

A LAW TO AUTHORISE THE APPROPRIATION AND ISSUANCE OF THE SUM OF TWO TRILLION, ONE HUNDRED AND SIX BILLION, SEVEN HUNDRED AND FOUR MILLION, FIVE HUNDRED AND SIXTY-SIX THOUSAND, ONE HUNDRED AND THIRTEEN NAIRA (N2,106,704,566,113.00) ONLY AS RECURRENT EXPENDITURE FROM THE CONSOLIDATED REVENUE FUND AND TWO TRILLION, THREE HUNDRED AND THIRTY-SEVEN BILLION, EIGHT HUNDRED AND FIVE MILLION, TWO HUNDRED AND TEN THOUSAND, THREE HUNDRED AND TWENTY-FIVE NAIRA (N2,337,805,210,325.00) ONLY AS CAPITAL EXPENDITURE FROM THE DEVELOPMENT FUND FOR THE YEAR ENDING 31ST DECEMBER, 2026.

A LAW TO AUTHORISE THE APPROPRIATION AND ISSUANCE OF THE SUM OF TWO TRILLION, ONE HUNDRED AND SIX BILLION, SEVEN HUNDRED AND FOUR MILLION, FIVE HUNDRED AND SIXTY-SIX THOUSAND, ONE HUNDRED AND THIRTEEN NAIRA (N2,106,704,566,113.00) ONLY AS RECURRENT EXPENDITURE FROM THE CONSOLIDATED REVENUE FUND AND TWO TRILLION, THREE HUNDRED AND THIRTY-SEVEN BILLION, EIGHT HUNDRED AND FIVE MILLION, TWO HUNDRED AND TEN THOUSAND, THREE HUNDRED AND TWENTY-FIVE NAIRA (N2,337,805,210,325.00) ONLY AS CAPITAL EXPENDITURE FROM THE DEVELOPMENT FUND FOR THE YEAR ENDING 31ST DECEMBER, 2026.

THE LAGOS STATE HOUSE OF ASSEMBLY enacts as follows-

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| <p>The Total Budget Size for the Year 2026 is
N 4,444,509,776,438.00</p> | <p>1. That the total budget size for the year 2026 is Four Trillion, Four Hundred and Forty-Four Billion, Five Hundred and Nine Million, Seven Hundred and Seventy-Six Thousand, Four Hundred and Thirty-Eight Naira (N 4,444,509,776,438.00) only comprising the sum of Two Trillion, One Hundred and Six Billion, Seven Hundred and Four Million, Five Hundred and Sixty-Six Thousand, One Hundred and Thirteen Naira (N2,106,704,566,113.00) only as Recurrent Expenditure and Two Trillion, Three Hundred and Thirty-Seven Billion, Eight Hundred and Five Million, Two Hundred and Ten Thousand, Three Hundred and Twenty-Five Naira (N2,337,805,210,325.00) only as Capital Expenditure.</p> |
| <p>Summary
Breakdown of the Budget</p> | <p>2. The summary breakdown of the budget shall be as specified in Schedule I Part A of this Law.</p> |

Schedule I Part A.

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| <p>Appropriation and Issuance of N2,106,704,566,113.00 as Recurrent Expenditure from the Consolidated Revenue Fund for the Year Ending 31st December, 2026.</p> | <p>3. (1) The State Accountant-General shall when authorised to do so by Warrants signed by the Commissioner for Finance, pay out of the Consolidated Revenue Fund of the State during the year ending 31st December 2026 the sum specified by Warrants not exceeding in the aggregate sum of Two Trillion, One Hundred and Six Billion, Seven Hundred and Four Million, Five Hundred and Sixty-Six Thousand, One Hundred and Thirteen Naira (N2,106,704,566,113.00) only.</p> |
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Schedule I Part B.

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| <p>Appropriation and Issuance of N 2,337,805,210,325.00 as Capital Expenditure from the Development Fund for the Year Ending 31st December, 2026.</p> | <p>(2) The amount stated in subsection (1) of this section shall be appropriated to Heads of Expenditure itemised under Dedicated Expenditure (Recurrent), Personnel Cost, Overhead Cost and Subvention columns as specified in Schedule I Part B of this Law.</p> <p>(3) There shall not be issued out of the Consolidated Revenue Fund of the State after the year ending 31st December 2026 any part of the amount stated in subsection (1) of this section.</p> <p>4. (1) The State Accountant-General shall when authorised to do so by Warrants signed by the Commissioner for Finance, pay out of the Development Fund of the State during the year ending 31st December 2026 the sum specified by Warrants not exceeding the aggregate sum of Two Trillion, Three Hundred and Thirty-Seven Billion, Eight Hundred and Five Million, Two Hundred and Ten Thousand, Three Hundred and Twenty-Five Naira (N2,337,805,210,325.00) only.</p> |
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Schedule I Part B.

- (2) The amount mentioned in subsection (1) of this section shall be appropriated to the Heads of Expenditure itemised under Capital Development (Outflow) and Capital Expenditure columns as specified in Schedule I Part B of this Law.
- (3) There shall not be issued out of the Consolidated Revenue Fund of the State after the year ending 31st December 2026 any part of the amount stated in subsection (1) of this section.
5. The State Accountant-General shall ensure seamless access of Ministries, Departments and Agencies (MDAs) of Government to their earned Dedicated Revenue and Capital Receipt as approved in this Law.
6. (1) The Commissioner for Finance and the State Accountant - General shall release to the under listed Ministries, Departments and Agencies (MDAs) one twelfth ($\frac{1}{12}^{\text{th}}$) of their Annual Overhead Costs / Subventions by the first week of every month -
- Lagos State House of Assembly;
 - The Judiciary;
 - Judicial Service Commission;
 - Office of the State Auditor-General;
 - Office of the Auditor-General for Local Governments;
 - Office of Central Internal Audit;
 - Audit Service Commission;
 - Lagos State Internal Revenue Service;
 - Lagos State Public Procurement Agency; and
 - Lagos State Health Management Agency (Equity Fund Contributions).
- (2) The Commissioner for Finance and the State Accountant-General shall within the first ten (10) months of the year release to the House of Assembly and the Judiciary one-ninth ($\frac{1}{9}^{\text{th}}$) of their approved Annual Capital Expenditure by the last week of every month.
- (3) The Commissioner for Finance and the State Accountant-General shall ensure strict compliance with the provisions of this section, failure to comply shall attract necessary sanctions.
7. As from the commencement of this Law, all proposed Irrevocable Standing Payment Order and new funding of the year 2026 budget shall be forwarded to the House of Assembly for approval and where necessary for Supplementary Appropriation before execution.
8. (1) The Commissioner for Economic Planning and Budget, Commissioner for Finance and the State Accountant-General shall seek and obtain the approval of the House of Assembly before any Special Expenditure above the sum of Five Hundred Million Naira (₦500,000,000.00) only is incurred from the Special Expenditure Vote.

Access to Funds.

Monthly Release of Overhead/Subvention and Capital Costs of the Lagos State House of Assembly, The Judiciary and other Listed MDAs.

Approval of the House for Irrevocable Standing Payment Order.

Approval of the House for Expenditure above ₦500,000,000.00 from the Special Expenditure Vote.

(2) In obtaining the approval referred to in subsection (1) of this section, the total value of the said project shall be furnished to the House of Assembly for approval.

(3) As from the commencement of this Law, the Ministry of Economic Planning and Budget shall not use the Special Expenditure Vote and the Contingency Fund to finance the expenditures that are already in the yearly estimates of Ministries, Departments and Agencies (MDAs) without the approval of the House of Assembly.

Approval of Special Expenditure for Lagos State Real Estate Regulatory Authority.

9. (1) The Special Expenditure of the sums stated in Schedule 1 Part B for Lagos State Real Estate Regulatory Authority shall be domiciled in the Ministry of Economic Planning and Budget.

(2) The Commissioner for Economic Planning and Budget, Commissioner for Finance and the State Accountant-General shall seek and obtain the approval of the House of Assembly before releasing or expending any amount stated in subsection (1) above.

Approval of Special Expenditure for Re-Engineering of Lagos State Ministry of Housing Estates.

10. (1) The Special Expenditure of the sum of One Billion, Two Hundred and Forty-Five Million Naira (₦ 1,245,000,000.00) Only for re-engineering of Lagos State Ministry of Housing estates shall be domiciled in the Ministry of Economic Planning and Budget.

(2) The Commissioner for Economic Planning and Budget, Commissioner for Finance and the State Accountant-General shall seek and obtain the approval of the House of Assembly before releasing or expending any amount in subsection (1) above.

Approval of Special Expenditure for Lagos State Parking Authority

11. (1) The Special Expenditure of the sums stated in Schedule 1 Part B for the Lagos State Parking Authority shall be domiciled in the Ministry of Economic Planning and Budget.

(2) The Commissioner for Economic Planning and Budget, Commissioner for Finance and the State Accountant-General shall seek and obtain the approval of the House of Assembly before releasing or expending any amount stated in subsection (1) above.

State Infrastructure Intervention Fund.

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

Quarterly Report of Financial Status.

13. The Commissioner for Economic Planning and Budget, Commissioner for Finance and the State Accountant-General shall forward to the House of Assembly quarterly reports on the financial status of the State with respect to Revenue, Expenditure, Debt and the release of funds to Ministries, Departments and Agencies (MDAs).

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| Approval for Year 2026 Bond Issuance. | 14. | <p>(1) The One Hundred and Fifty Billion Naira (₦150,000,000,000.00) only Bond issue for year 2026 is approved for revenue generation and expenditure as itemised in the Programme 4, Series 1 Bond Issuance.</p> <p>(2) The revenue and expenditure approved in subsection (1) above is as summarised in Schedule I Part A of this Law.</p> |
| Expenditure of Revenue Collected within the Financial Year 2026. | 15. | <p>Subject to the provisions of this Law and any other law on financial regulations, any revenue collected during the financial year 2026 shall not be spent on expenditure of preceding year not provided for in this Law.</p> |
| Power to Accept Gifts, Grants, Donations etc By Ministries, Departments and Agencies. | 16. | <p>(1) Ministries, Departments and Agencies (MDAs) of the State shall have the power to accept local and international support by way of gifts, grants, donations and counterpart funding for their various activities and programme.</p> <p>(2) A Ministry, Department or Agency of the State shall not accept gifts, grants, donations and counterpart funding if the conditions attached by the donor organisation is against the policy of the State or MDA's enabling Law.</p> <p>(3) Gifts, grants, donations and counterpart funding in form of cash shall not be expended without the approval of the House of Assembly and such funds shall be audited in accordance with the provisions of the Audit Law of the State.</p> <p>(4) Where the gifts and donations are in kind, it must be registered with the Ministry of Economic Planning and Budget and report of such shall be forwarded to the House of Assembly.</p> <p>(5) The Accounting Officer of any Ministry, Department or Agency that contravenes the provisions of this section, commits an act of serious misconduct and shall be sanctioned in accordance with the Financial Regulations and Public Service Rules.</p> |
| Prohibition of Virement/Augmentation without Approval. | 17. | <p>(1) It is an offence for any MDA to engage in extra budgetary expenditure, virement or augmentation without seeking and obtaining approval from the House of Assembly.</p> <p>(2) The Accounting Officer of each MDA shall ensure strict compliance with the provisions of this Law and shall be liable for any violation or breach of the provisions of this Law.</p> <p>(3) A Special Committee of the House shall be appointed to investigate and make appropriate recommendations of sanctions of any erring officer for the violation or breach of the provisions of this Law.</p> |

(4) An Accounting Officer who breaches the provisions of this Law, commits serious misconduct and shall be liable to disciplinary actions in accordance with the Public Service Rules and shall be duly surcharged for the amount of the extra budgetary expenditure, virement or augmentation in accordance with all extant financial laws and regulations in the State.

Citation.

18. This Law may be cited as the Appropriation Law, 2026.



**LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
SUMMARY POSITION
SCHEDULE 1 PART A**

	FISCAL ITEMS (A)	Y2026 APPROVED BUDGET (B)
A	TOTAL REVENUE	4,227,992,248,130
B	TOTAL INTERNALLY GENERATED REVENUE (C+D)	3,353,992,248,130
C	INTERNALLY GENERATED REVENUE	2,816,644,761,357
i	Lagos State Internal Revenue Service	2,000,000,000,000
ii	Electronic Money Transfer Levy	35,000,000,000
iii	Internally Generated Revenue(Others)	560,833,116,914
iv	Dedicated Revenue	196,611,644,442
v	Investment Income	9,000,000,000
vi	Extra Ordinary Income	-
vii	Opening Balance	15,200,000,000
D	CAPITAL RECEIPTS	537,347,486,773
i	Grants / Donor Funding	154,766,747,997
ii	Other Capital Receipts	382,580,738,776
E	Federal Transfers	874,000,000,000
i	Statutory Allocation	116,000,000,000
ii	Value Added Tax	674,000,000,000
iii	Electronic Money Transfer Levy	-
iv	Other FAAC Transfer	84,000,000,000
v	13% Derivations	-
F	RECURRENT EXPENDITURE (DEBT AND NON-DEBT)	2,106,704,566,113
G	DEBT SERVICE	591,864,836,008
H	RECURRENT DEBT	128,876,701,943
i	Debt Charges(External)	24,947,074,577
ii	Debt Charges (Internal)	98,929,627,366
iii	Debt Charges (Bond)	5,000,000,000
I	REPAYMENT	462,988,134,065
i	External Loans (Principal Repayments)	93,330,765,745
ii	Internal Loan (Principal Repayments)	237,272,855,281
iii	Consolidated Debt Service Accounts-Funding for Sinking Fund (Bond repayment inclusive)	132,384,513,038
J	RECURRENT NON DEBT	1,514,839,730,105
K	Total Personnel Costs	409,494,339,384
i	Personnel Costs (Basic and Allowance)	318,546,737,528
ii	Total Annual Leave Allowance	-
iii	Personnel Costs (Consolidated)	3,630,647,126
iv	NYSC /Interns (Allowances)	831,911,086
v	Personnel Cost (Contingency)	30,082,851,345
vi	Nigeria Social Insurance Trust Fund	3,061,633,750
vii	1% Pension Protection Fund	3,061,633,750
viii	10% Govt. Share to Pension Contribution	9,880,245,276
ix	2.5% Govt. Share to Pension Contribution	-
x	10% BSA (Pension Redemption Bond Fund)	9,356,439,266
xi	Pension Redemption Bond Fund Shortfall	12,000,000,000
xii	Pension & Gratuities (Civil Service/ Teaching Services)	10,726,146,386
xiii	142% Pension & Gratuities (Civil Service/ Teaching Services)-Arrears	909,271,469
xiv	6% Pension & Gratuities (Civil Service/ Teaching Services)-Arrears	81,780,019
xv	15% Pension & Gratuities (Civil Service/ Teaching Services)-Arrears	363,408,634



**LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
SUMMARY POSITION
SCHEDULE 1 PART A**

xvi	Retired Judges Medical and Welfare	-
xvii	Retirement Planning/Contingencies Expenses/Pensions	1,500,000,000
xviii	Pension Sinking Fund	2,400,000,000
xix	Severance Pay (Pol. Off. Holders)	
xx	Health Insurance Premium for Public Servants	3,061,633,750
L	Total Overhead Costs	1,105,345,390,721
i	Overhead Costs	705,047,403,529
ii	Dedicated Expenditure	196,611,644,442
iii	Subvention (Overhead)	203,686,342,750
M	SURPLUS/(DEFICIT) ON CRF	2,121,287,682,017
N	TOTAL CAPITAL EXPENDITURE	2,337,805,210,325
O	CAPITAL EXPENDITURE	2,337,805,210,325
i	Core Capital Expenditure	1,806,399,535,384
ii	Capital Development	397,780,738,776
iii	Grants	55,266,747,997
iv	Counterpart Funding	31,858,011,689
v	Special Expenditure	20,000,000,000
vi	Risk Retention Fund	100,000,000
vii	Staff Housing Fund	2,500,000,000
viii	Contingency Reserve	23,900,176,479
ix	Planning Reserve	-
P	REPAYMENT	-
i	External Loans (Principal Repayments)	-
ii	Internal Loan (Principal Repayments)	-
iii	Bond Issuance (Repayments)	-
iv	Consolidated Debt Service Accounts-Funding for Sinking Fund (Bond repayment inclusive)	-
Q	TOTAL EXPENDITURE (BUDGET SIZE)	4,444,509,776,438
R	FINANCING SURPLUS/(DEFICIT)	(216,517,528,308)
S	FINANCING FUNDING	216,517,528,308
i	External Loan :	7,458,713,843
a	AFD(LAMATA)	
b	IFC(LAMATA)	7,458,713,843
c	External Loan (Others)	
ii	Internal Loans	59,038,814,465
a	LAMATA Red Line	
b	LAMATA (Rail)	50,000,000,000
c	Flagship PHC (Bond/Financing)	
d	Others	9,038,814,465
iii	Bond Issuance	150,000,000,000
iv	Opening Balance	
v	MDA Recoveries	20,000,000
Important Ratios (%)		



**LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
SUMMARY POSITION
SCHEDULE 1 PART A**

	FISCAL ITEMS (A)	Y2026 APPROVED BUDGET (B)
i	State Gross Domestic Product (Nm)	80,984,463,000,000
ii	Total Revenues as a % SGDP	5%
iii	TIGR as a % SGDP	4%
iv	Financing as a % of SGDP	0.27%
v	Total Internally Generated Revenue/Total Revenue	79%
vi	Federal Transfers/Total Revenue	21%
vii	Public Debt Service/Total Internally Generated Rev.	18%
viii	Public Debt Service/Total Revenue	14%
ix	Recurrent Non Debt/Total Revenue	36%
x	Recurrent Debt/Total Revenue	3%
xi	Total Recurrent/Total Revenue	50%
xii	Total Personnel Cost/Total Expenditure(Budget Size)	9%
xiii	Total Personnel Cost/ Recurrent Expenditure	19%
xiv	Total Personnel Cost/Total Rev	10%
xv	Total Personnel Cost/ Total IGR	12%
xvi	Total Personnel Cost/ Overhead Cost	37%
xvii	Total Overhead Cost/Total Expenditure	25%
xviii	Recurrent Expenditure/Total Expenditure	47%
xix	Total Capital Expenditure/Total Expenditure	53%
xx	Capital Expenditure/Total Expenditure	53%
xxi	Financing/Total Expenditure	5%
xxii	Financing/Total Revenue	5%
xxiii	Financing/Total IGR	6%
xxiv	Loan Repayment/Total Expenditure	10%



