



# **Lagos State Government**

## **Y2026 Citizens' Budget**

### ***Budget of Shared Prosperity***

Incorporating:

*Basic Education Citizens' Budget*

*Primary Healthcare Citizens' Budget*

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## Table of Contents

Budget Policy Overview.....	3
Section 1 Overview of Budget Framework.....	6
Section 2 Where will the money come from?.....	8
Section 3 What will the money be spent on?.....	10
Section 4 Who will be spending the Money?.....	11
Section 5 What are the major Investments being made by the State?.....	17
Section 6 Which Citizens Nominated Projects have been included in the Budget?.....	21
Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens.....	22
Section 8 How does the current year's Budget compare to last year's Budget and Out-Turn?.....	23
Section 9 Glossary of Terms.....	29
Annexure 1: Basic Education sector Citizens' Budget.....	30
Annexure 2: Primary Healthcare sector Citizens' Budget.....	35

## About the Citizens' Budget

The Lagos State Y2026 Citizens Budget (CB) is an abridged and easy to understand version of the approved Budget. This provides key information about where the government expects money to come from, as well as how and what the Lagos State Government intends to expend on its delivery of public goods and services to the citizens of Lagos State in the Y2026 Fiscal Year.

To download the detailed Budget or the Appropriation Law use the links provided below:

- Link to Y2026 Appropriation Law and Budget Publication: [https://lagosstate.gov.ng/services/resources\\_archives](https://lagosstate.gov.ng/services/resources_archives)  
<https://lagosmepb.org/Budget-item/annual-Budget-appropriation-laws/>

This Lagos State Y2026 Citizens Budget (CB) incorporates as annexures specific Citizens Budgets for the Basic Education and Primary Healthcare sectors in line with the requirements of the World Bank Human Capital Opportunities for Prosperity and Equity (HOPE) Governance programme.

## Budget Policy Overview

In accordance with Chapter 5, Section 121 of the 1999 Constitution, the State Budget is the statutory responsibility of the Executive and Legislative arms of the State Government. The process requires the Governor to present an Annual Appropriation Bill to the House of Assembly, which becomes an Appropriation Law upon his assent. In fulfilling this mandate, Governor Babajide Olusola Sanwo-Olu presented the Y2026 "Budget of Shared Prosperity" on November 21, 2025, and officially signed it into law on January 19, 2026. This Budget is meticulously anchored on the State's "THEMES+ Governing Policy," ensuring strict alignment with the strategic objectives of the Lagos State Development Plan (LSDP 2023–2052). The "Budget of Shared Prosperity" focuses on transformative investments that will shape the Lagos economy and enhance the quality of life for all residents. These investments are structured around four strategic pillars:

- **Infrastructural Development (Economic Drivers):** Roads, Multimodal Transport, Energy/Power, Food Security, and Tourism.
- **Social Investments:** Housing, Healthcare, Education, and SMEs.
- **Sustainable Living:** Environment, Public Safety, and Sanitation.
- **Effective Governance:** Digitalizing Government Services

### Setting Policy Target

The Lagos State Government's Y2026 Budget, themed "Budget of Shared Prosperity," is strategically guided by the "THEMES+" Agenda: a policy framework that has driven the Administration since its inception. This expanded version of "THEMES" underscores a stronger commitment to social inclusion, gender equality, and youth development, ensuring that **no one is left behind**.

The Budget serves as a critical policy instrument for achieving both near and long-term development goals outlined in the Lagos State Development Plan (LSDP 2023–2052), while aligning with the 17 Sustainable Development Goals (SDGs). It reflects a deliberate effort to foster inclusive growth, sustainable infrastructure, and socio-economic resilience across the State.

