



Y2015 ABRIDGED ANNUAL BUDGET

***POVERTY ERADICATION AND SUSTAINABLE ECONOMIC GROWTH
THROUGH INFRASTRUCTURE RENEWAL AND DEVELOPMENT***



Ministry of Economic Planning and Budget

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FOREWORD

This publication by the State Government of an Abridged Version of the Annual Budget is aimed at providing all Stakeholders with a clear understanding of the **key elements** involved in the development, implementation and monitoring of the Budget. It is a well known fact that Stakeholders' Participation and Ownership in the Budget process is critical to the attainment of the Budget Objectives.

Consistent with the State Government's financing strategy, the Y2015 Budget is a "Balanced Budget". Similar to Y2014, the principal focus of the Budget still remains the four thematic Sectors: **Power, Agriculture, Transportation and Housing (PATH)**, whilst other sectors like Security, Education, Health and the Environment will continue to take their rightful place in the allocation of Government Resources.

The Y2015 Budget stands at N489.690bn, consisting of Capital and Recurrent Provisions of N247.713bn and N241.977bn, respectively. The priority ranking of the Capital Budget is:

- Payment of Outstanding Liabilities (i.e. payment for works, goods and services already delivered);
- Completion of on-going Projects;
- Deepening framework/institutional arrangement for maintenance of already built Public Infrastructure;
- Other critical but new projects/programmes

Citizens are enjoined to partner with the State and Local Governments in facilitating rapid socio-economic development by paying their taxes and being more protective of public assets.



This Publication provides all users a quick reference package and on this note, I wish to commend the Y2015 Abridged Budget to all. The detailed budget is available on the Lagos State website www.lagosstate.gov.ng.

Any observations and suggestions towards attainment of our vision of making Lagos State Africa's Model Megacity and Global Economic/Financial Hub that is Safe, Secure, Functional and Productive" would be appreciated.

EKO O NI BAJE! PAY YOUR TAX

Ben Akabueze

Honourable Commissioner for Economic Planning & Budget



Y2015 BUDGET SPEECH

BEING THE Y2015 BUDGET PRESENTATION OF HIS EXCELLENCY, THE GOVERNOR OF LAGOS STATE, MR. BABATUNDE RAJI FASHOLA (SAN), DELIVERED AT THE CHAMBERS OF THE LAGOS STATE HOUSE OF ASSEMBLY, ALAUSA ON MONDAY 24TH NOVEMBER 2014

About 7 (Seven) years ago, December 17, 2007, I stood before this House to present my first budget as Governor of Lagos State.

How time flies, and if I must say so, they have been good times.

Good times for the people of Lagos, for the reputation of our State, our Party and our Government, that has defined herself as a model of public service.

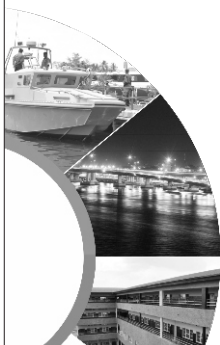
Even the progress we have made is embodied in where we gather today.

When I presented that first budget, it was in a legislative chamber that once represented the far sightedness of one of my illustrious predecessors.

Today, this generation has built a new legislative chamber that ranks easily as the best in the country, and from which many pace setting, life changing and odds defying laws like the Security Trust Fund Law, the Cremation Law, the amended Road Traffic Law and the amended Coroner's Law to mention a few have been debated and passed for the benefit of our people.

Thus, while the old legislative chamber has become historic, the legislative ideas that it represents remains enduring in this new building.

As a grateful generation, this legislative house has acknowledged the service of this visioner and named the original chamber after him. It is now known and called the Lateef Kayode Jakande Legislative Chamber and it is still being put to use.



Thank you Mr. Speaker, and members of the House for this great honour and appreciation to our predecessor, may you all receive recognition and honour for your service to our people in God's most deserving time.

Today, my own journey comes one step closer to the terminus, as I present my last budget as Governor before you.

Everything has a time and a season. This is the time to wind down; and prepare to hand over to a new team of leaders who hopefully would raise the bar of service even higher.

If we were still naming budgets, it would have been difficult to choose a name, because there is a little and a lot for almost every person in this budget. Thankfully that era of budget naming is very long behind us.

Today our budgets, are more remembered for their level of implementation, their sectoral allocation, and most importantly their impact on our people.

So I will start by recapping the highlights of our implementation of the 2014 Budget which as at the end of the 3rd Quarter on 30th September 2014 had achieved an 86% performance cumulatively.

The 1st, 2nd and 3rd Quarter performances were at 67%, 106% and 84% respectively to give us the total cumulative of 86% at the end of Quarter 3.

From the first budget of 2008 to 2013 this has been the character of our budgets, achieving implementation levels of no less than 70% and in the last 3 years now comfortably performing in the eighties such as 89% in 2012, 85% in 2013 and as at September this year 86%.

As I said at the 3rd Quarter Budget report, a quarterly reporting that has become a hallmark of Lagos budgeting which we are pleased some equally serious States have adopted, our budget implementation successes of over 80% is a tough act to follow.



It is the strongest evidence of the dedication of the public servants of Lagos, if any is needed, and I cannot thank them enough.

For macro-economists, these numbers are good, but it is the micro assessments, that really give meaning to a budget.

This is where budget impact in Lagos has been most defining in the number of life changing products, services and benefits our budgets have delivered, using the human resources and the taxes at our disposal.

I have made it a duty to report these developments, products and services to you every one hundred days since 2007 and this year I have done so on April 2, 2014, 2500 days, on 11th day of July, 2014, 2600 days and on the 19th October 2014, 2700 days.

While no useful purpose will be served by repeating them here, I cannot leave the issue of service to the people and impact on their daily lives without sharing with you two text messages I received in the last few days.

The first text from a resident says:-

"Good morning just like yesterday when we started the training programme, to the glory of God I can do things which took many years to learn. Thank to God and You. Lastly, thank you for empowering so much people with the training kits materials needed for future practice. God will reward you"

And the second from a resident who sent me a complaint about a burst pipe which I forwarded to the Lagos Water Corporation reads:-

"R-E-P-A-I-R-E-D. Burst major underground water pipeline in Okota, which I informed you about has been fixed. It was painful seeing all that clean, precious water gushing into the canal. Thank you for giving 3149 men and women opportunity to tell their families: "I am going to work" I don't regret paying tax in Lagos. Regards"



Ladies and gentlemen, eminent Lagosians, as I said a few years ago, when we set out on this journey, "if people did not believe what we promised to do, they will be unable to disbelieve what we have done".

As recently as September and October, we were still opening and handing over new schools in Ifako Ijaiye, a new Energy Academy in Ikeja, a new Independent Power Plant in Ikeja, to provide uninterrupted power to critical services like healthcare in LASUTH, security in the State Police Command, water supply in the Ikeja Water Works and access to justice in the Ikeja High Court and Magistrate Courts.

Life changing assets under development such as the 70 million gallons per day Adiyin Water Works, the Lagos Blue Line Light Rail project and the Mile 12-Ikorodu Town 13.5km expansion and BRT corridor are making progress.

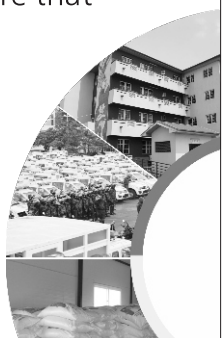
We are also touching lives very directly by providing training to over 25,000 Lagosians mostly women and young people who are learning new surviving and entrepreneurial skills that provides a livelihood for them under our expanded economic empowerment programme.

In the same way, we directly set up over 3,000 young and old farmers, by taking them through training and imparting new skills, while providing them with title documents to their farm lands as collateral to access loans,, in addition to directly supplying them with farm implements, tools, seedlings, and inputs to set them up to become productive members of our society.

Today, I am proud to say that every morning when they wake up, they do not do so to despair and uncertainty.

Instead, because of our public servants, because of our prudent and compassionate use of your taxes, these members of our society can say every morning when they wake up; I am going to work.

This is the dignity, the participatory democracy and the brighter and rewarding future that our Government promises.



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Our budgets have been a critical tool to their delivery.

Your support and useful criticisms, suggestions and encouragement have been more defining tools to bring them to fruition. Thank you.

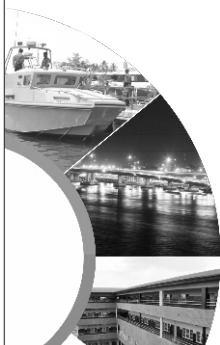
Today, I therefore now present before you our proposals for 2015 for a total sum of **N489.690bn.**

Our Capital to Recurrent ratio is 51:49 for Y2015 which is the same as Y2014 Budget.

The breakdown and sectoral allocations are as follows:

Sectors	Y2015 EXCO (Nbn)	%
General Public Service	107.690	22.0
Public Order & Safety	15.547	3.2
Economic Affairs	146.306	29.9
Environmental Protection	34.953	7.1
Housing & Community Amenities	49.033	10.0
Health	44.617	9.1
Recreation, Culture & Religion	3.118	0.6
Education	82.114	16.8
Social Protection	1.589	0.3
Planning Reserve	2.260	0.5
Contingency	2.448	0.5
	489.690	100

As you will observe, we have retained essentially the same budget size as 2014. This is for many reasons.



One reason is that we have kept a zero deficit in order to ensure that the next Government does not inherit a deficit.

This will give them room to start off very quickly when their programmes begin to crystallize and they may need to raise funds in order to start off.

Another reason is that our budgets, like all good budgets are not only defined by plans and expectations, they make more sense if they are defined by resources.

Our resources have been severely adversely affected by the management and lack of transparency of the Federal Government and her agencies of the nation's oil proceeds.

The Federal Government is still owing Lagos State Government N51Billion certified and unpaid, out of N59Billion expended on Federal Government roads in Lagos.

They are also owing pension obligations of N673,673,355.25 (Six Hundred and Seventy Three Million, Six Hundred and Seventy Three Thousand, Three Hundred and Fifty Five Naira, Twenty Five Kobo) which they have not paid.

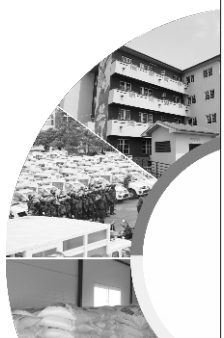
And as all of us are aware, oil prices have dropped from \$100 per barrel and above to just around \$80 per barrel at the time we finalized the budget.

Our monthly receipts from FAAC have fallen below our usually conservative expectations for the first time in 7 (seven) years.

And lately, we are noticing that reduced patronage of the tourism and entertainment facilities has occurred in the aftermath of the Ebola outbreak. This has translated to reduced consumption and consequently reduced incomes in the Consumption Tax sub-head of our Internally Generated Revenue.

Because we will not implement this budget fully by ourselves, we have thought it fit to moderate expectations in order to avoid disappointments.

I remain optimistic however that our workers successful and courageous containment of the Ebola infection is the strongest statement of who we are and in no time I expect that activities in those tourist facilities will pick up because the confidence in our Government is very high out there.



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In spite of these challenges, the 2015 budget will focus on payment of contractors liabilities to enable us complete as many projects as we can and progress those that we cannot complete before handing over.

For example, out of the 400 (Four Hundred) roads that we promised, we have completed 190 (One Hundred and Ninety) over the last 3 years with 210 (Two Hundred and Ten) at very advanced stages mostly nearing completion. The on-set of dry weather provides the opportunity to complete all of them.

We have also started compiling a list of another 400 roads that we will hand over to the next administration for their consideration, adoption and implementation.

This should help to accelerate and deepen the penetration of our policy of reconstructing inner city roads that are several decades old.

One of the highlights of the 2015 Budget will be the settlement of outstanding pension liabilities that were imposed by the Federal Government which later became contentious.

Without consultation with the States, the Federal Government had reviewed pensioners' entitlements upwards by 142% without a corresponding 142% upward review of States' revenues.

While I remain convinced that the Federal Government which receives 52% of national revenues and leaves the 36 States and 774 Local Governments to share 26% and 20% of national revenues has no legal basis to impose financial obligations on States and Local Governments, our Government's compassion for the plight of these pensioners has weighed more heavily on our minds, than the legal misfeasance of the Federal Government.

Our Government has therefore committed to pay and now budgets for the 142% arrears, in addition to 12% and 6% recent reviews.

This is the least that we think these public servants deserve.



Apart from this, our Contributory Pension have been largely up to date, except for a few parastatals for whom we are also making provisions.

Today, the Lagos State Government's implementation of the Contributory Pension Scheme is the most successful in the country.

We want to substantially reduce pension difficulties in Lagos before the next administration resumes and even if we cannot totally solve them, we intend to leave behind a sustainable plan for their final resolution.

So as I said earlier, it would have been difficult to find a name for this budget. It would have qualified as a Pensioner's Budget.

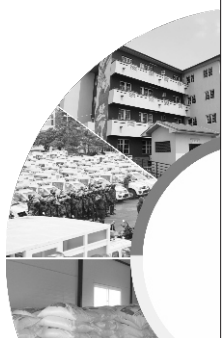
As challenging as resources are, we have kept our focus on human capital development and our sectoral allocation to Education has increased from 15.78% in 2014 to 16.8% in 2015.

This does not include the school milk programme budget in the Ministry of Health, the provision of running water in all schools out of which we have done 495 (Four Hundred and Ninety Five) through the Lagos State Water Corporation budget, or the school waste removal and school drainage, which is carved out by the Ministry of Environment.

It also does not include the annual maintenance contracts for repairs of breakages in our public schools, which is carried out through the Ministry of Works.

It also does not include the supply and maintenance of computers to the schools by the Ministry of Science and Technology.

These are all education financing, and it is impractical to put all of these under the Ministry of Education. They do not have the capacity and the skill in-house to deal with works, water and refuse issues.



They must be allowed to focus on their core competencies.

This explanation is necessary to inform the public who insist that a certain fixed percentage of the budget must go to education.

The truth is that in Lagos, a lot more money is spent on education by support Ministries such as I have mentioned beyond the 16.8% that is now allocated in 2015 Budget for example.

On the other side of the human capital development spectrum is the issue of healthcare.

While our medical missions which take healthcare, consultation, surgeries and treatments to the grassroots continue, our commitment to the wellbeing of women and children continues to gain momentum.

We have extended the maternity leave period for nursing mothers from 3 to 6 months with full pay, and we are the only Government to do this in Nigeria.

We are also making progress towards the completion of the 100-bed specialist maternal and child hospitals in Lekki, Epe and Badagry to complement those of Ikorodu, Ifako-Ijaiye, Isolo, Ajegunle, Surulere, Amuwo-Odofin and Alimosho, to bring the total number to ten.

This will deliver a total number of 1000 bed spaces dedicated only to women and children in the state.

The seven that have been completed are already having a huge impact to reduce the distance that pregnant women have to travel to get specialized care and have saved many lives and reduced infant and maternal mortality.

The expansion and re-equipment of the Ayinke House as the premier gynaecological specialist centre should be completed before the end of the first quarter of 2015.

The impact of this budget has reached vulnerable children like 4 (Four) year old Abraham Omonigho who was unfortunately attacked by dogs.



After being attended and stabilized by our health workers at Igando General Hospital, where his life-threatening wounds were treated, he has been recommended for overseas specialist attention, for mesh skin graft and reconstructive surgery to repair the scars of his wounds.

Because you pay taxes, it was easy for me to approve this recommendation that enables us to use our commonwealth to look after the ordinary and vulnerable members of our society.

Another area where our budget continues to deepen impact, is our Housing sector.

Our Lagos Homs initiative has constantly delivered 200 homes to the market since March of this year and we intend to sustain this and hand over to the next administration.

Currently there are 5,432 (Five Thousand, Four Hundred and Thirty Two) housing units in 21 (Twenty One) Schemes under construction.

In order to enable the private sector increase their investment and participation in the provision of housing supply, the Executive Council has considered and agreed the principle of a further reduction in the amount charged as consent and related to fees for land transactions.

I will shortly be signing the Executive Order to designate the commencement date of these new rates.

This policy complements others that we have made in the past, such as the reduction of rates for consent on mortgages to 1% of the value of the property; the reduction of registration fees to 0.5%; the introduction of Saturday services for Land and Physical Planning transactions by which we have rendered service on Saturdays to 33,675 Residents, and the introduction of the Electronic Certificate of Occupancy.

Our commitment to PATH, our acronym for Power, Agriculture, Transportation and Housing as the critical job creating and economic empowerment sectors of our society remains unflagging.



Health services, emergency services, life-saving equipment, security and environmental protection are all areas that our 2015 Budget seeks to impact.

Our royal fathers' welfare for their palaces, their vehicles and general well-being have also received the usual consideration.

In order to increase our operational efficiency, we will invest in technology and in particular information and communication technology to enable us serve you quicker and better.

We are expanding our broadband connectivity capacity, taking up cloud services for storage of critical data, and also strengthening our data recovery capacities that will enable us restore services in the shortest possible time in the event of a system crash.

The intensification of the training of our staff in the utilization of the oracle software remains a necessary and sensible commitment to reducing the cost of business, increasing output and saving money which we can deploy to other sectors of the economy.

Ladies and gentlemen, as you will see, there is something in this Budget for everyone. Men and women, young and old, and for those who are physically challenged.

Its successful implementation will be dependent on the kind of men and women who take control after this administration.

This leads me to the issue of choice that is upon us; as the 2015 general election beckons.

This State has worked because we managed it with the sense of responsibility and dedication that is required to give inclusion and hope to 21 million people of diverse ethnic, religious and cultural dispositions.

This State has worked because an APC Government is in charge here and the work is a work in progress recording success after success.

This State is too strategic to itself, to Nigeria, and to West Africa and the World at large to be entrusted to beginners to experiment with.



In choosing your next leaders you must choose sensibly to ensure that budget performance does not drop below 70%, so that projects like the Light Rail, Adiyin Water Works, Odo-Iya Alaro, Lagos Badagry Expressway, Lagos Homs, and so on, can be completed by the party and the team that started them, with men and women who have imbibed an ethos of daily service against election season propaganda and unfulfilled promises.

Our record of budget performance of not less than 70% is not matched anywhere else.

The reason why most of Nigeria is running on generators or in darkness is the failure to implement budgets effectively at the Federal level by the party in power at that level.

You must vote to keep that kind of budget inefficiency out of Lagos; and use your vote to sustain the budgetary discipline and efficiency that we have already achieved.