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B

S/N	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (MO&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
1	General Public Services	2,992,454,865,000	16,973,762,350	14,850,000,000	16,973,762,350	108,200,599,015	681,946,585,497	36,803,410,463	30,050,000,000	428,687,428,431
2	Governance	373,010,000	-	-	-	6,208,331,682	35,763,979,078	-	-	23,104,813,624
3	026 Deputy Governor's Office	300,000				350,124,604	3,086,100,000			4,247,816,006
4	002 Secretary to the State Government Office/Cabinet Office	5,000,000				314,691,463	2,646,250,309			
5	DAWN COMMISSION						85,000,000			
6	State Enumeration Program (MEPB)						532,235,546			141,905,937
7	032 Office of Political, Legislative and Civic Engagement	50,000				287,077,069	6,338,430,069			116,025,000
8	070 Office of the Chief of Staff	500,000				2,881,332,493	6,230,282,173			2,328,990,765
9	Project Implementation and Monitoring Unit						384,865,194			68,250,000
10	Office of SA (Audit)									
11	Office of SA (E-GIS)						2,140,000,000			8,280,763,764
12	Provision of Lagos State Geographic Information Service (LAGIS) (E-GIS)						440,000,000			
13	077 Lateef Jakande Leadership Academy	4,500,000				174,283,960	1,735,208,591			175,500,000
14	029 Parastatal Monitoring Office						1,252,560,558			358,039,196
15	075 Office of Public Private Partnership	300,000,000					3,130,337,887			40,450,312
16	022 Liaison Office	30,000,000					614,855,549			1,015,139,148
17	Reconstruction of Lagos House, Abuja									5,000,000,000
18	073 Audit Service Commission(ASC)	1,160,000				278,947,253	883,535,546			171,150,281
19	ASC(RENT)						60,530,000			
20	027 Office of the Auditor General for Local Government	7,500,000				613,712,497	1,703,422,681			-
21	028 Office of the State Auditor General	24,000,000				945,589,748	2,894,268,900			243,750,000
22	Office of Internal Audit					201,572,484	1,007,212,539			654,688,215
23	051 Office of Transformation, Creativity and Innovation					161,000,112	599,083,436			282,125,000
24	House of Assembly	35,100,000		-	-	1,516,208,279	43,221,256,555	-	-	79,111,019,068
25	019 House of Assembly	35,100,000				1,301,206,555	43,221,256,555			79,111,019,068
26	072 Lagos State House of Assembly Service Commission					215,001,724				
27	Economic Planning and Budget	3,751,000,000		-	-	1,177,889,404	106,217,029,072	15,085,140,493	-	223,052,033,650
28	020 Ministry of Economic Planning & Budget(HQ)	1,000,000				1,177,889,404	4,241,054,031			4,875,625,000
29	Global Statistical Survey and Research						2,441,205,108			
30	Social Intervention & Humanitarian Programme						20,000,000,000			
31	Social Intervention & Humanitarian Programme (Constituencies)						2,000,000,000			2,000,000,000



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B

S/N	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (Mo&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
32	Alternative Energy for General Hospitals - (MEPB)									2,500,000,000
33	Alternative Energy for Education Districts 1 - 6 (MEPB)									1,500,000,000
34	Solarization of LASPPA HQ and all other Area Offices in the State (MEPB)									1,000,000,000
35	Solarization of LASTMA HQ and all other Area Offices in the State (MEPB)									1,000,000,000
36	Theatre Expansion, Automation project and Completion of on-going projects in LASUTH (MEPB)									1,000,000,000
37	State Council on Export Promotion Expenses	3,750,000,000					500,000,000			
38	Complete Enumeration and Digital House Numbering of all the LGs/LCDAs (E-GIS) (MEPB)									8,000,000,000
39	Procurement and Installation of State-of-the-Art Medical Equipment for all Secondary and Tertiary Health facilities in Lagos State - General Hospitals (MEPB)									10,000,000,000
40	Creation of Dialysis/Cancer Centre in the 3 Senatorial Districts with the proposed upgrade to University Teaching Hospital - General Hospitals (MEPB)									7,000,000,000
41	Purchase of Drugs (ARV) (LSACA) (MEPB)							2,000,000,000		
42	MESSI, Shelter Home DSWA and Digital Marketing - WAPA (MEPB)						530,000,000			532,384,437
43	Adire HUB - WAPA (MEPB)									
44	Public Enlightenment (MEPB)						3,000,000,000			1,581,227,359
45	Idle Broadband							1,063,000,000		
46	Capacity Building for Planners - Statewide						2,400,000,000			13,884,543,257
47	Purchase of Operational Vehicles									
48	Electricity Intervention - (Statewide)						2,500,000,000			
49	Diesel Intervention - (Statewide)						2,873,692,000			
50	Fuel Consumption - Diesel (Statewide)						2,244,259,199			
51	Consultancy						2,000,975,357			
52	Global Citizens' Conferences						2,964,348,349			
53	Intervention for Consultative Forum Project						4,429,005,345			31,370,056,475
54	Socio- Economic Branding and Communication						3,006,111,453			
55	MEPB GO2(Statewide)						4,136,946,499			
56	Current Outstanding Liabilities						1,350,396,005			2,445,838,980
57	Nzores - Scores						4,000,000,000			3,300,000,000

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LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B

S/N	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (M&E&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
91	Leadership Skills/Capacity Building of Chief Executive Officers of Parastatals and Government Owned Companies									
92	Project Management Capacity Building						1,500,000,000			
93	TOTAL ANNUAL LEAVE ALLOWANCE									
94	Personnel Cost Consolidated					3,630,647,126				
95	NYSO/Interns (Allowances)					831,911,066				
96	Contingency (Personnel Cost)					30,082,851,345				
97	Nigeria Social Insurance Trust Fund					3,061,633,750				
98	Health Insurance Premium for Public Servants					3,061,633,750				
99	1% of Total Personnel Cost (Pension Protection Fund)					3,061,633,750				
100	10% of Govt. Share to Pension Contribution					9,880,245,276				
101	Pension Redemption Bond Fund (10% of Personnel Emolument Statewide)					9,356,439,266				
102	Pension Redemption Bond Fund- Shortfall					12,000,000,000				
103	Pensions and Gratuities (Civil and Teaching Services)					10,726,146,386				
104	142% Pensions and Gratuities (Civil and Teaching Services)-Arrears					909,271,469				
105	6% Pensions and Gratuities (Civil and Teaching Services)-Arrears					81,780,019				
106	15% Pensions and Gratuities (Civil and Teaching Services)-Arrears					383,408,634				
107	Retirement Planning/Contingency Expenses (Pensions)					1,500,000,000				
108	Pensions Sinking Fund					2,400,000,000				
109	Severance Pay (Political Office Holders)									
110	Office of Head of Services/Public Service Office	35,000,000	200,000,000		200,000,000	1,177,450,188	3,043,000,000			7,002,202,012
111	Retired HOS/Permanent Secretaries Expenses (ALAPHOSPS)						68,000,000			
112	Rent/Renovation of Staff Quarters			850,000,000					850,000,000	
113	Car Refurbishment Loan (Public Servant)						1,000,000,000			
114	Construction of New Staff Canteen									4,000,000,000
115	Fuelling of Staff Buses						1,120,000,000			
116	Staff Housing Fund									2,500,000,000
117	Civil Service Commission	3,000,000				529,742,378	1,000,000,000			308,125,000
118	Public Service Staff Development Centre				580,000,000			763,800,001		514,007,090
119	Public Service Club							396,165,267		711,610,101
120	Lagos State Pension Commission(LASPEC)		503,125,000		503,125,000			529,063,436		279,700,000



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B

S/N	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (MO&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
121	Finance	2,988,039,600,000	7,331,311,000	14,000,000,000	7,331,311,000	1,914,760,077	443,500,102,546	-	29,200,000,000	37,573,283,821
122	011 Ministry of Finance	50,000,000,000	1,287,400,000		64,370,000	455,452,295	10,754,003,095			432,587,500
123	Ministry of Finance (Consultancy)				1,223,030,000					
124	Investment Income	9,000,000,000								
125	Risk Retention Fund									100,000,000
126	Renovation of Property (Revenue House)									500,000,000
127	Furnishing of Revenue House									100,000,000
128	Investment in Oodua Group									150,000,000
129	Land Use Charge Appeal Tribunal						50,000,000			
130	Office of Taxation and Revenue						1,838,205,309			190,000,000
131	Payment to Land Use Charge Revenue Collection Consultants (7.5%)						5,000,000,000			
132	012 State Treasury Office	14,039,600,000				892,121,063	8,410,840,000			2,307,202,587
133	Professional Fees						193,513,596,858			
134	Tax Outstanding Liabilities						15,000,000,000			
135	Tax Refund						5,000,000,000			
136	Statutory Allocation	116,000,000,000								
137	Value Added Tax	674,000,000,000								
138	13% Derivations	-								
139	Extra Ordinary Income	-								
140	Ncares									
141	HOPE Program									
142	SABER									
143	Other FAAC Transfer	84,000,000,000								
144	052 Debt Management Office					238,187,327	8,376,042,956			518,750,000
145	Debt Charges (Internal)						98,929,627,366			
146	Debt Charges (External)						24,947,074,577			
147	Debt Charges (Bond)						5,000,000,000			
148	013 Lagos State Internal Revenue Service	2,000,000,000,000	43,911,000		43,911,000		65,007,860,793			31,966,332,959
149	LIRS (Electronic Money Transfer Levy)	35,000,000,000								
150	Lagos State Lotteries and Gaming Authority	6,000,000,000	6,000,000,000	14,000,000,000	6,000,000,000				29,200,000,000	680,410,575
151	Lagos State Public Procurement Agency	39,750,000	6,751,326,350	-	6,751,326,350	1,482,618,128	4,712,761,765	15,482,000,000	-	9,612,347,667
152	Information and Strategy					1,482,618,128	449,242,000			425,692,409
153	015 Ministry of Information and Strategy	36,750,000								



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B

SIN	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (Mo&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
154	Now Media						200,000,000			
155	Public Enlightenment						3,563,519,765			
156	Quarterly Citizens Engagement						500,000,000			
157	Lagos State Printing Corporation							15,000,000,000		4,126,690,518
158	Lagos State Records and Archives Bureau	2,500,000						482,000,000		419,894,594
159	Lagos State Television Services		1,600,000,000							2,170,215,675
160	Lagos State Traffic Radio		425,000,000							1,273,004,864
161	Lagos State Radio Services		746,326,350							1,196,849,607
162	Local Government	130,000,000	1,608,000,000	-		1,087,506,651	5,323,978,000	1,626,124,369	-	21,228,126,833
163	Ministry of Local Government, Chieftancy Affairs and Rural Development	124,000,000	8,000,000			698,689,314	1,573,400,000			8,408,101,006
164	Local Govt Community Intervention (MEPB)									
165	Special Allowances for Obas						1,326,600,000			
166	Construction/Rehabilitation of Obas Palaces									1,310,000,000
167	Special Intervention for Rural Roads across the State									5,000,000,000
168	Centre for Rural Development	3,000,000						1,526,124,369		2,993,264,681
169	Special Intervention for Rural Electrification across the State									2,500,000,000
170	Local Government Service Commission	3,000,000				180,561,370	1,140,078,000			375,619,052
171	Structured Training						300,000,000			
172	Office of Local Government Establishments and Training					188,255,967	983,900,000			641,142,094
173	1% Training Fund		1,000,000,000							
174	Local Government Staff Housing Loan Board		600,000,000					100,000,000		
175	Science and Technology	46,400,000		-		1,401,215,973	7,477,066,312	2,941,076,897	-	18,578,315,324
176	Ministry of Innovation, Science and Technology (MIST)	1,400,000				1,249,294,459	1,868,066,312			4,345,575,000
177	Hazard Allowance for 616 MIST Staff					141,163,803				
178	Call Duty Allowance for MIST Staff					5,716,146				
179	Journal Allowance for MIST Staff					5,041,564				
180	Smart City Project (Outstanding Liabilities)									2,000,000,000
181	Upgrade of Chamber									250,000,000
182	Data Protection						300,000,000			
183	Enterprise Licence						3,694,000,000			
184	Oracle SPARC Server									2,000,000,000
185	Maintenance of Smart City Infrastructure and Street Assets (Office of S.A. on MIST) (MEPB)						1,200,000,000			1,000,000,000

**LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B**

SIN	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (MO&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
186	Bandwidth Manager									
187	Construction of Lagos New DATA CENTRE									3,800,000,000
188	Oracle Upgrade & Others						50,000,000			
189	Oracle Application									30,000,000
190	Non-Oracle Support System						365,000,000			
191	Enterprise Architecture and Cyber Security									2,518,000,000
192	Lagos State Residents Registration Agency (LASRRA)	45,000,000								2,634,740,324
193	PUBLIC ORDER AND SAFETY	14,339,100,000	1,091,500,000	-	1,091,500,000	36,220,952,438	43,423,502,696	12,519,647,299	-	50,112,376,033
194	Justice	3,420,900,000	82,500,000	-	82,500,000	4,456,145,622	5,170,000,000	6,916,647,299	-	4,102,751,286
195	Ministry of Justice	3,300,000,000				3,679,447,592	1,020,000,000			690,561,696
196	Special Intervention on Magistrate Courts Renovation									800,769,745
197	Task Force on Land Grabbers									
198	Judgement Debt						65,000,000			
199	Mobile Court						4,000,000,000			50,135,007
200	Construction of Correctional Centres						85,000,000			192,500,000
201	DNA Forensic Centre									140,000,000
202	Police Area Command									420,000,000
203	Office of Administrator General and Public Trustees	82,500,000	82,500,000		82,500,000			90,000,000		200,000,000
204	Lagos State Domestic and Sexual Violence Agency (LSDSVA)	1,000,000								76,050,000
205	Lagos State Independent Electoral Commission	1,900,000				458,258,777		970,000,000		282,750,000
206	LASIEC (Election Projects)							1,110,000,000		73,125,000
207	Bureau of the Public Defender							2,745,647,299		691,602,338
208	Citizen Mediation Bureau							250,000,000		185,945,000
209	Law Reform Commission	35,500,000				244,096,829		436,000,000		196,000,000
210	Translation of Lagos State Law into Yoruba Language					74,342,424		620,000,000		29,250,000
211	Law Enforcement Training Institute (LETI)							300,000,000		
212	Training of Uniform Men							95,000,000		95,062,500
213	Judiciary	10,316,200,000	385,000,000	-	385,000,000	9,608,501,856	18,240,000,000	698,000,000	-	19,505,900,000
214	Lagos State Judiciary	10,250,000,000	385,000,000		385,000,000	8,620,536,794	15,140,000,000			17,177,225,000
215	Judiciary ICT Infrastructure Project									1,000,000,000
216	JOB RELATED ALLOWANCE FOR LAGOS STATE JUDICIARY					109,298,544				
217	CHIEF JUDGES VACATION ALLOWANCE					5,000,000				
218	73 Judges Vacation Allowance					182,500,000				



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B

S/N	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (Me&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
219	75 Judges Special Allowance					1,332,000,000				
220	143 Magistrate Vacation Allowance					214,500,000				
221	Chief Registrar's Allowance					4,970,953				
222	Revenue Court						1,500,000,000			1,000,000,000
223	Judicial Service Commission	1,200,000				139,695,565	1,600,000,000			214,500,000
224	Retired Judges Medical and Welfare					1,000,000,000				
225	Pension Gratuities/Medical (Judiciary)									
226	Multi-Door Court House	65,000,000						698,000,000		114,075,000
227	Special Duties	602,000,000	624,000,000	-	624,000,000	22,156,304,960	20,013,502,886	4,905,000,000	-	26,503,824,747
228	Ministry of Special Duties & Inter-Governmental Relations	10,000,000				337,218,150	1,200,000,000			1,844,788,074
229	Lagos State Emergency Command and Control Centre (HQ)							900,000,000		1,421,375,000
230	Lagos State Emergency Command and Control Centre									3,250,000,000
231	Maintenance of Security Command & Control Centre (LRU)									2,871,409,668
232	800 Legion and Civil Defence Staff Allowance					672,000,000				
233	250 Civil Defence Staff Allowances at the rate of 40,000 each					120,000,000				
234	100 Hunters allowance at the rate of 75,000 each					90,000,000				
235	Inter-Governmental Relation Matters (FGN Properties & Allied Matters)						60,000,000			
236	Regional Integration Activities (DAWN & Allied Commission)						10,500,000			
237	Safety Arena (Gym Oshodi)						5,000,000			600,000,000
238	Refurbishment of Fire Equipment/Trucks (PSP)									75,075,000
239	Emergency & Security Regional Dispatch Centre, Epe									295,000,000
240	Procurement of Heavy Duty Equipment									4,053,034,040
241	Security/Emergency Intervention (MEPB)						7,518,034,040			
242	Special Duties Expenses (OCOS)						7,200,000,000			
243	Capacity Building (Law Enforcement) (MEPB)						142,972,666			
244	Maintenance of Surveillance Equipment						763,934,260			
245	Lagos State Fire and Rescue Services	166,000,000	300,000,000		300,000,000	2,797,938,308	3,113,061,720			3,143,787,965
246	Allowance for 919 Fire Service Officers									
247	Shift Allowance for 919 Fire Officers									
248	Uniform Allowance for 907 fire officers at 60,000 per annum					54,420,000				



