	339,584,200.00	20.0%	1,360,415,800.00
023100000000	**MINISTRY OF POWER AND RENEWABLE ENERGY - CONTROL**	**14,094,451,646.27**	**1,287,930,441.62**	**3,494,835,830.36**	**24.8%**	**10,599,615,815.91**
023100100100	Ministry of Power and Renewable Energy	8,846,451,645.27	804,950,212.50	1,946,224,524.10	22.0%	6,900,227,121.17
023100200100	Niger State Electrification Board	4,248,000,001.00	482,980,229.12	1,548,611,306.26	36.5%	2,699,388,694.74
023100300100	Niger State Electricity Regulatory Commission	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
023600000000	**MINISTRY OF TOURISM - CONTROL**	**3,100,000,000.00**	**-**	**-**	**0.0%**	**3,100,000,000.00**
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
023800000000	**NIGER STATE PLANNING COMMISSION**	**45,898,718,743.24**	**130,262,672.81**	**259,343,163.07**	**0.6%**	**45,639,375,580.17**
023800100100	Niger State Planning Commission	32,412,119,763.24	87,000,000.00	93,014,523.27	0.3%	32,319,105,239.97
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	34,591,068.81	152,815,409.91	7.9%	1,780,468,090.09
023800500100	Community and Social Development Agency (CSDA)	1,000,000,000.00	8,671,604.00	13,513,229.89	1.4%	986,486,770.11
023800600100	Bureau of Statistics	300,000,000.00	-	-	0.0%	300,000,000.00
027000000000	**MINISTRY OF RURAL DEVELOPMENT**	**9,884,000,000.00**	**650,000,000.00**	**650,000,000.00**	**6.6%**	**9,234,000,000.00**
027000100100	Ministry of Rural Development	9,884,000,000.00	650,000,000.00	650,000,000.00	6.6%	9,234,000,000.00
025000000000	**FISCAL RESPONSIBILITY COMMISSION**	**50,000,000.00**	**-**	**-**	**0.0%**	**50,000,000.00**
025000100100	Fiscal Responsibility Commission	50,000,000.00	-	-	0.0%	50,000,000.00
025200000000	**MINISTRY OF WATER RESOURCES - CONTROL**	**71,108,896,523.69**	**130,000,000.00**	**130,000,000.00**	**0.2%**	**70,978,896,523.69**
025200100100	Ministry of Water Resources	50,461,655,541.78	130,000,000.00	130,000,000.00	0.3%	50,331,655,541.78
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
026000000000	**MINISTRY OF LANDS AND SURVEY**	**4,795,000,000.00**	**-**	**-**	**0.0%**	**4,795,000,000.00**
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	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
025300000000	**MINISTRY OF HOUSING AND URBAN RENEWAL - CONTROL**	**13,300,000,000.00**	**1,428,359,484.28**	**7,650,000,000.00**	**57.5%**	**5,650,000,000.01**
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	1,428,359,484.28	7,600,000,000.00	97.4%	200,000,000.01
030000000000	**LAW AND JUSTICE SECTOR**	**7,080,000,000.00**	**50,000,000.00**	**50,000,000.00**	**0.7%**	**7,030,000,000.00**
031800000000	**JUDICIARY - CONTROL**	**6,480,000,000.00**	**-**	**-**	**0.0%**	**6,480,000,000.00**
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
032600000000	**Ministry of Justice**	**600,000,000.00**	**50,000,000.00**	**50,000,000.00**	**8.3%**	**550,000,000.00**
032600100100	Ministry of Justice	300,000,000.00	50,000,000.00	50,000,000.00	16.7%	250,000,000.00
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
050000000000	**SOCIAL SECTOR**	**196,052,660,540.06**	**12,660,917,982.11**	**29,578,639,692.86**	**15.1%**	**166,474,020,847.20**
051300000000	**Ministry of Youth and Social Development**	**2,950,000,000.00**	**2,349,987,426.54**	**2,349,987,426.54**	**79.7%**	**600,012,573.46**
051300100100	Ministry of Youth and Social Development	2,950,000,000.00	2,349,987,426.54	2,349,987,426.54	79.7%	600,012,573.46
051400000000	**MINISTRY OF GENDER AFFAIRS - CONTROL**	**930,000,000.00**	**37,402,928.00**	**37,402,928.00**	**4.0%**	**892,597,072.00**
051400100100	Ministry of Gender Affairs	900,000,000.00	37,402,928.00	37,402,928.00	4.2%	862,597,072.00
051400400100	Child Right Agency	30,000,000.00	-	-	0.0%	30,000,000.00
056700000000	**MINISTRY OF NOMADIC AND PASTORAL AFFAIRS**	**250,000,000.00**	**-**	**-**	**0.0%**	**250,000,000.00**
056700100100	Ministry of Nomadic and Pastoral Affairs	250,000,000.00	-	-	0.0%	250,000,000.00
051700000000	**MINISTRY OF BASIC & SECONDARY EDUCATION**	**83,438,154,437.87**	**7,355,564,634.74**	**12,428,955,910.47**	**14.9%**	**71,009,198,527.40**
051700100100	Ministry of Basic & Secondary Education	67,442,168,767.65	7,355,564,634.74	12,428,955,910.47	18.4%	55,013,212,857.18
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
056600000000	**MINISTRY OF TERTIARY EDUCATION**	**25,299,288,075.89**	**-**	**642,473,573.37**	**2.5%**	**24,656,814,502.52**
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	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
052100000000	**MINISTRY OF PRIMARY HEALTH CARE**	**18,742,593,678.02**	**855,180,700.72**	**3,925,608,001.32**	**20.9%**	**14,816,985,676.70**
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	855,180,700.72	3,925,608,001.32	21.6%	14,266,985,676.70
052100400100	Drug & Hospital Consumable Management Agency	450,000,000.00	-	-	0.0%	450,000,000.00
056900000000	**MINISTRY OF HEALTH**	**36,849,309,348.28**	**1,009,392,408.10**	**8,146,668,311.05**	**22.1%**	**28,702,641,037.23**
056900100100	Ministry of Health	29,749,309,348.28	1,009,392,408.10	7,646,668,311.05	25.7%	22,102,641,037.23
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
053500000000	**Ministry of Environment**	**23,492,815,000.00**	**1,053,389,884.01**	**2,047,543,542.11**	**8.7%**	**21,445,271,457.89**
053500100100	Ministry of Environment	17,892,815,000.00	1,053,389,884.01	2,047,543,542.11	11.4%	15,845,271,457.89
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
053900000000	**Ministry of Sport**	**3,000,000,000.00**	**-**	**-**	**0.0%**	**3,000,000,000.00**
053900200100	Niger State Sport Commission	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
055100000000	**MINISTRY FOR LOCAL GOVernment AND CHIEFTAINCY AFFAIRS**	**50,000,000.00**	**-**	**-**	**0.0%**	**50,000,000.00**
055100100100	Ministry for Local Government and Chieftaincy Affairs	50,000,000.00	-	-	0.0%	50,000,000.00
055400000000	**Ministry of Humanitarian Affairs & Disaster Management**	**1,050,500,000.00**	**-**	**-**	**0.0%**	**1,050,500,000.00**
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 Q3 - Other Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	***77,577,919,107.94***	***17,805,396,499.87***	***46,903,688,651.08***	***60.5%***	***30,674,230,456.86***
010000000000	**Administrative Sector**	**269,871,500.00**	**62,501,744.85**	**192,228,973.00**	**71.2%**	**77,642,527.00**
011100000000	**Government House**	**225,980,000.00**	**53,558,494.85**	**168,817,030.00**	**74.7%**	**57,162,970.00**
011100100100	Office of the Executive Governor	100,000,000.00	13,538,494.85	100,000,000.00	100.0%	-
011100100200	Office of the Deputy Governor	125,500,000.00	40,000,000.00	68,697,030.00	54.7%	56,802,970.00
011100500100	Sustainable Development Goal's (SDGs) Office	480,000.00	20,000.00	120,000.00	25.0%	360,000.00
016100000000	**Office of the Secretary to the State Government**	**20,371,500.00**	**2,720,000.00**	**11,521,543.00**	**56.6%**	**8,849,957.00**
016100100100	Office of the Secretary to the State Government	10,000,000.00	-	7,551,543.00	75.5%	2,448,457.00
016100200100	Niger State Fire Service	2,000,000.00	1,600,000.00	1,600,000.00	80.0%	400,000.00
016100300100	Economic and Social Council of Niger (ESACON)	971,500.00	400,000.00	580,000.00	59.7%	391,500.00
016101400100	Niger State Agency for the Control of AIDS (NGSACA)	5,500,000.00	70,000.00	190,000.00	3.5%	5,310,000.00
016101500100	Pilgrims Welfare Commission	1,200,000.00	550,000.00	1,200,000.00	100.0%	-
016101600100	Bureau of Religious Affairs	300,000.00	100,000.00	300,000.00	100.0%	-
016101800100	Sharia Commission	100,000.00	-	-	0.0%	100,000.00
016101900100	Zakat Board	300,000.00	-	100,000.00	33.3%	200,000.00
012400000000	**Ministry of Homeland Security**	**1,020,000.00**	**-**	**1,000,000.00**	**98.0%**	**20,000.00**
012400100100	Ministry of Homeland Security	1,020,000.00	-	1,000,000.00	98.0%	20,000.00
011200000000	**State House of Assembly**	**12,000,000.00**	**6,000,000.00**	**8,540,400.00**	**71.2%**	**3,459,600.00**
011200300100	State House of Assembly	10,000,000.00	5,500,000.00	7,290,400.00	72.9%	2,709,600.00
011200400100	State House Of Assembly Service Commission	2,000,000.00	500,000.00	1,250,000.00	62.5%	750,000.00
012300000000	**MINISTRY OF INFORMATION**	**500,000.00**	**-**	**400,000.00**	**80.0%**	**100,000.00**
012300200100	Media Corporation TV	500,000.00	-	400,000.00	80.0%	100,000.00
012500000000	**HEAD OF CIVIL SERVICE -CONTROL**	**3,500,000.00**	**23,250.00**	**500,000.00**	**14.3%**	**3,000,000.00**
012500100100	Head of Civil Service	500,000.00	23,250.00	500,000.00	100.0%	-
012500800100	Human Resource Development and Training	3,000,000.00	-	-	0.0%	3,000,000.00
014000000000	**OFFICE OF THE AUDITOR GENERAL - CONTROL**	**2,000,000.00**	**200,000.00**	**1,450,000.00**	**72.5%**	**550,000.00**
014000100100	Office of the Auditor General State	2,000,000.00	200,000.00	1,450,000.00	72.5%	550,000.00
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION - CONTROL**	**500,000.00**	**-**	**-**	**0.0%**	**500,000.00**
014900100100	Local Government Service Commission	500,000.00	-	-	0.0%	500,000.00
016400000000	**Ministry of special Duties and Intergovernmental Affairs**	**4,000,000.00**	**-**	**-**	**0.0%**	**4,000,000.00**
016400100100	Ministry of special Duties and Intergovernmental Affairs	4,000,000.00	-	-	0.0%	4,000,000.00
020000000000	**ECONOMIC SECTOR**	**77,074,075,616.31**	**17,706,249,755.02**	**46,579,594,678.08**	**60.4%**	**30,494,480,938.23**
021500000000	**MINISTRY OF AGRICULTURE**	**3,045,097.51**	**30,000.00**	**240,000.00**	**7.9%**	**2,805,097.51**
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	30,000.00	240,000.00	31.8%	515,400.07
022000000000	**MINISTRY OF FINANCE -CONTROL**	**77,051,471,918.80**	**17,701,859,755.02**	**46,571,475,678.08**	**60.4%**	**30,479,996,240.72**
022000100100	Ministry of Finance	2,075,759,562.00	15,000,000.00	731,481,982.74	35.2%	1,344,277,579.26
022000200100	Debt Management Bureau (DMB)	69,339,467,541.96	17,686,814,755.02	44,402,178,171.86	64.0%	24,937,289,370.10
022000400100	Niger State Sinage and Advertisment Agency	900,000.00	45,000.00	245,000.00	27.2%	655,000.00
022000800100	Board of Internal Revenue	5,635,344,814.84	-	1,437,570,523.48	25.5%	4,197,774,291.36
022200000000	**MINISTRY OF INVESTMENT AND PRIVATE SECTOR DEVELOPMENT**	**1,499,000.00**	**225,000.00**	**345,000.00**	**23.0%**	**1,154,000.00**
022200400100	Niger State Industrial Park Agency	239,000.00	25,000.00	145,000.00	60.7%	94,000.00
022200800100	Niger state Diaspora Agency	1,260,000.00	200,000.00	200,000.00	15.9%	1,060,000.00
027100000000	**Ministry of Commerce, Industry and Cooperative**	**1,800,000.00**	**250,000.00**	**1,289,000.00**	**71.6%**	**511,000.00**
027100100100	Ministry of Commerce, Industry and Cooperative	800,000.00	-	764,000.00	95.5%	36,000.00
027100200100	Small Medium Enterprise and Micro Finance Agency	1,000,000.00	250,000.00	525,000.00	52.5%	475,000.00
022800000000	**MINISTRY OF TECHNICAL AND VOCATIONAL EDUCATION - CONTROL**	**500,000.00**	**20,000.00**	**500,000.00**	**100.0%**	**-**
022800100100	Ministry of Techical and Vocational Education	500,000.00	20,000.00	500,000.00	100.0%	-
022900000000	**MINISTRY OF TRANSPORT - CONTROL**	**3,100,000.00**	**2,075,000.00**	**2,310,000.00**	**74.5%**	**790,000.00**
022900100100	Ministry for Transport	2,000,000.00	1,950,000.00	2,000,000.00	100.0%	-
022900300100	Niger State Traffic Management Agency	1,000,000.00	85,000.00	210,000.00	21.0%	790,000.00
022900400100	Niger State Motor Vehicle Administration Agency	100,000.00	40,000.00	100,000.00	100.0%	-

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023300000000	**MINISTRY OF MINING & MINERAL RESOURCES - CONTROL**	**7,200,000.00**	**650,000.00**	**1,450,000.00**	**20.1%**	**5,750,000.00**
023300100100	Ministry of Mining & Mineral Resources	7,000,000.00	500,000.00	1,250,000.00	17.9%	5,750,000.00
023300400100	Niger State Hydrocarbon and Solid Mineral Development Agency	200,000.00	150,000.00	200,000.00	100.0%	-
023100000000	**MINISTRY OF POWER AND RENEWABLE ENERGY - CONTROL**	**535,000.00**	**-**	**50,000.00**	**9.3%**	**485,000.00**
023100300100	Niger State Electricity Regulatory Commission	535,000.00	-	50,000.00	9.3%	485,000.00
023600000000	**MINISTRY OF TOURISM - CONTROL**	**1,000,000.00**	**300,000.00**	**420,000.00**	**42.0%**	**580,000.00**
023600100100	Ministry of Tourism and Culture	1,000,000.00	300,000.00	420,000.00	42.0%	580,000.00
025000000000	**FISCAL RESPONSIBILITY COMMISSION**	**1,924,600.00**	**100,000.00**	**160,000.00**	**8.3%**	**1,764,600.00**
025000100100	Fiscal Responsibility Commission	1,924,600.00	100,000.00	160,000.00	8.3%	1,764,600.00
025200000000	**MINISTRY OF WATER RESOURCES - CONTROL**	**500,000.00**	**250,000.00**	**250,000.00**	**50.0%**	**250,000.00**
025200100100	Ministry of Water Resources	500,000.00	250,000.00	250,000.00	50.0%	250,000.00
026000000000	**MINISTRY OF LANDS AND SURVEY**	**1,500,000.00**	**490,000.00**	**1,105,000.00**	**73.7%**	**395,000.00**
026000100100	Ministry of Lands and Survey	1,000,000.00	400,000.00	1,000,000.00	100.0%	-
026000200100	Niger State Geographical Information System	500,000.00	90,000.00	105,000.00	21.0%	395,000.00
030000000000	**LAW AND JUSTICE SECTOR**	**4,309,135.00**	**2,605,000.00**	**2,900,000.00**	**67.3%**	**1,409,135.00**
031800000000	**JUDICIARY - CONTROL**	**2,000,000.00**	**800,000.00**	**800,000.00**	**40.0%**	**1,200,000.00**
031800100100	Judicial Service Commission	2,000,000.00	800,000.00	800,000.00	40.0%	1,200,000.00
032600000000	**Ministry of Justice**	**2,309,135.00**	**1,805,000.00**	**2,100,000.00**	**90.9%**	**209,135.00**
032600100100	Ministry of Justice	2,000,000.00	1,705,000.00	2,000,000.00	100.0%	-
032600200100	Law Reform Commission	250,000.00	100,000.00	100,000.00	40.0%	150,000.00
032600600100	Fatima Lami College of Legal and General Studies	59,135.00	-	-	0.0%	59,135.00
050000000000	**SOCIAL SECTOR**	**229,662,856.63**	**34,040,000.00**	**128,965,000.00**	**56.2%**	**100,697,856.63**
051300000000	**Ministry of Youth and Social Development**	**1,000,000.00**	**-**	**50,000.00**	**5.0%**	**950,000.00**
051300100100	Ministry of Youth and Social Development	1,000,000.00	-	50,000.00	5.0%	950,000.00
051400000000	**MINISTRY OF GENDER AFFAIRS - CONTROL**	**8,200,000.00**	**-**	**5,050,000.00**	**61.6%**	**3,150,000.00**
051400100100	Ministry of Gender Affairs	8,000,000.00	-	5,000,000.00	62.5%	3,000,000.00
051400400100	Child Right Agency	200,000.00	-	50,000.00	25.0%	150,000.00
051700000000	**MINISTRY OF BASIC & SECONDARY EDUCATION**	**146,505,773.00**	**25,585,000.00**	**113,625,000.00**	**77.6%**	**32,880,773.00**
051700100100	Ministry of Basic & Secondary Education	127,655,773.00	25,195,000.00	112,195,000.00	87.9%	15,460,773.00
051700400100	Niger State Library Board	500,000.00	-	30,000.00	6.0%	470,000.00
051700500100	State Agency for Mass Education	1,000,000.00	10,000.00	80,000.00	8.0%	920,000.00
051700700100	Teachers Professional Development Institute	15,000,000.00	150,000.00	250,000.00	1.7%	14,750,000.00
051705700100	Private School Board	1,250,000.00	150,000.00	900,000.00	72.0%	350,000.00
051705800100	Book Development Agency	100,000.00	50,000.00	100,000.00	100.0%	-
051705900100	Quality Assurance Standards Agency For Schools	1,000,000.00	30,000.00	70,000.00	7.0%	930,000.00
056600000000	**MINISTRY OF TERTIARY EDUCATION**	**22,657,083.63**	**100,000.00**	**100,000.00**	**0.4%**	**22,557,083.63**
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	100,000.00	100,000.00	66.7%	50,000.00
052100000000	**MINISTRY OF PRIMARY HEALTH CARE**	**12,800,000.00**	**25,000.00**	**125,000.00**	**1.0%**	**12,675,000.00**
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	25,000.00	125,000.00	9.6%	1,175,000.00
056900000000	**MINISTRY OF HEALTH**	**18,600,000.00**	**6,180,000.00**	**7,380,000.00**	**39.7%**	**11,220,000.00**
056900100100	Ministry of Health	10,000,000.00	6,100,000.00	7,100,000.00	71.0%	2,900,000.00
056902700100	Hospital Management Board	1,000,000.00	80,000.00	280,000.00	28.0%	720,000.00
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
053500000000	**Ministry of Environment**	**15,000,000.00**	**-**	**-**	**0.0%**	**15,000,000.00**
053500200100	Niger State Environmental Protection Agency	15,000,000.00	-	-	0.0%	15,000,000.00
053900000000	**Ministry of Sport**	**3,000,000.00**	**500,000.00**	**965,000.00**	**32.2%**	**2,035,000.00**
053900200100	Niger State Sport Commission	1,000,000.00	300,000.00	465,000.00	46.5%	535,000.00
053900300100	Tornedoes Football Club	2,000,000.00	200,000.00	500,000.00	25.0%	1,500,000.00
055100000000	**MINISTRY FOR LOCAL GOVernment AND CHIEFTAINCY AFFAIRS**	**400,000.00**	**150,000.00**	**170,000.00**	**42.5%**	**230,000.00**
055100100100	Ministry for Local Government and Chieftaincy Affairs	400,000.00	150,000.00	170,000.00	42.5%	230,000.00
055400000000	**Ministry of Humanitarian Affairs & Disaster Management**	**1,500,000.00**	**1,500,000.00**	**1,500,000.00**	**100.0%**	**-**
055400100100	Ministry of Humanitarian Affairs & Disaster Management	1,500,000.00	1,500,000.00	1,500,000.00	100.0%	-

