

Lagos State Government



Y2024 Citizens' Accountability Report

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Citizens Accountability Report

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About the Citizens Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (State Audit office) on behalf of the government (Lagos State) to the citizens to ensure accountability in the use of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilisation of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2024 and reports on state budget revenue and expenditure for the 2024 fiscal year.

Explanation of Key Terms used in this Report:

- *Budget – unless otherwise stated, the budget refers to the Final Budget (i.e., the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).*
- *Actual – this is the actual amount of revenue collected or expenditure incurred over the course of the year.*
- *Variance – for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.*
- *Performance – this refers to the actual revenue/expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). Performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget. Performance of 80% and above has been colour-coded green, 60-80% as amber and less than 60% as red.*

Executive Summary

This section outlines the summary of the performance of the main classifications of revenue and expenditure for the state. It also provides a summary of recurrent, capital and total expenditure according to the Planning Sector.

The Lagos State Y2024 Budget of Renewal reflected strong revenue mobilization alongside disciplined expenditure management. The total revenue, including the opening balance, was projected at ₦2.47 trillion in the final budget, with actual collections amounting to ₦2.37 trillion, representing 96 percent performance. This outcome highlights improved revenue efforts and demonstrates the State's capacity to generate and sustain fiscal resources in line with its economic planning objectives.

On the expenditure side, performance closed at 87 percent. Personnel expenditure achieved full implementation at 100 percent, ensuring that salaries and obligations to the workforce were met without disruption. Recurrent expenditure, however, performed at 85 percent, suggesting a combination of expenditure controls and adjustments in administrative and operational spending during the year.

The capital expenditure component achieved 86 percent performance, representing a significant level of investment in infrastructure and development projects. Nevertheless, the shortfall relative to the final budget points to challenges in project delivery, procurement delays, and bureaucratic bottlenecks which limited the full realization of capital targets.

Overall, the Y2024 fiscal year was characterized by stronger revenue mobilization than expenditure implementation, a trend that supports fiscal balance and sustainability. While the 96 percent revenue performance is commendable and reflects robust financial management, the State must place greater emphasis on improving project execution. Addressing implementation challenges, streamlining procurement processes, and enhancing budget execution frameworks will ensure that fiscal outcomes translate more effectively into tangible socio-economic development and improved service delivery for the people of Lagos State.

Citizens Accountability Report
Figure 1 Summary of Revenue Performance

What are our sources for Financing the Budget?	What did we say we would collect in 2024?	How much did we actually collect in 2024?	How was our performance in 2024?	Did we collect more or less in 2024 compared to 2023?
Opening Balance 	N25 Billion	N20 Billion	80%	 536%
Federation Account 	N596.629 Billion	N749.911 Billion	126%	 134%
Internal Revenue 	N1164.618 Billion	N1307.563 Billion	112%	 52%
Aids and Grants 	N254.476 Billion	N200.9 Billion	79%	 3533%
Loans 	N387.125 Billion	N58.364 Billion	15%	 -84%
Other Sources 	N40.128 Billion	N32.248 Billion	80%	 -6%
Total Revenues	N2467.976 Billion	N2368.986 Billion	96%	 48%

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Figure 2 Summary of Expenditure Performance

What are we spending our Money on?	What did we say we would spend in 2024?	What did we actually spend in 2024?	How was our performance in 2024?	Did we spend more or less in 2024 compared to 2023?
Personnel 	N255.116 Billion	N255.115 Billion	100%	 30%
Overheads 	N511.43 Billion	N429.764 Billion	84%	 142%
Debt Service 	N92.063 Billion	N93.885 Billion	102%	 22%
Other Recurrent 	N76.368 Billion	N55.094 Billion	72%	 36%
Capital 	N1532.999 Billion	N1312.467 Billion	86%	 38%
Total Expenditure	N2467.976 Billion	N2146.326 Billion	87%	 37%

Citizens Accountability Report

Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector

Recurrent Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Actual Budget	N5.45 Billion	N3.068 Billion	N118.711 Billion	N40.817 Billion	N273.892 Billion	N220.483 Billion
Actual	N5.45 Billion	N2.684 Billion	N95.664 Billion	N36.864 Billion	N256.383 Billion	N195.114 Billion
Perf.	100%	87%	81%	90%	94%	88%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Actual Budget	N127.214 Billion	N8.314 Billion	N21.402 Billion	N3.741 Billion	N8.63 Billion	N103.255 Billion
Actual	N114.697 Billion	N6.482 Billion	N20.526 Billion	N2.573 Billion	N7.735 Billion	N89.687 Billion
Perf.	90%	78%	96%	69%	90%	87%

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Figure 4 Summary of Capital Expenditure Performance by Planning Sector

Capital Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Actual Budget	N36.223 Billion	N2.643 Billion	N40.676 Billion	N61.446 Billion	N601.094 Billion	N118.686 Billion
Actual	N25.813 Billion	N1.415 Billion	N31.827 Billion	N57.23 Billion	N513.374 Billion	N51.701 Billion
Perf.	71%	54%	78%	93%	85%	44%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Actual Budget	N33.679 Billion	N204.511 Billion	N16.091 Billion	N2.093 Billion	N8.668 Billion	N407.19 Billion
Actual	N26.269 Billion	N199.999 Billion	N14.334 Billion	N1.657 Billion	N6.982 Billion	N381.867 Billion
Perf.	78%	98%	89%	79%	81%	94%

Figure 5 Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Actual Budget	N41.673 Billion	N5.711 Billion	N159.386 Billion	N102.263 Billion	N874.986 Billion	N339.169 Billion
Actual	N31.264 Billion	N4.099 Billion	N127.491 Billion	N94.094 Billion	N769.756 Billion	N246.814 Billion
Perf.	75%	72%	80%	92%	88%	73%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Actual Budget	N160.893 Billion	N212.825 Billion	N37.493 Billion	N5.834 Billion	N17.298 Billion	N510.445 Billion
Actual	N140.966 Billion	N206.481 Billion	N34.86 Billion	N4.23 Billion	N14.717 Billion	N471.554 Billion
Perf.	88%	97%	93%	73%	85%	92%

Section 1 Budget Outturn

This section outlines the performance of the main classifications of revenue and expenditure for the state.

The Lagos State 2024 Budget of Renewal reflects strong fiscal performance and resilience. Total revenue stood at ₦2.37 trillion, representing 96 percent of target and a 48 percent increase over 2023, driven by FAAC inflows at 126 percent and Internally Generated Revenue at 112 percent. Although Aids and Grants performed at 79 percent and Loans declined by 84 percent, overall revenue remained robust. Expenditure closed at ₦2.15 trillion, or 87 percent performance, with Personnel fully met at 100 percent and debt servicing slightly above budget. Despite recurrent and capital underperformance, outcomes demonstrate fiscal discipline and strategic investment in development priorities.

Table 1 Budget Outturn

Overview of the Implementation of the Lagos State 2024 Budget of Renewal							
Revenue	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Opening Balance	25,000,000,000.00	25,000,000,000.00	20,000,000,000.00	- 5,000,000,000.00	80%	3,143,543,129.30	536%
Federation Account (FAAC) Revenues	596,628,500,000	596,628,500,000	749,910,738,584	153,282,238,584	126%	320,385,164,121	134%
Internally Generated Revenues	1,164,618,002,093	1,164,618,002,093	1,307,563,365,136	142,945,363,043	112%	858,749,421,942	52%
Aids and Grants	54,476,073,845	254,476,073,845	200,900,212,812	- 53,575,861,033	79%	5,530,205,667	3533%
Loans	387,125,134,706	387,125,134,706	58,363,544,506	- 328,761,590,200	15%	373,668,611,921	-84%
Other Receipts	40,128,410,225	40,128,410,225	32,247,973,487	- 7,880,436,738	80%	34,188,681,959	-6%
Total Revenue (including Opening Balance)	2,267,976,120,869	2,467,976,120,869	2,368,985,834,525	- 98,990,286,344	96%	1,595,665,628,740	48%
Expenditure	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Personnel	302,861,431,539	255,116,431,539	255,114,707,649	- 1,723,890	100%	196,458,967,827	30%
Public Debt Charges	92,062,929,564	92,062,929,564	93,885,372,036	1,822,442,472	102%	77,024,758,580	22%
Other Recurrent	557,506,205,895	587,797,667,318	484,858,748,825	- 102,938,918,493	82%	342,566,890,672	42%
Capital	1,315,545,553,871	1,532,999,092,448	1,312,466,974,556	- 220,532,117,892	86%	948,187,591,960	38%
Total Expenditure	2,267,976,120,869	2,467,976,120,869	2,146,325,803,066	- 321,650,317,803	87%	1,564,238,209,040	37%