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B

S/N	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (M&E&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
249	077 Lagos State Emergency Management Agency (LASEMA)					383,798,370		1,850,000,000		728,375,000
250	077 Lagos Safety Commission	428,000,000	324,000,000		324,000,000	421,336,009		855,000,000		6,760,500,000
251	077 Neighbourhood Safety Agency					15,489,541,557		1,300,000,000		1,462,500,000
252	Lagos State Neighbourhood Corps (Mainstream)					154,814,489				
253	Hazard Allowance for Neighbourhood Corps					388,320,000				
254	Shift Allowance for Neighbourhood Corps					1,246,918,076				
255	Economic Affairs	53,821,939,344	21,991,995,776	330,118,770,894	21,991,995,776	29,061,605,207	57,614,496,174	49,423,623,348	330,118,770,894	908,329,875,352
256	Agriculture	3,345,700,000	-	-	-	3,549,520,052	7,693,000,000	1,080,000,000	-	58,122,530,774
257	001 Ministry of Agriculture & Food Systems	3,345,700,000				3,549,520,052	1,493,000,000			4,489,875,000
258	Lagos State Cattle Feedlot Project									1,000,000,000
259	Operation of Hubs						800,000,000			
260	Lagos Wholesale Produce Hub (MEPB)									28,000,000,000
261	Lagos Wholesale Produce market (MEPB)									26,029,451,058
262	Produce of Lagos						1,000,000,000			1,000,000,000
263	Rice Mill						2,600,000,000			1,000,000,000
264	Lagos Agripreneurship Programme (LAP)						800,000,000			
265	Lagos Aquaculture Centre of Excellence Project									3,900,000,000
266	Ounje Eto Discount Market						1,000,000,000			
267	Agric Assets Rehabilitation Okinri (Osun), Kule (Abuja), Itikun, Ketu Ereyun, Iya Alin (Badagry), Egguwa (Yewa) (MEPB)									1,143,204,676
268	Lagos State Coconut Development Authority							90,000,000		292,500,000
269	Lagos State Agric Development Authority							500,000,000		487,500,000
270	Lagos State Agric Input Supply Authority							300,000,000		292,500,000
271	Agric Land Holdings Authority							200,000,000		487,500,000
272	Commerce and Industry	440,000,000	152,600,000	-	152,600,000	2,180,990,060	11,278,146,698	2,569,257,332	-	12,368,579,969
273	004 Ministry of Commerce, Cooperatives, Trade and Investment	400,000,000				1,856,815,570	4,320,916,608			3,329,092,291
274	BOI Initiatives for MSME									5,000,000,000
275	Lekki Free Zone									
276	Development of Imota Light Industrial Park / Gerigbe, Agemoowo & Ijanid Enterprise Zone									2,000,000,000
277	Lagos State Cooperative Federation (LASCOFED Grant) (MEPB)						2,000,000,000			
278	077 Lagos State Cooperative College		152,600,000		152,600,000			1,180,000,000		650,000,000
279	077 Lagos State Consumer Protection Agency	10,000,000						1,349,257,932		428,452,837

LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B

SIN	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (Mo&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
309	Rehabilitation and Construction of Tourism Theatre/Cinema/Cultural Centre in Agege, Oregun, Ajeromi Ifelodun, Ikorodu and Bariga									6,000,000,000
310	Cultural Development Project (Monument)									1,000,000,000
311	J. Randle Expenses						1,000,000,000			
312	Heritage and Festivals						2,000,000,000			
313	Films Funds						1,000,000,000			
314	Greater Lagos						2,000,000,000			
315	Yoruba Heritage Week						1,000,000,000			
316	Community Festival & Arts						1,200,000,000			
317	Council For Arts and Culture	20,000,000						650,000,000		341,250,000
318	Lagos State Film & Video Censors' Board	20,000,000						440,000,000		58,500,000
319	Transportation	30,387,234,770	17,647,395,776	329,418,770,894	17,647,395,776	17,806,629,934	12,942,454,051	11,928,777,326	329,418,770,894	165,458,701,569
320	Ministry of Transportation	12,282,578,150				2,551,571,881	2,531,487,051		240,262,540	24,632,500,000
321	Transport Enforcement						1,434,687,000			
322	Lagos State Parking Authority - Special Expenditure (MEPB)	3,690,000,000	410,000,000		410,000,000			2,349,631,648		2,078,038,448
323	Lagos State Drivers' Institute	220,000,000						243,245,173		464,820,825
324	Lagos State Traffic Management Agency (LASTMA)	2,370,000,000	300,000,000		300,000,000	13,490,569,789		1,992,415,702		790,000,000
325	Purchase of Towing Trucks									2,000,000,000
326	10000 Hazard Allowance for 4,349 Law Enforcement (Traffic Officers)									
327	Shift Allowance for 4,349 Law Enforcement (Traffic Officer)									
328	Motor Vehicle Administration Agency	6,578,219,120	720,787,920	2,182,383,760	720,787,920	1,353,714,405	976,280,000			1,328,045,244
329	MVAA (Consultancy Fees)		8,127,879,200		8,127,879,200					
330	Lagos State Metropolitan Area Transport Authority (LAMATA)		200,000,000	1,287,233,650	200,000,000				1,287,233,650	13,510,288,156
331	Mega City Transport Initiative									1,425,587,122
332	LAMATA/LSTMPP-1/AFD									
333	LAMATA/LSTMPP-1/IFC									7,458,713,843
334	LAMATA/LSTMPP-1/AFD 2			177,169,173,484					177,169,173,484	
335	LAMATA (Rail)	4,387,500,000					8,000,000,000			50,000,000,000
336	Green Bond									5,046,962,195
337	Acquisition of 2sets of 10 car trains for LASG 37km redline railway									10,419,825,599
338	Transport Fund Maintenance(LAMATA)								1,201,313,200	
339	Baseline Phase 2									20,064,526,831



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LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B

S/N	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (Mo&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
369	Construction of Opebi-Menda Link Bridge									10,968,314,576
370	Construction of New Roads and Bridges									11,365,049,849
371	Slip Roads and Pedest. Bridges									200,000,000
372	Lekki Regional Roads									1,531,435,110
373	Strategic Roads (Bola Ahmed Tinubu Igbogbo)									11,303,409,791
374	Agric Ishawo Road In Ikorodu									9,350,190,136
375	Lagos Badagry Expressway									1,800,997,516
376	Reconstruction of Lagos Badagry Camiageway Lot 2A Segment 3									1,380,137,275
377	State Infrastructure Intervention Fund (SIIF)									40,000,000,000
378	Outstanding Liabilities (SIIF)									15,000,000,000
379	Oregun road network Bridge									109,437,882
380	Construction of Identified Strategic Roads Across the State									1,200,000,000
381	Rehabilitation / Upgrading of Eli-Osa-Lekki/Epe Expressway Project from Abraham Adesanya to Eleko Junction									29,800,000,000
382	Omu Creek Road									4,235,328,081
383	Outstanding Liabilities (Roads and Bridges)									45,000,000,000
384	Provision for Roads with Letters of Intent (Mile 2 to Orile)									430,089,353
385	Construction of New Strategic Roads (Igbogbo Baiyeku, Surulere, Ijeda Phase II, Construction of Ikoyi Phase II & Obalende Rd									1,780,687,481
386	Lagos State Infrastructure Maintenance & Regulatory Agency (LASIMRA)	2,375,000,000	2,625,000,000		2,625,000,000					4,832,081,298
387	Lagos State Infrastructure Assets Management Agency (LASIAMA)	2,000,000					297,500,000			553,250,000
388	LASIAMA (Facility Management)									12,698,070,235
389	Public Works Corporation							1,290,607,866		-
390	Road Construction/Maintenance/ (PWC)									27,205,812,922
391	Drainage Construction/ Maintenance							3,041,473,387		3,902,728,141
392	Purchase of Equipment(Air-pail Plant)							929,973,127		6,151,087,036
393	Ministry of Waterfront Infrastructure Development	7,754,260,574	-	700,000,000		425,885,505	2,982,870,000	-	700,000,000	23,003,736,019
394	Ministry of Waterfront Infrastructure Development	7,754,260,574		700,000,000		425,885,505	2,982,870,000		700,000,000	12,588,884,121
395	Construction of Jetties & Terminals									5,937,056,342
396	Channelisation and Installation of Bouys along various Ferry routes									4,220,295,566
397	Electronic Surveillance									107,500,000
398	Holistic Shoreline									150,000,000





LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B

S/N	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (MO&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
399	Environment	7,963,500,000	19,658,395,844	-	19,658,395,844	5,544,776,657	9,440,192,043	51,248,517,731	-	156,598,182,154
400	Environment	7,963,500,000	19,658,395,844	-	19,658,395,844	5,544,776,657	9,440,192,043	51,248,517,731	-	156,598,182,154
401	Ministry of the Environment	1,000,000,000				2,158,817,982	4,582,880,298			11,654,058,344
402	Environmental Intervention Fund									2,039,504,142
403	5,000 Hazard Allowance each for 884 LAGESC Officers									
404	Office of Drainage Services & Water Resources	250,000,000				509,463,257	3,857,311,745			4,082,758,737
405	Outstanding Liabilities									41,145,076,187
406	Strategic Projects									22,154,804,407
407	Drainage Construction & Dredging									4,697,232,251
408	Drainage Maintenance (EFAG)									1,415,990,456
409	Construction of Ikota Drainage Channel									4,088,494,679
410	Construction of Drainage Lining									9,500,000,000
411	Dredging and Construction									1,561,420,378
412	Dredging of Primary Channel along Legislative Quarters in Kosofe LGA and Construction of Collector Drains for Legislative Quarters and its Environs in Ojodu									2,157,829,292
413	Lagos State Environmental Protection Agency (LASEPA)	2,000,000,000	1,000,000,000		1,000,000,000			2,178,317,721		5,997,806,783
414	Lagos State Environmental & Special Offences Unit	150,000,000						790,985,135		71,441,589
415	Lagos State Environmental Sanitation Corps	150,000,000				2,138,662,345		427,600,000		797,757,976
416	10,000 HAZARD ALLOWANCE EACH FOR 810 LAGESC OFFICERS					97,200,000				
417	SHIFT ALLOWANCE EACH FOR 838 LAGESC OFFICERS					151,352,565				
418	Lagos Water Corporation (LWC)		1,433,395,844					3,350,000,000		382,508,878
419	Outstanding Liabilities (Adiyan II)									25,842,739,049
420	Electricity Consumption for Adiyan and Iju Water Works - (LWC)							1,478,168,000		
421	LWC (Production, Reticulation, Metering) Projects									4,534,500,697
422	LWC(New Water Works)									182,168,543
423	LWC Water Chemical							2,031,247,026		
424	Lagos State Wastewater Management Office	1,125,000,000	375,000,000			270,178,247		388,360,000		507,000,000
425	Upgrade of 2 Septic Pre-Treatment Plant out of 5									199,383,470
426	Lagos State Waste Management Authority (LAWMA)		3,850,000,000					27,502,836,792		3,356,792,302
427	Refueling of Trucks									5,000,000,000
428	LAWMA Capacity Building							103,296,452		
429	LAWMA (Domestic PSP - Subsidy Gap)							3,000,000,000		

LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B

S/N	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (M&E&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
430	LAWMA (Public Market Waste/ Medical)							470,050,567		
431	LAWMA (Landfill)							2,852,708,320		
432	LAWMA (Marine Waste)							99,163,834		
433	LAWMA (Waste Collection CBD)							900,000,000		
434	LAWMA (Enlightenment and Advocacy) Policing							1,159,991,754		
435	Public School Waste Programme/Backlog Waste Collection							1,693,642,800		
436	LASG Contribution for 200 new Gas Powered Trucks for PSP Operators									1,012,700,352
437	Lagos State Signage and Advertisement Agency (LASAA)	1,875,000,000	12,500,000,000		12,500,000,000					2,894,214,315
438	Street Lamp/ Directional Sign Poles	620,000,000								46,592,800
439	Lagos State Parks & Gardens Agency	517,500,000				219,102,261		1,805,321,055		972,529,258
440	Festive Season Christmas Decoration and Light									285,301,169
441	Water Regulatory Commission	276,000,000	500,000,000		500,000,000			1,008,431,481		36,978,962
442	Housing and Community Amenities	402,338,150,000	22,116,600,000	25,191,567,251	22,321,315,729	8,348,947,377	6,056,298,203	4,150,532,059	25,191,567,251	119,587,552,240
443	Housing									
444	Ministry of Housing	1,805,000,000	900,000,000	13,791,567,251	900,000,000	791,101,850	2,383,795,155	944,242,398	13,791,567,251	37,008,854,758
445	Outstanding Liabilities									
446	Purchase of Housing Units for Government Functionaries									
447	Lagos State Real Estate Regulatory Authority (LASRELA) - Special Expenditure (MEPB)	800,000,000	800,000,000		800,000,000			963,268,336		31,865,548,703
448	Re-Engineering of Lagos State Ministry of Housing Estates (MEPB)									3,370,302,464
449	Lagos Mortgage Board (LMB)	5,000,000	100,000,000	3,554,567,251	100,000,000			180,974,060		94,550,649
450	Lands	135,002,150,000	1,100,000,000	1,000,000,000	1,100,000,000	2,330,087,891	2,540,833,453			255,354,340
451	Lands Bureau	120,000,000,000	1,100,000,000	1,000,000,000	1,100,000,000	1,329,797,125	1,755,112,599		1,000,000,000	1,245,000,000
452	Lands Bureau Projects (Digitalization)									175,000,000
453	Outstanding Liabilities									9,468,765,915
454	Lands (Contingent)									1,575,000,000
455	Acquisition of Lands (Around Train Stations)									319,858,932
456	Enforcement									2,568,062
457	Lagos State Valuation Office	2,150,000								4,743,390,347
458	Office of the Surveyor-General	15,000,000,000				154,770,391	309,010,330			1,880,488,073
459	Physical Planning and Urban Development	265,529,000,000	20,116,600,000	10,400,000,000	20,321,315,729	645,520,375	238,678,624			
460	Office of Physical Planning	1,416,000,000	120,000,000	400,000,000	120,000,000	5,225,737,836	1,170,661,595	3,308,289,663	10,400,000,000	73,080,931,570
						1,131,738,549	548,711,000		400,000,000	541,322,172

LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B

S/N	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (MOEAT) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
457	Reconstruction and Provision of Renewable Energy in Ajeromi General Hospital									4,500,000,000
458	Provision of Water Treatment Plants in General Hospitals									2,000,000,000
459	Remodelling and Upgrading of Apapa General Hospital									1,500,000,000
490	Lagos State Medical and Industrial Zone									
491	Construction of 12 Flagship PHC									
492	13% Regulatory Fee (MOH)		3,500,000,000	3,500,000,000	3,500,000,000				3,500,000,000	
493	Construction of New Massey Children Hospital									29,539,357,540
494	Construction of Ojo General Hospital									19,550,984,181
495	Construction of Shomolu General Hospital									28,934,819,479
496	Construction & Equipping of Psychiatric Hospital and Rehabilitation Centre, Ketu Ejirin									5,891,277,756
497	eHEALTH Platform for Health Insurance						102,648,815			
498	Research Grant						88,750,000			
499	Payment of Outstanding Liabilities									565,337,500
500	Medical Emergency Preparedness Expenses						103,152,128			
501	MOH (Facility Management)						500,562,233			288,041,026
502	Public Health Epidemiology						297,691,751			271,738,974
503	Infectious Disease Research Institute									300,000,000
504	School of Anaesthesia							60,000,000		
505	Lagos State Blood Transfusion Service	103,924,013	325,691,583		325,691,583		658,600,000			44,481,059
506	Safe Blood Subsidy						825,700,000			
507	Lagos State Health Facility Monitoring and Accreditation Agency	18,000,000	342,000,000		342,000,000	203,982,194	138,869,504			87,678,052
508	Lagos State Health Management Agency (LASHMA)		2,126,790,000	708,930,000	2,126,790,000	182,935,441		412,230,213	708,930,000	
509	ICT for Health Insurance (LASHMA)									91,211,664
510	Health Service Commission	13,750,000	41,250,000		41,250,000	65,506,417,481	165,698,882			
511	MEDICAL RESIDENCY TRAINING PROGRAM PART I & II EXAMINATION FEE FOR 143 (HSC) Doctors @ 800,500 per Doctor					115,758,500				
512	HSC 25% APPROVED RETENTION ALLOWANCE FOR MEDICAL OFFICERS									
513	Capacity Building						1,596,573,617			
514	General Hospital, Lagos	270,000,000	5,130,000,000		5,130,000,000		53,864,369			
515	Gbagada General Hospital	300,000,000	2,700,000,000		2,700,000,000		41,758,889			
516	Orile Agege General Hospital	150,000,000	2,850,000,000		2,850,000,000		59,095,029			
517	Isolo General Hospital	180,000,000	3,420,000,000		3,420,000,000		42,875,489			
518	Ikorodu General Hospital	418,000,000	3,762,000,000		3,762,000,000		65,096,479			



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B

S/N	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (MOEAT) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
519	106	Ajeromi General Hospital	200,000,000	1,800,000,000	-	1,800,000,000	30,410,000			
520	107	Badagry General Hospital	150,000,000	1,350,000,000	-	1,350,000,000	39,801,993			
521	109	Agbowo General Hospital	100,000,000	900,000,000	-	900,000,000	10,731,006			
522	111	Lagos Island Maternity Hospital	240,000,000	2,160,000,000	-	2,160,000,000	47,055,352			
523	112	Massey Street Children's Hospital, Lagos	40,000,000	760,000,000	-	760,000,000	106,608,844			
524	113	Manland Hospital, Yaba	79,200,000	712,800,000	-	712,800,000	64,415,967			
525	114	Onikan General Hospital	120,000,000	1,080,000,000	-	1,080,000,000	23,499,758			
526	115	Apapa General Hospital	36,600,000	695,400,000	-	695,400,000	33,156,318			
527	116	Ebute-Metta General Hospital	80,000,000	720,000,000	-	720,000,000	21,366,892			
528	117	Harvey Road General Hospital	100,000,000	900,000,000	-	900,000,000	17,223,560			
529	118	Ketu-Ejirin General Hospital	5,400,000	48,600,000	-	48,600,000	11,000,000			
530	119	Ijede General Hospital	120,000,000	1,080,000,000	-	1,080,000,000	18,378,043			
531	121	Ibeju-Lekki General Hospital	70,000,000	630,000,000	-	630,000,000	56,548,346			
532	122	Shomolu General Hospital	120,000,000	1,080,000,000	-	1,080,000,000	14,032,548			
533	124	Ifako/Ijaiye General Hospital	200,000,000	1,800,000,000	-	1,800,000,000	48,329,623			
534	125	Mushin General Hospital	180,000,000	1,620,000,000	-	1,620,000,000	39,717,376			
535	129	Surulere General Hospital	175,000,000	3,325,000,000	-	3,325,000,000	46,039,646			
536	131	Alimosho General Hospital	165,825,000	3,150,675,000	-	3,150,675,000	179,370,140			
537		Amuwo Odofin General Hospital	180,000,000	1,620,000,000	-	1,620,000,000	35,871,594			
538		Eti-Osa Maternal & Child care	75,000,000	1,425,000,000	-	1,425,000,000	25,739,106			
539		ABAT General Hospital	72,324,757	650,922,815	-	650,922,815	37,210,550			
540		Imota General Hospital	100,000,000	900,000,000	-	900,000,000	21,700,000			
541		Orchid Road General Hospital	110,000,000	990,000,000	-	990,000,000	17,800,000			
542	077	Lagos State University College of Medicine(LASUCOM)		1,500,000,000		1,500,000,000	2,992,792,498			950,000,017
543		LASUCOM (Accreditation)								1,494,986,740
544		Lagos State University of Medicine and Health Sciences								9,400,000,000
545	077	Lagos State University Teaching Hospital (LASUTH)		10,000,000,000		10,000,000,000	22,049,868,190	1,800,000,000		1,564,335,539
546		MEDICAL RESIDENCY TRAINING PROGRAM PART I & II EXAMINATION FEE FOR 305 LASUTH DOCTORS @ 809,500 per Doctor								
547		LASUTH (Facility Management)								416,608,511
548		LASUTH 25% RETENTION ALLOWANCE FOR MEDICAL OFFICERS								
549	077	Board of Traditional Medicine		275,000,000		275,000,000		246,247,732		62,774,902