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Niger State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,073,991,335,895.00	179,729,182,848.89	426,564,137,856.70	39.7%	647,427,198,038.30
2	***EXPENDITURES***	***1,073,991,335,895.00***	***179,729,182,848.89***	***426,564,137,856.70***	***39.7%***	***647,427,198,038.30***
21	***PERSONNEL COST***	***114,379,848,972.89***	***16,317,718,227.43***	***57,253,187,702.50***	***50.1%***	***57,126,661,270.38***
2101	**SALARY**	***62,268,614,106.93***	***12,028,816,556.28***	***41,123,184,009.11***	***66.0%***	***21,145,430,097.82***
210101	**SALARIES AND WAGES**	**62,268,614,106.93**	**12,028,816,556.28**	**41,123,184,009.11**	**66.0%**	**21,145,430,097.82**
21010101	Basic SALARY	61,440,258,624.84	11,882,348,249.04	40,605,655,866.76	66.1%	20,834,602,758.08
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	828,355,482.09	146,468,307.24	517,528,142.35	62.5%	310,827,339.74
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***20,822,437,058.45***	***20,262,047.30***	***5,780,956,817.30***	***27.8%***	***15,041,480,241.15***
210201	**ALLOWANCES**	**18,901,205,489.59**	**-**	**5,760,694,770.00**	**30.5%**	**13,140,510,719.59**
21020108	Domestic Staff Allowance	18,901,205,489.59	-	5,760,694,770.00	30.5%	13,140,510,719.59
210202	**SOCIAL CONTRIBUTIONS**	**1,921,231,568.86**	**20,262,047.30**	**20,262,047.30**	**1.1%**	**1,900,969,521.56**
21020201	NHIS CONTRIBUTION	1,521,191,568.86	20,262,047.30	20,262,047.30	1.3%	1,500,929,521.56
21020202	CONTRIBUTORY PENSION (13%)	400,040,000.00	-	-	0.0%	400,040,000.00
2103	**SOCIAL BENEFITS**	***31,288,797,807.51***	***4,268,639,623.85***	***10,349,046,876.09***	***33.1%***	***20,939,750,931.42***
210301	**SOCIAL BENEFITS**	**31,288,797,807.51**	**4,268,639,623.85**	**10,349,046,876.09**	**33.1%**	**20,939,750,931.42**
21030109	Gratuity Arrears	23,160,000,000.00	4,268,639,623.85	10,349,046,876.09	44.7%	12,810,953,123.91
21030111	Contribution to LG Pension	8,128,797,807.51	-	-	0.0%	8,128,797,807.51
22	***OTHER RECURRENT COSTS***	***175,916,782,431.12***	***39,333,309,799.93***	***93,998,548,785.92***	***53.4%***	***81,918,233,645.20***
2202	**OVERHEAD COST**	***98,338,863,323.18***	***21,527,913,300.06***	***47,094,860,134.84***	***47.9%***	***51,244,003,188.34***
220201	**TRAVEL & TRANSPORT - GENERAL**	**8,269,749,346.97**	**2,328,431,650.76**	**6,773,481,500.43**	**81.9%**	**1,496,267,846.54**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,369,249,346.97	407,040,389.47	2,872,981,500.43	65.8%	1,496,267,846.54
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,900,500,000.00	1,921,391,261.29	3,900,500,000.00	100.0%	-
220202	**UTILITIES - GENERAL**	**4,094,511,892.92**	**177,673,863.74**	**857,308,103.17**	**20.9%**	**3,237,203,789.75**
22020201	ELECTRICITY CHARGES	3,655,354,493.64	139,612,628.30	714,584,330.06	19.5%	2,940,770,163.58
22020202	TELEPHONE CHARGES	439,157,399.28	38,061,235.44	142,723,773.11	32.5%	296,433,626.17
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,178,948,307.33**	**138,886,317.22**	**688,902,179.89**	**16.5%**	**3,490,046,127.44**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,048,948,307.33	94,546,317.22	555,782,179.89	53.0%	493,166,127.44
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,880,000,000.00	13,140,000.00	35,320,000.00	1.2%	2,844,680,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	250,000,000.00	31,200,000.00	97,800,000.00	39.1%	152,200,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,544,334,438.41**	**499,975,778.16**	**1,733,389,503.22**	**68.1%**	**810,944,935.19**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,288,585,751.88	155,976,924.31	786,839,843.34	61.1%	501,745,908.54
22020402	MAINTENANCE OF OFFICE FURNITURE	645,648,686.53	101,398,853.85	336,449,659.88	52.1%	309,199,026.65
22020406	OTHER MAINTENANCE SERVICES	610,100,000.00	242,600,000.00	610,100,000.00	100.0%	-
220205	**TRAINING - GENERAL**	**1,590,439,093.44**	**392,839,354.88**	**859,236,274.71**	**54.0%**	**731,202,818.73**
22020501	LOCAL TRAINING	1,590,439,093.44	392,839,354.88	859,236,274.71	54.0%	731,202,818.73
220206	**OTHER SERVICES - GENERAL**	**4,015,060,000.00**	**1,115,060,000.00**	**4,015,060,000.00**	**100.0%**	**-**
22020601	SECURITY SERVICES	4,015,060,000.00	1,115,060,000.00	4,015,060,000.00	100.0%	-
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**952,811,382.52**	**179,096,433.58**	**282,613,035.34**	**29.7%**	**670,198,347.18**
22020701	FINANCIAL CONSULTING	427,227,240.52	57,098,800.00	82,868,800.00	19.4%	344,358,440.52
22020702	INFORMATION TECHNOLOGY CONSULTING	123,650,742.00	30,347,633.58	81,715,047.16	66.1%	41,935,694.84
22020703	LEGAL SERVICES	74,733,400.00	8,265,000.00	24,064,188.18	32.2%	50,669,211.82
22020704	ENGINEERING SERVICES	100,000.00	30,000.00	30,000.00	30.0%	70,000.00
22020705	ARCHITECTURAL SERVICES	4,600,000.00	640,000.00	1,645,000.00	35.8%	2,955,000.00
22020706	SURVEYING SERVICES	3,400,000.00	200,000.00	200,000.00	5.9%	3,200,000.00
22020707	AGRICULTURAL CONSULTING	13,600,000.00	200,000.00	4,850,000.00	35.7%	8,750,000.00
22020708	MEDICAL CONSULTING	305,500,000.00	82,315,000.00	87,240,000.00	28.6%	218,260,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**72,693,008,861.59**	**16,695,949,901.72**	**31,884,869,538.08**	**43.9%**	**40,808,139,323.51**
22021001	REFRESHMENT & MEALS	1,150,478,106.60	185,449,515.42	592,411,879.88	51.5%	558,066,226.72

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22021002	HONORARIUM & SITTING ALLOWANCE	18,752,414,277.78	2,204,367,327.96	4,899,199,538.32	26.1%	13,853,214,739.46
22021003	PUBLICITY & ADVERTISEMENTS	12,884,424,587.64	4,544,117,715.25	5,462,776,352.73	42.4%	7,421,648,234.91
22021004	MEDICAL EXPENSES-LOCAL	12,499,442,920.78	3,861,731,220.50	5,116,417,099.09	40.9%	7,383,025,821.69
22021006	POSTAGES & COURIER SERVICES	289,000,000.00	52,000,000.00	162,157,133.00	56.1%	126,842,867.00
22021007	WELFARE PACKAGES	17,153,956,040.76	4,619,725,620.32	8,376,701,399.02	48.8%	8,777,254,641.74
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	9,498,812,928.03	1,094,955,502.27	7,005,238,636.04	73.7%	2,493,574,291.99
22021009	SPORTING ACTIVITIES	109,500,000.00	32,100,000.00	77,306,500.00	70.6%	32,193,500.00
22021010	DIRECT TEACHING & LABORATORY COST	14,430,000.00	4,000,000.00	4,300,000.00	29.8%	10,130,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	325,000,000.00	94,403,000.00	174,091,000.00	53.6%	150,909,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	15,550,000.00	3,100,000.00	14,270,000.00	91.8%	1,280,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***597,347,189.14***	***118,581,744.85***	***365,457,973.00***	***61.2%***	***231,889,216.14***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**597,347,189.14**	**118,581,744.85**	**365,457,973.00**	**61.2%**	**231,889,216.14**
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	414,081,789.07	64,116,744.85	270,624,000.00	65.4%	143,457,789.07
22040109	GRANTS TO COMMUNITIES/NGOs	183,265,400.07	54,465,000.00	94,833,973.00	51.7%	88,431,427.07
2206	**PUBLIC DEBT CHARGES**	***69,339,467,541.96***	***17,686,814,755.02***	***44,402,178,171.86***	***64.0%***	***24,937,289,370.10***
220601	**FOREIGN INTEREST / DISCOUNT**	**2,609,260,665.98**	**1,722,616,537.41**	**4,063,706,499.54**	**155.7%**	**- 1,454,445,833.56**
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	2,609,260,665.98	1,722,616,537.41	4,063,706,499.54	155.7%	- 1,454,445,833.56
220602	**DOMESTIC INTEREST / DISCOUNT**	**44,209,579,216.49**	**7,077,064,725.17**	**18,835,709,638.20**	**42.6%**	**25,373,869,578.29**
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	44,209,579,216.49	7,077,064,725.17	18,835,709,638.20	42.6%	25,373,869,578.29
220603	**FOREIGN PRINCIPAL**	**4,845,769,808.26**	**3,199,144,998.05**	**7,546,883,499.15**	**155.7%**	**- 2,701,113,690.89**
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	4,845,769,808.26	3,199,144,998.05	7,546,883,499.15	155.7%	- 2,701,113,690.89
220604	**DOMESTIC PRINCIPAl**	**17,674,857,851.23**	**5,687,988,494.39**	**13,955,878,534.97**	**79.0%**	**3,718,979,316.26**
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	17,674,857,851.23	5,687,988,494.39	13,955,878,534.97	79.0%	3,718,979,316.26
2207	**TRANSFERS-PAYMENT**	***7,641,104,376.84***	**-**	***2,136,052,506.22***	***28.0%***	***5,505,051,870.62***
220701	**TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT**	**7,641,104,376.84**	**-**	**2,136,052,506.22**	**28.0%**	**5,505,051,870.62**
22070109	15% of IGR to BIR	5,635,344,814.84	-	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
23	***CAPITAL EXPENDITURE***	***783,694,704,491.00***	***124,078,154,821.53***	***275,312,401,368.28***	***35.1%***	***508,382,303,122.72***
2301	**FIXED ASSETS PURCHASED**	***80,132,510,581.80***	***9,784,371,424.74***	***31,920,801,809.02***	***39.8%***	***48,211,708,772.78***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**80,132,510,581.80**	**9,784,371,424.74**	**31,920,801,809.02**	**39.8%**	**48,211,708,772.78**
23010101	PURCHASE / ACQUISITION OF LAND	2,769,000,000.00	82,794,070.06	1,288,604,850.00	46.5%	1,480,395,150.00
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	504,000,000.00	504,000,000.00	20.3%	1,974,936,507.58
23010105	PURCHASE OF MOTOR VEHICLES	13,412,950,028.00	4,425,402,298.80	9,900,000,000.00	73.8%	3,512,950,028.00
23010106	PURCHASE OF VANS	881,000,000.00	14,584,200.00	14,584,200.00	1.7%	866,415,800.00
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	30.1%	697,600,000.00
23010109	PURCHASE OF SEA BOATS	415,000,000.00	400,000,000.00	400,000,000.00	96.4%	15,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	6,093,091,644.39	805,808,354.00	2,123,321,250.00	34.8%	3,969,770,394.39
23010113	PURCHASE OF COMPUTERS	6,895,064,799.94	200,770,303.00	340,611,928.89	4.9%	6,554,452,871.05
23010114	PURCHASE OF COMPUTER PRINTERS	97,697,951.52	-	-	0.0%	97,697,951.52
23010115	PURCHASE OF PHOTOCOPYING MACHINES	259,560,000.00	200,000,000.00	200,000,000.00	77.1%	59,560,000.00
23010119	PURCHASE OF POWER GENERATING SET	824,815,675.56	161,470,000.00	300,000,000.00	36.4%	524,815,675.56
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	165,000,000.00	-	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	990,180,700.72	5,653,760,388.81	30.7%	12,768,336,311.19
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	1,369,361,498.16	9,957,281,067.32	77.0%	2,974,267,748.68
23010128	PURCHASE OF SECURITY EQUIPMENT	1,422,200,000.00	280,000,000.00	280,000,000.00	19.7%	1,142,200,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	877,343,225.00	110,000,000.00	213,638,124.00	24.4%	663,705,101.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	1,086,600,000.00	-	-	0.0%	1,086,600,000.00