Unfortunately I have no cheering words to say about the Independent National Election Commission (INEC) who seemed to have surpassed themselves in their inefficiency and disorganization.

As far as their conduct in Lagos has been concerned, I can only come to the conclusion that it is deliberate and calculated to undermine the right and the freedom to choose.

Let me use this occasion to appeal once again to INEC to retreat from this path of destruction that it appears to have deliberately chosen.

There is time to do so. There is every good reason to do so. Nothing will threaten this republic to its foundation as an attempt to deny the people the right to freely choose who leads them to the future.

Ladies and gentlemen, before I conclude, let me again remind all of us that one of our two weather seasons, the rainy season, has all but come to an end, with the challenges of rain storms, flooding and all, which we have increasingly got better at managing and controlling as a people and as a Government.



Now a new season, the dry season, is upon us and it brings on its own challenges, such as high risk of fire and end of year rush.

As we go out this season, I appeal to all of us to be fire and safety conscious.

I will continue to urge that all of us take out fire insurance policies to cover our valuables such as homes, goods, markets, household appliances and so on. They do not cost too much and they provide a re-assuring fall back in the unlikely event of a fire incident.

While we expect you to be safety conscious and to take out insurance policies, our fire service is ever ready to respond to emergencies whenever they arise.

They are daily being trained and retrained, and with your taxes and our budgets, we are expanding fire service and equipment provision close to you.

We have revived almost 400 fire hydrants that used to operate in old Lagos and very soon they will be deployed to complement our water tankers to provide firefighting capacity when fire accidents occur.

In the next few days we will be handing over new fire service stations and new fire engines that demonstrates our level of preparedness to do our most important job, which is to protect lives and save properties.

The end of the year also brings on the risk of high crime, by those who have not done any hard work all year and who wish to benefit where they did not sow. For those kind of people, Lagos will be a very unpleasant place for them to seek to perpetrate crime.

We will outthink them, we will outwit them, we will outrun them, we will outspend them, we will diminish their capacity to act and we will overcome them to ensure that they do not threaten our people.



To our residents, your State is safe. However, you must continue to be interested in your personal safety. Our work is less difficult if you are vigilant and our new police formations in Surulere, Alimosho and Ibeshe built again through budgets and your taxes will be opened in the next few days to show that we are promise keepers.

Of course, the end of year is a festive season. I urge all of you who can afford it to paint our houses.

It helps in many ways. It puts a shine on your homes, helps to maintain its value and adds colour to our State.

It creates employment for paint manufacturers, and painters along with those who provide support for them.

It is a good way to boost our economy and put money in the hands of artisans, and also food on their tables and smiles in their homes.

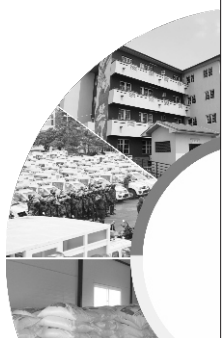
Finally, I wish you all a merry Christmas in the next few weeks and an even more prosperous year in 2015.

I wish you the best as you go out to vote for development in 2015.

I thank all of you for your support since 2007 to date and urge you to continue to give even more support to your next Government.

Thank you all for listening.

Eko o ni baje o!
Babatunde Raji Fashola, SAN
Governor of Lagos State
November 24, 2014

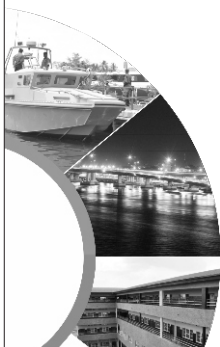


Law No.

Government Law

7TH ASSEMBLY, HOUSE OF ASSEMBLY, LAGOS STATE

A LAW TO AUTHORISE THE ISSUE AND APPROPRIATION OF ₦241,976,638,387.00 (TWO HUNDRED AND FORTY-ONE BILLION, NINE HUNDRED AND SEVENTY-SIX MILLION, SIX HUNDRED AND THIRTY EIGHT THOUSAND, THREE HUNDRED AND EIGHTY-SEVEN NAIRA) ONLY FROM THE CONSOLIDATED REVENUE FUND AND ₦247,713,231,234.00 (TWO HUNDRED AND FORTY-SEVEN BILLION, SEVEN HUNDRED AND THIRTEEN MILLION, TWO HUNDRED AND THIRTY-ONE THOUSAND, TWO HUNDRED AND THIRTY FOUR NAIRA) ONLY FROM THE DEVELOPMENT FUND FOR THE YEAR ENDING 31ST DECEMBER 2015.



Law No.

2015

C1

**A LAW TO AUTHORISE THE ISSUE AND APPROPRIATION OF
N241,976,638,387.00 (TWO HUNDRED AND FORTY-ONE BILLION,
NINE HUNDRED AND SEVENTY-SIX MILLION, SIX HUNDRED AND
THIRTY EIGHT THOUSAND, THREE HUNDRED AND EIGHTY-
SEVEN NAIRA) ONLY FROM THE CONSOLIDATED REVENUE FUND
AND N247,713,231,234.00 (TWO HUNDRED AND FORTY-SEVEN
BILLION, SEVEN HUNDRED AND THIRTEEN MILLION, TWO
HUNDRED AND THIRTY FOUR NAIRA) ONLY FROM THE
DEVELOPMENT FUND FOR THE YEAR
ENDING 31ST DECEMBER 2015.**

(.....)

Commence-
ment

THE LAGOS STATE HOUSE OF ASSEMBLY enacts as follows

1.— (1) The total budget size for the year 2015 shall be N489,689,869,621.00 (Four Hundred and Eighty-Nine Billion, Six Hundred and Eighty-Nine Million, Eight Hundred and Sixty-Nine Thousand, Six Hundred and Twenty-One Naira) only comprising the sum of N241,976,638,387.00 (Two Hundred and Forty-one Billion, Nine Hundred and Seventy-six Million, Six Hundred and Thirty Eight Thousand, Three Hundred and Eighty-seven Naira) only and N247,713,231,234.00 (Two Hundred and Forty-seven Billion, Seven Hundred and Thirteen Million, Two Hundred and Thirty-One Thousand, Two Hundred and Thirty Four Naira) only as the Recurrent and Capital Expenditures respectively.

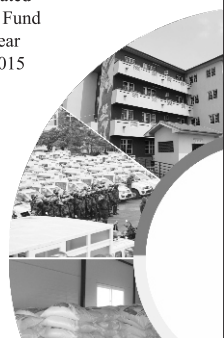
The Total
Budget Size
for the Year
2015 is
(N489,689,869,
621.00)

(2) The summary breakdown of this Budget shall be as specified in Schedule 1 Part A of this Law

Schedule 1
Part A

2.— (1) The Accountant-General of the State shall when authorized to do so by warrants signed by the Commissioner for Finance, pay out of the Consolidated Revenue Fund of the State during the year ending 31st December 2015, the sum specified by such warrants not exceeding in the aggregate N241,976,638,387.00 (Two Hundred and Forty-one Billion, Nine Hundred and Seventy-six Million, Six Hundred and Thirty Eight Thousand, Three Hundred and Eighty-Seven Naira) only.

Issue and
Appropriation
of N241,976,638,
387.00
as Recurrent
Expenditure
from the
Consolidated
Revenue Fund
for the Year
ending 2015



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Schedule 1
Part B

(2) The amount mentioned in subsection (1) of this Section shall be appropriated to Heads of Expenditure itemized under Personnel and Overhead Cost columns as specified in Schedule 1 Part B of this Law.

Issue and Appropriation of N247,713,231,234.00 as Capital Expenditure from the Development Fund for the Year Ending 2015.

(3) No part of the amount mentioned in subsection (1) of this Section shall be issued out of the Consolidated Revenue Fund of the State after the end of the year 2015.

3. —(1) The Accountant-General of the State shall when authorized to do so by warrants signed by the Commissioner for Finance, pay out of the Development Fund of the State during the year ending 31st December 2015, the sum specified by such warrants not exceeding in the aggregate N247,713,231,234.00 (Two Hundred and Forty-seven Billion, Seven Hundred and Thirteen Million, Two Hundred and Thirty-One Thousand, Two Hundred and Thirty Four Naira) only.

Schedule 1
Part B

(2) The amount mentioned in subsection (1) of this Section shall be appropriated to the Heads of Expenditure itemized under Capital Expenditure column as specified in Schedule 1 Part B of this Law.

(3) No part of the amount mentioned in subsection (1) of this Section shall be issued out of the Development Fund of the State after the end of the Year 2015.

Monthly release of the Overhead cost of Lagos State House of Assembly and other listed MDAs

4. The Commissioner for Finance and the Accountant - General of the State shall release to the underlisted MDAs one twelfth 1/12 of their Annual overhead costs by the last week of every month —

- (i) Lagos State House of Assembly;
- (ii) Lagos State House of Assembly Service Commission;
- (iii) The Judiciary;
- (iv) Office of the State Auditor-General;
- (v) Office of the Auditor-General for Local Government; and
- (vi) Audit Service Commission

Approval of the House for Expenditure above N200,000,000.00 from the Expenditure Vote

5. The State Commissioner for Economic Planning and Budget, the State Commissioner for Finance and the Accountant-General of the State shall seek and obtain the approval of the House of Assembly by Resolution before any Special Expenditure above ₦200,000,000.00 (Two Hundred Million Naira) from the Special Expenditure is incurred.

6. The State Commissioner for Economic Planning and Budget shall ensure that the State Infrastructure Intervention Fund is expended on projects nominated by the Hon. Members of the House of Assembly for their respective Constituencies.

State
Infrastructure
Intervention
Fund.

7.— (1) It shall be an offence for any MDA to engage in Virement or Augmentation without prior approval of the House of Assembly obtained through the Commissioner for Economic Planning and Budget.

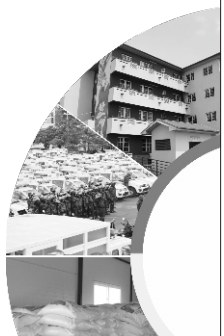
Prohibition of
Virement /
Augmentation
without
Approval

(2) The Accounting Officer of each MDA is to ensure strict compliance with the provisions of this Law and shall be held liable for violation or breach of this Law.

(3) A Special Committee of the House shall be appointed to investigate and make appropriate recommendation(s) /sanction for any violation or breach of the provisions of this Law.

8. This Law may be cited as the Appropriation Law, 2015 and shall come into force on theday of2015.

Citation and
Commence-
ment



Y2015 ABRIDGED ANNUAL BUDGET

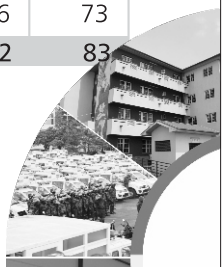
SCHEDULE 1 - PART A Y2015 APPROVED BUDGET SUMMARY BREAKDOWN

S/N	ITEM	Y2015 Approved Budget	Y2014 Revised Budget	Y2014 Actual Jan - Dec.	Perf %
A	TOTAL REVENUE	489,690	489,690	407,475	83
B	TOTAL INTERNALLY GENERATED REVENUE (C+D)	363,690	350,390	274,995	78
C	INTERNALLY GENERATED REVENUE	342,714	327,206	267,700	82
I	Lagos Internal Revenue Service	279,153	265,860	212,172	80
ii	Internally Generated Revenue (Others)	40,210	37,676	27,326	73
iii	Dedicated Revenue	19,551	19,970	11,781	59
iv	Investment Income	700	500	693	139
v	Extra Ordinary Revenue	3,100	3,200	15,728	492
D	CAPITAL RECEIPTS	20,976	23,184	7,295	31
i	Grants	7,096	5,300	2,114	40
iii	Other Capital Receipts	13,880	17,884	5,181	29
E	FEDERAL TRANSFERS	126,000	139,300	132,480	95
I	Statutory Allocation	54,000	74,000	59,662	81
ii	Value Added Tax	72,000	65,000	72,618	112
iii	Extra Ordinary Revenue	-	300	200	67
F	RECURRENT EXPENDITURE	241,977	241,865	230,650	95
G	TOTAL PERSONNEL COSTS	113,300	88,221	84,922	96
I	Personnel Costs (Basic & Allowances)	77,406	71,432	69,896	98
II	Personnel Costs (Consolidated)	2,462	2,659	2,077	78
iii	NYSC/Interns (Allowances)	300	320	242	76
iv	Other Personnel Cost (Contingency)	1,320	1,729	1,396	81
v	7.5% Govt. Share to Pension Contribution	3,762	3,500	3,091	88
vi	2.5% Govt. Share to Pension Contribution	1,298	-	-	-
vii	5% BSA (Pension Redemption Bond Fund)	3,866	3,500	3,442	98
viii	Pension Redemption Bond Fund Shortfall	3,858	-	-	-
ix	Pension & Gratuities (Civil Service/ Teaching Services)	3,200	3,200	3,152	99
x	142% Pension & Gratuities (Civil Service/ Teaching Services)-Arrears	976	-	-	-
xi	6% Pension & Gratuities (Civil Service/ Teaching Services)-Arrears	74	-	-	-
xii	15% Pension & Gratuities (Civil Service/ Teaching Services)-Arrears	341	-	-	-
Xiii	Pension & Gratuities (Judiciary)	234	311	196	63

Y2015 ABRIDGED ANNUAL BUDGET

SCHEDULE 1 - PART A Y2015 APPROVED BUDGET SUMMARY BREAKDOWN

S/N	ITEM	Y2015 Approved Budget	Y2014 Revised Budget	Y2014 Actual Jan - Dec.	Perf %
xiv	Retirement Planning/Contingency Expenses (Pensions)	200	370	230	62
xv	Pension Sinking Fund	1,200	1,200	1,200	100
xvi	Severance Pay (Pol. Off. Holders)	600	-	-	-
Xvii	Subvention to Parastatals	12,202	-	-	-
H	TOTAL OVERHEAD COSTS	128,677	153,644	145,728	95
I	Overhead Costs	68,705	78,177	78,112	100
ii	Dedicated Expenditure	19,551	19,970	12,555	63
iii	Subvention to Parastatals	16,156	32,152	32,062	100
iv	Debt Charges(External)	2,185	922	1,847	200
v	Debt Charges (Internal)	22,080	22,423	21,152	94
I	SURPLUS/(DEFICIT) ON CRF	247,713	247,825	176,825	71
J	CAPITAL EXPENDITURE	247,713	247,825	177,662	72
i	Core Capital Expenditure	213,577	215,346	166,031	77
ii	Capital Development	13,880	17,884	1,067	6
iv	Grants	7,096	5,300	2,114	40
v	Counterpart Fund	7,350	3,500	3,500	100
vi	Special Expenditure	4,500	5,500	4,728	86
iii	Risk Retention Fund	100	100	100	100
viii	Staff Housing Fund	50	50	50	100
vii	Contingency Reserve	1,160	145	71	49
ix	Planning Reserve	-	-	-	-
K	FINANCING Surplus/(Deficit)	-	-	(837)	-
L	FINANCING	-	-	-	-
M	FINANCING (SOURCES)	90,818	99,746	100,411	105
I	External Loans				-
	(a) Development Policy Operations (DPO)	32,000	30,000	31,500	101
	(b) Others	24,542	13,080	13,245	101
ii	Internal Loans	34,276	133	55,666	98
iii	Bond Issue	-	-	-	-
N	REPAYMENT	90,818	99,746	98,312	74
I	External Loans (Principal Repayments)	1,689	768	576	75
ii	Internal Loan (Principal Repayments)	27,384	34,985	27,162	78
iii	Consolidated Debt Service Accounts	61,745	63,993	46,566	73
O	BUDGET SIZE	489,690	489,690	408,312	83



Y2015 ABRIDGED ANNUAL BUDGET

SCHEDULE 1. PART B LAGOS STATE GOVERNMENT Y2015 APPROVED BUDGET OMNIBUS TABLE

		Y2015 REVENUE (RECURRENT) N	Y2015 REVENUE DEDICATED (RECURRENT) N	Y2015 DEDICATED EXPENDITURE (RECURRENT) N	Y2015 PERSONNEL COST (MOET&P) N	Y2015 OVERHEAD COST N	Y2015 CAPITAL RECEIPTS (INFLOW) N	Y2015 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2015 CAPITAL EXPENDITURE N	Personal Cost	Overhead Cost	Y2015 SUBVENTION N	Total
	General Public Services	422,399,678,179	2,466,708,961	2,466,708,961	28,179,728,248	73,589,783,772	1,900,000,000	1,900,000,000	28,642,567,696	243,045,239	593,656,725	836,701,964	
	Governance	43,796,000	-	-	1,365,122,690	7,031,489,238	-	-	254,665,261	-	-	-	-
1	002 Cabinet Office	500,000			74,986,298	45,500,000							-
2	032 Political and Legislative Power Bureau	21,000			56,247,372	230,000,000							-
3	027 Office of the Auditor General for Local Govt.	300,000			151,179,923	80,000,000			7,686,275				-
4	028 Office of the State Auditor General.	1,000,000			151,375,235	110,000,000							-
5	Audit Service Commission	300,000			50,000,000	20,000,000			20,000,000				-
6	022 Liaison Office	20,000,000			77,884,352	39,353,630			26,805,433				-
7	Deputy Governor's Office	600,000			81,088,035	690,000,000			10,000,000				-
8	026 One-Year Contract Appointment for 15 Temporary Staff for Deputy Governor & Office of Special Adviser on Media	-			6,102,977	-			-				-
9	Office of the Chief of Staff	21,000,000			600,158,986	5,375,120,000			190,173,553				-
10	Proposed Recruitment of 63 SPY Drivers	-			19,100,287	-							-
11	070 Recruitment of 5 Cooks, 9 Stewards, 2 Catering Assistants, 2 Reservation Officers	-			4,323,089	-							-
12	Project Implementation and Monitoring Unit					15,000,000							-
13	051 Office of Transformation	70,000			62,428,358	60,000,000							-
14	035 Secretary to the State Government Office	-			18,440,189	294,384,206							-
15	007 Office of The Head of Service				17,717,510								-
16	029 Parastatal Monitoring Office	5,000			61,807,592	24,413,892							-
	House of Assembly	3,000,000	-	-	493,881,669	6,811,300,376	-	-	2,000,000,000			-	-
17	019 House of Assembly	3,000,000			450,949,991	6,611,300,376			2,000,000,000				-
18	House of Assembly Commission				42,931,698	200,000,000							-
	Economic Planning and Budget	2,500,000	-	-	299,058,386	686,470,452	-	-	17,160,372,506	-	40,000,000	40,000,000	
19	020 Ministry of Economic Planning & Budget(HQ)	2,500,000			299,058,386	163,437,057							-
20	MEPB GOC (Statewide)					428,153,395							-
21	Completion of On-going LM GDP					-			2,000,000,000				-
22	PAs to EXCO Members					74,880,000							-
23	Risk Retention Fund					-			100,000,000				-
24	State Infrastructure Intervention Fund					-			2,000,000,000				-