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
OMNIBUS TABLE
SCHEDULE 1 PART B

S/N	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (MOE&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
550	077 Primary Health Care Board					869,247,931		652,329,094		475,000,000
551	Construction of Headquarters (PHCB)									1,500,000,000
552	Renovation of Primary Health Care Centres									1,500,000,000
553	MEDICAL RESIDENCY TRAINING PROGRAM PART I & II EXAMINATION FEE FOR 10 (PHCB)DOCTORS@ 809,500 per Doctor									
554	PHCB 25% APPROVED RETENTION ALLOWANCE FOR MEDICAL OFFICERS									
555	NEWLY APPROVED DISPENSATION FOR PHCB									
556	Maintenance Support for PHC Centres							56,533,750		288,535,312
557	Health District I					4,935,317,119	712,351,348			53,707,062
558	Health District II					4,259,018,950	720,000,000			53,707,062
559	Health District III					3,497,423,349	715,000,000			53,707,062
560	Health District IV					3,107,986,640	712,000,000			53,707,062
561	Health District V					3,709,430,102	716,000,000			53,707,062
562	Health District VI					3,349,891,734	720,000,000			53,707,062
563	077 Lagos State AIDS Control Agency (LSACA)							1,001,980,667		83,965,720
564	077 Lagos State Accident & Emergency Centre							184,666,117		21,987,871
565	Lagos State Accident & Emergency Centre (Drugs and Medical Consumables)							120,000,603		
566	Recreation, Culture and Religion	353,500,000	31,350,000,000	1,705,193,631	31,350,000,000	1,675,503,337	15,541,391,390	922,000,000	1,705,193,631	5,093,444,860
567	Home Affairs and Culture	233,500,000	31,350,000,000	-	31,350,000,000	644,198,166	12,280,549,868	702,000,000	-	2,368,553,411
568	009 Ministry of Home Affairs	185,100,000				644,198,166	2,871,333,091			2,208,553,411
569	NIPEC Meetings						400,000,000			
570	Pilgrimage Operations (Muslim)						8,143,000,000			
571	Pilgrimage Operations (Christian)						2,466,216,777			
572	Special Adviser Expenses (Muslim)						300,000,000			
573	Special Adviser Expenses (Christian)						300,000,000			
574	077 Christian Pilgrims' Welfare Board	14,400,000	1,350,000,000		1,350,000,000			352,000,000		80,000,000
575	077 Muslim Pilgrims' Welfare Board	34,000,000	30,000,000,000		30,000,000,000			350,000,000		80,000,000
576	Sport Development	120,000,000	-	1,705,193,631	-	1,031,305,171	3,260,841,522	220,000,000	1,705,193,631	2,724,891,449
577	042 Lagos State Sports Commission	120,000,000				1,004,098,310	2,280,841,522			1,440,375,000
578	Board Expenses									
579	Sports' Classics						150,000,000			
580	Allowances and Running Cost for 44 Sporting Associations						150,000,000			



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
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S/N	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (Mo&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
581	Renovation and Completion of Teslim Balogun Stadium (Grassing, Indoor Sport Hall, Electronic Score Board, Flood Light, CCTV Cameras, VIP and VVIP Stands)									
582	State Physically Challenged Festival									1,284,515,449
583	Construction of 8 Stadia									
584	National Youth Games						680,000,000			
585	Lagos State Sports Trust Fund			900,000,000		27,208,881		220,000,000	900,000,000	
586	Sports Trust Fund (Good Cause)									
587	Balance Brought Forward from 2025			805,193,631					805,193,631	
588	Education	2,920,998,800	16,353,545,346	6,506,277,000	16,353,545,346	102,126,088,803	13,195,672,321	40,763,568,060	8,506,277,000	59,589,732,757
589	Ministry of Basic and Secondary Education	2,920,998,800	16,353,545,346	6,506,277,000	16,353,545,346	102,126,088,803	13,195,672,321	40,763,568,060	8,506,277,000	59,589,732,757
590	Outstanding Liabilities		150,000,000			1,572,586,053	1,893,531,102			3,913,322,002
591	Construction/Rehabilitation of Schools									1,500,000,000
592	School Improvement Projects									4,021,959,221
593	Exams Fees (WAEC & Unified)									459,591,830
594	Special Committee on Rehabilitation of Schools									
595	SCRPS (MEPB)	28,000,000					2,779,123,051	856,892,782		4,094,837,800
596	Outstanding Liabilities									5,153,090,692
597	SCRPS Renovation/Furniture for Primary Schools									3,673,220,055
598	Construction of WOWBII Modular Classroom (SCRPS)									1,991,138,960
599	Construction of Blocks of 18 Classrooms & Toilet on Raft Foundation									5,707,398,469
600	Defaulted Bond									1,708,643,290
601	Green Bond									2,273,187,337
602	Office of Education Quality Assurance	1,141,478,800								296,037,465
603	Lagos State Technical and Vocational Board	25,000,000				1,539,669,727	1,213,119,666	725,570,237		4,376,666,791
604	Skills for Work					2,104,795,463		442,458,876		
605	Provision for Solar Training with Working Kits									500,000,000
606	Teaching Service Commission (TESCOM)	7,500,000				737,729,442	639,212,393			1,131,168,016
607	Capacity Building						1,615,878,227			
608	TESCOM (Riverine Allowance)						300,000,000			
609	Ministry of Tertiary Education	15,000,000				888,451,715	325,713,430			1,908,193,413
610	Lagos State Education Trust Fund									2,303,944,868
611	Tertiary Institution Rationalization Fund									2,859,474,350
612	Education District 1					20,016,492,589	342,057,466			64,270,084

LAGOS STATE HOUSE OF ASSEMBLY
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SCHEDULE 1 PART B



S/N	MDAs	Y2026 REVENUE (CRF) N	Y2026 DEDICATED REVENUE N	Y2026 CAPITAL RECEIPTS (INFLOW) N	Y2026 DEDICATED EXPENDITURE N	Y2026 PERSONNEL COST (Mo&T) N	Y2026 OVERHEAD COST N	Y2026 SUBVENTION N	Y2026 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2026 CAPITAL EXPENDITURE N
613	Running Cost (JSS)						201,619,908			
614	Running Cost (SSS)						140,108,750			
615	Education District 2					19,175,750,621	332,136,676			84,320,592
616	Running Cost (JSS)						201,619,908			
617	Running Cost (SSS)						184,533,475			
618	Education District 3					12,221,706,734	389,780,498			70,188,381
619	Running Cost (JSS)						239,210,061			
620	Running Cost (SSS)						225,540,914			
621	Education District 4					12,974,939,108	275,105,352			64,733,726
622	Running Cost (JSS)						167,447,042			
623	Running Cost (SSS)						153,777,896			
624	Education District 5					14,323,768,410	385,637,823			71,389,324
625	Running Cost (JSS)						263,131,067			
626	Running Cost (SSS)						246,044,634			
627	Education District 6	100,000				14,704,164,841	319,110,604			57,870,789
628	Running Cost (JSS)						187,950,762			
629	Running Cost (SSS)						174,281,616			
630	State Universal Basic Education Board	16,420,000				1,229,119,987		4,217,747,022		1,845,132,971
631	SUBEB-Direct School Funding							568,876,265		
632	Capacity Building							1,315,870,719		
633	Lagos State Library Board	500,000						198,111,121		243,965,198
634	Agency for Mass Education	27,000,000						207,124,274		299,514,178
635	Kick Illiteracy out of Lagos Initiative							620,998,940		
636	Provision for Equipment and Tools for Mass Education Centres									500,000,000
637	Lagos State Examinations Board	1,510,000,000						84,094,157		384,450,174
638	LSEB (Examination Expenses)							574,391,197		
639	Lagos State University (LASU)		9,100,000,000	3,900,000,000	9,100,000,000			11,860,159,599	3,900,000,000	4,524,197,485
640	LASU Dedicated Expenditure (Debt Obligation)									
641	LASU (ACCREDITATION)									587,757,422
642	Lagos State University of Science and Technology (LASUSTECH)		3,355,000,000	214,500,000	3,153,700,000			7,743,216,449	214,500,000	548,182,015
643	Dedicated Expenditure (Debt Obligation)				201,300,000					
644	LASUSTECH Accreditation									500,000,000
645	Lagos State University of Education (LASUED)		3,149,930,000	2,391,777,000	3,149,930,000			6,818,030,475	2,391,777,000	



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646	LASUED Debt Obligation - LASG							680,414,243		
647	LASUED Accreditation									281,428,707
648	.077 College of Health Technology		600,000,000		600,000,000	273,247,172		379,464,812		327,750,000
649	Accreditation (College of Health Technology)									270,535,188
650	077 Lagos State Scholarship Board							129,526,336		44,433,282
651	Scholarship/Bursary Fund							2,608,425,270		
652	Operation Expenses for Scholarship/Bursary Fund and Partnership Assessment Programme							401,162,106		
653	Lagos State College of Nursing, Midwifery & Public Health Nursing		148,615,346		148,615,346	363,666,942		331,033,180		970,719,952
654	Accreditation Programme (LSCON)									216,428,150
655	Social Protection	173,040,000	-	-	-	2,507,754,332	9,816,581,438	328,373,116	-	31,871,462,153
656	Womens Affairs and Poverty Alleviation	23,040,000	-	-	-	566,727,330	5,120,238,182	97,917,116	-	1,150,050,051
657	041 Ministry of Women Affairs and Poverty Alleviation	13,000,000				566,727,330	5,120,238,182			1,150,050,051
658	077 Women Development Centre	10,040,000						97,917,116		
659	Youth & Social Development	150,000,000	-	-	-	1,941,027,001	4,696,343,256	230,456,000	-	30,721,412,101
660	Ministry of Youth & Social Development	150,000,000				1,941,027,001	1,796,079,675			924,422,056
661	Construction of NYSC Camp (Permanent Site)									28,800,000,000
662	Augmentation of Feeding for Homes and Institutions									
663	Medical Consumables (Drugs) for Rehab. Centres						2,205,863,581			
664	Construction of Elderly Care Centres						134,400,000			
665	Office of Disability Affairs									
666	Special Grant (Disability Fund)							230,456,000		222,024,635
667	TOTAL	3,478,833,116,914	196,406,928,713	382,580,736,776	196,611,644,442	409,494,339,384	833,924,105,472	203,686,342,750	397,780,738,776	1,884,757,723,552
668	Statewide	15,220,000,000	204,715,729	154,766,747,997	-	-	462,988,134,065	-	55,266,747,997	-
669	Grants / Donor Funding			154,766,747,997					55,266,747,997	
670	External Loans (Principal Repayments)						93,330,765,745			
671	Internal Loan (Principal Repayments)						237,272,855,281			
672	Consolidated Debt Service Accounts						132,384,513,038			
673	Opening Balance - Lotteries Board	15,200,000,000								
674	MDAs Recovery	20,000,000	204,715,729							
675	Bond Issuance (Repayments)									
676	GRAND TOTAL	3,494,053,116,914	196,611,644,442	537,347,486,773	196,611,644,442	409,494,339,384	1,296,912,239,537	203,686,342,750	453,047,486,773	1,884,757,723,552



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
NATIONAL CHART
SCHEDULE 2

Code	Administrative Unit	Revenue (IGR)	Revenue Dedicated	Capital Receipt	Dedicated Expenditure	Personnel	Overhead	Subvention	Capital Development	Capital Expenditure
	Total Expenditure	3,494,053,116.914	106,611,644.442	537,347,486.773	106,611,644.442	409,494,329.384	1,296,912,239.532	203,686,342.250	453,047,486.773	1,884,257,723.552
010000000000	ADMINISTRATION SECTOR	7,328,265,000	47,608,451,350	14,850,000,000	47,608,451,350	126,589,955,411	139,015,461,802	27,735,596,670	30,050,000,000	159,344,269,845
011100000000	Governor's Office	6,929,850,000	6,624,000,000	14,000,000,000	6,624,000,000	25,503,882,761	35,924,739,497	5,488,880,667	29,200,000,000	39,008,130,928
011100100200	Office of The Deputy Governor	300,000	-	-	-	350,124,604	3,086,100,000	-	-	4,247,816,006
011100500100	Office of Sustainable Development Goals and Investment	-	-	-	-	180,405,837	4,180,090,090	-	-	331,500,000
011100800100	Lagos State Emergency Management Agency (LASEMA)	-	-	-	-	383,798,370	-	1,850,000,000	-	726,375,000
	Maintenance of Security Command & Control Centre (LSCU)	-	-	-	-	-	-	-	-	2,871,409,668
011101000100	Lagos State Public Procurement Agency (LASPPA)	6,000,000,000	-	-	-	330,999,392	1,672,851,591	-	-	680,410,575
011101020100	Renovation of Lagos House Abuja	30,000,000	-	-	-	-	614,655,549	-	-	1,015,139,148
011102400100	Lagos Safety Commission	426,000,000	324,000,000	-	324,000,000	421,336,009	-	855,000,000	-	5,000,000,000
011103000100	Lagos State Aids Control Agency (LSACA)	-	-	-	-	-	-	1,001,880,667	-	6,760,500,000
011103400100	Office of Transformation, Creativity and Innovation	-	-	-	-	161,000,112	599,083,436	-	-	63,965,720
011105010000	Lagos State Lotteries and Gaming Authority	-	6,000,000,000	14,000,000,000	6,000,000,000	-	-	-	-	282,125,000
011105010100	Office of The Chief of Staff	500,000	-	-	-	2,881,332,493	6,230,282,173	-	-	2,328,990,765
	Project Implementation and Monitoring Unit	-	-	-	-	-	384,865,194	-	-	68,250,000
	Office of S&E-GIS	-	-	-	-	-	2,140,000,000	-	-	8,260,783,764
	Provision of Lagos State Geographic Information Service (LAGIS) (E-GIS)	-	-	-	-	-	440,000,000	-	-	-
011111000100	Office of Internal Audit	300,000,000	-	-	-	201,572,484	1,007,212,639	-	-	654,688,215
	Office of Public Private Partnership	-	-	-	-	-	3,130,337,887	-	-	40,450,312
	Lateef Jakande Leadership Academy	-	-	-	-	-	1,735,208,591	-	-	175,500,000
011113600100	Fire Service	166,000,000	300,000,000	-	300,000,000	2,797,938,308	3,113,061,720	-	-	3,143,767,965
	Hazard allowance for 919 Fire Service Officers	-	-	-	-	-	-	-	-	-
	Fire and Rescue Shift Allowance for 919 Fire Officers	-	-	-	-	-	-	-	-	-
	Fire and Rescue Uniform Allowance	-	-	-	-	54,420,000	-	1,300,000,000	-	1,462,500,000
011113700100	Neighbourhood Safety Agency	-	-	-	-	15,489,541,557	-	-	-	-
	Lagos State Neighbourhood Corps (Mainstream)	-	-	-	-	154,814,489	-	-	-	-
	5,000 HAZARD ALLOWANCE EACH FOR 5133 NEIGHBOURHOOD CORPS	-	-	-	-	388,320,000	-	-	-	-
	SHIFT ALLOWANCE FOR 5133 NEIGHBOURHOOD CORPS	-	-	-	-	1,246,918,076	-	-	-	-
011113800100	Lagos State Records and Archives Bureau	2,500,000	-	-	-	-	-	482,000,000	-	419,894,594
011113110100	Parastatals Monitoring Office	4,500,000	-	-	-	174,283,960	1,252,560,558	-	-	358,039,196
011113120100	Office of Political, Legislative and Civic Engagement	50,000	-	-	-	287,077,069	6,338,430,069	-	-	116,025,000
01610000000000	Office of the Secretary to the State Government	5,000,000	-	-	-	314,691,463	3,263,485,855	-	-	141,905,937
016100100400	Cabinet Secretariat Office	5,000,000	-	-	-	314,691,463	2,646,250,309	-	-	-
	DAWN COMMISSION	-	-	-	-	-	85,000,000	-	-	-
	State Enumeration program (MEPB)	-	-	-	-	-	532,235,546	-	-	141,905,937
01120000000000	State Assembly	35,100,000	-	-	-	1,516,208,279	43,221,256,555	-	-	79,111,019,068
011200300100	State House of Assembly	35,100,000	-	-	-	1,301,206,555	43,221,256,555	-	-	79,111,019,068
	House of Assembly Commission	-	-	-	-	215,001,724	-	-	-	-
01230000000000	Ministry of Information and Strategy	36,750,000	6,751,326,350	-	6,751,326,350	1,462,618,128	4,712,761,765	15,000,000,000	-	9,192,453,073
012300100100	Ministry of Information and Strategy and Strategy	36,750,000	-	-	-	1,462,618,128	449,242,000	-	-	425,692,409
	New Media	-	-	-	-	-	200,000,000	-	-	-
	Public Enlightenment	-	-	-	-	-	3,563,519,765	-	-	-
	Quarterly Citizens Engagement	-	-	-	-	-	500,000,000	-	-	-
012300300100	Lagos State Television Service	-	1,600,000,000	-	1,600,000,000	-	-	-	-	2,170,215,675
012300400100	Lagos State Radio Services	-	746,326,350	-	746,326,350	-	-	-	-	1,196,849,607
012300400200	Lagos State Traffic Radio	-	425,000,000	-	425,000,000	-	-	-	-	1,273,004,864