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	250,000,000.00	60,000,000.00	250,000,000.00	100.0%	-
23010133	PURCHASES OF SURVEYING EQUIPMENT	344,503,225.55	180,000,000.00	180,000,000.00	52.2%	164,503,225.55
23010143	PURCHASE OF WATER PUMPING EQUIPMENTS	78,761,359.83	-	-	0.0%	78,761,359.83
2302	**CONSTRUCTION / PROVISION**	***494,878,835,690.39***	***95,056,888,365.12***	***201,806,208,610.36***	***40.8%***	***293,072,627,080.03***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**494,878,835,690.39**	**95,056,888,365.12**	**201,806,208,610.36**	**40.8%**	**293,072,627,080.03**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	55,776,219,811.46	3,900,352,689.39	12,485,575,433.26	22.4%	43,290,644,378.20
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	4,491,620,902.92	14,558,078.00	14,558,078.00	0.3%	4,477,062,824.92
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	12,624,154,384.30	522,958,041.62	1,676,838,494.76	13.3%	10,947,315,889.54
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,794,196,770.00	3,450,000,000.00	3,500,000,000.00	60.4%	2,294,196,770.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	22,928,123,927.26	130,000,000.00	180,000,000.00	0.8%	22,748,123,927.26
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	10,451,120,477.75	577,525,695.00	2,262,556,023.40	21.6%	8,188,564,454.35
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	53,506,024.41	53,506,024.41	70.2%	22,750,688.29
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	1,675,000,000.00	1,675,000,000.00	37.0%	2,850,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	46,600,000,000.00	-	1,174,327,286.92	2.5%	45,425,672,713.08
23020114	CONSTRUCTION / PROVISION OF ROADS	246,746,526,229.14	83,188,065,389.94	176,205,354,577.85	71.4%	70,541,171,651.29
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	14.3%	21,429,755.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,540,451,864.84	470,000,000.00	470,000,000.00	18.5%	2,070,451,864.84
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	1,791,000,000.00	-	-	0.0%	1,791,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	441,000,000.00	-	-	0.0%	441,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	5,929,650,926.54	775,000,000.00	1,775,000,000.00	29.9%	4,154,650,926.54
23020124	CONSTRUCTION OF MARKETS/PARKS	8,190,239,319.00	124,096,673.26	124,096,673.26	1.5%	8,066,142,645.74
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	994,751,160.00	29,950,212.50	59,950,212.50	6.0%	934,800,947.50
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	145,875,561.00	145,875,561.00	145,875,561.00	100.0%	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	1,749,546,938.35	-	-	0.0%	1,749,546,938.35
2303	**REHABILITATION / REPAIRS**	***81,414,944,647.34***	***9,713,369,870.72***	***23,349,110,419.21***	***28.7%***	***58,065,834,228.13***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**81,414,944,647.34**	**9,713,369,870.72**	**23,349,110,419.21**	**28.7%**	**58,065,834,228.13**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	2,652,683,833.00	785,846,600.00	1,290,941,872.88	48.7%	1,361,741,960.12
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	296,866,713.10	4,820,231,594.29	29.1%	11,737,265,784.72
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	20,341,533,166.60	-	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 - AGRICICULTURAL FACILITIES	18,100,000,000.00	5,206,711,532.03	7,463,541,394.37	41.2%	10,636,458,605.63
23030113	REHABILITATION / REPAIRS - ROADS	1,793,852,597.93	397,108,166.07	1,058,307,101.78	59.0%	735,545,496.15
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	240,397,549.00	-	39,897,549.00	16.6%	200,500,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	260,000,000.00	2,120,000.00	2,120,000.00	0.8%	257,880,000.00
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	3,024,716,859.52	8,112,796,595.30	51.9%	7,507,914,981.33
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
2304	**PRESERVATION OF THE ENVIRONMENT**	***18,197,167,145.30***	***1,163,389,884.01***	***2,157,543,542.11***	***11.9%***	***16,039,623,603.19***
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**18,197,167,145.30**	**1,163,389,884.01**	**2,157,543,542.11**	**11.9%**	**16,039,623,603.19**
23040101	TREE PLANTING	1,040,352,145.30	110,000,000.00	110,000,000.00	10.6%	930,352,145.30
23040102	EROSION & FLOOD CONTROL	16,092,815,000.00	1,053,389,884.01	2,047,543,542.11	12.7%	14,045,271,457.89
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	1,064,000,000.00	-	-	0.0%	1,064,000,000.00
2305	**OTHER CAPITAL PROJECTS**	***109,071,246,426.17***	***8,360,135,276.94***	***16,078,736,987.58***	***14.7%***	***92,992,509,438.59***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**109,071,246,426.17**	**8,360,135,276.94**	**16,078,736,987.58**	**14.7%**	**92,992,509,438.59**
23050101	RESEARCH AND DEVELOPMENT	31,110,799,372.88	582,449,457.47	1,616,586,455.93	5.2%	29,494,212,916.95
23050102	COMPUTER SOFTWARE ACQUISITION	1,125,084,166.67	65,000,000.00	65,000,000.00	5.8%	1,060,084,166.67
23050103	MONITORING AND EVALUATION	6,641,201,278.78	527,132,758.19	2,434,166,054.51	36.7%	4,207,035,224.27
23050104	ANNIVERSARIES/CELEBRATIONS	100,000,000.00	-	74,041,140.13	74.0%	25,958,859.87
23050108	Skills Acquisition	62,384,591,844.60	7,185,553,061.28	11,888,943,337.01	19.1%	50,495,648,507.59
23050109	Capital Contigency	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 Q3 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***1,073,991,335,895.00***	***179,729,182,848.89***	***426,564,137,856.70***	***39.7%***	***647,427,198,038.30***
701	**GENERAL PUBLIC SERVICES**	**380,561,743,132.52**	**58,615,484,282.06**	**133,948,373,699.12**	**35.2%**	**246,613,369,433.40**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT**	**80,429,270,818.49**	**19,301,879,987.00**	**40,545,752,689.64**	**50.4%**	**39,883,518,128.84**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	69,831,450,418.84	18,669,955,979.76	37,259,473,431.42	53.4%	32,571,976,987.41
70112	FINANCIAL AND FISCAL AFFAIRS	10,597,820,399.65	631,924,007.24	3,286,279,258.22	31.0%	7,311,541,141.43
7013	**GENERAL SERVICES**	**176,936,971,114.42**	**14,715,724,905.30**	**37,456,736,927.15**	**21.2%**	**139,480,234,187.28**
70131	GENERAL PERSONNEL SERVICES	62,576,136,239.42	13,493,170,325.16	35,006,468,896.88	55.9%	27,569,667,342.55
70132	OVERALL PLANNING AND STATISTICAL SERVICES	39,049,926,439.82	506,275,713.38	776,338,501.76	2.0%	38,273,587,938.06
70133	OTHER GENERAL SERVICES	75,310,908,435.18	716,278,866.76	1,673,929,528.51	2.2%	73,636,978,906.67
7014	**BASIC RESEARCH**	**50,690,643,767.65**	**6,911,064,634.74**	**11,543,705,910.47**	**22.8%**	**39,146,937,857.18**
70141	BASIC RESEARCH	50,690,643,767.65	6,911,064,634.74	11,543,705,910.47	22.8%	39,146,937,857.18
7015	**R&D GENERAL PUBLIC SERVICES**	**370,000,000.00**	**-**	**-**	**0.0%**	**370,000,000.00**
70151	R&D GENERAL PUBLIC SERVICES	370,000,000.00	-	-	0.0%	370,000,000.00
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**2,795,389,890.00**	**-**	**-**	**0.0%**	**2,795,389,890.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	2,795,389,890.00	-	-	0.0%	2,795,389,890.00
7017	**PUBLIC DEBT TRANSACTIONS**	**69,339,467,541.96**	**17,686,814,755.02**	**44,402,178,171.86**	**64.0%**	**24,937,289,370.10**
70171	PUBLIC DEBT TRANSACTIONS	69,339,467,541.96	17,686,814,755.02	44,402,178,171.86	64.0%	24,937,289,370.10
703	**PUBLIC ORDER AND SAFETY**	**33,630,092,468.86**	**3,957,682,374.22**	**12,706,356,612.88**	**37.8%**	**20,923,735,855.98**
7032	**FIRE PROTECTION SERVICES**	**1,123,858,768.64**	**171,317,739.12**	**546,236,751.26**	**48.6%**	**577,622,017.38**
70321	FIRE PROTECTION SERVICES	1,123,858,768.64	171,317,739.12	546,236,751.26	48.6%	577,622,017.38
7033	**LAW COURTS**	**24,332,873,386.82**	**1,977,473,405.02**	**4,930,506,873.32**	**20.3%**	**19,402,366,513.50**
70331	LAW COURTS	24,332,873,386.82	1,977,473,405.02	4,930,506,873.32	20.3%	19,402,366,513.50
7035	**R & D PUBLIC ORDER AND SAFETY**	**8,000,000.00**	**1,500,000.00**	**4,500,100.00**	**56.3%**	**3,499,900.00**
70351	R&D PUBLIC ORDER AND SAFETY	8,000,000.00	1,500,000.00	4,500,100.00	56.3%	3,499,900.00
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**8,165,360,313.40**	**1,807,391,230.08**	**7,225,112,888.30**	**88.5%**	**940,247,425.10**
70361	PUBLIC ORDER AND SAFETY N.E.C.	8,165,360,313.40	1,807,391,230.08	7,225,112,888.30	88.5%	940,247,425.10
704	**ECONOMIC AFFAIRS**	**398,017,360,847.09**	**98,233,990,366.35**	**218,367,334,664.23**	**54.9%**	**179,650,026,182.87**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**8,299,668,909.40**	**245,000,819.47**	**762,547,377.20**	**9.2%**	**7,537,121,532.20**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	7,999,668,909.40	145,000,819.47	662,547,377.20	8.3%	7,337,121,532.20
70412	GENERAL LABOUR AFFAIRS	300,000,000.00	100,000,000.00	100,000,000.00	33.3%	200,000,000.00
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**81,157,651,541.82**	**6,272,374,076.49**	**21,249,826,809.94**	**26.2%**	**59,907,824,731.88**
70421	AGRICULTURE	77,563,286,611.28	5,952,263,385.49	20,416,761,559.93	26.3%	57,146,525,051.35
70422	FORESTRY	1,530,000,000.00	110,000,000.00	110,000,000.00	7.2%	1,420,000,000.00
70423	FISHING AND HUNTING	2,064,364,930.54	210,110,691.00	723,065,250.01	35.0%	1,341,299,680.53
7043	**FUEL AND ENERGY**	**15,803,592,445.45**	**1,369,566,456.08**	**3,770,111,016.58**	**23.9%**	**12,033,481,428.87**
70431	COAL AND OTHER SOLID MINERAL FUEL	167,300,000.00	900,000.00	2,840,000.00	1.7%	164,460,000.00
70432	PETROLUEM 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	1,368,666,456.08	3,767,271,016.58	25.1%	11,233,570,724.14
70436	NON ELECTRIC ENERGY	166,250,704.73	-	-	0.0%	166,250,704.73
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**2,094,951,598.36**	**490,446,990.42**	**1,020,663,128.90**	**48.7%**	**1,074,288,469.46**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	1,205,317,799.18	295,467,200.00	369,669,250.00	30.7%	835,648,549.18
70442	MANUFACTURING	20,000,000.00	20,000,000.00	20,000,000.00	100.0%	-
70443	CONSTRUCTION	869,633,799.18	174,979,790.42	630,993,878.90	72.6%	238,639,920.28
7045	**TRANSPORT**	**282,001,016,497.32**	**88,062,288,562.62**	**188,107,863,112.17**	**66.7%**	**93,893,153,385.16**
70451	ROAD TRANSPORT	281,001,016,497.32	87,662,288,562.62	187,667,965,563.17	66.8%	93,333,050,934.16
70452	WATER TRANSPORT	759,602,451.00	400,000,000.00	400,000,000.00	52.7%	359,602,451.00
70454	AIR TRANSPORT	240,397,549.00	-	39,897,549.00	16.6%	200,500,000.00

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7046	**COMMUNICATION**	**2,843,946,573.52**	**3,746,963.24**	**374,691,740.00**	**13.2%**	**2,469,254,833.52**
70461	COMMUNICATION	2,843,946,573.52	3,746,963.24	374,691,740.00	13.2%	2,469,254,833.52
7047	**OTHER INDUSTRIES**	**1,056,678,508.51**	**122,710,196.98**	**318,035,191.62**	**30.1%**	**738,643,316.89**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	789,275,910.15	56,329,057.96	169,295,980.30	21.4%	619,979,929.85
70473	TOURISM	194,247,799.18	20,870,913.36	93,228,985.66	48.0%	101,018,813.52
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	73,154,799.18	45,510,225.66	55,510,225.66	75.9%	17,644,573.52
7048	**R & D ECONOMIC AFFAIRS**	**4,754,854,772.71**	**1,666,856,301.05**	**2,762,596,287.82**	**58.1%**	**1,992,258,484.89**
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	790,000,000.00	171,556,428.53	190,628,678.99	24.1%	599,371,321.01
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	3,849,854,772.71	1,395,299,872.52	2,471,967,608.83	64.2%	1,377,887,163.88
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	100,000,000.00	100,000,000.00	100.0%	-
7049	**ECONOMIC AFFAIRS N.E.C**	**5,000,000.00**	**1,000,000.00**	**1,000,000.00**	**20.0%**	**4,000,000.00**
70491	ECONOMIC AFFAIRS N.E.C.	5,000,000.00	1,000,000.00	1,000,000.00	20.0%	4,000,000.00
705	**ENVIRONMENTAL PROTECTION**	**8,715,887,397.20**	**382,588,952.30**	**788,055,771.30**	**9.0%**	**7,927,831,625.90**
7051	**WASTE MANAGEMENT**	**4,700,000,000.00**	**200,000,000.00**	**200,000,000.00**	**4.3%**	**4,500,000,000.00**
70511	WASTE MANAGEMENT	4,700,000,000.00	200,000,000.00	200,000,000.00	4.3%	4,500,000,000.00
7053	**POLLUTION ABATEMENT**	**174,654,479.18**	**29,645,850.00**	**89,162,310.00**	**51.1%**	**85,492,169.18**
70531	POLLUTION ABATEMENT	174,654,479.18	29,645,850.00	89,162,310.00	51.1%	85,492,169.18
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**756,232,918.02**	**151,443,102.30**	**484,493,461.30**	**64.1%**	**271,739,456.72**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	756,232,918.02	151,443,102.30	484,493,461.30	64.1%	271,739,456.72
7055	**R&D ENVIRONMENTAL PROTECTION**	**900,000,000.00**	**-**	**-**	**0.0%**	**900,000,000.00**
70551	R & D ENVIRONMENTAL PROTECTION	900,000,000.00	-	-	0.0%	900,000,000.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**2,185,000,000.00**	**1,500,000.00**	**14,400,000.00**	**0.7%**	**2,170,600,000.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,185,000,000.00	1,500,000.00	14,400,000.00	0.7%	2,170,600,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**30,818,859,684.50**	**1,039,820,298.39**	**3,968,363,117.61**	**12.9%**	**26,850,496,566.89**
7061	**HOUSING DEVELOPMENT**	**10,396,139,668.40**	**257,379,620.04**	**1,948,224,075.80**	**18.7%**	**8,447,915,592.60**
70611	HOUSING DEVELOPMENT	10,396,139,668.40	257,379,620.04	1,948,224,075.80	18.7%	8,447,915,592.60
7062	**COMMUNITY DEVELOPMENT**	**3,394,745,230.42**	**277,592,950.00**	**360,173,150.00**	**10.6%**	**3,034,572,080.42**
70621	COMMUNITY DEVELOPMENT	3,394,745,230.42	277,592,950.00	360,173,150.00	10.6%	3,034,572,080.42
7063	**WATER SUPPLY**	**16,887,088,785.68**	**504,847,728.35**	**1,659,965,891.81**	**9.8%**	**15,227,122,893.87**
70631	WATER SUPPLY	16,887,088,785.68	504,847,728.35	1,659,965,891.81	9.8%	15,227,122,893.87
7065	**R & D HOUSING AND COMMUNITY AMMENITIES**	**45,296,000.00**	**-**	**-**	**0.0%**	**45,296,000.00**
70651	R & D HOUSING AND COMMUNITY AMENITIES	45,296,000.00	-	-	0.0%	45,296,000.00
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**95,590,000.00**	**-**	**-**	**0.0%**	**95,590,000.00**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	95,590,000.00	-	-	0.0%	95,590,000.00
707	**HEALTH**	**76,700,815,738.96**	**5,515,719,951.66**	**24,416,831,830.05**	**31.8%**	**52,283,983,908.91**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**11,514,238,050.00**	**1,070,830,700.72**	**4,786,365,388.81**	**41.6%**	**6,727,872,661.19**
70711	PHARMACEUTICAL PRODUCTS	3,914,238,050.00	869,220,700.72	3,558,990,388.81	90.9%	355,247,661.19
70712	OTHER MEDICAL PRODUCTS	5,100,000,000.00	201,610,000.00	727,375,000.00	14.3%	4,372,625,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPTMENT	2,500,000,000.00	-	500,000,000.00	20.0%	2,000,000,000.00
7072	**OUTPATIENT SERVICES**	**14,601,360,814.52**	**231,059,932.00**	**298,949,932.00**	**2.0%**	**14,302,410,882.52**
70721	GENERAL MEDICAL SERVICES	12,083,355,628.02	199,133,800.00	250,523,800.00	2.1%	11,832,831,828.02
70722	SPECIALIZED MEDICAL SERVICES	2,518,005,186.50	31,926,132.00	48,426,132.00	1.9%	2,469,579,054.50
7073	**HOSPITAL SERVICES**	**21,576,787,249.07**	**1,026,208,924.12**	**6,497,992,704.81**	**30.1%**	**15,078,794,544.26**
70731	GENERAL HOSPITAL SERVICES	10,196,506,753.86	314,654,455.40	5,091,202,052.48	49.9%	5,105,304,701.39
70732	SPECIALIZED HOSPITAL SERVICES	11,380,280,495.21	711,554,468.72	1,406,790,652.33	12.4%	9,973,489,842.88
7074	**PUBLIC HEALTH SERVICES**	**24,180,220,277.37**	**3,107,020,394.82**	**11,677,123,804.43**	**48.3%**	**12,503,096,472.94**
70741	PUBLIC HEALTH SERVICES	24,180,220,277.37	3,107,020,394.82	11,677,123,804.43	48.3%	12,503,096,472.94
7076	**HEALTH N.E.C.**	**4,828,209,348.00**	**80,600,000.00**	**1,156,400,000.00**	**24.0%**	**3,671,809,348.00**
70761	HEALTH N.E.C.	4,828,209,348.00	80,600,000.00	1,156,400,000.00	24.0%	3,671,809,348.00

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
708	**RECREATION, CULTURE AND RELIGION**	**13,573,981,478.58**	**2,253,247,684.25**	**3,336,876,262.08**	**24.6%**	**10,237,105,216.50**
7081	**RECREATIONAL AND SPORTING SERVICES**	**8,882,821,098.06**	**1,838,966,188.44**	**2,161,556,524.58**	**24.3%**	**6,721,264,573.48**
70811	RECREATIONAL AND SPORTING SERVICES	8,882,821,098.06	1,838,966,188.44	2,161,556,524.58	24.3%	6,721,264,573.48
7082	**CULTURAL SERVICES**	**598,146,250.00**	**80,262,352.00**	**218,443,287.00**	**36.5%**	**379,702,963.00**
70821	CULTURAL SERVICES	598,146,250.00	80,262,352.00	218,443,287.00	36.5%	379,702,963.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**2,463,631,323.52**	**310,639,143.81**	**913,039,450.50**	**37.1%**	**1,550,591,873.02**
70831	BROADCASTING AND PUBLISHING SERVICES	2,463,631,323.52	310,639,143.81	913,039,450.50	37.1%	1,550,591,873.02
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**1,584,382,807.00**	**23,380,000.00**	**43,837,000.00**	**2.8%**	**1,540,545,807.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,584,382,807.00	23,380,000.00	43,837,000.00	2.8%	1,540,545,807.00
7085	**R & D RECREATION, CULTURE AND RELIGION**	**35,000,000.00**	**-**	**-**	**0.0%**	**35,000,000.00**
70851	R & D RECREATION, CULTURE AND RELIGION	35,000,000.00	-	-	0.0%	35,000,000.00
7086	**RECREATION, CULTURE AND RELIGION N.E.C.**	**10,000,000.00**	**-**	**-**	**0.0%**	**10,000,000.00**
70861	RECREATION, CULTURE AND RELIGION N.E.C.	10,000,000.00	-	-	0.0%	10,000,000.00
709	**EDUCATION**	**93,887,373,839.78**	**4,750,758,892.46**	**17,683,872,600.00**	**18.8%**	**76,203,501,239.78**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**5,942,558,000.00**	**-**	**-**	**0.0%**	**5,942,558,000.00**
70912	PRIMARY EDUCATION	5,942,558,000.00	-	-	0.0%	5,942,558,000.00
7092	**SECONDARY EDUCATION**	**38,865,381,351.46**	**3,351,591,381.40**	**10,298,024,972.51**	**26.5%**	**28,567,356,378.95**
70921	LOWER SECONDARY EDUCATION	12,678,427,670.22	450,266,990.00	1,119,074,490.00	8.8%	11,559,353,180.22
70922	UPPER-SECONDARY EDUCATION	26,186,953,681.24	2,901,324,391.40	9,178,950,482.51	35.1%	17,008,003,198.73
7094	**TERTIARY EDUCATION**	**43,683,698,007.28**	**1,042,526,073.76**	**5,445,273,076.85**	**12.5%**	**38,238,424,930.43**
70941	FIRST STAGE OF TERTIARY EDUCATION	21,460,230,951.77	1,013,348,163.76	5,350,363,962.85	24.9%	16,109,866,988.92
70942	SECOND STAGE OF TERTIARY EDUCATION	22,223,467,055.51	29,177,910.00	94,909,114.00	0.4%	22,128,557,941.51
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**1,673,598,079.18**	**249,192,837.30**	**1,591,233,505.64**	**95.1%**	**82,364,573.54**
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,673,598,079.18	249,192,837.30	1,591,233,505.64	95.1%	82,364,573.54
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**2,942,138,401.86**	**104,808,600.00**	**319,341,045.00**	**10.9%**	**2,622,797,356.86**
70961	SUBSIDIARY SERVICES TO EDUCATION	2,942,138,401.86	104,808,600.00	319,341,045.00	10.9%	2,622,797,356.86
7097	**R & D EDUCATION**	**750,000,000.00**	**-**	**-**	**0.0%**	**750,000,000.00**
70971	R & D EDUCATION	750,000,000.00	-	-	0.0%	750,000,000.00
7098	**EDUCATION N.E.C.**	**30,000,000.00**	**2,640,000.00**	**30,000,000.00**	**100.0%**	**-**
70981	EDUCATION N.E.C	30,000,000.00	2,640,000.00	30,000,000.00	100.0%	-
710	**SOCIAL PROTECTION**	**38,085,221,307.51**	**4,979,890,047.20**	**11,348,073,299.44**	**29.8%**	**26,737,148,008.07**
7101	**SICKNESS AND DISABILITY**	**53,500,000.00**	**-**	**-**	**0.0%**	**53,500,000.00**
71012	DISABILITY	53,500,000.00	-	-	0.0%	53,500,000.00
7102	**OLD AGE**	**31,749,437,807.51**	**4,268,639,623.85**	**10,349,046,876.09**	**32.6%**	**21,400,390,931.42**
71021	OLD AGE	31,749,437,807.51	4,268,639,623.85	10,349,046,876.09	32.6%	21,400,390,931.42
7104	**FAMILY AND CHILDREN**	**1,516,000,000.00**	**98,691,928.00**	**273,159,428.00**	**18.0%**	**1,242,840,572.00**
71041	FAMILY AND CHILDREN	1,516,000,000.00	98,691,928.00	273,159,428.00	18.0%	1,242,840,572.00
7105	**UNEMPLOYMENT**	**1,566,500,000.00**	**574,987,426.54**	**574,987,426.54**	**36.7%**	**991,512,573.46**
71051	UNEMPLOYMENT	1,566,500,000.00	574,987,426.54	574,987,426.54	36.7%	991,512,573.46
7107	**SOCIAL EXCLUSSION N.E.C**	**1,889,283,500.00**	**34,591,068.81**	**145,379,568.81**	**7.7%**	**1,743,903,931.19**
71071	SOCIAL EXCLUSION N.E.C.	1,889,283,500.00	34,591,068.81	145,379,568.81	7.7%	1,743,903,931.19
7108	**R & D SOCIAL PROTECTION**	**30,600,000.00**	**-**	**-**	**0.0%**	**30,600,000.00**
71081	R & D SOCIAL PROTECTION	30,600,000.00	-	-	0.0%	30,600,000.00
7109	**SOCIAL PROTECTION N.E.C.**	**1,279,900,000.00**	**2,980,000.00**	**5,500,000.00**	**0.4%**	**1,274,400,000.00**
71091	SOCIAL PROTECTION N.E.C.	1,279,900,000.00	2,980,000.00	5,500,000.00	0.4%	1,274,400,000.00

