FOREWORD

It is the tradition of Lagos State Government to publish the abridge budget brochure aimed at extracting relevant information from the comprehensive budget document to providing all Stakeholders with clear understanding of the key components involved in the budget process (i.e from the conception/development, implementation and monitoring of the budget). Hence, for the State Government to achieve its budget objectives, optimal involvement of all stakeholders, participation and ownership in the budget process is crucial and key.

The Y2019 Appropriation Bill was signed into law by **His Excellency, the Governor of Lagos State, Mr. Babajide Olusola Sanwo-Olu on 3rd June, 2019.** The Budget is focused on the acronym "THEMES" which means Traffic Management and Transport, Health and Environment, Education and Technology, Making Lagos a 21st Century Economy, Entertainment and Tourism, Security and Governance.

The Y2019 Budget will be all encompassing and reflect the level of resources that will be available and with special consideration to the completion of major on-going projects in the State.

The **Approved Budget** of **₦873.532bn comprising** of Capital and Recurrent Budget of ₦479.691bn (55% of total budget size) and ₦393.841bn (45% of total budget size) respectively. The priority of the Capital Budget includes:

- Oshodi Muritala Mohammed International Airport Road;
- Agege Pen Cinema flyover;
- Phase II of Aradagun-Iworo-Epeme Road;
- Oshodi interchange Terminal;
- Completion of Jk Randle Complex;
- Onikan Stadium;
- Imota Rice Mill;
- Renovation/ Furnishing of Lagos Revenue House among others

Premise on the above, Citizens are therefore enjoined to perform their civic responsibilities by paying their taxes, be more protective of public assets which in return will assist the State and Local Governments in facilitating rapid socio-economic development.

This publication provides all users a quick reference package and on this note, I am pleased to commend the Y2019 Abridged Annual Budget Brochure to all and advise that further details of the budget is available on Lagos State website www.lagosstate.gov.ng

IGBEGA IPINLE EKO, AJUMOSE GBOGBO WA NI .

Mrs Liadi Adetutu Abiola (FCA)

Permanent Secretary

Ministry of Economic Planning & Budget.

YEAR 2019 BUDGET PRESENTATION BY HIS EXCELLENCY, MR. AKINWUNMI AMBODE, GOVERNOR OF LAGOS STATE AT THE CHAMBERS OF LAGOS STATE HOUSE OF ASSEMBLY, ALAUSA, ON TUESDAY, FEBRUARY 5TH, 2019.

PROTOCOL

In the last three years I have had the honour of presenting the budget of our State to this Hallowed Chamber and each time, I have come with the enthusiasm and energy to meet our partners in the continuous work for the progress and development of our State. It is with the same enthusiasm that I am here again today to present the year 2019 Budget.

Each time I have come here, we have been accorded a very warm and cordial reception by this Honourable House and for this, we are very grateful. This House has been a solid partner in progress and none of the achievements recorded in our State in the past Three and Half years could have been possible without the support and cooperation of this Eighth Assembly.

Rt. Hon. Speaker, I have been very privileged to have worked with this House and there is no bill we have brought forward that has not been given favourable consideration.

That is the secret of the success of Lagos State; the cooperation between the different arms of government and our unity of purpose to make life better for all our people.

From the inception of this administration, we focused our attention on Nine core Function Groups which are a reflection of our priorities and the needs assessments of the Citizenry. These areas include Security, Transport / Traffic management, Economy - including Tourism and Agriculture, Housing, Education, Health, Infrastructure - Social and Physical, Water, Wealth Creation - Skill Acquisition/Microfinance, E-Governance and Enhanced Capacity Building, Sustainable Environment and Smart City projects.

In the outgoing year however, we experienced a reduction in our revenue projections, which affected our projected performance and our desired implementation of the Y2018 Budget. The overall Budget performance as at November 2018 stood at 60%/₦574,206billion with actual cumulative total revenue of ₦530,192billion/64%, Capital Expenditure closed at ₦311,930billion/49% and Recurrent Expenditure performed at ₦262,276billion/82%.

In preparing the Year 2019 Budget therefore, we were very mindful of the out-going year performance, the yearnings of our people and the fact that we are going into an election year. Consequently, we are today presenting a Budget that will be all-encompassing, reflect the level of resources that will be available and with special consideration to the completion of major on-going projects in the State.

Mr Speaker, Honourable Members, Distinguished guests, Ladies and Gentlemen, with our priority on completion of major infrastructure projects and smooth transition to the next administration, we are are happy to propose a **Year 2019** budget of **₦852,316,936,483, (852.317billion)** including a deficit financing of **₦77.086bn** which is expected to be sourced from internal loans and other sources.

Consequently, the 2019 Budget is projected to consolidate on the economic gains made so far by capitalising on realistic, budget friendly programmes and projects.

This proposed budget has the following key components:

Recurrent Expenditure	**₦ 389.560bn**
Capital Expenditure	**₦ 462.757bn**
Capital/Recurrent Ratio	**54:46**

The projected total revenue for Year 2019 is ₦775.231billion, of which ₦606.291billion is expected to be generated internally, ₦168.940billion is expected from Federal Transfers while a total of ₦77.086billion will be sourced through deficit financing within our medium term expenditure framework. The breakdown of the allocations is as follows will be rendered by the Ministry of Budget and Planning and Finance subsequently.

In 2019, as was with our previous budgets, Economic Affairs still dominates the sectoral allocation of the proposed budget. This is due to our continued focus on the completion of major on-going projects such as: Oshodi-Murtala Mohammed International Airport Road; Agege Pen Cinema Flyover; Phase II of Aradagun-Iworo -Epeme Road, Oshodi Interchange Terminal; completion of JK Randle Complex, Onikan Stadium; Imota Rice Mill; Renovation/Furnishing of Lagos Revenue House, amongst others in order to meet their specified deliverable outcomes without any bias or prejudice to others.

We are confident that the revenues of the State will improve this year by consolidating on the already established public financial management and technology-driven revenue reforms; through data integration and use of multi-payment channels.

Mr Speaker and Honourable members, the Year 2019 Budget has been carefully planned to accommodate all and sundry; women, youth and physically challenged, young and old. We will continue to spread development to all part of our state even as we embark on effective transition knowing fully well that the implementation, failure or success of the Budget depend on all of us.

Before I round up this speech, I want to appreciate the influence, support and advocacy of our Royal Fathers and Religious leaders; the cooperation of members of the Business Community, Professional Bodies, Development Partners, Non-Governmental Organisations; the great Public Servants; all residents of our State and members of the fourth realm for their various support and contribution during the lifespan of our administration; we could not have achieved this much without you.

I again salute the Rt. Honourable Speaker and all the Honourable members of this House; for their contributions, unalloyed support and cooperation accorded to this Administration in ensuring that governance in Lagos is not only peaceful but devoid of rancour and agitation.

Thank you for making it easy for us to serve. Thank you for your unflinching support in the last three and half years. As you go into the elections, I wish you all great successes across the State.

Thank you for your attention.

Itesiwaju Ipinle Eko Lo Je wa Logun!!

Akinwunmi Ambode
Governor of Lagos State

Monday, January 20th, 2019.

LAGOS STATE HOUSE OF ASSEMBLY
Y2019 APPROVED BUDGET
SUMMARY POSITION

	FISCAL ITEMS	Y2019 Approved Budget	Y2018 Approved Budget	Y2018 Actual (January-December)	% Perf
			₦m	₦m	
A	**TOTAL REVENUE**	**799,996**	**897,423**	**604,776**	67
B	**TOTAL INTERNALLY GENERATED REVENUE (C+D)**	**581,056**	**720,123**	**394,153**	55
C	**INTERNALLY GENERATED REVENUE**	**556,140**	**680,583**	**368,019**	54
i	Lagos Internal Revenue Services	448,233	440,121	315,466	72
ii	Internally Generated Revenue(Others)	76,815	209,357	38,889	19
iii	Dedicated Revenue	26,092	26,105	12,514	48
iv	Investment Income	4,000	3,000	1,150	38
v	Extra Ordinary Revenue	1,000	2,000	-	-
D	**CAPITAL RECEIPTS**	**24,915**	**39,540**	**26,134**	66
i	Grants	10,000	19,525	4,793	25
ii	Other Capital Receipts	14,915	20,015	21,341	107
E	**Federal Transfers**	***218,940***	***177,300***	***210,623***	119
i	Statutory Allocation	60,480	57,500	59,613	104
ii	Value Added Tax	108,360	103,200	99,055	96
iii	Extra Ordinary Revenue	50,000	15,100	51,825	343
iv	13% Derivations	100	1,500	130	9
F	**RECURRENT EXPENDITURE (DEBT AND NON-DEBT)**	**393,841**	**347,039**	**290,714**	84
G	**RECURRENT DEBT**	***20,249***	***35,906***	***31,394***	87
i	Debt Charges(External)	5,454	5,813	5,134	88
ii	Debt Charges (Internal)	14,795	23,093	26,260	114
iii	Debt Charges (Bond)	-	7,000	-	-
H	**RECURRENT NON DEBT**	**373,593**	**311,133**	**259,320**	83
I	**Total Personnel Costs**	**169,556**	**112,242**	**102,970**	92
i	Personnel Costs (Basic and Allowance)	96,971	79,012	86,369	109
ii	Personnel Costs (Consolidated)	2,268	2,064	-	-
iii	NYSC /Interns (Allowances)	300	300	225	75
iv	Other Personnel Cost (Contingency)	32,671	3,206	2,657	83
	1% Pension Protection Fund	966			-
v	7.5% Govt. Share to Pension Contribution	3,800	3,800	3,519	93
vii	2.5% Govt. Share to Pension Contribution	98	-	-	-
viii	10% BSA (Pension Redemption Bond Fund)	7,733	7,733	4,318	56
ix	Pension Redemption Bond Fund Shortfall	13,750	6,150	-	-
x	Pension & Gratuities (Civil Service/ Teaching Services)	3,548	3,519	3,123	89
xi	142% Pension & Gratuities (Civil Service/ Teaching Services)	1,074	1,074	3	0
xii	6% Pension & Gratuities (Civil Service/ Teaching Services)	82	82	2	2
xiii	15% Pension & Gratuities (Civil Service/ Teaching Services)	375	375	7	2
xiv	Pension & Gratuities (Judiciary)	502	522	347	66
xv	Retirement Planning/Contingencies Expenses/Pensions	400	300	-	-
xvi	Pension Sinking Fund	2,400	2,400	2,400	100
xvii	Severance Pay (Pol. Off. Holders)	720	100	-	-
xviii	Health Insurance Premium for Public Servants	1,900	1,605	-	-
J	**Total Overhead Costs**	**204,037**	**198,892**	**156,350**	79
i	Overhead Costs	104,309	125,383	122,044	97
ii	Dedicated Expenditure	26,092	26,105	12,514	48
iii	Subvention (Overhead)	73,635	47,404	21,792	46
K	**SURPLUS/(DEFICIT) ON CRF**	**406,154**	**550,384**	**314,062**	57
L	**TOTAL CAPITAL EXPENDITURE**	**479,691**	**699,082**	**391,587**	56
M	**CAPITAL EXPENDITURE**	**388,474**	**600,836**	**283,729**	47
i	Core Capital Expenditure	322,157	433,660	251,594	58
ii	Capital Development (Dedicated)	14,915	20,015	13,341	67
iii	Grants	10,000	19,525	4,793	25
iv	Counterpart Funding	5,000	6,544	-	-
v	Special Expenditure	32,936	115,688	10,426	9
vi	Risk Retention Fund	200	107	-	-
vii	Staff Housing Fund	64	100	-	-
viii	Contingency Reserve	3,202	5,197	3,575	69
ix	Planning Reserve	-	-	-	-
N	**REPAYMENT**	**91,217**	**98,246**	**107,858**	110
i	External Loans (Principal Repayments)	8,517	5,376	5,760	107
ii	Internal Loan (Principal Repayments)	22,000	24,593	38,222	155
iii	Consolidated Debt Service Accounts-Funding for Sinking Fund	60,700	68,277	63,876	94
O	**TOTAL EXPENDITURE (BUDGET SIZE)**	**873,532**	**1,046,121**	**682,301**	65
P	**FINANCING SURPLUS/(DEFICIT)**	**(73,537)**	**- 148,699**	**- 77,525**	52
					-
Q	**DEFICIT FUNDING SOURCES**	**73,537**	**148,699**	**44,700**	30
i	External Loans (a+b+c)	24,673	18,850	-	-
a	Development Policy Operations (DPO)		-		-
b	Others	24,673	18,850		-
c	Blue/Red Line Rail		-		-
ii	Internal Loans	48,864.04	44,849	44,700	100
iii	Bond Issuance	-	85,000		-

LAGOS STATE HOUSE OF ASSEMBLY
Y2019 APPROVED BUDGET
SUMMARY POSITION

Important Ratios (%)

	FISCAL ITEMS	Y2019 Proposed Budget	Y2018 Budget Proposal
i	State Gross Domestic Product (Nm)	29,627,584	29,627,584
i	Total Revenues as a % SGDP	2.70	3.03
ii	Fiscal Deficit as a % of SGDP	(0.25)	(0.50)
iii	Internally Generated Revenue/Total Revenue	72.63	80.24
iv	Federal Transfers/Total Revenue	27.37	19.76
v	Public Debt Charge/Internally Generated Rev.	3.48	4.99
vi	Public Debt Charge/Total Revenue	2.53	4.00
vii	Recurrent Non Debt/Total Revenue	46.70	34.67
viii	Recurrent Debt/Total Revenue	2.53	4.00
ix	Total Recurrent/Total Revenue	49.23	38.67
x	Total Personnel Cost/Total Expenditure	19.41	10.73
xi	Total Personnel Cost/ Recurrent Expenditure	43.05	32.34
xii	Total Personnel Cost/Total Rev	21.19	12.51
xiii	Total Personnel Cost/ IGR	29.18	15.59
xiv	Total Personnel Cost/ Overhead Cost	83.10	56.43
xv	Total Overhead Cost/Total Expenditure	23.36	19.01
xvi	Recurrent Expenditure/Total Expenditure	45.09	33.17
xvii	Total Capital Expenditure/Total Expenditure	54.91	66.83
xviii	Capital Expenditure/Total Expenditure	36.88	41.45
xix	Deficit Funding/Total Expenditure	8.42	14.21
xx	Deficit Funding/Total Revenue	9.19	16.57
xxi	Loan Repayment/Total Expenditure	10.44	9.39

LAGOS STATE GOVERNMENT
LAGOS STATE HOUSE OF ASSEMBLY
Y2019 APPROVED BUDGET
OMNIBUS

			Y2019 REVENUE(CRF) N	Y2019 REVENUE DEDICATED (RECURRENT) N	Y2019 DEDICATED EXPENDITURE (RECURRENT) N	Y2019 PERSONNEL COST (MOET&P) N	Y2019 OVERHEAD COST N	Y2019 CAPITAL RECEIPTS (INFLOW) N	Y2019 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2019 CAPITAL EXPENDITURE N	Y2019 SUBVENTION N
General Public Services			**684,556,842,000**	**5,296,868,192**	**5,296,868,192**	**77,499,573,681**	**82,394,954,798**	**2,090,000,000**	**2,090,000,000**	**110,298,685,085**	**1,569,928,069**
Governance			**54,275,000**	**-**	**-**	**1,799,086,002**	**8,594,305,206**	**-**	**-**	**836,144,734**	**-**
1	026	Deputy Governor's Office	300,000			74,994,863	705,000,000			20,477,628	
2	002	Secretary to the State Government Office/ Cabinet Office	1,000,000			176,174,007	928,000,000				
3	032	Office of Civic Engagement				87,654,554	469,694,321				
5	070	Office of the Chief of Staff	7,200,000			951,160,525	4,700,000,000			395,417,106	
6		Parastatal Monitoring Office					140,799,998				
7		Office of Public Private Partnership					250,000,000				
8		Project Implementation and Monitoring Unit					30,000,000				
9	022	Liaison Office	40,700,000				182,350,000			35,250,000	
10		Central Internal Audit Department					236,144,772				
11	027	Office of the Auditor General for Local Government	2,000,000			166,298,813	329,000,000			200,000,000	
12	028	Office of the State Auditor General.	2,600,000			201,074,946	379,144,876			100,000,000	
13		OSAG Capacity building									
14	073	Audit Service Commission	400,000			79,224,435	82,171,239			50,000,000	
		ASC(RENT)					32,000,000				
15	051	Office of Transformation, Creativity and Innovation	75,000			62,503,859	130,000,000			35,000,000	
House of Assembly			**3,000,000**	**-**	**-**	**461,284,529**	**8,652,000,000**	**-**	**-**	**12,825,000,000**	**-**
16	019	House of Assembly	3,000,000			404,193,602	8,500,000,000			12,825,000,000	
17	072	House of Assembly Commission				57,090,928	152,000,000				
Economic Planning and Budget			**1,500,000**	**-**	**-**	**342,972,415**	**2,305,654,385**	**-**	**-**	**77,643,297,609**	**70,316,319**
18	020	Ministry of Economic Planning & Budget(HQ)	1,500,000			342,972,415	316,524,785				
19		MEPB GOC(Statewide)					625,689,600				
20		Completion of On-going LMGDP								891,286,225	