SCHEDULE I - PART B
LAGOS STATE GOVERNMENT
Y2015 APPROVED BUDGET
OMNIBUS TABLE

		Y2015 REVENUE REVENUE(CRF) N	Y2015 REVENUE DEDICATED (RECURRENT) N	Y2015 DEDICATED EXPENDITURE (RECURRENT) N	Y2015 PERSONNEL COST (MOET&P) N	Y2015 OVERHEAD COST N	Y2015 CAPITAL RECEIPTS (INFLOW) N	Y2015 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2015 CAPITAL EXPENDITURE N	Personal Cost	Y2015 SUBVENTION N	Total
25	Counterpart Fund					-			7,350,297,297		-	-
26	Special Expenditure					-			4,500,000,000		-	-
27	Hosting of Y2014 Economic Summit					-					-	-
28	Planning Reserve					-					-	-
29	Contingency Fund								1,160,075,209		-	-
30	Staff Housing Fund					-			50,000,000		-	-
31	Provision For Increase in Subvention					-					40,000,000	40,000,000
	Establishment and Training	128,716,000	-	-	24,778,292,967	805,671,061	-	-	65,544,230	21,617,351	213,907,035	235,524,386
32	Ministry of Establishments and Training	2,500,000			324,565,508	95,005,217			5,000,000		-	-
33	Payment of Allowance to Firemen, Social Welfare Officers in Rehabilitation Centres and Law Enforcement Cadres	-			230,460,000	-					-	-
34	Global Training Vote					149,472,809					-	-
35	DAWN Expenses					24,912,135					-	-
36	Personnel Cost Consolidated				2,461,920,577	-					-	-
37	NYSC/Interns (Allowances)				300,000,000	-					-	-
38	Contingency (Personnel Cost)				1,320,000,000	-					-	-
39	7.5% Govt. Share to Pension Contribution				3,762,268,348	-					-	-
40	2.5% Govt. Share to Pension Contribution				1,297,797,837	-					-	-
41	5% BSA (Pension Redemption Bond Fund)				3,866,297,201	-					-	-
42	Pension Redemption Bond Fund- Shortfall	-			3,858,257,524	-					-	-
43	Pensions and Gratuities (Civil and Teaching Services)				3,200,000,000	-					-	-
44	142% Pensions and Gratuities (Civil and Teaching Services)-Arrears	-			975,927,304	-					-	-
45	6% Pensions and Gratuities (Civil and Teaching Services)-Arrears	-			74,345,472	-					-	-
46	15% Pensions and Gratuities (Civil and Teaching Services)-Arrears				341,292,856	-					-	-
47	Pensions and Gratuities (Judiciary)				234,348,867	-					-	-
48	Retirement Planning/Contingency Expenses (Pensions)				200,000,000	-					-	-
49	Pensions Sinking Fund				1,200,000,000	-					-	-
50	Severance Pay (Political Office Holders)				600,000,000	-					-	-



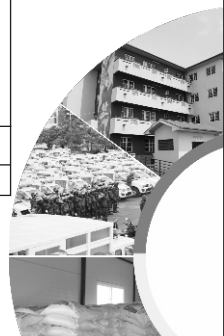
Y2015 ABRIDGED ANNUAL BUDGET

SCHEDULE 1. PART B LAGOS STATE GOVERNMENT Y2015 APPROVED BUDGET OMNIBUS TABLE

		Y2015 REVENUE(CRF) N	Y2015 REVENUE DEDICATED (RECURRENT) N	Y2015 DEDICATED EXPENDITURE (RECURRENT) N	Y2015 PERSONNEL COST (MOET&P) N	Y2015 OVERHEAD COST N	Y2015 CAPITAL RECEIPTS (INFLOW) N	Y2015 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2015 CAPITAL EXPENDITURE N	Personal Cost	Overhead Cost	Y2015 SUBVENTION N	Total
51	Public Service Office	71,050,000			313,804,488	307,030,900			13,870,366		-	-	-
52	PSO(EXCO-PS-retired, Pension, Vacation, Jobe.t.c)	-			100,000,000						-	-	-
53	Civil Service Commission	250,000			136,508,718	110,000,000					-	-	-
54	Public Service Staff Development Centre	35,645,000			-	-			42,452,864		152,000,000	152,000,000	152,000,000
55	Public Service Club				-	-					17,600,000	17,600,000	17,600,000
56	Civil Service Pensions Office	21,000			80,497,267	19,250,000			4,221,000		-	-	-
57	Pension Commission	19,250,000				-				21,617,351	44,307,035	65,924,386	65,924,386
Finance		422,202,302,679	1,433,500,000	1,433,500,000	436,776,422	56,253,265,470	1,900,000,000	1,900,000,000	3,598,498,605	67,229,643	62,216,286	129,445,929	129,445,929
58	Ministry of Finance	6,761,430,000	-	-	-	780,749,166			260,000,000		-	-	-
59	Investment Income	700,000,000	-	-	-	-					-	-	-
60	Libile Holdings Investment support	-	-	-	-	-			1,000,000,000		-	-	-
61	Lagos State Financial System Management Bureau (FSMB)	50,000,000				314,000,000			157,066,821		-	-	-
62	Oracle Licence					270,000,000					-	-	-
63	State Treasury Office	5,928,462,679	1,333,500,000	1,333,500,000	219,165,086	835,753,021			88,900,000		-	-	-
64	Professional Fees					19,045,700,000					-	-	-
65	Statutory Allocation	54,000,000,000				-					-	-	-
66	Value Added Tax	72,000,000,000				-					-	-	-
67	Extra Ordinary Revenue (IGR)	3,100,000,000				-					-	-	-
68	Extra Ordinary Revenue (Federal Transfer)	-				-					-	-	-
69	Debt Management Office(HQ)	1,610,000			64,596,839	52,689,165					-	-	-
70	DWO (Outstanding Liabilities)								1,936,532,784		-	-	-
71	Bond Issue					-					-	-	-
72	Debt Charges (Internal)					22,080,000,000					-	-	-
73	Debt Charges (External)					2,185,000,000					-	-	-
74	Debt Charges(Bond)					-					-	-	-
75	Lagos State Internal Revenue Service	279,153,000,000				9,665,624,118			150,000,000		-	-	-
76	Office of Special Adviser on Taxation & Revenue				14,771,208	23,750,000					-	-	-
77	Lagos State Lotteries Board (Operations & rent)	-	100,000,000	100,000,000		-			1,000,000	62,429,643	6,056,286	68,485,929	68,485,929
78	Lagos State Lotteries Board (Good Causes; inclusive of N300m for Health & N316m for Education)	-	-	-	-	-	1,900,000,000	1,900,000,000			-	-	-
79	L/S Public Procurement Agency	507,800,000				-			5,000,000	4,800,000	56,160,000	60,960,000	60,960,000

SCHEDULE I - PART B
LAGOS STATE GOVERNMENT
Y2015 APPROVED BUDGET
OMNIBUS TABLE

		Y2015 REVENUE (RECURRENT) N	Y2015 REVENUE DEDICATED (RECURRENT) N	Y2015 DEDICATED EXPENDITURE (RECURRENT) N	Y2015 PERSONNEL COST (MOET&P) N	Y2015 OVERHEAD COST N	Y2015 CAPITAL RECEIPTS (INFLOW) N	Y2015 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2015 CAPITAL EXPENDITURE N	Personal Cost	Overhead Cost	Y2015 SUBVENTION N	Total
Information and Strategy		2,886,000	1,033,208,961	1,033,208,961	253,339,039	571,320,958	-	-	1,576,976,282	100,000,000	73,720,000	173,720,000	
80	015 Ministry of Information and Strategy	2,886,000			253,339,039	184,684,627			56,654,260			-	-
81	New Media	-				33,000,000						-	-
82	Public Enlightenment					353,636,332						-	-
83	077 Lagos State Printing Corporation					-			900,000,000	100,000,000		-	100,000,000
84	077 Lagos State Records and Archives Bureau	200,000				-						40,000,000	40,000,000
85	077 Lagos State Broadcasting Corp. (LTV &)		632,091,951	632,091,951		-			612,397,251			11,640,000	11,640,000
86	077 Lagos State Broadcasting Corp. (Eko FM & Radio Lagos)		401,117,010	401,117,010		-			7,924,771			22,080,000	22,080,000
Local Government		15,387,500	-	-	287,093,689	392,348,138	-	-	1,369,224,209	-	-	-	-
87	024 Ministry of Local Government/Chieftancy Affairs	11,287,500			161,822,773	72,748,885			1,368,224,209			-	-
88	Special Allowances for Obas					260,733,253						-	-
89	025 Local Govt. Service Commission	100,000			72,155,119	39,616,000						-	-
90	Local Government Establishment and Pensions	4,000,000			53,115,797	19,250,000			1,000,000			-	-
91	Contribution to Local Government					-						-	-
Science and Technology		1,090,000	-	-	266,163,365	1,057,918,078	-	-	2,617,286,603	54,198,245	203,813,404	258,011,649	
92	Ministry of Science and Technology	90,000			266,163,365	141,174,563			1,764,632,014			-	-
93	049 Payment of software Licence					916,743,515						-	-
94	Lagos State Residents Registration Agency (LASRRA)	1,000,000				-			852,654,589	54,198,245		258,011,649	
Public Order and Safety		2,294,015,000	-	-	1,920,544,380	6,265,439,378	-	-	6,811,636,900	128,146,596	845,907,809	974,054,405	
Justice		462,660,000	-	-	655,881,080	407,000,000	-	-	4,568,949,905	103,274,111	597,495,793	700,769,904	
95	Ministry of Justice	128,220,000			655,881,080	407,000,000			1,871,832,031			-	-
017	Construction of Prisons								1,000,000,000			-	-
96	Police Area Command					-			642,870,006			-	-
97	077 Lagos State Independent Electoral Commission	124,440,000				-			984,756,641	103,274,111		501,396,117	
98	077 Office of the Public Defender					-						48,000,000	48,000,000
99	077 Citizen Mediation Centre					-						58,000,000	58,000,000
100	077 Law Reform Commission	210,000,000				-			69,491,227			33,509,138	33,509,138
101	077 Law Enforcement Training Institute (PSSDC)					-						59,864,648	59,864,648
Judiciary		1,821,305,000	-	-	1,136,223,765	1,628,233,594	-	-	674,636,995	24,872,485	117,056,755	141,929,240	
102	021 Lagos State High Courts	1,795,805,000			1,104,367,370	1,578,133,417			639,486,995			-	-
103	016 Judicial Service Commission	500,000			31,856,416	50,100,177			20,150,000			-	-



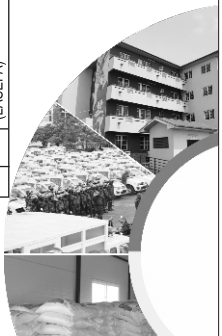
Y2015 ABRIDGED ANNUAL BUDGET

SCHEDULE I - PART B LAGOS STATE GOVERNMENT Y2015 APPROVED BUDGET OMNIBUS TABLE

		Y2015 REVENUE (CRF) N	Y2015 REVENUE DEDICATED (RECURRENT) N	Y2015 DEDICATED EXPENDITURE (RECURRENT) N	Y2015 PERSONNEL COST (MOET&P) N	Y2015 OVERHEAD COST N	Y2015 CAPITAL RECEIPTS (INFLOW) N	Y2015 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2015 CAPITAL EXPENDITURE N	Y2015 SUBVENTION N	Total
										Personal Cost	Overhead Cost
104	077	Multi-Door Court House	25,000,000			-			15,000,000	24,872,485	117,056,755
		Special Duties	10,050,000	-	128,439,514	4,230,205,784	-	-	1,569,050,000	-	131,355,261
105	037	Ministry of Special Duties	50,000		128,439,514	38,140,366			63,550,000		-
106	077	Lagos State Emergency Management Authority (LASEMA)	-			-					-
107	077	Lagos Safety Commission	10,000,000			-			4,500,000		87,331,133
108		Security/Emergency Intervention				385,000,000			1,500,000,000		44,024,128
109		Special Duties Expenses (OCOS)				3,807,065,418					-
		Economic Affairs	9,421,881,929	3,102,608,978	4,725,143,773	7,003,335,243	4,574,183,690	4,574,183,690	111,428,517,485	198,266,428	4,241,380,806
		Agriculture and Cooperatives	243,356,200	-	753,970,943	79,802,554	-	-	1,339,716,981	-	126,960,938
110		Ministry of Agriculture and Cooperatives	243,356,200		753,970,943	25,902,554			540,000,000		-
111	001	Agric Youth Empowerment Scheme (YES)				53,900,000			646,271,568		-
112	077	Lagos State Coconut Development Authority				-			31,579,054		3,840,000
113	077	Lagos State Agric Development Authority				-					95,912,562
114	077	Lagos State Agric Input Supply Authority				-			121,866,359		23,583,279
115	077	Agricultural Land Holding Authority				-					3,625,097
		Commerce and Industry	255,623,220	14,862,758	433,900,702	6,287,460,610	1,798,902,132	1,798,902,132	14,693,984,430	38,954,965	900,813,693
116		Ministry of Commerce and Industry	70,612,500		184,689,127	232,562,593			420,774,466		-
117	004	Lekki Free Zone			-	-			7,171,891,574		-
118	065	Central Business District	6,750,000		30,604,891	57,291,140			147,174,572		-
119	075	Office of Public Private Partnership	-			72,146,257			2,322,301,578		-
120	077	Lagos State Market Dev. Board				-			1,798,902,132		-
121	044	Ministry of Energy & Mineral Resources Dev.	120,000,720		108,446,117	33,437,393			323,444,011		27,516,878
122		Ilile Oil & Gas (IOGAS)	-			-					-
123		Lagos State Electricity Board	8,260,000			-					43,940,562
124	077	Renlab / Mince of Street Lights				-			275,041,598		81,053,818
125		LSEB (PPPs)				5,514,000,000			3,676,000,000		737,788,943
126		Ministry of Tourism & Inter-Governmental Relations	50,000,000		110,160,567	99,046,782			356,895,513		-
127	066	Black Heritage and Other Festivals				278,976,444					-
128	077	Lagos State Film & Video Censors' Board				-			461,118		10,513,493
		Transportation	8,400,150,509	3,087,746,220	2,486,113,894	473,455,803	1,734,584,050	1,734,584,050	24,859,557,273	87,311,463	530,852,710
129	033	Ministry of Transportation	1,500,530,000		2,046,497,570	243,899,192			839,747,593		618,164,173
130	077	Lagos State Drivers' Institute	175,000,000			-			5,610,000		44,943,289

SCHEDULE I - PART B
LAGOS STATE GOVERNMENT
Y2015 APPROVED BUDGET
OMNIBUS TABLE

		Y2015 REVENUE(CRF) N	Y2015 REVENUE DEDICATED (RECURRENT) N	Y2015 DEDICATED EXPENDITURE (RECURRENT) N	Y2015 PERSONNEL COST (MOET&P) N	Y2015 OVERHEAD COST N	Y2015 CAPITAL RECEIPTS (INFLOW) N	Y2015 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2015 CAPITAL EXPENDITURE N	Y2015 SUBVENTION N	Total
131	Lagos State Traffic Management Agency (LASTMA)	500,000,000			-	-			200,397,345	-	282,776,683
132	Motor Vehicle Administration Agency	5,667,600,509			439,616,324	229,556,611			153,750,000	-	-
133	MVAA (Consultancy Fees)		2,908,757,102	2,908,757,102							-
134	Lagos State Metropolitan Area Transport Authority (LAMATA)		178,989,118	178,989,118					22,680,010,882		-
135	LAMATA (WB, LMDGP)										-
136	Transport Fund						1,734,684,050	1,734,684,050			-
137	Lagos State Number Plate & Production Authority	300,000,000									-
138	LAGBUS Asset Management	-									-
139	LAGBUS (New Buses Acquisition)								500,000,000		-
140	Lagos State Waterways Authority	172,500,000							470,405,365	46,199,463	83,018,787
141	Lagos State Ferry Services	84,520,000							9,636,083	41,112,000	82,001,294
	Works and Infrastructure	522,752,000	-	-	1,051,158,235	162,616,277	1,040,697,508	1,040,697,508	70,535,258,801	72,000,000	2,754,753,465
142	Office of Works	3,252,000			543,651,374	83,513,359			972,782,389		-
143	Special Building/Strategic Projects								2,580,490,700		-
144	State Consultancy Board										-
145	Office of Infrastructure	31,000,000			400,260,854	34,123,486			39,970,612,610		-
146	Lagos Badagry Expressway (LOT2)								15,560,951,224		-
147	Construction of Roads to DANAAirport crash site								223,653,697		-
148	Office of Facility Management					23,100,000			543,619,974		-
149	Public Works Corporation	1,000,000							3,245,359,264	72,000,000	135,602,716
150	Road Maintenance								737,788,943	-	2,360,924,618
151	Asphalt Plant										-
152	Drainage Maintenance										-
153	Ministry of Waterfront Infrastructure Development	487,500,000			107,246,008	21,879,432	1,040,697,508	1,040,697,508	200,000,000	-	258,226,130
154	Holistic Shoreline Project								6,500,000,000		-
	Environment	1,407,291,141	4,751,456,498	4,751,456,498	1,330,880,599	1,337,520,259	-	-	20,093,544,542	1,999,010,805	7,493,133,578
	Environment	1,407,291,141	4,751,456,498	4,751,456,498	1,330,880,599	1,337,520,259	-	-	20,093,544,542	1,999,010,805	7,493,133,578
155	Office of the Environmental Services	70,000,000			676,707,001	786,501,659			100,693,484		-
156	Recruitment of 626 Enforcement Officers (KAI)	-			465,451,770						-
157	OES (Festive Lighting and Installation)					220,000,000					-
158	Office of Drainage Services	30,000,000			188,721,828	331,018,600			4,305,622,917		-
159	Lagos State Environmental Protection Agency (LASEPA)	180,000,000	-	-					62,000,000	-	121,600,000
											121,600,000