Table 11: Personnel Expenditure by Functional Classification

Niger State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	*114,379,848,972.89*	*16,317,718,227.43*	*57,253,187,702.50*	*50.1%*	*57,126,661,270.38*
701	**GENERAL PUBLIC SERVICES**	**12,649,937,099.49**	**968,268,662.71**	**8,434,614,237.78**	**66.7%**	**4,215,322,861.71**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT**	**1,341,566,441.65**	**255,264,231.58**	**797,519,877.69**	**59.4%**	**544,046,563.96**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	976,450,418.84	162,431,224.34	509,863,050.96	52.2%	466,587,367.88
70112	FINANCIAL AND FISCAL AFFAIRS	365,116,022.81	92,833,007.24	287,656,826.73	78.8%	77,459,196.08
7013	**GENERAL SERVICES**	**11,308,370,657.84**	**713,004,431.13**	**7,637,094,360.09**	**67.5%**	**3,671,276,297.75**
70131	GENERAL PERSONNEL SERVICES	7,298,018,041.97	172,398,954.99	5,973,274,150.81	81.8%	1,324,743,891.16
70132	OVERALL PLANNING AND STATISTICAL SERVICES	570,406,676.58	120,248,213.38	359,061,001.76	62.9%	211,345,674.82
70133	OTHER GENERAL SERVICES	3,439,945,939.29	420,357,262.76	1,304,759,207.52	37.9%	2,135,186,731.77
703	**PUBLIC ORDER AND SAFETY**	**15,588,760,028.62**	**1,384,964,398.64**	**4,324,131,387.30**	**27.7%**	**11,264,628,641.32**
7032	**FIRE PROTECTION SERVICES**	**515,526,328.40**	**97,548,914.26**	**457,467,926.40**	**88.7%**	**58,058,402.00**
70321	FIRE PROTECTION SERVICES	515,526,328.40	97,548,914.26	457,467,926.40	88.7%	58,058,402.00
7033	**LAW COURTS**	**14,907,873,386.82**	**1,266,636,504.30**	**3,781,169,972.60**	**25.4%**	**11,126,703,414.22**
70331	LAW COURTS	14,907,873,386.82	1,266,636,504.30	3,781,169,972.60	25.4%	11,126,703,414.22
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**165,360,313.40**	**20,778,980.08**	**85,493,488.30**	**51.7%**	**79,866,825.10**
70361	PUBLIC ORDER AND SAFETY N.E.C.	165,360,313.40	20,778,980.08	85,493,488.30	51.7%	79,866,825.10
704	**ECONOMIC AFFAIRS**	**6,624,480,315.90**	**1,293,920,500.54**	**4,659,728,414.56**	**70.3%**	**1,964,751,901.34**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**415,128,598.36**	**114,818,832.60**	**397,776,360.53**	**95.8%**	**17,352,237.83**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	415,128,598.36	114,818,832.60	397,776,360.53	95.8%	17,352,237.83
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**2,096,978,342.76**	**511,798,958.69**	**1,657,666,467.15**	**79.1%**	**439,311,875.61**
70421	AGRICULTURE	1,300,613,412.22	301,688,267.69	934,601,217.14	71.9%	366,012,195.08
70423	FISHING AND HUNTING	796,364,930.54	210,110,691.00	723,065,250.01	90.8%	73,299,680.53
7043	**FUEL AND ENERGY**	**432,640,799.18**	**77,261,014.46**	**239,760,186.22**	**55.4%**	**192,880,612.96**
70435	ELECTRICITY	432,640,799.18	77,261,014.46	239,760,186.22	55.4%	192,880,612.96
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**896,451,598.36**	**215,336,990.42**	**638,276,922.96**	**71.2%**	**258,174,675.40**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	141,817,799.18	42,757,200.00	110,209,250.00	77.7%	31,608,549.18
70443	CONSTRUCTION	754,633,799.18	172,579,790.42	528,067,672.96	70.0%	226,566,126.22
7045	**TRANSPORT**	**2,200,973,006.18**	**251,437,544.15**	**1,295,751,286.08**	**58.9%**	**905,221,720.10**
70451	ROAD TRANSPORT	2,200,973,006.18	251,437,544.15	1,295,751,286.08	58.9%	905,221,720.10
7046	**COMMUNICATION**	**124,346,573.52**	**2,676,963.24**	**114,582,000.00**	**92.1%**	**9,764,573.52**
70461	COMMUNICATION	124,346,573.52	2,676,963.24	114,582,000.00	92.1%	9,764,573.52
7047	**OTHER INDUSTRIES**	**457,961,397.54**	**120,590,196.98**	**315,915,191.62**	**69.0%**	**142,046,205.92**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	250,558,799.18	56,329,057.96	169,295,980.30	67.6%	81,262,818.88
70473	TOURISM	144,247,799.18	20,870,913.36	93,228,985.66	64.6%	51,018,813.52
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	63,154,799.18	43,390,225.66	53,390,225.66	84.5%	9,764,573.52
705	**ENVIRONMENTAL PROTECTION**	**930,887,397.20**	**181,088,952.30**	**573,655,771.30**	**61.6%**	**357,231,625.90**
7053	**POLLUTION ABATEMENT**	**174,654,479.18**	**29,645,850.00**	**89,162,310.00**	**51.1%**	**85,492,169.18**
70531	POLLUTION ABATEMENT	174,654,479.18	29,645,850.00	89,162,310.00	51.1%	85,492,169.18
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**756,232,918.02**	**151,443,102.30**	**484,493,461.30**	**64.1%**	**271,739,456.72**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	756,232,918.02	151,443,102.30	484,493,461.30	64.1%	271,739,456.72

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
706	**HOUSING AND COMMUNITY AMMENITIES**	**2,330,668,392.78**	**460,386,078.33**	**1,463,118,117.61**	**62.8%**	**867,550,275.17**
7061	**HOUSING DEVELOPMENT**	**938,608,971.06**	**197,545,399.98**	**617,679,075.80**	**65.8%**	**320,929,895.26**
70611	HOUSING DEVELOPMENT	938,608,971.06	197,545,399.98	617,679,075.80	65.8%	320,929,895.26
7062	**COMMUNITY DEVELOPMENT**	**276,541,024.84**	**12,592,950.00**	**81,073,150.00**	**29.3%**	**195,467,874.84**
70621	COMMUNITY DEVELOPMENT	276,541,024.84	12,592,950.00	81,073,150.00	29.3%	195,467,874.84
7063	**WATER SUPPLY**	**1,115,518,396.88**	**250,247,728.35**	**764,365,891.81**	**68.5%**	**351,152,505.07**
70631	WATER SUPPLY	1,115,518,396.88	250,247,728.35	764,365,891.81	68.5%	351,152,505.07
707	**HEALTH**	**14,272,007,526.16**	**3,338,836,910.84**	**11,161,600,585.68**	**78.2%**	**3,110,406,940.48**
7073	**HOSPITAL SERVICES**	**2,301,787,248.79**	**231,816,516.02**	**641,324,393.76**	**27.9%**	**1,660,462,855.03**
70731	GENERAL HOSPITAL SERVICES	1,521,191,568.86	20,262,047.30	20,262,047.30	1.3%	1,500,929,521.56
70732	SPECIALIZED HOSPITAL SERVICES	780,595,679.93	211,554,468.72	621,062,346.46	79.6%	159,533,333.47
7074	**PUBLIC HEALTH SERVICES**	**11,970,220,277.37**	**3,107,020,394.82**	**10,520,276,191.92**	**87.9%**	**1,449,944,085.45**
70741	PUBLIC HEALTH SERVICES	11,970,220,277.37	3,107,020,394.82	10,520,276,191.92	87.9%	1,449,944,085.45
708	**RECREATION, CULTURE AND RELIGION**	**1,444,598,671.58**	**294,826,871.75**	**1,035,133,449.54**	**71.7%**	**409,465,222.04**
7081	**RECREATIONAL AND SPORTING SERVICES**	**112,821,098.06**	**666,188.44**	**112,056,524.54**	**99.3%**	**764,573.52**
70811	RECREATIONAL AND SPORTING SERVICES	112,821,098.06	666,188.44	112,056,524.54	99.3%	764,573.52
7082	**CULTURAL SERVICES**	**258,146,250.00**	**55,914,352.00**	**169,715,287.00**	**65.7%**	**88,430,963.00**
70821	CULTURAL SERVICES	258,146,250.00	55,914,352.00	169,715,287.00	65.7%	88,430,963.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**1,073,631,323.52**	**238,246,331.31**	**753,361,638.00**	**70.2%**	**320,269,685.52**
70831	BROADCASTING AND PUBLISHING SERVICES	1,073,631,323.52	238,246,331.31	753,361,638.00	70.2%	320,269,685.52
709	**EDUCATION**	**28,849,671,733.64**	**4,126,786,228.47**	**15,252,158,862.64**	**52.9%**	**13,597,512,871.00**
7092	**SECONDARY EDUCATION**	**14,262,525,321.21**	**2,899,594,391.40**	**8,725,070,482.51**	**61.2%**	**5,537,454,838.70**
70922	UPPER-SECONDARY EDUCATION	14,262,525,321.21	2,899,594,391.40	8,725,070,482.51	61.2%	5,537,454,838.70
7094	**TERTIARY EDUCATION**	**12,303,409,931.39**	**880,940,399.77**	**4,635,813,829.49**	**37.7%**	**7,667,596,101.90**
70941	FIRST STAGE OF TERTIARY EDUCATION	12,062,055,444.19	851,762,489.77	4,547,904,715.49	37.7%	7,514,150,728.70
70942	SECOND STAGE OF TERTIARY EDUCATION	241,354,487.20	29,177,910.00	87,909,114.00	36.4%	153,445,373.20
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**1,593,598,079.18**	**246,492,837.30**	**1,583,833,505.64**	**99.4%**	**9,764,573.54**
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,593,598,079.18	246,492,837.30	1,583,833,505.64	99.4%	9,764,573.54
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**690,138,401.86**	**99,758,600.00**	**307,441,045.00**	**44.5%**	**382,697,356.86**
70961	SUBSIDIARY SERVICES TO EDUCATION	690,138,401.86	99,758,600.00	307,441,045.00	44.5%	382,697,356.86
710	**SOCIAL PROTECTION**	**31,688,837,807.51**	**4,268,639,623.85**	**10,349,046,876.09**	**32.7%**	**21,339,790,931.42**
7102	**OLD AGE**	**31,688,837,807.51**	**4,268,639,623.85**	**10,349,046,876.09**	**32.7%**	**21,339,790,931.42**
71021	OLD AGE	31,688,837,807.51	4,268,639,623.85	10,349,046,876.09	32.7%	21,339,790,931.42

Table 12: Overhead Expenditure by Functional Classification

Niger State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	*98,338,863,323.18*	*21,527,913,300.06*	*47,094,860,134.84*	*47.9%*	*51,244,003,188.34*
701	**GENERAL PUBLIC SERVICES**	**67,718,599,412.32**	**17,580,224,065.35**	**35,270,322,810.09**	**52.1%**	**32,448,276,602.23**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT**	**60,499,065,000.00**	**14,575,786,910.57**	**29,330,206,288.97**	**48.5%**	**31,168,858,711.03**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	58,307,500,000.00	14,251,940,910.57	28,708,395,886.97	49.2%	29,599,104,113.03
70112	FINANCIAL AND FISCAL AFFAIRS	2,191,565,000.00	323,846,000.00	621,810,402.00	28.4%	1,569,754,598.00
7013	**GENERAL SERVICES**	**7,177,534,412.32**	**2,998,937,154.78**	**5,925,366,521.12**	**82.6%**	**1,252,167,891.20**
70131	GENERAL PERSONNEL SERVICES	6,412,534,412.32	2,692,659,654.78	5,575,189,021.12	86.9%	837,345,391.20
70132	OVERALL PLANNING AND STATISTICAL SERVICES	660,000,000.00	299,027,500.00	330,277,500.00	50.0%	329,722,500.00
70133	OTHER GENERAL SERVICES	105,000,000.00	7,250,000.00	19,900,000.00	19.0%	85,100,000.00
7014	**BASIC RESEARCH**	**42,000,000.00**	**5,500,000.00**	**14,750,000.00**	**35.1%**	**27,250,000.00**
70141	BASIC RESEARCH	42,000,000.00	5,500,000.00	14,750,000.00	35.1%	27,250,000.00
703	**PUBLIC ORDER AND SAFETY**	**9,152,630,000.00**	**1,873,704,150.72**	**7,621,856,400.72**	**83.3%**	**1,530,773,599.28**
7032	**FIRE PROTECTION SERVICES**	**55,000,000.00**	**7,400,000.00**	**22,400,000.00**	**40.7%**	**32,600,000.00**
70321	FIRE PROTECTION SERVICES	55,000,000.00	7,400,000.00	22,400,000.00	40.7%	32,600,000.00
7033	**LAW COURTS**	**2,590,750,000.00**	**658,231,900.72**	**1,096,436,900.72**	**42.3%**	**1,494,313,099.28**
70331	LAW COURTS	2,590,750,000.00	658,231,900.72	1,096,436,900.72	42.3%	1,494,313,099.28
7035	**R & D PUBLIC ORDER AND SAFETY**	**7,900,000.00**	**1,460,000.00**	**4,400,100.00**	**55.7%**	**3,499,900.00**
70351	R&D PUBLIC ORDER AND SAFETY	7,900,000.00	1,460,000.00	4,400,100.00	55.7%	3,499,900.00
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**6,498,980,000.00**	**1,206,612,250.00**	**6,498,619,400.00**	**100.0%**	**360,600.00**
70361	PUBLIC ORDER AND SAFETY N.E.C.	6,498,980,000.00	1,206,612,250.00	6,498,619,400.00	100.0%	360,600.00
704	**ECONOMIC AFFAIRS**	**708,745,599.93**	**134,745,488.00**	**371,159,328.00**	**52.4%**	**337,586,271.93**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**165,961,000.00**	**6,575,000.00**	**35,995,000.00**	**21.7%**	**129,966,000.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	165,961,000.00	6,575,000.00	35,995,000.00	21.7%	129,966,000.00
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**198,244,599.93**	**80,470,000.00**	**168,176,600.00**	**84.8%**	**30,067,999.93**
70421	AGRICULTURE	198,244,599.93	80,470,000.00	168,176,600.00	84.8%	30,067,999.93
7043	**FUEL AND ENERGY**	**45,000,000.00**	**4,375,000.00**	**35,515,000.00**	**78.9%**	**9,485,000.00**
70431	COAL AND OTHER SOLID MINERAL FUEL	5,000,000.00	900,000.00	2,840,000.00	56.8%	2,160,000.00
70435	ELECTRICITY	40,000,000.00	3,475,000.00	32,675,000.00	81.7%	7,325,000.00
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**37,800,000.00**	**9,460,000.00**	**20,130,000.00**	**53.3%**	**17,670,000.00**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	22,800,000.00	7,060,000.00	13,010,000.00	57.1%	9,790,000.00
70443	CONSTRUCTION	15,000,000.00	2,400,000.00	7,120,000.00	47.5%	7,880,000.00
7045	**TRANSPORT**	**50,000,000.00**	**31,995,488.00**	**42,320,488.00**	**84.6%**	**7,679,512.00**
70451	ROAD TRANSPORT	50,000,000.00	31,995,488.00	42,320,488.00	84.6%	7,679,512.00
7046	**COMMUNICATION**	**208,000,000.00**	**1,070,000.00**	**68,222,240.00**	**32.8%**	**139,777,760.00**
70461	COMMUNICATION	208,000,000.00	1,070,000.00	68,222,240.00	32.8%	139,777,760.00
7049	**ECONOMIC AFFAIRS N.E.C**	**3,740,000.00**	**800,000.00**	**800,000.00**	**21.4%**	**2,940,000.00**
70491	ECONOMIC AFFAIRS N.E.C.	3,740,000.00	800,000.00	800,000.00	21.4%	2,940,000.00
705	**ENVIRONMENTAL PROTECTION**	**770,000,000.00**	**201,500,000.00**	**214,400,000.00**	**27.8%**	**555,600,000.00**
7051	**WASTE MANAGEMENT**	**685,000,000.00**	**200,000,000.00**	**200,000,000.00**	**29.2%**	**485,000,000.00**
70511	WASTE MANAGEMENT	685,000,000.00	200,000,000.00	200,000,000.00	29.2%	485,000,000.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**85,000,000.00**	**1,500,000.00**	**14,400,000.00**	**16.9%**	**70,600,000.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	85,000,000.00	1,500,000.00	14,400,000.00	16.9%	70,600,000.00