* Variance and Performance measured against 2024 Final Budget

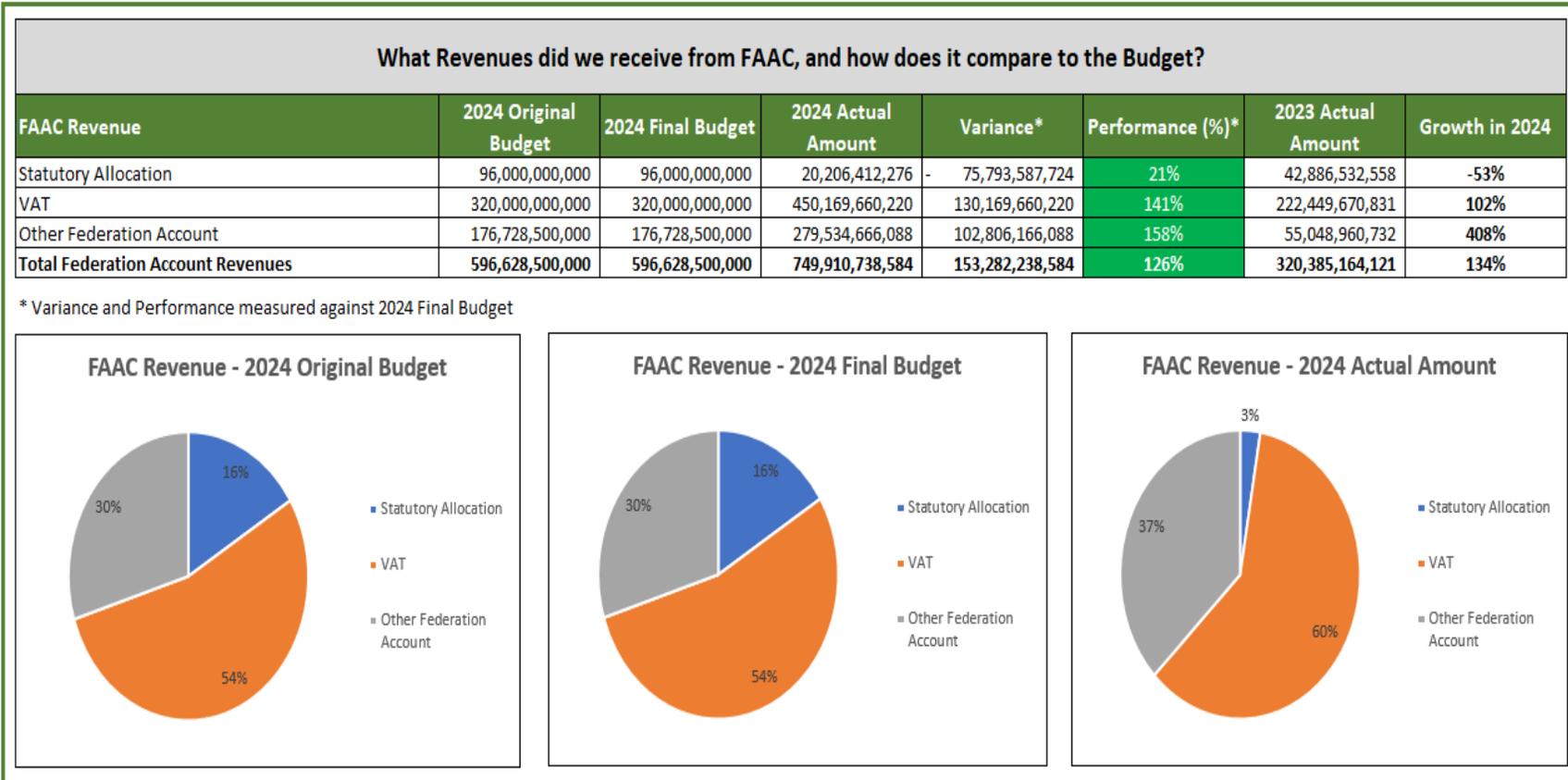
Figure 6 Budget Outturn Graphs



Section 2 Revenue Outturn

This section outlines the approved and actual Federal Allocation receipts and disaggregated by sources. The Federation Account revenues for 2024 delivered a strong performance of ₦749.9 billion, achieving 126 percent of budget and recording 134 percent growth over 2023. VAT was the leading driver, contributing ₦450.2 billion, which was 41 percent above target and more than double the previous year’s performance.

Table 2 Federation Account Revenue Outturn by Item



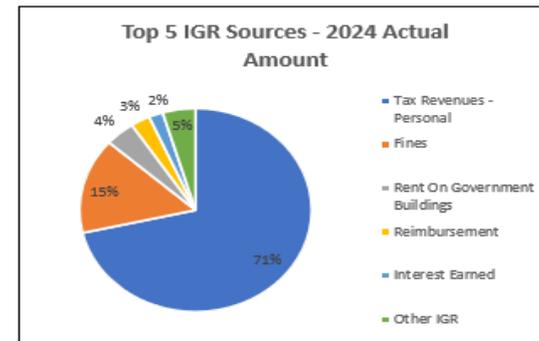
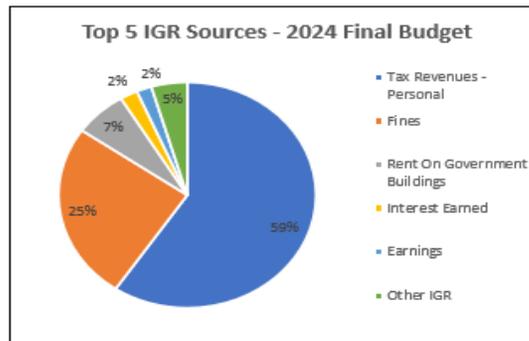
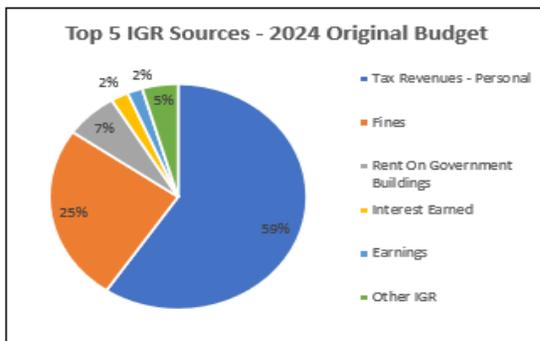
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This section outlines the approved and actual revenue generated internally by the State and disaggregated by sources. The section also outlines the revenue information from 10 performing revenue agencies in the State. In Lagos State, the Internally generated Revenue outturn by source is generated for tax revenues specifically the personal which is monitors by the state Internal Revenue Service (IRS), other driver of the out turn by source includes fines, interested earned on investment rent on government building etc.

Table 3 Internally Generated Revenue Outturn by Source

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Tax Revenues	691,796,400,000	691,796,400,000	946,592,989,396	254,796,589,396	137%	593,885,632,189	59%
Tax Revenues - Personal	691,796,400,000	691,796,400,000	946,592,989,396	254,796,589,396	137%	593,885,632,189	59%
Tax Revenue - Other	-	-	-	-	-	-	-
Non-Tax Revenues	472,821,602,093	472,821,602,093	360,970,375,740	- 111,851,226,353	76%	264,863,789,753	36%
Licenses	9,198,342,600	9,198,342,600	6,365,254,404	- 2,833,088,196	69%	4,944,242,015	29%
Mining Rent	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Fines	294,926,112,975	294,926,112,975	201,483,099,271	- 93,443,013,704	68%	127,929,995,245	57%
Sales	10,595,809,104	10,595,809,104	8,592,853,673	- 2,002,955,431	81%	4,827,986,964	78%
Earnings	22,186,927,434	22,186,927,434	17,480,349,021	- 4,706,578,412	79%	13,795,950,408	27%
Rent On Government Buildings	77,547,942,839	77,547,942,839	55,156,475,998	- 22,391,466,841	71%	56,492,971,622	-2%
Rent on Land and Others	3,322,571,900	3,322,571,900	5,879,613,013	2,557,041,113	177%	2,514,191,823	134%
Repayments	3,717,885,970	3,717,885,970	4,069,253,786	351,367,816	109%	3,259,022,452	25%
Investment Income	11,027,159,272	11,027,159,272	30,548,974	- 10,996,610,298	0%	71,342,228	-57%
Interest Earned	25,735,350,000	25,735,350,000	26,123,475,949	388,125,949	102%	21,727,796,295	20%
Reimbursement	14,563,500,000	14,563,500,000	35,789,451,651	21,225,951,651	246%	29,300,290,700	22%
Miscellaneous Income	-	-	-	-	-	-	-
Total IGR	1,164,618,002,093	1,164,618,002,093	1,307,563,365,136	142,945,363,043	112%	858,749,421,942	52%

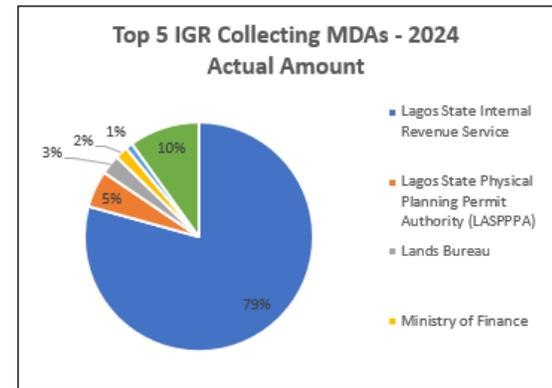
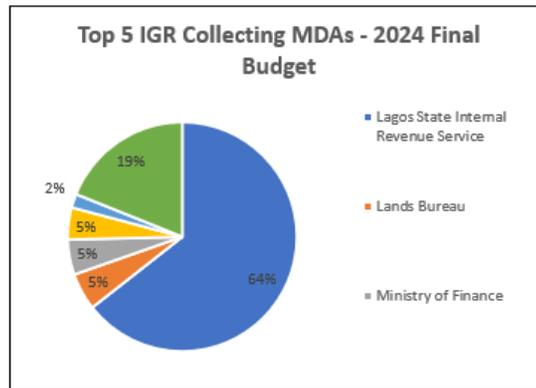
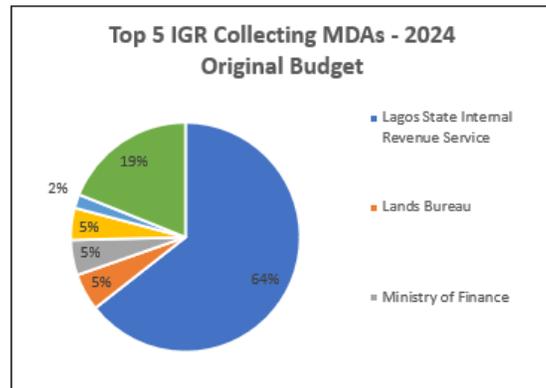
* Variance and Performance measured against 2024 Final Budget



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Table 4 Internally Generated Revenue Outturn by MDA

Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Lagos State Internal Revenue Service	750,150,000,000	750,150,000,000	1,036,652,526,553	286,502,526,553	138%	671,502,208,900	54%
Lagos State Physical Planning Permit Authority (LASPPP)	52,500,000,000	52,500,000,000	67,948,548,514	15,448,548,514	129%	31,972,506,235	113%
Lands Bureau	61,000,000,000	61,000,000,000	36,409,616,992	- 24,590,383,008	60%	30,214,842,402	21%
Ministry of Finance	57,765,350,000	57,765,350,000	23,415,012,018	- 34,350,337,982	41%	14,888,218,406	57%
Muslim Pilgrims' Welfare Board	15,020,000,000	15,020,000,000	13,281,638,829	- 1,738,361,171	88%	12,375,772,586	7%
Motor Vehicle Administration Agency	13,599,546,898	13,599,546,898	12,645,317,315	- 954,229,583	93%	11,420,694,673	11%
Office of The Accountant General/State Treasury Office	22,685,512,561	22,685,512,561	12,417,880,550	- 10,267,632,011	55%	15,473,367,844	-20%
Lagos State Building Control Authority (LABCA)	11,608,098,624	11,608,098,624	12,245,102,338	637,003,714	105%	5,419,366,614	126%
New Towns Development Authority	2,000,000,000	2,000,000,000	5,987,285,310	3,987,285,310	299%	11,059,642,127	-46%
Office of Surveyor -General of The State	10,000,000,000	10,000,000,000	5,392,549,567	- 4,607,450,433	54%	2,769,460,125	95%
Other Revenue Collecting Agencies	168,289,494,011	168,289,494,011	81,167,887,151	- 87,121,606,859	48%	51,653,342,031	57%
Total Internally Generated Revenue	1,164,618,002,093	1,164,618,002,093	1,307,563,365,136	142,945,363,043	112%	858,749,421,942	52%