### Vision and Mission

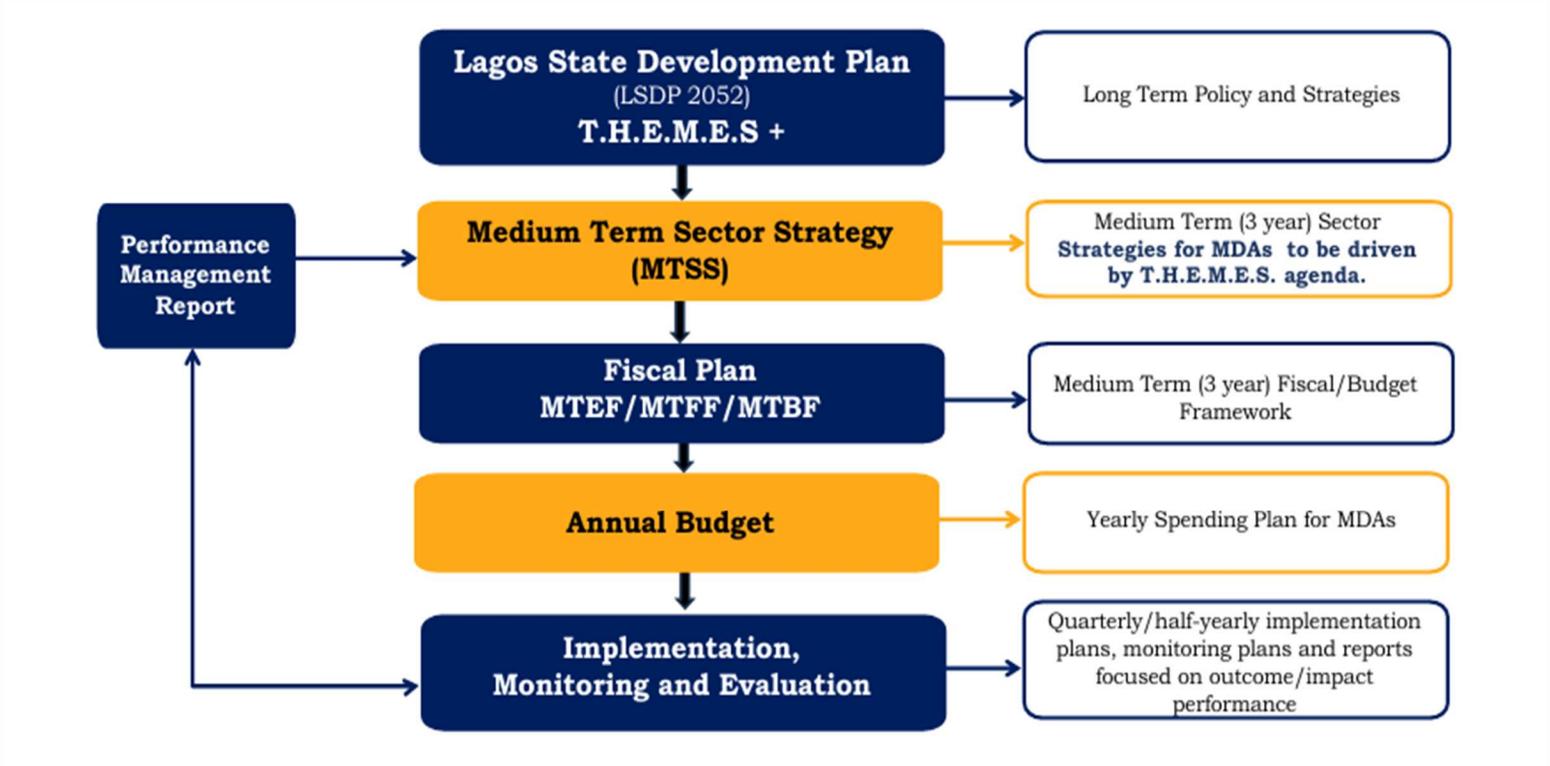
#### Vision

Lagos State's Vision is to Become Africa's Model Megacity and Financial Hub that is Safe, Secure, Functional and Productive.

#### Mission

The Mission is to Eradicate Poverty and Promote Economic Growth through Infrastructure Renewal and Development

Linkages between LSDP, MTSS, PMR and Budget.

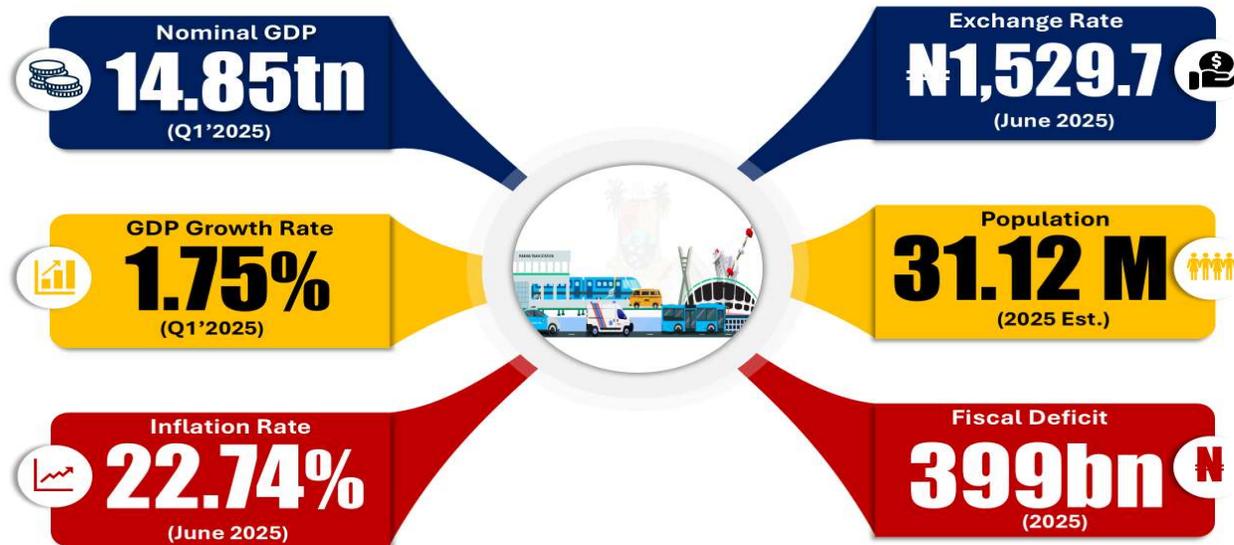


The Lagos State Development Plan (LSDP) addresses the government's long-term policies, plans, and strategies. The Medium-Term Sector Strategy (MTSS) focuses on medium-term plans derived from the LSDP, forming the basis for the creation of annual Budgets. The Performance Management Report (PMR) provides an update on the status of projects and programs outlined in the Medium-Term Strategic Plans through monitoring and evaluation activities that aid decision-making during Budget preparation process.