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
706	**HOUSING AND COMMUNITY AMMENITIES**	**1,927,000,000.00**	**534,505,000.00**	**1,153,890,000.00**	**59.9%**	**773,110,000.00**
7061	**HOUSING DEVELOPMENT**	**60,500,000.00**	**15,155,000.00**	**29,440,000.00**	**48.7%**	**31,060,000.00**
70611	HOUSING DEVELOPMENT	60,500,000.00	15,155,000.00	29,440,000.00	48.7%	31,060,000.00
7062	**COMMUNITY DEVELOPMENT**	**1,000,000,000.00**	**265,000,000.00**	**279,100,000.00**	**27.9%**	**720,900,000.00**
70621	COMMUNITY DEVELOPMENT	1,000,000,000.00	265,000,000.00	279,100,000.00	27.9%	720,900,000.00
7063	**WATER SUPPLY**	**856,500,000.00**	**254,350,000.00**	**845,350,000.00**	**98.7%**	**11,150,000.00**
70631	WATER SUPPLY	856,500,000.00	254,350,000.00	845,350,000.00	98.7%	11,150,000.00
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**10,000,000.00**	**-**	**-**	**0.0%**	**10,000,000.00**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	10,000,000.00	-	-	0.0%	10,000,000.00
707	**HEALTH**	**5,886,600,000.00**	**306,034,932.00**	**425,259,932.00**	**7.2%**	**5,461,340,068.00**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**800,000,000.00**	**80,650,000.00**	**132,605,000.00**	**16.6%**	**667,395,000.00**
70711	PHARMACEUTICAL PRODUCTS	700,000,000.00	14,040,000.00	40,230,000.00	5.7%	659,770,000.00
70712	OTHER MEDICAL PRODUCTS	100,000,000.00	66,610,000.00	92,375,000.00	92.4%	7,625,000.00
7072	**OUTPATIENT SERVICES**	**4,291,200,000.00**	**224,854,932.00**	**291,444,932.00**	**6.8%**	**3,999,755,068.00**
70721	GENERAL MEDICAL SERVICES	4,241,200,000.00	192,928,800.00	243,018,800.00	5.7%	3,998,181,200.00
70722	SPECIALIZED MEDICAL SERVICES	50,000,000.00	31,926,132.00	48,426,132.00	96.9%	1,573,868.00
7076	**HEALTH N.E.C.**	**795,400,000.00**	**530,000.00**	**1,210,000.00**	**0.2%**	**794,190,000.00**
70761	HEALTH N.E.C.	795,400,000.00	530,000.00	1,210,000.00	0.2%	794,190,000.00
708	**RECREATION, CULTURE AND RELIGION**	**2,075,100,000.00**	**232,543,000.00**	**574,630,000.04**	**27.7%**	**1,500,469,999.96**
7081	**RECREATIONAL AND SPORTING SERVICES**	**1,276,000,000.00**	**162,800,000.00**	**373,485,000.04**	**29.3%**	**902,514,999.96**
70811	RECREATIONAL AND SPORTING SERVICES	1,276,000,000.00	162,800,000.00	373,485,000.04	29.3%	902,514,999.96
7082	**CULTURAL SERVICES**	**139,000,000.00**	**24,048,000.00**	**48,308,000.00**	**34.8%**	**90,692,000.00**
70821	CULTURAL SERVICES	139,000,000.00	24,048,000.00	48,308,000.00	34.8%	90,692,000.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**299,500,000.00**	**22,415,000.00**	**109,300,000.00**	**36.5%**	**190,200,000.00**
70831	BROADCASTING AND PUBLISHING SERVICES	299,500,000.00	22,415,000.00	109,300,000.00	36.5%	190,200,000.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**360,600,000.00**	**23,280,000.00**	**43,537,000.00**	**12.1%**	**317,063,000.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	360,600,000.00	23,280,000.00	43,537,000.00	12.1%	317,063,000.00
709	**EDUCATION**	**9,243,388,310.93**	**598,267,663.99**	**1,225,015,163.99**	**13.3%**	**8,018,373,146.94**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**50,000,000.00**	**-**	**-**	**0.0%**	**50,000,000.00**
70912	PRIMARY EDUCATION	50,000,000.00	-	-	0.0%	50,000,000.00
7092	**SECONDARY EDUCATION**	**3,702,344,227.00**	**426,801,990.00**	**1,010,759,490.00**	**27.3%**	**2,691,584,737.00**
70921	LOWER SECONDARY EDUCATION	3,672,344,227.00	425,071,990.00	1,006,879,490.00	27.4%	2,665,464,737.00
70922	UPPER-SECONDARY EDUCATION	30,000,000.00	1,730,000.00	3,880,000.00	12.9%	26,120,000.00
7094	**TERTIARY EDUCATION**	**3,265,544,083.93**	**161,585,673.99**	**166,985,673.99**	**5.1%**	**3,098,558,409.94**
70941	FIRST STAGE OF TERTIARY EDUCATION	3,265,544,083.93	161,585,673.99	166,985,673.99	5.1%	3,098,558,409.94
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**22,650,000.00**	**2,470,000.00**	**6,330,000.00**	**27.9%**	**16,320,000.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	22,650,000.00	2,470,000.00	6,330,000.00	27.9%	16,320,000.00
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**2,173,350,000.00**	**4,790,000.00**	**11,440,000.00**	**0.5%**	**2,161,910,000.00**
70961	SUBSIDIARY SERVICES TO EDUCATION	2,173,350,000.00	4,790,000.00	11,440,000.00	0.5%	2,161,910,000.00
7098	**EDUCATION N.E.C.**	**29,500,000.00**	**2,620,000.00**	**29,500,000.00**	**100.0%**	**-**
70981	EDUCATION N.E.C	29,500,000.00	2,620,000.00	29,500,000.00	100.0%	-
710	**SOCIAL PROTECTION**	**856,800,000.00**	**66,389,000.00**	**238,326,500.00**	**27.8%**	**618,473,500.00**
7104	**FAMILY AND CHILDREN**	**850,800,000.00**	**63,409,000.00**	**232,826,500.00**	**27.4%**	**617,973,500.00**
71041	FAMILY AND CHILDREN	850,800,000.00	63,409,000.00	232,826,500.00	27.4%	617,973,500.00
7109	**SOCIAL PROTECTION N.E.C.**	**6,000,000.00**	**2,980,000.00**	**5,500,000.00**	**91.7%**	**500,000.00**
71091	SOCIAL PROTECTION N.E.C.	6,000,000.00	2,980,000.00	5,500,000.00	91.7%	500,000.00

Table 13: Capital Expenditure by Functional Classification

Niger State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	***783,694,704,491.00***	***124,078,154,821.53***	***275,312,401,368.28***	***35.1%***	***508,382,303,122.72***
701	**GENERAL PUBLIC SERVICES**	**222,880,923,601.91**	**22,302,650,054.13**	**43,481,342,000.17**	**19.5%**	**179,399,581,601.75**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT**	**10,626,600,000.00**	**4,396,045,350.00**	**8,062,440,043.76**	**75.9%**	**2,564,159,956.24**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	10,300,000,000.00	4,196,045,350.00	7,856,425,520.49	76.3%	2,443,574,479.51
70112	FINANCIAL AND FISCAL AFFAIRS	326,600,000.00	200,000,000.00	206,014,523.27	63.1%	120,585,476.73
7013	**GENERAL SERVICES**	**158,440,289,944.26**	**11,001,040,069.39**	**23,889,946,045.94**	**15.1%**	**134,550,343,898.33**
70131	GENERAL PERSONNEL SERVICES	48,854,807,685.13	10,625,368,465.39	23,453,675,724.95	48.0%	25,401,131,960.19
70132	OVERALL PLANNING AND STATISTICAL SERVICES	37,819,519,763.24	87,000,000.00	87,000,000.00	0.2%	37,732,519,763.24
70133	OTHER GENERAL SERVICES	71,765,962,495.89	288,671,604.00	349,270,320.99	0.5%	71,416,692,174.90
7014	**BASIC RESEARCH**	**50,648,643,767.65**	**6,905,564,634.74**	**11,528,955,910.47**	**22.8%**	**39,119,687,857.18**
70141	BASIC RESEARCH	50,648,643,767.65	6,905,564,634.74	11,528,955,910.47	22.8%	39,119,687,857.18
7015	**R&D GENERAL PUBLIC SERVICES**	**370,000,000.00**	**-**	**-**	**0.0%**	**370,000,000.00**
70151	R&D GENERAL PUBLIC SERVICES	370,000,000.00	-	-	0.0%	370,000,000.00
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**2,795,389,890.00**	**-**	**-**	**0.0%**	**2,795,389,890.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	2,795,389,890.00	-	-	0.0%	2,795,389,890.00
703	**PUBLIC ORDER AND SAFETY**	**8,881,332,440.24**	**694,768,824.86**	**754,768,824.86**	**8.5%**	**8,126,563,615.38**
7032	**FIRE PROTECTION SERVICES**	**551,332,440.24**	**64,768,824.86**	**64,768,824.86**	**11.7%**	**486,563,615.38**
70321	FIRE PROTECTION SERVICES	551,332,440.24	64,768,824.86	64,768,824.86	11.7%	486,563,615.38
7033	**LAW COURTS**	**6,830,000,000.00**	**50,000,000.00**	**50,000,000.00**	**0.7%**	**6,780,000,000.00**
70331	LAW COURTS	6,830,000,000.00	50,000,000.00	50,000,000.00	0.7%	6,780,000,000.00
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**1,500,000,000.00**	**580,000,000.00**	**640,000,000.00**	**42.7%**	**860,000,000.00**
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,500,000,000.00	580,000,000.00	640,000,000.00	42.7%	860,000,000.00
704	**ECONOMIC AFFAIRS**	**390,665,880,531.19**	**96,802,134,377.81**	**213,330,912,921.67**	**54.6%**	**177,334,967,609.53**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**7,716,540,311.04**	**123,331,986.87**	**327,342,016.67**	**4.2%**	**7,389,198,294.37**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	7,416,540,311.04	23,331,986.87	227,342,016.67	3.1%	7,189,198,294.37
70412	GENERAL LABOUR AFFAIRS	300,000,000.00	100,000,000.00	100,000,000.00	33.3%	200,000,000.00
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**78,861,673,199.06**	**5,680,075,117.80**	**19,423,743,742.79**	**24.6%**	**59,437,929,456.27**
70421	AGRICULTURE	76,063,673,199.06	5,570,075,117.80	19,313,743,742.79	25.4%	56,749,929,456.27
70422	FORESTRY	1,530,000,000.00	110,000,000.00	110,000,000.00	7.2%	1,420,000,000.00
70423	FISHING AND HUNTING	1,268,000,000.00	-	-	0.0%	1,268,000,000.00
7043	**FUEL AND ENERGY**	**15,325,951,646.27**	**1,287,930,441.62**	**3,494,835,830.36**	**22.8%**	**11,831,115,815.91**
70431	COAL AND OTHER SOLID MINERAL FUEL	162,300,000.00	-	-	0.0%	162,300,000.00
70432	PETROLUEM 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	1,287,930,441.62	3,494,835,830.36	24.1%	11,033,365,111.18
70436	NON ELECTRIC ENERGY	166,250,704.73	-	-	0.0%	166,250,704.73
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**1,153,500,000.00**	**265,000,000.00**	**360,806,205.94**	**31.3%**	**792,693,794.06**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	1,033,500,000.00	245,000,000.00	245,000,000.00	23.7%	788,500,000.00
70442	MANUFACTURING	20,000,000.00	20,000,000.00	20,000,000.00	100.0%	-
70443	CONSTRUCTION	100,000,000.00	-	95,806,205.94	95.8%	4,193,794.06
7045	**TRANSPORT**	**279,747,043,491.14**	**87,776,820,530.47**	**186,767,581,338.09**	**66.8%**	**92,979,462,153.06**
70451	ROAD TRANSPORT	278,747,043,491.14	87,376,820,530.47	186,327,683,789.09	66.8%	92,419,359,702.06
70452	WATER TRANSPORT	759,602,451.00	400,000,000.00	400,000,000.00	52.7%	359,602,451.00
70454	AIR TRANSPORT	240,397,549.00	-	39,897,549.00	16.6%	200,500,000.00

7046	**COMMUNICATION**	**2,507,600,000.00**	**-**	**191,887,500.00**	**7.7%**	**2,315,712,500.00**
70461	COMMUNICATION	2,507,600,000.00	-	191,887,500.00	7.7%	2,315,712,500.00
7047	**OTHER INDUSTRIES**	**598,717,110.97**	**2,120,000.00**	**2,120,000.00**	**0.4%**	**596,597,110.97**
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	2,120,000.00	2,120,000.00	21.2%	7,880,000.00
7048	**R & D ECONOMIC AFFAIRS**	**4,754,854,772.71**	**1,666,856,301.05**	**2,762,596,287.82**	**58.1%**	**1,992,258,484.89**
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	790,000,000.00	171,556,428.53	190,628,678.99	24.1%	599,371,321.01
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	3,849,854,772.71	1,395,299,872.52	2,471,967,608.83	64.2%	1,377,887,163.88
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	100,000,000.00	100,000,000.00	100.0%	-
705	**ENVIRONMENTAL PROTECTION**	**7,000,000,000.00**	**-**	**-**	**0.0%**	**7,000,000,000.00**
7051	**WASTE MANAGEMENT**	**4,000,000,000.00**	**-**	**-**	**0.0%**	**4,000,000,000.00**
70511	WASTE MANAGEMENT	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
7055	**R&D ENVIRONMENTAL PROTECTION**	**900,000,000.00**	**-**	**-**	**0.0%**	**900,000,000.00**
70551	R & D ENVIRONMENTAL PROTECTION	900,000,000.00	-	-	0.0%	900,000,000.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**2,100,000,000.00**	**-**	**-**	**0.0%**	**2,100,000,000.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,100,000,000.00	-	-	0.0%	2,100,000,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**26,559,191,291.72**	**44,189,220.06**	**1,350,000,000.00**	**5.1%**	**25,209,191,291.72**
7061	**HOUSING DEVELOPMENT**	**9,395,530,697.34**	**44,189,220.06**	**1,300,000,000.00**	**13.8%**	**8,095,530,697.34**
70611	HOUSING DEVELOPMENT	9,395,530,697.34	44,189,220.06	1,300,000,000.00	13.8%	8,095,530,697.34
7062	**COMMUNITY DEVELOPMENT**	**2,118,204,205.58**	**-**	**-**	**0.0%**	**2,118,204,205.58**
70621	COMMUNITY DEVELOPMENT	2,118,204,205.58	-	-	0.0%	2,118,204,205.58
7063	**WATER SUPPLY**	**14,914,570,388.80**	**-**	**50,000,000.00**	**0.3%**	**14,864,570,388.80**
70631	WATER SUPPLY	14,914,570,388.80	-	50,000,000.00	0.3%	14,864,570,388.80
7065	**R & D HOUSING AND COMMUNITY AMMENITIES**	**45,296,000.00**	**-**	**-**	**0.0%**	**45,296,000.00**
70651	R & D HOUSING AND COMMUNITY AMENITIES	45,296,000.00	-	-	0.0%	45,296,000.00
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**85,590,000.00**	**-**	**-**	**0.0%**	**85,590,000.00**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	85,590,000.00	-	-	0.0%	85,590,000.00
707	**HEALTH**	**56,512,908,212.80**	**1,864,573,108.82**	**12,822,276,312.37**	**22.7%**	**43,690,631,900.43**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**10,714,238,050.00**	**990,180,700.72**	**4,653,760,388.81**	**43.4%**	**6,060,477,661.19**
70711	PHARMACEUTICAL PRODUCTS	3,214,238,050.00	855,180,700.72	3,518,760,388.81	109.5%	- 304,522,338.81
70712	OTHER MEDICAL PRODUCTS	5,000,000,000.00	135,000,000.00	635,000,000.00	12.7%	4,365,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPTMENT	2,500,000,000.00	-	500,000,000.00	20.0%	2,000,000,000.00
7072	**OUTPATIENT SERVICES**	**10,286,360,814.52**	**-**	**-**	**0.0%**	**10,286,360,814.52**
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
7073	**HOSPITAL SERVICES**	**19,275,000,000.28**	**794,392,408.10**	**5,856,668,311.05**	**30.4%**	**13,418,331,689.23**
70731	GENERAL HOSPITAL SERVICES	8,675,315,185.00	294,392,408.10	5,070,940,005.18	58.5%	3,604,375,179.83
70732	SPECIALIZED HOSPITAL SERVICES	10,599,684,815.27	500,000,000.00	785,728,305.87	7.4%	9,813,956,509.40
7074	**PUBLIC HEALTH SERVICES**	**12,210,000,000.00**	**-**	**1,156,847,612.51**	**9.5%**	**11,053,152,387.49**
70741	PUBLIC HEALTH SERVICES	12,210,000,000.00	-	1,156,847,612.51	9.5%	11,053,152,387.49
7076	**HEALTH N.E.C.**	**4,027,309,348.00**	**80,000,000.00**	**1,155,000,000.00**	**28.7%**	**2,872,309,348.00**
70761	HEALTH N.E.C.	4,027,309,348.00	80,000,000.00	1,155,000,000.00	28.7%	2,872,309,348.00
708	**RECREATION, CULTURE AND RELIGION**	**10,048,382,807.00**	**1,724,977,812.50**	**1,724,977,812.50**	**17.2%**	**8,323,404,994.50**
7081	**RECREATIONAL AND SPORTING SERVICES**	**7,490,000,000.00**	**1,675,000,000.00**	**1,675,000,000.00**	**22.4%**	**5,815,000,000.00**
70811	RECREATIONAL AND SPORTING SERVICES	7,490,000,000.00	1,675,000,000.00	1,675,000,000.00	22.4%	5,815,000,000.00