* Variance and Performance measured against 2024 Final Budget



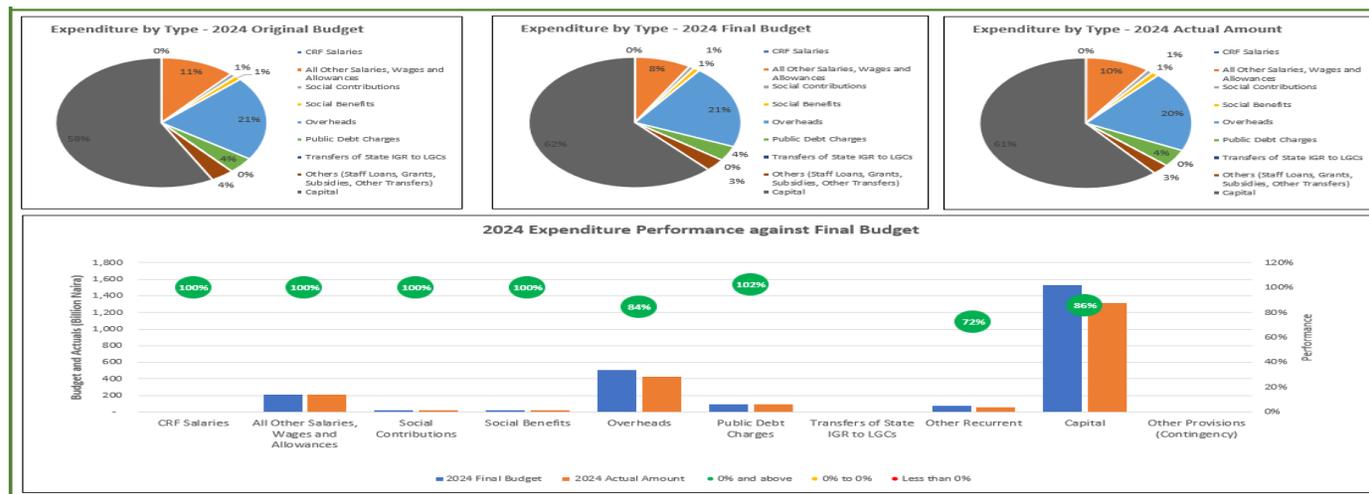
Section 3 Expenditure Outturn

Table 5 Expenditure Outturn

What did we spend our Resources on?							
FAAC Revenue	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Personnel	302,861,431,539	255,116,431,539	255,114,707,649	1,723,890	100%	196,458,967,827	30%
CRF Salaries	460,158,878	460,158,878	460,158,678	200	100%	578,423,434	-20%
All Other Salaries, Wages and Allowances	258,796,893,495	211,051,893,495	211,050,658,475	1,235,019	100%	156,682,166,914	35%
Social Contributions	19,465,516,772	19,465,516,772	19,465,426,317	90,455	100%	16,465,152,253	18%
Social Benefits	24,138,862,395	24,138,862,395	24,138,464,178	398,216	100%	22,733,225,226	6%
Other Recurrent	649,569,135,459	679,860,596,882	578,744,120,861	101,116,476,021	85%	419,591,649,253	38%
Overheads	476,963,781,577	511,429,799,100	429,764,365,273	81,665,433,828	84%	301,933,098,163	42%
Public Debt Charges	92,062,929,564	92,062,929,564	93,885,372,036	- 1,822,442,472	102%	77,024,758,580	22%
Transfers of State IGR to LGCs	-	-	-	-		-	
Others (Staff Loans, Grants, Subsidies, Other Transfer	80,542,424,318	76,367,868,218	55,094,383,553	21,273,484,665	72%	40,633,792,510	36%
Capital	1,315,545,553,871	1,532,999,092,448	1,312,466,974,556	220,532,117,892	86%	948,187,591,960	38%
Total Expenditure	2,267,976,120,869	2,467,976,120,869	2,146,325,803,066	321,650,317,803	87%	1,564,238,209,040	37%

* Variance and Performance measured against 2024 Final Budget

Figure 7 Expenditure Composition



Section 4 Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, an audited financial statement, findings from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

E: BILLS PAYABLE

F: INVESTMENTS

G: AIDS AND GRANTS

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND

I: PERFORMANCE GUARANTEES

I: ADHERENCE TO PROCUREMENT PROCEDURES

Table 6 Top Ten Audit Queries

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Ministry Of Basic And Secondary Education	2	Payment Vouchers not accounted	8,294,740	8,333,548,453	0%
Ministry Of Tertiary Education	2	Payment Vouchers not Accounted for; Un-receipted Payment Vouchers	2,624,000	1,619,859,887	0%
Lagos State Consumer Protection Agency	2	Payment Vouchers Without Work	1,933,833	127,832,039	2%
Lagos State Drivers' Institute	3	Payment Vouchers Not Stamped	3,560,182	127,475,613	3%
Civil Service Commission	3	Extra-budgetary Expenditure on Person	80,477,877	707,313,386	11%
Debt Management Office	1	Extra-Budgetary Expenditure on Person	47,070,652	76,201,954,177	0%
Lagos State Domestic And Sexual Violence Agency (Lsd	3	Payment Vouchers Without Work Con	3,377,000	526,878,925	1%
Lagos State Independent Electoral Commission	5	Extra-Budgetary Expenditure on Person	59,604,597	807,504,919	7%
Ajeromi General Hospital	3	Payment Vouchers without Work Con	21,128,000	517,252,252	4%
Alimosho General Hospital	2	Payments Vouchers Not Accounted fo	98,104,510	1,233,464,117	8%
Others	-	-	-	-	-
Total for All Audit Findings	26	-	326,175,392	90,203,083,769	0%

Section 5 Audited Financial Statements

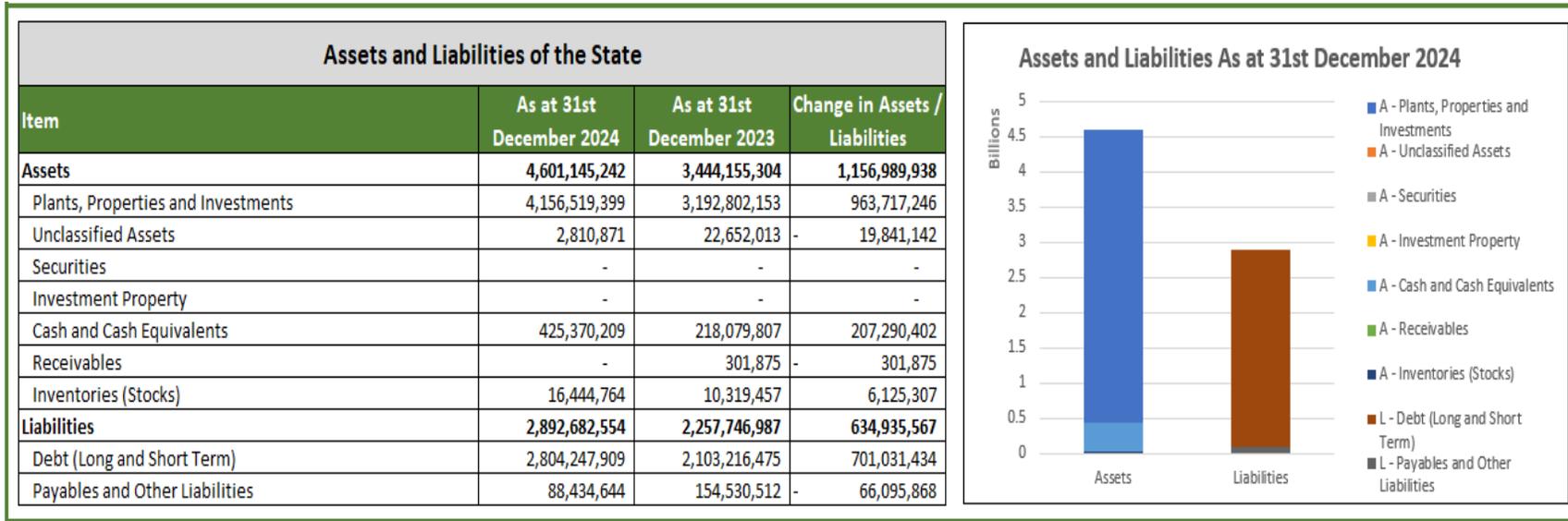
This section outlines a breakdown of the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are represented here for citizens' understanding.

Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2023 Actual Amount	2024 Original Budget	2024 Budget Amendments	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*
Revenues							
Opening Balance	3,143,543,129	25,000,000,000	-	25,000,000,000	20,000,000,000	- 5,000,000,000	80%
Statutory Allocation	42,886,532,558	96,000,000,000	-	96,000,000,000	20,206,412,276	- 75,793,587,724	21%
VAT	222,449,670,831	320,000,000,000	-	320,000,000,000	450,169,660,220	130,169,660,220	141%
Other FAAC Receipts	55,048,960,732	176,728,500,000	-	176,728,500,000	279,534,666,088	102,806,166,088	158%
Tax Revenue	593,885,632,189	691,796,400,000	-	691,796,400,000	946,592,989,396	254,796,589,396	137%
Non-Tax Revenue	264,863,789,753	472,821,602,093	-	472,821,602,093	360,970,375,740	- 111,851,226,353	76%
Domestic Aids and Grants	2,339,686,213	10,550,497,584	200,000,000,000	210,550,497,584	200,338,864,523	- 10,211,633,061	95%
Foreign Aids and Grants	3,190,519,454	43,925,576,262	-	43,925,576,262	561,348,289	- 43,364,227,972	1%
Domestic Loans	367,188,644,761	370,696,134,706	-	370,696,134,706	50,000,000,000	- 320,696,134,706	13%
Foreign Loans	6,479,967,160	16,429,000,000	-	16,429,000,000	8,363,544,506	- 8,065,455,494	51%
Other Receipts	34,188,681,959	40,128,410,225	-	40,128,410,225	32,247,973,487	- 7,880,436,738	80%
Total Revenue (including opening balance) (a)	1,595,665,628,740	2,267,976,120,869	200,000,000,000	2,467,976,120,869	2,368,985,834,525	- 98,990,286,344	96%
Expenditures							
CRF Salaries	578,423,434	460,158,878	-	460,158,878	460,158,678	200	100%
All Other Salaries, Wages and Allowances	156,682,166,914	258,796,893,495	- 47,745,000,000	211,051,893,495	211,050,658,475	1,235,019	100%
Social Contributions	16,465,152,253	19,465,516,772	-	19,465,516,772	19,465,426,317	90,455	100%
Overheads	301,933,098,163	476,963,781,577	34,466,017,523	511,429,799,100	429,764,365,273	81,665,433,828	84%
Public Debt Charges	77,024,758,580	92,062,929,564	-	92,062,929,564	93,885,372,036	- 1,822,442,472	102%
Others (Staff Loans, Grants, Subsidies, Other Transfers)	40,633,792,510	80,542,424,318	- 4,174,556,100	76,367,868,218	55,094,383,553	21,273,484,665	72%
Capital	948,187,591,960	1,315,545,553,871	217,453,538,577	1,532,999,092,448	1,312,466,974,556	220,532,117,892	86%
Total Expenditure (including contingency) (b)	1,564,238,209,040	2,267,976,120,869	200,000,000,000	2,467,976,120,869	2,146,325,803,066	321,650,317,803	87%