### Developing the Strategy through the Medium-Term Fiscal Framework

The Y2026 Budget was prepared in line with the Fiscal Responsibility Act of 2007. The Fiscal Framework provides information on the expected revenue, spending, borrowing, and fiscal balance (deficit or surplus) for Three (3) fiscal years (2026-2028).

The Revenue (where the money comes from) and expenditure (where the money is spent) make up the Fiscal Framework which is made on the following assumptions:



## Section 1 Overview of Budget Framework

### General Framework

The Lagos State Government approved Y2026 Budget has a total expenditure outlay of **N4,444,509,776,437.86** for the Fiscal Year. Of this amount, **N4,227,992,248,129.88** is expected to come from the Federal Government as FAAC, Internally Generated Revenue (IGR), as well as Opening Balance (money remaining in the bank after last year's Budget expenditure). The Budget Deficit of **N216,517,528,307.98** is the shortfall of total recurrent revenue plus grant compared to the total Budget. Lagos State Government will finance the deficit through Domestic borrowing of **N209.038bn** and Foreign Loans of **N7.458bn**.

For further details on where the money will come from (revenue), as well as where the money will go (expenditure) see figure 2 on Budget overview.

**Figure 1 Financing Framework**

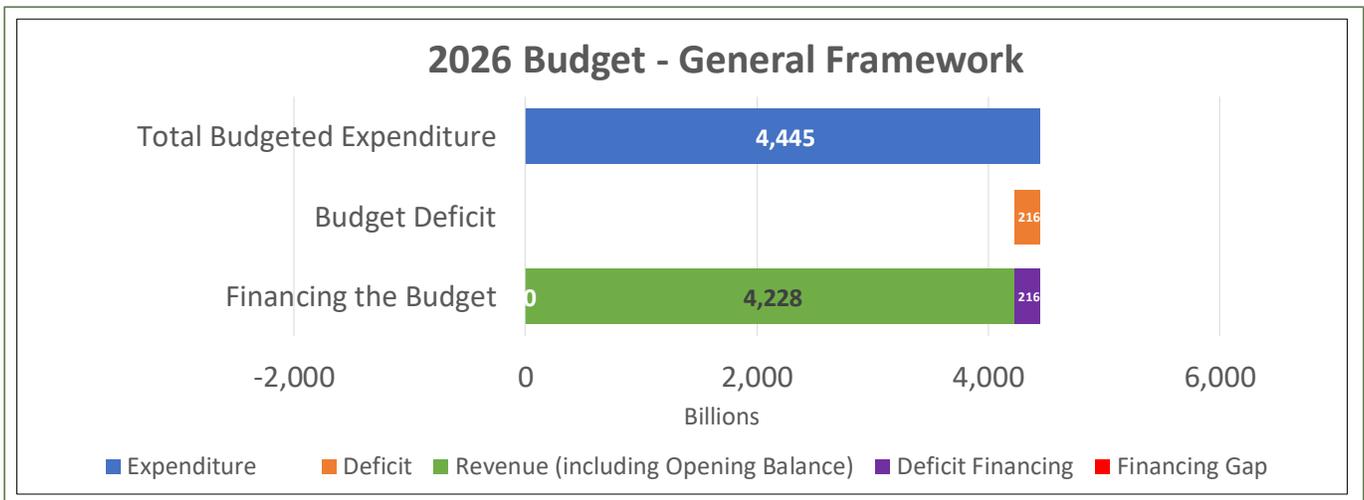
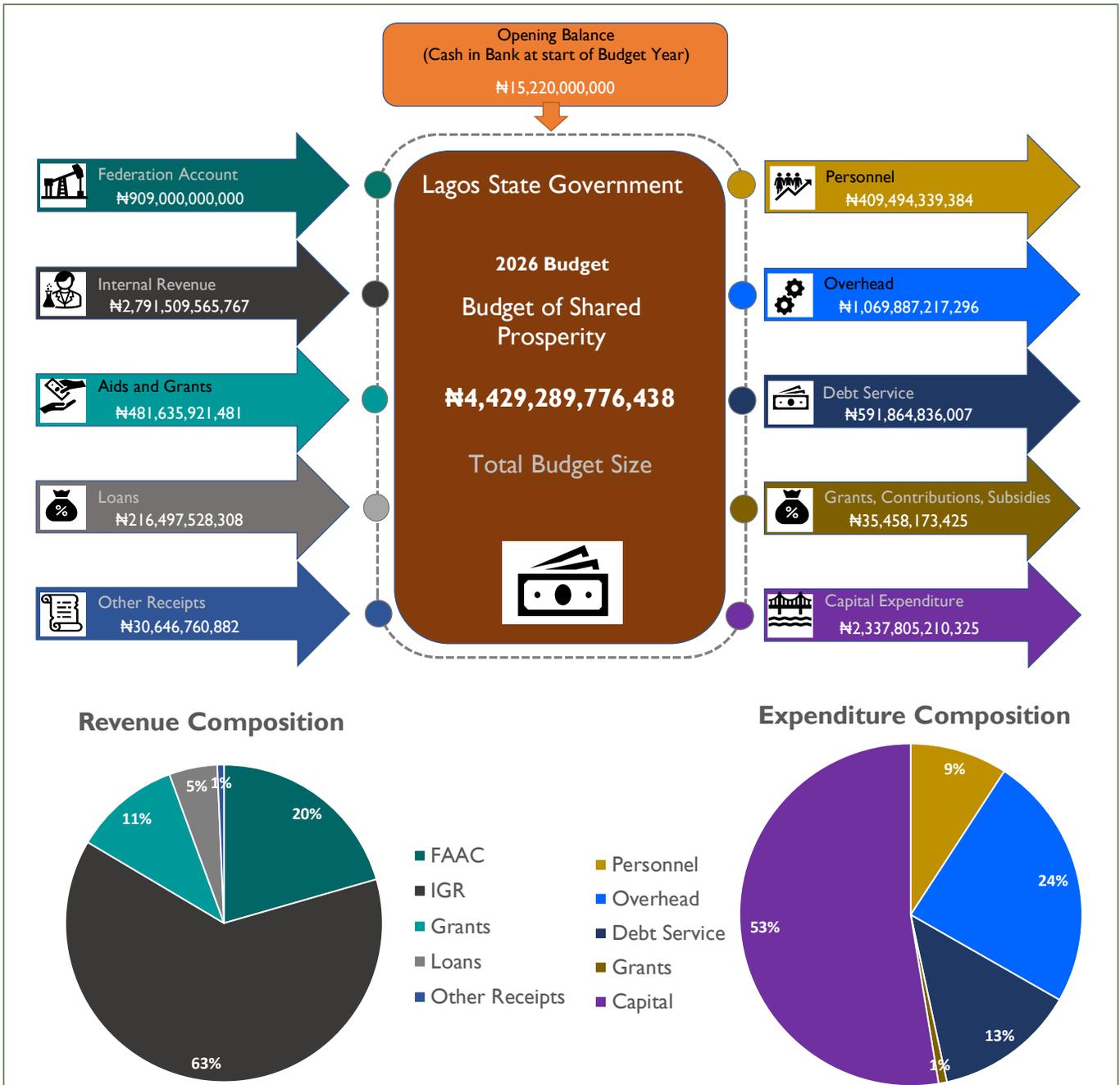