		Y2019 REVENUE(CRF) N	Y2019 REVENUE DEDICATED (RECURRENT) N	Y2019 DEDICATED EXPENDITURE (RECURRENT) N	Y2019 PERSONNEL COST (MOET&P) N	Y2019 OVERHEAD COST N	Y2019 CAPITAL RECEIPTS (INFLOW) N	Y2019 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2019 CAPITAL EXPENDITURE N	Y2019 SUBVENTION N
21	Risk Retention Fund								200,000,000	
22	State Infrastructure Intervention Fund								10,000,000,000	
23	Construction of Flyover @ Agege, Pen- Cinema								8,000,000,000	
24	Constuction of Opebi Road/Mende Link Bridge									
25	Dualization of Lekki-Epe Expressway from Eleko Junction								3,000,000,000	
26	Construction of VIP Charlet, Epe								640,000,000	
27	Construction of VIP Charlet, Badagry etc								2,060,000,000	
28	Counterpart Fund								5,000,000,000	
29	Special Expenditure								32,936,098,901	
30	Special Expenditure (Others)								4,500,000,000	
31	High Tension Power for Hospitals								1,000,000,000	
32	Current Outstanding Liabilities								5,000,000,000	
33	Hosting Economic Summit					269,440,000				
34	M & E Policy Implementation					320,000,000				
35	Sustainable Development Goals (SDG) (Capacity Building)					160,000,000				
36	Solid Waste Management Gap (State wide)					250,000,000				
37	Revenue Enhancement Programme					250,000,000				
38	Planning Reserve								-	
39	Contingency Fund								3,201,912,483	
40	Staff Housing Fund								64,000,000	
41	Provision For Increase in Subvention									70,316,319
42	Expansion/Acquisition of Properties for Hospitals								1,000,000,000	
43	Resilience Office					114,000,000			150,000,000	

LAGOS STATE GOVERNMENT
LAGOS STATE HOUSE OF ASSEMBLY
Y2019 APPROVED BUDGET
OMNIBUS

			Y2019 REVENUE(CRF) N	Y2019 REVENUE DEDICATED (RECURRENT) N	Y2019 DEDICATED EXPENDITURE (RECURRENT) N	Y2019 PERSONNEL COST (MOET&P) N	Y2019 OVERHEAD COST N	Y2019 CAPITAL RECEIPTS (INFLOW) N	Y2019 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2019 CAPITAL EXPENDITURE N	Y2019 SUBVENTION N
Establishment and Training			**59,821,000**	**225,000,000**	**225,000,000**	**73,457,434,482**	**4,860,503,885**	**-**	**-**	**432,812,338**	**529,616,805**
44	040	Ministry of Establishments and Training	**2,700,000**			**232,398,088**	**150,000,000**			**48,470,207**	
45		Modernization of Central Records									
46		Structured Tranning Promotion Exercise					**100,000,000**				
47		National Council on Establishments Meetings					**14,270,650**				
48		Global Training Vote					**4,000,000,000**				
49		Personnel Cost Consolidated				**2,267,882,708**					
50		NYSC/Interns (Allowances)				**300,000,000**					
51		Contingency 35% (Personnel Cost)				**32,670,578,565.90**					
52		1% of Total Personnel Cost (Pension Protection Fund)				**965,915,346.97**					
53		7.5% of Govt. Share to Pension Contribution				**3,800,213,262**					
54		2.5% Govt. of Share to Pension Contribution				**97,505,501**					
55		Pension Redemption Bond Fund (10% of PersonnelEmolument Statewide)				**7,732,594,402**					
56		Pension Redemption Bond Fund-Shortfall				**13,750,000,000**					
57		Pensions and Gratuities (Civil and Teaching Services)				**3,548,037,414**					
58		142% Pensions and Gratuties (Civil and Teaching Services)-Arrears				**1,073,520,034**					
59		6% Pensions and Gratuities (Civil and Teaching Services)-Arrears				**81,780,019**					
60		15% Pensions and Gratuities (Civil and Teaching Services)-Arrears				**375,422,142**					
61		Pensions and Gratuities (Judiciary)				**501,612,542**					
62		Retirement Planning/Contingency Expenses (Pensions)				**400,000,000**					
66		Pensions Sinking Fund				**2,400,000,000**					
64		Severance Pay (Political Office Holders)				**720,000,000**					
65		Health Insurance Premium for Public Servants				**1,900,000,000**					

LAGOS STATE GOVERNMENT
LAGOS STATE HOUSE OF ASSEMBLY
Y2019 APPROVED BUDGET
OMNIBUS

			Y2019 REVENUE(CRF) N	Y2019 REVENUE DEDICATED (RECURRENT) N	Y2019 DEDICATED EXPENDITURE (RECURRENT) N	Y2019 PERSONNEL COST (MOET&P) N	Y2019 OVERHEAD COST N	Y2019 CAPITAL RECEIPTS (INFLOW) N	Y2019 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2019 CAPITAL EXPENDITURE N	Y2019 SUBVENTION N
66	050	Office of Head of Service/Public Service Office	56,800,000			295,680,325	425,498,989			48,748,972	
67		Rehabilitation of Staff Quarters								320,000,000	
68	060	Civil Service Commission	300,000			141,767,217	146,994,849				
69	077	Public Service Staff Development Centre	-	100,000,000	100,000,000	107,349,523					426,110,568
70	077	Public Service Club									20,000,000
71	003	Civil Service Pensions Office	21,000			67,367,661	23,739,397				
72		CSPO Renewal of Biometric Software License								3,898,290	
73		CSPO Electronic Document Management and Archiving								11,694,869	
74	077	Lagos State Pension Commission(LASPEC)	-	125,000,000	125,000,000	27,809,732					83,506,237
Finance			**684,381,050,000**	**3,185,425,000**	**3,185,425,000**	**430,902,139**	**55,657,200,666**	**2,090,000,000**	**2,090,000,000**	**8,991,901,483**	**323,000,000**
75	011	Ministry of Finance	9,989,500,000			133,064,851	1,173,386,400			50,000,000	
76		Investment Income	4,000,000,000								
77		Renovation of Property (Revenue House)								1,500,000,000	
78		Furnishing of Revenue House								1,000,000,000	
79		Ibile Holdings Investment support									
80		Investment in Ibile Micro finance Bank								1,320,000,000	
81		Investment in Oodua Group								3,000,000,000	

			Y2019 REVENUE(CRF) N	Y2019 REVENUE DEDICATED (RECURRENT) N	Y2019 DEDICATED EXPENDITURE (RECURRENT) N	Y2019 PERSONNEL COST (MOET&P) N	Y2019 OVERHEAD COST N	Y2019 CAPITAL RECEIPTS (INFLOW) N	Y2019 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2019 CAPITAL EXPENDITURE N	Y2019 SUBVENTION N
82		PPP (Outstanding)								422,829,678	
83		PPP slip Roads, Bridges and Pedest. Bridges								320,000,000	
84		Concession Bidding					-				
85		Land Use Charge Appeal Tribunal					35,000,000				
86		Historical Outstanding Liabilities (Unclassified Projects)								320,000,000	
87		Debt Charges (Internal)					14,795,000,000				
88		Debt Charges (External)					5,453,814,266				
89	050	Debt Charges(Bond)					-				
90	012	State Treasury Office	500,050,000	3,070,000,000	3,070,000,000	255,509,002	900,000,000			530,000,000	
91		Professional Fees					17,500,000,000				
92		Statutory Allocation	60,480,000,000								
93		Value Added Tax	108,360,000,000								
94		13% Derivations	100,000,000								
95		Extra Ordinary Revenue (IGR)	1,000,000,000								
96		Extra Ordinary Revenue (Federal Transfer)	50,000,000,000								
97	013	Lagos State Internal Revenue Service	448,233,000,000				15,800,000,000			500,000,000	
98	077	Lagos State Lotteries Board	218,500,000	115,425,000	115,425,000			2,090,000,000	2,090,000,000		133,000,000
99	077	Lagos State Public Procurement Agency	1,500,000,000			42,328,285				29,071,805	190,000,000
Information and Strategy			2,986,000	1,886,443,192	1,886,443,192	340,648,429	735,471,171	-	-	744,363,664	301,000,000
100	015	Ministry of Information and Strategy	2,686,000			340,648,429	146,516,967			163,975,449	
101		New Media					32,000,000				
102		Public Enlightenment					546,475,602				
103		Quarterly Citizens Engagement					10,478,602				
104		Regeneration of Newseum								74,847,150	

			Y2019 REVENUE(CRF) N	Y2019 REVENUE DEDICATED (RECURRENT) N	Y2019 DEDICATED EXPENDITURE (RECURRENT) N	Y2019 PERSONNEL COST (MOET&P) N	Y2019 OVERHEAD COST N	Y2019 CAPITAL RECEIPTS (INFLOW) N	Y2019 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2019 CAPITAL EXPENDITURE N	Y2019 SUBVENTION N
105		Digitization of LTV/EKO FM/Traffic Radio								375,541,065	
106	077	Lagos State Printing Corporation		800,000,000	800,000,000					100,000,000	66,000,000
107	077	Lagos State Records and Archives Bureau	300,000								90,000,000
108	077	Lagos State Television Services		571,953,114	571,953,114					-	55,000,000
109		Lagos State Traffic Radio		150,000,000	150,000,000						42,000,000
110	077	Lagos State Radio Services		364,490,078	364,490,078					30,000,000	48,000,000
Local Government			**50,710,000**	**-**	**-**	**417,574,322**	**889,043,079**	**-**	**-**	**645,899,081**	**34,554,633**
111	024	Ministry of Local Government and Community Affairs	50,000,000			256,839,556	372,517,971			581,175,000	
112		Special Allowances for Obas					400,000,000				
113	077	Centre for Rural Development	500,000							17,200,000	34,554,633
114	025	Local Government Service Commission	210,000			71,777,423	58,135,370			37,524,081	
115		Structured Training					19,000,000				
116	062	Local Government Establishments, Training and Pensions	-			88,957,343	39,389,738			10,000,000	
Science and Technology			**3,500,000**	**-**	**-**	**249,671,364**	**700,776,406**	**-**	**-**	**8,179,266,176**	**311,440,312**
117	049	Ministry of Science and Technology	2,500,000			249,671,364	202,711,060			1,671,627,228	
118		Payment of Enterprise Licence					498,065,346				
119		E-GIS Projects								3,386,526,766	
120		SMART City Projects								-	
121		Oracle Support & Maintenance								2,121,112,182	
122		Land Use Charge Application								-	
123		Lagos State Residents Registration Agency (LASRRA)	1,000,000							1,000,000,000	311,440,312

LAGOS STATE GOVERNMENT
LAGOS STATE HOUSE OF ASSEMBLY
Y2019 APPROVED BUDGET
OMNIBUS

			Y2019 REVENUE(CRF) N	Y2019 REVENUE DEDICATED (RECURRENT) N	Y2019 DEDICATED EXPENDITURE (RECURRENT) N	Y2019 PERSONNEL COST (MOET&P) N	Y2019 OVERHEAD COST N	Y2019 CAPITAL RECEIPTS (INFLOW) N	Y2019 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2019 CAPITAL EXPENDITURE N	Y2019 SUBVENTION N
Public Order and Safety			**5,379,830,000**	**-**	**-**	**3,946,870,346**	**12,928,744,326**	**-**	**-**	**16,338,748,184**	**1,989,584,870**
Justice			**1,050,280,000**	**-**	**-**	**937,343,173**	**604,947,458**	**-**	**-**	**3,690,404,717**	**1,133,072,153**
124	017	Ministry of Justice	1,000,000,000			937,343,173	557,356,350			1,346,118,082	
125		Office of Administrator General									35,000,000
126		Task Force on Land Grabbers					19,921,859				
127		Mobile Court					27,669,249				
128		Construction of Prisons								361,457,633	
129		Furnishing & Equipping of DNA Forensic Centre (Phase 2)								1,332,118,997	
130		Construction of Commercial Court House, Tapa								-	
131		Police Area Command								507,287,092	
132	077	Lagos State Independent Electoral Commission	280,000							95,973,234	252,150,073
133		LASIEC (Election Projects)									396,863,705
134	077	Office of the Public Defender									79,050,000
135	077	Citizen Mediation Centre									100,000,000
136		Governing Board (CMC)									5,000,000
137	077	Law Reform Commission	50,000,000							47,449,679	44,672,670
138	077	Law Enforcement Training Institute (LETI)									52,415,961
139		Training of Uniform Men									167,919,744
Judiciary			**4,250,500,000**	**-**	**-**	**2,178,642,749**	**3,172,650,000**	**-**	**-**	**4,156,602,303**	**160,738,702**
140	021	Lagos State High Courts	4,200,000,000			1,368,498,861	3,000,000,000			3,069,918,082	
141		HCJ Vacation Allowance+Judges Vacation Allowance				119,500,000					
142		Judges Special Allowance				531,000,000					
143		Magistrate Vacation Allowance				124,000,000					
144		Construction of Commercial Court House, Tapa								1,023,682,780	
145	016	Judicial Service Commission	500,000			35,643,888	172,650,000			23,030,196	
146	077	Multi-Door Court House	50,000,000							39,971,245	160,738,702

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Special Duties			**79,050,000**	**-**	**-**	**830,884,424**	**9,151,146,868**	**-**	**-**	**8,491,741,164**	**695,774,015**
147	037	Ministry of Special Duties & Inter-Governmental Relations	**2,050,000**			**792,184,424**	**250,606,602**			**1,033,941,575**	
148		Inter-Governmental Relation Matters (FGN Properties & Allied Matters)					**19,921,859**				
149		Regional Intergration Activities (DAWN & Allied Matters)					**26,562,479**				
150		Safety Arena /Gym Oshodi					**10,000,000**				
151		Contracted Incidental Expenses related to LRU					**68,619,737**				
152		Fire Services	**50,000,000**								
153		Fuelling of Trucks					**30,000,000**				
154		Hazard Allowance for 645 Fire Service Officers				**38,700,000**					
155		Specialised Fire Rescue Equipment								**286,673,295**	
156		Maintenance of Security Command & Control Centre								**3,623,822,517**	
157		Procurement of Heavy Duty Equipment								**1,981,784,955**	
158	077	Lagos State Emergency Management Agency (LASEMA)									**240,000,000**
159	077	Lagos Safety Commission	**27,000,000**							**49,856,225**	**125,000,000**
160		Neighbourhood Safety Agency								**515,662,597**	**330,774,015**
161		Security/Emergency Intervention					**500,000,000**			**1,000,000,000**	
162		Special Duties Expenses (OCOS)					**5,954,422,377**				
163		Capacity Building (Law Enforcement)					**661,848,435**				
164		Operating Cost For 4 Helicopters					**1,629,165,379**				
Economic Affairs			**15,747,192,363**	**3,332,405,627**	**3,332,405,627**	**7,171,522,960**	**3,382,983,568**	**2,563,130,087**	**2,563,130,087**	**135,449,176,269**	**23,708,527,995**
Agriculture and Cooperatives			**380,000,000**	**-**	**-**	**720,469,769**	**86,737,185**	**-**	**-**	**2,752,384,922**	**204,000,000**
165	001	Ministry of Agriculture	**380,000,000**			**720,469,769**	**50,000,000**			**762,384,922**	

			Y2019 REVENUE(CRF) N	Y2019 REVENUE DEDICATED (RECURRENT) N	Y2019 DEDICATED EXPENDITURE (RECURRENT) N	Y2019 PERSONNEL COST (MOET&P) N	Y2019 OVERHEAD COST N	Y2019 CAPITAL RECEIPTS (INFLOW) N	Y2019 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2019 CAPITAL EXPENDITURE N	Y2019 SUBVENTION N
166		MOA-CADP(External Loan)									
167		Agric Youth Empowerment Scheme(YES)					36,737,185			300,000,000	
168		Rice Collaboration(LASG AND KEBBI)								1,000,000,000	
169		Rice Mill								-	
170	077	Lagos State Coconut Development Authority								120,000,000	10,000,000
171	077	Lagos State Agric Development Authority								120,000,000	154,000,000
172	077	Lagos State Agric Input Supply Authority								200,000,000	30,000,000
173	077	Agricultural Land Holding Authority								250,000,000	10,000,000
Commerce and Industry			**957,288,625**	**-**	**-**	**1,171,383,681**	**2,042,675,622**	**-**	**-**	**15,246,239,956**	**18,789,149,224**
174	004	Ministry of Commerce, Industry and Cooperatives	100,177,825			449,457,010	251,054,922			532,415,080	
175		Lekki Free Zone								563,371,100	
176		Lagos State Consumer Protection Agency									129,000,000
177	077	Lagos State Market Development Board									27,089,522
178	065	Central Business District	6,000,000			36,488,404	108,641,136			127,435,156	
179		Office of Overseas Affairs and Investment (Lagos Global)				47,132,145	626,423,982				
180		Ministry of Wealth Creation and Employment	7,000,000			111,190,280	273,890,751			263,823,577	
181		Empolyment Trust Fund								2,776,276,200	
182		Subvention (LSETF)									252,522,506
183	044	Ministry of Energy & Mineral Resources Development	80,064,000			313,983,524	131,696,217			766,746,740	
184		Embeded Power (SBLC Commitment)								-	

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185		Embeded Power (Upgrade of Distibution Infrastructure)									
186		Ibile Oil & Gas (IOGAS)	400,000,000				31,176,502			172,852,270	628,285,915
187	077	Lagos State Electricity Board	27,660,000								98,944,567
188		Rehab / Mtnce of Street Lights (LSEB)								146,365,034	6,208,904,254
189		LEDCO(MEPB)								-	
190		LSEB (IPPs)					-				11,386,402,460
191		Installation of New Street Light								3,206,467,733	
192	066	Ministry of Tourism, Arts & Culture	317,195,000			213,132,318	110,747,100			1,424,600,952	
193		Development of Lagos Heritage Centre and Upgrade of National Museum and others								4,555,807,331	
194		Construction of Tourism Theatre in Badagry, Epe, Ikorodu, Ikeja & Alimosho								683,371,100	
195		Community Festival & Arts					509,045,012				
196	077	Council For Arts and Culture	10,000,000							26,707,684	46,000,000
197	077	Lagos State Film & Video Censors' Board	9,191,800								12,000,000
Transportation			**12,424,606,738**	**3,332,405,627**	**3,332,405,627**	**4,188,021,032**	**786,984,308**	**2,463,130,087**	**2,463,130,087**	**30,653,744,373**	**1,895,378,771**
198	033	Ministry of Transportation	3,500,000,000			3,419,722,567	378,399,130		223,920,917	3,800,000,000	
199		MOT (Oshodi Interchange)								-	
200	077	Lagos State Drivers' Institute	250,000,000							80,000,000	100,000,000
201		Drivers Training Expenses (LAGBUS)									
202		Lagos State Traffic Management Agency(LASTMA)	600,000,000							599,500,000	525,000,000
203		5000 Hazard Allowance for 4,640 Law Enforcement (Traffic Officers)				278,400,000					
204	068	Motor Vehicle Administration Agency	5,149,806,738	223,920,917	223,920,917	399,898,465	100,000,000	2,463,130,087		220,000,000	