* Variance and Performance measured against 2024 Final Budget

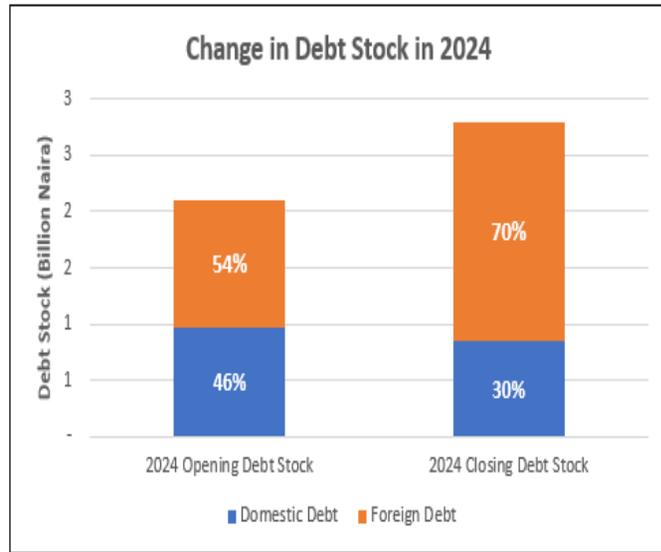
Citizens Accountability Report
Table 8 Assets and Liabilities



Citizens Accountability Report
Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2024 Opening Debt Stock	974,220,323	1,128,996,152	2,103,216,475
2024 New Loans Taken	50,000,000,000	8,363,544,506	58,363,544,506
2024 Principal Repayment	973,281,564	-	973,281,564
Adjustments (Positive means increase)	- 49,158,473,104	- 7,530,758,403	- 56,689,231,507
2024 Closing Debt Stock	842,465,655	1,961,782,255	2,804,247,909
Net Increase in Debt Stock	- 131,754,668	832,786,103	701,031,434

Cost of Servicing Debt			
Interest Payments in 2024	16,002,645,894	76,909,444,578	92,912,090,472
Approximate Interest Rate	1761.7%	4976.7%	3786.6%



Section 6 Top Sectoral Allocation

This section outlines the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

The lead drivers of the expenditure by Main sectors are Economic and Administrative Sector with 92% and 88% respectively with Miniseries LAMATA, High Court, Debt Management with high spending on operational expenditure while the capital expenditures lead drivers are Economic and Law and Justice Sector with 90% and 88% respectively. The Big spenders on the capital expenditure include Office of Infrastructure, LAMATA, Ministry of Health etc.

Table 10 Recurrent Expenditure by Mains Sectors of Government

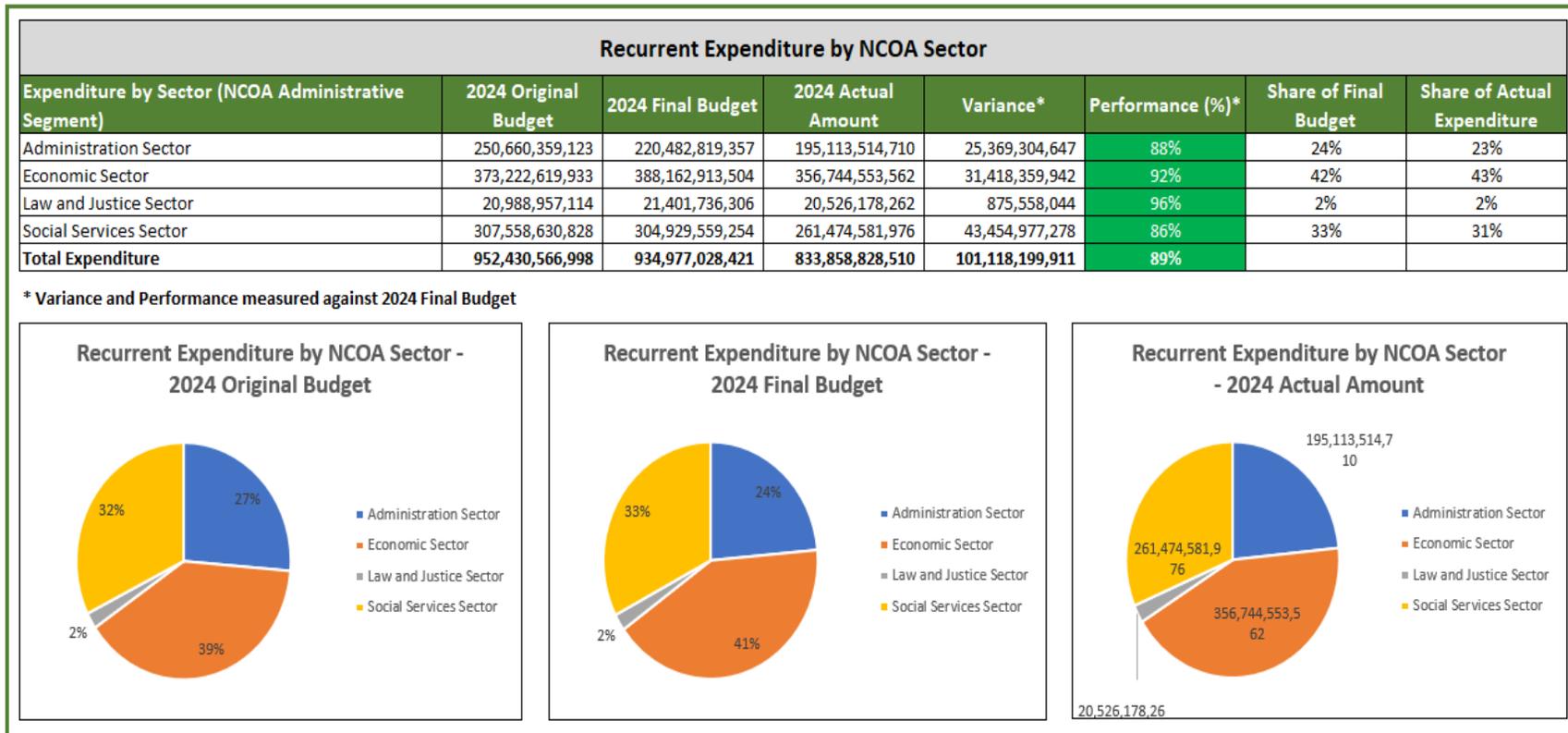


Table 11 Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	99,293,852,842	118,685,879,245	51,700,606,516	66,985,272,729	44%	8%	4%
Economic Sector	1,049,937,857,700	1,241,757,737,583	1,117,667,497,912	124,090,239,671	90%	81%	85%
Law and Justice Sector	14,058,151,381	16,090,903,281	14,334,212,196	1,756,691,085	89%	1%	1%
Social Services Sector	152,255,691,949	156,464,572,340	128,764,657,932	27,699,914,408	82%	10%	10%
Total Expenditure	1,315,545,553,871	1,532,999,092,448	1,312,466,974,556	220,532,117,892	86%		

* Variance and Performance measured against 2024 Final Budget

Capital Expenditure by NCOA Sector - 2024 Original Budget

Sector	Percentage
Economic Sector	80%
Social Services Sector	12%
Administration Sector	7%
Law and Justice Sector	1%

Capital Expenditure by NCOA Sector - 2024 Final Budget

Sector	Percentage
Economic Sector	81%
Social Services Sector	10%
Administration Sector	8%
Law and Justice Sector	1%

Capital Expenditure by NCOA Sector - 2024 Actual Amount

Sector	Percentage
Economic Sector	85%
Social Services Sector	10%
Administration Sector	4%
Law and Justice Sector	1%

Table 12 Total Expenditure by Mains Sectors of Government

Total Expenditure by NCOA Sector							
Infrastructure	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	349,954,211,965	339,168,698,602	246,814,121,226	92,354,577,375	73%	14%	11%
Economic Sector	1,423,160,477,633	1,629,920,651,087	1,474,412,051,474	155,508,599,613	90%	66%	69%
Law and Justice Sector	35,047,108,495	37,492,639,587	34,860,390,458	2,632,249,129	93%	2%	2%
Social Services Sector	459,814,322,777	461,394,131,594	390,239,239,907	71,154,891,686	85%	19%	18%
Total Expenditure	2,267,976,120,869	2,467,976,120,869	2,146,325,803,066	321,650,317,803	87%		

* Variance and Performance measured against 2024 Final Budget

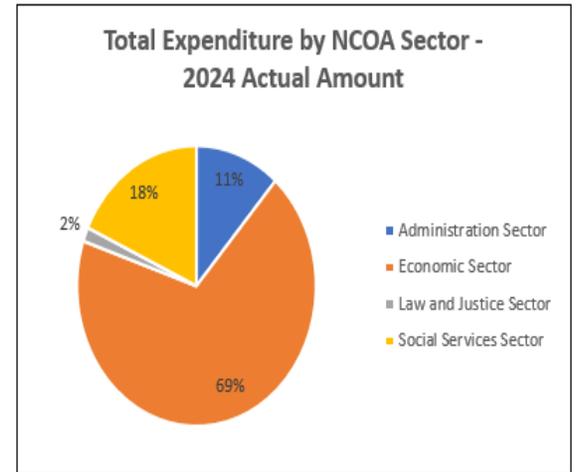
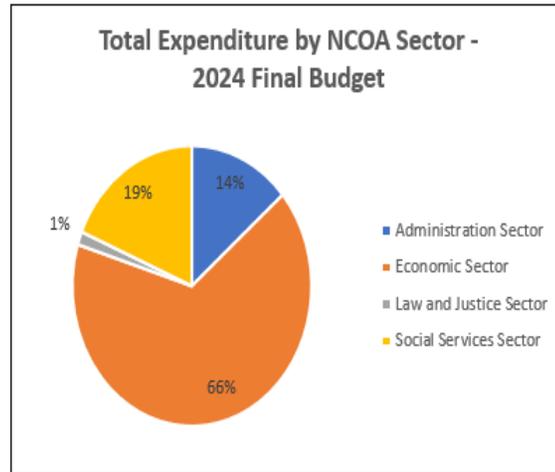
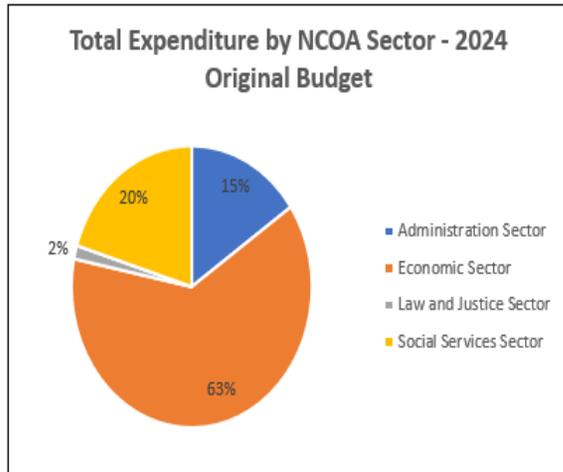