Figure 2 Budget Overview

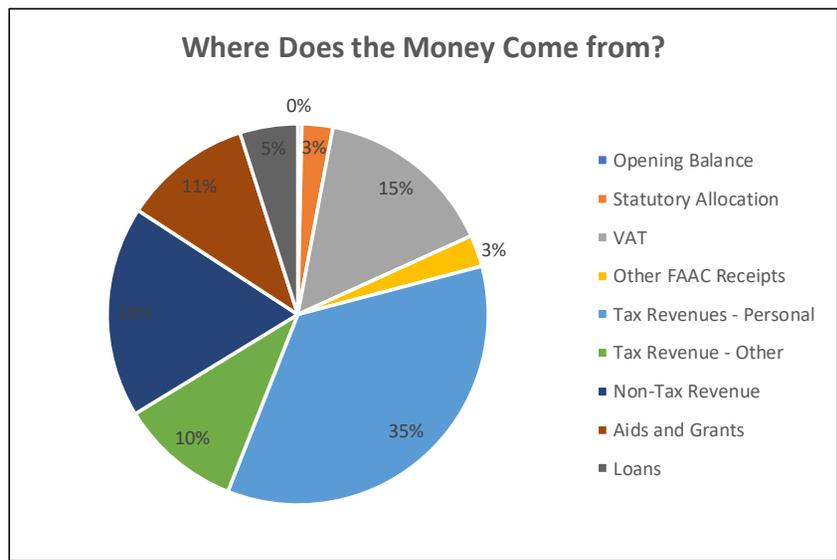


## Section 2 Where will the money come from?

Lagos State Government anticipates that a total of N909bn will come from the Federation Account. The primary sources of Federation Account Receipt include N674bn from VAT, N116bn from Statutory Allocation, and N119bn from other FAAC receipts. The Total sum of N2.791trn is projected to be generated internally by the State (IGR), (inclusive of Capital receipts), N481.635bn from Aids, Grant and other Donor funds, and N216.497bn from loans (Domestic and Foreign).

**Table 1 Sources of Revenues**

Revenue	2026 Budget
<b>Opening Balance</b>	<b>15,220,000,000</b>
<b>Federation Account</b>	<b>909,000,000,000</b>
Statutory Allocation	116,000,000,000
VAT	674,000,000,000
Other FAAC Receipts	119,000,000,000
<b>Internally Generated Revenues</b>	<b>2,791,509,565,767</b>
<i>Tax Revenue, of which</i>	<i>2,000,000,000,000</i>
Tax Revenues - Personal	1,547,073,392,222
Tax Revenue - Other	452,926,607,778
Non-Tax Revenue	791,509,565,767
<b>Other Sources</b>	<b>728,780,210,671</b>
Aids and Grants	481,635,921,481
Loans	216,497,528,308
<b>Total Revenue (including Opening Balance)</b>	<b>4,444,509,776,438</b>