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7082	**CULTURAL SERVICES**	**200,000,000.00**	**-**	**-**	**0.0%**	**200,000,000.00**
70821	CULTURAL SERVICES	200,000,000.00	-	-	0.0%	200,000,000.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**1,090,000,000.00**	**49,977,812.50**	**49,977,812.50**	**4.6%**	**1,040,022,187.50**
70831	BROADCASTING AND PUBLISHING SERVICES	1,090,000,000.00	49,977,812.50	49,977,812.50	4.6%	1,040,022,187.50
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**1,223,382,807.00**	**-**	**-**	**0.0%**	**1,223,382,807.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,223,382,807.00	-	-	0.0%	1,223,382,807.00
7085	**R & D RECREATION, CULTURE AND RELIGION**	**35,000,000.00**	**-**	**-**	**0.0%**	**35,000,000.00**
70851	R & D RECREATION, CULTURE AND RELIGION	35,000,000.00	-	-	0.0%	35,000,000.00
7086	**RECREATION, CULTURE AND RELIGION N.E.C.**	**10,000,000.00**	**-**	**-**	**0.0%**	**10,000,000.00**
70861	RECREATION, CULTURE AND RELIGION N.E.C.	10,000,000.00	-	-	0.0%	10,000,000.00
709	**EDUCATION**	**55,614,702,106.14**	**-**	**1,092,473,573.37**	**2.0%**	**54,522,228,532.77**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**5,892,558,000.00**	**-**	**-**	**0.0%**	**5,892,558,000.00**
70912	PRIMARY EDUCATION	5,892,558,000.00	-	-	0.0%	5,892,558,000.00
7092	**SECONDARY EDUCATION**	**20,772,856,030.25**	**-**	**450,000,000.00**	**2.2%**	**20,322,856,030.25**
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	3.8%	11,444,428,360.03
7094	**TERTIARY EDUCATION**	**28,082,288,075.89**	**-**	**642,473,573.37**	**2.3%**	**27,439,814,502.52**
70941	FIRST STAGE OF TERTIARY EDUCATION	6,100,175,507.58	-	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
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**55,000,000.00**	**-**	**-**	**0.0%**	**55,000,000.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	55,000,000.00	-	-	0.0%	55,000,000.00
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**62,000,000.00**	**-**	**-**	**0.0%**	**62,000,000.00**
70961	SUBSIDIARY SERVICES TO EDUCATION	62,000,000.00	-	-	0.0%	62,000,000.00
7097	**R & D EDUCATION**	**750,000,000.00**	**-**	**-**	**0.0%**	**750,000,000.00**
70971	R & D EDUCATION	750,000,000.00	-	-	0.0%	750,000,000.00
710	**SOCIAL PROTECTION**	**5,531,383,500.00**	**644,861,423.35**	**755,649,923.35**	**13.7%**	**4,775,733,576.65**
7101	**SICKNESS AND DISABILITY**	**53,500,000.00**	**-**	**-**	**0.0%**	**53,500,000.00**
71012	DISABILITY	53,500,000.00	-	-	0.0%	53,500,000.00
7102	**OLD AGE**	**60,600,000.00**	**-**	**-**	**0.0%**	**60,600,000.00**
71021	OLD AGE	60,600,000.00	-	-	0.0%	60,600,000.00
7104	**FAMILY AND CHILDREN**	**657,000,000.00**	**35,282,928.00**	**35,282,928.00**	**5.4%**	**621,717,072.00**
71041	FAMILY AND CHILDREN	657,000,000.00	35,282,928.00	35,282,928.00	5.4%	621,717,072.00
7105	**UNEMPLOYMENT**	**1,566,500,000.00**	**574,987,426.54**	**574,987,426.54**	**36.7%**	**991,512,573.46**
71051	UNEMPLOYMENT	1,566,500,000.00	574,987,426.54	574,987,426.54	36.7%	991,512,573.46
7107	**SOCIAL EXCLUSSION N.E.C**	**1,889,283,500.00**	**34,591,068.81**	**145,379,568.81**	**7.7%**	**1,743,903,931.19**
71071	SOCIAL EXCLUSION N.E.C.	1,889,283,500.00	34,591,068.81	145,379,568.81	7.7%	1,743,903,931.19
7108	**R & D SOCIAL PROTECTION**	**30,600,000.00**	**-**	**-**	**0.0%**	**30,600,000.00**
71081	R & D SOCIAL PROTECTION	30,600,000.00	-	-	0.0%	30,600,000.00
7109	**SOCIAL PROTECTION N.E.C.**	**1,273,900,000.00**	**-**	**-**	**0.0%**	**1,273,900,000.00**
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 Q3 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	*77,577,919,107.94*	*17,805,396,499.87*	*46,903,688,651.08*	*60.5%*	*30,674,230,456.86*
701	**GENERAL PUBLIC SERVICES**	**77,312,283,018.80**	**17,764,341,499.87**	**46,762,094,651.08**	**60.5%**	**30,550,188,367.72**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT**	**7,962,039,376.84**	**74,783,494.85**	**2,355,586,479.22**	**29.6%**	**5,606,452,897.62**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	247,500,000.00	59,538,494.85	184,788,973.00	74.7%	62,711,027.00
70112	FINANCIAL AND FISCAL AFFAIRS	7,714,539,376.84	15,245,000.00	2,170,797,506.22	28.1%	5,543,741,870.62
7013	**GENERAL SERVICES**	**10,776,100.00**	**2,743,250.00**	**4,330,000.00**	**40.2%**	**6,446,100.00**
70131	GENERAL PERSONNEL SERVICES	10,776,100.00	2,743,250.00	4,330,000.00	40.2%	6,446,100.00
7017	**PUBLIC DEBT TRANSACTIONS**	**69,339,467,541.96**	**17,686,814,755.02**	**44,402,178,171.86**	**64.0%**	**24,937,289,370.10**
70171	PUBLIC DEBT TRANSACTIONS	69,339,467,541.96	17,686,814,755.02	44,402,178,171.86	64.0%	24,937,289,370.10
703	**PUBLIC ORDER AND SAFETY**	**7,370,000.00**	**4,245,000.00**	**5,600,000.00**	**76.0%**	**1,770,000.00**
7032	**FIRE PROTECTION SERVICES**	**2,000,000.00**	**1,600,000.00**	**1,600,000.00**	**80.0%**	**400,000.00**
70321	FIRE PROTECTION SERVICES	2,000,000.00	1,600,000.00	1,600,000.00	80.0%	400,000.00
7033	**LAW COURTS**	**4,250,000.00**	**2,605,000.00**	**2,900,000.00**	**68.2%**	**1,350,000.00**
70331	LAW COURTS	4,250,000.00	2,605,000.00	2,900,000.00	68.2%	1,350,000.00
7035	**R & D PUBLIC ORDER AND SAFETY**	**100,000.00**	**40,000.00**	**100,000.00**	**100.0%**	**-**
70351	R&D PUBLIC ORDER AND SAFETY	100,000.00	40,000.00	100,000.00	100.0%	-
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**1,020,000.00**	**-**	**1,000,000.00**	**98.0%**	**20,000.00**
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,020,000.00	-	1,000,000.00	98.0%	20,000.00
704	**ECONOMIC AFFAIRS**	**18,254,400.07**	**3,190,000.00**	**5,534,000.00**	**30.3%**	**12,720,400.07**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**2,039,000.00**	**275,000.00**	**1,434,000.00**	**70.3%**	**605,000.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,039,000.00	275,000.00	1,434,000.00	70.3%	605,000.00
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**755,400.07**	**30,000.00**	**240,000.00**	**31.8%**	**515,400.07**
70421	AGRICULTURE	755,400.07	30,000.00	240,000.00	31.8%	515,400.07
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**7,200,000.00**	**650,000.00**	**1,450,000.00**	**20.1%**	**5,750,000.00**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	7,200,000.00	650,000.00	1,450,000.00	20.1%	5,750,000.00
7045	**TRANSPORT**	**3,000,000.00**	**2,035,000.00**	**2,210,000.00**	**73.7%**	**790,000.00**
70451	ROAD TRANSPORT	3,000,000.00	2,035,000.00	2,210,000.00	73.7%	790,000.00
7046	**COMMUNICATION**	**4,000,000.00**	**-**	**-**	**0.0%**	**4,000,000.00**
70461	COMMUNICATION	4,000,000.00	-	-	0.0%	4,000,000.00
7049	**ECONOMIC AFFAIRS N.E.C**	**1,260,000.00**	**200,000.00**	**200,000.00**	**15.9%**	**1,060,000.00**
70491	ECONOMIC AFFAIRS N.E.C.	1,260,000.00	200,000.00	200,000.00	15.9%	1,060,000.00
705	**ENVIRONMENTAL PROTECTION**	**15,000,000.00**	**-**	**-**	**0.0%**	**15,000,000.00**
7051	**WASTE MANAGEMENT**	**15,000,000.00**	**-**	**-**	**0.0%**	**15,000,000.00**
70511	WASTE MANAGEMENT	15,000,000.00	-	-	0.0%	15,000,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**2,000,000.00**	**740,000.00**	**1,355,000.00**	**67.8%**	**645,000.00**
7061	**HOUSING DEVELOPMENT**	**1,500,000.00**	**490,000.00**	**1,105,000.00**	**73.7%**	**395,000.00**
70611	HOUSING DEVELOPMENT	1,500,000.00	490,000.00	1,105,000.00	73.7%	395,000.00
7063	**WATER SUPPLY**	**500,000.00**	**250,000.00**	**250,000.00**	**50.0%**	**250,000.00**
70631	WATER SUPPLY	500,000.00	250,000.00	250,000.00	50.0%	250,000.00
707	**HEALTH**	**29,300,000.00**	**6,275,000.00**	**7,695,000.00**	**26.3%**	**21,605,000.00**
7072	**OUTPATIENT SERVICES**	**23,800,000.00**	**6,205,000.00**	**7,505,000.00**	**31.5%**	**16,295,000.00**
70721	GENERAL MEDICAL SERVICES	23,800,000.00	6,205,000.00	7,505,000.00	31.5%	16,295,000.00

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7076	**HEALTH N.E.C.**	**5,500,000.00**	**70,000.00**	**190,000.00**	**3.5%**	**5,310,000.00**
70761	HEALTH N.E.C.	5,500,000.00	70,000.00	190,000.00	3.5%	5,310,000.00
708	**RECREATION, CULTURE AND RELIGION**	**5,900,000.00**	**900,000.00**	**2,135,000.00**	**36.2%**	**3,765,000.00**
7081	**RECREATIONAL AND SPORTING SERVICES**	**4,000,000.00**	**500,000.00**	**1,015,000.00**	**25.4%**	**2,985,000.00**
70811	RECREATIONAL AND SPORTING SERVICES	4,000,000.00	500,000.00	1,015,000.00	25.4%	2,985,000.00
7082	**CULTURAL SERVICES**	**1,000,000.00**	**300,000.00**	**420,000.00**	**42.0%**	**580,000.00**
70821	CULTURAL SERVICES	1,000,000.00	300,000.00	420,000.00	42.0%	580,000.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**500,000.00**	**-**	**400,000.00**	**80.0%**	**100,000.00**
70831	BROADCASTING AND PUBLISHING SERVICES	500,000.00	-	400,000.00	80.0%	100,000.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**400,000.00**	**100,000.00**	**300,000.00**	**75.0%**	**100,000.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	400,000.00	100,000.00	300,000.00	75.0%	100,000.00
709	**EDUCATION**	**179,611,689.07**	**25,705,000.00**	**114,225,000.00**	**63.6%**	**65,386,689.07**
7092	**SECONDARY EDUCATION**	**127,655,773.00**	**25,195,000.00**	**112,195,000.00**	**87.9%**	**15,460,773.00**
70921	LOWER SECONDARY EDUCATION	127,655,773.00	25,195,000.00	112,195,000.00	87.9%	15,460,773.00
7094	**TERTIARY EDUCATION**	**32,455,916.07**	**-**	**-**	**0.0%**	**32,455,916.07**
70941	FIRST STAGE OF TERTIARY EDUCATION	32,455,916.07	-	-	0.0%	32,455,916.07
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**2,350,000.00**	**230,000.00**	**1,070,000.00**	**45.5%**	**1,280,000.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,350,000.00	230,000.00	1,070,000.00	45.5%	1,280,000.00
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**16,650,000.00**	**260,000.00**	**460,000.00**	**2.8%**	**16,190,000.00**
70961	SUBSIDIARY SERVICES TO EDUCATION	16,650,000.00	260,000.00	460,000.00	2.8%	16,190,000.00
7098	**EDUCATION N.E.C.**	**500,000.00**	**20,000.00**	**500,000.00**	**100.0%**	**-**
70981	EDUCATION N.E.C	500,000.00	20,000.00	500,000.00	100.0%	-
710	**SOCIAL PROTECTION**	**8,200,000.00**	**-**	**5,050,000.00**	**61.6%**	**3,150,000.00**
7104	**FAMILY AND CHILDREN**	**8,200,000.00**	**-**	**5,050,000.00**	**61.6%**	**3,150,000.00**
71041	FAMILY AND CHILDREN	8,200,000.00	-	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 Q3 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***1,073,991,335,895.00***	***179,729,182,848.89***	***426,564,137,856.70***	***39.7%***	***647,427,198,038.30***
01	**Agriculture**	**85,652,796,650.10**	**7,895,780,483.53**	**24,514,927,125.61**	**28.6%**	**61,137,869,524.49**
0101	Effective governance of the Agriculture Sector	3,504,156,880.71	820,405,493.21	2,473,409,568.05	70.6%	1,030,747,312.66
0102	Development of the livestock value chain	17,850,000,000.00	5,110,905,326.08	7,367,735,188.42	41.3%	10,482,264,811.58
0103	Enhancement of food production and productivity	59,562,207,754.41	1,964,469,664.24	14,673,782,369.14	24.6%	44,888,425,385.27
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
02	**Societal Re-orientation**	**36,866,426,740.49**	**5,004,082,160.75**	**11,411,205,165.52**	**31.0%**	**25,455,221,574.97**
0210	Societal Re-orientation - General	36,866,426,740.49	5,004,082,160.75	11,411,205,165.52	31.0%	25,455,221,574.97
03	**Poverty Alleviation**	**4,464,395,272.92**	**78,285,265.36**	**267,444,272.66**	**6.0%**	**4,196,951,000.26**
0310	Poverty Alleviation - General	4,464,395,272.92	78,285,265.36	267,444,272.66	6.0%	4,196,951,000.26
04	**Health**	**77,869,810,552.46**	**5,254,476,151.66**	**24,119,183,030.05**	**31.0%**	**53,750,627,522.41**
0401	Effective governance of the health system	19,715,907,526.16	3,389,903,042.84	11,296,906,717.68	57.3%	8,419,000,808.48
0405	Provision of adequate and modern health infrastructure for health services delivery	58,023,903,026.30	1,864,573,108.82	12,822,276,312.37	22.1%	45,201,626,713.93
0407	Evidence generation and utilisation	130,000,000.00	-	-	0.0%	130,000,000.00
05	**Education**	**147,839,586,643.06**	**11,939,915,284.74**	**28,781,636,951.14**	**19.5%**	**119,057,949,691.92**
0501	Effective governance of the education system	43,813,326,794.58	4,584,350,650.00	15,710,207,467.30	35.9%	28,103,119,327.28
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	7,355,564,634.74	13,071,429,483.84	12.6%	90,296,164,962.64
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
06	**Housing and Urban Development**	**19,358,151,995.90**	**1,664,914,438.26**	**8,399,110,455.69**	**43.4%**	**10,959,041,540.22**
0610	Housing and Urban Development - General	19,358,151,995.90	1,664,914,438.26	8,399,110,455.69	43.4%	10,959,041,540.22
07	**Gender**	**459,000,000.00**	**35,282,928.00**	**35,282,928.00**	**7.7%**	**423,717,072.00**
0710	Gender - General	459,000,000.00	35,282,928.00	35,282,928.00	7.7%	423,717,072.00
08	**Youth**	**6,795,506,128.00**	**2,188,953,614.98**	**2,511,543,951.12**	**37.0%**	**4,283,962,176.88**
0810	Youth - General	6,795,506,128.00	2,188,953,614.98	2,511,543,951.12	37.0%	4,283,962,176.88
09	**Environmental Improvement**	**23,459,047,918.02**	**1,414,942,986.31**	**2,753,837,003.41**	**11.7%**	**20,705,210,914.61**
0910	Environmental Improvement - General	23,459,047,918.02	1,414,942,986.31	2,753,837,003.41	11.7%	20,705,210,914.61
10	**Water Resources and Rural Development**	**83,059,147,585.85**	**1,285,447,728.35**	**2,391,565,891.81**	**2.9%**	**80,667,581,694.04**
1010	Water Resources and Rural Deve - General	83,059,147,585.85	1,285,447,728.35	2,391,565,891.81	2.9%	80,667,581,694.04
11	**Information Communication and Technology**	**4,837,977,897.04**	**314,426,107.05**	**1,222,838,950.50**	**25.3%**	**3,615,138,946.54**
1110	Information Communication and Technology - General	4,837,977,897.04	314,426,107.05	1,222,838,950.50	25.3%	3,615,138,946.54

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12	**Growing the Private Sector**	**9,218,000,000.00**	**189,206,428.53**	**349,068,708.79**	**3.8%**	**8,868,931,291.21**
1210	Growing the Private Sector - General	9,218,000,000.00	189,206,428.53	349,068,708.79	3.8%	8,868,931,291.21
13	**Reform of Government and Governance**	**230,647,959,245.82**	**49,690,365,096.43**	**117,647,471,566.58**	**51.0%**	**113,000,487,679.23**
1310	Reform of Government and Governance - General	230,647,959,245.82	49,690,365,096.43	117,647,471,566.58	51.0%	113,000,487,679.23
14	**Power**	**15,575,092,445.45**	**1,759,916,456.08**	**4,161,521,016.58**	**26.7%**	**11,413,571,428.87**
1410	Power - General	15,575,092,445.45	1,759,916,456.08	4,161,521,016.58	26.7%	11,413,571,428.87
17	**Road**	**258,362,902,130.36**	**85,756,045,485.83**	**185,772,329,777.75**	**71.9%**	**72,590,572,352.61**
1710	Road - General	258,362,902,130.36	85,756,045,485.83	185,772,329,777.75	71.9%	72,590,572,352.61
19	**COVID-19**	**1,600,000,000.00**	**-**	**-**	**0.0%**	**1,600,000,000.00**
1910	COVID-19 - General	1,600,000,000.00	-	-	0.0%	1,600,000,000.00
20	**CLIMATE CHANGE**	**44,804,000.00**	**-**	**9,900,000.00**	**22.1%**	**34,904,000.00**
2010	CLIMATE CHANGE - General	44,804,000.00	-	9,900,000.00	22.1%	34,904,000.00
23	**Social Protection**	**67,880,730,689.54**	**5,257,142,233.03**	**12,215,271,061.50**	**18.0%**	**55,665,459,628.04**
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	235,001,000.00	330,000,000.00	1.1%	29,708,665,089.00
2303	Promote gender equity and social justice	880,000,000.00	102,120,000.00	102,120,000.00	11.6%	777,880,000.00
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	4,268,639,623.85	10,349,046,876.09	33.1%	20,939,750,931.42
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	651,381,609.18	1,434,104,185.41	46.9%	1,621,263,607.62

Table 16: Personnel Expenditure by Programme Classification

Niger State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	*114,379,848,972.89*	*16,317,718,227.43*	*57,253,187,702.50*	*50.1%*	*57,126,661,270.38*
01	**Agriculture**	**2,980,783,250.10**	**673,295,493.21**	**2,212,617,968.05**	**74.2%**	**768,165,282.05**
0101	Effective governance of the Agriculture Sector	2,980,783,250.10	673,295,493.21	2,212,617,968.05	74.2%	768,165,282.05
02	**Societal Re-orientation**	**17,460,426,740.49**	**1,724,500,998.74**	**5,101,790,317.18**	**29.2%**	**12,358,636,423.31**
0210	Societal Re-orientation - General	17,460,426,740.49	1,724,500,998.74	5,101,790,317.18	29.2%	12,358,636,423.31
03	**Poverty Alleviation**	**402,394,049.18**	**76,785,265.36**	**262,944,272.66**	**65.3%**	**139,449,776.52**
0310	Poverty Alleviation - General	402,394,049.18	76,785,265.36	262,944,272.66	65.3%	139,449,776.52
04	**Health**	**14,272,007,526.16**	**3,338,836,910.84**	**11,161,600,585.68**	**78.2%**	**3,110,406,940.48**
0401	Effective governance of the health system	14,272,007,526.16	3,338,836,910.84	11,161,600,585.68	78.2%	3,110,406,940.48
05	**Education**	**27,896,326,794.58**	**3,764,674,186.01**	**14,097,471,263.31**	**50.5%**	**13,798,855,531.27**
0501	Effective governance of the education system	27,896,326,794.58	3,764,674,186.01	14,097,471,263.31	50.5%	13,798,855,531.27
06	**Housing and Urban Development**	**1,215,149,995.90**	**210,138,349.98**	**698,752,225.80**	**57.5%**	**516,397,770.10**
0610	Housing and Urban Development - General	1,215,149,995.90	210,138,349.98	698,752,225.80	57.5%	516,397,770.10
08	**Youth**	**315,506,128.00**	**666,188.44**	**112,056,524.54**	**35.5%**	**203,449,603.46**
0810	Youth - General	315,506,128.00	666,188.44	112,056,524.54	35.5%	203,449,603.46
09	**Environmental Improvement**	**756,232,918.02**	**151,443,102.30**	**484,493,461.30**	**64.1%**	**271,739,456.72**
0910	Environmental Improvement - General	756,232,918.02	151,443,102.30	484,493,461.30	64.1%	271,739,456.72
10	**Water Resources and Rural Development**	**1,115,518,396.88**	**250,247,728.35**	**764,365,891.81**	**68.5%**	**351,152,505.07**
1010	Water Resources and Rural Deve - General	1,115,518,396.88	250,247,728.35	764,365,891.81	68.5%	351,152,505.07
11	**Information Communication and Technology**	**1,197,977,897.04**	**240,923,294.55**	**867,943,638.00**	**72.5%**	**330,034,259.04**
1110	Information Communication and Technology - General	1,197,977,897.04	240,923,294.55	867,943,638.00	72.5%	330,034,259.04
13	**Reform of Government and Governance**	**10,545,308,071.46**	**846,951,127.59**	**8,253,607,847.41**	**78.3%**	**2,291,700,224.05**
1310	Reform of Government and Governance - General	10,545,308,071.46	846,951,127.59	8,253,607,847.41	78.3%	2,291,700,224.05
14	**Power**	**432,640,799.18**	**77,261,014.46**	**239,760,186.22**	**55.4%**	**192,880,612.96**
1410	Power - General	432,640,799.18	77,261,014.46	239,760,186.22	55.4%	192,880,612.96
17	**Road**	**2,955,606,805.36**	**424,017,334.57**	**1,823,818,959.04**	**61.7%**	**1,131,787,846.32**
1710	Road - General	2,955,606,805.36	424,017,334.57	1,823,818,959.04	61.7%	1,131,787,846.32
20	**CLIMATE CHANGE**	**32,304,000.00**	**-**	**-**	**0.0%**	**32,304,000.00**
2010	CLIMATE CHANGE - General	32,304,000.00	-	-	0.0%	32,304,000.00
23	**Social Protection**	**32,801,665,600.54**	**4,537,977,233.03**	**11,171,964,561.50**	**34.1%**	**21,629,701,039.04**
2305	Social Pensions and Old Age Support	31,288,797,807.51	4,268,639,623.85	10,349,046,876.09	33.1%	20,939,750,931.42
2310	Social Protection Not Elsewhere Classified	1,512,867,793.03	269,337,609.18	822,917,685.41	54.4%	689,950,107.62