Table 13 Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Debt Management Office	91,438,994,487	91,438,994,487	93,276,128,816	- 1,837,134,329	102%	9.78%	11.19%
Lagos State Metropolitan Area Transport Authority(LAMATA)	8,800,000,000	4,600,000,000	3,900,000,000	700,000,000	85%	0.49%	0.47%
Ministry of Economic Planning & Budget	73,778,778,709	70,067,803,416	51,041,813,536	19,025,989,880	73%	7.49%	6.12%
Office of Infrastructure	1,133,719,571	1,133,719,571	853,091,889	280,627,682	75%	0.12%	0.10%
Office of Drainage Services & Water Resources	3,036,661,045	3,036,661,045	2,753,089,898	283,571,147	91%	0.32%	0.33%
Ministry of Agriculture Hqtrs	5,085,392,402	5,085,392,402	4,669,628,826	415,763,576	92%	0.54%	0.56%
Ministry of Health	16,608,586,320	12,308,586,320	10,578,611,230	1,729,975,090	86%	1.32%	1.27%
State House of Assembly	16,551,814,295	25,551,814,295	25,500,309,111	51,505,185	100%	2.73%	3.06%
Office of Works	1,377,940,147	1,577,940,147	1,310,636,463	267,303,685	83%	0.17%	0.16%
Public Works Corporation	3,404,844,728	3,404,844,728	2,444,488,262	960,356,467	72%	0.36%	0.29%
School Committee on Rehabilitation of Public Schools	464,158,180	464,158,180	370,118,407	94,039,773	80%	0.05%	0.04%
Ministry of Housing	928,649,131	928,649,131	901,130,430	27,518,701	97%	0.10%	0.11%
High Court of Justice	13,724,357,511	13,917,311,603	13,836,323,856	80,987,747	99%	1.49%	1.66%
Lagos State Electricity Board	19,762,906,618	19,762,906,618	19,406,083,003	356,823,616	98%	2.11%	2.33%
Ministry of Waterfront Infrastructure Development	1,783,390,036	1,783,390,036	1,662,415,104	120,974,932	93%	0.19%	0.20%
Ibile Oil & Gas (IOGAS)	1,195,507,582	1,195,507,582	1,180,265,913	15,241,669	99%	0.13%	0.14%
Ministry of Special Duties & Inter-Governmental Relations	17,005,354,570	24,005,354,570	23,996,015,815	9,338,754	100%	2.57%	2.88%
Office of E-GIS	1,187,296,824	1,187,296,824	1,111,516,080	75,780,744	94%	0.13%	0.13%
Ministry of Tertiary Education	829,110,213	829,110,213	763,582,787	65,527,425	92%	0.09%	0.09%
Lagos State Waste Management Agency (LAWMA)	23,327,040,495	23,915,040,495	23,200,404,497	714,635,998	97%	2.56%	2.78%
Other Main Orgs	651,006,064,134	628,782,546,758	551,103,174,588	77,679,372,170	88%	67.25%	66.09%
Total Expenditure	952,430,566,998	934,977,028,421	833,858,828,510	101,118,199,911	89%		

Citizens Accountability Report

Table 14 Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Debt Management Office	367,920,080,929	367,920,080,929	293,788,014,542	74,132,066,387	80%	24.00%	22.38%
Lagos State Metropolitan Area Transport Authority(LAN	139,175,522,899	272,175,522,899	270,094,715,299	2,080,807,600	99%	17.75%	20.58%
Ministry of Economic Planning & Budget	163,031,084,353	227,771,084,354	216,829,816,469	10,941,267,885	95%	14.86%	16.52%
Office of Infrastructure	160,495,881,185	162,495,881,185	162,495,881,185	-	100%	10.60%	12.38%
Office of Drainage Services & Water Resources	32,674,381,806	43,028,181,730	42,773,151,058	255,030,672	99%	2.81%	3.26%
Ministry of Agriculture Hqtrs	36,222,874,999	36,222,874,999	25,813,376,904	10,409,498,095	71%	2.36%	1.97%
Ministry of Health	21,656,538,195	21,656,538,195	21,432,341,002	224,197,193	99%	1.41%	1.63%
State House of Assembly	53,891,768,224	73,891,768,224	19,500,000,000	54,391,768,224	26%	4.82%	1.49%
Office of Works	17,256,060,529	19,756,060,529	16,482,631,379	3,273,429,150	83%	1.29%	1.26%
Public Works Corporation	16,487,269,744	16,487,269,744	15,578,602,607	908,667,137	94%	1.08%	1.19%
School Committee on Rehabilitation of Public Schools	9,911,194,726	16,182,275,193	14,611,460,240	1,570,814,953	90%	1.06%	1.11%
Ministry of Housing	15,324,628,248	13,824,628,248	13,824,628,248	-	100%	0.90%	1.05%
High Court of Justice	11,963,230,851	11,963,230,851	11,231,296,854	731,933,997	94%	0.78%	0.86%
Lagos State Electricity Board	13,474,806,463	11,224,806,463	11,224,806,463	-	100%	0.73%	0.86%
Ministry of Waterfront Infrastructure Development	17,884,484,001	12,384,484,001	10,306,069,735	2,078,414,266	83%	0.81%	0.79%
Ibile Oil & Gas (IOGAS)	11,025,048,576	10,025,048,576	10,025,048,576	0	100%	0.65%	0.76%
Ministry of Special Duties & Inter-Governmental Relati	9,062,061,014	9,562,061,014	9,442,909,009	119,152,005	99%	0.62%	0.72%
Office of E-GIS	8,138,613,784	8,138,613,784	8,043,666,161	94,947,623	99%	0.53%	0.61%
Ministry of Tertiary Education	11,807,279,440	7,807,279,440	7,609,444,851	197,834,589	97%	0.51%	0.58%
Lagos State Waste Management Agency (LAWMA)	3,902,817,046	7,722,817,046	7,529,957,031	192,860,015	98%	0.50%	0.57%
Other Main Orgs	194,239,926,858	182,758,585,043	123,829,156,942	58,929,428,101	68%	11.92%	9.43%
Total Expenditure	1,315,545,553,871	1,532,999,092,448	1,312,466,974,556	220,532,117,892	86%		

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Table 15 Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Debt Management Office	459,359,075,416	459,359,075,416	387,064,143,358	72,294,932,058	84%	18.61%	18.03%
Lagos State Metropolitan Area Transport Authority(LAN	147,975,522,899	276,775,522,899	273,994,715,299	2,780,807,600	99%	11.21%	12.77%
Ministry of Economic Planning & Budget	236,809,863,061	297,838,887,769	267,871,630,005	29,967,257,765	90%	12.07%	12.48%
Office of Infrastructure	161,629,600,757	163,629,600,757	163,348,973,075	280,627,682	100%	6.63%	7.61%
Office of Drainage Services & Water Resources	35,711,042,851	46,064,842,775	45,526,240,956	538,601,819	99%	1.87%	2.12%
Ministry of Agriculture Hqtrs	41,308,267,401	41,308,267,401	30,483,005,730	10,825,261,671	74%	1.67%	1.42%
Ministry of Health	38,265,124,515	33,965,124,515	32,010,952,232	1,954,172,283	94%	1.38%	1.49%
State House of Assembly	70,443,582,519	99,443,582,519	45,000,309,111	54,443,273,408	45%	4.03%	2.10%
Office of Works	18,634,000,677	21,334,000,677	17,793,267,841	3,540,732,835	83%	0.86%	0.83%
Public Works Corporation	19,892,114,472	19,892,114,472	18,023,090,869	1,869,023,603	91%	0.81%	0.84%
School Committee on Rehabilitation of Public Schools	10,375,352,906	16,646,433,373	14,981,578,647	1,664,854,727	90%	0.67%	0.70%
Ministry of Housing	16,253,277,379	14,753,277,379	14,725,758,679	27,518,701	100%	0.60%	0.69%
High Court of Justice	25,687,588,362	25,880,542,454	25,067,620,710	812,921,744	97%	1.05%	1.17%
Lagos State Electricity Board	33,237,713,081	30,987,713,081	30,630,889,466	356,823,616	99%	1.26%	1.43%
Ministry of Waterfront Infrastructure Development	19,667,874,037	14,167,874,037	11,968,484,839	2,199,389,197	84%	0.57%	0.56%
Ibile Oil & Gas (IOGAS)	12,220,556,158	11,220,556,158	11,205,314,489	15,241,669	100%	0.45%	0.52%
Ministry of Special Duties & Inter-Governmental Relati	26,067,415,584	33,567,415,584	33,438,924,825	128,490,759	100%	1.36%	1.56%
Office of E-GIS	9,325,910,608	9,325,910,608	9,155,182,241	170,728,367	98%	0.38%	0.43%
Ministry of Tertiary Education	12,636,389,653	8,636,389,653	8,373,027,638	263,362,014	97%	0.35%	0.39%
Lagos State Waste Management Agency (LAWMA)	27,229,857,541	31,637,857,541	30,730,361,528	907,496,014	97%	1.28%	1.43%
Other Main Orgs	845,245,990,992	811,541,131,801	674,932,331,530	136,608,800,271	83%	32.88%	31.45%
Total Expenditure	2,267,976,120,869	2,467,976,120,869	2,146,325,803,066	321,650,317,803	87%		