**Table 2 Grants Receipts**

<b>Domestic Aids and Grants (Top 5)</b>		<b>Foreign Aids and Grants (Top 5)</b>	
<b>Source and Purpose</b>	<b>2026 Budget</b>	<b>Source and Purpose</b>	<b>2026 Budget</b>
RSSH Grant for Basic Healthcare Provision Fund	9,091,666,668	Final draw down for Railway projects (AFD)	177,169,173,484
Federal Government Grant on UBE	3,572,453,859	Donor Funding for Omi Eko Waterways Infrastructure (AFD)	148,800,000,000
Education-Trust Fund grant by Organised Private Sector	2,740,377,000	Donor Funding for HOPE.GOV (World Bank)	82,500,000,000
Donation from Private Sector for Sport Infrastructure and Activities	900,000,000	Donor Funding for SABER (World Bank)	9,000,000,000
Grants from FG for Livestock Productivity & Resilience Programme	642,000,000	LAG-WIDE Grants from EU for LASWA	8,945,744,000
Others	967,958,436	Others	37,306,548,034
<b>Total Domestic Aids and Grants</b>	<b>17,914,455,963</b>	<b>Total Foreign Aids and Grants</b>	<b>463,721,465,518</b>

**Table 3 Borrowing (Loans)**

<b>Domestic Loans (Top 3)</b>		<b>Foreign Loans (Top 5)</b>	
<b>Source (and Purpose where applicable)</b>	<b>2026 Budget</b>	<b>Source and Purpose</b>	<b>2026 Budget</b>
Bond Issuance (Green Bond for Educational and LAMATA Infrastructure)	150,000,000,000	Railway Infrastructural Development Loan from Int'l Financial Corp.	7,458,713,843
Domestic Loan from CBN Railway Transport Infrastructure (Blue Line)	50,000,000,000		
Internal Loans (Others) from Commercial Banks for Infrastructural Development	9,038,814,465		
Others	-		
<b>Total Domestic Loans</b>	<b>209,038,814,465</b>	Others	-
		<b>Total Foreign Loans</b>	<b>7,458,713,843</b>

### Section 3 What will the money be spent on?

The State's total Budget is N4.445trn and intends to spend N2.338trn (53%) on capital expenditure while the remaining N2.107trn (47%) will be used to fund recurrent expenditure (i.e payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, overhead cost for running government day-to-day operational activities etc. The largest spending sector is the Economic Sector, and it focuses on Completion of Legacy Projects across all Main organization which is not limited to Social Sector (Education, Housing, Health, Sports etc.) and Law & Justice Sector.

**Table 4 Nature of Expenditure**

Expenditure	2026 Budget
<b>Personnel</b>	<b>409,494,339,384</b>
Salaries, Wages and Allowances	358,215,414,585
Social Contributions	19,236,684,542
Social Benefits	32,042,240,258
<b>Other Recurrent</b>	<b>1,697,210,226,728</b>
Overheads	1,069,887,217,296
Public Debt Charges	591,864,836,007
Others (Grants, Subsidies, Other Transfers)	35,458,173,425
<b>Capital</b>	<b>2,337,805,210,325</b>
<b>Total Expenditure (including Contingencies)</b>	<b>4,444,509,776,438</b>

Category	Percentage
Capital	53%
Other Recurrent	24%
Personnel	13%
Public Debt Charges	8%
Salaries, Wages and Allowances	1%
Social Contributions	0%
Social Benefits	0%
Others (Grants, Subsidies, Other Transfers)	0%

- Salaries, Wages and Allowances
- Social Contributions
- Social Benefits
- Overheads
- Public Debt Charges
- Others (Grants, Subsidies, Other Transfers)
- Capital

## Section 4 Who will be spending the Money?

The Lagos State Government's Y2026 Budget of Shared Prosperity outlines the allocation of funds to various Ministries, Departments, and Agencies (MDAs), as well as Authorities responsible for executing projects and initiatives in areas such as infrastructure development, urban renewal, housing, economic development, social services, and environmental sustainability. The highest expenditure is allocated to the Economic Sector, with a total amount of N2.930trn. The table below provides a detailed breakdown of expenditures across different government sectors for personnel, overhead, and capital expenses.