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205		MVAA (Consultancy Fees)		3,062,084,710	3,062,084,710						
206	077	Lagos State Metropolitan Area Transport Authority(LAMATA)		46,400,000	46,400,000					20,194,274,373	
207		LAMATA-External Loan									
208		LAMATA-LSTMPP1/AFD									
209		Transport Fund Maintenance(LAMATA)							1,239,209,170		
210		Transport Fund (Blue Rail Line)							1,000,000,000		
211		Lagos State Number Plate & Production Authority	2,500,000,000			90,000,000	308,585,178			1,500,000,000	
212	077	Lagos Bus Reform									830,000,000
213		Lagos Bus Reform - Public Transport Infrastructure (MEPB)								-	
214		Lagos Bus Reform (Depot Development)								2,000,000,000	
215	077	Lagos State Waterways Authority	94,800,000							644,000,000	176,248,771
216	077	Lagos State Ferry Services	330,000,000							1,615,970,000	264,130,000
Works and Infrastructure			**1,985,297,000**	**-**	**-**	**1,091,648,477**	**466,586,453**	**100,000,000**	**100,000,000**	**86,796,807,017**	**2,820,000,000**
217	030	Ministry of Works & Infrastructure	3,840,000			949,998,303	351,002,508			39,342,270,309	
218		Oshodi Airport Road								10,000,000,000	
219		Lagos Badagry Expressway								10,000,000,000	
220		Special Building/Strategic Projects								1,000,000,000	
221		Furnishing and equipping of Multi-Agency Building								1,600,000,000	
222		Trailer Park								3,000,000,000	
223		Strategic Roads in Epe								3,000,000,000	
224		Special Roads Intervention (MEPB)								3,000,000,000	
225		Regional Roads (LASG Contribution)									

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226		Urban Renewal/Regeneration - Agege, GRA Ikeja, Ikoyi, V.I., Bariga & Others.								**2,000,000,000**	
227	077	Lagos State Infrastructural Maintenance& Regulatory Agency (LASIMRA)	**1,526,357,000**							**251,600,000**	**150,000,000**
228	076	Lagos State Infrastructure Assets Management Agency					**45,583,945**			**596,924,127**	
229	077	Public Works Corporation								**3,400,237,094**	**270,000,000**
230		Road Maintenance								**1,105,775,487**	**2,000,000,000**
231		Drainage Maintenance									**400,000,000**
232	067	Ministry of Waterfront Infrastructure Development	**455,100,000**			**141,650,175**	**70,000,000**	**100,000,000**	**100,000,000**	**3,500,000,000**	
233		Lekki Foreshore								**1,000,000,000**	
234		Construction of Jetties & Terminals								**1,000,000,000**	
235		Holistic Shoreline Project								**3,000,000,000**	
Environment			**2,776,973,125**	**3,070,000,000**	**3,070,000,000**	**1,455,134,949**	**1,718,625,758**	**-**	**-**	**21,486,388,972**	**18,417,331,501**
Environment			**2,776,973,125**	**3,070,000,000**	**3,070,000,000**	**1,455,134,949**	**1,718,625,758**	**-**	**-**	**21,486,388,972**	**18,417,331,501**
236	006	Ministry of the Environment	**190,960,625**			**1,399,934,949**	**1,718,625,758**			**3,029,218,278**	
237		5,000 Hazard Allowance each for 920 LAGESC Officers				**55,200,000**					
238		MOE (Waste Management Sinking Fund)								**6,000,000,000**	
239		CLI Bridging Fund									
240		Sanitation Gangs					-				
241		School Waste/Advocacy					-				
242	077	Lagos State Environmental Protection Agency (LASEPA)	**180,000,000**	**60,000,000**	**60,000,000**					**234,095,029**	**100,000,000**
243	077	Lagos State Environmental & Special Offences Unit	**28,500,000**								**122,996,656**
244		Lagos State Environmental Sanitation Corps	**5,742,500**								**200,000,000**
245	077	Lagos Water Corporation (LWC)		**2,000,000,000**	**2,000,000,000**					**3,208,982,257**	**1,242,746,380**
246		LWC(New Water Works)									

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247		LWC Water Chemical									2,100,000,000
248		2NUWSRP- IDA/AFD Counterpart funding									
249	077	Lagos State Wastewater Management Office	516,170,000							605,203,700	185,472,689
250	077	Lagos State Waste Management Authority (LAWMA)		250,000,000	250,000,000					4,700,000,000	6,574,775,000
251		LAWMA Capacity Building									250,000,000
252		LAWMA (Domestic PSP - Subsidy Gap)		120,000,000	120,000,000						2,400,000,000
253		LAWMA (Public School Waste)									318,674,098
254		LAWMA (Medical Waste for Public Health Facilities)									402,000,000
255		LAWMA (Landfill)								1,750,875,000	1,860,000,000
256		LAWMA (Marine Waste)									240,000,000
257		LAWMA (Waste Collection CBD)									441,000,000
258	077	Enlightenment and Advocacy									260,000,000
259		Sanitation Gangs/Vegetal Control									12,747,920
260		Public School Waste Programme									273,325,902
261	077	Lagos State Signage and Advertisement Agency (LASAA)	320,000,000	640,000,000	640,000,000					445,133,316	623,532,856
262		LASAA / L/S Electricity Board (Street Light)	285,600,000								
263	077	Lagos State Parks & Gardens Agency	250,000,000							1,379,018,331	590,060,000
264	077	Water Regulatory Commission	1,000,000,000							133,863,061	220,000,000
Housing and Community Amenities			**37,647,996,301**	**329,775,565**	**329,775,565**	**2,237,503,242**	**599,000,000**	**10,261,996,535**	**10,261,996,535**	**22,342,722,431**	**967,445,510**

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Housing			**347,396,301**	**-**	**-**	**212,398,983**	**60,000,000**	**4,151,996,535**	**4,151,996,535**	**12,015,473,793**	**70,990,000**
265	014	Ministry of Housing	347,296,301			212,398,983	60,000,000	1,892,553,596	4,151,996,535	12,000,000,000	
266	077	Lagos Mortgage Board (LMB)	100,000					2,259,442,940		15,473,793	70,990,000
Lands			**21,003,000,000**	**-**	**-**	**551,454,260**	**439,000,000**	**-**	**-**	**4,366,646,771**	**-**
267	023	Lands Bureau	18,000,000,000			295,965,766	315,000,000	-	-	-	
268		Lands (Compensation)								4,000,000,000	
269	,018	Lagos State Valuation Office	3,000,000			28,794,777	24,000,000			196,646,771	
270	061	Office of the Surveyor-General	3,000,000,000			226,693,717	100,000,000			170,000,000	
Physical Planning and Urban Development			**16,297,600,000**	**329,775,565**	**329,775,565**	**1,473,649,999**	**100,000,000**	**6,110,000,000**	**6,110,000,000**	**5,960,601,867**	**896,455,510**
271	031	Ministry of Physical Planning and Urban Development	145,000,000			1,473,649,999	100,000,000	110,000,000	110,000,000	1,026,683,048	
272		Relocation of Mile 12 to Imota								657,557,955	
273		Relocation of Computer Village (Katangwa)								164,550,000	
274		MPPUD (Okobaba Resettlement)								359,516,292	
275	077	Lagos State Physical Planning Permit Authority(LASPPPA)	11,975,000,000							415,543,401	184,535,510
276	077	Lagos State Building Control Authority(LABCA)	3,100,000,000							700,000,000	344,920,000
277	077	Material Testing Laboratory Services	900,000,000							337,584,275	200,000,000
278	077	New Towns Development Authority		329,775,565	329,775,565			6,000,000,000	6,000,000,000	374,816,567	90,000,000
279	077	Lagos State Planning & Environmental Monitoring Authority (LASPEMA)	9,600,000							19,847,885	27,000,000
280	077	Lagos State Urban Renewal Authority (LASURA)	168,000,000							711,576,856	50,000,000
281		Slum Regeneration								1,078,441,033	
282		Redevelopment of Isalegangan								114,484,555	

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Health			**975,430,000**	**9,574,350,000**	**9,574,350,000**	**33,044,843,303**	**13,867,113,753**	**-**	**-**	**21,057,709,285**	**5,009,053,175**
Health			**975,430,000**	**9,574,350,000**	**9,574,350,000**	**33,044,843,303**	**13,867,113,753**	**-**	**-**	**21,057,709,285**	**5,009,053,175**
283	008	Ministry of Health	239,680,000			1,557,709,408	4,015,800,000			12,643,856,527	
284		Health Insurance Scheme/Equity Fund (MEPB)					6,968,450,000				
285		Lagos State Health Management Agency (LASHMA)									800,000,000
286		ICT for Health Insurance (LASHMA)								300,000,000	
287		Construction/Rehabilitation of Hospitals								1,953,687,838	
288		eHEALTH Platform for Health Insurance (LASHMA)								200,000,000	
289		Siemen Project									
290		Construction of Specialist Hospital								1,500,000,000	
291		Medical Emergency Preparedness Expenses					55,000,000				
292		Rural Posting Allowance for 6 General Hospitals									
293		MOH (Facility Management)					750,000,000			365,683,852	
294		Ministry of Health (LASUTH Project)								-	
295		LASUTH(Facility Mgt)								900,000,000	
296		Ministry of Health (LASUCOM Project)								627,663,916	
297	043	Health Service Commission	-			19,130,054,836	250,000,000				
298		HSC (Capacity Building)					1,000,000,000				
299	101	General Hospital, Lagos	31,250,000	593,750,000	593,750,000		43,928,992				
300	102	Gbagada General Hospital	53,500,000	481,500,000	481,500,000		53,832,955				
301	103	Orile Agege General Hospital	21,000,000	399,000,000	399,000,000		37,136,596				
302	104	Isolo General Hospital	21,000,000	399,000,000	399,000,000		29,846,963				
303	105	Ikorodu General Hospital	91,500,000	823,500,000	823,500,000		39,433,757				
304	106	Ajeromi General Hospital	30,800,000	277,200,000	277,200,000		31,511,460				
305	107	Badagry General Hospital	32,300,000	290,700,000	290,700,000		29,362,480				
306	108	Epe General Hospital	45,000,000	405,000,000	405,000,000		28,115,694				

			Y2019 REVENUE(CRF) N	Y2019 REVENUE DEDICATED (RECURRENT) N	Y2019 DEDICATED EXPENDITURE (RECURRENT) N	Y2019 PERSONNEL COST (MOET&P) N	Y2019 OVERHEAD COST N	Y2019 CAPITAL RECEIPTS (INFLOW) N	Y2019 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2019 CAPITAL EXPENDITURE N	Y2019 SUBVENTION N
307	109	Agbowa General Hospital	8,000,000	72,000,000	72,000,000		9,339,263				
308	111	Lagos Island Maternity Hospital	60,000,000	540,000,000	540,000,000		25,956,273				
309	112	Massey Street Children's Hospital, Lagos	2,400,000	45,600,000	45,600,000		48,705,019				
310	113	Mainland Hospital, Yaba	9,300,000	83,700,000	83,700,000		38,595,731				
311	114	Onikan Health Centre	15,000,000	135,000,000	135,000,000		7,863,408				
312	115	Apapa General Hospital	4,800,000	91,200,000	91,200,000		17,419,295				
313	116	Ebute-Metta Health Centre	20,000,000	180,000,000	180,000,000		24,041,588				
314	117	Harvey Road Health Centre	12,600,000	113,400,000	113,400,000		18,568,683				
315	118	Ketu-Ejinrin Health Centre	1,000,000	9,000,000	9,000,000		5,917,464				
316	119	Ijede Health Centre	15,000,000	198,000,000	198,000,000		10,561,342				
317	121	Ibeju-Lekki General Hospital	18,400,000	165,600,000	165,600,000		15,070,953				
318	122	Shomolu General Hospital	20,000,000	180,000,000	180,000,000		16,590,933				
319	124	Ifako/Ijaiye General Hospital	46,700,000	420,300,000	420,300,000		45,591,905				
320	125	Mushin General Hospital	30,000,000	270,000,000	270,000,000		27,199,604				
321	129	Surulere General Hospital	26,500,000	503,500,000	503,500,000		49,775,933				
322	131	Alimosho General Hospital	80,000,000	720,000,000	720,000,000		39,110,953				
323		Amuwo Odofin General Hospital	39,200,000	352,800,000	352,800,000		34,386,509				
324		Lekki MCC					-				
325		Hospital Units (Dedicated)		100,000,000	100,000,000						
326		Hospital Units (IPP Intervention - Diesel)-(MEPB)					100,000,000				
327	077	Lagos State University College of Medicine(LASUCOM)		120,000,000	120,000,000						2,080,000,000
328		LASUCOM (Accreditation)								195,457,137	
329	077	Lagos State University Teaching Hospital (LASUTH)		1,600,000,000	1,600,000,000	6,015,097,923				550,000,000	1,040,000,000
330	077	Board of Traditional Medicine		4,600,000	4,600,000					7,360,015	10,000,000
331	077	Primary Health Care Board	500,000			6,341,981,136				1,500,000,000	500,000,000

			Y2019 REVENUE(CRF) N	Y2019 REVENUE DEDICATED (RECURRENT) N	Y2019 DEDICATED EXPENDITURE (RECURRENT) N	Y2019 PERSONNEL COST (MOET&P) N	Y2019 OVERHEAD COST N	Y2019 CAPITAL RECEIPTS (INFLOW) N	Y2019 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2019 CAPITAL EXPENDITURE N	Y2019 SUBVENTION N
332		Maintenance Support for PHC Centres									293,053,175
333		PHC (MSS/ Sure-P Nurses and CHEWS)									
334		PHC (Health Volunteer Workers)									
335	077	Lagos State AIDS Control Agency(LSACA)								274,000,000	226,000,000
336	077	Lagos State Accident & Emergency Centre								40,000,000	60,000,000
337		Lagos State Accident & Emergency Centre (Drugs and Medical Consumables)									20,000,000
Recreation, Culture and Religion			**175,450,450**	**-**	**-**	**399,313,845**	**2,387,226,978**	**-**	**-**	**3,696,917,992**	**97,385,017**
Home Affairs and Culture			**85,450,450**	**-**	**-**	**172,347,107**	**1,401,382,180**	**-**	**-**	**369,691,799**	**49,647,506**
338	009	Ministry of Home Affairs	85,450,450			172,347,107	672,757,012			369,691,799	
339		NIREC Meetings					12,562,503				
340		Pilgrimage Operations					716,062,665				
341	077	Christian Pilgrims' Welfare Board									24,823,753
342	077	Muslim Pilgrims' Welfare Board									24,823,753
Sport Development			**90,000,000**	**-**	**-**	**226,966,738**	**985,844,798**	**-**	**-**	**3,327,226,193**	**47,737,511**
343	042	Lagos State Sports Commisssion	90,000,000			226,966,738	355,844,798			-	
344		Board Expenses					40,000,000				
345		Construction of Community Recreation Youth Centres across the State								-	
346		National Sports Competition (Festival)					-				
347		Sports' Classics					70,000,000				
348		Grassroot Sport Competitions					200,000,000				
349		State Physically Challenged Festival					-				
350		Construction of 4 Stadia								3,327,226,193	
351		Marathon and other Races					320,000,000				
352		Governor's Cup					-				
353	077	Sports Trust Fund									47,737,511

			Y2019 REVENUE(CRF) N	Y2019 REVENUE DEDICATED (RECURRENT) N	Y2019 DEDICATED EXPENDITURE (RECURRENT) N	Y2019 PERSONNEL COST (MOET&P) N	Y2019 OVERHEAD COST N	Y2019 CAPITAL RECEIPTS (INFLOW) N	Y2019 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2019 CAPITAL EXPENDITURE N	Y2019 SUBVENTION N
Education			**1,641,677,500**	**4,488,899,993**	**4,488,899,993**	**43,045,524,098**	**5,308,549,206**	**-**	**-**	**30,049,002,097**	**21,812,046,765**
Education			**1,641,677,500**	**4,488,899,993**	**4,488,899,993**	**43,045,524,098**	**5,308,549,206**	**-**	**-**	**30,049,002,097**	**21,812,046,765**
354	005	Ministry of Education	**650,000,000.00**			**661,570,688**	**575,538,982**			**3,757,175,202**	
355		Recruitment of 1200 Classroom Teachers				**840,028,752**					
356		Construction/Rehabilitation of Schools								**7,936,151,480**	
357		Free Meal a Day								**-**	
358		Ibile Tablets (e-curriculum) & Others									
359		School Improvement Projects				**-**				**-**	
360		Exams Fees (WAEC & Unified)					**1,090,619,112**				
361		Return of Schools								**107,090,448**	
362		Office of Education Quality Assurance	**8,500,000**			**900,907,231**	**130,000,000**				
363	077	Lagos State Technical and Vocational Board				**775,915,309**				**103,320,179**	**116,016,000**
364		LASTVEB MATP/ESTP									**272,221,950**
365		Upgrading of Vocational Institute								**1,064,354,441**	
366	038	Teaching Service Commission (TESCOM)	**1,000,000**			**304,546,532**	**133,330,244**			**142,836,179**	
367		TESCOM (Capacity Building)					**1,500,000,000**				
368	045	Office of Special Adviser on Education	**10,500,000**			**283,583,088**	**61,600,000**			**1,078,787,185**	
369	054	Education District 1	**2,100,000**			**9,460,835,780**	**167,016,500**				
370	055	Education District 2	**5,380,000**			**8,332,980,686**	**189,651,368**				
371	056	Education District 3	**2,000,000**			**3,736,009,560**	**201,020,750**				
372	057	Education District 4	**3,150,000**			**4,464,413,461**	**158,021,000**				
373	058	Education District 5	**2,047,500**			**6,507,489,701**	**199,480,250**				
374	059	Education District 6	**5,000,000**			**6,702,924,078**	**182,271,000**				
375		Education Districts 1-6 (Facility Mgt)					**300,000,000**				
376		JSS (Running Cost)					**420,000,000**				