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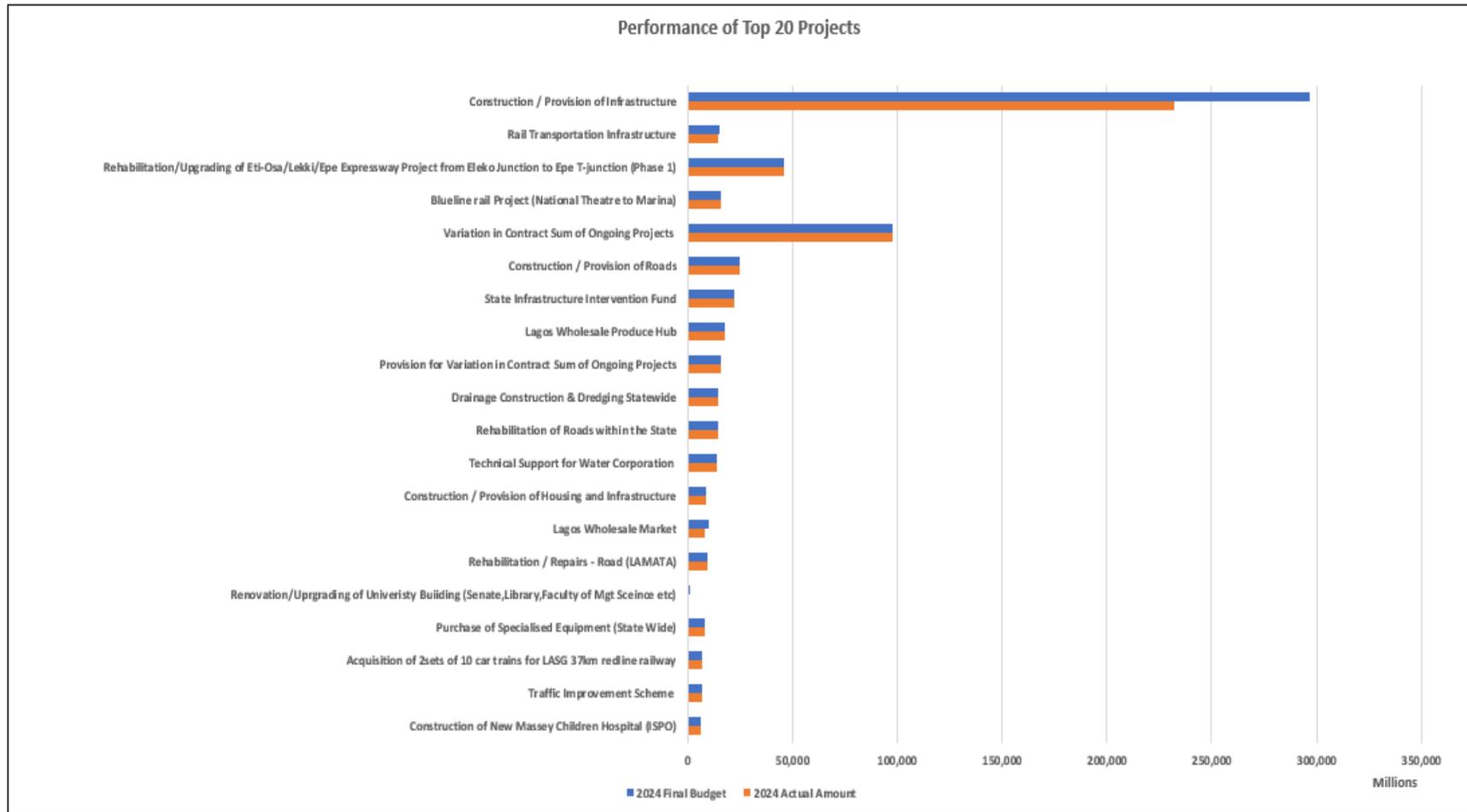
Section 7 Top Value Capital Projects

This section outlines information on the largest 15-20 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget. The top value capital projects represent the State's biggest investments in long-term development, focusing on infrastructure that improves service delivery, stimulates economic activity, and enhances quality of life.

Table 16 Largest Projects

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Construction / Provision of Infrastructure	296,678,757,556	296,678,757,556	232,189,556,168	64,489,201,388	78%	Ikeja Local Government	Ongoing
Rail Transportation Infrastructure	51,895,581,228	15,081,367,017	14,423,534,066	657,832,951	96%	State Wide	Ongoing
Rehabilitation/Upgrading of Eti-Osa/Lekki/Epe Expressway Project from Eleko Junction to Epe T-junction (Phase 1)	46,038,706,393	46,038,706,393	46,038,706,393	-	100%	Eti-Osa Local Government	Ongoing
Blueline rail Project (National Theatre to Marina)	45,277,193,478	16,091,407,689	16,076,819,726	14,587,963	100%	Lagos Island Local Govern	Complete
Variation in Contract Sum of Ongoing Projects	45,000,000,000	97,840,000,000	97,533,593,405	306,406,595	100%	State Wide	Ongoing
Construction / Provision of Roads	25,000,000,000	25,000,000,000	25,000,000,000	-	100%	State Wide	Ongoing
State Infrastructure Intervention Fund	20,000,000,000	22,000,000,000	22,000,000,000	-	100%	State Wide	Ongoing
Lagos Wholesale Produce Hub	17,550,000,000	17,550,000,000	17,550,000,000	-	100%	State Wide	Ongoing
Provision for Variation in Contract Sum of Ongoing Projects	15,962,344,597	15,962,344,597	15,962,344,597	-	100%	State Wide	Ongoing
Drainage Construction & Dredging Statewide	14,889,828,711	14,889,828,711	14,827,450,495	62,378,217	100%	State Wide	Ongoing
Rehabilitation of Roads within the State	14,690,271,619	14,690,271,619	14,578,602,607	111,669,012	99%	State Wide	Ongoing
Technical Support for Water Corporation	13,834,388,950	14,234,388,951	14,234,388,951	-	100%	State Wide	Ongoing
Construction / Provision of Housing and Infrastructure	10,500,000,000	9,000,000,000	9,000,000,000	-	100%	State Wide	Ongoing
Lagos Wholesale Market	9,853,655,136	9,853,655,136	8,137,650,778	1,716,004,358	83%	State Wide	Ongoing
Rehabilitation / Repairs - Road (LAMATA)	9,477,000,000	9,477,000,000	9,413,412,588	63,587,412	99%	State Wide	Ongoing
Renovation/Upgrading of Univeristy Buiding (Senate, Library, Faculty of Mgt Sceince etc)	8,570,966,761	1,070,966,761	-	1,070,966,761	0%	Ojo Local Government	Ongoing
Purchase of Specialised Equipment (State Wide)	8,138,613,784	8,138,613,784	8,043,666,161	94,947,623	99%	State Wide	Ongoing
Acquisition of 2sets of 10 car trains for LASG 37km redline railway	7,226,424,203	7,226,424,203	7,210,776,307	15,647,896	100%	State Wide	Complete
Traffic Improvement Scheme	6,911,714,426	6,911,714,426	6,904,643,322	7,071,104	100%	State Wide	Ongoing
Construction of New Massey Children Hospital (ISPO)	6,237,990,882	6,237,990,882	6,236,631,497	1,359,385	100%	Lagos Island Local Govern	Ongoing
Others Capital Expenditure	641,812,116,146	879,025,654,722	727,105,197,495	151,920,457,227	83%		
Total Capital Expenditure	1,315,545,553,871	1,532,999,092,448	1,312,466,974,556	220,532,117,892	86%		

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Figure 8 Largest Projects Graph



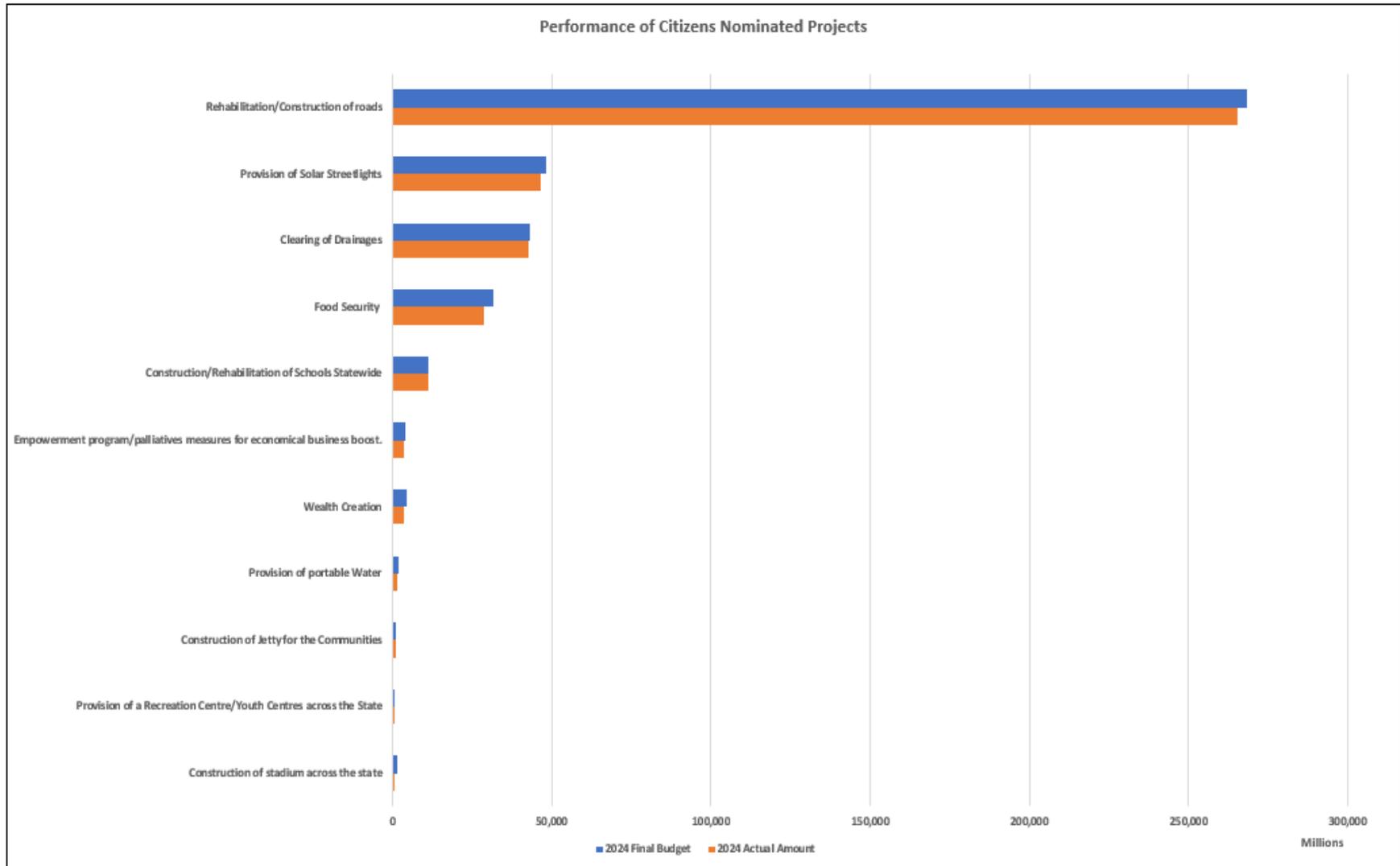
Section 8 Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget. Overall, the citizens-nominated projects underscore how grassroots input can guide public funds toward what matters most to the people—immediate needs, local development, and inclusive growth.