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
NATIONAL CHART
SCHEDULE 2

Code	Administrative Unit	Revenue (IGR)	Revenue Dedicated	Capital Receipt	Dedicated Expenditure	Personnel	Overhead	Subvention	Capital Development	Capital Expenditure
012301300100	Lagos State Printing Corporation/Printing and Publishing	-	3,980,000,000	-	3,980,000,000	-	-	15,000,000,000	-	4,126,690,518
0125000000000	Office of the Head of Service/Public Service Office	37,505,000	780,000,000	850,000,000	780,000,000	92,922,326,445	14,730,392,169	1,159,985,268	850,000,000	15,839,863,644
012500500100	Establishment and Training	2,505,000	-	-	-	797,264,401	934,392,169	-	-	352,044,441
	Upgrading of Central Records	-	-	-	-	-	-	-	-	160,000,000
	Structured Training Promotion Exercise	-	-	-	-	-	200,000,000	-	-	-
	National Council on Establishments Meetings	-	-	-	-	-	35,000,000	-	-	-
	Global Training Vote	-	-	-	-	-	6,830,000,000	-	-	-
	Staff Training Management System (STMS)	-	-	-	-	-	-	-	-	120,000,000
	FISKAL (Personnel Budget Planning System)	-	-	-	-	-	-	-	-	480,000,000
	Leadership Skills/Capacity Building of Chief Executive Officers of Parastatals and Government Owned Companies	-	-	-	-	-	-	-	-	-
	Project Management Capacity Building (PIMU)	-	-	-	-	-	1,500,000,000	-	-	-
	TOTAL ANNUAL LEAVE ALLOWANCE	-	-	-	-	-	-	-	-	-
	Personnel Cost Consolidated	-	-	-	-	3,630,647,126	-	-	-	-
	NYSC/Interns (Allowances)	-	-	-	-	831,911,086	-	-	-	-
	Contingency (Personnel Cost)	-	-	-	-	30,082,851,345	-	-	-	-
	Nigeria Social Insurance Trust Fund	-	-	-	-	3,061,633,750	-	-	-	-
	Health Insurance Premium for Public Servants	-	-	-	-	3,061,633,750	-	-	-	-
	1% of Total Personnel Cost (Pension Protection Fund)	-	-	-	-	3,061,633,750	-	-	-	-
	10% of Govt. Share to Pension Contribution	-	-	-	-	9,880,245,276	-	-	-	-
	Pension Redemption Bond Fund (10% of Personnel Enrolment Statewide)	-	-	-	-	9,356,439,266	-	-	-	-
	Pension Redemption Bond Fund- Shortfall	-	-	-	-	12,000,000,000	-	-	-	-
	Pensions and Gratuities (Civil and Teaching Services)	-	-	-	-	10,726,146,386	-	-	-	-
	142% Pensions and Gratuities (Civil and Teaching Services)-Arrears	-	-	-	-	909,271,469	-	-	-	-
	6% Pensions and Gratuities (Civil and Teaching Services)-Arrears	-	-	-	-	81,780,019	-	-	-	-
	15% Pensions and Gratuities (Civil and Teaching Services)-Arrears	-	-	-	-	363,408,634	-	-	-	-
	Pensions and Gratuities (Judiciary)	-	-	-	-	-	-	-	-	-
	Retirement Planning/Contingency Expenses (Pensions)	-	-	-	-	1,500,000,000	-	-	-	-
	Pensions Sinking Fund	-	-	-	-	2,400,000,000	-	-	-	-
	Severance Pay (Political Office Holders)	-	-	-	-	-	-	-	-	-
012500600100	Public Service Staff Development Center	-	580,000,000	-	580,000,000	-	-	-	-	-
012500700100	Public Service Office/Office of Head of Service	35,000,000	200,000,000	-	200,000,000	1,177,460,188	3,043,000,000	-	-	514,007,290
	Retired HOS/Permanent Secretaries Expenses (ALARHOSPS)	-	-	-	-	-	68,000,000	-	-	7,002,302,012
	Rent/Renovation of Staff Quarters	-	-	850,000,000	-	-	-	-	850,000,000	-
	Car Refurbishment Loan (Public Servant)	-	-	-	-	-	1,000,000,000	-	-	-
	Construction of New Staff Canteen	-	-	-	-	-	1,120,000,000	-	-	4,000,000,000
	Fuelling of Staff Buses	-	-	-	-	-	-	-	-	-
	Staff Housing Fund	-	-	-	-	-	-	396,185,267	-	2,500,000,000
012500700200	Public Service Staff Club	-	-	-	-	-	-	-	-	711,610,101
0140000000000	Office of the Auditor General	32,660,000	-	-	-	1,838,249,498	5,541,757,126	-	-	414,900,281
014000100100	Office of the Auditor General State	24,000,000	-	-	-	945,589,748	2,994,568,900	-	-	243,750,000
014000100200	Office of the Auditor General for Local Government	7,500,000	-	-	-	613,712,497	1,703,422,681	-	-	-
014000100300	Audit Service Commission	1,160,000	-	-	-	278,947,253	883,535,546	-	-	171,150,291



**LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
NATIONAL CHART
SCHEDULE 2**

Code	Administrative Unit	Revenue (IGR)	Revenue Dedicated	Capital Receipt	Dedicated Expenditure	Personnel	Overhead	Subvention	Capital Development	Capital Expenditure
014000100300	ASC/RENT	-	-	-	-	-	60,530,000	-	-	-
01470000000000	Service Commissions	6,000,000	2,103,125,000	-	2,103,125,000	710,303,745	2,440,078,000	629,083,436	-	963,444,052
014700100100	Lagos State Civil Service Commission	3,000,000	-	-	-	529,742,376	1,000,000,000	-	-	308,125,000
014700100200	Lagos State Pension Commission (LASPEC)	-	503,125,000	-	503,125,000	-	-	529,083,436	-	279,700,000
014700100400	Local Government Service Commission	3,000,000	-	-	-	180,561,370	1,140,078,000	-	-	375,619,052
	Structured Training	-	-	-	-	-	300,000,000	-	-	-
	1% Training Fund for Office of Local Government Establishments and Training	-	1,000,000,000	-	1,000,000,000	-	-	-	-	-
014700100400	Local Government Staff Housing Loan Board	-	600,000,000	-	600,000,000	-	-	100,000,000	-	-
01480000000000	Independent Electoral Commission	1,900,000	-	-	-	458,258,777	-	3,855,647,299	-	764,727,338
014800100100	Lagos Independent Electoral Commission	1,900,000	-	-	-	458,258,777	-	1,110,000,000	-	73,125,000
	LASIEC (Election Projects)	-	-	-	-	-	-	2,745,647,299	-	691,602,338
01630000000000	Ministry of Home Affairs	233,500,000	31,350,000,000	-	31,350,000,000	644,198,166	12,280,549,868	702,000,000	-	2,368,553,411
016300100100	Ministry of Home Affairs	185,100,000	-	-	-	644,198,166	2,671,333,091	-	-	2,208,553,411
	NIREC Meetings	-	-	-	-	-	400,000,000	-	-	-
	Pilgrimage Operations (Muslim)	-	-	-	-	-	6,143,000,000	-	-	-
	Pilgrimage Operations (Christian)	-	-	-	-	-	2,466,216,777	-	-	-
	Special Adviser Expenses (Muslim)	-	-	-	-	-	300,000,000	-	-	-
	Special Adviser Expenses (Christian)	-	-	-	-	-	300,000,000	-	-	-
016303700100	Muslim Pilgrims' Welfare Board	34,000,000	30,000,000,000	-	30,000,000,000	-	-	350,000,000	-	80,000,000
016303800100	Christian Pilgrims' Welfare Board	14,400,000	1,350,000,000	-	1,350,000,000	-	-	352,000,000	-	80,000,000
01650000000000	Ministry of Special Duties & Inter-Governmental Relations	10,000,000	-	-	-	1,219,218,150	16,900,440,966	900,000,000	-	11,539,272,114
016500100100	Ministry of Special Duties & Inter-Governmental Relations	10,000,000	-	-	-	337,218,150	1,200,000,000	-	-	1,844,783,074
	Lagos State Emergency Command and Control Centre (HQ)	-	-	-	-	-	-	900,000,000	-	1,421,375,000
	Lagos State Emergency Command and Control Centre	-	-	-	-	-	-	-	-	3,250,000,000
	800 Legion and Civil Defence Staff Allowance	-	-	-	-	672,000,000	-	-	-	-
	250 Civil Defence Staff Allowances at the rate of 40,000 each	-	-	-	-	120,000,000	-	-	-	-
	100 Hunters allowance at the rate of 75,000 each	-	-	-	-	90,000,000	-	-	-	-
	Inter-Governmental Relation Matters (FGN Properties & Allied Matters)	-	-	-	-	-	60,000,000	-	-	-
	Regional Integration Activities (DAWN & Allied Matters)	-	-	-	-	-	10,500,000	-	-	-
	Safety Arena / Gym Oshodi	-	-	-	-	-	5,000,000	-	-	-
	Refurbishment of Fire Equipment/Trucks (PSP)	-	-	-	-	-	-	-	-	500,000,000
	Emergency & Security Regional Dispatch Centre, Epe	-	-	-	-	-	-	-	-	75,075,000
	Procurement of Heavy Duty Equipment	-	-	-	-	-	-	-	-	295,000,000
	Security/Emergency Intervention (MEPB)	-	-	-	-	-	7,518,034,040	-	-	4,053,034,040
	Special Duties Expenses (OCCOS)	-	-	-	-	-	7,200,000,000	-	-	-
	Capacity Building (Law Enforcement) (MEPB)	-	-	-	-	-	142,972,666	-	-	-
	Maintenance of Surveillance Equipment	-	-	-	-	-	763,934,260	-	-	-
02000000000000	ECONOMIC SECTOR	3,437,215,089,344	45,644,622,505	510,077,086,142	45,644,622,505	41,391,013,010	1,078,039,202,691	71,580,372,797	410,577,086,142	1,306,089,149,613
02150000000000	Ministry of Agriculture	3,345,700,000	-	-	-	3,549,520,052	7,693,000,000	1,080,000,000	-	63,122,330,774
021500100100	Ministry of Agriculture Hubs	3,345,700,000	-	-	-	3,549,520,052	1,493,000,000	-	-	4,469,825,000
	Cattle Feedlot Project	-	-	-	-	-	-	-	-	1,000,000,000
	Operation of Hubs	-	-	-	-	-	800,000,000	-	-	28,000,000,000
	Lagos Wholesale Produce Hub	-	-	-	-	-	-	-	-	25,029,451,268
	Lagos Wholesale Produce market	-	-	-	-	-	-	-	-	1,000,000,000
	Produce of Lagos	-	-	-	-	-	1,000,000,000	-	-	1,000,000,000
	Rice Mill	-	-	-	-	-	2,600,000,000	-	-	1,000,000,000
	Lagos Apprenticeship Programme (LAP)	-	-	-	-	-	800,000,000	-	-	-

LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
NATIONAL CHART
SCHEDULE 2



Code	Administrative Unit	Revenue (IGR)	Revenue Dedicated	Capital Receipt	Dedicated Expenditure	Personnel	Overhead	Subvention	Capital Development	Capital Expenditure
	Lagos Aquaculture Centre of Excellence Project	-	-	-	-	-	-	-	-	3,900,000,000
	Quilje Eko Discount Market	-	-	-	-	-	1,000,000,000	-	-	-
	Agric Assets Rehabilitation Okinri (Osun), Kule (Abuja), Itokin, Keku Ereyun, Iya Afin (Badagry), Egguwa (Yewa) (MEPB)	-	-	-	-	-	-	-	-	1,143,204,576
021510600200	Lagos State Coconut Development Authority	-	-	-	-	-	-	80,000,000	-	292,500,000
021510200100	Agricultural Development Programme	-	-	-	-	-	-	500,000,000	-	487,500,000
021511000100	Lagos State Agric Input Supply Authority	-	-	-	-	-	-	300,000,000	-	292,500,000
021511300100	Agricultural Land Holding Authority	-	-	-	-	-	-	200,000,000	-	487,500,000
02200000000000	Ministry of Finance	2,997,259,600,000	1,536,026,729	-	1,331,311,000	1,583,760,685	904,815,385,019	-	-	36,892,873,046
022000100100	Ministry of Finance Hqtrs	50,000,000,000	1,287,400,000	-	64,370,000	455,452,295	10,754,003,095	-	-	432,587,500
	Ministry of Finance (Consultancy)	-	-	-	1,223,030,000	-	-	-	-	-
	Investment Income	9,000,000,000	-	-	-	-	-	-	-	-
	Risk Retention Fund	-	-	-	-	-	-	-	-	100,000,000
	Renovation of Property (Revenue House)	-	-	-	-	-	-	-	-	500,000,000
	Furnishing of Revenue House	-	-	-	-	-	-	-	-	100,000,000
	Investment In Oodua Group	-	-	-	-	-	-	-	-	-
	Land Use Charge Appeal Tribunal	-	-	-	-	-	50,000,000	-	-	150,000,000
	Office of Taxation and Revenue	-	-	-	-	-	1,838,205,309	-	-	190,000,000
	payment to Land Use Charge Revenue Collection Consultants (7.5%)	-	-	-	-	-	5,000,000,000	-	-	-
022000200100	Debt Management Office	-	-	-	-	236,187,327	8,376,042,956	-	-	516,750,000
	External Loans Financing	-	-	-	-	-	-	-	-	-
	External Loans Financing	-	-	-	-	-	-	-	-	-
	Internal Loans Financing	-	-	-	-	-	-	-	-	-
	Internal Loans Financing	-	-	-	-	-	-	-	-	-
	Internal Loans	-	-	-	-	-	-	-	-	-
	Bond Issuance	-	-	-	-	-	-	-	-	-
	Debt Charges (Internal)	-	-	-	-	-	98,929,627,366	-	-	-
	Debt Charges (External)	-	-	-	-	-	24,947,074,577	-	-	-
	Debt Charges (Bond)	-	-	-	-	-	5,000,000,000	-	-	-
	External Loans (Principal Repayments)	-	-	-	-	-	93,330,765,745	-	-	-
	Internal Loan (Principal Repayments)	-	-	-	-	-	237,272,855,281	-	-	-
	Consolidated Debt Service Accounts	-	-	-	-	-	132,384,513,038	-	-	-
	Opening Balance	15,200,000,000	-	-	-	-	-	-	-	-
	Bond Issuance (Repayments)	-	-	-	-	-	-	-	-	-
022000700100	State Treasury Office	14,039,600,000	-	-	-	892,121,063	8,410,840,000	-	-	2,937,202,587
	Opening Balance	-	-	-	-	-	-	-	-	-
	Bond Proceed / Brought Forward	-	-	-	-	-	-	-	-	-
	MDA Recoveries	20,000,000	204,715,729	-	-	-	-	-	-	-
	Professional Fees	-	-	-	-	-	193,513,596,858	-	-	-
	Tax Outstanding Liabilities (FIRS)	-	-	-	-	-	15,000,000,000	-	-	-
	Tax Refund	-	-	-	-	-	5,000,000,000	-	-	-
	Statutory Allocation	116,000,000,000	-	-	-	-	-	-	-	-
	Value Added Tax	674,000,000,000	-	-	-	-	-	-	-	-
	13% Derivations	-	-	-	-	-	-	-	-	-
	Extra Ordinary Income	-	-	-	-	-	-	-	-	-
	Recoveries from Neares	-	-	-	-	-	-	-	-	-
	HOPE Program	-	-	-	-	-	-	-	-	-
	SABER	-	-	-	-	-	-	-	-	-
	Other FAAC Transfer(Federal Transfer)	84,000,000,000	-	-	-	-	-	-	-	-
022000800100	Lagos State Internal Revenue Service	2,000,000,000,000	43,911,000	-	43,911,000	-	65,007,860,793	-	-	31,966,132,959
022000900100	LIRS (Electronic Money Transfer Levy)	35,000,000,000	-	-	-	-	-	-	-	-
02220000000000	Ministry of Commerce, Cooperatives, Trade and Investment	440,000,000	152,600,000	-	152,600,000	2,000,584,223	7,098,056,608	2,569,257,932	-	12,055,079,969



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
NATIONAL CHART
SCHEDULE 2

Code	Administrative Unit	Revenue (IGR)	Revenue Dedicated	Capital Receipt	Dedicated Expenditure	Personnel	Overhead	Subvention	Capital Development	Capital Expenditure
022200100100	Ministry of Commerce, Cooperatives, Trade and Investment	400,000,000	-	-	-	1,856,815,570	4,320,916,608	-	-	3,329,092,291
	BOI Initiatives for MSME	-	-	-	-	-	-	-	-	5,000,000,000
	Lekki Free Zone	-	-	-	-	-	-	-	-	-
	Development of Imota Light Industrial Park / Gberigbe, Agerowo & Ijaniki Enterprise Zone	-	-	-	-	-	-	-	-	2,000,000,000
	Lagos State Cooperative Federation (LASCOFED Grant) (MEPB)	-	-	-	-	-	2,000,000,000	-	-	-
022200900100	Lagos Consumer Protection Agency	10,000,000	-	-	-	-	-	1,349,257,932	-	428,452,837
022205300100	Lagos State Market Development Board	-	-	-	-	-	-	40,000,000	-	-
022205500100	Lagos State Cooperative College	-	152,600,000	-	152,600,000	-	-	1,180,000,000	-	650,000,000
022205600100	Central Business District	30,000,000	-	-	-	143,768,653	777,140,000	-	-	647,534,841
0227000000000	Ministry of Wealth Creation and Employment	30,000,000	-	-	-	515,172,273	5,109,155,045	1,484,334,797	-	8,129,283,321
022700100100	Ministry of Wealth Creation and Employment	30,000,000	-	-	-	515,172,273	3,178,580,045	-	-	2,623,133,321
	Virtual Market/Data Base Portal for Artisans/Trades Men in LG & LCDAs	-	-	-	-	-	100,000,000	-	-	-
	Graduate Internship Programme	-	-	-	-	-	1,606,575,000	-	-	-
	Job Creation Centres	-	-	-	-	-	-	-	-	2,000,000,000
	Wealth Creation (State Cash Transfer Unit - SCTU)	-	-	-	-	-	224,000,000	-	-	-
	Creation of Wealth	-	-	-	-	-	-	-	-	1,312,400,000
	Lagos State Employment Trust Fund	-	-	-	-	-	-	-	-	2,193,750,000
	Subvention (LSEIF)	-	-	-	-	-	-	1,484,334,797	-	-
0228000000000	Ministry of Science and Technology	46,400,000	-	-	-	1,401,215,973	7,477,086,312	2,941,076,897	-	18,578,215,324
022800100100	Ministry of Innovation, Science and Technology (MIST)	1,400,000	-	-	-	1,249,294,459	1,868,086,312	-	-	4,345,575,000
	Hazard Allowance for 618 MIST Staff	-	-	-	-	141,163,803	-	-	-	-
	Call Duty Allowance for MIST Staff	-	-	-	-	5,716,146	-	-	-	-
	Journal Allowance for MIST Staff	-	-	-	-	5,041,564	-	-	-	-
	Smart City Project (Outstanding Liability)	-	-	-	-	-	-	-	-	2,000,000,000
	Upgrade of Chamber	-	-	-	-	-	-	-	-	250,000,000
	Data Protection	-	-	-	-	-	300,000,000	-	-	-
	Enterprise Licence	-	-	-	-	-	3,694,000,000	-	-	-
	Oracle SPARC Server	-	-	-	-	-	-	-	-	2,000,000,000
	Bandwidth Manager	-	-	-	-	-	1,200,000,000	-	-	1,000,000,000
	Maintenance of Smart City Infrastructure and Street Assets (Office of S.A. on MIST) (MEPB)	-	-	-	-	-	-	-	-	-
	Construction of Lagos New DATA CENTRE	-	-	-	-	-	-	-	-	3,800,000,000
	Oracle Upgrade & Others	-	-	-	-	-	50,000,000	-	-	-
	Oracle Application	-	-	-	-	-	365,000,000	-	-	30,000,000
	Non-Oracle Support System	-	-	-	-	-	-	-	-	-
	Enterprise Architecture and Cyber Security	-	-	-	-	-	-	-	-	2,518,000,000
022810200100	Lagos State Residents Registration Agency (LASRRA)	45,000,000	-	-	-	-	-	2,941,076,897	-	2,634,740,324
0229000000000	Ministry of Transportation	30,387,234,770	17,647,395,776	329,418,770,894	17,647,395,776	17,806,629,934	12,942,454,051	11,928,777,326	329,418,770,894	165,458,701,569
022900100100	Ministry of Transportation	12,282,578,150	-	-	-	2,551,571,881	2,531,487,051	-	240,262,640	24,632,500,000
	Transport Enforcement	-	-	-	-	-	1,434,687,000	-	-	-
022905300100	Lagos State Metropolitan Area Transport Authority (LAMATA)	-	200,000,000	1,287,233,650	200,000,000	-	-	-	1,287,233,650	13,510,269,156
	Mega City Transport Initiative	-	-	-	-	-	-	-	-	1,405,587,122