			Y2019 REVENUE(CRF) N	Y2019 REVENUE DEDICATED (RECURRENT) N	Y2019 DEDICATED EXPENDITURE (RECURRENT) N	Y2019 PERSONNEL COST (MOET&P) N	Y2019 OVERHEAD COST N	Y2019 CAPITAL RECEIPTS (INFLOW) N	Y2019 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2019 CAPITAL EXPENDITURE N	Y2019 SUBVENTION N
377	077	State Universal Basic Education Board	30,000,000							1,000,000,000	1,507,738,912
378		SUBEB-Direct School Funding									300,000,000
379		SUBEB (Capacity Building)									1,000,000,000
380	077	Lagos State Library Board								130,000,000	54,500,000
381	077	Agency for Mass Education	10,000,000								45,000,000
382		Kick Illiteracy out of Lagos Initiative									240,000,000
383	077	Lagos State Examinations Board	900,000,000								22,000,000
384		LSEB (Examination Expenses)									200,000,000
385	077	Lagos State University (LASU)		2,091,998,637	1,791,605,380					4,988,860,284	7,223,438,142
386		LASU (ACCREDITATION)								474,000,000	
387		Dedicated Expenditure (Debt Obligation)			300,393,257						
388	077	Adeniran Ogunsanya College of Education (AOCED)		480,000,000	480,000,000					1,587,832,635	3,081,350,314
389		AOCED Debt Obligation(LASG)									
390		Dedicated Expenditure (Debt Obligation)			-						350,000,000
391		AOCED ACCREDITATION								150,000,000	
392	077	Lagos State Polytechnic (LASPOTECH)		1,712,903,106	1,552,318,106					3,015,790,638	3,538,183,126
393		Dedicated Expenditure (Debt Obligation)			160,585,000						
394		LASPOTECH Accreditation								200,000,000	
395	077	Micheal Otedola College of Primary Education Noforija Epe(MOCPED)		106,803,250	106,803,250					2,154,391,426	2,120,311,964
396		Debt Obligation (PFA, Tax and Retirees)									300,000,000
397	,077	College of Health Technology	-	55,000,000	55,000,000	74,319,232				1,658,412,000	20,000,000
398	077	Lagos State Scholarship Board	12,000,000								44,500,000
399		Scholarship/Bursary Fund									1,276,786,357

LAGOS STATE GOVERNMENT
LAGOS STATE HOUSE OF ASSEMBLY
Y2019 APPROVED BUDGET
OMNIBUS

			Y2019 REVENUE(CRF) N	Y2019 REVENUE DEDICATED (RECURRENT) N	Y2019 DEDICATED EXPENDITURE (RECURRENT) N	Y2019 PERSONNEL COST (MOET&P) N	Y2019 OVERHEAD COST N	Y2019 CAPITAL RECEIPTS (INFLOW) N	Y2019 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2019 CAPITAL EXPENDITURE N	Y2019 SUBVENTION N
400		Lagos State College of Nursing, Midwifery & Public Health Nursing	-	42,195,000	42,195,000					500,000,000	100,000,000
Social Protection			**86,782,000**	**-**	**-**	**755,729,960**	**1,970,992,799**	**-**	**-**	**2,839,596,768**	**63,577,171**
Womens Affairs and Poverty Alleviation			**21,530,000**	**-**	**-**	**205,733,580**	**913,120,593**	**-**	**-**	**1,211,214,514**	**25,000,000**
401	041	Ministry of Women Affairs and Poverty Alleviation	11,490,000			205,733,580	913,120,593			1,211,214,514	
402		Empowerment for Women (MEPB)									
403	077	Women Development Centre	10,040,000								25,000,000
Youth & Social Development			**65,252,000**	**-**	**-**	**549,996,380**	**1,057,872,206**	**-**	**-**	**1,628,382,255**	**38,577,171**
404		Ministry of Youth & Social Development	60,000,000			549,996,380	1,057,872,206			680,015,274	
405		Construction of Elderly Care Centres								448,366,981	
406		Office of Disability Affairs	5,252,000								38,577,171
407		Special Grant (Disability Fund)								500,000,000	
TOTAL			**748,988,173,739**	**26,092,299,377**	**26,092,299,377**	**169,556,016,385**	**124,558,191,186**	**14,915,126,622**	**14,915,126,622**	**363,558,947,083**	**73,634,880,073**
Statewide			**-**	**-**	**-**	**-**	**-**	**10,000,000,000**	**10,000,000,000**	**91,217,000,000**	**-**
408		Grants						10,000,000,000	10,000,000,000		
409		External Loans (Principal Repayments)								8,517,000,000	
410		Internal Loan (Principal Repayments)								22,000,000,000	
411		Consolidated Debt Service Accounts								60,700,000,000	
GRAND TOTAL			**748,988,173,739**	**26,092,299,377**	**26,092,299,377**	**169,556,016,385**	**124,558,191,186**	**24,915,126,622**	**24,915,126,622**	**454,775,947,083**	**73,634,880,073**

LAGOS STATE GOVERNMENT
MINISTRY OF ECONOMIC PLANNING AND BUDGET
BREAKDOWN OF Y2019 BUDGET INTO COST COMPONENTS

	Item	Y2019 Allocation Nm
A	**Personnel Cost**	**169,556,016,385**
1	Basic (Including Allowance)	96,970,954,448
2	Personnel Cost Consolidated	2,267,882,708
3	NYSC/Interns (Allowances)	300,000,000
4	Contingency 35% (Personnel Cost)	32,670,578,566
5	1% of Total Personnel Cost (Pension Protection Fund)	965,915,347
6	7.5% of Govt. Share to Pension Contribution	3,800,213,262
7	2.5% Govt. of Share to Pension Contribution	97,505,501
8	Pension Redemption Bond Fund (10% of	7,732,594,402
9	Pension Redemption Bond Fund- Shortfall	13,750,000,000
10	Pensions and Gratuities (Civil and Teaching Services)	3,548,037,414
11	142% Pensions and Gratuties (Civil and Teaching Services)-Arrears	1,073,520,034
12	6% Pensions and Gratuities (Civil and Teaching Services)-Arrears	81,780,019
13	15% Pensions and Gratuities (Civil and Teaching Services)-Arrears	375,422,142
14	Pensions and Gratuities (Judiciary)	501,612,542
15	Retirement Planning/Contingency Expenses (Pensions)	400,000,000
16	Pensions Sinking Fund	2,400,000,000
17	Severance Pay (Political Office Holders)	720,000,000
18	Health Insurance Premium for Public Servants	1,900,000,000
	OVERHEAD COST TOTAL	**249,200,497,258**
B	**Overhead Cost**	**110,271,462,282**
1	Travel & Transport- Local	725,203,308
2	International Travels, Per-Diem & Estacode Expenses (Servicewide)	100,000,000
3	Utilities	598,743,161
4	Stationery	543,268,868
5	Maintenance of Office Buildings	812,463,360
6	Motor Vehicle Maintenance & Repair	571,100,820
7	Motor Vehicle Fuel Consumption	726,423,960
8	Uniforms and Protective Outfit	190,243,782
9	Upkeep and Maintenance	2,067,348,925
10	Management Information System/ICT	333,936,849
11	Workshop, Training , Conferences & Seminars, Summit, Capacity Building	10,113,178,112
12	Debt Charges (Local & Foreign)	15,338,814,266
13	Governors' Office Operations (Office of Chief of Staff)	4,966,144,772
14	Operating Cost for Helicopters	1,629,165,379
15	Inter-governmental Relations Matters	19,921,859
16	Road/Drainage Maintenance	400,000,000
17	Streetlighting Maintenance	6,208,904,254
18	Payment for Electricity Consumption (IPPs)	11,386,402,460
19	Scholarship/Bursary Award	1,276,786,357
20	Public Enlightenment on Govt. Programmes	546,475,602
21	Solid Waste Management Operational Costs	9,770,848,822
22	Waste Management in Streets, Highway, Public Schools and Public Health Facility	1,401,674,098
23	Chemicals for Water Corporation	2,100,000,000
24	Community Festivals and Arts	509,045,012
25	Subvention to Tertiary Institutions	16,283,283,546
26	Examination Expenses for Public Schools	200,000,000
27	Sports Programmes	590,000,000
28	Professional/Consultancy Fee (STO, MVAA, MOF etc)	20,562,084,710
29	Insurance Premiums (Servicewide/Global)	300,000,000

LAGOS STATE GOVERNMENT
MINISTRY OF ECONOMIC PLANNING AND BUDGET
BREAKDOWN OF Y2019 BUDGET INTO COST COMPONENTS

	Item	Y2019 Allocation Nm
C	**Overhead Cost**	**138,929,034,976**
30	Lagos Internal Revenue Services Operating Cost	15,800,000,000
31	Security/Emergency Management and special Duties Operations	6,454,422,376
32	Health Operational Cost	6,930,520,645
33	Hospital Units Expenses	719,790,663
34	Hon. Speaker, Principal Officers and Hon. Members Operational Imprest	7,950,003,000
35	Research & Development	3,349,628,368.00
36	Books &Library Services	34,900,000
37	Maintenance/fuel for Plant and Heavy Duty Equipment	117,883,147
38	Pilgrimage Operations	716,062,665
39	MDAs Audit Unit Expenses	153,653,853
40	MDAs Planning Unit Expenses	122,087,125
41	MDAs Procurement Unit Expenses	73,149,943
42	MDAs Legal Unit Expenses	95,039,730
43	MDAs Monitoring & Evaluation Expenses	300,455,522
44	Printing & Publications	526,458,466
45	Lagos State Safety Operating Cost	125,000,000
46	Media Operational Cost (Lagos TV & Radio Stations)	145,000,000
47	Lagos State Printing Operating Cost	66,000,000
48	Lottery Operational Expenses	133,000,000
49	MDAs Dedicated Expenses for exigency's Services	32,653,622,319
50	MDAs Imprest	62,462,357,153
D	**Total Recurrent (A + B + C)**	**418,756,513,643**
E	**Total Capital Expenditure**	**454,775,947,083**
F	**Total Budget**	**873,532,460,726**

L A G O S   S T A T E   G O V E R N M E N T

Ref. No.: MEPB/AD.824/32
Ministry of Economic Planning & Budget
The Secretariat
Alausa – Ikeja.

Circular No. MEPB/B/2015/01 **Date: 27th June, 2019**

The Deputy Governor
The RT. Honourable Speaker, Lagos State House of Assembly
Chief Judge of Lagos State
Secretary to the State Government
Honourable Commissioners/ Special Advisers
Chief of Staff
Deputy Chief of Staff
Head of Service
Permanent Secretaries/ Tutors-General
Clerk, Lagos State House of Assembly
State Auditor-General
Auditor-General for Local Governments
Chairman, Civil Service Commission
Chairman, Judicial Service Commission
Chairman, Local Government Service Commission
Chairman, Health Service Commission
Chairman, Lagos State Internal Revenue Service
Chairman, State Universal Basic Education Board
Heads of Extra-Ministerial Departments
Chief Executives of Parastatal Organizations
Chief Registrar of the High Court of Lagos State
Chief Medical Directors /Medical Directors of Hospitals
Heads of Tertiary Institutions
Hospital Administrators
Directors of Administration & Human Resources
Directors of Finance & Accounts
Heads of Planning Units

Y2019 BUDGET OPERATIONAL GUIDELINES

1.0 INTRODUCTION

1.1 His Excellency, the Governor, Mr. Babajide Olusola Sanwoolu on Monday 3rd June, 2019, signed the Y2019 Appropriation Bill into Law, thus, signalling the commencement of operations of the State's Y2019 Budget. In line with this, the General and Development Warrants have been issued, thus, authorising Ministries/Departments/Agencies (MDAs) to access fund under their Recurrent and Capital Expenditure votes of their approved budgets in prudent and transparent manners.

1.2 The Budget Operational Guidelines therefore defines the overall operating principles for the successful implementation of the Y2019 Budget in fulfilment of various promises to the citizens of our dear State.

1.3 The Y2019 Budget has been carefully planned to accommodate all and sundry. It will continue to focus on Security, Physical and Social infrastructure especially in the areas of Healthcare, Education, Youth and Social development, e-Governance, sustainable environment and Smart City projects; with priority given to completion of major on-going infrastructure projects.

1.4 We have taken into consideration, present economic realities as well as optimism for improvement in revenue allocations from Federation Account. The State Government will therefore continue with the existing Fiscal Strategies adopted by Government through:

- Automation of Revenue administration and collection.
- Operation of the Treasury Single Account (TSA),
- Completion of on-going projects;
- Improvement in fiscal discipline;
- Maintaining Capital/Recurrent Expenditure Ratio of **55:45;**
- Planned and systematic maintenance of existing/new infrastructural facilities;
- Ensuring sustainable fiscal deficits, among others.

1.5 In addition, the year 2019 Budget is deficit financed. The implication of this is that the Ministry of Economic Planning and Budget (MEPB) will maintain tighter control over the Recurrent Expenditure (i.e. Overhead Costs lines, Monthly Running Costs of Agencies, and Subventions to Parastatal Organisations).

2.0. PROCUREMENT PLAN AND BUDGET PROFILING

2.1. MDAs must prepare their annual procurement plan in accordance with the Public Procurement Guidelines. These Procurement plans should be aligned with the approved budget, and MDAs are to ensure that all internal processes of project implementation are completed within the given time lines. MDAs are advised, therefore, to refer to the Public Procurement Guidelines on Procurement Processes for additional information in this regards.

3. 0. REVENUE GENERATION

3.1. The Year 2019 Budget is revenue-driven and prepared to be all encompassing and dedicated to the completion of major on-going projects in the State. In addition, we intend to consolidate on the already established public financial management and technology-driven revenue reforms through data integration and use of multi-payment channels such that every strata of the society would benefit from the budget.

3.2. The reform of the Lagos State Internal Revenue Service (LIRS) will lead to deepening the tax base and widening the tax net, thereby bringing the required efficiency to revenue Administration in the State. MDAs are, therefore, enjoined to intensify their efforts at ensuring that set revenue targets are met in order to effectively fund the budget.

3.3. The Revenue enhancement drive shall further be sustained through regular Revenue Stakeholders' Meeting (RSM), while Ministry of Finance as well as Economic Planning & Budget will continue to track revenue performance of all MDAs.

4.0. MONTHLY REVENUE & EXPENDITURE REPORTS

4.1. For proper analysis and monitoring of Y2019 Budget Performance, MDAs are to ensure that the Monthly Revenue and Expenditure Performance Reports are rendered using the MEPB prescribed format on or before the **5th day of the following month**. MDAs that fail to render this report within the time frame shall be penalised.

4.2. MDAs are to itemise and report on each Revenue and Expenditure Line, and guard against undue aggregation. It is mandatory that reasons be provided for areas of negative divergence.

4.3. The Planning Units, in collaboration with Finance and Account Departments of MDAs must ensure that Monthly Revenue and Expenditure Reports duly endorsed by Accounting Officers/Chief Executives are forwarded to the Ministry of Economic Planning and Budget using prescribed templates.

4.4. MDAs must compulsorily on a daily basis, post all financial transactions into the Oracle database to ensure accuracy in budget tracking and performance monitoring.

5.0. TREASURY SINGLE ACCOUNT (TSA)

5.1. The operation of Dedicated/Retained Revenue Accounts remain abolished except for MDAs that as a result of exigency of their mandate have been cleared to operate such Accounts. Therefore, all revenues accruing to the State Government must be remitted to the Consolidated Revenue Fund (CRF)as directed in the Executive Order No. EO/AA/02 of Y2015.

6.0. RECURRENT EXPENDITURE

6.1 Personnel Costs: Y2019 Personnel Budget has been painstakingly prepared through series of meetings held between the Ministry of Establishments, Training & Pensions (MoETP) and all MDAs. Also, salaries and allowances have been duly recognised and provided for in the Budget. Hence, MDAs are advised against embarking on recruitments/appointments that have not been provided for in the budget. The State Treasury Office (STO) should ensure proper classification of the personnel cost in order to avoid lop-sidedness.

6.2 Overhead Costs:

(i) Approved Monthly Running Cost:-MDAs should note that the Monthly Running Costs are to specifically meet the under-listed standard lines of expenditure as captured in the Budget:

i. Local Travel & Transport;

ii. Utility;

iii. Stationery;
iv. Maintenance of Office Building;
v. Motor Vehicle Maintenance;
vi. Motor Vehicle Fuel Consumption; and
vii. Miscellaneous.

Therefore, Expenditure Requests on these Standard Lines shall not be entertained by MEPB.

(ii) Other Overhead Costs: Requests for Expenditure approval outside the Monthly Running Cost shall be considered by the relevance of such expenditure to MDAs statutory functions, priorities of Government, economy and value for money.

To facilitate easy processing of these expenditure requests, MDAs are implored 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 information/documents, as may be necessary, to facilitate prompt processing of requests.

6.3 MDAs are further reminded that expenditure items relating to Overseas Medical Treatment, International Conferences and Official Assignments, Donations/Grants, Hosting of Professional Bodies/Events, Financial Grants/Aids and Expenditure on Traditional Rulers remain the exclusive prerogative of His Excellency, the Governor.

6.4 Furthermore, MDAs are strongly advised to desist from the habit of nominating officers to training programmes without prior approvals from appropriate financial authorities, as reimbursement in such cases would not be entertained.