Table 17 Citizens Nominated Projects

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Rehabilitation/Construction of roads	200,243,179,872	268,438,343,402	265,413,699,067	3,024,644,335	99%	State Wide	Ongoing
Provision of Solar Streetlights	13,474,806,463	48,260,701,707	46,411,708,516	1,848,993,191	96%	State Wide	Ongoing
Clearing of Drainages	32,674,381,806	43,028,181,730	42,773,151,058	255,030,672	99%	Statewide	Ongoing
Food Security	31,452,954,825	31,452,954,825	28,843,196,292	2,609,758,534	92%	State wide	Ongoing
Construction/Rehabilitation of Schools Statewide	13,437,610,644	11,187,610,644	11,184,489,870	3,120,773	100%	State Wide	Ongoing
Empowerment program/palliatives measures for economical business boost.	3,967,261,196	3,967,261,196	3,707,011,626	260,249,570	93%	State Wide	Ongoing
Wealth Creation	4,584,415,000	4,584,415,000	3,595,272,790	989,142,210	78%	Statewide	Ongoing
Provision of portable Water	1,959,441,444	1,959,441,444	1,589,937,025	369,504,419	81%	Statewide	Ongoing
Construction of Jetty for the Communities	2,079,793,614	1,079,793,614	1,079,793,614	-	100%	Statewide	Ongoing
Provision of a Recreation Centre/Youth Centres across the State	616,995,152	616,995,152	263,541,979	353,453,173	43%	Statewide	Ongoing
Construction of stadium across the state	4,800,000,000	1,610,000,000	6,515,250	1,603,484,750	0%	Statewide	Ongoing
Total Value of Citizens Nominated Projects	309,290,840,017	416,185,698,715	404,868,317,088	11,317,381,627	97%		

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Figure 9 Citizens Nominated Projects Graph



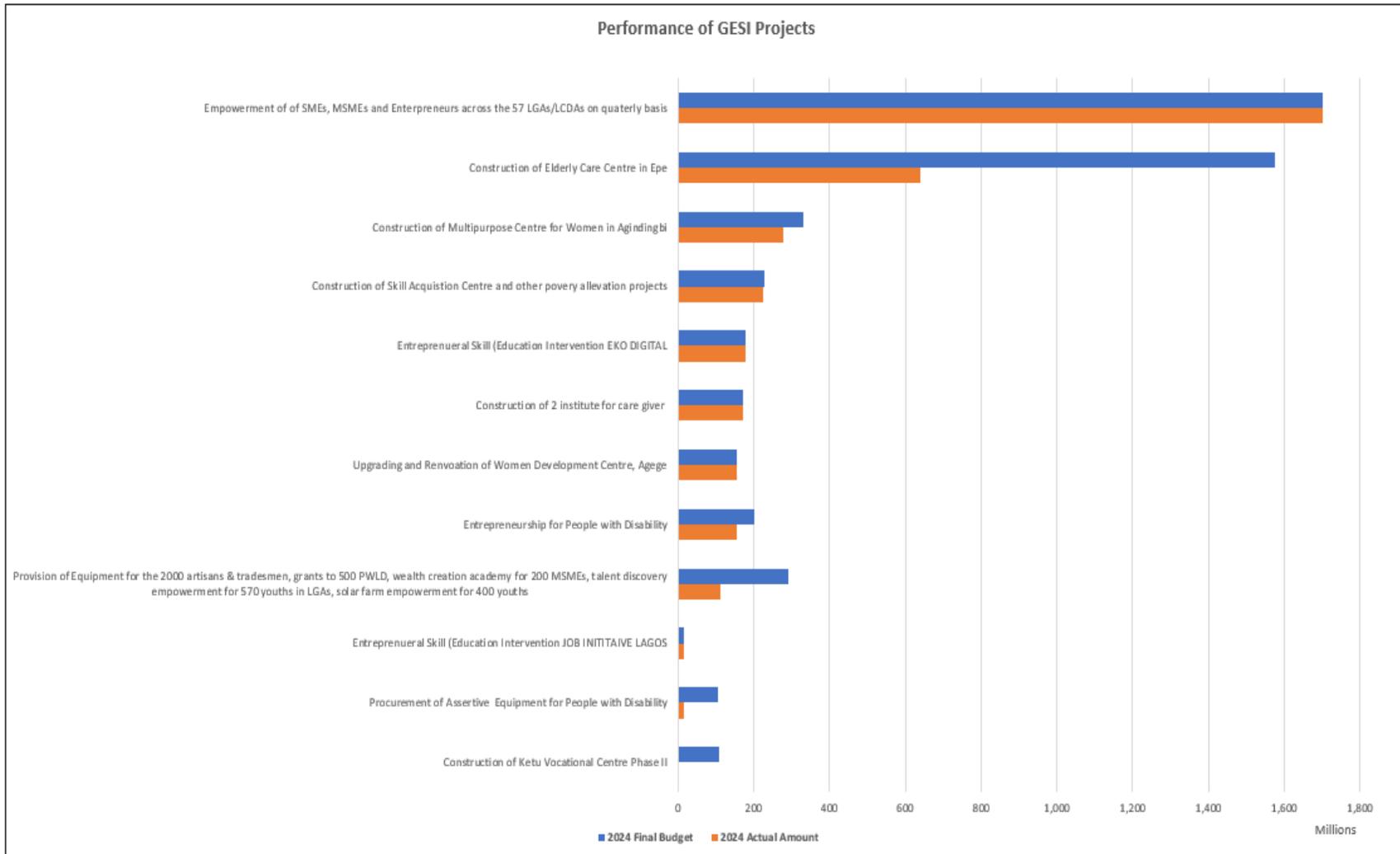
Section 9 Gender, Equity and Social Inclusion (GESI) Projects

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects related to Gender, Equity and Social Inclusion (GESI) and the actual expenditure from the implementation of the fiscal year budget. With 72% overall performance, Lagos State has demonstrated a clear commitment to empowering vulnerable group especially women, youths, entrepreneurs, and persons with disabilities.

Table 18 Gender, Equity and Social Inclusion (GESI) Projects

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Empowerment of of SMEs, MSMEMs and Entrepreneurs across the 57 LGAs/LCDAs on quarterly basis	1,700,000,000	1,700,000,000	1,700,000,000	-	100%	Ministry of Wealth Creat	Complete
Construction of Elderly Care Centre in Epe	2,374,685,867	1,574,685,867	639,237,258	935,448,609	41%	Ministry of Youth & Socia	Ongoing
Construction of Multipurpose Centre for Women in Agidingbi	331,860,298	331,860,298	277,877,820	53,982,478	84%	Ministry of Women Affair	Ongoing
Construction of Skill Acquistion Centre and other povery allevation projects	229,280,312	229,280,312	224,822,443	4,457,869	98%	Ministry of Women Affair	Ongoing
Entrepreneurial Skill (Education Intervention EKO DIGITAL	577,387,353	177,387,353	177,387,353	-	100%	Ministry of Tertiary Educ	Ongoing
Construction of 2 institute for care giver	172,508,871	172,508,871	172,508,871	-	100%	Ministry of Women Affair	Ongoing
Upgrading and Renvoation of Women Development Centre, Agege	154,036,386	154,036,386	154,036,386	-	100%	Ministry of Women Affair	Ongoing
Entrepreneurship for People with Disability	200,000,000	200,000,000	153,626,822	46,373,178	77%	Office of The Deputy Gove	Ongoing
Provision of Equipment for the 2000 artisans & tradesmen, grants to 500 PWLD, wealth creation academy for 200 MSMEMs, talent discovery empowerment for 570 youths in LGAs, solar farm empowerment for 400 youths	291,580,213	291,580,213	112,385,612	179,194,602	39%	Ministry of Wealth Creat	Ongoing
Entrepreneurial Skill (Education Intervention JOB INITIATIVE LAGOS	616,000,000	16,000,000	16,000,000	-	100%	Ministry of Tertiary Educ	Ongoing
Procurement of Assertive Equipment for People with Disability	106,113,826	106,113,826	14,400,300	91,713,526	14%	Office of Disability Affair	Ongoing
Construction of Ketu Vocational Centre Phase II	109,000,000	109,000,000	-	109,000,000	0%	Ministry of Women Affair	Ongoing
Total Value of GESI Projects	6,862,453,126	5,062,453,126	3,642,282,865	1,420,170,262	72%		

Figure 10 Gender, Equity and Social Inclusion (GESI) Projects Graph



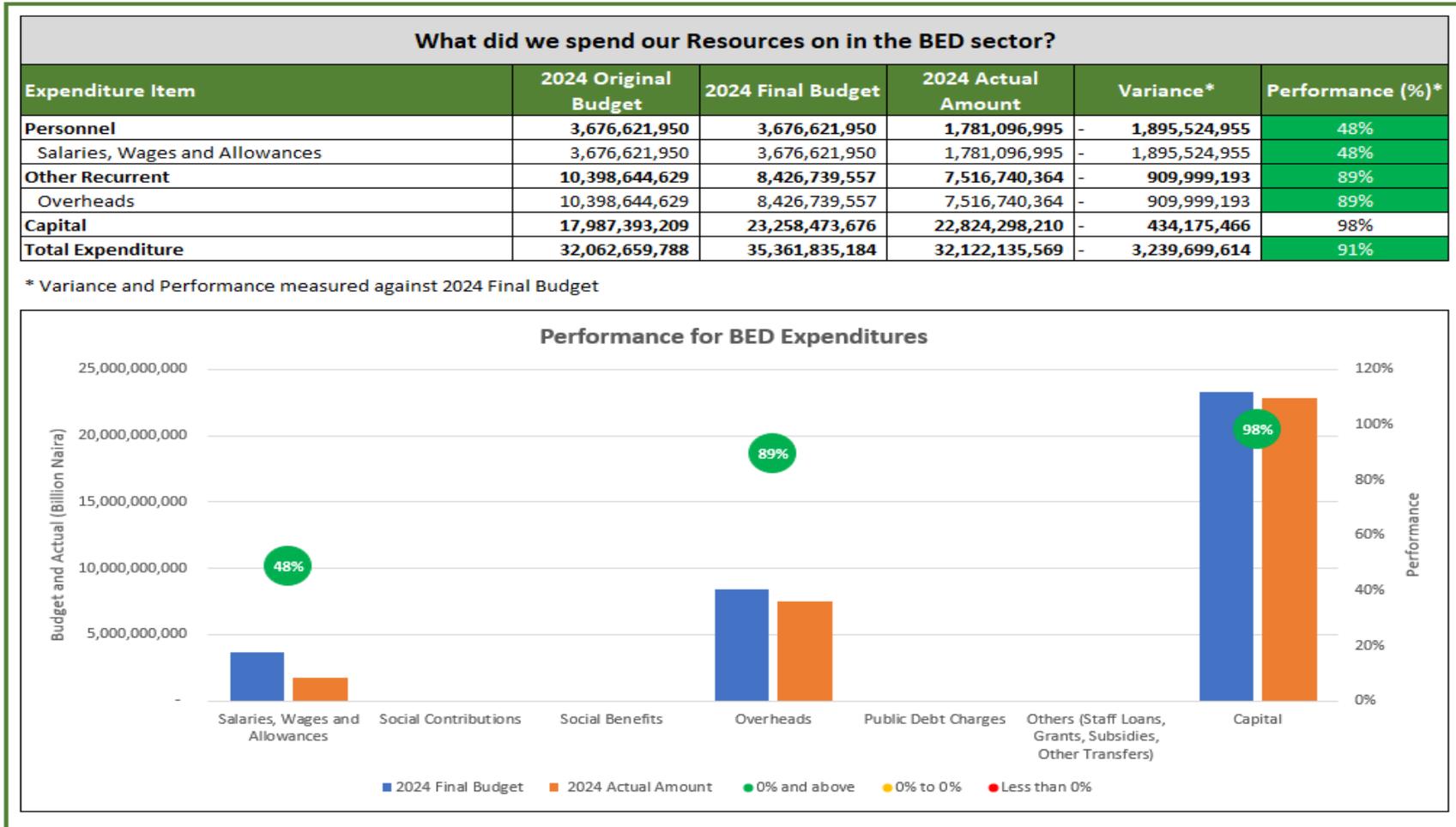
Section 10 Basic Education Expenditure (BED) and Outcomes

This section outlines the performance of expenditures in the Basic Education (BED) sector, assessing actual expenditure from the implementation of the fiscal year budget against the original and final budgets. The BED sector recorded a 91% overall budget performance, reflecting strong delivery across core education agencies. The funds translated into visible improvements in access, infrastructure, and learning conditions.