**Figure 3 Expenditure by Main Sectors of Government**

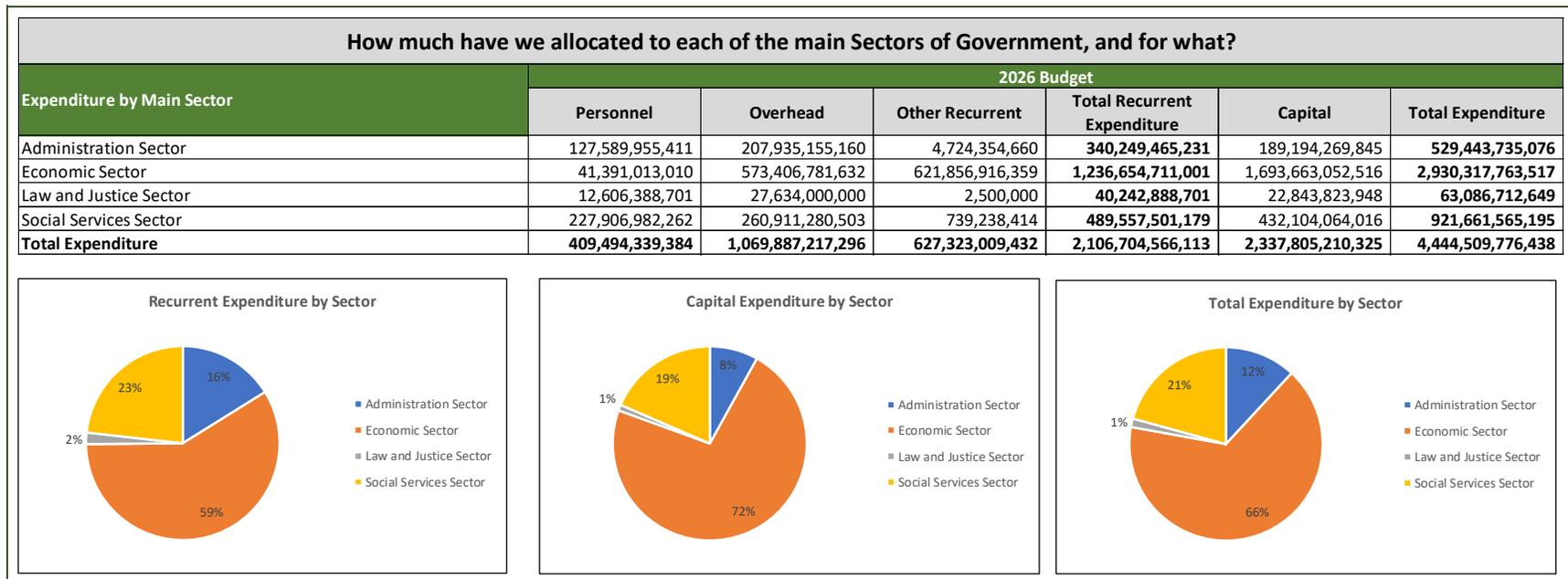


Figure 4 Personnel Expenditure by Planning Sector

Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N3.55 Billion	N1.857 Billion	N102.126 Billion	N4.546 Billion	N1.633 Billion	N6.025 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N116.083 Billion	N2.411 Billion	N12.362 Billion	N0 Billion	N6.091 Billion	N152.81 Billion

**Figure 5 Other Recurrent Expenditure by Planning Sector**

Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N10.083 Billion	N6.321 Billion	N57.759 Billion	N24.74 Billion	N139.251 Billion	N58.531 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N87.735 Billion	N6.082 Billion	N23.51 Billion	N9.801 Billion	N24.962 Billion	N1248.435 Billion

Figure 6 Capital Expenditure by Planning Sector

Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N68.123 Billion	N10.329 Billion	N74.774 Billion	N143.282 Billion	N257.774 Billion	N97.853 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N179.718 Billion	N746.85 Billion	N21.796 Billion	N30.979 Billion	N35.527 Billion	N670.801 Billion

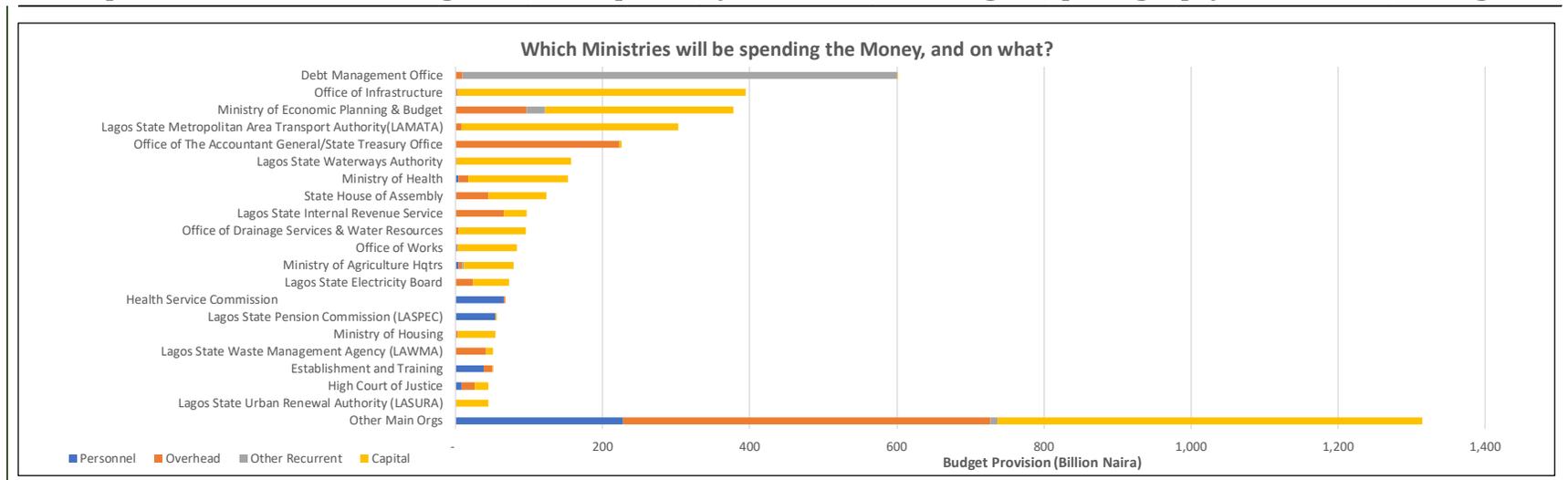
Figure 7 Total Expenditure by Planning Sector

Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N81.755 Billion	N18.507 Billion	N234.659 Billion	N172.568 Billion	N398.658 Billion	N162.409 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N383.537 Billion	N755.344 Billion	N57.668 Billion	N40.78 Billion	N66.579 Billion	N2072.046 Billion