7.0. SUBVENTION TO PARASTATAL ORGANISATIONS

7.1. The Monthly Subvention by the State Government to Parastatal Organisations is to supplement and bridge financial gaps between the Revenues and Expenditures of affected Agencies. Parastatal Organisations that have permission to operate dedicated accounts are further encouraged to step-up efforts at improving their Revenue Generation profile in order to eventually become self-sustaining.

7.2. The Y2019 Subvention has been designed towards ensuring that Parastatal Organisations/Government-Owned Corporations meet up on Staff-related expenditure/liabilities. Accordingly, all Subvented Agencies are to ensure that payment of Staff

Salaries and other Allowances are **first-line charge**, while Supervising Ministries must ensure accountability and periodic auditing of the books of all Parastatal Organisations and Government-Owned Corporations.

7.3. Moreover, proper account of all revenues and expenditure must be rendered on monthly basis to the Supervising Ministries, MEPB as well as MoETP for Personnel related Expenses.

8.0. CAPITAL EXPENDITURE

8.1. The aggregate ratio of Capital to Recurrent Expenditure has remained high. This is as a result of the commitment of the Government to massive investment in developing infrastructure (i.e. physical and social). Hence, there is priority for completion of on-going projects that will ultimately impact on the economic transformation of the State.

8.2. MDAs are therefore implored to take charge of the various stages of implementation of capital projects recognised in the Y2019 Budget so as to ensure that project completion/ delivery timelines are met.

8.3. Key Performance Indicators (KPIs) in the approved format must be clearly defined and tracked for all projects/programmes in order to generate the Annual Performance Management Reports (PMR).

9.0. STATE-WIDE VOTES

9.1. As a reminder, the State-wide Votes domiciled with MEPB are strictly earmarked for specific interventions. MDAs wishing to utilize such, must therefore, secure due clearance from MEPB before seeking financial approval. For this reason, MDAs are enjoined to limit expenditure within their approved budgets.

10.0. FACILITY MANAGEMENT

MDAs are to ensure that 2.5% of Capital Vote is reserved for Facility Management in their Y2019 Budget, except for Ministries of Health and Education that are expected to allocate 5% of their Capital Budgets. Equally, MDAs are enjoined to make such provision available for use by Lagos State Infrastructure Assets Maintenance Agency (LASIAMA) whenever the need arises.

11.0. INPUTS/SIGN-OFF BY PROFFESIONAL MDAS

In line with extant practise, Agencies must obtain professional inputs of key MDAs as a step in ensuring that all internal processes and due diligence had been done before submitting expenditure proposals. Such Agencies along with related responsibilities include but not limited to:

i. Ministry of Establishments, Training and Pensions - Personnel/Salary matters, Workshops, Trainings, Seminars and Conferences,
ii. Ministry of Health - Health related matters,
iii. Ministry of Education - Education related matters,
iv. Ministry of Works and Infrastructure - Construction, Technical related issues
v. Public Service Office - Rent/Accommodation Issues,
vi. Lagos State Valuation Office - Sales of Assets, etc.

12.0. DIRECT LABOUR CERTIFICATION

MDAs are to comply with the MEPB Circular No. 7 with Ref No. MEPB/AD.630/19 of 31st July 2012 issued on the award of contract executed by Direct Labour. MDAs are to invite MEPB for progress certification at 50% stage of completion and at the final stage, attaching certificate of completion and other relevant documents with photographs (before, during and after) as applicable.

13.0. PRE-PAYMENT INSPECTION OF PROJECTS

As stipulated in extant regulations, all projects/programmes above the financial threshold of ₦500, 000 are expected to have Pre-payment Inspection Certificates before request for payment can be processed beyond the initial Advance Payment.

Accordingly, all pre-payment requests endorsed by MDAs must be accompanied by the following documents:-

i. Covering letter from the Executing Agency;
ii. Project briefs as prepared by the Project Officers
iii. In-house Inspection Report of the Agency's Planning Unit;
iv. Completed payment certificate on MEPB standard format(Certificates not in the MEPB format will not be processed);
v. Letter of contract award;
vi. Dated Digital Photographs of project execution (before, during and after);
vii. As-Built Drawings (ASD) for completed projects;
viii. Certificate of Completion (for release of retention fee);

ix. Relevant documents such as Bill of Quantities, Store Receipt/Invoice, Contract Agreement, etc. must be included to facilitate processing of payments; and

x. Evidence that project site had been cleaned and all equipment de-mobilised by the contractor.

14.0. ADVANCE PAYMENT BOND/BANK GUARANTEE

Awarded Contracts requiring Advance Payment must be adequately supported with acceptable Advance Payment Bank Guarantee or Bond issued by a reputable Insurance Company.

Such Guarantee/Bond must be examined and vetted by the Ministry of Justice to certify that the instrument is valid and redeemable throughout the duration of the contract.

It is the primary responsibility of Project Officers to track the validity of each Advance Payment Guarantee/Bond from the point of release of Advance Payment up to final liquidation or amortisation.

15.0. GRANTS/COUNTERPART FUNDS AND LOANS

It is mandatory for MDAs to involve MEPB as well as Debt Management Department (DMD) of the Ministry of Finance on draw-downs of all Grants/Counterpart Funds and Loans. In addition, beneficiary MDAs must render comprehensive **Monthly** returns on such Grants **(in cash or kind)** for effective tracking.

16.0. CONCLUSION

In conclusion, the successful implementation of this budget will no doubt make a positive impact on the current economy. Hence, all hands must be on deck to ensure that available resources are prudently utilized towards ensuring that dividends of democratic governance are delivered to the doorsteps of the citizens and residents of the State.

Thank you.

Liadi A.A. (Mrs.)
Permanent Secretary **(MEPB)**

LAGOS STATE GOVERNMENT

CITIZENS' GUIDE TO Y2019 BUDGET

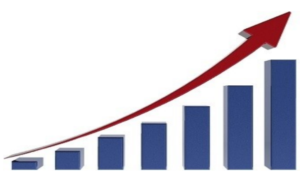
1.0 Lagos Socio-Economic Profile

2.0 Lagos Demographics

2.1 Projected Population(Y2019)

Approximately 26,435,406

2.2 Population Growth



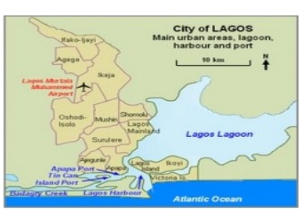
3.2%

2.3 Population density

Approximately 7,390 person / km

2.4 Total Mass (Land & water)

3,577.2 square km



Land

2,797.72 Square Km

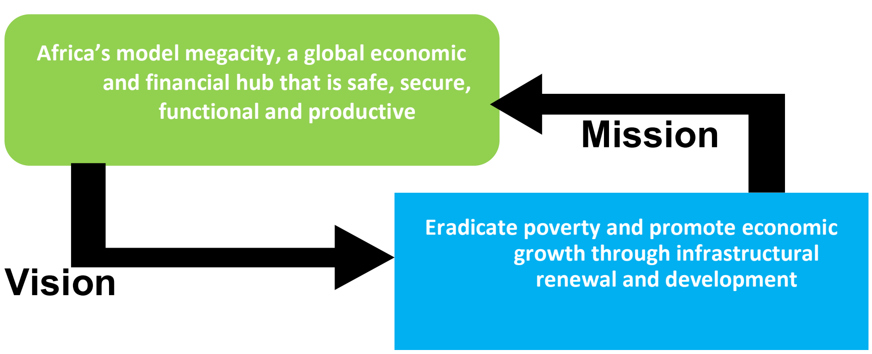
Water

779.56 square km

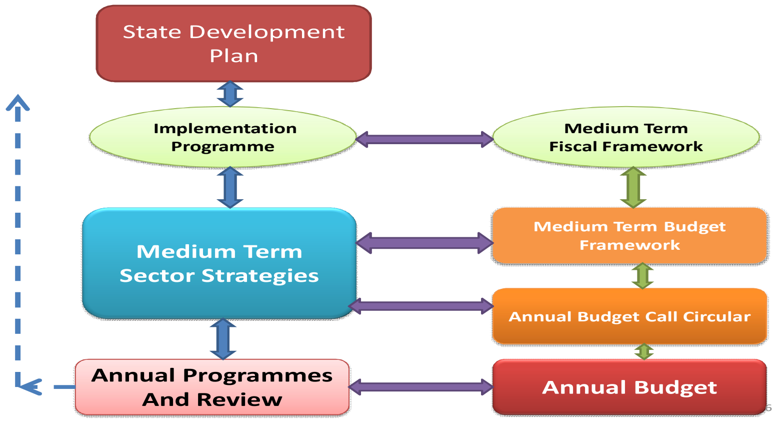
3.0 SOCIO-ECONOMIC INDICES

3.1 Daily Human Traffic (Lagos Mainland/ Island)	*Over 20million*
3.2 Vehicular Population (Y2018)	*Over 5 million vehicles*
3.3 Relative Vehicular Density (National)	*30/km*
3.4 Vehicular Density (Lagos State)	*264/KM*
3.5 Road Network (Road Count) Y2018	*Over 16,000Km*
3.6 Total Length of Roads (Y2018)	*7598Km*
3.6.1 Federal Roads	*468Km*
3.6.2 State Roads	*1287Km*
3.6.3 Local Government Roads	*5843Km*
3.7 Solid Waste Generation (Y2018) 1,089,428.81 Metric Tons	*2,984.74MT/per day*
3.8 Power Demand (2018): Btw 5,000 – 10,000MW	*Supplied: National Grid-750MW IPP- 49.86MW*
3.9 Water Demand MGPD (Million Gallon Per Day)Y2018	*665 MGPD (Average. Supplied: 1,765.96MGPM*)*
3.9.1 Water Supplied Per Year (Y2018)	*21,191.53 MGPY**

4.0 The Lagos State Development Plan (LSDP) – Vision and Mission



4.1 The Linkage between Lagos State Development Plan (LSDP) and Budget



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4.2 Linkages between LSDP, MTSS, PMR and Budgets.

LSDP deals mainly with impacts of Government Policies and Strategies. The Medium-Term Sector Strategy (MTSS) delivers the LSDP in the medium term with the focus on outcomes and further act as basis for preparing annual budgets which primarily serves as coordinating mechanism for inputs and activities that result in outputs. Subsequently, monitoring and evaluation activities are initiated for the measurement of performance (Outputs and Outcomes) which culminates in Performance Management Report (PMR)

5.0 Programme Based Budget (PBB)

PBB is a budgeting approach, which directly links expenditure to clearly determined results and objectives thereby improving service delivery within the mandates of a Government entity. It lays emphasis on outcomes, sevice delivery and outputs.

It comprises of 15 (Fifteen) maximum programmes out of which 6 (six) are Generic which represents programmes common to all MDAs while 9 (Nine) are core mandates of MDAs.

6.0 Lagos State Budget

6.1 Appropriation Law

Chapter Five (5) of the 1999 Constitution, section 121 (as amended) stipulates that prior to the commencement of each financial year; the Governor shall submit an annual Budget Proposal (Appropriation Bill) to the House of Assembly for enactment into law. Thereafter, the Governor assents to it, then it becomes an Appropriation Law. This therefore, puts the responsibility of the Budget between the Executive and Legislative arm of the Government.

6.2 Budget and Budget Process

6.3 Budget Definition

Public Sector budget is defined as a statement of Government's estimated revenue and expenditure for a particular period; normally a year for an annual budget and three to five years for a medium-term.

6.4 Budget Components

i. **Revenue**: money collected within a specific period e.g Days, Weeks, Months, years.

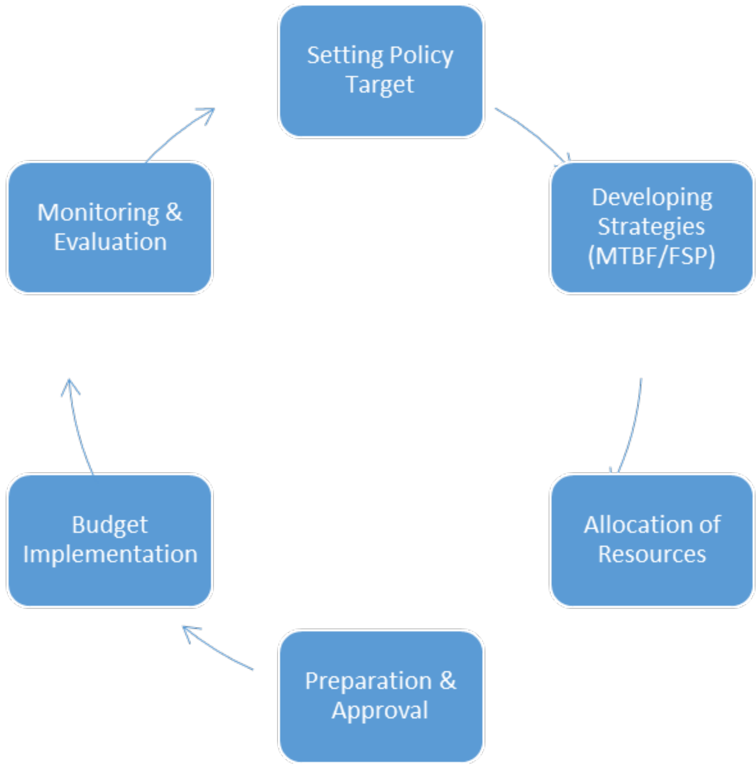
ii. **Expenditure**: money to be spent in that same period and what to spend the money on.

iii. **Surplus Budget:** when the total expenditure is less than the revenue. Then one plans to invest the difference.

iv. **Deficit Budget:** when the total expenditure is more than the revenue.

vi**. Financing**: when the total expenditure is more than the revenue, then one plans to borrow to cover the difference.

6.5 Budget Process



6.6 Trend Analysis of the Budget Performance (2008-2018)

YEAR	BUDGET SIZE Nbn	ACTUAL PERFORMANCE Nbn	% PERF
2008	403.401	286.602	71
2009	405.000	294.710	73
2010	411.571	329.526	80
2011	450.775	347.053	77
2012	491.941	439.464	89
2013	507.105	429.745	85
2014	489.690	408.312	83
2015	489.690	350.676	72
2016	662.588	528.664	80
2017	812.998	668.929	82
2018	1,046.121	682,301	65

7.0 <u>Areas of Focus in Y2019</u>

The 2019 Budget will focus on Traffic Management and Transportation, Health Care and Environment, Education and Technology, Making Lagos a 21st Century Economy, Entertainment and Tourism. This will also include investment in: Infrastructure Development (Physical and Social), Security, Housing, Power, e-Governance, Agriculture and Skill Acquisition.

8.0 <u>Y2019 Budget at a Glance</u>

Budget Size	–	N 873.532bn

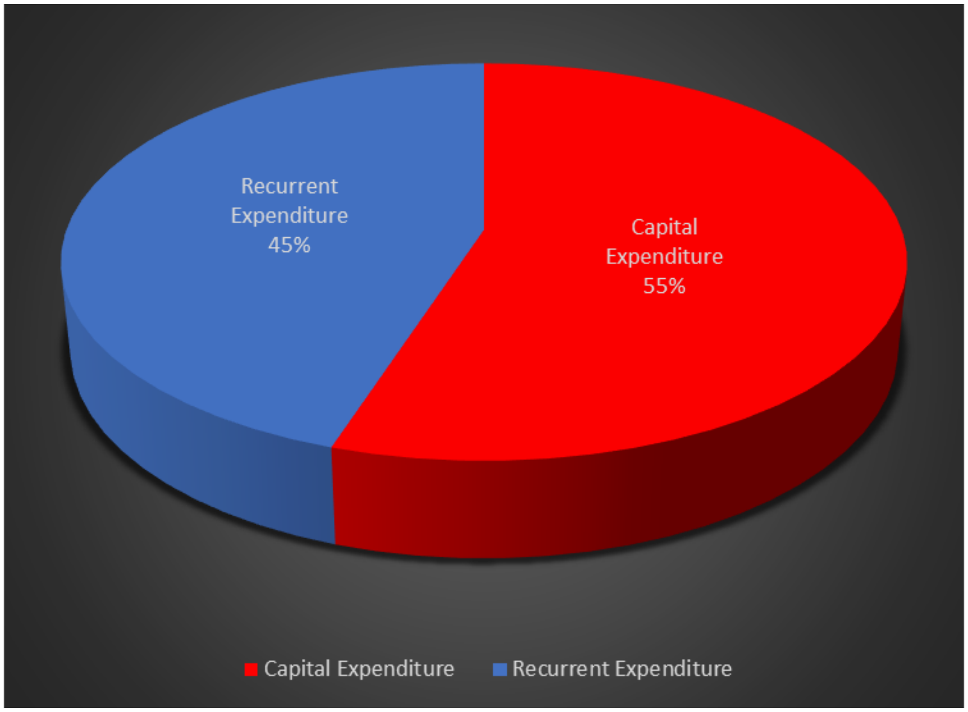
9.0 <u>Projected Revenue Sources</u>

➢ Total Internally Generated Revenue (Capital Receipts inclusive)	–	N581.056bn
➢ Federal Transfers	–	N218.940bn
➢ Financing (Deficit)	–	<u>N73.537bn</u>
		<u>N 873.532bn</u>

10.0 <u>Projected Expenditure</u>

Recurrent Debt	**-**	**N20. 249bn**
Recurrent (Non-Debt)		
➢ Personnel	–	N169.556bn
➢ Overhead	–	<u>N204.037bn</u>
Total (Recurrent Non-Debt)	**-**	**<u>N373.593bn</u>**
Recurrent Expenditure (Debt & Non-Debt)	**-**	**N393.841bn**
Capital Expenditure	**–**	**<u>N479.691bn</u>**
Budget Size	**-**	**<u>N 873.532bn</u>**