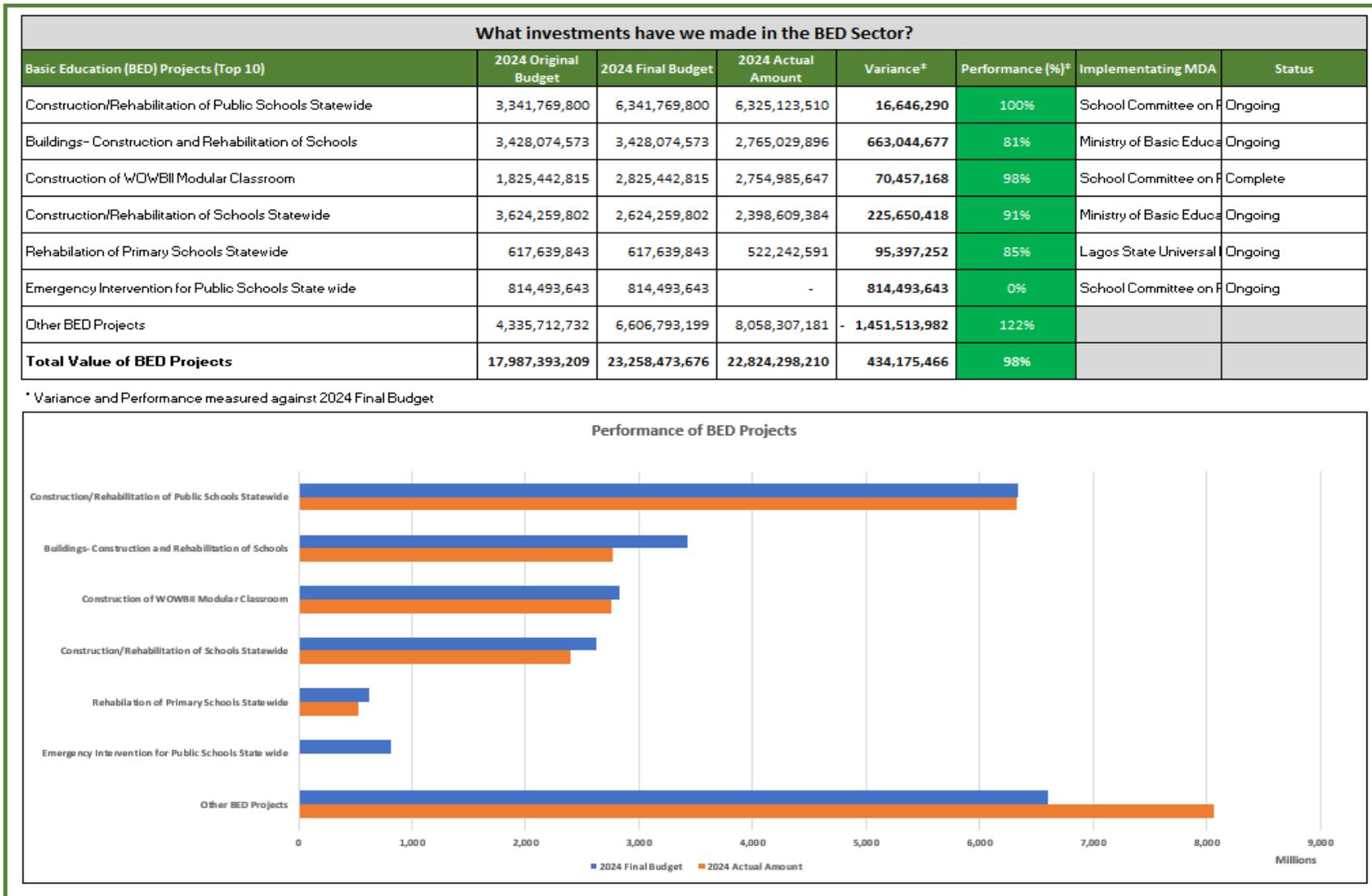
Table 19 BED Expenditure Out-turn by MDA

Which Ministries, Departments and Agencies spent the Money in the BED sector?					
Expenditure by MDA (Top 5)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*
Ministry of Basic Education	7,052,334,375	6,052,334,375	5,163,639,280	- 888,695,095	85%
School Committee on Rehabilitation of Public Schools	5,981,706,258	9,981,706,258	9,080,109,158	- 901,597,100	91%
Lagos State Universal Basic Education Board	617,639,843	617,639,843	522,242,591	- 95,397,252	85%
Others MDAs	18,410,979,312	18,710,154,707	17,356,144,540	- 1,354,010,166	93%
Total Expenditure	32,062,659,788	35,361,835,184	32,122,135,569	- 3,239,699,614	91%

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Table 20 BED Expenditure Out-turn by Economic Classification



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Figure 11 BED Capital Expenditure Out-turn by Project



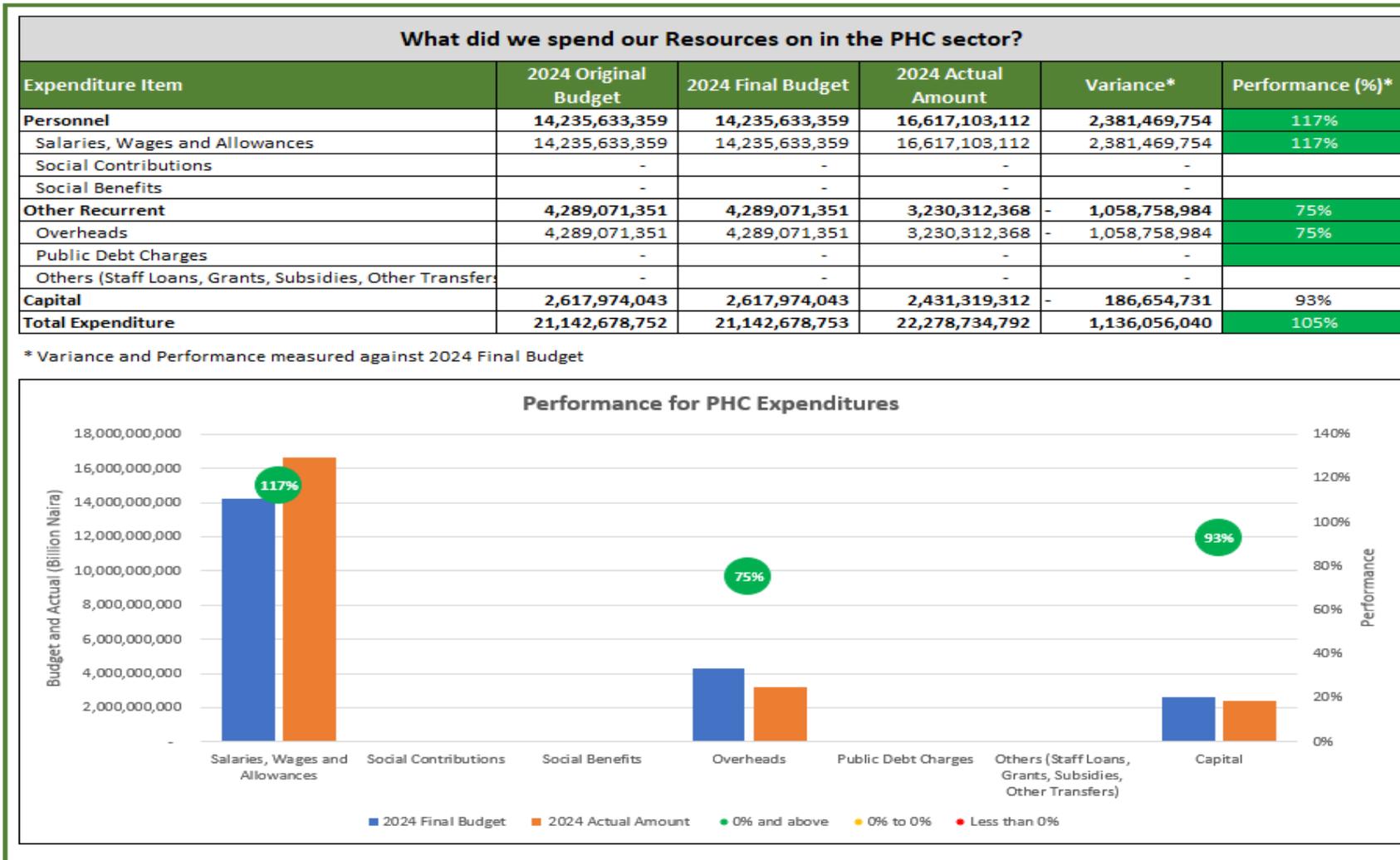
Section 11 Primary Healthcare (PHC) Expenditure and Outcomes

This section outlines the performance of expenditures in the Primary Healthcare (PHC) sector, assessing actual expenditure from the implementation of the fiscal year budget against the original and final budgets.

Table 21 PHC Expenditure Out-turn by MDA

Which Ministries, Departments and Agencies spent the Money in the PHC sector?					
Expenditure by MDA (Top 5)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*
Primary Health Care Board	2,354,586,543	2,354,586,543	1,768,818,719	- 585,767,824	75%
Health Districts 1-6	263,387,500	263,387,500	131,189,080	- 132,198,420	50%
0	-	-	-	-	
0	-	-	-	-	
0	-	-	-	-	
Others MDAs	18,524,704,709	18,524,704,710	20,378,726,993	1,854,022,284	110%
Total Expenditure	21,142,678,752	21,142,678,753	22,278,734,792	1,136,056,040	105%

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Table 22 PHC Expenditure Out-turn by Economic Classification



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Figure 12 PHC Capital Expenditure Out-turn by Project