**Figure 8 Largest Spending Ministries (including all Departments and Agencies)**

Which Ministries will be spending the Money, and on what?						
Expenditure by Ministry (Top 20)	2026 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Debt Management Office	236,187,327	8,376,042,956	591,864,836,007	600,477,066,290	516,750,000	600,993,816,290
Office of Infrastructure	964,251,646	1,502,571,135	-	2,466,822,781	391,374,282,735	393,841,105,516
Ministry of Economic Planning & Budget	1,177,889,404	95,805,155,702	24,516,513,863	121,499,558,969	256,300,973,309	377,800,532,278
Lagos State Metropolitan Area Transport Authority(LAMATA)	-	8,200,000,000	-	8,200,000,000	294,612,582,796	302,812,582,796
Office of The Accountant General/State Treasury Office	892,121,063	221,922,436,858	2,000,000	222,816,557,921	2,937,202,587	225,753,760,508
Lagos State Waterways Authority	-	1,736,000,000	-	1,736,000,000	155,194,345,979	156,930,345,979
Ministry of Health	4,042,824,387	13,220,494,952	-	17,263,319,339	135,177,909,809	152,441,229,148
State House of Assembly	1,301,206,555	43,221,256,555	-	44,522,463,110	79,111,019,068	123,633,482,178
Lagos State Internal Revenue Service	-	65,051,771,793	-	65,051,771,793	31,966,332,959	97,018,104,752
Office of Drainage Services & Water Resources	509,463,257	3,857,311,745	-	4,366,775,002	90,783,406,886	95,150,181,889
Office of Works	1,446,873,842	1,657,240,970	-	3,104,114,812	80,448,884,598	83,552,999,410
Ministry of Agriculture Hqtrs	3,549,520,052	6,091,000,000	1,602,000,000	11,242,520,052	68,122,530,774	79,365,050,825
Lagos State Electricity Board	-	23,760,286,163	-	23,760,286,163	48,930,459,794	72,690,745,957
Health Service Commission	65,622,175,981	1,803,522,499	-	67,425,698,480	-	67,425,698,480
Lagos State Pension Commission (LASPEC)	54,340,558,550	1,032,208,436	-	55,372,766,986	279,700,000	55,652,466,986
Ministry of Housing	653,071,383	2,383,795,155	-	3,036,866,538	50,367,567,067	53,404,433,605
Lagos State Waste Management Agency (LAWMA)	-	41,631,487,319	-	41,631,487,319	9,369,492,654	51,000,979,973
Establishment and Training	38,404,307,708	11,232,948,760	1,652,000	49,638,908,468	1,287,544,441	50,926,452,909
High Court of Justice	8,468,806,291	17,025,000,000	-	25,493,806,291	19,177,225,000	44,671,031,291
Lagos State Urban Renewal Authority (LASURA)	-	386,154,937	-	386,154,937	44,064,374,486	44,450,529,423
Other Main Orgs	227,885,081,939	499,990,531,361	9,336,007,562	737,211,620,861	577,782,625,383	1,314,994,246,244
<b>Total Expenditure</b>	<b>409,494,339,384</b>	<b>1,069,887,217,296</b>	<b>627,323,009,432</b>	<b>2,106,704,566,113</b>	<b>2,337,805,210,325</b>	<b>4,444,509,776,438</b>

\* The expenditure of the Debt Management Office primarily covers debt servicing, comprising repayments and debt charges.



## Section 5 What are the major Investments being made by the State?

The State's investment in the Y2026 Shared Prosperity Budget aims to ensure continuity, resilience, and shared prosperity for all residents of Lagos. This Budget is designed to provide economic stability, promote environmental stewardship, and enhance social equity, thereby ensuring that the State continues to thrive sustainably for future generations.

The investments in attaining the Budget of Shared Prosperity are:

### 1. **Infrastructural Investment: The Driver of Economic Growth**

The Y2026 Budget prioritizes growth enabling infrastructure to unlock productivity and competitiveness across the State. The Budget recognizes a fundamental economic truth: for an economy to grow, people and goods must move efficiently.

- **Roads and Mobility:** With over N507bn allocated to develop efficient road networks, which serve as the backbone of commerce by minimizing logistical friction and connecting residential hubs to commercial districts. The Budget targets the **upgrade and expansion of strategic economic corridors**, anchored by significant investments in the **Eti-Osa/Lekki/Epe Expressway (Phase IIB)**, the **Lekki-Epe Airport Road**, and the **Orisa Bridge** to unlock the **Free Trade Zone**. To decongest the city center, the **Opebi-Mende Link Bridge** is prioritized, while the Ojo axis will see the **dualization of the Ojo Road/Baale Adeyemo**. Complementing these are the **Agric-Ishawo** and **Bola Ahmed Tinubu-Igbogbo roads** to enhance **Ikorodu's** connectivity. To drive **inner-city regeneration**, LASURA projects in **Agege, Ajeromi/Ifelodun, Epe, Somolu, and Ibeju/Lekki**, alongside allocation to the Public Works Corporation (PWC) for year-round road maintenance demonstrates that the government is not just building roads; it is constructing economic corridors.

- **Multimodal Transport:** With over ₦99bn for the **Blue Line Phase 2**, new **trains for the Red Line**, funding for the **Green Line's** early infrastructure development, the State is proactively planning the future of mass transit, which is critical to the overall productivity of the State. The massive ₦148.8bn (donor funding) for the Omi-Eko project highlights a shift towards creating an integrated transport system, mobility through water transport that will relieve pressure on the roads and provide alternative travel models.