11.0 Capital/Recurrent Expenditure Mix 55:45



12.0 Where the Money Comes From (Funding)

Internally Generated Revenue (Nbn)		**Capital Receipt (Nbn)**		**Federal Transfers (Nbn)**		**Financing (Nbn)**	
Internally Generated Revenue	**556.140**	**Capital Receipts**	**24.915**	**Federal Transfers**	**218.940**	**Deficit Funding**	**73.537**
Lagos Internal Revenue Services	448.233	Grants	10.000	Statutory Allocation	60.480	External Loans	24.673
Internally Generated Revenue (Others)	76.815	Other Capital Receipt	14.915	Value Added Tax	108.360	Internal Loans	48.864
Dedicated Revenue	26.092			Extra Ordinary Revenue	50.000	Bond Issuance	-
Investment Income	4.000			13% Derivation	0.1		
Extra Ordinary Revenue	1.000						

13.0 Where the Money Goes (Expenditure)

Recurrent Expenditure (Nbn)				**Total Capital Expenditure (Nbn)**	
Recurrent Debt	**20.249**	**Recurrent Non-Debt**	**373.593**	**Total Capital Expenditure**	**479.691**
Debt Charges (External)	5.454	Personnel	169.556	Capital Expenditure	388.474
Debt Charges (Internal)	14.795	Overhead Expenditure	204.037	Repayment	91.217

14.0 Function Group Allocation

The Y2019 Budget Size Function Group **Disaggregation** and percentage share shows:

- Percentage allocated to Function Groups reflects Government priorities, sustenance of past trend and needs assessment of the citizenry

Function Group	**Total Expenditure (Nbn)**	**% Allocation**
General Public Services	276.359	31.64
Public Order and Safety	35.204	4.03
Economic Affairs	178.617	20.45
Environment	48.252	5.52
Housing and Community Amenities	37.022	4.24
Health	85.655	9.81
Recreation, Culture and Religion	6.580	0.75
Education	108.994	12.48

Social Protection	5.630	0.64
External Loans (Principal Repayments)	8.517	0.98
Internal Loan (Principal Repayments)	22.000	2.52
Consolidated Debt Service Accounts	60.700	6.95
Total	**873.532**	**100.00**

15.0 Key Deliverables

The critical areas of our expenditure plan for Y2019 are:

15.1 General Public Service

- Promotion of Good Governance and Ease of Doing Business
- Establishment of Lagos State Citizens Gate/Customer Relationship Management (CRM)
- Promotion of Creativity & Innovation in the Public Service
- Attitudinal change management for Public Sector employees
- Enhanced Service Delivery using Public Private Partnership (PPP) models
- Development of highly skilled workforce and strengthening of Human Resource policies and systems
- Continuation of Digital Lagos, Smart City and E-GIS Projects
- Upgrade of ICT infrastructure
- Improvement/update of Residents Registration database
- Continuous Community Engagement through the deployment of Strategic Information Management Systems
- Improvement of Security through provision of Logistic Support to Security Agencies

- Consolidation of Public Financial Management Reforms
- Technology driven Revenue Reforms through Data Integration and use of Multi-Payment Channels

15.2 **Public Order and Safety**

- Construction of Police Area Command and Administrative Block at Ilashe-Ibeshe, Elemoro, Idimu and Ibeju Lekki
- Construction of LASEMA Response Unit (LRU) Centre at Badagry (Ijanikin)
- Construction of Citizens Mediation Centre (CMC) Offices at Iba, Ojo, Ikorodu, Ijede and Alimosho
- Construction of Magistrate Courts at Badagry, Ajegunle and Igando
- Construction of Commercial Court House
- Construction of Store/Warehouse at the 3 Senatorial Districts in the state for Lagos State Independent Electoral Commission (LASIEC)
- Renovation of Fire Service Stations at Isolo, Sari Iganmu, Badagry, Agege, ikorodu, Ojo and Eti-Osa

15.3 **Economic Affairs**

- Expanded shoreline protection projects
- Construction of Concrete/Floating Jetties with waiter shelter and Shoreline Construction of jetties and terminals
- Development of heritage centre, upgrade of National museum and others
- Completion of Lagos Theatres
- Channelization/Dredging of Waterways routes and provision of navigational buoys and other waterway furniture
- Completion of Multi-Agency Office Complex
- Completion of Multi-storey Car Park at Onikan

- Advancement of Lagos Badagry Expressway
- Construction of Trailer Park, Orile-Iganmu
- Rehabilitation/Upgrading of Strategic arterial Inner roads (Phase II) in Epe.
- Continuous gridlock resolution and junction improvement
- Continuous provision of laybys and Traffic Signal Lights (TSL)
- Construction/Rehabilitation/Maintenance of roads across the State
- Completion of renovation of JK Randle, Onikan Stadium
- Completion of renovation works at Lagos Revenue House, Ikeja
- Construction of modern Prison at Tekunle (consultancy / preliminary works)
- Construction of building and procurement of equipment for Technology Business Incubation Centres (TIC) in Epe and Ikorodu
- Establishment of Light Industrial Park, Imota Ikorodu
- Completion of flyover at Pen Cinema, Agege
- Completion of Oshodi-Murtala Mohammed International Airport road
- Training of youths in agricultural enterprises at Shonghai, Badagry
- Establishment of On-Farm Adaptive trails (OFAR) in the Agriculture zone of the State
- Establishment of Pig Farm Estate, Erekiti
- Advancement of Rice Mill at Imota
- Promoting Agricultural Products
- Enhance the Delivery/Availability of LAKE Rice
- Development of Imota & Igbonla Light Industrial Parks, and development of one additional small-scale Industrial Estate (Shalla)
- Construction and Upgrade of Existing Jetties
- Purchase of Boats/ Ferries/Utility Vehicle; Upgrade of Marine and Aquatic equipment

15.4 **Environmental Protection**

- Maintenance of Primary, Secondary and Tertiary channels in all the five divisions
- Supply and Installation of Automatic Weather observation system
- Supply and Installation of Automatic River gauging system with central Controlling system along Ogun River Itowolo and Owa River in Epe
- Erection of sensitization signages at strategic location
- Construction of Standard Septage Treatment plant at Ebute – Elefun and Amuwo Odofin
- Planning and Design Works for the provision of Wastewater Treatment Infrastructure through Public Private Partnership (PPP) Initiative in 15 existing LASG Owned Housing Estate
- Construction of Landfills Sites and Transfer Loading Stations
- Procurement of new Plants/Equipment and Operational Trucks for LAWMA
- Overhauling of Recreational Park at Topo – Idale, Badagry and Landscaping/ Beautification of Osborne verges, setbacks and road median
- Construction and rehabilitation of 15 New waterworks and rehabilitation of 13 existing mini/micro water works.
- Advancement of Adiyan Phase II Project

15.5 **Housing and Community Amenities**

- Completion of Lagos Homs at Sangotedo, Ibeshe, Iponri and Omole
- Continuous payment of compensation
- Relocation of Computer Village to Katangwa
- Relocation of sawmill from Okobaba to Agbowa ikosi
- Valuation of Government Properties and creation of asset registers.

- Efficient issuance of electronic Certificates of Occupancy (CofO)
- Relocation of Commodities Market, Mile 12 to Imota
- Provision of infrastructural facilities for Golden Jubilee and other estates
- Slum regeneration

15.6 **Health**

- Upgrading /Renovation of Health Care facilities in the State
- Mental Health Care
- E –Health /ICT Platform for Health Insurance
- Commissioning of Ayinke House at LASUTH
- Public Health Projects viz Tuberculosis, Malaria, HIV/AIDS Control and Cancer.
- Expansion of LASAMBUS Activities
- Renovation of Primary Health Care Centers.
- Construction of General Hospital, Ojo
- Implementation of Health Insurance Scheme

15.7 **Recreation, Culture & Religion**

- Digitalization of LTV/EKO FM and Traffic Radio.
- Construction of Community youth recreation centre

15.8 **Education**

- Construction / rehabilitation of Public Secondary Schools in the 6 Education Districts
- Construction / rehabilitation of Public primary Schools in the 6 Education Districts
- Construction / rehabilitation of infrastructure in all the State tertiary Institutions
- Mandatory capacity building programmes for teachers in public schools.

- Procurement and installation of ICT facilities in State-owned secondary Schools
- Further advancement of accreditation programmes in tertiary institutions

15.9 **Social protection**

- Special Poverty Alleviation Intervention Programme for Women
- Construction of Skill Acquisition Centres and other Poverty Alleviation related Projects at Isheri, Ibeshe, Eredo etc
- Construction of Multipurpose Centre for Women /Women zonal centre across the State
- Construction of Elderly Care Centre in Ikorodu, Epe, Badagry, Alimosho and Lagos Island.
- Renovation, Refurbishment, Equipping/Furnishing and Maintenance of Youth Hostel and Youth Centres Oworonshoki, Omituntun, Ojokoro, Gbagada, Badagry, Epe and Sam Shonibare.
- Provision of N500million Special Grant for people living with disabilities.
- Social Development & Integration/Public enlightment & Campaign for people living with disability
- Upgrade and Renovation of Women Development Centre

16.0 CITIZENS' ROLE

We appeal to Citizens to co-operate with the State Government through:

- ➢ Regular payment of taxes
- ➢ Timely Provision of information to Security Agencies
- ➢ Monitoring of on-going Government projects and reporting observed lapses to appropriate Government Agencies
- ➢ Patronage and Protection of Public Facilities and Infrastructure

17.0 Y2019 Budget Work Plan

SN	SUBJECT	ACTIVITIES	PROPOSED DATE
1	Conclusion on 2018 & Inception of Y2019 Budget	a) Y2019 Budget Analysis	June
		b) Issuance of Budget Operational Guidelines	June
		c) Preparation of Y2019 Budget Profile	June
2	Budget Performance Appraisal	a) 4th Quarter/Full Year Y2018 Budget Performance Appraisal	Jan
		b) 1st Quarter Y2019 Budget Performance Appraisal	April
		c)2nd Quarter/Mid-Year Review of Y2019 Budget Performance	July
		d) 3rd Quarter Y2019 Budget Performance Appraisal	Oct
		e) Y2019 Budget Performance Appraisal for the 4th Quarter/Full Year	Jan 2020
3	Implementation of the Y2019 Budget	a) Publishing of Citizens Guide	July
		b) Publishing of Abridged Budget Document	July
		c) Burning of detailed Budget into CD/hosting on internet)	July
4	Commencement of Y2020 Budget Preparation	a) Meeting with Major Revenue Generating Agencies and Ministry of Establishment Training & Pensions on Fiscal Strategy 2019-2021	July
		b) Preparation and Adoption of Fiscal & Sector Strategy for 2020-2022	July
		c)Presentation of 2020-2022 Economic & Fiscal Update/MTBF to EXCO	July
		d) Conveyance of 2020-2022 Economic & Fiscal Update/MTBF to HOA	August
5	Commencement of Y2020 Budget Preparation	E) Budget Consultative Forum	
		i) Lagos Central – Eko Club, Surulere	September
		ii) Lagos West – Ikotun	September

		iii) Lagos East- Epe or Ikorodu	*September*
		f) Function Group Budget Disaggregation Meetings	*September*
		g) Submission of Function Group Agreed Figure	*September*
		h) Issuance of Y2020 Call Circular	*September*
6	*Preparation of Y2020 Budget Estimates*	*Workshop for Planning Officers in MDAs*	*September*
		b) Submission of Budget Proposals	*September*
		c) Uploading of Budget proposals into the Oracle	*October*
		d) Evaluation of proposals	*October*
		e) Bilateral Budget discussions	
7	*Collation of Bilaterally Agreed Budget Figures*	*a) Compilation of Revenue, personnel Cost overhead Cost, Capital Cost etc*	*October*
		b) Production of Budget summary table	
8	*Y2020 draft Budget*	*a) Submission of Y2020 Draft Budget to His Excellency*	*October*
		b) Presentation of Y2020 Draft Budget to the State Treasury Board	*October*
		c) Presentation of Y2020 Draft Budget to the State Executive Council	*October*
		d) EXCO Legislative Parley on Y2020 Budget	*October*
9	*Legislative Processes*	*a) Presentation of Draft Budget to the House of Assembly*	*November*
		b) Consideration of Budget Proposals by the House	*November/December*
		c) Passing of Y2020 Appropriation Bill	
10	*Appropriation Law*	*a) Printing of the Appropriation Law*	*November/December*
		b) Assent of Y2020 budget by the Governor	*January 2020*

		c) Updating of Y2020 Approved budget into the Oracle	*Jan 2020*
11	*Budget Performance Appraisal*	*a) Y2019 Budget Performance Appraisal for the 3rd Quarter*	*October*
12	*Conclusion of Y2020 Budget*	*a) Y2019 Budget Performance Appraisal for the 4th Quarter/Full Year*	*Jan 2020*

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LAGOS STATE GOVERNMENT

MINISTRY OF ECONOMIC PLANNING & BUDGET

UNITED STATE DOLLARS EQUIVALENT- FUNCTION ALLOCATION OF 2019 AND 2018

S/N	FUNCTION GROUP	Y2019 BUDGET			Y2018 BUDGET		
		N	US $	% Alloc	N	US $	% Alloc
1	General Public Service	276,585,999,330	906,839,342.07	31.66	169,219,834,058	554,819,128	16.18
2	Public Order and Safety	35,203,947,726	115,422,779.43	4.03	46,433,278,751	152,240,258	4.44
3	Economic Affairs	178,116,577,828	583,988,779.76	20.39	477,612,922,619	1,565,944,009	45.66
4	Environmental Protection	48,252,181,180	158,203,872.72	5.52	54,285,973,859	177,986,800	5.19
5	Housing and Community Amenities	37,022,043,283	121,383,748.47	4.24	59,573,179,172	195,321,899	5.69
6	Health	86,185,447,066	282,575,236.28	9.87	92,495,336,972	303,263,400	8.84
7	Recreation, Culture and Religion	6,580,843,832	21,576,537.16	0.75	12,446,395,284	40,807,853	1.19
8	Education	108,738,523,781	356,519,750.10	12.45	126,046,659,516	413,267,736	12.05
9	Social Protection	5,629,896,698	18,458,677.70	0.64	8,007,612,171	26,254,466	0.77
10	External Loans (Principal Repayments)	8,517,000,000	27,924,590.16	0.98			
11	Internal Loan (Principal Repayments)	22,000,000,000	72,131,147.54	2.52			
12	Consolidated Debt Service Accounts	60,700,000,000	199,016,393.44	6.95			
	Total	**873,532,460,725**	**2,564,968,724**	**100.00**	**1,046,121,192,402**	**3,429,905,549**	**100.00**

Y2019- USD $1 = N305. (CBN: 25 July,2019)

Y2018- USD $1 = N305 (CBN: 6 February, 2019)

LAGOS STATE GOVERNMENT
MINISTRY OF ECONOMIC PLANNING AND BUDGET
COMPARATIVE FUNCTION ALLOCATION (Y2019 AND Y2018)

FUNCTION	Y2019				Y2018			
	Recurrent Expenditure	Capital Expenditure	Total Allocation	% Alloc	Recurrent Expenditure	Capital Expenditure	Total Allocation	% Alloc
General Public Services	168,851,324,740.47	107,734,674,589.58	276,585,999,330	31.66	84,562,383,552	84,657,450,506	169,219,834,058	16.18
Public Order and Safety	18,865,199,541.93	16,338,748,184.18	35,203,947,726	4.03	24,046,796,523	22,386,482,227	46,433,278,750	4.44
Economic Affairs	40,158,570,236.59	137,958,007,591.61	178,116,577,828	20.39	61,937,605,355	415,675,317,264	477,612,922,619	45.66
Environment	24,661,092,207.81	23,591,088,971.70	48,252,181,180	5.52	15,141,464,327	39,144,509,533	54,285,973,860	5.19
Housing and Community Amenities	14,395,720,852.15	22,626,322,431.27	37,022,043,283	4.24	6,966,479,565	52,606,699,607	59,573,179,172	5.69
Health	61,495,360,231.01	24,690,086,835.00	86,185,447,066	9.87	60,346,765,459	32,148,571,513	92,495,336,972	8.84
Recreation, Culture and Religion	2,883,925,840.42	3,696,917,992.00	6,580,843,832	0.75	4,357,202,112	8,089,193,172	12,446,395,284	1.19
Education	74,655,020,061.78	34,083,503,719.10	108,738,523,781	12.45	86,003,653,281	40,043,006,235	126,046,659,516	12.05
Social Protection	2,790,299,929.92	2,839,596,768.48	5,629,896,698	0.64	3,676,588,697	4,331,023,474	8,007,612,171	0.77
External Loans (Principal Repayments)	-	8,517,000,000.00	8,517,000,000.00	0.98				
Internal Loan (Principal Repayments)	-	22,000,000,000.00	22,000,000,000	2.52				
Consolidated Debt Service Accounts	-	60,700,000,000.00	60,700,000,000	6.95				
TOTAL	408,756,513,642	464,775,947,083	873,532,460,725	100.00	347,038,938,871	699,082,253,531	1,046,121,192,402	100.00