Code	Administrative Unit	Revenue (IGR)	Revenue Dedicated	Capital Receipt	Dedicated Expenditure	Personnel	Overhead	Subvention	Capital Development	Capital Expenditure
	LAMATA/LSTMPP1/AFD	-	-	-	-	-	-	-	-	-
	LAMATA/LSTMPP1/IFC	-	-	-	-	-	-	-	-	7,458,713,843
	LAMATA/LSTMPP1/AFD 2	-	-	177,169,173,484	-	-	-	-	177,169,173,484	-
	LAMATA (Rail)	4,387,500,000	-	-	-	-	8,000,000,000	-	-	50,000,000,000
	Green Bond	-	-	-	-	-	-	-	-	5,046,962,185
	ISPO (Acquisition of 2sets of 10 car trains for LASG 37km	-	-	-	-	-	-	-	-	10,419,625,599
	redline railway	-	-	-	-	-	-	-	-	-
	Transport Fund Maintenance(LAMATA)	-	-	-	-	-	-	-	1,201,313,200	-
	BlueLine Phase 2	-	-	-	-	-	-	-	-	-
	BlueLine Rail (Power Project)	-	-	-	-	-	-	-	-	20,064,526,831
022905310100	Lagos Bus Service Limited	-	-	-	342,063,124	-	-	1,943,505,882	-	7,029,157,626
022905320100	Lagos State Ferry Services	633,937,500	-	-	52,870,726	-	-	3,663,978,921	-	1,023,750,000
	Hazard Allowance for LAGFERRY Staff	-	-	-	15,840,000	-	-	-	-	3,731,586,299
	Peculiar Allowance for LAGFERRY Staff	-	-	-	-	-	-	-	-	-
022905400100	Lagos State Drivers' Institute	220,000,000	-	-	-	-	-	243,245,173	-	464,820,825
022905410100	Motor Vehicle Administration Agency	6,578,219,120	720,787,920	2,162,363,760	720,787,920	1,353,714,405	976,280,000	-	-	1,328,045,244
	MVAA (Consultancy Fees)	-	8,127,879,200	-	8,127,879,200	-	-	-	-	-
022905420100	Lagos State Number Plate & Production Authority	-	7,888,728,656	-	7,888,728,656	-	-	-	720,787,920	8,070,752,412
022905500100	Lagos State Traffic Management Agency (LASTMA)	2,370,000,000	300,000,000	-	300,000,000	13,490,569,789	-	1,992,415,702	-	780,000,000
	Purchase of Towing Trucks	-	-	-	-	-	-	-	-	2,000,000,000
	10000 Hazard Allowance for 4,349 Law Enforcement (Traffic Officers)	-	-	-	-	-	-	-	-	-
	Shift Allowance for 4,349 Law Enforcement (Traffic Officer)	-	-	-	-	-	-	-	-	-
022905510100	Lagos State Waterways Authority	225,000,000	-	-	-	-	-	1,736,000,000	-	4,458,188,274
	Lagos State Waterways Authority (ISPO)	-	-	-	-	-	-	-	-	1,936,157,705
	LASWA (OMI-EXO/Donor Funding)	-	-	148,800,000,000	-	-	-	-	148,800,000,000	-
0229055600100	Lagos State Parking Authority - Special Expenditure (MEPB)	3,690,000,000	410,000,000	-	410,000,000	-	-	2,349,631,648	-	2,078,038,448
0231000000000	Ministry of Energy & Mineral Resources Development	8,427,744,000	1,567,000,000	-	1,567,000,000	798,619,818	3,815,997,396	26,009,196,913	-	80,649,732,666
023100100100	Ministry of Energy & Mineral Resources Development	254,100,000	-	-	-	798,619,818	2,019,997,396	-	-	4,643,340,097
	Lagos State Electrification Fund (MEPB)	-	-	-	-	-	-	-	-	8,151,111,048
	Lagos State Electrification Regulatory Commission(MEPB)	7,000,000,000	1,000,000,000	-	1,000,000,000	-	1,800,000,000	-	-	489,450,000
	Lagos Independent System Operator (ISO)	-	-	-	-	-	-	-	-	-
023100300100	Lagos State Electricity Board	120,644,000	-	-	-	-	-	850,000,000	-	4,975,000,000
	Installation of Street Light/Solar Power/Energy Audit/Community Electrification/Additional Request for Y2026 ISPO	-	-	-	-	-	-	11,622,933,160	-	38,455,459,794
	Retrofitting of Existing HPS to Smart LED Street Lights (ISPO)	-	-	-	-	-	-	-	-	-
	Power Reform Rehabilitation/ Renewable Projects	-	-	-	-	-	-	-	-	-
	LSGB (IPPS)/LASG facilities	-	-	-	-	-	-	11,287,353,003	-	3,000,000,000
023100400100	Idle Oil & Gas (IOGAS)	1,053,000,000	567,000,000	-	567,000,000	-	-	2,248,912,750	-	2,500,000,000
	Idle Oil & Gas (ONG)	-	-	-	-	-	-	-	-	11,045,160,471
	Idle Oil & Gas (ONG)	-	-	-	-	-	-	-	-	7,390,211,256
0234000000000	Ministry of Works & Infrastructure	17,397,000,000	2,625,000,000	-	2,625,000,000	3,794,454,837	3,695,990,729	5,262,054,380	-	527,873,938,963
023400100100	Office of Works	7,000,000	-	-	-	1,446,872,842	1,657,240,970	-	-	21,377,497,029
	Special Building/Strategic Projects	-	-	-	-	-	-	-	-	8,553,810,894
	Special IBTLE Projects	-	-	-	-	-	-	-	-	30,300,000,000
	Re-Build Lagos	-	-	-	-	-	-	-	-	1,000,000,000
	Furnishing of Mult Agency Complex	-	-	-	-	-	-	-	-	3,000,000,000
023400200100	Completion of Multi Agency Office Complex	-	-	-	-	-	-	-	-	16,217,576,675
023400400100	Office of Surveyor -General of The State Office of Infrastructure	15,000,000,000	-	-	-	845,520,375	238,678,624	-	-	507,742,000
	Dualization of Ojo Road/Baale Adeyemo (MEPB)	13,000,000	-	-	-	964,251,646	1,502,571,135	-	-	19,634,528,859
		-	-	-	-	-	-	-	-	15,000,000,000



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
NATIONAL CHART
SCHEDULE 2

Code	Administrative Unit	Revenue (IGR)	Revenue Dedicated	Capital Receipt	Dedicated Expenditure	Personnel	Overhead	Subvention	Capital Development	Capital Expenditure
	Construction of Jib Road (MEPB)									5,000,000,000
	Provision of Access Road to Legislative Quarters in Ojodu Ori-Oke, Kosofe Local Government (Saliru Adeoye Street, Eddy Okeke Street, Omolayo Street and Ogun Street)									14,175,373,591
	Construction of Road from Ijora Causeway connecting Oba Ganiyu Odesanya Way and Palace Road, Extending to and Terminating under the New Oyigbo-Apapa Road Crossover Bridge									5,000,000,000
	Early Infrastructure Development for Greenline	-	-	-	-	-	-	-	-	12,844,542,672
	Other Projects	-	-	-	-	-	-	-	-	125,794,759,964
	4th Mainland Bridge									1,000,000,000
	Lekki / Epe Airport Road	-	-	-	-	-	-	-	-	3,000,000,000
	Lekki / Epe (Orisa) Bridge and Approach Road	-	-	-	-	-	-	-	-	4,500,000,000
	Construction of Opebi-Mende Link Bridge	-	-	-	-	-	-	-	-	10,968,314,576
	Construction of New Roads and Bridges	-	-	-	-	-	-	-	-	11,395,049,849
	Slip Roads and Pedest. Bridges	-	-	-	-	-	-	-	-	200,000,000
	Lekki Regional Roads	-	-	-	-	-	-	-	-	1,531,435,110
	Strategic Roads (Bola Ahmed Tinubu Igbogbo)	-	-	-	-	-	-	-	-	11,303,409,791
	Agric Ibeju Road in Ikorodu	-	-	-	-	-	-	-	-	9,350,150,135
	Lagos Badagry Expressway	-	-	-	-	-	-	-	-	1,830,997,515
	Reconstruction of Lagos Badagry Cartiageway Lot 2A Segment 3	-	-	-	-	-	-	-	-	1,380,137,275
	State Infrastructure Intervention Fund (SIIF)	-	-	-	-	-	-	-	-	40,000,000,000
	Outstanding Liabilities (SIIF)	-	-	-	-	-	-	-	-	15,000,000,000
	Oregun road network Bridge	-	-	-	-	-	-	-	-	109,437,882
	Construction of Identified Strategic Roads Across the State (52 Roads)	-	-	-	-	-	-	-	-	1,200,000,000
	Renhabilitation / Upgrading of Etu-Osa/Lekki/Epe Expressway Project from Abraham Adesanya to Edeko Junction	-	-	-	-	-	-	-	-	29,800,000,000
	Omu Creek Road	-	-	-	-	-	-	-	-	4,235,328,081
	Outstanding Liabilities (Roads and Bridges)	-	-	-	-	-	-	-	-	45,000,000,000
	Provision for Roads with Letters of Intent (Mile 2 to Orla)	-	-	-	-	-	-	-	-	430,089,953
	Construction of New Strategic Roads (Igbogbo Baiyoku, Sunlere, Jide Phase II, Construction of Ikoyi Phase II & Obalende Rd	-	-	-	-	-	-	-	-	1,780,687,481
023405400100	Public Works Corporation	-	-	-	-	537,808,974	-	1,290,602,866	-	-
	Road Construction/Maintenance/ (PWC)	-	-	-	-	-	-	-	-	27,205,812,922
	Drainage Construction/ Maintenance	-	-	-	-	-	-	3,041,473,387	-	3,802,728,141
	Purchase of Equipment(Ashphalt Plant)	-	-	-	-	-	-	929,973,127	-	6,151,087,036
023406400100	Lagos State Infrastructure Assets Management Agency	2,000,000	-	-	-	-	297,500,000	-	-	553,250,000
	LASIANA (Facility Management)	-	-	-	-	-	-	-	-	12,898,070,235
023407400100	Lagos State Infrastructure Maintenance Regulatory Agency (LASIRMA)	2,375,000,000	2,625,000,000	-	2,625,000,000	-	-	-	-	4,832,081,296
023600000000	Ministry of Tourism, Arts & Culture	1,040,000,000	-	-	-	835,853,104	10,331,560,879	1,090,000,000	-	23,213,114,071
023600100100	Ministry of Tourism, Arts & Culture	1,000,000,000	-	-	-	824,560,013	2,131,560,879	-	-	5,813,354,071
	WEIGH IN ALLOWANCE	-	-	-	-	11,293,091	-	-	-	-
	Tourism Infrastructure - Badagry Point of No Return	-	-	-	-	-	-	-	-	5,000,000,000
	Development of Lagos Heritage Centre and Upgrade of National Museum and others	-	-	-	-	-	-	-	-	5,000,000,000
	Rehabilitation and Construction of Tourism Theatre/Cinema/ Cultural Centre in Agege, Oregun, Ayemmi Ifeiodun, Ikorodu and Banga	-	-	-	-	-	-	-	-	6,000,000,000
	Cultural Development Project (Monument)	-	-	-	-	-	-	-	-	1,000,000,000
	J. Randle Expenses	-	-	-	-	-	1,000,000,000	-	-	-



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
NATIONAL CHART
SCHEDULE 2

Code	Administrative Unit	Revenue (IGR)	Revenue Dedicated	Capital Receipt	Dedicated Expenditure	Personnel	Overhead	Subvention	Capital Development	Capital Expenditure
	Heritage and Festivals	-	-	-	-	-	2,000,000,000	-	-	-
	Films Funds	-	-	-	-	-	1,000,000,000	-	-	-
	Greater Lagos	-	-	-	-	-	2,000,000,000	-	-	-
	Yoruba Heritage Week	-	-	-	-	-	1,000,000,000	-	-	-
	Community Festival & Arts	-	-	-	-	-	1,200,000,000	-	-	-
023600400100	Council for Art and Culture	20,000,000	-	-	-	-	-	650,000,000	-	341,250,000
023605500100	Lagos State Film & Video Censors' Board	20,000,000	-	-	-	-	-	440,000,000	-	58,500,000
02380000000000	Ministry of Economic Planning & Budget(HQ)	3,751,000,000	-	154,766,747,997	-	1,177,889,404	106,217,029,072	15,065,140,493	55,266,747,997	223,052,033,650
023800100100	Ministry of Economic Planning & Budget(HQ)	1,000,000	-	-	-	1,177,889,404	4,241,054,031	-	-	4,875,625,000
	Statistical Survey and Research	-	-	-	-	-	2,441,205,108	-	-	-
	Social Intervention & Humanitarian Programme	-	-	-	-	-	20,000,000,000	-	-	-
	Social Intervention & Humanitarian Programme (Constituencies)	-	-	-	-	-	2,000,000,000	-	-	2,000,000,000
	Alternative Energy for General Hospitals - (MEPB)	-	-	-	-	-	-	-	-	2,500,000,000
	Alternative Energy for Education Districts 1 - 6 (MEPB)	-	-	-	-	-	-	-	-	1,500,000,000
	Solarization of LASPPA HQ and all other Area Offices in the State (MEPB)	-	-	-	-	-	-	-	-	1,000,000,000
	Solarization of LASTMA HQ and all other Area Offices in the State (MEPB)	-	-	-	-	-	-	-	-	1,000,000,000
	Theatre Expansion, Automation project and Completion of on-going projects in LASUTH (MEPB)	-	-	-	-	-	-	-	-	1,000,000,000
	State Council on Export Promotion Expenses	3,750,000,000	-	-	-	-	500,000,000	-	-	-
	Complete Enumeration and Digital House Numbering of all the LGs/LDAs (E-GIS) (MEPB)	-	-	-	-	-	-	-	-	8,000,000,000
	Procurement and Installation of State-of-the-Art Medical Equipment for all Secondary and tertiary Health facilities in Lagos State - General Hospitals (MEPB)	-	-	-	-	-	-	-	-	10,000,000,000
	Creation of Dialysis/Cancer Centre in the 3 Senatorial Districts with the proposed upgrade to University Teaching Hospital - General Hospitals (MEPB)	-	-	-	-	-	-	-	-	7,000,000,000
	Purchase of Drugs (ARV) (LSACA) (MEPB)	-	-	-	-	-	530,000,000	2,000,000,000	-	-
	MESST, Shelter Home DSYA and Digital Marketing - WAPA (MEPB)	-	-	-	-	-	-	-	-	632,984,437
	Adire HUB - WAPA (MEPB)	-	-	-	-	-	-	-	-	-
	Public Enlightenment (MEPB)	-	-	-	-	-	3,000,000,000	-	-	-
	Itile Broadband	-	-	-	-	-	-	1,063,000,000	-	1,581,227,359
	Capacity Building for Planners - Statewide	-	-	-	-	-	2,400,000,000	-	-	-
	Purchase of Operational Vehicles	-	-	-	-	-	-	-	-	-
	Electricity Intervention - (Statewide)	-	-	-	-	-	2,500,000,000	-	-	-
	Diesel Intervention - (Statewide)	-	-	-	-	-	2,873,692,000	-	-	-
	Fuel Consumption - Diesel (Statewide)	-	-	-	-	-	2,244,259,189	-	-	-
	Consultancy	-	-	-	-	-	2,000,975,357	-	-	-
	Global Citizens/ Conferences	-	-	-	-	-	2,964,348,349	-	-	-
	Intervention for Consultative Forum Project	-	-	-	-	-	4,429,005,845	-	-	31,370,056,475
	Socio- Economic Branding and Communication	-	-	-	-	-	3,006,111,453	-	-	-
	MEPB GOC(Statewide)	-	-	-	-	-	4,136,946,499	-	-	-
	Current Outstanding Liabilities	-	-	-	-	-	1,350,396,005	-	-	-
	Naines - Scaves	-	-	-	-	-	4,000,000,000	-	-	-
	Facility Management	-	-	-	-	-	-	-	-	2,445,838,980
	Counterpart Fund	-	-	-	-	-	-	-	-	3,300,000,000
	Special Expenditure	-	-	-	-	-	-	-	-	4,439,248,098
	Election Projects	-	-	-	-	-	-	-	-	31,858,011,689
	Hosting Economic Summit/ Other Conferences	-	-	-	-	-	-	11,776,172,160	-	20,000,000,000



LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
NATIONAL CHART
SCHEDULE 2

Code	Administrative Unit	Revenue (IGR)	Revenue Dedicated	Capital Receipt	Dedicated Expenditure	Personnel	Overhead	Subvention	Capital Development	Capital Expenditure
	Economic Summit (HQ)	-	-	-	-	-	35,855,293	-	-	-
	M & E Policy Implementation	-	-	-	-	-	4,113,259,840	-	-	-
	Community/Grassroot Projects	-	-	-	-	-	5,000,000,000	-	-	5,725,000,000
	Sustainable Development Goals (SDG) (Capacity Building)	-	-	-	-	-	566,608,078	-	-	-
	Special Roads Intervention (PWC) - (MEPB)	-	-	-	-	-	-	-	-	2,500,000,000
	Revenue Enhancement Programme	-	-	-	-	-	665,608,250	-	-	-
	Contingency Fund	-	-	-	-	-	20,379,567,364	-	-	23,900,176,479
	Augmentation of Running cost for SSAs (Statewide)	-	-	-	-	-	488,312,889	-	-	-
	Planning Reserves	-	-	-	-	-	-	-	-	-
	Lagos State Wealth Fund (LSWF)	-	-	-	-	-	-	-	-	5,000,000,000
	Ministry of Agric Augmentation Fund	-	-	-	-	-	-	-	-	-
	Provision For Increase in Subvention	-	-	-	-	-	-	225,968,333	-	-
	Office of Climate Change and Circular Economy	-	-	-	-	-	920,000,000	-	-	-
	Office of Diaspora and Foreign Relations	-	-	-	-	-	550,000,000	-	-	95,062,500
	Office of Corporate Finance and Strategic Investments	-	-	-	-	-	350,000,000	-	-	-
	Grants	-	-	154,766,747,997	-	-	-	-	55,266,747,997	-
	Lagos Digital Cabinet	-	-	-	-	-	849,823,524	-	-	250,000,000
	HOPE Program	-	-	-	-	-	-	-	-	35,000,000,000
	SABER	-	-	-	-	-	-	-	-	1,500,000,000
	Lagos International Financial Center (LIFC)	-	-	-	-	-	5,720,000,000	-	-	680,000,000
0253000000000	Ministry of Housing	121,807,150,000	6,000,000,000	24,791,567,251	6,000,000,000	2,275,669,366	960,000,000	-	-	14,259,375
025300100100	Ministry of Housing	1,000,000,000	-	10,237,000,000	-	653,071,383	4,685,955,984	844,242,396	24,791,567,251	47,325,975,669
	Outstanding Liabilities	-	-	-	-	-	2,383,795,155	-	13,791,567,251	31,865,546,703
	Purchase of Housing Units for Government Functionaries	-	-	-	-	-	-	-	-	3,370,902,464
025300500100	New Towns Development Authority	-	4,000,000,000	10,000,000,000	4,000,000,000	-	-	-	-	94,550,649
0253005700100	Lagos State Real Estate Regulatory Authority (LASRERA) - Special Expenditure (MEPB)	800,000,000	800,000,000	-	800,000,000	138,030,468	-	663,268,336	-	1,357,096,598
	Re-Engineering of Lagos State Ministry of Housing Estates. (MEPB)	-	-	-	-	-	-	-	-	255,354,940
025300580100	Lagos Mortgage Board (LMB)	5,000,000	100,000,000	3,554,567,251	100,000,000	-	-	-	-	1,245,000,000
0253005810100	Lands Bureau	120,000,000,000	1,100,000,000	1,000,000,000	1,100,000,000	1,329,797,125	1,755,112,599	180,974,060	-	1,755,000,000
	Lands Bureau Projects (Digitalization)	-	-	-	-	-	140,000,000	-	1,000,000,000	1,575,000,000
	Outstanding Liabilities	-	-	-	-	-	-	-	-	319,859,932
	Lands (Compensation)	-	-	-	-	-	-	-	-	2,586,062
	Acquisition of Lands (Around Train Stations)	-	-	-	-	-	-	-	-	4,743,390,847
	Enforcement	-	-	-	-	-	-	-	-	1,880,488,073
0253005820100	Valuation Office	2,150,000	-	-	-	154,770,391	98,037,900	-	-	-
0260000000000	Ministry of Physical Planning and Urban Development	265,529,000,000	16,116,600,000	400,000,000	16,321,315,729	5,225,757,836	309,010,330	-	-	440,700,000
026000100100	Office of Physical Planning	1,476,000,000	120,000,000	400,000,000	120,000,000	1,133,738,549	1,170,661,595	3,306,289,663	400,000,000	71,733,834,572
	Completion of Agbowo-Owu-Ikosi Timberville Main Access Road and Deck-on-Pile Bridge for enhanced Accessibility	13,000,000	-	-	-	365,507,264	548,711,000	-	400,000,000	641,522,172
	Completion of Trailer Park and Additional Housing Units in Agbowo-Owu-Ikosi Timberville	-	-	-	-	-	621,950,595	-	-	259,586,499
	Relocation of Agbowo Settlement	-	-	-	-	-	-	-	-	20,000,000,000
026000200100	Relocation of Computer Village to Kakigawa Lagos State Physical Planning Permit Authority (LASPPPA)	200,000,000,000	5,500,000,000	-	5,500,000,000	1,818,637,283	-	986,036,262	-	2,000,000,000
026000300100	Lagos State Building Control Authority (LASBCA)	60,000,000,000	10,000,000,000	-	10,204,715,729	1,375,194,389	-	1,200,000,000	-	422,516,300
026000400100	Material Testing Laboratory Services	3,500,000,000	400,000,000	-	400,000,000	532,680,351	-	500,000,000	-	786,683,313
026000500100	Lagos State Planning & Environmental Monitoring Authority (LASPEMA)	40,000,000	16,600,000	-	16,600,000	-	-	314,098,464	-	252,768,117

Code	Administrative Unit	Revenue (IGR)	Revenue Dedicated	Capital Receipt	Dedicated Expenditure	Personnel	Overhead	Subvention	Capital Development	Capital Expenditure
	Lagos State Urban Renewal Authority (LASURA)	500,000,000	80,000,000	-	80,000,000	-	-	306,154,937	-	3,141,667,565
	Outstanding Liabilities	-	-	-	-	-	-	-	-	8,627,224,713
	Construction of Roads (Agege, Alimosho/Ibeledun, Epe, Ibeju/Lekki)	-	-	-	-	-	-	-	-	20,498,194,302
	Proposed Upgrading/Rehabilitation of Alafia Street in Ifeodun LCDA and Lyowe Phase II Roads in Ibeju Lekki	-	-	-	-	-	-	-	-	1,590,996,503
	Slum Regeneration (Agege, Alimosho/Ibeledun Somolu, Ibeju/Lekki)	-	-	-	-	-	-	-	-	10,037,993,526
	Redevelopment of Isalegangan	-	-	-	-	-	-	-	-	168,206,877
0267000000000	Ministry of Waterfront Infrastructure Development	7,754,260,574	-	700,000,000	-	425,885,505	2,982,870,000	-	700,000,000	23,003,736,019
	Ministry of Waterfront Infrastructure Development	7,754,260,574	-	700,000,000	-	425,885,505	2,982,870,000	-	700,000,000	12,588,884,121
	Construction of Jetties & Terminals	-	-	-	-	-	-	-	-	5,337,056,342
	Channelisation	-	-	-	-	-	-	-	-	4,220,295,556
	Electronic Surveillance	-	-	-	-	-	-	-	-	107,500,000
	Holistic Shoreline	-	-	-	-	-	-	-	-	150,000,000
0300000000000	LAW AND JUSTICE SECTOR	13,735,200,000	467,500,000	-	467,500,000	13,606,388,701	23,410,000,000	3,759,000,000	-	22,843,823,948
0318000000000	Judiciary	1,200,000	-	-	-	1,139,695,565	1,600,000,000	-	-	214,500,000
031801100100	Judicial Service Commission	1,200,000	-	-	-	139,695,565	1,600,000,000	-	-	214,500,000
	Retired Judges Medical and Welfare	-	-	-	-	1,000,000,000	-	-	-	-
031801100100	Pension Gratuities/Medical (Judiciary)	-	-	-	-	-	-	-	-	-
0326000000000	Ministry of Justice	13,734,000,000	467,500,000	-	467,500,000	12,466,693,136	21,810,000,000	3,759,000,000	-	22,629,323,948
032600100100	Ministry of Justice	3,300,000,000	-	-	-	3,679,447,592	1,020,000,000	-	-	660,561,696
	Special Intervention on Magistrate Courts Renovation	-	-	-	-	-	-	-	-	800,769,745
	Task Force on Land Grabbers	-	-	-	-	-	65,000,000	-	-	50,135,007
	Judgement Debt	-	-	-	-	-	4,000,000,000	-	-	-
	Mobile Court	-	-	-	-	-	85,000,000	-	-	192,500,000
	Construction of Correctional Centres	-	-	-	-	-	-	-	-	140,000,000
	DNA Forensic Centre	-	-	-	-	-	-	-	-	420,000,000
	Police Area Command	-	-	-	-	-	-	-	-	200,000,000
	Lagos State Domestic and Sexual Violence Agency (LSDSVA)	1,000,000	-	-	-	-	-	970,000,000	-	282,750,000
032600200100	Law Reform Commission	35,500,000	-	-	-	74,342,424	-	620,000,000	-	29,250,000
	Translation of Lagos State Law into Yoruba Language	-	-	-	-	-	-	-	-	-
032600700100	Citizen's Right Mediation Center	-	-	-	-	244,096,829	-	300,000,000	-	195,000,000
032600100100	Lagos State Judiciary	10,250,000,000	385,000,000	-	385,000,000	6,620,536,794	15,140,000,000	436,000,000	-	17,177,225,000
	Judiciary ICT Infrastructure Project	-	-	-	-	-	-	-	-	1,000,000,000
	JOB RELATED ALLOWANCE FOR LAGOS STATE JUDICIARY	-	-	-	-	109,298,544	-	-	-	-
	CHIEF JUDGES VACATION ALLOWANCE	-	-	-	-	5,000,000	-	-	-	-
	62 Judges Vacation Allowance	-	-	-	-	182,500,000	-	-	-	-
	63 Judges Special Allowance	-	-	-	-	1,332,000,000	-	-	-	-
	Magistrate Vacation Allowance	-	-	-	-	214,500,000	-	-	-	-
	Chief Registrar's Allowance	-	-	-	-	4,970,953	-	-	-	-
	Revenue Court	-	-	-	-	-	1,500,000,000	-	-	1,000,000,000
032605200100	Office of Public Defender	-	-	-	-	-	-	250,000,000	-	165,945,000
032605300100	Office of Administrator General	82,500,000	82,500,000	-	82,500,000	-	-	90,000,000	-	76,050,000
032605400100	Multi-Door Court House	65,000,000	-	-	-	-	-	698,000,000	-	114,075,000
032605500100	Law Enforcement Training Institute	-	-	-	-	-	-	95,000,000	-	95,062,500
032605600100	Training of Uniform Men	-	-	-	-	-	-	300,000,000	-	-
0500000000000	SOCIAL SECTOR	15,774,562,570	102,891,070,587	12,420,400,631	102,891,070,587	227,906,982,262	56,447,575,044	100,611,373,383	12,420,400,631	396,480,480,146
0513000000000	Ministry of Youth & Social Development	150,000,000	-	-	-	1,941,027,001	4,696,343,256	230,456,000	-	30,721,412,101
051300100100	Ministry of Youth & Social Development	150,000,000	-	-	-	1,941,027,001	1,756,079,675	-	-	924,422,056
	Construction of NYSC Camp (Permanent Site)	-	-	-	-	-	2,205,963,581	-	-	28,900,000,000
	Augmentation of Feeding for Homes and Institutions	-	-	-	-	-	-	-	-	-
	Medical Consumables (Drugs) for Rehab. Centres	-	-	-	-	-	134,400,000	-	-	-
	Construction of Elderly Care Centres	-	-	-	-	-	-	-	-	222,024,535



**LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
NATIONAL CHART
SCHEDULE 2**

Code	Administrative Unit	Revenue (IGR)	Revenue Dedicated	Capital Receipt	Dedicated Expenditure	Personnel	Overhead	Subvention	Capital Development	Capital Expenditure
051305300100	Office of Disability Affairs	-	-	-	-	-	-	230,456,000	-	374,965,411
	Special Grant (Disability Fund)	-	-	-	-	-	600,000,000	-	-	400,000,000
051400000000	Ministry of Women Affairs and Poverty Alleviation	23,040,000	-	-	-	566,727,330	5,120,238,182	97,917,116	-	1,150,050,051
051400100100	Ministry of Women Affairs and Poverty Alleviation	13,000,000	-	-	-	566,727,330	5,120,238,182	97,917,116	-	-
051405500100	Women Development Centre	10,040,000	-	-	-	-	-	-	-	-
051700000000	Ministry of Education	2,905,998,800	16,353,545,346	6,506,277,000	16,353,545,346	101,237,637,089	12,869,958,891	40,763,568,060	6,506,277,000	52,518,120,126
051700100100	Ministry of Basic and Secondary Education	150,000,000	-	-	-	1,572,586,053	1,893,531,102	-	-	3,913,322,002
	Outstanding Liabilities	-	-	-	-	-	-	-	-	1,500,000,000
	Construction/Rehabilitation of Schools	-	-	-	-	-	-	-	-	4,021,959,221
	School Improvement Projects	-	-	-	-	-	-	-	-	459,591,830
	Exams Fees (WAEC & Unified)	-	-	-	-	-	-	-	-	-
051700300100	Lagos State Universal Basic Education Board	16,420,000	-	-	-	1,229,119,987	2,779,123,051	4,217,747,022	-	1,645,132,971
	SUBEB (EKO EXCEL) Bridge IT	-	-	-	-	-	-	-	-	-
	SUBEB-Direct School Funding	-	-	-	-	-	-	-	-	-
	SUBEB (Capacity Building)	-	-	-	-	-	-	-	-	-
051700800100	Library Board	500,000	-	-	-	-	-	568,876,265	-	-
051700900100	Lagos State Examinations Board	1,510,000,000	-	-	-	-	-	1,315,870,719	-	-
	LSEB (Examination Expenses)	-	-	-	-	-	-	198,111,121	-	243,965,198
051701000100	Agency for Mass Education	27,000,000	-	-	-	-	-	84,094,157	-	384,450,174
	Kick Literacy out of Lagos Initiative	-	-	-	-	-	-	574,391,197	-	-
	Provision for Equipment and Tools for Mass Education Centres	-	-	-	-	-	-	207,124,274	-	299,514,178
		-	-	-	-	-	-	620,998,940	-	-
		-	-	-	-	-	-	-	-	500,000,000
051701800100	Lagos State University of Science and Technology (LASUSTECH) Formerly LASPOTTECH	-	3,355,000,000	214,500,000	3,153,700,000	-	-	7,743,216,449	214,500,000	548,182,015
	Dedicated Expenditure (Debt Obligation)	-	-	-	201,300,000	-	-	-	-	-
	LASUSTECH Accreditation	-	-	-	-	-	-	11,860,159,599	3,900,000,000	500,000,000
051702100100	Lagos State University (LASU)	-	9,100,000,000	3,900,000,000	9,100,000,000	-	-	-	-	4,524,197,485
	LASU Dedicated Expenditure (Debt Obligation)	-	-	-	-	-	-	-	-	-
	LASU (ACCREDITATION)	-	-	-	-	273,247,172	-	379,464,812	-	567,757,422
051702300100	College of Health Technology	-	600,000,000	-	600,000,000	-	-	-	-	327,750,000
	Accreditation (College of Health Technology)	-	-	-	-	-	-	-	-	270,535,188
051702500100	Lagos State University of Education (LASUED) formerly (AOCOEED & MOCPEO)	-	3,149,930,000	2,391,777,000	3,149,930,000	-	-	6,818,030,475	2,391,777,000	-
	LASUED Debt Obligation - LASG	-	-	-	-	-	-	680,414,243	-	-
	LASUED Accreditation	-	-	-	-	-	-	-	-	-
051702600100	Education District 1	-	-	-	-	20,016,492,589	342,057,466	-	-	281,428,707
	Running Cost (JSS)	-	-	-	-	-	-	-	-	64,270,084
	Running Cost (SSS)	-	-	-	-	-	-	-	-	-
051702600200	Education District 2	-	-	-	-	19,175,750,621	140,108,750	-	-	-
	Running Cost (JSS)	-	-	-	-	-	-	-	-	-
	Running Cost (SSS)	-	-	-	-	-	-	-	-	84,320,592
051702600300	Education District 3	-	-	-	-	12,221,706,734	389,780,498	-	-	-
	Running Cost (JSS)	-	-	-	-	-	-	-	-	-
	Running Cost (SSS)	-	-	-	-	-	-	-	-	70,188,981
051702600400	Education District 4	-	-	-	-	12,974,939,108	239,210,061	-	-	-
	Running Cost (JSS)	-	-	-	-	-	-	-	-	-
	Running Cost (SSS)	-	-	-	-	-	-	-	-	64,733,726
051702600500	Education District 5	-	-	-	-	14,323,768,410	167,447,042	-	-	-
	Running Cost (JSS)	-	-	-	-	-	-	-	-	-
	Running Cost (SSS)	-	-	-	-	-	-	-	-	71,989,324
051702600600	Education District 6	100,000	-	-	-	14,704,164,941	385,637,823	-	-	-
	Running Cost (JSS)	-	-	-	-	-	-	-	-	-
	Running Cost (SSS)	-	-	-	-	-	-	-	-	67,870,769
		-	-	-	-	-	319,110,004	-	-	-
		-	-	-	-	-	187,950,782	-	-	-
		-	-	-	-	-	174,281,616	-	-	-