Y2015 ABRIDGED ANNUAL BUDGET

SCHEDULE 1. PART B LAGOS STATE GOVERNMENT Y2015 APPROVED BUDGET OMNIBUS TABLE

		Y2015 REVENUE(CRF) N	Y2015 REVENUE DEDICATED (RECURRENT) N	Y2015 DEDICATED EXPENDITURE (RECURRENT) N	Y2015 PERSONNEL COST (MOET&P) N	Y2015 OVERHEAD COST N	Y2015 CAPITAL RECEIPTS (INFLOW) N	Y2015 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2015 CAPITAL EXPENDITURE N	Y2015 SUBVENTION N	Total
										Personal Cost	Overhead Cost
160	077		28,000,000							-	76,000,000
161			2,413,411,900	2,413,411,900					1,093,000,000	696,000,000	696,000,000
162	077								10,632,227,342	-	-
163										-	1,360,000,000
165	077		100,000,000	100,000,000					1,660,700,000	59,689,853	104,248,118
166	077		1,000,600,000	1,000,600,000					1,582,334,137	848,434,911	2,909,269,450
167										-	20,000,000
168	077									-	111,112,000
169			800,000,000	800,000,000						-	9,328,000
170	077		800,000,000	800,000,000						-	-
171	077	812,407,664	437,444,598	437,444,598	-				317,146,041	15,357,206	332,503,247
172		206,783,477			-					-	-
173	077	80,000,000							656,966,662	52,740,000	593,208,000
174	077	100,000			-				25,000,000	174,000,000	199,000,000
Housing and Community Amenities		11,894,909,250	620,111,442	620,111,442	1,513,322,740	416,956,417	7,406,049,836	7,406,049,836	38,314,038,087	44,368,209	323,691,865
Housing		138,834,250	-	-	218,716,192	36,465,000	2,223,882,087	2,223,882,087	28,410,000,000	-	99,100,800
175	014	138,834,250			200,063,702	36,465,000		2,223,882,087	28,390,000,000	-	-
176									20,000,000	-	99,100,800
177	077				18,652,490					-	-
Lands		9,701,000,000	356,537,241	356,537,241	497,139,427	217,130,417	1,000,000,000	1,000,000,000	4,421,733,639	-	-
178	023	9,301,000,000			320,842,943	126,500,000	1,000,000,000	1,000,000,000	4,326,148,817	-	-
179	018				24,490,308	11,578,953				-	-
180	061	400,000,000	356,537,241	356,537,241	151,806,177	79,051,464			95,584,822	-	-
181										-	-
Physical Planning and Urban Development		2,041,040,000	263,574,201	263,574,201	572,601,533	58,586,000	4,182,167,749	4,182,167,749	3,479,542,357	44,368,209	188,052,480
182	031	66,000,000			572,601,533	58,586,000	1,000,000,000	1,000,000,000	274,746,912	-	-
183									600,983,586	-	-
184									1,030,372,736	-	-
185									1,388,166,237	-	-
186	077	1,500,000,000							22,000,000	-	68,152,531
187	077	44,040,000							15,000,000	-	52,784,003

SCHEDULE I - PART B
LAGOS STATE GOVERNMENT
Y2015 APPROVED BUDGET
OMNIBUS TABLE

		Y2015 REVENUE(CRF) N	Y2015 REVENUE DEDICATED (RECURRENT) N	Y2015 DEDICATED EXPENDITURE (RECURRENT) N	Y2015 PERSONNEL COST (MOET&P) N	Y2015 OVERHEAD COST N	Y2015 CAPITAL RECEIPTS (INFLOW) N	Y2015 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2015 CAPITAL EXPENDITURE N	Y2015 SUBVENTION N	Total
										Personal Cost	Overhead Cost
188	077									24,368,209	12,419,124
189	077		203,574,201	203,574,201			3,182,167,749	3,182,167,749	130,931,121	-	35,755,368
190	077									20,000,000	-
191	077		60,000,000	60,000,000					4,038,543	-	20,000,000
	Rural Development	14,035,000	-	-	224,865,589	104,775,000	-	-	13,331,222	-	18,941,454
192	034	13,535,000			224,865,589	104,775,000			2,002,762,091	-	36,538,586
193									1,521,991,221		-
194	077	500,000							480,770,870		-
	Health	460,480,000	4,432,639,985	4,432,639,985	22,655,728,070	1,650,004,620	-	-	8,080,127,660	1,061,368,402	36,538,586
	Health	460,480,000	4,432,639,985	4,432,639,985	22,655,728,070	1,650,004,620	-	-	8,080,127,660	1,061,368,402	36,538,586
195		415,900,000			1,438,524,274	935,000,000			5,937,127,660		-
196						55,000,000					-
197					117,332,338						-
198					20,642,055						-
199						346,500,000					-
200									500,000,000		-
201									500,000,000		-
202									400,000,000		-
203	043	20,000			15,108,243,113	82,530,800					-
204											-
205	101		300,000,000	300,000,000		16,632,000					-
206	102		300,000,000	300,000,000		16,632,000					-
207	103		300,000,000	300,000,000		13,304,500					-
208	104		225,000,000	225,000,000		10,644,480					-
209	105		300,000,000	300,000,000		15,800,400					-
210	106		225,000,000	225,000,000		8,316,000					-
211	107		200,000,000	200,000,000		11,066,000					-
212	108		125,000,000	125,000,000		5,526,400					-
213	109		40,000,000	40,000,000		2,494,800					-
214	111		200,000,000	200,000,000		9,979,200					-
215	112		7,000,000	7,000,000		16,924,600					-



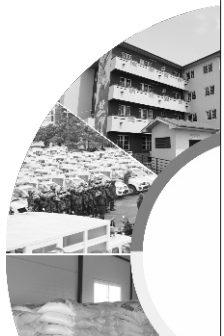
Y2015 ABRIDGED ANNUAL BUDGET

SCHEDULE 1. PART B LAGOS STATE GOVERNMENT Y2015 APPROVED BUDGET OMNIBUS TABLE

		Y2015 REVENUE (RECURRENT) N	Y2015 DEDICATED EXPENDITURE (RECURRENT) N	Y2015 DEDICATED EXPENDITURE (RECURRENT) N	Y2015 PERSONNEL COST (MOET&P) N	Y2015 OVERHEAD COST N	Y2015 CAPITAL RECEIPTS (INFLOW) N	Y2015 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2015 CAPITAL EXPENDITURE N	Y2015 SUBVENTION N	Total
										Personal Cost	Overhead Cost
216	113		60,000,000	60,000,000		13,816,000				-	-
217	114		60,000,000	60,000,000		3,326,400				-	-
218	115		60,000,000	60,000,000		4,989,600				-	-
219	116		80,000,000	80,000,000		3,326,400				-	-
220	117		80,000,000	80,000,000		2,494,800				-	-
221	118		5,000,000	5,000,000		1,663,200				-	-
222	119		50,000,000	50,000,000		2,494,800				-	-
223	121		80,000,000	80,000,000		3,326,400				-	-
224	122		125,000,000	125,000,000		3,326,400				-	-
225	124		300,000,000	300,000,000		9,147,600				-	-
226	125		110,000,000	110,000,000		8,316,000				-	-
227	129		200,000,000	200,000,000		11,642,400				-	-
228	131		418,000,000	418,000,000		13,829,200				-	-
229			20,000,000	20,000,000		10,977,120				-	-
230			20,000,000	20,000,000		10,977,120				-	-
231						-				-	-
232		44,550,000				-			60,000,000	-	20,000,000
233	077		40,000,000	40,000,000					1,061,368,402	144,505,278	1,205,873,680
234	077		500,000,000	500,000,000	4,881,193,670	-			-	384,000,000	384,000,000
235	077		2,639,985	2,639,985		-			10,000,000	-	6,840,000
236		10,000			886,715,898	-			650,000,000	-	200,000,000
237	077				87,236,723	-				-	-
238					135,840,000	-				-	-
239	077					-			5,000,000	-	41,600,000
240	077					-			18,000,000	-	29,640,000
Recreation, Culture and Religion		219,200,000	13,000,000	13,000,000	751,691,896	762,404,491	-	-	836,428,984	79,826,237	268,675,339
Home Affairs and Culture		69,200,000	8,000,000	8,000,000	597,425,125	490,903,591	-	-	292,004,353	33,852,615	41,880,615
241	009	69,200,000			597,425,125	240,903,591			292,004,353	-	-
242						250,000,000				-	-
243	077		8,000,000	8,000,000		-				33,852,615	33,852,615
244	077					-				-	4,560,000
245	077					-				-	3,468,000

SCHEDULE I - PART B
LAGOS STATE GOVERNMENT
Y2015 APPROVED BUDGET
OMNIBUS TABLE

		Y2015 REVENUE REVENUE(CRF) N	Y2015 REVENUE DEDICATED (RECURRENT) N	Y2015 DEDICATED EXPENDITURE (RECURRENT) N	Y2015 PERSONNEL COST (MOET&P) N	Y2015 OVERHEAD COST N	Y2015 CAPITAL RECEIPTS (INFLOW) N	Y2015 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2015 CAPITAL EXPENDITURE N	Personal Cost	Overhead Cost	Total
	Sport Development	150,000,000	5,000,000	5,000,000	154,266,771	271,500,900	-	-	544,424,632	45,973,622	180,821,102	226,794,724
246	Office of Sports Development	90,000.00			154,266,771	109,250,900	-	-	544,424,632		-	-
247	DAMN Games					-					-	-
248	National Sports Festival					-					-	-
249	Sports' Classics					33,000,000					-	-
250	Grassroot Sport Competitions					110,000,000					-	-
251	Schools Sports'					19,250,000					-	-
253	Sports Endowment Fund	60,000,000				-				7,018,657	24,785,074	31,803,731
254	Sports Council		5,000,000	5,000,000		-				38,954,965	36,036,028	74,990,993
255	Sports Council(Programmes/Grant)	-				-				-	120,000,000	120,000,000
	Education	1,005,774,275	4,164,803,531	4,164,803,531	39,356,176,390	1,465,554,243	-	-	12,274,699,747	8,447,589,706	3,615,111,679	12,062,701,385
	Education	1,005,774,275	4,164,803,531	4,164,803,531	39,356,176,390	1,465,554,243	-	-	12,274,699,747	8,447,589,706	3,615,111,679	12,062,701,385
256	Ministry of Education	314,500,000			608,798,408	384,211,200			3,403,252,621		-	-
257	EKO Project Implementation (Special Adviser EKO Project)	-	-	-		-			3,498,000,000		-	-
258	Exams Fees (WAEC & Unified)					400,000,000			385,000,000		-	-
259	Outstanding to Eric Moore Schools Complex					-			460,000,000		-	-
260	Return of Schools					-			110,632,713		-	-
261	Lagos State Technical and Vocational Board	-	-	-	609,792,034	-					69,000,281	69,000,281
262	LASTVEB MATP/ESTP					-					195,200,000	195,200,000
263	Teachers Establishments and Pensions Office	1,000,000			203,266,117	91,698,095			36,191,988		-	-
264	Office of Special Adviser on Education	15,000,000			204,415,812	11,959,767			172,436,534		-	-
265	OSAE (Intervention for LASU)					-					-	-
266	Education District 1	2,100,000			9,000,175,117	53,264,860					-	-
267	Education District 2	5,380,000			6,800,552,041	63,723,602					-	-
268	Education District 3	2,000,000			3,911,989,417	62,959,930					-	-
269	Education District 4	3,150,000			4,633,902,836	56,078,440					-	-
270	Education District 5	2,047,500			6,083,548,109	65,813,110					-	-
271	Education District 6	5,000,000			7,299,736,498	61,345,240					-	-
273	Education Districts 1-6 (Facility Mgt)					99,000,000					-	-
274	JSS (Running Cost)					115,500,000					-	-



Y2015 ABRIDGED ANNUAL BUDGET

SCHEDULE 1. PART B LAGOS STATE GOVERNMENT Y2015 APPROVED BUDGET OMNIBUS TABLE

		Y2015 REVENUE(CRF) N	Y2015 REVENUE DEDICATED (RECURRENT) N	Y2015 DEDICATED EXPENDITURE (RECURRENT) N	Y2015 PERSONNEL COST (MOET&P) N	Y2015 OVERHEAD COST N	Y2015 CAPITAL RECEIPTS (INFLOW) N	Y2015 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2015 CAPITAL EXPENDITURE N	Y2015 SUBVENTION N		
										Personal Cost	Overhead Cost	Total
275	077	State Universal Basic Education Board	38,005,000			-			826,256,584	177,036,350	817,412,418	994,448,768
276	077	Lagos State Library Board	341,775			-			9,939,232	-	10,287,825	10,287,825
277	077	Agency for Mass Education	15,000,000			-				9,600,000	11,455,123	21,055,123
278	077	Lagos State Examination Board	600,750,000			-			76,380,049	-	6,590,122	6,590,122
279		LSEB (Examination Expenses)				-				-	116,000,000	116,000,000
280	077	Lagos State University (LASU)		1,749,030,611	1,749,030,611	-			2,616,747,448	4,397,369,633	382,129,827	4,779,499,460
281	077	Adeniran Ogunsanya College of Education (AOCEDE)		933,934,777	933,934,777	-			216,232,086	1,621,740,644	-	1,621,740,644
282	077	Lagos State Polytechnic (LASPOTTECH)		1,325,034,570	1,325,034,570	-			323,135,789	1,160,014,291	709,209,898	1,869,224,189
283	077	Michael Otedola College of Primary Education Notorija Epe(MOCPED)		156,803,573	156,803,573	-			140,494,703	1,081,828,788	-	1,081,828,788
284		Reserve for Salary Arrears (Tertiary Institutions)				-				-	430,672,800	430,672,800
285		Lagos State Scholarship Board	1,500,000			-				-	37,575,265	37,575,265
286	077	Scholarship/Bursary Fund				-				-	829,578,120	829,578,120
287		Bursary for new intake at LASU				-				-	-	-
Social Protection		58,800,000	-	-	665,183,904	477,825,091	-	-	255,158,681	-	27,157,818	27,157,818
Women's Affairs and Poverty Alleviation		21,300,000	-	-	181,089,951	301,336,744	-	-	105,158,681	-	5,557,818	5,557,818
288	041	Ministry of Women Affairs and Poverty Alleviation	15,000,000			181,089,951	301,336,744		105,158,681		-	-
289	077	Women Development Centre	6,300,000				-			-	5,557,818	5,557,818
Office of Youth & Social Development		37,500,000	-	-	484,093,953	176,488,347	-	-	150,000,000	-	21,600,000	21,600,000
290		Office of Youth & Social Development	37,500,000			484,093,953	176,488,347		150,000,000		-	-
291		Office of Disability Affairs					-			-	21,600,000	21,600,000
TOTAL		449,162,029,774	19,551,329,395	19,551,329,395	101,088,400,000	92,968,823,514	13,880,233,526	13,880,233,526	226,736,719,782	12,201,621,622	16,156,463,856	28,358,085,478
Statewide		-	-	-	12,201,621,622	35,707,793,251	7,096,277,926	7,096,277,926	20,976,511,452	-	-	-
292		Dedicated Revenue				-					-	-
293		Dedicated Expenditure				19,551,329,395					-	-
294		SUBVENTIONS				12,201,621,622					-	-
295		Grants					7,096,277,926	7,096,277,926	7,096,277,926		-	-
296		Capital Development (Dedicated)				-			13,880,233,526		-	-
GRAND TOTAL		449,162,029,774	19,551,329,395	19,551,329,395	113,300,021,622	128,676,616,765	20,976,511,452	20,976,511,452	247,713,221,234	12,201,621,622	16,156,463,856	28,358,085,478

This printed impression has been compared by me with the Bill which was passed by the Lagos State House of Assembly and found by me to be a true and correctly printed copy of the said Bill.

.....
G. O. ABIRU

Clerk of the House of Assembly

Assented to by me, this.....day of 20.....

.....
MR. BABATUNDE RAJI FASHOLA (SAN)

Governor of Lagos State

Assent withheld by me, this.....day of 20.....

.....
MR. BABATUNDE RAJI FASHOLA (SAN)

Governor of Lagos State

Passed again by the Lagos State House of Assembly by two-thirds majority,

this.....day of 20.....