FUNCTION GROUP ANALYSIS

	FUNCTION, BUDGET GROUP AND AGENCY	Y2019	Y2018
General Public Services		**276,359,659,825.47**	**169,219,834,058.84**
Governance		**11,229,535,942.15**	**11,271,851,838.00**
1	Deputy Governor's Office	800,472,491.39	1,021,632,211.00
2	Secretary to the State Government Office/ Cabinet	1,104,174,006.66	1,520,256,122.00
3	Office of Civic Engagement	557,348,875.07	806,556,004.00
4	Office of the Chief of Staff	6,046,577,631.19	5,776,519,519.00
5	Project Implementation and Monitoring Unit	30,000,000.00	30,000,000.00
6	Central Internal Audit Department	236,144,772.00	119,556,000.00
7	Parastatal Monitoring Office	140,799,998.00	220,000,000.00
8	Office of Public Private Partnership	250,000,000.00	250,000,000.00
9	Liaison Office	217,600,000.00	340,000,000.00
10	Office of the Auditor General for Local Government	695,298,812.76	413,023,834.00
11	Office of the State Auditor General.	680,219,822.02	440,105,541.00
12	Audit Service Commission	243,395,674.06	143,291,285.00
13	Office of Transformation, Creativity and Innovation	227,503,859.00	190,911,322.00
House of Assembly		**21,938,284,529.33**	**18,091,152,802.00**
14	House of Assembly	21,729,193,601.82	18,040,694,832.00
15	House of Assembly Commission	209,090,927.51	50,457,970.00
Economic Planning and Budget		**77,571,890,723.42**	**33,779,496,425.00**
16	Ministry of Economic Planning & Budget(HQ)	659,497,200.00	753,930,771.00
17	MEPB GOC(Statewide)	625,689,600.00	977,640,000.00
18	Improving health, Environment, Support to Gender & Population Related Matters (GRANTS)		200,000,000.00
19	Improving health, Environment, Support to Gender & Population Related Matters (COUNTERPART)		200,000,000.00
20	Conditional Grants Scheme (GRANTS)	730,000,000.00	1,200,000,000.00
21	Conditional Grants Scheme (COUNTERPART)	720,000,000.00	1,200,000,000.00
22	OTHERS (COUNTERPART)	-	200,000,000.00
23	Completion of On-going LMGDP	891,286,225.00	1,392,634,726.00
24	Risk Retention Fund	200,000,000.00	107,090,448.00
25	State Infrastructure Intervention Fund	10,000,000,000.00	-
26	Construction of Flyover @ Agege Pen-Cinema	8,000,000,000.00	-
27	Dualization of Lekki-Epe Expressway from Eleko	3,000,000,000.00	-
28	Construction of VIP Charlet, Epe	640,000,000.00	5,000,000,000.00
29	Construction of VIP Charlet, Badagry	2,060,000,000.00	
30	Grants - UNICEF	265,235,495.42	-
31	Counterpart Fund-UNICEF	250,230,000.00	-
32	Grants - UNFPA	42,064,500.00	
33	Counterpart Fund-UNFPA	202,120,000.00	
34	Revenue Enhancement Programme	250,000,000.00	1,500,000,000.00
35	Special Expenditure	32,936,098,901.00	14,003,924,214.00
36	Special Expenditure (Others)	4,500,000,000.00	
37	High Tension Power for Hospitals	1,000,000,000.00	
38	Current Outstanding Liabilities	5,000,000,000.00	
39	Hosting Economic Summit	269,440,000.00	421,000,000.00
40	M & E Policy Implementation	320,000,000.00	500,000,000.00
41	Sustainable Development Goals (SDG) (Capacity	160,000,000.00	250,000,000.00
42	Solid Waste Management Gap (State wide)	250,000,000.00	
43	Planning Reserve	-	
44	Contingency Fund	3,201,912,483.00	5,663,407,018.00
45	Staff Housing Fund	64,000,000.00	100,000,000.00
46	Provision For Increase in Subvention	70,316,319.00	109,869,248.00
47	Expansion/Acquisition of Properties for Hospitals	1,000,000,000.00	
48	Resilience Office	264,000,000.00	

Establishment and Training		**6,920,305,573.86**	**6,885,071,968.00**
49	Ministry of Establishments and Training	4,545,138,945.00	4,558,981,256.00
50	Office of Head of Service/Public Service Office	1,089,928,286.00	1,470,470,497.00
51	Civil Service Commission	288,762,066.00	228,106,007.00
52	Public Service Staff Development Centre	633,460,091.00	452,319,617.00
53	Public Service Club	20,000,000.00	-
54	Civil Service Pensions Office	91,107,058.00	91,688,354.00
55	CSPO Renewal of Biometrics Software License	3,898,290.00	
56	CSPO Electroonic Document Management and	11,694,869.00	
57	Lagos State Pension Commission(LASPEC)	236,315,968.86	83,506,237.00
Finance		**70,678,429,287.00**	**55,615,354,215.24**
58	Ministry of Finance	3,856,451,251.00	5,037,745,147.00
59	Investment in Ibile Micro finance Bank	1,320,000,000.00	500,000,000.00
60	Investment in Oodua Group	3,000,000,000.00	7,000,000,000.00
61	PPP (Outstanding)	422,829,678.00	660,671,372.00
62	PPP slip Roads, Bridges and Pedest. Bridges	320,000,000.00	500,000,000.00
63	Concession Bidding		1,000,000,000.00
64	Land Use Charge Appeal Tribunal	35,000,000.00	35,000,000.00
65	Outstanding Liabilities (Unclassified Projects)	320,000,000.00	500,000,000.00
66	Debt Charges (Internal)	14,795,000,000.00	-
67	Debt Charges (External)	5,453,814,266.00	-
68	Debt Charges(Bond)		
69	State Treasury Office	22,255,509,002.00	22,909,679,862.00
70	Lagos State Internal Revenue Service	16,300,000,000.00	15,000,000,000.00
71	Lagos State Lotteries Board	2,338,425,000.00	2,171,861,000.00
72	Lagos State Public Procurement Agency	261,400,090.00	300,396,834.24
Information and Strategy		**4,007,926,460.00**	**4,530,531,016.16**
73	Ministry of Information and Strategy	1,690,483,268.00	2,325,549,647.16
74	Lagos State Printing Corporation	966,000,000.00	866,000,000.00
75	Lagos State Records and Archives Bureau	90,000,000.00	60,000,000.00
76	Lagos State Television Services	626,953,114.00	689,573,551.00
77	Lagos State Traffic Radio	192,000,000.00	136,000,000.00
78	Lagos State Radio Services	442,490,078.00	453,407,818.00
Local Government		**1,987,071,115.11**	**2,409,721,015.36**
79	Ministry of Local Government and Community Affairs	1,210,532,527.34	1,733,327,263.24
80	Special Allowances for Obas	400,000,000.00	400,000,000.00
81	Centre for Rural Development	51,754,633.00	51,754,633.00
82	Local Government Service Commission	167,436,874.04	135,375,514.72
83	Local Government Establishments, Training and	19,000,000.00	89,263,604.40
84	Local Government Establishments, Training and	138,347,080.73	
Science and Technology		**9,441,154,257.60**	**23,706,675,157.08**
85	Ministry of Science and Technology	2,124,009,651.60	3,126,718,136.08
86	Payment of Enterprise Licence	498,065,346.00	778,227,103.00
87	E-GIS Projects	3,386,526,766.00	3,898,289,606.00
88	Oracle Support & Maintenance	2,121,112,182.00	
89	SMART City Projects		14,592,000,000.00
90	Lagos State Residents Registration Agency	1,311,440,312.00	1,311,440,312.00
STATEWIDE (GPS) Personnel		**72,585,061,937.00**	**12,929,979,622.00**
Public Order and Safety		**35,203,947,726.11**	**46,433,278,750.52**
Justice		**6,365,767,501.69**	**8,661,506,177.00**
91	Ministry of Justice	5,124,272,435.84	7,176,835,651.00
92	Lagos State Independent Electoral Commission	744,987,012.00	1,127,030,681.00
93	Office of the Public Defender	79,050,000.00	79,050,000.00
94	Citizen Mediation Centre	105,000,000.00	120,493,251.00
95	Law Reform Commission	92,122,348.85	78,864,594.00
96	Law Enforcement Training Institute (LETI)	52,415,961.00	79,232,000.00
97	Training of Uniform Men	167,919,744.00	
Judiciary		**9,668,633,753.99**	**6,177,750,032.52**
98	Lagos State High Courts	9,236,599,723.48	5,819,984,116.36
99	Judicial Service Commission	231,324,083.51	177,708,940.16

100	Multi-Door Court House	200,709,947.00	180,056,976.00
Special Duties		**19,169,546,470.43**	**25,798,849,570.00**
101	Ministry of Special Duties & Inter-Governmental	4,500,294,925.60	6,306,563,741.80
102	Fire Services	38,700,000.00	30,960,000.00
103	Maintenance of Security Command & Control Centre	3,623,822,517.00	3,623,822,517.00
104	Lagos State Emergency Management Agency (LASEMA)	240,000,000.00	200,000,000.00
105	Lagos Safety Commission	174,856,225.00	194,068,570.00
106	Neighbourhood Safety Agency	846,436,612.02	1,543,929,922.00
107	Security/Emergency Intervention	1,500,000,000.00	1,435,504,819.00
108	Special Duties Expenses (OCOS)	5,954,422,376.70	9,000,000,000.00
109	Capacity Building (Law Enforcement)	661,848,435.20	1,000,000,000.00
110	Operating Cost For 4 Helicopters	1,629,165,378.91	2,464,000,000.00
STATEWIDE (PO & S)			5,795,172,971.00
Economic Affairs		**178,616,577,828.20**	**477,612,922,618.79**
Agriculture and Cooperatives		**5,905,491,876.80**	**13,473,324,622.36**
111	Ministry of Agriculture	1,532,854,691.80	1,888,847,437.36
112	APPEALS(Loan) -COUNTERPART FUND)	100,000,000.00	-
113	National Programme for Food (GRANT)	80,000,000.00	80,000,000.00
114	National Programme for Food (COUNTERPART FUND)	54,400,000.00	74,400,000.00
115	Growth Enhancement Support Scheme (GRANT)	153,750,000.00	-
116	Growth Enhancement Support Scheme (COUNTERPART FUND)	103,750,000.00	-
117	FADAMA Project 3 (GRANT)	1,500,000,000.00	
118	FADAMA Project 3 (COUNTERPART FUND)	150,000,000.00	
119	Agric Youth Empowerment Scheme(YES)	336,737,185.00	686,737,185.00
120	Rice Collaboration(LASG AND KEBBI)	1,000,000,000.00	2,000,000,000.00
121	Rice Mill		6,000,000,000.00
122	Lagos State Coconut Development Authority	130,000,000.00	129,840,000.00
123	Lagos State Agric Development Authority	274,000,000.00	263,000,000.00
124	Lagos State Agric Input Supply Authority	230,000,000.00	260,000,000.00
125	Agricultural Land Holding Authority	260,000,000.00	340,500,000.00
126	Grant		1,500,000,000.00
127	Counterpart Fund		250,000,000.00
Commerce and Industry		**37,279,448,483.67**	**72,761,180,882.98**
128	Ministry of Commerce, Industry and Cooperatives	1,232,927,011.58	1,612,463,318.72
129	Lekki Free Zone	563,371,100.00	1,476,879,929.00
130	Lagos State Consumer Protection Agency	129,000,000.00	-
131	Lagos State Market Development Board	27,089,522.00	27,089,522.00
132	Central Business District	272,564,696.32	428,105,295.12
133	Office of Overseas Affairs and Investment (Lagos	673,556,126.80	1,031,144,525.32
134	Ministry of Wealth Creation and Employment	648,904,608.26	974,892,604.96
135	SME (COUNTERPART FUNDS)	30,000,000.00	100,000,000.00
136	Empolyment Trust Fund	2,776,276,200.00	6,000,000,000.00
137	Subvention (LSETF)	252,522,506.00	400,000,000.00
138	Ministry of Energy & Mineral Resources Development	1,212,426,481.31	970,357,107.24
	Embedded Power (SBLC)	-	10,000,000,000.00
	Embedded Power (Upgrade of Distribution	-	10,000,000,000.00
139	Ibile Oil & Gas (IOGAS)	832,314,687.00	1,150,873,172.00
140	Lagos State Electricity Board	98,944,567.09	157,069,909.00
141	LSEB (IPPs) LED UK Project		1,632,509,490.00
142	Rehab / Mtnce of Street Lights	6,355,269,288.26	6,243,897,000.00
143	LSEB (IPPs)	11,386,402,460.00	11,723,066,209.00
144	Installation of New Street Light	3,206,467,732.98	3,184,586,620.00
145	Ministry of Tourism, Arts & Culture	1,748,480,370.38	14,710,151,766.44
146	Development of Lagos Heritage Centre and Upgrade	4,555,807,330.93	
147	Construction of Tourism Theatre in Badagry, Epe,	683,371,099.52	

148	Community Festival & Arts	509,045,011.74	800,000,000.00
149	Council For Arts and Culture	72,707,683.50	111,648,853.18
150	Lagos State Film & Video Censors' Board	12,000,000.00	26,445,561.00
Transportation		**44,156,595,520.58**	**111,300,232,280.53**
151	Ministry of Transportation	7,822,042,614.46	9,565,281,333.89
152	Oshodi Interchange		9,722,110,179.00
153	Lagos State Drivers' Institute	180,000,000.00	261,952,132.00
154	Lagos State Traffic Management Agency(LASTMA)	1,124,500,000.00	864,036,922.00
155	5000 Hazard Allowance for 4,640 Law Enforcement	278,400,000.00	
156	Motor Vehicle Administration Agency	943,819,381.72	3,761,986,902.64
157	MVAA (Consultancy Fees)	3,062,084,709.50	
158	Lagos State Metropolitan Area Transport Authority(LAMATA)	20,240,674,373.00	54,928,199,337.00
159	Transport Fund Maintenance(LAMATA)	1,239,209,170.00	
160	Transport Fund (Blue Rail Line)	1,000,000,000.00	
161	Global Environmental Fund - Grant	130,564,625.00	
162	LSTMPP I (Loans)- Counterpart Fund	706,366,697.90	
163	Lagos State Number Plate & Production Authority	1,898,585,178.00	
164	LAGBUS Asset Management	830,000,000.00	200,000,000.00
165	LAGBUS - Public Transport Infrastructure Bond		24,000,000,000.00
166	LAGBUS (Depot Development)	2,000,000,000.00	4,860,000,000.00
167	Lagos State Waterways Authority	820,248,771.00	872,535,474.00
168	Lagos State Ferry Services	1,880,100,000.00	2,264,130,000.00
Works and Infrastructure		**91,275,041,947.15**	**190,584,354,756.92**
169	Ministry of Works & Infrastructure	40,643,271,119.56	85,490,659,130.32
	Oshodi Airport Road	10,000,000,000.00	
	Lagos Badagry Expressway	10,000,000,000.00	
	Special Building/Strategic Projects	1,000,000,000.00	
	Furnishing and equipping of Multi-Agency Building	1,600,000,000.00	
	Trailer Park	3,000,000,000.00	
	Strategic Roads in Epe	3,000,000,000.00	
	Construction of Opebi Road/Mende Link Bridge		10,000,000,000.00
	Construction of Lekki-Epe Expressway from Eleko		2,000,000,000.00
	State Infrastructure Intervention Fund		10,000,000,000.00
	State Infrastructure Intervention Fund (Propose Construction of Flyover @ Agege, Pen- Cinema		5,000,000,000.00
	Oshodi Airport Road		5,000,000,000.00
	Lagos Badagry Expressway		13,000,000,000.00
	Special Roads Intervention (MEPB)	3,000,000,000.00	10,376,319,398.00
	Regional Roads (LASG Contribution)		2,000,000,000.00
	Urban Renewal/Regeneration-VI, Ikoyi, GRA, Ikeja	2,000,000,000.00	15,000,000,000.00
170	Lagos State Infrastructural Maintenance& Regulatory	401,600,000.00	401,604,106.00
171	Lagos State Infrastructure Assets Management	642,508,072.00	2,642,508,072.00
172	Public Works Corporation	3,670,237,093.62	10,809,114,063.00
173	Road Maintenance	3,105,775,487.38	
174	Drainage Maintenance	400,000,000.00	
175	Material Testing Laboratory Services		-
176	Ministry of Waterfront Infrastructure Development	3,811,650,174.59	18,864,149,987.60
177	Lekki Foreshore	1,000,000,000.00	
178	Construction of Jetties & Terminals	1,000,000,000.00	
179	Holistic Shoreline Project	3,000,000,000.00	
180	**State Wide**(Economic Affairs)		**89,493,830,076.00**
Environment		**48,252,181,179.51**	**54,285,973,858.86**
181	Ministry of the Environment	6,202,978,984.77	7,631,241,805.36
182	MOE (Waste Management Sinking Fund)	6,000,000,000.00	8,564,400,000.00
183	Solid Waste Management Gap (State wide)		1,000,000,000.00
184	Pollution Management and Environmental Health (PMEH) GRANTS	1,480,000,000.00	1,980,000,000.00
185	PMEH (COUNTERPART FUNDS)	624,700,000.00	120,000,000.00