Code	Administrative Unit	Revenue (IGR)	Revenue Dedicated	Capital Receipt	Dedicated Expenditure	Personnel	Overhead	Subvention	Capital Development	Capital Expenditure
051705400100	Lagos State Teaching Service Commission	7,500,000	-	-	-	737,729,442	639,212,393	-	-	1,131,168,016
	TESCOM (Capacity Building)	-	-	-	-	-	1,615,878,227	-	-	-
	TESCOM (Riverine Allowance)	-	-	-	-	-	300,000,000	-	-	-
051705500100	Lagos State Technical and Vocational Education Board	25,000,000	-	-	-	2,104,795,463	-	725,570,237	-	4,376,656,791
	Skills for Work	-	-	-	-	-	-	442,459,876	-	-
	Provision for Solar Training with Working Kits	-	-	-	-	-	-	-	-	500,000,000
051705600100	Lagos State Scholarship Board	-	-	-	-	-	-	129,576,336	-	-
	Scholarship/Bursary Fund	-	-	-	-	-	-	2,608,425,270	-	44,433,262
	Operation Expenses for Scholarship/Bursary Fund and Partnership Assessment Programme	-	-	-	-	-	-	401,162,106	-	-
051706601600	School Committee on Rehabilitation of Public Schools	28,000,000	-	-	-	-	-	856,892,782	-	4,094,837,800
	Outstanding Liabilities	-	-	-	-	-	-	-	-	5,153,090,692
	SCOPS Renovation/Furniture for Primary Schools	-	-	-	-	-	-	-	-	3,673,220,055
	Construction of WOIWBI Modular Classroom (SCOPS)	-	-	-	-	-	-	-	-	1,991,138,980
	Construction of Blocks of 18 Classrooms & Toilet on Raft Foundation (ISPO)	-	-	-	-	-	-	-	-	5,707,398,469
	Defaulted Bond	-	-	-	-	-	-	-	-	1,708,643,290
	Green Bond	-	-	-	-	-	-	-	-	2,273,187,337
051706700100	Office of Education Quality Assurance	1,141,478,800	-	-	-	1,539,669,727	1,213,119,666	-	-	266,037,465
	Lagos State College of Nursing, Midwifery & Public Health Nursing	-	148,615,346	-	148,615,346	363,666,942	-	331,033,180	-	970,719,952
	Accreditation Programme (LSCON)	-	-	-	-	-	-	-	-	216,428,150
051900000000	Ministry of Tertiary Education	15,000,000	-	-	-	889,451,715	325,713,430	-	-	7,071,612,631
051900100100	Ministry of Tertiary Education	15,000,000	-	-	-	888,451,715	325,713,430	-	-	1,908,193,413
	Lagos State Education Trust Fund	-	-	-	-	-	-	-	-	2,303,944,868
	Tertiary Institution Rationalization Fund	-	-	-	-	-	-	-	-	2,859,474,350
052100000000	Ministry of Health	4,470,023,770	66,871,129,398	4,208,930,000	66,871,129,398	115,810,112,018	16,850,387,720	6,534,790,007	4,208,930,000	124,843,703,852
052100100100	Ministry of Health	297,000,000	1,500,000,000	-	1,500,000,000	4,042,824,387	4,032,976,332	-	-	525,063,536
	Communicable Disease (TB)	-	-	-	-	-	-	-	-	-
	MOH 25% APPROVED RETENTION ALLOWANCE FOR MEDICAL OFFICERS	-	-	-	-	-	-	-	-	-
	Construction of Specialist Hospital Oncology Centre	-	-	-	-	-	-	-	-	2,153,406,741
	Expansion/Acquisition of Properties for Hospitals	-	-	-	-	-	-	-	-	1,322,500,000
	Procurement of Medical Equipment for General Hospitals (MEPB)	-	-	-	-	-	-	-	-	1,000,000,000
	Equity Fund (Health Insurance Scheme) (MEPB)	-	-	-	-	-	3,034,713,694	-	-	-
	Construction/Rehabilitation of Hospitals (MEPB)	-	-	-	-	-	-	-	-	3,223,335,399
	Reconstruction and Provision of Renewable Energy in Ajeromi General Hospital	-	-	-	-	-	-	-	-	4,500,000,000
	Provision of Water Treatment Plants in General Hospitals	-	-	-	-	-	-	-	-	2,000,000,000
	Remodelling and Upgrading of Apapa General Hospital	-	-	-	-	-	-	-	-	1,500,000,000
	Lagos State Medical and Industrial Zone	-	-	-	-	-	-	-	-	-
	Construction of 12 Flagship PHC	-	-	-	-	-	-	-	-	-
	13% Regulatory Fee (MOH)	-	3,500,000,000	3,500,000,000	3,500,000,000	-	-	-	3,500,000,000	-
	Construction of New Massey Children Hospital (ISPO)	-	-	-	-	-	-	-	-	29,339,357,540
	Construction of Ojo General Hospital	-	-	-	-	-	-	-	-	19,550,984,161
	Construction of Shomolu General Hospital	-	-	-	-	-	-	-	-	28,334,819,479
	Construction & Equipping of Psychiatric Hospital and Rehabilitation Centre, Ketu Ejirin	-	-	-	-	-	-	-	-	5,891,277,756
	eHEALTH Platform for Health Insurance	-	-	-	-	-	102,648,815	-	-	-

**LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
NATIONAL CHART
SCHEDULE 2**

Code	Administrative Unit	Revenue (IGR)	Revenue Dedicated	Capital Receipt	Dedicated Expenditure	Personnel	Overhead	Subvention	Capital Development	Capital Expenditure
052110300100	School of Anaesthesia	-	-	-	-	-	-	60,000,000	-	-
	Primary Health Care Board	-	-	-	-	869,247,931	-	652,329,094	-	475,000,000
	Construction of Headquarters (PHCB)	-	-	-	-	-	-	-	-	1,500,000,000
	Renovation of Primary Health Care Centres	-	-	-	-	-	-	-	-	1,500,000,000
	MEDICAL RESIDENCY TRAINING PROGRAM PART I & II	-	-	-	-	-	-	-	-	-
	EXAMINATION FEE FOR 10 (PHCB) DOCTORS @ 809,500 per Doctor	-	-	-	-	-	-	-	-	-
	PHCB 25% APPROVED RETENTION ALLOWANCE FOR MEDICAL OFFICERS	-	-	-	-	-	-	-	-	-
	NEWLY APPROVED DISPENSATION FOR PHCB	-	-	-	-	-	-	-	-	-
	Maintenance Support for PHC Centres	-	-	-	-	-	-	-	-	-
	Health District I	-	-	-	-	4,935,317,119	712,351,348	56,533,750	-	268,535,312
	Health District II	-	-	-	-	4,259,018,950	720,000,000	-	-	53,707,062
	Health District III	-	-	-	-	3,497,423,349	715,000,000	-	-	53,707,062
	Health District IV	-	-	-	-	3,107,986,640	712,000,000	-	-	53,707,062
	Health District V	-	-	-	-	3,709,430,102	716,000,000	-	-	53,707,062
	Health District VI	-	-	-	-	3,349,891,734	720,000,000	-	-	53,707,062
	Lagos State University of Medicine and Health Sciences	-	-	-	-	-	-	-	-	9,400,000,000
052102600100	Lagos State University Teaching Hospital (LASUTH)	-	10,000,000,000	-	10,000,000,000	22,049,868,190	-	1,800,000,000	-	1,564,335,539
	MEDICAL RESIDENCY TRAINING PROGRAM PART I & II	-	-	-	-	-	-	-	-	-
	EXAMINATION FEE FOR 305 LASUTH DOCTORS @ 809,500 per Doctor	-	-	-	-	-	-	-	-	-
	LASUTH (Facility Management)	-	-	-	-	-	-	-	-	-
	LASUTH 25% RETENTION ALLOWANCE FOR MEDICAL OFFICERS	-	-	-	-	-	-	-	-	-
052102600200	Lagos State University College of Medicine (LASUCOM)	-	1,500,000,000	-	1,500,000,000	-	-	2,992,782,498	-	950,000,017
	LASUCOM (Accreditation)	-	-	-	-	-	-	-	-	1,494,386,740
052110200100	Lagos State Health Management Agency (LASHMA)	-	2,126,790,000	708,930,000	2,126,790,000	162,935,441	-	412,230,213	708,930,000	-
	ICT for Health Insurance (LASHMA)	-	-	-	-	-	-	-	-	91,211,664
052110300100	Board of Traditional Medicine	-	275,000,000	-	275,000,000	-	-	246,247,732	-	52,774,302
052110500100	Lagos State Health Monitoring and Accreditation Agency	18,000,000	342,000,000	-	342,000,000	203,992,194	138,869,504	-	-	67,578,052
	Lagos State Blood Transfusion Service	103,924,013	325,691,583	-	325,691,583	-	658,600,000	-	-	44,481,059
	Safe Blood Subsidy	-	-	-	-	-	625,700,000	-	-	-
052111600100	Lagos State Accident & Emergency Centre	-	-	-	-	-	-	184,666,117	-	21,987,671
	Lagos State Accident & Emergency Centre (Drugs and Medical Consumables)	-	-	-	-	-	-	120,000,603	-	-
052111700100	General Hospital, Lagos	270,000,000	5,130,000,000	-	5,130,000,000	-	53,864,869	-	-	-
052111800100	Gbagada General Hospital	300,000,000	2,700,000,000	-	2,700,000,000	-	41,758,889	-	-	-
052111900100	Orile Agege General Hospital	150,000,000	2,850,000,000	-	2,850,000,000	-	59,095,029	-	-	-
052112000100	Isolo General Hospital	180,000,000	3,420,000,000	-	3,420,000,000	-	42,675,489	-	-	-
05211210100	Ikorodu General Hospital	418,000,000	3,762,000,000	-	3,762,000,000	-	65,096,479	-	-	-
052112200100	Ajerosi General Hospital	200,000,000	1,800,000,000	-	1,800,000,000	-	30,410,000	-	-	-
052112300100	Badagry General Hospital	150,000,000	1,350,000,000	-	1,350,000,000	-	39,801,993	-	-	-
052112500100	Agbowa General Hospital	100,000,000	900,000,000	-	900,000,000	-	10,731,006	-	-	-
052112600100	Lagos Island Maternity Hospital	240,000,000	2,160,000,000	-	2,160,000,000	-	47,055,352	-	-	-
052112700100	Massey Street Children's Hospital, Lagos	40,000,000	760,000,000	-	760,000,000	-	106,608,844	-	-	-
052112800100	Mainland Hospital, Yaba	79,200,000	712,800,000	-	712,800,000	-	64,415,967	-	-	-
052112900100	Onikan Health Centre	120,000,000	1,080,000,000	-	1,080,000,000	-	23,499,758	-	-	-
052113000100	Apapa General Hospital	36,600,000	695,400,000	-	695,400,000	-	33,158,318	-	-	-
052113100100	Ebute-Metta Health Centre	80,000,000	720,000,000	-	720,000,000	-	21,366,892	-	-	-
052113200100	Harvey Road Health Centre	100,000,000	900,000,000	-	900,000,000	-	17,223,560	-	-	-
052113300100	Ketu-Ejirin Health Centre	5,400,000	48,600,000	-	48,600,000	-	11,000,000	-	-	-
052113400100	Ijeda General Hospital	120,000,000	1,080,000,000	-	1,080,000,000	-	18,978,043	-	-	-
052113500100	Ibeju-Lekki General Hospital	70,000,000	630,000,000	-	630,000,000	-	56,548,346	-	-	-
052113600100	Shomolu General Hospital	120,000,000	1,080,000,000	-	1,080,000,000	-	14,032,548	-	-	-
052113700100	Ibeju-Lekki General Hospital	200,000,000	1,800,000,000	-	1,800,000,000	-	48,329,623	-	-	-





LAGOS STATE HOUSE OF ASSEMBLY
Y2026 APPROVED BUDGET
NATIONAL CHART
SCHEDULE 2

Code	Administrative Unit	Revenue (IGR)	Revenue Dedicated	Capital Receipt	Dedicated Expenditure	Personnel	Overhead	Subvention	Capital Development	Capital Expenditure
052113600100	Mushin General Hospital	180,000,000	1,620,000,000	-	1,620,000,000	-	39,717,376	-	-	-
052113900100	Surulere General Hospital	175,000,000	3,325,000,000	-	3,325,000,000	-	46,039,646	-	-	-
052114000100	Alimosho General Hospital	165,825,000	3,150,675,000	-	3,150,675,000	-	179,370,140	-	-	-
052114100100	Amuwo Odefin General Hospital	180,000,000	1,620,000,000	-	1,620,000,000	-	35,871,594	-	-	-
052114200100	Eti-Osa Maternal & Child Care	75,000,000	1,425,000,000	-	1,425,000,000	-	25,739,106	-	-	-
	ABAT Comprehensive Health Centre	72,324,757	650,922,815	-	650,922,815	-	37,210,550	-	-	-
	Ibeju General Hospital	100,000,000	900,000,000	-	900,000,000	-	21,700,000	-	-	-
	Orchid Road General Hospital	110,000,000	990,000,000	-	990,000,000	-	17,800,000	-	-	-
052114300100	Health Service Commission	13,750,000	41,250,000	-	41,250,000	65,506,417,481	165,698,882	-	-	-
	MEDICAL RESIDENCY TRAINING PROGRAM PART I & II EXAMINATION FEE FOR 143 (HSC) Doctors@ 809,500 per Doctor	-	-	-	-	115,758,500	-	-	-	-
	HSC 25% APPROVED RETENTION ALLOWANCE FOR MEDICAL OFFICERS	-	-	-	-	-	-	-	-	-
	HSC (Capacity Building)	-	-	-	-	-	1,596,573,617	-	-	-
05350000000000	Ministry of Environment	7,963,500,000	19,658,395,844	-	19,658,395,844	5,544,776,657	9,440,192,043	51,248,517,731	-	156,598,182,154
053500100100	Ministry of Environment	1,000,000,000	-	-	-	2,158,817,982	4,582,880,298	-	-	11,654,058,944
	Environmental Intervention Fund	-	-	-	-	-	1,000,000,000	-	-	2,039,594,142
053500200100	5,000 Hazard Allowance each for 884 LAGESC Officers	-	-	-	-	-	-	-	-	-
	Lagos State Parks & Gardens Agency	517,500,000	-	-	-	219,102,261	-	1,805,921,055	-	972,829,239
	Festive Season Christmas Decoration and Light	-	-	-	-	-	-	-	-	285,801,169
053501600100	Lagos State Environmental Protection Agency (LASEPA)	2,000,000,000	1,000,000,000	-	1,000,000,000	-	-	2,176,317,721	-	5,997,806,783
053505300100	Lagos State Waste Management Agency (LAWMA)	-	3,850,000,000	-	3,850,000,000	-	-	27,502,636,792	-	3,356,792,302
	Refueling of Trucks	-	-	-	-	-	-	-	-	5,000,000,000
	LAWMA Capacity Building	-	-	-	-	-	-	103,295,452	-	-
	LAWMA (Domestic PSP - Subsidy Gap)	-	-	-	-	-	-	3,000,000,000	-	-
	LAWMA (Public Market Waste/ Medical)	-	-	-	-	-	-	470,050,567	-	-
	LAWMA (Landfill)	-	-	-	-	-	-	2,852,706,320	-	-
	LAWMA (Marine Waste)	-	-	-	-	-	-	99,163,634	-	-
	LAWMA (Waste Collection CBD)	-	-	-	-	-	-	900,000,000	-	-
	LAWMA (Enlightenment and Advocacy)/Polling	-	-	-	-	-	-	1,159,991,754	-	-
	Public School Waste Programme/Backlog Waste Collection	-	-	-	-	-	-	1,693,642,800	-	-
	LASG Contribution for 200 new Gas Powered Trucks for PSP Operators	-	-	-	-	-	-	-	-	1,012,700,352
053505500100	Lagos State Environmental & Special Offences Unit	150,000,000	-	-	-	-	-	790,985,135	-	71,441,589
053505600100	Lagos State Wastewater Management Office	1,125,000,000	375,000,000	-	375,000,000	270,178,247	-	398,360,000	-	507,000,000
	Upgrade of 2 Septic Pre-Treatment Plant out of 5	-	-	-	-	-	-	-	-	199,383,470
053505700100	Office of Drainage Services & Water Resources	250,000,000	-	-	-	509,463,257	3,857,311,745	-	-	4,062,758,737
	Outstanding Liabilities	-	-	-	-	-	-	-	-	41,145,076,187
	Strategic Projects	-	-	-	-	-	-	-	-	22,154,604,407
	Drainage Construction & Dredging	-	-	-	-	-	-	-	-	4,697,232,251
	Drainage Maintenance (EFAG)	-	-	-	-	-	-	-	-	1,415,990,466
	Construction of Ikota Drainage Channel	-	-	-	-	-	-	-	-	4,088,494,679
	Construction of Drainage Lining	-	-	-	-	-	-	-	-	9,500,000,000
	Dredging and Construction	-	-	-	-	-	-	-	-	1,561,420,878
	Dredging of Primary Channel along Legislative Quarters in Kosofe LGA and Construction of Collector Drains for Legislative Quarters and its Environs in Ogudu	-	-	-	-	-	-	-	-	2,157,829,292
053505800100	Lagos State Environmental Sanitation Corps OFFICERS	150,000,000	-	-	-	2,138,662,345	-	427,600,000	-	797,757,976
	10,000 HAZARD ALLOWANCE EACH FOR 838 LAGESC OFFICERS	-	-	-	-	97,200,000	-	-	-	-
	SHIFT ALLOWANCE EACH FOR 838 LAGESC OFFICERS	-	-	-	-	151,352,565	-	-	-	-
053505900100	Lagos State Signage and Advertisement Agency (LASAA)	1,875,000,000	12,500,000,000	-	12,500,000,000	-	-	-	-	2,894,214,315
	Street Lamp/ Directional Sign Poles	620,000,000	-	-	-	-	-	-	-	46,592,830
053506000100	Lagos Water Corporation	-	1,433,395,844	-	1,433,395,844	-	-	3,350,000,000	-	382,506,878

[illegible]

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


.....
MR. OLALEKAN B. ONAFEKO
Clerk of the House of Assembly

Assented to by me, this 19th day of Jan 2026


.....
MR. BABAJIDE OLUSOLA SANWO-OLU
Governor of Lagos State

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

.....
MR. BABAJIDE OLUSOLA SANWO-OLU
Governor of Lagos State

Passed again by the Lagos State House of Assembly by two-thirds majority, this.....day
of.....20.....

.....
RT. HON. MUDASHIRU A. OBASA
Speaker of the House of Assembly