.....
RT. (HON) ADEYEMI S. IKUFORJI

Speaker of the House of Assembly



Y2015 ABRIDGED ANNUAL BUDGET

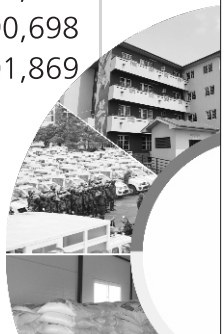
LAGOS STATE GOVERNMENT MINISTRY OF ECONOMIC PLANNING AND BUDGET BREAKDOWN OF Y2015 BUDGET INTO COST COMPONENTS

	Item	Y2015 Budget N
A	PERSONNEL COST	113,300,021,622
1	Basic (Including Allowance)	77,405,944,013
2	Personnel Cost Consolidated	2,461,920,577
3	NYSC/Interns (Allowances)	300,000,000
4	Contingency (Personnel Cost)	1,320,000,000
5	7.5% Govt. Share to Pension Contribution	3,762,268,348
6	2.5% Govt. Share to Pension Contribution	1,297,797,837
7	5% BSA (Pension Redemption Bond Fund)	3,866,297,201
8	Pension Redemption Bond Fund- Shortfall	3,858,257,524
9	Pensions and Gratuties (Civil and Teaching Services)	3,200,000,000
10	142% Pensions and Gratuties (Civil and Teaching Services)-Arrears	975,927,304
11	6% Pensions and Gratuties (Civil and Teaching Services)-Arrears	74,345,472
12	15% Pensions and Gratuties (Civil and Teaching Services)-Arrears	341,292,856
13	Pensions and Gratuties (Judiciary)	234,348,867
14	Retirement Planning/Contingency Expenses (Pensions)	200,000,000
15	Pensions Sinking Fund	1,200,000,000
16	Severance Pay (Political Office Holders)	600,000,000
17	Subvention - Personnel	12,201,621,622
B	OVERHEAD COST TOTAL	126,647,791,974
C (I)	OVERHEAD COST	85,719,913,671
1	Local Travel & Transport	344,422,760
2	Utilities	1,741,710,589
3	Stationery	376,651,705
4	Maintenance of Office Buildings	252,135,314

Y2015 ABRIDGED ANNUAL BUDGET

LAGOS STATE GOVERNMENT MINISTRY OF ECONOMIC PLANNING AND BUDGET BREAKDOWN OF Y2015 BUDGET INTO COST COMPONENTS

	Item	Y2015 Budget (N)
5	Motor Vehicle Maintenance	599,108,635
6	Motor Vehicle Fuel Consumption	796,664,611
7	Uniforms and Protective Outfit	129,411,209
8	Management Information System/ICT	1,095,326,589
9	Workshop, Training , Conferences & Seminars	1,747,981,427
10	Debt Charges (Local & Foreign)	24,265,000,000
11	Road/Drainage/Streetlighting Maintenance	2,618,299,404
12	Payment for Electricity Consumption (IPPs)	6,332,842,761
13	Scholarship/Bursary Award	829,578,120
14	Public Enlightenment on Govt. Programmes	533,096,439
15	Solid Waste Management Operational Costs	3,227,523,125
16	Chemicals for Water Corporation/LASEPA	1,495,568,312
17	Promotion of Tourism/ Art and Festival	314,098,230
18	Subvention to Tertiary Institutions	1,091,339,725
19	Operating Costs (Tertiary Institutions)	4,164,803,531
20	Examination Expenses for Public Schools	11,420,909
21	Sports Programmes	224,095,000
22	Office of Chief of Staff (Governors' Office Operations)	5,580,293,553
23	Professional/Consultancy Fee (STO, MVAA, MOF etc)	25,848,996,220
24	International Travels, Per-Diem & Estacode Expenses (Service wide)	310,000,000
25	Insurance Premiums (Servicewide/Global)	894,772,752
26	Oracle Enterprise License Fee	894,772,752
C (ii)	Overhead Cost	40,927,878,303
27	Lagos Internal Revenue Services Operating Cost	4,955,174,118
28	Greening/Beautification/Landscapping of Public Spaces	433,239,988
29	Security/Emergency Management Operations	4,390,032,673
30	Free Health Medical Expenses/Immunization/Cleft-Lip/Palliate & Limb Deformity Corrective Surgery, etc.	5,428,651,893
31	Hon. Members Operational Imprest/Running Cost	6,611,300,376
32	Publicity & Enlightenment	590,090,698
33	Committee Related Expenses	628,901,869



Y2015 ABRIDGED ANNUAL BUDGET

LAGOS STATE GOVERNMENT MINISTRY OF ECONOMIC PLANNING AND BUDGET BREAKDOWN OF Y2015 BUDGET INTO COST COMPONENTS

	Item	Y2015 Budget (N)
34	Research & Development	1,489,797,860
35	Books & Library Services	364,819,954
36	Maintenance of Heavy Duty Equipment	1,113,857,332
37	Celebrations & Ceremonies	457,137,496
38	Expenditure on Religious Bodies	141,970,160
39	Annual Pilgrimage Expenses	265,428,000
40	Grants & Contributions	1,781,668,056
41	MDAs Audit Unit Expenses	50,951,057
42	MDAs Planning Unit Expenses	39,526,530
43	MDAs Procurement Unit Expenses	23,766,047
44	MDAs Legal Unit Expenses	24,348,461
45	MDAs Monitoring & Evaluation Expenses	109,120,578
46	Printing & Publications	312,196,219
47	Materials & Consumables for Construction Drawings	10,824,034
48	Upkeep & Maintenance of Homes for the Vulnerable	974,359,467
49	Management Consultancy Services	655,207,651
50	Safety Expenses	73,172,250
51	Consumables & Drugs for Hospital Units	73,172,250
52	Emergency Relief Camp Operations	12,650,000
53	Highway Sanitation/School Waste	2,086,549,520
54	Climate Change Programme	127,000,000
55	Operational Cost for Lagos TV & Radio Station	1,687,250,983
56	MDAs Operational Expenses	5,909,656,498
57	Lottery Operational Cost	106,056,286
D	TOTAL RECURRENT (A + B)	239,947,813,596
E	TOTAL CAPITAL EXPENDITURE	249,742,056,026
F	TOTAL BUDGET	489,689,869,621



LAGOS STATE GOVERNMENT

MEPB/B.2014/S.20A/774/III/340

Ministry of Economic Planning & Budget
The Secretariat,
Alausa, Ikeja
13th January, 2015

MEPB/B/2015/01

The Deputy-Governor,
The RT. Honourable Speaker of the State House of Assembly,
Honourable Commissioners,
Secretary to the State Government,
Chief of Staff,
Deputy Chief of Staff,
Special Advisers,
Permanent Secretaries/Tutors-General,
Clerk, State House of Assembly,
State Auditor-General,
Chairmen, Local Government Councils/Local Council Dev. Areas,
Chairman, Civil Service Commission,
Chairman, Judicial Service Commission,
Chairman, Local Government Service Commission,
Chairman, Health Service Commission,
Chairman, State Universal Basic Education Board,
Chairman, Lagos State Independent Electoral Commission,
Chairman, Lagos State House of Assembly Service Commission,
Chairman, Lagos State Audit Service Commission,
Chairman, Lagos State Primary Healthcare Board,
Chief Executive Officer, Lagos State Internal Revenue Service,
Heads of Extra-Ministerial Departments
Chief Executive Officers of Parastatal Organizations,
Chief Registrar of High Courts of Lagos State,
Heads of Tertiary Institutions,
CEO/Medical Directors of Hospitals,
Council Managers of Local Government Councils/Local Council Dev. Areas,
Hospital Administrators,
Directors of Accounts,
Heads of Planning Unit.



Y2015 BUDGET OPERATIONAL GUIDELINES

1.0 INTRODUCTION

1.1 Following the signing of the Y2015 Appropriation bill by His Excellency, the Governor, Mr. Babatunde Raji Fashola (SAN) on Sunday, 11th January, 2015 and the recent issuance of General and Developmental Warrants by the Honourable Commissioner for Finance, there is the need for the Ministry of Economic Planning & Budget (MEPB) to provide guidelines to ensure optimal and successful implementation of this budget.

1.2 As we are all aware, the Y2015 budget is the last for this Administration, and will only be partly implemented by it. Hence, it is imperative that these Budget guidelines guarantee a seamless exchange of baton between the outgoing and incoming Administrations.

It is a fact that most MDAs wanted more allocations than what they invariably got, the limiting factor being our projected revenues. This therefore entails a re-consideration of priorities, and every MDA is enjoined to concentrate on critical projects/programmes with maximum impact on the citizenry. MDAs should build greater flexibility into the timing of their projects/programmes.

1.3 Lagos State is facing almost N12 billion short fall in expectations from Federal Transfers compared to the past year. In this fiscal environment, MEPB may need to keep a tighter control over Monthly Running Cost of Agencies, Subventions to Parastatal Organizations and other Overhead Cost lines of expenditure.

1.4 These guidelines are intended to provide for best practices in planning and execution of the State's budget. Every well-run organization in this situation, is expected to assess what to do differently to improve effectiveness and better attainment of goals. Each individual operating MDA has considerable discretion over the use of its available resources and is also responsible for ensuring such resources are used prudently in a transparent manner.

1.5 The State Policy Thrust still remains "Poverty Eradication and Sustainable Economic Growth through Infrastructure Renewal and Development" whilst the Y2015 Budget as in the past few years would still be focusing on the four key thematic sectors, viz; Power, Agriculture, Transportation and Housing (PATH) without prejudice to other functions of government. The major Attributes of Y2015 Budget are as follows:



- ▲ Payment of Outstanding Liabilities;
- ▲ Completion of all on-going projects;
- ▲ Maintenance of public assets;
- ▲ Sustainable aggregate public debt for the State;
- ▲ Intensified Revenue Generation efforts;

2.0 PROCUREMENT PLAN AND BUDGET PROFILING

- 2.1 The Year 2015 budget was prepared using the Programme Based Budget (PBB) approach which already linked MDAs budget to their expenditure profiles. In accordance with the Public Procurement Law, implementation of the Y2015 budget is to be driven by MDAs approved Procurement Plans which are to be derived from individual Agency's Budget Profile (BP) (Annexure VI of the budget call circular) and Capital Project Work Plan (CPWP).
- 2.2 This strategic approach to procurement management is a culmination of the reform of the State's Public Finance Management (PFM) process which is intended to integrate in a holistic manner, the approved budget, the budget profile, the capital work plan, cash forecasting and disbursement.
- 2.3 Compliance with financial regulations and professional ethics governing the granting of contracts should also be ensured. Reference should always be made to PPA's guidelines on process and financial thresholds of approving authorities. MEPB expects MDAs budget implementation to be anchored to their Procurement Plans, offering a clear "line of sight" that allows for transparency and accountability.

3.0 REVENUE GENERATION

- 3.1 Lagos State Government's level of dependence on the Federal Transfers will further decline in the face of falling in oil prices in the world market and the reduction in oil production. Internally Generated Revenue (IGR) therefore becomes even a more important issue in the State. It is through IGR that the State will be able to fund her developmental programmes/projects, thus to a large extent, determining the quantity and quality of services provided to the generality of people. It should be noted by all that Y2015 Budget has a zero deficit financing.



- 3.2 In view of this, MDAs are all enjoined to ensure that the machinery put in place for collection of revenue is adequate and effective for remarkable improvement in internal revenue generation.

4.0 MONTHLY REVENUE& EXPENDITURE REPORTS

- 4.1 The extant circular of the Head of Service referenced CIR/HOS/09/I/102 of 17th July, 2009, directing that MDAs should render their revenue and expenditure reports to MEPB on or before 5th day of the following month is still tenable. Accounting Officers and Chief Executive Officers of Agencies are hence, implored to show more interest in the financial activities of their Agencies, including the monthly report rendering. We will aim to promptly address any noticed lapses in such reports.

- 4.2 MDAs are requested to always post all transactions into the Oracle database on daily basis to ensure accuracy when financial reports are generated for analysis and decision making. The Planning Units of MDAs are saddled with the responsibility of carrying out the monthly and quarterly budget appraisal and to advise MEPB Management accordingly.

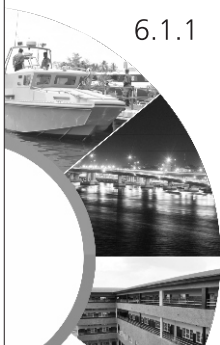
5.0 DEDICATED/RETAINED REVENUE

- 5.1 Operation of Dedicated Revenue Account is guided by the Executive Order No. EO/019 of Y2008. It is therefore, illegal for any Agency to operate this revenue account without appropriate approval or other than in the approved manner. Moreover, no Agency is authorized to spend more than what has been appropriated to be expended from such accounts. Excess of revenue over expenditure in such accounts should be transferred to the Consolidated Revenue Account (CRF). For avoidance of doubt, Dedicated Revenue still forms part of the State's revenues.
- 5.2 Accordingly, MDAs operating Dedicated Account should render monthly returns on revenue and expenditure as specified in paragraph 4.1 above.

6.0 RECURRENT EXPENDITURE

6.1 The Y2015 Personnel Budget

- 6.1.1 The Y2015 Personnel Budget was assiduously prepared to substantially accommodate outstanding Pension and Gratuities as well as, salaries and allowances of the workforce.



MDAs are hereby advised to desist from any recruitments/appointments that have no establishment approval, as the budget may not be able to accommodate the remuneration of such personnel.

6.2 Y2015 Overhead Costs

6.2.1 Monthly Running Cost

6.2.2 Realistically, there may be downward review of some MDAs' Monthly Running Costs in the face of the current inevitable austerity. Nonetheless, the under-listed standard lines shall continue to be funded through the Running Cost provision:

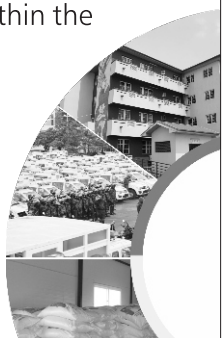
- ✓ Local Travel & Transport;
- ✓ Utility;
- ✓ Stationery;
- ✓ Maintenance of Office Building;
- ✓ Motor Vehicle Maintenance;
- ✓ Motor Vehicle Fuel Consumption; and
- ✓ Miscellaneous

6.2.3 It is hereby informed that expenditure requests on these lines shall not be entertained by MEPB

6.3 Other Overhead Costs

6.3.1 Processing of expenditure requests outside the Running Costs shall be considered on the highest priority activities or programmes of the Agency. The operating environment and organizational factors facing the Agency shall also be accorded the required primacy, in line with the approved Procurement Plan of the Agency.

6.3.2 In order to facilitate the processing of expenditure requests, MDAs are entreated to ensure compliance with the documentation checklist provided in the Head of Service Circular No. CIR/HOS/09/Vol.1/25 of 17th February, 2009, wherein it was stated that Agencies are to forward relevant and adequate information/documents as may be required for prompt processing of requests at least two weeks to the commencement of the programme. The 2-week period is exclusive of the time needed for input/sign-off of relevant authorities within the originating Agency.



- 6.3.3 MDAs are hereby reminded that some expenditure items still remain the sole prerogative of His Excellency, the Governor, irrespective of the value, nature and time. Examples of such items are; attendance at offshore courses/ Conferences; Donations/Grants/Pledges; hosting of Professional Bodies/Events; and Traditional Rulers Welfare/Expenses.

7.0 SUBVENTION TO PARASTATAL ORGANIZATIONS/ GOVERNMENT-OWNED COMPANIES

- 7.1 Subventions to Parastatal Organizations are meant to supplement and bridge the financial gap in the revenue and expenditure of such Agencies.

- 7.2 As a rule, payment of salaries and allowances, as well as, meeting all pension obligations must be a first-line charge.

- 7.3 It is however, worthy of mention that the Personnel Costs Components of the subvention had been isolated in the Y2015 subvention of Agencies, in order to enforce the stipulation or treatment as first charge. Moreover, the administration of the Personnel Costs is the responsibility of the Ministry of Establishments, Training & Pension (MOET&P), with whom we will work out modalities for implementation.

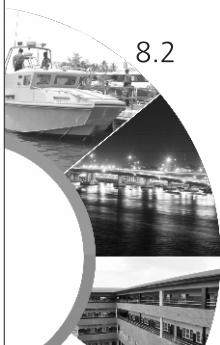
- 7.4 All Parastatal Organizations are requested to decompose their budget according to their lines of expenditure and upload same into the Oracle database, as against the prevalent "One-line budget."

- 7.5 Proper account of all revenues and expenditure must be rendered to the Supervising Ministry, Parastatal Monitoring Office (PMO), MEPB and MET&P (for Personnel Costs) as specified in paragraph 4.1 above. Also, all expenditure requests must be duly endorsed by the Political Head of the supervising Ministry or the Agency itself, where there is no supervising ministry.

8.0 CAPITAL EXPENDITURE

- 8.1 MDAs are requested to give priority to payment for the works, goods and services already provided, before embarking on new ones, whilst completion of on-going projects must also be accorded due priority.

- 8.2 Any new project must satisfy all the conditions specified in the Project Checklist referred to in the Executive Order No. EO/BRF/006 of 2013, before commencement.



8.3 The Contract Agreement between the executing Agency and the Contractor must be duly adhered to, for quick delivery of projects, and ensuring value for money.

8.4 Key Performance Indicators (KPIs) in the approved format must be prepared for all major programmes/projects in order to articulate the actual performance of the programmes/projects in the Performance Management Report (PMR) of the sector.

9.0 STATE-WIDE VOTES

9.1 Aligning with the Medium-Term Expenditure Framework and the Program-Based Budget approach, most expenditure of the State Government had been provided for based on available resources. Consequently, MDAs are expected to limit their expenditure to their approved budgets.

9.2 Agencies should desist from seeking the approval of His Excellency, the Governor, for programmes/projects that have no vote of charge (VOC) and subsequently imploring MEPB to source for VOC. It should be noted that all State-wide votes domiciled in MEPB have been considerably scaled down in Y2015 budget and have also been largely committed.

10.0 FACILITY MANAGEMENT

10.1 In Y2015 Budget, MDAs provided 2.5% of their Capital votes, except for the Ministries of Health and Education with 5% for the maintenance of public asset.

10.2 MDAs are requested to work harmoniously with the Office of Facility Management and Maintenance (OFMM), by initiating and forwarding any maintenance work on any of their assets to OFMM, for costing and implementation early in the year to enable that Agency come up with an acceptable Annual Work Plan.

11.0 DIRECT LABOUR CERTIFICATION

11.1 In addition to the public procurement guidelines, MDAs are also to comply with MEPB circular No.7 referenced MEPB/AD.630/19 of 31st July, 2012, issued on contracts executed by Direct Labour. MDAs are expected to invite MEPB for progress certification at 50% completion, as well as final completion, attaching relevant documents with photographs of the projects before, during and after.



12.0 PRE-PAYMENT INSPECTION OF PROJECTS

12.1 As stipulated in extant regulations on projects/programmes, MDAs are expected to raise Pre-payment Inspection Certificates on projects whose value is above N500, 000, before further payment can be processed beyond the Advance/Mobilization payment. Precisely, all pre-payment certification request must be accompanied by the following documents:

- ❖ Covering Letter from the executing Agency;
- ❖ Project briefs as prepared by the Project Officers;
- ❖ In-house Inspection Report of the Agency's Planning Unit;
- ❖ Completed payment certificate on MEPB standard format; (Certificates not in the MEPB format will not be processed)
- ❖ Letter of Contract Award;
- ❖ Dated Digital Photographs of project execution (before, during and after);
- ❖ As-Built Drawings (ABD) for completed projects;
- ❖ Certificate of Completion (for release of retention fee);
- ❖ Relevant Documents such as BOQ/BEME, Store Receipt/Invoice, Contract Agreement; and
- ❖ Evidence that the project site had been cleaned and all equipment de-mobilized by the Contractor

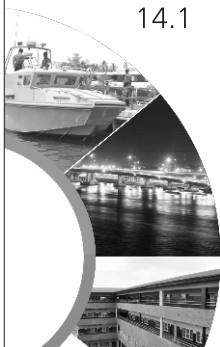
13.0 ADVANCE PAYMENT BOND/BANK GUARANTEE

13.1 Awarded Contracts requiring Advance Payment must be sufficiently supported with acceptable Advance Payment Bank Guarantee (APG) or Bond issued by a reputable Insurance Company recognized and approved by the State Government. Such Guarantee/Bonds must be examined and vetted by the Ministry of Justice to ensure that the instrument is valid and redeemable until the advance payment is fully amortized.