Table 17: Overhead Expenditure by Programme Classification

Niger State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	*98,338,863,323.18*	*21,527,913,300.06*	*47,094,860,134.84*	*47.9%*	*51,244,003,188.34*
01	**Agriculture**	**298,244,599.93**	**147,080,000.00**	**260,551,600.00**	**87.4%**	**37,692,999.93**
0101	Effective governance of the Agriculture Sector	298,244,599.93	147,080,000.00	260,551,600.00	87.4%	37,692,999.93
02	**Societal Re-orientation**	**7,666,450,000.00**	**2,644,276,162.01**	**5,612,724,848.34**	**73.2%**	**2,053,725,151.66**
0210	Societal Re-orientation - General	7,666,450,000.00	2,644,276,162.01	5,612,724,848.34	73.2%	2,053,725,151.66
03	**Poverty Alleviation**	**11,520,000.00**	**1,480,000.00**	**4,380,000.00**	**38.0%**	**7,140,000.00**
0310	Poverty Alleviation - General	11,520,000.00	1,480,000.00	4,380,000.00	38.0%	7,140,000.00
04	**Health**	**5,096,600,000.00**	**50,891,132.00**	**134,711,132.00**	**2.6%**	**4,961,888,868.00**
0401	Effective governance of the health system	5,096,600,000.00	50,891,132.00	134,711,132.00	2.6%	4,961,888,868.00
05	**Education**	**10,141,388,310.93**	**787,871,463.99**	**1,491,411,203.99**	**14.7%**	**8,649,977,106.94**
0501	Effective governance of the education system	10,141,388,310.93	787,871,463.99	1,491,411,203.99	14.7%	8,649,977,106.94
06	**Housing and Urban Development**	**103,500,000.00**	**17,255,000.00**	**35,740,000.00**	**34.5%**	**67,760,000.00**
0610	Housing and Urban Development - General	103,500,000.00	17,255,000.00	35,740,000.00	34.5%	67,760,000.00
08	**Youth**	**1,276,000,000.00**	**162,800,000.00**	**373,485,000.04**	**29.3%**	**902,514,999.96**
0810	Youth - General	1,276,000,000.00	162,800,000.00	373,485,000.04	29.3%	902,514,999.96
09	**Environmental Improvement**	**787,800,000.00**	**209,460,000.00**	**220,350,000.00**	**28.0%**	**567,450,000.00**
0910	Environmental Improvement - General	787,800,000.00	209,460,000.00	220,350,000.00	28.0%	567,450,000.00
10	**Water Resources and Rural Development**	**864,500,000.00**	**254,950,000.00**	**846,950,000.00**	**98.0%**	**17,550,000.00**
1010	Water Resources and Rural Deve - General	864,500,000.00	254,950,000.00	846,950,000.00	98.0%	17,550,000.00
11	**Information Communication and Technology**	**308,600,000.00**	**23,480,000.00**	**112,385,000.00**	**36.4%**	**196,215,000.00**
1110	Information Communication and Technology - General	308,600,000.00	23,480,000.00	112,385,000.00	36.4%	196,215,000.00
12	**Growing the Private Sector**	**175,961,000.00**	**7,375,000.00**	**37,995,000.00**	**21.6%**	**137,966,000.00**
1210	Growing the Private Sector - General	175,961,000.00	7,375,000.00	37,995,000.00	21.6%	137,966,000.00
13	**Reform of Government and Governance**	**70,015,794,412.32**	**16,801,530,054.06**	**37,263,524,362.47**	**53.2%**	**32,752,270,049.85**
1310	Reform of Government and Governance - General	70,015,794,412.32	16,801,530,054.06	37,263,524,362.47	53.2%	32,752,270,049.85
14	**Power**	**57,465,000.00**	**4,725,000.00**	**36,875,000.00**	**64.2%**	**20,590,000.00**
1410	Power - General	57,465,000.00	4,725,000.00	36,875,000.00	64.2%	20,590,000.00
17	**Road**	**65,000,000.00**	**34,395,488.00**	**49,440,488.00**	**76.1%**	**15,559,512.00**
1710	Road - General	65,000,000.00	34,395,488.00	49,440,488.00	76.1%	15,559,512.00
20	**CLIMATE CHANGE**	**10,000,000.00**	**-**	**9,900,000.00**	**99.0%**	**100,000.00**
2010	CLIMATE CHANGE - General	10,000,000.00	-	9,900,000.00	99.0%	100,000.00
23	**Social Protection**	**1,460,040,000.00**	**380,344,000.00**	**604,436,500.00**	**41.4%**	**855,603,500.00**
2310	Social Protection Not Elsewhere Classified	1,460,040,000.00	380,344,000.00	604,436,500.00	41.4%	855,603,500.00

Table 18: Capital Expenditure by Programme Classification

Niger State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	***783,694,704,491.00***	***124,078,154,821.53***	***275,312,401,368.28***	***35.1%***	***508,382,303,122.72***
01	**Agriculture**	**82,373,013,400.00**	**7,075,374,990.32**	**22,041,517,557.56**	**26.8%**	**60,331,495,842.44**
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	5,110,905,326.08	7,367,735,188.42	41.3%	10,482,264,811.58
0103	Enhancement of food production and productivity	59,562,207,754.41	1,964,469,664.24	14,673,782,369.14	24.6%	44,888,425,385.27
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
02	**Societal Re-orientation**	**11,730,000,000.00**	**630,000,000.00**	**690,000,000.00**	**5.9%**	**11,040,000,000.00**
0210	Societal Re-orientation - General	11,730,000,000.00	630,000,000.00	690,000,000.00	5.9%	11,040,000,000.00
03	**Poverty Alleviation**	**4,050,001,223.74**	**-**	**-**	**0.0%**	**4,050,001,223.74**
0310	Poverty Alleviation - General	4,050,001,223.74	-	-	0.0%	4,050,001,223.74
04	**Health**	**58,481,903,026.30**	**1,864,573,108.82**	**12,822,276,312.37**	**21.9%**	**45,659,626,713.93**
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	1,864,573,108.82	12,822,276,312.37	22.1%	45,201,626,713.93
0407	Evidence generation and utilisation	130,000,000.00	-	-	0.0%	130,000,000.00
05	**Education**	**109,608,259,848.48**	**7,355,564,634.74**	**13,071,429,483.84**	**11.9%**	**96,536,830,364.64**
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	7,355,564,634.74	13,071,429,483.84	12.6%	90,296,164,962.64
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
06	**Housing and Urban Development**	**18,038,002,000.00**	**1,437,031,088.28**	**7,663,513,229.89**	**42.5%**	**10,374,488,770.12**
0610	Housing and Urban Development - General	18,038,002,000.00	1,437,031,088.28	7,663,513,229.89	42.5%	10,374,488,770.12
07	**Gender**	**459,000,000.00**	**35,282,928.00**	**35,282,928.00**	**7.7%**	**423,717,072.00**
0710	Gender - General	459,000,000.00	35,282,928.00	35,282,928.00	7.7%	423,717,072.00
08	**Youth**	**5,200,000,000.00**	**2,024,987,426.54**	**2,024,987,426.54**	**38.9%**	**3,175,012,573.46**
0810	Youth - General	5,200,000,000.00	2,024,987,426.54	2,024,987,426.54	38.9%	3,175,012,573.46
09	**Environmental Improvement**	**21,892,815,000.00**	**1,053,389,884.01**	**2,047,543,542.11**	**9.4%**	**19,845,271,457.89**
0910	Environmental Improvement - General	21,892,815,000.00	1,053,389,884.01	2,047,543,542.11	9.4%	19,845,271,457.89
10	**Water Resources and Rural Development**	**81,078,629,188.97**	**780,000,000.00**	**780,000,000.00**	**1.0%**	**80,298,629,188.97**
1010	Water Resources and Rural Deve - General	81,078,629,188.97	780,000,000.00	780,000,000.00	1.0%	80,298,629,188.97
11	**Information Communication and Technology**	**3,330,000,000.00**	**49,977,812.50**	**241,865,312.50**	**7.3%**	**3,088,134,687.50**
1110	Information Communication and Technology - General	3,330,000,000.00	49,977,812.50	241,865,312.50	7.3%	3,088,134,687.50
12	**Growing the Private Sector**	**9,040,000,000.00**	**181,556,428.53**	**309,639,708.79**	**3.4%**	**8,730,360,291.21**
1210	Growing the Private Sector - General	9,040,000,000.00	181,556,428.53	309,639,708.79	3.4%	8,730,360,291.21
13	**Reform of Government and Governance**	**72,778,768,743.24**	**14,279,767,414.91**	**25,370,529,705.62**	**34.9%**	**47,408,239,037.62**
1310	Reform of Government and Governance - General	72,778,768,743.24	14,279,767,414.91	25,370,529,705.62	34.9%	47,408,239,037.62
14	**Power**	**15,084,451,646.27**	**1,677,930,441.62**	**3,884,835,830.36**	**25.8%**	**11,199,615,815.91**
1410	Power - General	15,084,451,646.27	1,677,930,441.62	3,884,835,830.36	25.8%	11,199,615,815.91
17	**Road**	**255,339,295,325.00**	**85,295,597,663.26**	**183,896,860,330.71**	**72.0%**	**71,442,434,994.30**
1710	Road - General	255,339,295,325.00	85,295,597,663.26	183,896,860,330.71	72.0%	71,442,434,994.30
19	**COVID-19**	**1,600,000,000.00**	**-**	**-**	**0.0%**	**1,600,000,000.00**
1910	COVID-19 - General	1,600,000,000.00	-	-	0.0%	1,600,000,000.00
20	**CLIMATE CHANGE**	**2,500,000.00**	**-**	**-**	**0.0%**	**2,500,000.00**
2010	CLIMATE CHANGE - General	2,500,000.00	-	-	0.0%	2,500,000.00
23	**Social Protection**	**33,608,065,089.00**	**337,121,000.00**	**432,120,000.00**	**1.3%**	**33,175,945,089.00**
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	235,001,000.00	330,000,000.00	1.1%	29,708,665,089.00
2303	Promote gender equity and social justice	880,000,000.00	102,120,000.00	102,120,000.00	11.6%	777,880,000.00
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 Q3 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	***77,577,919,107.94***	***17,805,396,499.87***	***46,903,688,651.08***	***60.5%***	***30,674,230,456.86***
01	**Agriculture**	**755,400.07**	**30,000.00**	**240,000.00**	**31.8%**	**515,400.07**
0101	Effective governance of the Agriculture Sector	755,400.07	30,000.00	240,000.00	31.8%	515,400.07
02	**Societal Re-orientation**	**9,550,000.00**	**5,305,000.00**	**6,690,000.00**	**70.1%**	**2,860,000.00**
0210	Societal Re-orientation - General	9,550,000.00	5,305,000.00	6,690,000.00	70.1%	2,860,000.00
03	**Poverty Alleviation**	**480,000.00**	**20,000.00**	**120,000.00**	**25.0%**	**360,000.00**
0310	Poverty Alleviation - General	480,000.00	20,000.00	120,000.00	25.0%	360,000.00
04	**Health**	**19,300,000.00**	**175,000.00**	**595,000.00**	**3.1%**	**18,705,000.00**
0401	Effective governance of the health system	19,300,000.00	175,000.00	595,000.00	3.1%	18,705,000.00
05	**Education**	**193,611,689.07**	**31,805,000.00**	**121,325,000.00**	**62.7%**	**72,286,689.07**
0501	Effective governance of the education system	193,611,689.07	31,805,000.00	121,325,000.00	62.7%	72,286,689.07
06	**Housing and Urban Development**	**1,500,000.00**	**490,000.00**	**1,105,000.00**	**73.7%**	**395,000.00**
0610	Housing and Urban Development - General	1,500,000.00	490,000.00	1,105,000.00	73.7%	395,000.00
08	**Youth**	**4,000,000.00**	**500,000.00**	**1,015,000.00**	**25.4%**	**2,985,000.00**
0810	Youth - General	4,000,000.00	500,000.00	1,015,000.00	25.4%	2,985,000.00
09	**Environmental Improvement**	**22,200,000.00**	**650,000.00**	**1,450,000.00**	**6.5%**	**20,750,000.00**
0910	Environmental Improvement - General	22,200,000.00	650,000.00	1,450,000.00	6.5%	20,750,000.00
10	**Water Resources and Rural Development**	**500,000.00**	**250,000.00**	**250,000.00**	**50.0%**	**250,000.00**
1010	Water Resources and Rural Deve - General	500,000.00	250,000.00	250,000.00	50.0%	250,000.00
11	**Information Communication and Technology**	**1,400,000.00**	**45,000.00**	**645,000.00**	**46.1%**	**755,000.00**
1110	Information Communication and Technology - General	1,400,000.00	45,000.00	645,000.00	46.1%	755,000.00
12	**Growing the Private Sector**	**2,039,000.00**	**275,000.00**	**1,434,000.00**	**70.3%**	**605,000.00**
1210	Growing the Private Sector - General	2,039,000.00	275,000.00	1,434,000.00	70.3%	605,000.00
13	**Reform of Government and Governance**	**77,308,088,018.80**	**17,762,116,499.87**	**46,759,809,651.08**	**60.5%**	**30,548,278,367.72**
1310	Reform of Government and Governance - General	77,308,088,018.80	17,762,116,499.87	46,759,809,651.08	60.5%	30,548,278,367.72
14	**Power**	**535,000.00**	**-**	**50,000.00**	**9.3%**	**485,000.00**
1410	Power - General	535,000.00	-	50,000.00	9.3%	485,000.00
17	**Road**	**3,000,000.00**	**2,035,000.00**	**2,210,000.00**	**73.7%**	**790,000.00**
1710	Road - General	3,000,000.00	2,035,000.00	2,210,000.00	73.7%	790,000.00
23	**Social Protection**	**10,960,000.00**	**1,700,000.00**	**6,750,000.00**	**61.6%**	**4,210,000.00**
2310	Social Protection Not Elsewhere Classified	10,960,000.00	1,700,000.00	6,750,000.00	61.6%	4,210,000.00

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 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		**783,694,704,491.00**	**124,078,154,821.53**	**275,312,401,368.28**	**35.1%**	**508,382,303,122.72**	**PHC**	**BED**
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	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. Utral 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 Equiping 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	100.0%	-		
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	100.0%	-		
011200300100 - State House of Assembly	Rehabilitation of Chanchaga PHC, Minna	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	100.0%	-		
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 Busuru 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	100.0%	-		
011200300100 - State House of Assembly	Renovation of Makera PHC in Chanchaga (A)	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	100.0%	-		
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 SeaterConfrence 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 Q3 - Capital Expenditure by Project

Total Capital Expenditure		783,694,704,491.00	124,078,154,821.53	275,312,401,368.28	35.1%	508,382,303,122.72	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 Classroam Eppa Primary School, Makwa LGA.	660,000,000.00	-	-	0.0%	660,000,000.00		
051700300100 - State Universal Education Board-SUBEB	Rehabilition 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 3Classroams 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, Agwara LGA	1,340,000,000.00	-	-	0.0%	1,340,000,000.00		
051700300100 - State Universal Education Board-SUBEB	Rehabilition 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		

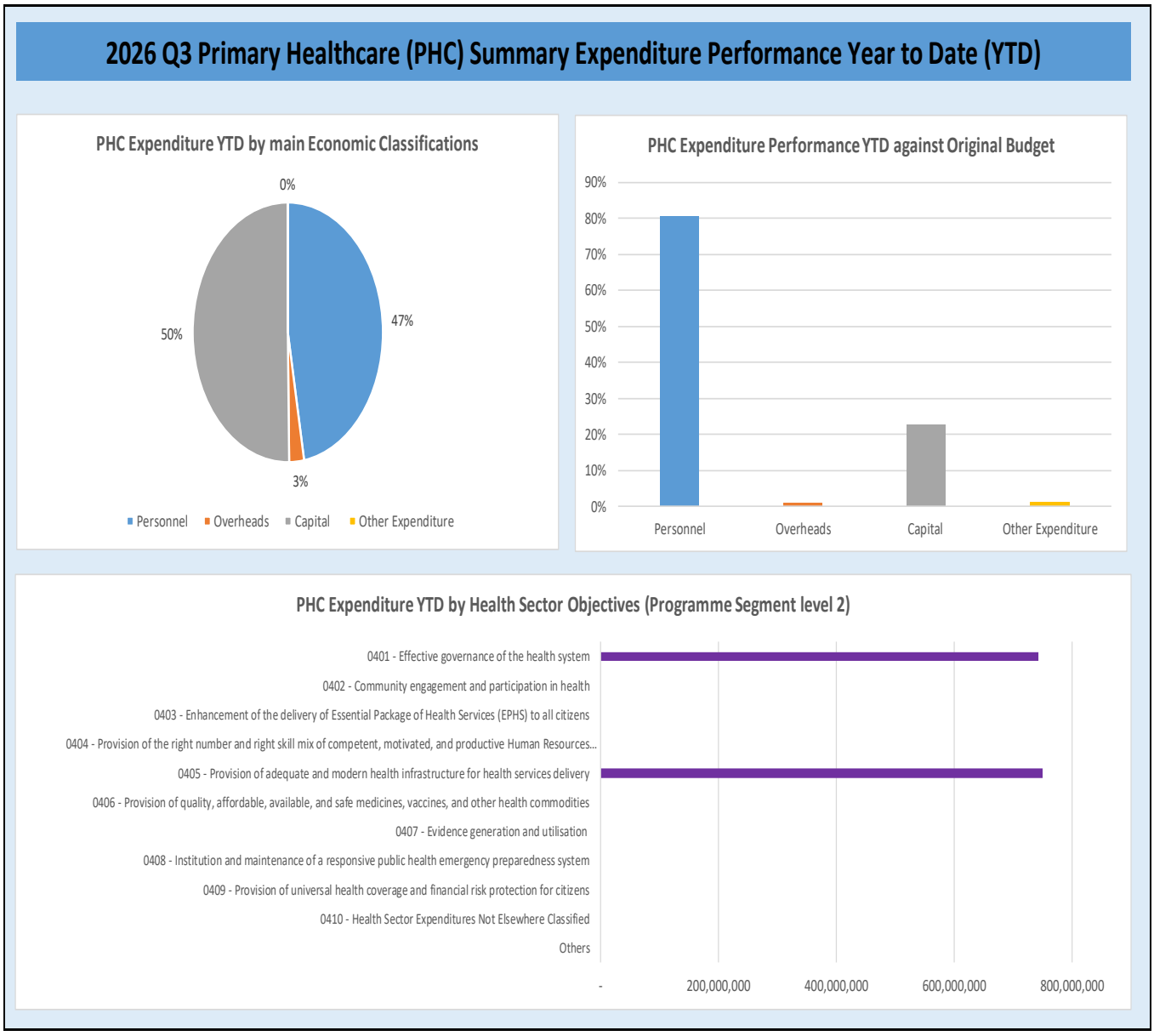
3 Primary Healthcare Budget Performance

3.A Overview

The Primary Health Care sector, with an approved budget of N8,467,525,269.63, recorded an actual expenditure of N1,493,619,653.88, representing 17.6% performance in the quarter under review. This reflects a slight increase from the previous quarter's performance. The expenditure was channelled towards the upgrade of Primary Healthcare facilities across the State. The low performance is attributable to inadequate submission of expenditure returns by relevant entities under the sector. The affected agencies have been notified to ensure timely submission of information in order to reflect the true performance of the sector.