186	Lagos State Environmental Protection Agency	394,095,029.07	360,166,147.00
187	Lagos State Environmental & Special Offences Unit	122,996,656.00	122,996,656.00
188	Lagos State Environmental Sanitation Corps	200,000,000.00	200,000,000.00
189	Lagos Water Corporation (LWC)	6,451,728,637.00	5,201,728,637.00
190	LWC(New Water Works) Adiyan Water Projects	-	12,673,426,923.00
191	LWC Water Chemical	2,100,000,000.00	1,600,000,000.00
192	Lagos State Wastewater Management Office	790,676,389.00	728,813,273.00
193	Lagos State Waste Management Authority (LAWMA)	11,524,775,000.04	1,903,662,800.00
194	LAWMA (Domestic PSP - Subsidy Gap)	2,520,000,000.00	
195	LAWMA (Landfill)	3,610,875,000.00	
196	LAWMA (Marine Waste)	240,000,000.00	
197	LAWMA (Medical Waste for Public Health Facilities)	402,000,000.00	
198	LAWMA (Waste Collection CBD)	441,000,000.00	
199	LAWMA Public school waste	318,674,098.00	
200	LAWMA PSP Domestic Waste Fund		-
201	Capacity Building	250,000,000.00	-
202	Enlightenment and Advocacy	260,000,000.00	-
203	Sanitation Gangs/Vegetal Control	12,747,920.00	
204	Public School Waste Programme	273,325,902.00	
205	Lagos State Signage and Advertisement Agency	1,708,666,171.63	1,663,165,237.00
206	Lagos State Parks & Gardens Agency	1,969,078,331.00	1,893,645,294.00
207	Water Regulatory Commission	353,863,061.00	353,863,060.50
208	Loans Repayment (Environment)	-	8,288,864,026.00
Housing and Community Amenities		**37,022,043,283.42**	**59,573,179,171.91**
Housing		**16,510,859,310.71**	**17,126,568,609.19**
209	Ministry of Housing	16,424,395,517.71	17,044,578,609.19
210	Lagos Mortgage Board (LMB)	86,463,793.00	81,990,000.00
Lands		**5,357,101,031.06**	**9,871,799,330.24**
211	Lands Bureau	610,965,766.22	8,553,690,457.64
212	Lands (Compensation)	4,000,000,000.00	
213	Lagos State Valuation Office	249,441,548.18	634,548,692.32
214	Office of the Surveyor-General	496,693,716.66	683,560,180.28
Physical Planning and Urban Development		**15,154,082,941.65**	**22,852,942,303.48**
215	Ministry of Physical Planning and Urban Development	2,710,333,047.18	3,068,365,136.48
216	Relocation of Mile 12 to Imota	657,557,955.47	2,775,000,000.00
217	Relocation of Computer Village (Katangwa)	164,550,000.00	715,700,000.00
218	MPPUD (Okobaba Resettlement)	359,516,292.00	1,000,100,000.00
219	Lagos State Physical Planning Permit	600,078,911.00	860,529,417.00
220	Revenue Enhancement Programme		
221	Lagos State Building Control Authority(LABCA)	1,044,920,000.00	1,268,530,963.00
222	Lagos State Infrastructural Maintenance& Regulatory		-
223	Material Testing Laboratory Services	537,584,275.00	800,000,000.00
224	New Towns Development Authority	6,794,592,132.00	6,794,592,132.00
225	Lagos State Planning & Environmental Monitoring	46,847,885.00	55,212,713.00
226	Lagos State Urban Renewal Authority (LASURA)	761,576,856.00	1,979,459,704.00
227	LASURA/LAWMA-External Loan (EKO-UP)	283,600,000.00	-
228	Slum Regeneration	1,078,441,033.00	3,000,000,000.00
229	Redevelopment of Isalegangan	114,484,555.00	535,452,238.00
State Wide (Housing & Community Ammenities)			**9,721,868,929.00**
Health		**85,655,447,066.01**	**92,495,336,972.29**
230	Ministry of Health	18,217,365,935.12	28,258,194,536.96
231	Health Insurance Scheme/Equity Fund (MEPB)	6,968,450,000.00	
232	Lagos State Health Management Agency (LASHMA)	800,000,000.00	
233	ICT for Health Insurance (LASHMA)	300,000,000.00	
234	Construction/Rehabilitation of Hospitals	1,953,687,838.00	
235	eHEALTH/ICT Platform for Health Insurance	200,000,000.00	
236	Siemen Project	-	
237	Construction of Specialist Hospital	1,500,000,000.00	
238	Medical Emergency Preparedness Expenses	55,000,000.00	
239	Rural Posting Allowance for 6 General Hospitals		

240	MOH (Facility Management)	1,115,683,852.00	
241	Ministry of Health (LASUTH Project)		642,542,686.00
242	LASUTH(Facility Mgt)	900,000,000.00	642,542,686.00
243	Ministry of Health (LASUCOM Project)	627,663,916.00	642,542,686.00
244	LASUCOM Accreditation		200,090,448.00
245	Health Service Commission	19,380,054,835.80	16,526,677,000.61
246	HSC (Capacity Building)	1,000,000,000.00	
247	General Hospital, Lagos	637,678,992.00	606,087,000.00
248	Gbagada General Hospital	535,332,955.00	532,680,000.00
249	Orile Agege General Hospital	436,136,596.00	403,050,000.00
250	Isolo General Hospital	428,846,963.00	390,250,000.00
251	Ikorodu General Hospital	862,933,757.00	860,739,873.00
252	Ajeromi General Hospital	308,711,460.00	307,435,000.00
253	Badagry General Hospital	320,062,480.00	317,874,000.00
254	Epe General Hospital	433,115,694.00	431,200,000.00
255	Agbowa General Hospital	81,339,263.00	67,595,000.00
256	Lagos Island Maternity Hospital	565,956,273.00	563,700,000.00
257	Massey Street Children's Hospital, Lagos	94,305,019.00	79,200,000.00
258	Mainland Hospital, Yaba	122,295,731.00	119,480,000.00
259	Onikan Health Centre	142,863,408.00	132,370,000.00
260	Apapa General Hospital	108,619,295.00	107,200,000.00
261	Ebute-Metta Health Centre	204,041,588.00	154,070,000.00
262	Harvey Road Health Centre	131,968,683.00	130,485,000.00
263	Ketu-Ejinrin Health Centre	14,917,464.00	13,550,000.00
264	Ijede Health Centre	208,561,342.00	144,295,000.00
265	Ibeju-Lekki General Hospital	180,670,953.00	179,280,000.00
266	Shomolu General Hospital	196,590,933.00	195,200,000.00
267	Ifako/Ijaiye General Hospital	465,891,905.00	463,110,000.00
268	Mushin General Hospital	297,199,604.00	241,345,000.00
269	Surulere General Hospital	553,275,933.00	535,330,000.00
270	Gbaja MCC (Diesel)		-
271	Alimosho General Hospital	759,110,953.00	700,120,000.00
272	Amuwo Odofin General Hospital	387,186,509.00	382,550,000.00
273	Lekki MCC		-
274	Ketu Children's Clinic	100,000,000.00	-
275	Hospital Units (Dedicated)		100,000,000.00
276	Hospital Units (IPP Intervention - Diesel)-(MEPB)	100,000,000.00	
277	Maintenance Support for PHC Centres	293,053,175.00	

278	PHC (MSS/ Sure-P Nurses and CHEWS)	-	
279	PHC (Health Volunteer Workers)	-	
280	Support for Monitoring & Supportive Supervision(GRANT)	2,514,000.00	
281	Support for Monitoring & Supportive Supervision(GRANT)	-	
282	Support for Quarterly Core Technical Committee Meeting (GRANT)	362,000.00	
283	Support for Quarterly Core Technical Committee Meeting (GRANT)	-	
284	Adolescent and Infant Nutrition (GRANTS)		5,400,000,000.00
285	Adolescent and Infant Nutrition (Counterpart Fund		50,000,000.00
286	Support for first round NIPDs (GRANTS)	18,991,000.00	18,991,000.00
287	Support for first round NIPDs (COUNTERPART	15,000,000.00	10,000,000.00
288	Support for 2ND round NIPDs (GRANTS)	18,991,000.00	18,991,000.00
289	Support for 2ND round NIPDs (COUNTERPART	15,000,000.00	10,000,000.00
290	Support for Annual National Integrated Measels Campaign (GRANTS)	18,991,000.00	18,991,000.00
291	Support for Annual National Integrated Measels Campaign (counterpart)	28,000,000.00	20,000,000.00
292	Save One Million Lives (GRANTS)	722,500,000.00	822,500,000.00
293	HIV AIDS Intervention (GRANTS)	1,327,312,500.00	2,935,133,975.41
294	HIV AIDS Intervention (COUNTERPART FUNDS)	595,731,250.00	293,513,397.54
295	Adolescent Sexuality Reproductive Health Activities (GRANT)	10,908,000.00	
296	Adolescent Sexuality Reproductive Health Activities (COUNTERPART FUND)	6,556,800.00	
297	Reproductive, Maternity and Child Health Activities (GRANT)	10,486,000.00	
298	Reproductive, Maternity and Child Health Activities (COUNTERPART FUND)	6,291,600.00	
299	Supply Chain Performance Impact in Public Health Facilities in Lagos State (GRANT)	232,000,000.00	
300	Supply Chain Performance Impact in Public Health Facilities in Lagos State (COUNTERPART FUNDS)	20,000,000.00	
301	Maternal Perinatal Death Surveillance Review Activities UNFPA (GRANT)	2,964,000.00	
302	Maternal Perinatal Death Surveillance Review Activities (COUNTERPART FUND)	1,778,400.00	
303	Maternal Perinatal Death Surveillance Review Activities UNICEF (GRANT)	48,000,000.00	
304	Hospital Units (IPP Intervention - Diesel)		80,000,000.00

305	Lagos State University College of	2,200,000,000.00	2,120,000,000.00
306	Lagos State University Teaching Hospital LASUTH	9,205,097,923.05	7,530,661,109.55
307	LASUCOM (Accreditation)	195,457,137.00	
308	Board of Traditional Medicine	21,960,015.00	28,703,552.00
309	Primary Health Care Board	8,341,981,136.04	3,036,225,502.22
310	Lagos State AIDS Control Agency(LSACA)	500,000,000.00	516,000,000.00
311	Lagos State Accident & Emergency Centre	100,000,000.00	81,418,090.00
312	Lagos State Accident & Emergency Centre (Drugs	20,000,000.00	
313	Loan Repayment (Health)		14,433,422,429.00
Recreation, Culture and Religion		**6,580,843,832.42**	**12,446,395,284.26**
Home Affairs and Culture		**1,993,068,591.97**	**1,517,221,515.20**
314	Ministry of Home Affairs	1,214,795,917.97	771,511,344.20
315	NIREC Meetings	12,562,503.00	
316	Pilgrimage Operations	716,062,665.00	716,062,665.00
317	Christian Pilgrims' Welfare Board	24,823,753.00	14,823,753.00
318	Muslim Pilgrims' Welfare Board	24,823,753.00	14,823,753.00
Sport Development		**4,587,775,240.45**	**9,059,397,460.06**
319	Lagos State Sports Commisssion	582,811,536.45	8,772,972,394.06
320	Board Expenses	40,000,000.00	
321	Construction of Community Recreation Youth Centres	-	
322	National Sports Competition (Festival)	-	
323	Sports' Classics	70,000,000.00	
324	Grassroot Sport Competitions	200,000,000.00	
325	State Physically Challenged Festival	-	
326	Construction of 4 Stadia	3,327,226,193.00	
327	Marathon and other Races	320,000,000.00	
328	Governor's Cup	-	
329	Sports Trust Fund	47,737,511.00	
330	Grassroot Sport Competitions		238,687,555.00
331	Sports Endowment Fund		47,737,511.00
State Wide (Recreation,Culture & Religion)			1,869,776,309.00
Education		**108,994,863,285.88**	**126,046,659,516.34**
332	Ministry of Education	4,994,284,872.42	14,640,486,131.60
333	Recruitment of 1200 Classroom Teachers	840,028,752.00	
334	Construction/Rehabilitation of Schools	7,936,151,480.00	
335	Exams Fees (WAEC & Unified)	1,090,619,112.00	
336	Return of Schools	107,090,448.00	
337	Office of Education Quality Assurance	1,030,907,231.07	
338	EKO Project Implementation		2,000,000,000.00
339	Office of Education Quality Assurance		1,129,370,139.04
340	Lagos State Technical and Vocational Board	995,251,487.60	2,028,555,131.52
341	LASTVEB MATP/ESTP	272,221,950.00	
342	Upgrading of Vocational Institute	1,064,354,441.00	
343	Vocational Centre LASTVEB (COUNTERPART	30,000,000.00	100,000,000.00
344	Teachers Establishments and Pensions Office	580,712,954.83	403,574,927.20
	TEPO (Capacity Building)	1,500,000,000.00	1,000,000,000.00
345	Office of Special Adviser on Education	1,423,970,273.34	1,331,828,514.92
346	Education District 1	9,627,852,280.16	9,693,463,242.12
347	Education District 2	8,522,632,054.04	7,718,331,077.96
348	Education District 3	3,937,030,310.00	3,818,408,714.52
349	Education District 4	4,622,434,460.96	4,490,830,260.96
350	Education District 5	6,706,969,950.56	5,733,526,395.60
351	Education District 6	6,885,195,077.88	7,305,695,177.36
352	Education Districts 1-6 (Facility Mgt)	300,000,000.00	300,000,000.00
353	JSS (Running Cost)	420,000,000.00	420,000,000.00
354	State Universal Basic Education Board	2,507,738,912.00	3,396,858,238.00
355	UBEC Grant	1,045,298,875.00	2,701,320,685.41
356	Counterpart Fund	1,312,814,752.10	2,701,320,685.41
357	SUBEB-Direct School Funding	300,000,000.00	
358	SUBEB (Capacity Building)	1,000,000,000.00	

359	Lagos State Library Board	184,500,000.00	144,000,000.00
360	Agency for Mass Education	45,000,000.00	34,885,878.00
	Kick Illiteracy out of Lagos Initiative	240,000,000.00	200,655,000.00
361	Lagos State Examinations Board	22,000,000.00	192,000,000.00
362	LSEB (Examination Expenses)	200,000,000.00	
363	Lagos State University	14,003,903,806.00	12,804,297,063.00
364	LASU (ACCREDITATION)	474,000,000.00	
365	Dedicated Expenditure (Debt Obligation)	300,393,257.00	
366	LASU TETFUND (GRANT)	760,000,000.00	840,000,000.00
367	Adeniran Ogunsanya College of Education (AOCED)	5,149,182,949.00	4,229,514,307.00
368	AOCED Debt Obligation(LASG)		
369	Dedicated Expenditure (Debt Obligation)	350,000,000.00	
370	AOCED ACCREDITATION	150,000,000.00	
371	AOCOED TETFUND (GRANTS)	206,977,500.00	679,067,000.00
372	Lagos State Polytechnic (LASPOTECH)	8,106,291,870.00	5,551,024,820.00
373	Dedicated Expenditure (Debt Obligation)	160,585,000.00	
374	LASPOTECH Accreditation	200,000,000.00	
375	LASPOTECH TETFUND (GRANTS)	700,000,000.00	900,000,000.00
376	Micheal Otedola College of Primary Education	4,381,506,640.00	4,081,506,640.00
377	Debt Obligation (PFA, Tax and Retirees)	300,000,000.00	
378	MOCOPED TETFUND (GRANTS)	235,750,000.00	230,000,000.00
379	College of Health Technology	1,807,731,231.72	808,993,231.72
380	Lagos State Scholarship Board	44,500,000.00	40,000,000.00
381	Scholarship/Bursary Fund	1,276,786,357.20	761,839,250.00
382	Lagos State College of Nursing, Midwifery & Public	642,195,000.00	
State Wide (Education)			**23,635,307,005.00**
Social Protection		**5,629,896,698.40**	**8,007,601,449.44**
Womens Affairs and Poverty Alleviation			2,652,163,572.04
383	Ministry of Women Affairs and Poverty Alleviation	**2,330,068,687.00**	2,632,163,572.04
384	Women Development Centre	25,000,000.00	20,000,000.00
Youth & Social Development			**4,142,915,669.40**
385	Ministry of Youth & Social Development	2,287,883,859.40	3,586,874,078.40
386	Construction of Elderly Care Centres	448,366,981.00	
387	Office of Disability Affairs	38,577,171.00	56,041,591.00
388	Special Grant (Disability Fund)	500,000,000.00	500,000,000.00
State Wide (Social Protection)			**1,212,522,208.00**
	TOTAL	**782,315,460,725.42**	
Statewide		**91,217,000,000.00**	
389	External Loans (Principal Repayments)	**8,517,000,000.00**	
390	Internal Loan (Principal Repayments)	**22,000,000,000.00**	
391	Consolidated Debt Service Accounts	**60,700,000,000.00**	
GRAND TOTAL		**873,532,460,725.42**	**1,046,121,181,679.96**

Lagos Socio-Economic Profile

LAGOS DEMOGRAPHICS	
Projected Population (Y2019)	Approximately 26,435,406
Total Mass (Land & water)	3,577.2 square km
Land Area	2,797.72 square km
Water Area	779.56 square km
Population density	Approximately 7,390 person / km
Population Growth rate(Lagos Bureau of Statistics)	3.2%
Average Household Size (Household Survey 2016)	5 persons
SOCIO-ECONOMIC INDICES	
Daily Human Traffic (Lagos Mainland/ Island)	Over 20million
Vehicular Population (Y2018)	Over 5 million vehicles
Relative Vehicular Density (National)	30/km
Vehicular Density (Lagos State)	264/KM
Road Network (Road Count) Y2018	Over 16,000Km
Total Length of Roads (Y2018)	7,598Km
Federal Roads	468Km
State Roads	1,287Km
Local Government Roads	5,843Km
Solid Waste Generation (Y2018) 1,089,428.81 Metric Tons	2,984.74MT/per day
Power Demand (2018): Btw 5,000 – 10,000MW	Supplied: National Grid-750MW IPP- 49.86MW
Water Demand MGPD (Million Gallon Per Day)Y2018	665 MGPD (Average. Supplied: 1,765.96MGPM*)
Water Supplied Per Year (Y2018)	21,191.53 MGPY*

LAGOS IN NIGERIA'S ECONOMY
Contribution (25%) to Nigeria's GDP Y2018 with a value of $79.256billion (N29.63trillion)
Lagos GDP is equivalent of 24 African Countries' GDP added together in billion dollars.
Lagos account for over 60% of country's industrial/commercial Activities (and about 30% of national branch network of banks).

Lagos Socio-Economic Profile

LAGOS IN AFRICA	
One of 7 lead NEPAD states	
Targets to be Africa lead Financial Centre 2020	
Lagos GDP ranked 98th/4th among **world/African cities** respectively by city Mayors Statistics	
Other African Cities	
Johannesburg (South Africa)	1st
Cape Town (South Africa)	2nd
Cairo (Egypt)	3rd
Lagos (Nigeria)	4th
Durban (South Africa)	5th

LAGOS IN AFRICA
Comparing Lagos State side-by-side with **Africa countries**, Lagos GDP ranks 7th as at April, 2019.
The budget size of Lagos State is larger than the budget of many countries in Africa
Population of Lagos state is a combination of 19 Africa Countries such as Liberia, Mauritania, Namibia, Botswana, Lesotho, Gambia, Gabon, Guinea-Bissau, Mauritius, Equatorial Guinea, Djibouti, Comoros, Cape Verde, and others according to Wikipedia.

The GDP(Y2010) figure of Lagos State as approved by EXCO stood at N12,091,301,325,014 or $80.61bn prior to the rebasing exercise in 2014 and N14,093,246,731,200 or $91.042bn after rebasing.

*MGPM~ Million Gallons per Month, ** MGPY~ Million Gallons per Year.