13.2 Additionally, Contractors handling projects above N100million are to undertake all-risk insurance policies to indemnify Government against damages to materials, properties and persons in the course of project execution

14.0 LOANS AND GRANTS

14.1 It is mandatory for MDAs to inform MEPB of their draw- down of all Loans and Grants and also to render and forward monthly returns on such Loans and Grants to MEPB, while similar returns



on all Loan draw downs are to be rendered to the Debt Management Office (DMO) on monthly basis. Indeed, DMO must be carried along upfront at time of requesting any loan drawdown

15.0 CONTINGENT LIABILITIES

- 15.1 The adoption of Public-Private-Partnership (PPP) model for the delivery of critical projects may warrant contingent liabilities, which might be borne by the State Government. It is therefore imperative for concerned Agencies to involve the Office of Public Private Partnership to ensure proper costing /estimation and recognition of such liabilities during project conceptualization. Such details are to be forwarded to MEPB to ensure adequate budget provisioning.

16.0 CONCLUSION

- 16.1 The Y2015 Budget has quite a number of measurable objectives which it must achieve. Thus, we must all have a sense of shared purpose and motivation by clearly articulating the State's values and goals.
- 16.2 Accounting Officers/CEOs of Parastatals Organization are to ensure the periodic process of confirming goals, assessing progress toward desired outcomes, evaluating what is effective and what is not, and adjusting strategies to improve performance.
- 16.3 In conclusion, MDAs are enjoined to be prudent, resourceful, and far-sighted to ensure cost effectiveness in the implementation of the Budget, as well as ensure that outstanding debts are paid, on-going projects are completed in order to further consolidate on the socio-economic development of the State.
- 16.4 Kindly give this circular the widest publicity it deserves.
- 16.5 Thank you.

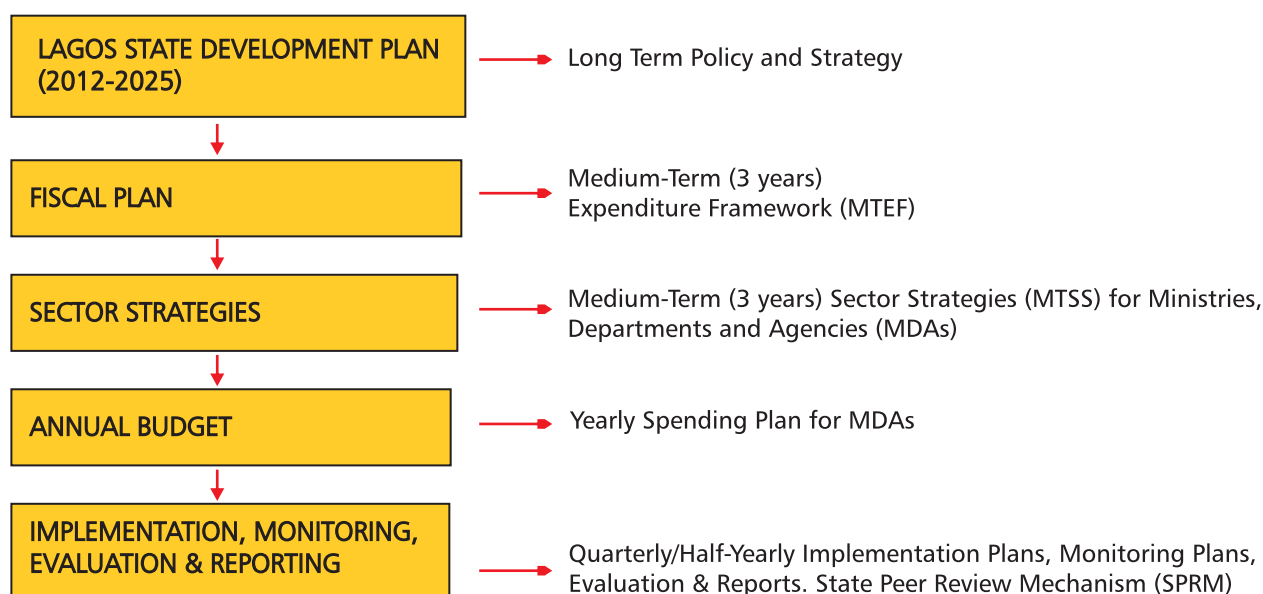
Ben Akabueze

Hon. Commissioner (MEPB).



LAGOS STATE GOVERNMENT Citizens' Guide to Y2015 BUDGET

LAGOS STATE PLANNING FRAMEWORK



1.0 LAGOS STATE BUDGET

In consonance with Section 121 of the 1999 Constitution, the Governor is required to submit an annual budget proposal to the House of Assembly for enactment. After the House of Assembly passes the budget bill and the Governor assents, it becomes an Appropriation Law. Hence, the responsibility for the State Budget is shared between these two arms of Government: Executive and Legislature.

1.1 BUDGET AND BUDGET PROCESS

1.2 In the public sector, a budget is an indication of how Government proposes to collect money (Revenue) and how it intends to spend that money (Expenditure) within a specified period, usually a year. Hence, it sets out the priority areas for spending in line with its policies/programmes and based on the revenue being expected for the year.

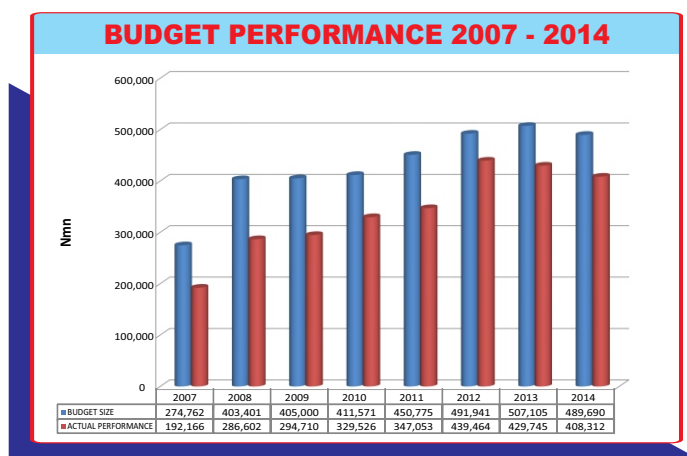
2.0 BUDGET IMPLEMENTATION

Quarterly Budget Appraisal report is a tool used for performance measurement/benchmarking (100%) and to drive continuous process and service delivery improvement similar to the practice in major private sector organisations. It has become a hallmark of Lagos budget implementation, which a few other forward looking States have also adopted.

The highlights below show cumulative performances of Budgets implemented by this Administration from inception to Y2014.

2.1 Past Budget Performance (2007-2014)

YEAR	BUDGET SIZE N	ACTUAL PERFORMANCE N	% PERF.
2007	274,762,000,000	192,166,000,000	70
2008	403,401,000,000	286,602,000,000	71
2009	405,000,000,000	294,710,000,000	73
2010	411,571,000,000	329,526,000,000	80
2011	450,775,000,000	347,053,000,000	77
2012	491,941,000,000	439,464,000,000	89
2013	507,105,000,000	429,745,000,000	85
2014	489,690,000,000	408,312,000,000	83



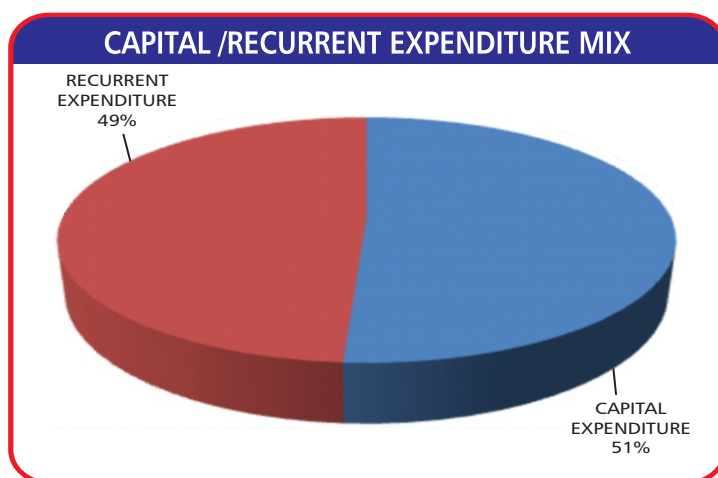
Y2015 ABRIDGED ANNUAL BUDGET

Y2015 Budget at a Glance

Budget Size	<u>N 489.690bn</u>
Projected Revenue Sources	
• Total Internally Generated Revenue (Capital Receipts)	N363.690bn
• Federal Transfers	N126.000bn
	<u>N 489.690bn</u>

Projected Expenditure

• Recurrent Expenditure	
❖ Personnel	N113.300bn
❖ Overhead	N128.677bn
Total Recurrent	<u>N241.977bn</u>
• Capital Expenditure	N247.713bn
	<u>N489.690bn</u>
• Financing Surplus/Deficit	N 00.000bn



3.0 Programme Based Budgeting (PBB)

PBB is a budgeting approach which directly links planned expenditures to clearly determined results thereby improving service delivery within the mandate of an organization.

It lays emphasis on outcomes, service delivery and results rather than inputs (activities) and outputs.

It comprises of 15 (fifteen) maximum programmes out of which six (6) are Generic and the remaining 9 (nine) are Core and peculiar to mandates of respective MDAs.

4.0 Areas of Focus in Y2015

The Y2015 Budget is focused on four key thematic sectors of the economy, comprising of **Power, Agriculture & Agro Allied, Transportation and Housing (PATH)**. This is the pathway towards improving the economic fortune and creating job opportunities in the State, without prejudice to other functions of Government.

5.0 Function Group Allocation

The Functional Group Disaggregation of the Budget and percentage share:-

SECTORS	Y2015 ALLOCATION (BN)	%
General Public Service	108.468	22.2
Public Order & Safety	16.737	3.4
Economic Affairs	148.393	30.3
Environmental Protection	35.447	7.2
Housing & Community Amenities	49.247	10.1
Health	44.632	9.1
Recreation, Culture & Religion	2.891	0.6
Education	82.2741	16.8
Social Protection	1.599	0.3
Total	489,690	100



6.0 MAJOR PROJECTS/ PROGRAMMES

6.1 General Public Service- N108.468bn

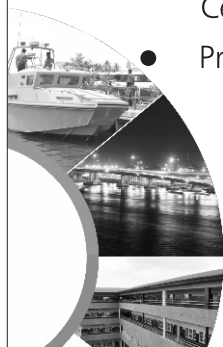
- Resolution of critical Pension Arrears
- Training and Development with the aim of enhancing productivity Service-wide
- Delivering Efficient Public Service ICT Infrastructure /e-Governance
- Continuous Residents Registration and Issuance of Permanent Resident's cards
- Completion of Obas' Palaces
- Public Financial Management System Reforms

6.2 Public Order & Safety – N16.737bn

- Computerization/Automation of Judicial procedures, including e-filing
- Completion of on-going High/Magistrate Courts projects
- Continuous Upgrade of Court Rooms and Judges' Chambers
- Witness Support Unit and Community Service Scheme
- Publication of Updated Laws of Lagos State by Law Reform Commission
- Improving Safety and Disaster Management
- Continuous Capacity Building of LASTMA, KAI, Neighbourhood Watchers and VIS Officials by the Law Enforcement Training Institute(LETI)

6.3 Economic Affairs – N148.393n

- Advancement of Ten-Lane Lagos-Badagry Expressway / Blue Rail Line Corridor
- Completion of Multi-Agency Office Complex/ Car Park
- Completion of other on-going Road Construction
- Development of Lekki Free Zone
- Electricity Board – Installation of Solar System for Secondary Schools & Primary Health Care Centres (PHCs)
- Provision of Traffic Signal Lights in strategic locations



- Agric-YES, Accelerated Food Expansion Program: Rice, Animal Husbandry, Root Crops
- Rehabilitation and Maintenance of existing Streetlight Facilities

6.4 Environmental Protection – N35.447bn

- Improvement/Maintenance of Drainage Channels
- Completion of New Sewage Treatment Plant at Odo Iya-Alaro
- Implementation of on-going Water Sub-sector Reforms
- Advancement of Adiyin Water Works Phase II
- Improvement of Water Pipeline in Lagos West
- Solid Waste Management
- Continuous Mitigation of Global Warming through, Tree-Planting, Greening and Beautification Programme

6.5 Housing & Community Amenities – 49.247bn

- Lagos Home Ownership Mortgage Scheme (H.O.M.S)
- Implementation/Rehabilitation of Small Scale Rural Water Schemes
- Provision of Rural Roads
- Completion of Isale-gangan Re-development Project
- Relocation of Okobaba Saw Mill
- Relocation of Ikeja Computer Village to Katangowa
- Electronic Certificate of Occupancy
- Continuous Upgrading of Slum Areas

6.6 Health – N44.632bn

- Implementation of Solar Energy System in Primary Health Care Centres
- Improving Reliability and Responsiveness of Healthcare System
- Enhanced Service Delivery through the flagship of Primary Healthcare Centres
- Preventive Medical Screening including immunizations



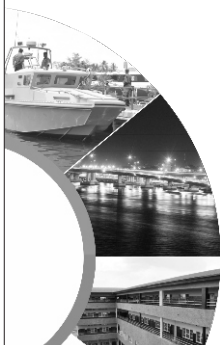
- Continuous Upgrading/Completion of Health Facilities and Projects, including Ayinke House and the MCCs at Epe and Badagry
- Establishment of Oxygen Plant
- Refurbishment/Expansion of Infectious Disease Hospital (IDH), Yaba & Construction of Additional Facilities
- Dynamic Medical Research Activities
- Upgrading of College of Medicine Laboratory

6.7 Recreation, Culture and Religion – N2.891bn

- Completion/Maintenance of New and Existing Fire Stations
- Purchase and Installation of Fire Fighting Equipment
- Maintenance of Stadia
- Organizing/Participation in various Sports Competitions (D.A.W.N.)
- Pilgrims Welfare
- Promotion of Peaceful Co-existence

6.8 Education – N82.274bn

- Implementation of Solar Energy System in Public Schools
- Continued Rehabilitation/Upgrading of Public School Buildings/Facilities
- Continued Provision of Free Textbooks and Books for Public School Libraries
- Improvement of Science and ICT Facilities in Public Schools, including e-libraries.
- Facility Management of Public Schools
- Provision of School Furniture
- Continuation of EKO Projects in Secondary Schools

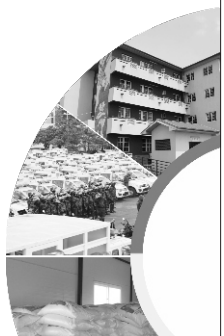


6.9 Social Protection -N1.599bn

- Upkeep and Maintenance of Skill Acquisition Centres
- Economic Empowerment Programmes, including Micro-finance Support
- Advocacy Programmes for Persons Living with Disability
- Continuous Upgrading/Maintenance/ Upkeep of Youth Centres
- Maintenance and Upkeep of Old People's Homes, Boys and Girls Correctional Homes
- Maintenance and Upkeep of Ketu Special Children's Centre
- Upkeep and Maintenance of the Transit Home for Victims of Domestic Violence

7.0 KEY DELIVERABLES

- Improved Teaching/Learning Environment in all Educational Institutions
- Better Educated and more Productive Citizens
- Enhanced Security Of Lives And Properties
- Improved Transportation Infrastructure/Road Furniture
- Better Inner-City Roads
- Improved Traffic Turnaround Time
- Improved Access to Health Facilities
- Enhanced Accountability and Transparency
- Job Creation
- Improved Access to Potable Water
- Affordable Housing through State-sponsored Mortgage Facilities
- Healthier Citizenry
- More Secured and Security Conscious Citizenry
- Socially Responsible Citizens
- Cleaner and greener Environment
- A more Virile And Responsive Public Service



8.0 CITIZENS' ROLES

- Regular Payment of Taxes
- Maintenance of law & order
- Provision of Information to Security Agencies
- Monitoring of On-going Government Projects and Reporting Observed Lapses To Appropriate Government Agencies
- Patronage of Public Facilities
- Protection of Public Facilities and Infrastructure

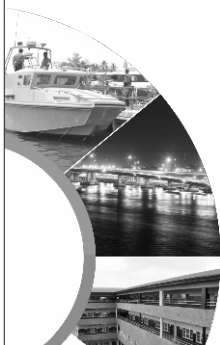
Budget Department

Ministry of Economic Planning & Budget

The Secretariat, Ikeja, Lagos

E-mail: budget@lagosstate.gov.ng

Website: www.lagosstate.gov.ng



Y2015 ABRIDGED ANNUAL BUDGET

Comparative Function Allocation (Y2015 and 2014)

FUNCTION	Y2015				Y2014			
	Recurrent Expenditure	Capital Expenditure	Total Allocation	% Alloc	Recurrent Expenditure	Capital Expenditure	Total Allocation	% Total
General Public Services	85,827,896,408	22,640,247,296	108,468,143,704	22.15	90,902,150,041	28,228,997,530	119,131,147,571	24.33
Public Order and Safety	9,893,515,991	6,843,686,829	16,737,202,820	3.42	12,467,584,834	4,917,987,799	17,385,572,633	3.55
Economic Affairs	20,498,749,603	127,894,605,163	148,393,354,766	30.30	20,346,125,817	134,442,053,859	154,788,179,676	31.61
Environment	15,258,872,580	20,188,088,142	35,446,960,721	7.24	18,475,935,918	20,923,601,891	39,399,537,809	8.05
Housing and Community Amenities	3,311,747,082	45,935,208,838	49,246,955,920	10.06	3,378,101,534	46,859,887,231	50,237,988,765	10.26
Health	36,514,307,980	8,118,146,057	44,632,454,037	9.11	28,716,853,060	5,907,747,758	34,624,600,818	7.07
Recreation, Culture and Religion	2,051,022,508	840,364,527	2,891,387,035	0.59	2,437,494,002	930,693,849	3,368,187,851	0.69
Education	67,277,485,232	14,996,525,135	82,274,010,367	16.80	56,365,018,726	12,032,198,096	68,397,216,822	13.97
Social Protection	1,343,041,003	256,359,247	1,599,400,250	0.33	1,575,459,488	781,565,659	2,357,025,147	0.48
TOTAL	241,976,638,387	247,713,231,234	489,689,869,621	100.00	234,664,723,420	255,024,733,672	489,689,457,092	100.00