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



3.B Budget Implementation Reports by NCOA Segment

Table 21: Primary Healthcare Expenditure by Administrative Classification

Niger State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	*8,467,525,269.63*	*276,635,857.75*	*1,493,619,653.88*	*17.6%*	*6,973,905,615.75*
010000000000	**Administrative Sector**	**3,722,719,809.05**	**4,859,541.78**	**764,109,605.44**	**20.5%**	**2,958,610,203.61**
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**	**4,859,541.78**	**14,109,605.44**	**1.4%**	**988,610,203.61**
016101400100	Niger State Agency for the Control of AIDS (NGSACA)	1,002,719,809.05	4,859,541.78	14,109,605.44	1.4%	988,610,203.61
011200000000	**State House of Assembly**	**2,700,000,000.00**	**-**	**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	27.8%	1,950,000,000.00
050000000000	**SOCIAL SECTOR**	**4,744,805,460.57**	**271,776,315.97**	**729,510,048.44**	**15.4%**	**4,015,295,412.13**
052100000000	**MINISTRY OF PRIMARY HEALTH CARE**	**4,394,805,460.57**	**271,776,315.97**	**729,510,048.44**	**16.6%**	**3,665,295,412.13**
052100100100	Ministry of Primary Health Care	4,294,805,460.57	271,776,315.97	729,510,048.44	17.0%	3,565,295,412.13
052100200100	Niger State Contributory Health Scheme Agency	100,000,000.00	-	-	0.0%	100,000,000.00
056900000000	**MINISTRY OF HEALTH**	**350,000,000.00**	**-**	**-**	**0.0%**	**350,000,000.00**
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 Q3 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	*8,467,525,269.63*	*276,635,857.75*	*1,493,619,653.88*	*17.6%*	*6,973,905,615.75*
701	**GENERAL PUBLIC SERVICES**	**20,000,000.00**	**-**	**-**	**0.0%**	**20,000,000.00**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAI**	**20,000,000.00**	**-**	**-**	**0.0%**	**20,000,000.00**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	20,000,000.00	-	-	0.0%	20,000,000.00
707	**HEALTH**	**8,447,525,269.63**	**276,635,857.75**	**1,493,619,653.88**	**17.7%**	**6,953,905,615.75**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMEN**	**120,000,000.00**	**-**	**-**	**0.0%**	**120,000,000.00**
70711	PHARMACEUTICAL PRODUCTS	120,000,000.00	-	-	0.0%	120,000,000.00
7072	**OUTPATIENT SERVICES**	**3,600,000,000.00**	**1,500,000.00**	**36,500,000.00**	**1.0%**	**3,563,500,000.00**
70721	GENERAL MEDICAL SERVICES	3,500,000,000.00	1,500,000.00	36,500,000.00	1.0%	3,463,500,000.00
70722	SPECIALIZED MEDICAL SERVICES	100,000,000.00	-	-	0.0%	100,000,000.00
7073	**HOSPITAL SERVICES**	**350,000,000.00**	**-**	**-**	**0.0%**	**350,000,000.00**
70732	SPECIALIZED HOSPITAL SERVICES	350,000,000.00	-	-	0.0%	350,000,000.00
7074	**PUBLIC HEALTH SERVICES**	**3,576,625,269.63**	**274,535,857.75**	**1,455,719,653.88**	**40.7%**	**2,120,905,615.75**
70741	PUBLIC HEALTH SERVICES	3,576,625,269.63	274,535,857.75	1,455,719,653.88	40.7%	2,120,905,615.75
7076	**HEALTH N.E.C.**	**800,900,000.00**	**600,000.00**	**1,400,000.00**	**0.2%**	**799,500,000.00**
70761	HEALTH N.E.C.	800,900,000.00	600,000.00	1,400,000.00	0.2%	799,500,000.00

Table 23: Primary Healthcare Expenditure by Programme Classification

Niger State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***8,467,525,269.63***	***276,635,857.75***	***1,493,619,653.88***	***17.6%***	***6,973,905,615.75***
04	**Health**	**8,467,525,269.63**	**276,635,857.75**	**1,493,619,653.88**	**17.6%**	**6,973,905,615.75**
0401	Effective governance of the health system	5,177,525,269.63	276,635,857.75	743,619,653.88	14.4%	4,433,905,615.75
0405	Provision of adequate and modern health infrastructure for health services delivery	3,290,000,000.00	-	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 Q3 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	**8,467,525,269.63**	**276,635,857.75**	**1,493,619,653.88**	**17.6%**	**6,973,905,615.75**
2	***EXPENDITURES***	***8,467,525,269.63***	***276,635,857.75***	***1,493,619,653.88***	***17.6%***	***6,973,905,615.75***
21	***PERSONNEL COST***	***876,625,269.63***	***274,535,857.75***	***705,719,653.88***	***80.5%***	***170,905,615.75***
2101	**SALARY**	***779,944,585.11***	***274,535,857.75***	***705,719,653.88***	***90.5%***	***74,224,931.23***
210101	**SALARIES AND WAGES**	**779,944,585.11**	**274,535,857.75**	**705,719,653.88**	**90.5%**	**74,224,931.23**
21010101	Basic SALARY	779,944,585.11	274,535,857.75	705,719,653.88	90.5%	74,224,931.23
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***96,680,684.52***	**-**	**-**	***0.0%***	***96,680,684.52***
210201	**ALLOWANCES**	**96,680,684.52**	**-**	**-**	**0.0%**	**96,680,684.52**
21020108	Domestic Staff Allowance	96,680,684.52	-	-	0.0%	96,680,684.52
22	***OTHER RECURRENT COSTS***	***4,300,900,000.00***	***2,100,000.00***	***37,900,000.00***	***0.9%***	***4,263,000,000.00***
2202	**OVERHEAD COST**	***4,283,900,000.00***	***2,030,000.00***	***37,710,000.00***	***0.9%***	***4,246,190,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**56,850,000.00**	**550,000.00**	**13,170,000.00**	**23.2%**	**43,680,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	56,850,000.00	550,000.00	13,170,000.00	23.2%	43,680,000.00
220202	**UTILITIES - GENERAL**	**14,100,000.00**	**165,000.00**	**1,335,000.00**	**9.5%**	**12,765,000.00**
22020201	ELECTRICITY CHARGES	7,600,000.00	80,000.00	1,190,000.00	15.7%	6,410,000.00
22020202	TELEPHONE CHARGES	6,500,000.00	85,000.00	145,000.00	2.2%	6,355,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,597,000,000.00**	**865,000.00**	**11,845,000.00**	**0.5%**	**2,585,155,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	217,000,000.00	265,000.00	1,245,000.00	0.6%	215,755,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,380,000,000.00	600,000.00	10,600,000.00	0.4%	2,369,400,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**84,550,000.00**	**120,000.00**	**540,000.00**	**0.6%**	**84,010,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	52,800,000.00	100,000.00	160,000.00	0.3%	52,640,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	31,750,000.00	20,000.00	380,000.00	1.2%	31,370,000.00
220205	**TRAINING - GENERAL**	**17,550,000.00**	**-**	**20,000.00**	**0.1%**	**17,530,000.00**
22020501	LOCAL TRAINING	17,550,000.00	-	20,000.00	0.1%	17,530,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**11,500,000.00**	**-**	**4,050,000.00**	**35.2%**	**7,450,000.00**
22020707	AGRICULTURAL CONSULTING	11,500,000.00	-	4,050,000.00	35.2%	7,450,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,502,350,000.00**	**330,000.00**	**6,750,000.00**	**0.4%**	**1,495,600,000.00**
22021001	REFRESHMENT & MEALS	7,360,000.00	25,000.00	2,225,000.00	30.2%	5,135,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	447,840,000.00	100,000.00	100,000.00	0.0%	447,740,000.00
22021003	PUBLICITY & ADVERTISEMENTS	201,000,000.00	35,000.00	35,000.00	0.0%	200,965,000.00
22021004	MEDICAL EXPENSES-LOCAL	501,800,000.00	45,000.00	65,000.00	0.0%	501,735,000.00
22021007	WELFARE PACKAGES	157,100,000.00	75,000.00	4,275,000.00	2.7%	152,825,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	187,250,000.00	50,000.00	50,000.00	0.0%	187,200,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***17,000,000.00***	***70,000.00***	***190,000.00***	***1.1%***	***16,810,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**17,000,000.00**	**70,000.00**	**190,000.00**	**1.1%**	**16,810,000.00**
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	17,000,000.00	70,000.00	190,000.00	1.1%	16,810,000.00
23	***CAPITAL EXPENDITURE***	***3,290,000,000.00***	***-***	***750,000,000.00***	***22.8%***	***2,540,000,000.00***
2301	**FIXED ASSETS PURCHASED**	***156,000,000.00***	**-**	**-**	***0.0%***	***156,000,000.00***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**156,000,000.00**	**-**	**-**	**0.0%**	**156,000,000.00**
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
2302	**CONSTRUCTION / PROVISION**	***1,471,000,000.00***	**-**	***550,000,000.00***	***37.4%***	***921,000,000.00***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**1,471,000,000.00**	**-**	**550,000,000.00**	**37.4%**	**921,000,000.00**
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,441,000,000.00	-	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
2303	**REHABILITATION / REPAIRS**	***1,663,000,000.00***	**-**	***200,000,000.00***	***12.0%***	***1,463,000,000.00***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**1,663,000,000.00**	**-**	**200,000,000.00**	**12.0%**	**1,463,000,000.00**
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	13.0%	1,343,000,000.00

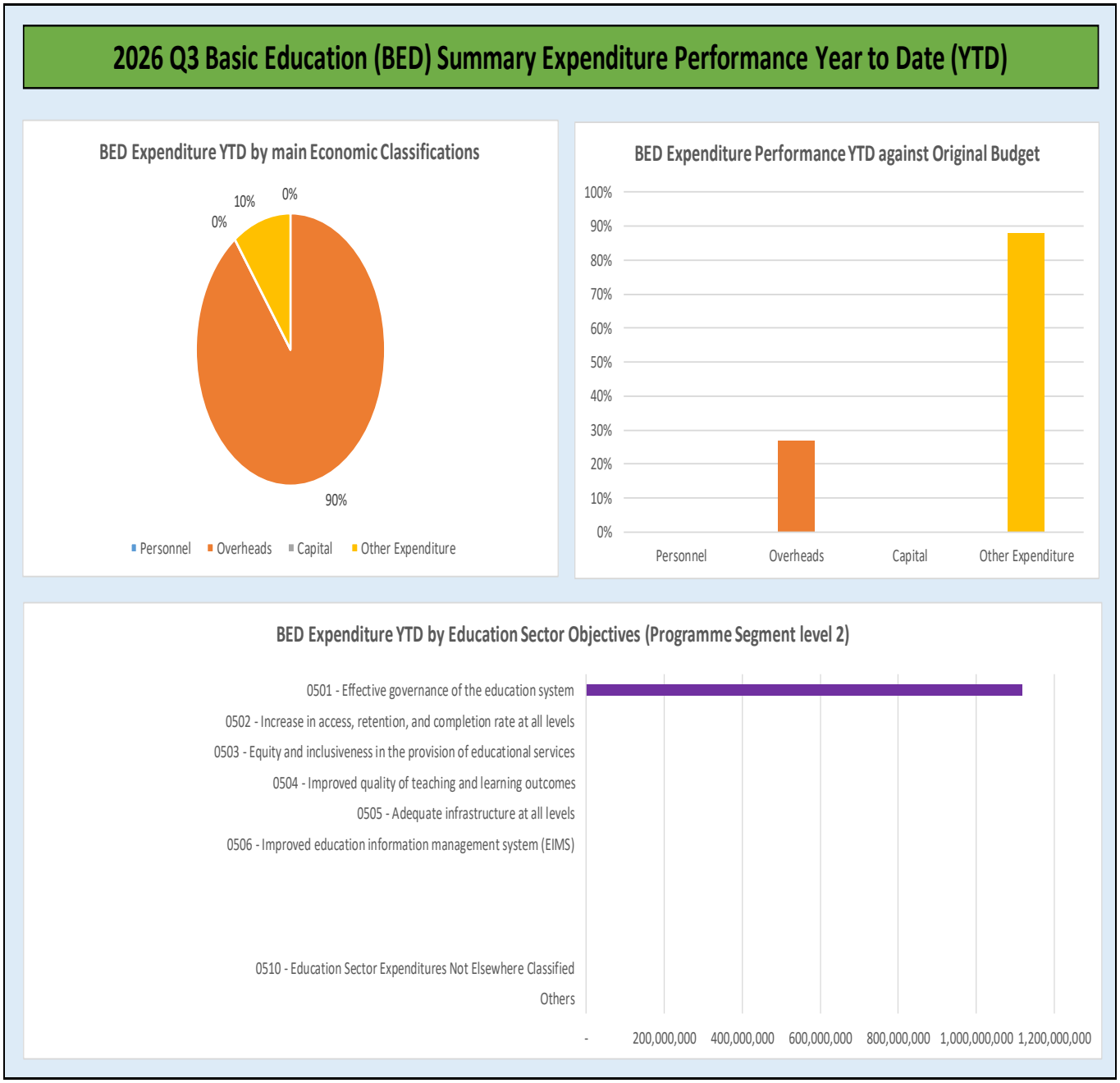
4 Basic Education Budget Performance

4.A Overview

The Basic Education sector, with an approved budget of N18,620,985,670.22, recorded an actual expenditure of N1,119,074,490.00, representing 6.0% performance in Quarter 3. Several schools have been upgraded, while others are ongoing. The low performance is attributable to inadequate submission of expenditure returns by relevant agencies, including SUBEB. The affected agencies have been notified to ensure timely submission of returns for improved performance reporting in Q4.

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



4.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

Niger State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***18,620,985,670.22***	***450,266,990.00***	***1,119,074,490.00***	***6.0%***	***17,501,911,180.22***
050000000000	**SOCIAL SECTOR**	**18,620,985,670.22**	**450,266,990.00**	**1,119,074,490.00**	**6.0%**	**17,501,911,180.22**
051700000000	**MINISTRY OF BASIC & SECONDARY EDUCATION**	**18,620,985,670.22**	**450,266,990.00**	**1,119,074,490.00**	**6.0%**	**17,501,911,180.22**
051700100100	Ministry of Basic & Secondary Education	3,800,000,000.00	450,266,990.00	1,119,074,490.00	29.4%	2,680,925,510.00
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 Q3 -Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	*18,620,985,670.22*	*450,266,990.00*	*1,119,074,490.00*	*6.0%*	*17,501,911,180.22*
709	**EDUCATION**	**18,620,985,670.22**	**450,266,990.00**	**1,119,074,490.00**	**6.0%**	**17,501,911,180.22**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**5,942,558,000.00**	**-**	**-**	**0.0%**	**5,942,558,000.00**
70912	PRIMARY EDUCATION	5,942,558,000.00	-	-	0.0%	5,942,558,000.00
7092	**SECONDARY EDUCATION**	**12,678,427,670.22**	**450,266,990.00**	**1,119,074,490.00**	**8.8%**	**11,559,353,180.22**
70921	LOWER SECONDARY EDUCATION	12,678,427,670.22	450,266,990.00	1,119,074,490.00	8.8%	11,559,353,180.22

Table 27: Basic Education Expenditure by Programme Classification

Niger State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***18,620,985,670.22***	***450,266,990.00***	***1,119,074,490.00***	***6.0%***	***17,501,911,180.22***
05	**Education**	**18,620,985,670.22**	**450,266,990.00**	**1,119,074,490.00**	**6.0%**	**17,501,911,180.22**
0501	Effective governance of the education system	3,850,000,000.00	450,266,990.00	1,119,074,490.00	29.1%	2,730,925,510.00
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 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	18,620,985,670.22	450,266,990.00	1,119,074,490.00	6.0%	17,501,911,180.22
2	*EXPENDITURES*	*18,620,985,670.22*	*450,266,990.00*	*1,119,074,490.00*	*6.0%*	*17,501,911,180.22*
22	*OTHER RECURRENT COSTS*	*3,850,000,000.00*	*450,266,990.00*	*1,119,074,490.00*	*29.1%*	*2,730,925,510.00*
2202	**OVERHEAD COST**	*3,722,344,227.00*	*425,071,990.00*	*1,006,879,490.00*	*27.0%*	*2,715,464,737.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**95,000,000.00**	**12,500,000.00**	**66,595,000.00**	**70.1%**	**28,405,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	95,000,000.00	12,500,000.00	66,595,000.00	70.1%	28,405,000.00
220202	**UTILITIES - GENERAL**	**11,100,000.00**	**3,447,500.00**	**7,995,000.00**	**72.0%**	**3,105,000.00**
22020201	ELECTRICITY CHARGES	6,100,000.00	2,947,500.00	4,995,000.00	81.9%	1,105,000.00
22020202	TELEPHONE CHARGES	5,000,000.00	500,000.00	3,000,000.00	60.0%	2,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,000,000.00**	**3,405,000.00**	**6,000,000.00**	**75.0%**	**2,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	3,405,000.00	6,000,000.00	75.0%	2,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**33,000,000.00**	**4,000,000.00**	**30,000,000.00**	**90.9%**	**3,000,000.00**
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	4,000,000.00	30,000,000.00	95.5%	1,400,000.00
220205	**TRAINING - GENERAL**	**6,968,694.00**	**-**	**2,500,000.00**	**35.9%**	**4,468,694.00**
22020501	LOCAL TRAINING	6,968,694.00	-	2,500,000.00	35.9%	4,468,694.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**13,700,742.00**	**2,000,000.00**	**11,000,000.00**	**80.3%**	**2,700,742.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	11,000,742.00	2,000,000.00	11,000,000.00	100.0%	742.00
22020705	ARCHITECTURAL SERVICES	2,700,000.00	-	-	0.0%	2,700,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**3,554,574,791.00**	**399,719,490.00**	**882,789,490.00**	**24.8%**	**2,671,785,301.00**
22021001	REFRESHMENT & MEALS	24,000,000.00	8,000,000.00	22,000,000.00	91.7%	2,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,015,000,000.00	157,577,000.00	282,647,000.00	14.0%	1,732,353,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,362,374,582.00	197,142,490.00	471,142,490.00	34.6%	891,232,092.00
22021004	MEDICAL EXPENSES-LOCAL	133,700,209.00	37,000,000.00	107,000,000.00	80.0%	26,700,209.00
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
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*127,655,773.00*	*25,195,000.00*	*112,195,000.00*	*87.9%*	*15,460,773.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**127,655,773.00**	**25,195,000.00**	**112,195,000.00**	**87.9%**	**15,460,773.00**
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	127,655,773.00	25,195,000.00	112,195,000.00	87.9%	15,460,773.00
23	*CAPITAL EXPENDITURE*	*14,770,985,670.22*	*-*	*-*	*0.0%*	*14,770,985,670.22*
2302	**CONSTRUCTION / PROVISION**	*4,714,558,000.00*	*-*	*-*	*0.0%*	*4,714,558,000.00*
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**4,714,558,000.00**	**-**	**-**	**0.0%**	**4,714,558,000.00**
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	4,714,558,000.00	-	-	0.0%	4,714,558,000.00
2303	**REHABILITATION / REPAIRS**	*10,056,427,670.22*	*-*	*-*	*0.0%*	*10,056,427,670.22*
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**10,056,427,670.22**	**-**	**-**	**0.0%**	**10,056,427,670.22**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,056,427,670.22	-	-	0.0%	10,056,427,670.22