United State Dollars Equivalent - Function Allocation of (Y2015 and 2014)

S/N	FUNCTION GROUP	Y2015 BUDGET			Y2014 BUDGET		
		N	US \$	% Alloc	N	US \$	% Alloc
1	General Public Service	108,468,143,704	647,571,007	22.15%	101,834,189,456	654,041,037	21%
2	Public Order and Safety	16,737,202,820	99,923,599	3.42%	18,027,368,027	115,782,711	3.68%
3	Economic Affairs	148,393,354,766	885,930,476	30.30%	158,646,436,169	1,018,923,803	32.40%
4	Environmental Protection	35,446,960,721	211,623,646	7.24%	39,533,711,248	253,909,513	8.07%
5	Housing and Community Amenities	49,246,955,920	294,011,677	10.06%	50,462,979,518	324,103,915	10.31%
6	Health	44,632,454,037	266,462,412	9.11%	37,812,553,057	242,855,190	7.72%
7	Recreation, Culture and Religion	2,891,387,035	17,262,012	0.59%	3,482,081,806	22,364,045	0.71%
8	Education	82,274,010,367	491,188,122	16.80%	77,423,827,872	497,262,864	15.81%
9	Social Protection	1,599,400,250	9,548,658	0.33%	2,466,309,939	15,840,141	0.50%
	Total	489,689,869,621	2,923,521,610	100.00%	489,689,457,092	3,145,083,218	100%

Y2015 - USD \$1 = N167.5 (CBN: 13th February, 2015)

Y2014 - USD \$1 = N155.7 (CBN: 18th February, 2014)



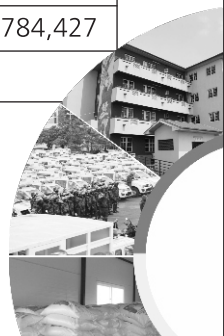
Y2015 ABRIDGED ANNUAL BUDGET

FUNCTIONAL CLASSIFICATION OF Y2015 & Y2014 BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014 REVISED BUDGET
General Public Services			108,468,143,704	102,750,838,565
Governance			8,651,277,189	10,066,769,200
1	002	Cabinet Office	120,486,298	115,500,000
2	032	Political And Legislative Power Bureau	286,247,372	283,259,826
3	027	Office Of The Auditor General For Local Govt.	238,866,198	219,054,905
4	028	Office Of The State Auditor General.	261,375,235	294,132,762
5		Audit Service Commission	70,000,000	15,557,000
6	022	Liaison Office	144,043,415	184,763,624
7	026	Deputy Governor's Office	787,191,012	779,642,588
8	070	Office Of The Chief Of Staff	6,188,875,915	7,267,658,541
9		Project Implementation And Monitoring Unit	15,000,000	15,000,000
10	051	Office Of Transformation	122,428,358	137,699,661
11	035	Secretary To The State Government Office	312,824,394	610,577,649
12	007	Office Of The Head Of Service	17,717,510	35,560,000
13	029	Parastatal Monitoring Office	86,221,484	108,362,644
House of Assembly			9,305,182,065	9,678,479,112
14	019	House Of Assembly	9,062,250,367	9,416,357,163.5
15		House Of Assembly Commission	242,931,698	262,121,948.5
Economic Planning and Budget			10,150,528,838	10,430,194,114.5
16	020	Ministry Of Economic Planning & Budget(HQ)	462,495,443	586,051,475.5
17		MEPB GOC(statewide)	428,153,395	1,603,972,639
18		Completion Of On-going LMGDP	2,000,000,000	-
19		Pas To Exco Members	74,880,000	-
23		Risk Retention Fund	100,000,000	100,000,000
24		Hosting Of Y2012 Economic Summit		150,000,000
25		Contingency Fund		145,000,000
26		GRANT	1,350,000,000	1,320,170,000
27		COUNTERPART FUND	1,145,000,000	925,000,000

Y2015 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014 REVISED BUDGET
28		Special Expenditure	4,500,000,000	5,500,000,000
29		Staff Housing Fund	50,000,000	50,000,000
30		Provision For Increase In Subvention	40,000,000	50,000,000
Establishment And Training			2,192,576,658	7,288,368,540
31	040	Ministry Of Establishments And Training	829,415,669	763,624,114
32	050	Public Service Office	734,705,755	666,430,030
33	060	Civil Service Commission	246,509,718	239,799,159
34	077	Public Service Staff Development Centre	194,452,864	256,600,000
35	077	Public Service Club	17,600,000	21,424,900
36	003	Civil Service Pensions Office	103,968,267	110,823,125
37	077	Pension Commission	65,924,386	85,000,000
STATEWIDE PERSONNEL DISAGGREGATED			4,447,429,450	5,144,667,212
38		Personnel Cost Consolidated	2,461,920,577	
39		NYSC/interns (allowances)	300,000,000	
40		Contingency (personnel Cost)	71,300,677	95,935,088
41		7.5% Govt. Share To Pension Contribution	203,221,425	388,479,214
42		2.5% Govt. Share To Pension Contribution	70,101,413	-
43		5% Bsa (pension Redemption Bond Fund)	208,840,613	-
44		Pension Redemption Bond Fund Shortfall	208,406,345	
45		Pensions And Gratuties (civil And Teaching Services)	172,850,127	181,468,483
46		142% Pensions And Gratuties (civil And Teaching Services)-arrears	52,715,362	-
47		6% Pensions and Gratuties (Civil and Teaching Services)-Arrears	4,015,820	-
48		15% Pensions and Gratuties (Civil and Teaching Services)-Arrears	18,435,160	-
49		Retirement Planning/Contingency Expenses (Pensions)	10,803,133	-
50		Pensions Sinking Fund	64,818,798	4,478,784,427
51		Severance Pay (Political Office Holders)	600,000,000	

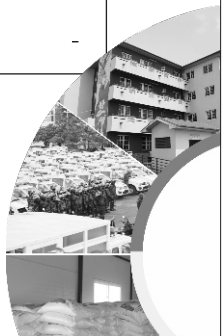


Y2015 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014REVISED BUDGET
Finance			63,751,486,426	53,937,241,214
52	011	Ministry of Finance	2,179,052,455	4,533,919,748
53		Ibile Holdings Investment support	1,000,000,000	-
54	077	Lagos State Financial System Management Bureau (FSMB)	471,065,821	-
55		Oracle Licence	270,000,000	-
56	012	State Treasury Office	21,523,018,107	12,704,538,264
57	052	Debt Management Office(HQ)	117,286,004	169,596,725
58		DMO (Outstanding Liabilities)	1,936,532,784	1,585,759,386
59		Public Debt Charges (External & Internal)	24,265,000,000	23,344,748,657
60	013	Lagos State Internal Revenue Service	9,815,624,118	9,928,000,000
61	069	Office of Special Adviser on Taxation & Revenue	38,461,208	37,678,434
62	077	Lagos State Lotteries Board (Operations & rent)	169,485,929	1,571,000,000
63		Lagos State Lotteries Board (Good Causes; inclusive of N300m for Health & N316m for Education)	1,900,000,000	-
64	077	L/S Public Procurement Agency	65,960,000	62,000,000
Information and Strategy			3,608,565,240	4,137,280,218
65	015	Ministry of Information and Strategy	881,314,257	1,390,756,255
66	077	Lagos State Printing Corporation	1,000,000,000	1,503,241,963
67	077	Lagos State Records and Archives Bureau	40,000,000	33,782,000
68	077	Lagos State Broadcasting Corp. (LTV 8)	1,256,129,202	727,500,000
69	077	Lagos State Broadcasting Corp. (Eko FM & Radio Lagos)	431,121,781	482,000,000
Local Government			2,048,666,036	1,672,538,369
70	024	Ministry of Local Government/Chieftancy Affairs	1,602,795,867	1,159,057,012
71		Special Allowances for Obas	260,733,253	322,600,320
72	025	Local Govt. Service Commission	111,771,119	106,040,100
73	062	Local Government Establishment and Pensions	73,365,797	84,840,937
Science and Technology			4,199,379,694	5,539,967,798
74	049	Ministry of Science and Technology	3,088,713,457	3,439,631,988
75		Lagos State Residents Registration Agency (LASRRA)	1,110,666,238	1,580,335,810

Y2015 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014REVISED BUDGET
76	077	Lagos State Financial Service Management Bureau (FSMB)	-	520,000,000
77		CONTINGENCY	113,052,106	-
78		Contingency Fund	113,052,106	-
Public Order and Safety			16,737,202,820	21,994,567,422
Justice			6,332,600,889	3,674,418,806
79	017	Ministry of Justice	4,577,583,117	3,093,247,086
80	077	Lagos State Independent Electoral Commission	1,486,152,758	300,683,260
81	077	Office of the Public Defender	48,000,000	50,000,000
82	077	Citizen Mediation Centre	58,000,000	57,000,000
83	077	Law Reform Commission	103,000,365	64,157,650
84	077	Law Enforcement Training Institute (PSSDC)	59,864,648	109,330,810
Judiciary			3,581,023,615	3,610,142,796
85	021	Lagos State High Courts	3,321,987,782	3,006,889,685
86	016	Judicial Service Commission	102,106,593	121,005,40
87	077	Multi-Door Court House	156,929,240	171,193,429
88		STATEWIDE PERSONNEL DISAGGREGATED	733,477,828	598,994,790
89		Pensions and Gratuties (Judiciary)	234,348,867	311,054,281
90		Contingency (Personnel Cost)	32,784,838	41,484,175
91		7.5% Govt. Share to Pension Contribution	93,443,455	167,985,875
92		2.5% Govt. Share to Pension Contribution	32,233,403	-
93		5% BSA (Pension Redemption Bond Fund)	96,027,219	-
94		Pension Redemption Bond Fund Shortfall	95,827,538	-
95		Pensions and Gratuties (Civil and Teaching Services)	79,478,396	78,470,458
96		142% Pensions and Gratuties (Civil and Teaching Services)-Arrears	24,239,105	-
97		6% Pensions and Gratuties (Civil and Teaching Services)-Arrears	1,846,518	-

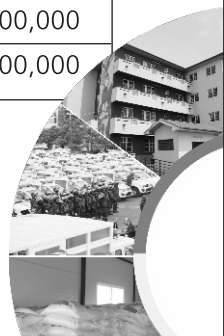


Y2015 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014REVISED BUDGET
98		15% Pensions and Gratuties (Civil and Teaching Services)-Arrears	8,476,690	-
99		Retirement Planning/Contingency Expenses (Pensions)	4,967,400	-
100		Pensions Sinking Fund	29,804,399	-
Special Duties			6,058,050,559	14,422,065,311
101	037	Ministry of Special Duties	230,129,880	262,520,228
102	077	Lagos State Emergency Management Authority (LASEMA)	87,331,133	99,060,320
103	077	Lagos Safety Commission	48,524,128	49,530,160
104		Security/Emergency Intervention	1,885,000,000	6,738,954,603
105		Special Duties Expenses (OCOS)	3,807,065,418	7,272,000,000
107		CONTINGENCY	32,049,929	-
108		Contingency Fund	32,049,929	-
Economic Affairs			148,393,354,766	153,206,211,063
Agriculture and Cooperatives			3,300,432,045	4,975,361,319
109	001	Ministry of Agriculture and Cooperatives	1,319,873,496	1,342,732,494
110		Agric Youth Empowerment Scheme(YES)	700,171,568	807,029,246
111	077	Lagos State Coconut Development Authority	35,419,054	39,446,570
112	077	Lagos State Agric Development Authority	95,912,562	130,000,000
113	077	Lagos State Agric Input Supply Authority	145,449,638	164,107,049
114	077	Agricultural Land Holding Authority	3,625,097	4,913,460
115	077	Grant - Ministry of Agriculture & Coop	376,980,629	589,830,000
116	077	Counterpart Fund - Ministry of Agriculture & Coop	623,000,000	1,897,302,500
Commerce and Industry			30,568,879,289	10,175,355,424
117	004	Ministry of Commerce and Industry	838,026,186	1,066,951,513
118		Lekki Free Zone	7,171,891,574	2,069,403,628
119	065	Central Business District	235,070,603	298,354,608
120	075	Office of Public Private Partnership	4,193,349,967	4,695,264,230
121	077	Lagos State Market Dev. Board	27,516,878	30,516,409
122	044	Ministry of Energy & Mineral Resources Dev.	465,327,521	502,534,737

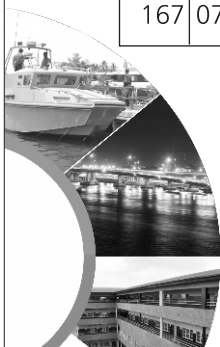
Y2015 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014REVISED BUDGET
123		Ibile Oil & Gas (IOGAS)	43,940,562	59,557,089
124	077	Lagos State Electricity Board	1,132,839,324	1,452,773,210
125		LSEB (IPPs)	9,190,000,000	-
126		Grant - Electricity Board	3,200,000,000	-
127		Counterpart Fund - Electricity Board	3,200,000,000	-
Tourism & Inter-Governmental Relations			870,916,675	1,275,278,431
128	066	Ministry of Tourism & Inter-Governmental Relations	566,102,862	694,412,431
129		Black Heritage and Other Festivals	278,976,444	550,000,000
130	077	Lagos State Film & Video Censors' Board	25,837,369	30,866,000
Transportation			35,159,621,413	31,957,587,392
131	033	Ministry of Transportation	3,130,144,355	3,709,568,981
132	077	Lagos State Drivers' Institute	50,553,289	48,565,771
133		Lagos State Traffic Management Agency(LASTMA)	483,174,028	600,570,885
134	068	Motor Vehicle Administration Agency	3,731,680,037	3,567,061,182
135	077	Lagos State Metropolitan Area Transport		
		Authority (LAMATA)	24,593,584,050	23,141,301,574
136	077	Grant - LAMATA	470,000,000	-
137	077	Counterpart Fund - LAMATA	1,430,000,000	-
138		Lagos State Number Plate & Production Authority	-	-
139	077	LAGBUS Asset Management	125,424,120	170,000,000
140		LAGBUS (New Buses Acquisition)	500,000,000	-
141	077	Lagos State Waterways Authority	553,424,152	110,448,612
142	077	Lagos State Ferry Services	91,637,382	610,070,387
Works and Infrastructure			75,544,484,286	101,031,729,610
143	030	Office of Works	4,180,437,822	7,914,740,154
144		State Consultancy Board	-	6,780,000
145	047	Office of Infrastructure	40,628,650,646	56,372,274,498
146		Lagos Badagry Expressway (LOT2)	15,560,951,224	18,000,000,000
147	076	Office of Facility Management	566,719,974	635,000,000



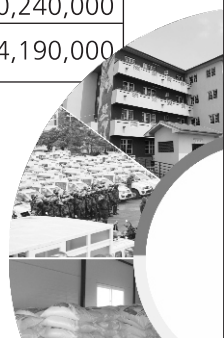
Y2015 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014REVISED BUDGET
148		CONTINGENCY	94,543,600	-
149		Contingency Fund	94,543,600	-
Housing and Community Amenities			49,246,955,920	50,170,652,617
Housing			30,988,164,079	31,229,927,371
150	014	Ministry of Housing	30,850,410,789	26,642,656,028
151	077	Lagos Mortgage Board (LMB)	137,753,290	4,587,271,343
Lands			6,492,540,724	4,749,725,992
152	023	Lands Bureau	5,773,491,760	4,051,584,603
153	018	Lagos State Valuation Office	36,069,261	38,409,769
154	061	Office of the Surveyor-General	682,979,703	659,731,620
Physical Planning and Urban Development			8,788,892,528	11,684,835,961
155	031	Ministry of Physical Planning and Urban Development	1,905,934,445	4,552,527,563
156		Relocation of Computer Village (Katangwa)	600,963,586	-
157		Redevelopment of Isalegangan	1,030,372,736	-
158		MPPUD (Okobaba Resettlement)	1,388,158,237	-
159	077	Lagos State Physical Planning Permit Authority(LAPPA)	90,152,531	89,182,328
160	077	Lagos State Building Control Authority(LABCA)	67,784,003	67,375,134
161	077	Lagos State Infrastructural Maintenance& Regulatory Agency(LASIMRA)	36,787,333	33,190,126
162	077	New Towns Development Authority	3,552,428,439	6,857,103,610
163	077	Lagos State Planning & Environmental Monitoring Authority (LASPEMA)	24,038,543	20,000,000
164	077	Lagos State Urban Renewal Authority (LASURA)	92,272,676	65,457,200
Rural Development			2,368,941,265	2,199,276,976
165	034	Ministry of Rural Development	1,851,631,810	2,161,276,976
166		MRD (Ode Omi Project)	480,770,870	
167	077	Centre for Rural Development	36,538,586	38,000,000



Y2015 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014REVISED BUDGET
168		STATEWIDE PERSONNEL DISAGGREGATED	393,296,409	306,886,317
169		Contingency (Personnel Cost)	25,833,322	44,213,736
170		7.5% Govt. Share to Pension Contribution	73,630,220	179,038,951
171		2.5% Govt. Share to Pension Contribution	25,398,810	-
172		5% BSA (Pension Redemption Bond Fund)	75,666,137	-
173		Pension Redemption Bond Fund Shortfall	75,508,795	-
174		Pensions and Gratuities (Civil and Teaching Services)	62,626,235	83,633,630
175		142% Pensions and Gratuities (Civil and Teaching Services)-Arrears	19,099,579	-
176		6% Pensions and Gratuities (Civil and Teaching Services)-Arrears	1,454,993	-
177		15% Pensions and Gratuities (Civil and Teaching Services)-Arrears	6,679,340	-
178		Retirement Planning/Contingency Expenses (Pensions)	3,914,140	-
179		Pensions Sinking Fund	23,484,838	-
180		CONTINGENCY	215,120,915	-
181		Contingency Fund	215,120,915	-
Health			44,632,454,037	38,592,254,155
Health			38,706,454,015	38,592,254,155
182	008	Ministry of Health	8,795,126,327	8,664,555,771
183		Ministry of Health (LASUTH Project)	500,000,000	767,072,186
184		LASUTH (Facility Mgt)	500,000,000	-
185		Ministry of Health (LASUCOM Project)	400,000,000	300,000,000
186	043	Health Service Commission	15,190,773,913	12,807,188,123
187		HSC (Duty Post Allowance for Medical Directors)	-	
188	101	General Hospital, Lagos	316,632,000	330,240,000
	102	Gbagada General Hospital	316,632,000	330,240,000
189	103	Orile Agege General Hospital	313,304,500	324,190,000



Y2015 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014REVISED BUDGET
190	077	Public Works Corporation	6,737,901,671	4,780,326,491
191	067	Ministry of Waterfront Infrastructure Development	7,869,822,947	11,605,608,467
192		Lagos State Metropolitan Development & Governance Project (LMGDP)		1,717,000,000
STATEWIDE PERSONNEL DISAGGREGATED			1,228,014,374	790,898,887
193		Contingency (Personnel Cost)	80,661,024	113,946,412
194		7.5% Govt. Share to Pension Contribution	229,900,315	461,414,208
195		2.5% Govt. Share to Pension Contribution	79,304,319	-
196		5% BSA (Pension Redemption Bond Fund)	236,257,189	-
197		Pension Redemption Bond Fund Shortfall	235,765,909	-
198		Pensions and Gratuties (Civil and Teaching Services)	195,541,875	215,538,267
199		142% Pensions and Gratuties (Civil and Teaching Services)-Arrears	59,635,830	-
200		6% Pensions and Gratuties (Civil and Teaching Services)-Arrears	4,543,017	-
201		15% Pensions and Gratuties (Civil and Teaching Services)-Arrears	20,855,327	-
202		Retirement Planning/Contingency Expenses (Pensions)	12,221,367	-
203		Pensions Sinking Fund	73,328,203	-
SIIF			2,000,000,000	-
204		State Infrastructure Intervention Fund	2,000,000,000	
		CONTINGENCY	591,923,359	
205		Contingency Fund	591,923,359	
Environment			35,446,960,721	39,040,331,912
Environment			35,006,535,475	39,040,331,912
206	006	Office of the Environmental Services	2,249,353,914	2,720,379,890
207	053	Office of Drainage Services	4,825,363,345	4,979,362,972

Y2015 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014REVISED BUDGET
208	077	Lagos State Environmental Protection Agency (LASEPA)	183,600,000	308,500,000
209	077	Lagos State Environmental & Special Offences Unit	76,000,000	95,000,000
210	077	Lagos Water Corporation (LWC)	4,202,411,900	5,040,411,900
211		LWC(New Water Works)	10,632,227,342	13,100,000,000
212		LWC Water Chemical	1,360,000,000	-
213		LSWC IPP	-	1,200,000,000
214	077	Lagos State Wastewater Management Office	1,924,637,971	1,719,700,000
215	077	Lagos State Waste Management Authority (LAWMA)	6,481,078,497	6,905,679,240
216	077	LAWMA PSP Domestic Waste Fund	800,000,000	800,000,000
217	077	Lagos State Signage and Advertisement Agency (LASAA)	769,947,845	723,787,146
218	077	Lagos State Parks & Gardens Agency	1,302,914,662	970,216,662
219	077	Water Regulatory Commission	199,000,000	142,500,000
220		Counterpart Fund - L/S Water corporation	-	70,000,000
STATEWIDE PERSONNEL DISAGGREGATED			345,881,646	264,794,102
221		Contingency (Personnel Cost)	22,718,926	38,149,425
222		7.5% Govt. Share to Pension Contribution	64,753,557	154,482,151
223		2.5% Govt. Share to Pension Contribution	22,336,798	-
224		5% BSA (Pension Redemption Bond Fund)	66,544,030	-
225		Pension Redemption Bond Fund Shortfall	66,405,657	-
226		Pensions and Gratuties (Civil and Teaching Services)	55,076,184	72,162,526
227		142% Pensions and Gratuties (Civil and Teaching Services)-Arrears	16,796,985	-
228		6% Pensions and Gratuties (Civil and Teaching Services)-Arrears	1,279,583	-
229		15% Pensions and Gratuties (Civil and Teaching Services)-Arrears	5,874,096	-
230		Retirement Planning/Contingency Expenses (Pensions)	3,442,261	-
231		Pensions Sinking Fund	20,653,569	-

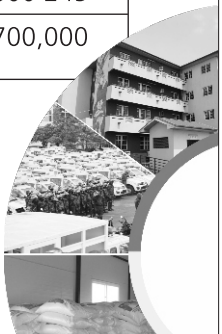


Y2015 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014REVISED BUDGET
232	104	Isolo General Hospital	235,644,480	269,353,600
233	105	Ikorodu General Hospital	315,800,400	348,728,000
234	106	Ajeromi General Hospital	233,316,000	265,120,000
235	107	Badagry General Hospital	211,066,000	265,120,000
236	108	Epe General Hospital	130,526,400	156,048,000
237	109	Agbowo General Hospital	42,494,800	64,536,000
238	111	Lagos Island Maternity Hospital	209,979,200	268,144,000
239	112	Massey Street Children's Hospital, Lagos	23,924,600	28,772,800
240	113	Mainland Hospital, Yaba	73,816,000	75,120,000
241	114	Onikan Health Centre	63,326,400	86,048,000
242	115	Apapa General Hospital	64,989,600	89,072,000
243	116	Ebute-Metta Health Centre	106,048,000	
244	117	Harvey Road Health Centre	82,494,800	104,536,000
245	118	Ketu-Ejinrin Health Centre	6,663,200	8,024,000
246	119	Ijede Health Centre	52,494,800	74,536,000
247	121	Ibeju-Lekki General Hospital	83,326,400	106,048,000
248	122	Shomolu General Hospital	128,326,400	156,048,000
249	124	Ifako/Ijaiye General Hospital	309,147,600	366,632,000
250	125	Mushin General Hospital	118,316,000	175,120,000
251	129	Surulere General Hospital	211,642,400	271,168,000
252	131	Alimosho General Hospital	431,829,200	518,144,000
253		Amuwo Odofin General Hospital	30,977,120	39,958,400
254		Lekki MCC	30,977,120	
255		Ketu Children's Clinic	-	
256		College of Health Technology	80,000,000	25,000,000
257	077	Lagos University State College of Medicine(LASUCOM)	1,245,873,680	1,248,468,276
258	077	Lagos State University Teaching Hospital LASUTH	5,745,193,670	5,036,119,027
259	077	Board of Traditional Medicine	19,479,985	26,189,985
260	077	Primary Health Care Board	1,959,792,621	1,526,187,650
261	077	Lagos State AIDS Control Agency(LASACA)	46,600,000	59,775,000

Y2015 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014REVISED BUDGET
262	077	Lagos State Accident & Emergency Centre	47,640,000	37,050,000
263		Grant	55,000,000	
264		Counterpart Fund	25,000,000	
		STATEWIDE PERSONNEL DISAGGREGATED	5,887,981,625	3,187,653,336
265		Contingency (Personnel Cost)	386,746,795	459,251,702
266		7.5% Govt. Share to Pension Contribution	1,102,306,990	1,859,692,262
267		2.5% Govt. Share to Pension Contribution	380,241,784	
268		5% BSA (Pension Redemption Bond Fund)	1,132,786,404	
269		Pension Redemption Bond Fund Shortfall	1,130,430,859	
270		Pensions and Gratuities (Civil and Teaching Services)	937,567,989	868,709,372
271		142% Pensions and Gratuities (Civil and Teaching Services)-Arrears	285,936,937	-
272		6% Pensions and Gratuities (Civil and Teaching Services)-Arrears	21,782,480	-
273		15% Pensions and Gratuities (Civil and Teaching Services)-Arrears	99,995,393	-
274		Retirement Planning/Contingency Expenses (Pensions)	58,597,999	-
275		Pensions Sinking Fund	351,587,996	-
		CONTINGENCY	38,018,397	-
276		Contingency Fund	38,018,397	-
Recreation, Culture and Religion			2,891,387,035	3,485,002,530
Home Affairs and Culture			1,430,213,683	1,541,898,363
277	009	Ministry of Home Affairs & Culture	1,130,333,068	1,238,645,748
278		State Sponsored Pilgrims	250,000,000	250,000,000
279	077	Council For Arts and Culture	41,852,615	41,852,615
280	077	Christian Pilgrims' Welfare Board	4,560,000	5,700,000 245
281	077	Muslim Pilgrims' Welfare Board	3,468,000	5,700,000

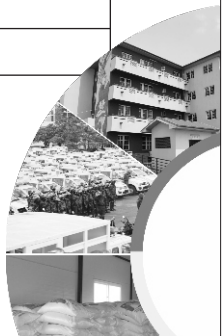


Y2015 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014REVISED BUDGET
Sport Development			1,201,987,027	1,826,298,488
282	042	Office of Sports Development	840,942,303	1,311,726,673
283		Grassroot Sport Competitions	110,000,000	227,562,815
284		Schools Sports'	19,250,000	
285	077	Sports Endowment Fund	31,803,731	38,000,000
286	077	Sports Council	79,990,993	89,000,000
287		Sports Council(Programmes/Grant)	120,000,000	160,000,000
		STATEWIDE PERSONNEL DISAGGREGATED	255,250,782	116,814,679
288		Contingency (Personnel Cost)	16,765,918	16,829,729
289		7.5% Govt. Share to Pension Contribution	47,786,277	68,150,245
290		2.5% Govt. Share to Pension Contribution	16,483,919	-
291		5% BSA (Pension Redemption Bond Fund)	49,107,595	-
292		Pension Redemption Bond Fund Shortfall	49,005,479	-
293		Pensions and Gratuties (Civil and Teaching Services)	40,644,652	31,834,706
294		142% Pensions and Gratuties (Civil and Teaching Services)-Arrears	12,395,695	-
295		6% Pensions and Gratuties (Civil and Teaching Services)-Arrears	944,296	-
296		15% Pensions and Gratuties (Civil and Teaching Services)-Arrears	4,334,915	-
297		Retirement Planning/Contingency Expenses (Pensions)	2,540,291	-
298		Pensions Sinking Fund	15,241,744	-
		CONTINGENCY	3,935,543	-
299		Contingency Fund	3,935,543	-
Education			82,274,010,367	77,280,486,364
Education			71,975,529,890	77,280,486,364
300	005	Ministry of Education	5,641,262,229	7,423,425,410

Y2015 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014REVISED BUDGET
301		EKO Project Implementation (Special Adviser EKO Project)	3,498,000,000	-
302	077	Lagos State Technical and Vocational Board	984,625,028	1,047,231,298
303	038	Teachers Establishments and Pensions Office	331,156,200	363,432,752
304	045	Office of Special Adviser on Education	388,812,113	385,910,067
Education District 1			9,053,439,977	8,556,075,639
Education District 2			6,864,275,643	6,193,667,129
305		Education District 3	3,974,949,347	3,810,676,267
306		Education District 4	4,689,981,276	4,993,852,833
307		Education District 5	6,149,361,219	6,094,531,177
308		Education District 6	7,361,081,738	6,900,158,859
309		Education Districts 1-6 (Facility Mgt)	99,000,000	221,878,931
310		JSS (Running Cost)	115,500,000	198,000,000
311	077	State Universal Basic Education Board	1,820,705,352	2,056,829,709
312	077	Lagos State Library Board	20,227,057	22,399,605
313	077	Agency for Mass Education	21,055,123	23,918,904
314	077	Lagos State Examination Board	198,970,171	208,760,419
315	077	Lagos State University (LASU)	9,145,277,519	9,239,309,976
316	077	Adeniran Ogunsanya College of Education (AOCED)	2,771,907,507	3,770,407,577
317	077	Lagos State Polytechnic (LASPOTTECH)	3,517,394,548	3,693,197,023
318	077	Micheal Otedola College of Primary Education Noforija Epe (MOCPED)	1,379,127,064	1,246,727,065
319		Reserve for Salary Arrears (Tertiary Institutions)	430,672,800	538,341,000
320	077	Lagos State Scholarship Board	37,575,265	1,108,485,181
321		Scholarship/Bursary Fund	829,578,120	
322		Busary for new intake at LASU	-	
323		Grants	867,153,385	2,335,000,000
324		Counterpart Fund	582,697,500	
325		GRANT	100,000,000	

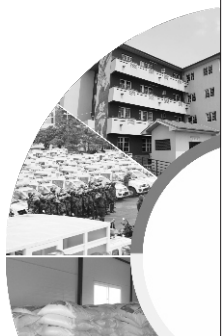


Y2015 ABRIDGED ANNUAL BUDGET

	FUNCTION, BUDGET GROUP AND AGENCY		Y2015 BUDGET	Y2014REVISED BUDGET
326		GRANT - TEFUND LASU	75,000,000	
327		GRANT - TETFUND LASPOLY	472,000,000	
328		GRANT - TETFUND AOCCOED	-	
329		GRANT - TETFUND MOCPEP	100,000,000	
330		GRANT - SUBEB	952,297,297	
331		Counterpart Fund - SUBEB	952,297,297	
		STATEWIDE PERSONNEL DISAGGREGATED	10,228,249,683	6,265,572,042
332		Contingency (Personnel Cost)	671,833,413	902,693,712
333		7.5% Govt. Share to Pension Contribution	1,914,861,805	3,655,364,814
334		2.5% Govt. Share to Pension Contribution	660,533,295	-
335		5% BSA (Pension Redemption Bond Fund)	1,967,808,820	-
336		Pension Redemption Bond Fund Shortfall	1,963,716,908	-
337		Pensions and Gratuities (Civil and Teaching Services)	1,628,687,060	1,707,513,516
338		142% Pensions and Gratuities (Civil and Teaching Services)-Arrears	496,712,554	-
339		6% Pensions and Gratuities (Civil and Teaching Services)-Arrears	37,839,221	
340		15% Pensions and Gratuities (Civil and Teaching Services)-Arrears	173,706,018	
341		Retirement Planning/Contingency Expenses (Pensions)	101,792,941	-
342		Pensions Sinking Fund	610,757,648	-
		CONTINGENCY	70,230,794	
		Social Protection	1,599,400,250	3,169,112,465
		Women's Affairs and Poverty Alleviation	593,143,194	2,072,028,794
343	041	Ministry of Women Affairs and Poverty Alleviation	587,585,376	2,065,065,294
344	077	Women Development Centre	5,557,818	6,963,500
		Youth & Social Development	832,182,300	984,996,353

Y2015 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2015 BUDGET	Y2014REVISED BUDGET
345		Office of Youth & Social Development	810,582,300	952,669,478
346		Office of Disability Affairs	21,600,000	32,326,875
STATEWIDE PERSONNEL DISAGGREGATED			172,874,189	112,087,319
347		Contingency		
		(Personnel Cost)	11,355,087	16,148,648
348		7.5% Govt. Share to Pension Contribution	32,364,304	65,392,280
349		2.5% Govt. Share to Pension Contribution	11,164,096	-
350		5% BSA (Pension Redemption Bond Fund)	33,259,195	-
351		Pension Redemption Bond Fund Shortfall	33,190,035	-
352		Pensions and Gratuities (Civil and Teaching Services)	27,527,482	30,546,391
353		142% Pensions and Gratuities (Civil and Teaching Services)-Arrears	8,395,257	-
354		6% Pensions and Gratuities (Civil and Teaching Services)-Arrears	639,545	-
355		15% Pensions and Gratuities (Civil and Teaching Services)-Arrears	2,935,916	
356		Retirement Planning/Contingency Expenses (Pensions)	1,720,468	-
357		Pensions Sinking Fund	10,322,806	
		CONTINGENCY	1,200,566	
358		Contingency Fund	1,200,566	
TOTAL			489,689,869,621	489,689,457,093



LAGOS SOCIO-ECONOMIC PROFILE

Lagos Demographics	
Population (Y2015)	Approximately 23,305,917
Total Mass (Land & Water)	3,577.28 Square Kilometer
Water Area	779.56 Square Kilometer
Land Area	2,797.72 Square Kilometer
Population Density	Approximately 6,515 persons/km
Population Growth Rate (Lagos Bureau of Statistics)	3.2%
Average Household Size (Household Survey 2014)	5 Persons
Socio- Economic Indices	
Daily Human Traffic (Lagos Mainland Island)	Over 6million
Vehicular population (2012)	1.5 million cars
Road Network	Over 16,000km
Solid Waste Generation (2014 - 1,771,257.30MT)	4,852.76 MT/day (2014)
Power Demand	10,251 MW (Supply - 1,000MW)
Water Demand MGPd (Million Gallon Per Day)	750MGPd (Supply - 90.59 MGPd) 2014
LAGOS IN NIGERIA'S ECONOMY	
Contribution (32%) to Nigeria's GDP in 2010 with a value of (\$80.6 billion)	
Contribution (26%) to Nigeria's GDP 2014 with a value of (\$141.676 billion) rebased at 8% growth rate by projection (Growth rate 7.69 National)	
Lagos GDP is equivalent of 19 African Countries' GDP added together in billion dollars	
Lead contributor over 62% to non-oil Sector GDP in 2010	
Accounts for over 60% of Country's Industrial/Commercial Activities (about 30% of Banks' branch networks in Lagos)	
45% of National Electricity Consumption	



LAGOS SOCIO-ECONOMIC PROFILE

50% of Petroleum Products Consumption		
Generates 70%, 50% of Nation's Ports Cargo/Revenues		
Telecom/Media Hub 50% of 60 million PTO/GSM subscribers		
Hub of Aviation activities (International-75%; Domestic 40%) - 2013		
Largest Stock Exchange in West Africa		
LAGOS IN AFRICAN CONTINENT		
One of 7 lead NEPAD States		
Targets to be Africa's Lead Financial centre by 2020		
Lagos GDP ranked 98th/4th among World/African Cities respectively;		
Other African cities		
Cairo (Egypt)	1st	
Johannesburg (South Africa)	2nd	
Cape Town (South Africa)	3rd	
Lagos (Nigeria)	4th	
LAGOS IN AFRICAN CONTINENT		
Compared with African Countries, it would rank 4th after South Africa, Nigeria and Egypt.		
The Budget size of Lagos State is larger than the Budget of many Countries in Africa.		
Population of Lagos State is a combination of 30 African Countries such as Burundi, Rwanda, Gabon, Equatorial-Guinea, Tunisia, Botswana, Namibia, Senegal, Liberia, Sierra Leone, Mauritius, Somalia, Congo, Lesotho, Swaziland, Benin, Mauritania and others for Y2014.		
The GDP (Y2010) figure of Lagos State as approved by EXCO stood at N12,091,301,325,014 or \$80.61bn prior to the rebased.		



NOTE