- **Energy & Power Investment:** To drive the State's industrial growth the Budget allocates approximately ₦80.65bn to Energy development, for critical public and business clusters, we reduce downtime and operational cost which is a direct contributor to higher output and competitiveness. The Lagos State Electrification Agency spearheads this effort through provision of **street lighting, solar power, and community electrification** to enhance security, alongside sustained Independent Power Projects (IPPs) powering essential government facilities. A significant strategic shift is evident in the capital injection into IBILE Oil & Gas, and CNG initiative to lower transportation costs, while the Lagos State Electrification Fund would bridge financing gaps in the newly deregulated power market. In a decisive move toward alternative energy to cut long-term operational costs, funding has been allocated for Alternative Energy for General Hospitals, Education Districts, and solarization of other MDAs.

- **Food Security and Tourism Infrastructure as Growth Enablers:** To combat the rising cost of living, the Budget heavily funds food security and economic hubs. The **Lagos Wholesale Produce Hub/Market** gets a massive ₦54bn allocation. This facility is designed to centralize food distribution, reduce waste, and ultimately lower food prices for the common man. To further improve the aquatic fortunes

of the State, Lagos Aquaculture Centre of Excellence Project has a capital allocation of N3.9bn. Food security investments stabilize prices, protect household purchasing power, and reduce inflationary risks which are essential for sustained economic growth and social stability. The Budget also allocates funding for the "**Badagry Point of No Return**" tourism infrastructure and the **Lagos Heritage Centre and Upgrade of National Museum**. Funding is also allocated for rehabilitation and construction of Tourism Theatre, Cinema and Cultural Centre in **Agege, Oregun, Ajeromi/Ifelodun, Ikorodu and Bariga**.

## 2. Social Investment: Housing, Healthcare, Education and SME's

Beyond the concrete and asphalt of infrastructure, the Y2026 Budget demonstrates a profound commitment to the State's most valuable asset - its people. The administration has adopted a holistic approach to human capital development, ensuring that residents are not only healthy enough to work but also educated and skilled enough to thrive in a modern economy.

This vision begins with a robust Healthcare mandate, anchored by the **completion of the Massey Children's Hospital**, set to be the **largest paediatric facility in West Africa**. To ensure equitable access across the metropolis, funding is allocated to **Shomolu General Hospital, 280-bed Ojo General Hospital, Psychiatric Hospital and Rehabilitation Centre in Ketu Ejirin**, and also for the **Specialist Hospital Oncology Centre, Gbagada**, construction/expansion. Furthermore, to ensure that the buildings being constructed are matched with world-class diagnostic tools, funding has been allocated for procurement and **Installation of State-of-the-Art Medical Equipment** for all Secondary, Tertiary Health facilities and expansion of General Hospital across the State.

Complementing this focus on physical well-being is an aggressive strategy for **Education and Youth Empowerment**. Beyond the funding earmarked for school rehabilitation, there is also allocation for the construction of modular classrooms and other **classrooms & toilets in Alimosho, Epe, Eti-Osa, Amuwo-Odofin**, and other areas within the State. ₦28.8bn has also been allocated for the completion of NYSC Permanent Site while efforts are underway to complete the 8,272 Bedspace Hostel at LASU, and construct / rehabilitate the administrative blocks, lecture theatres, and other requirements to ensure functionality of the newly created Universities (LASUSTECH and LASUED).

Under the Ministry of Wealth Creation, ₦2bn has been earmarked specifically for the **creation of Job Centres** and another ₦2.1bn for Employment Trust Fund. These will not just be buildings; they will serve as employability hubs to bridge the gap between job seekers and employers, offering career counselling, database management, and recruitment services. To **support the informal sector and artisans**, the Budget also funds the **Adire Hub** development. This is a direct injection of capital into the creative economy, preserving culture while creating sustainable livelihoods for women and youths. Social Intervention programmes include ₦24bn **earmarked for humanitarian and social support initiatives, targeted at vulnerable households and communities**.

To tackle the housing deficit and provide affordable homeownership, the Budget allocates funding for the **construction and completion of housing units** across the State, prioritizing low- and middle-income households with projects like the **504-unit LAGOSHOMS Sangotedo Phase II** and the **Epe Housing Scheme**. This initiative also targets the Ikorodu division through the **completion of Ibeshe Phase II** and the Late Abdul-Wahab Oke Benson Estate, while simultaneously opening up the West with the **LAGOSHOMS Ajara-Badagry scheme** and the massive **Egan Mixed Housing Scheme (Clusters I-III)**.

### 3. **Sustainable Living: Environment, Public Safety, and Sanitation**

A clean and safe environment is a prerequisite for a liveable and secure city. The Budget addresses flooding, waste management, and public safety with significant funds. To mitigate against flooding, ₦22.15bn is set aside for strategic projects such as the **construction of the Ikota Drainage Channel**, construction of drainage lining across the State, and others, as these critical infrastructure projects would aid the prevention of flooding in the State. To ensure a cleaner Lagos, fund has been allocated to LAWMA for the **Refleeting of Trucks**, as the Government's contribution for **Powered Trucks for PSP Operators** which is expected to enhance their capacity to clear waste promptly.

In other to ensure the continuous improvement of the State's Public Security Architecture, the Lagos Safety Commission and Lagos State Fire and Rescue Services received capital Budgetary allocation targeted at enforcing safety standards across the State, with a specific focus on market safety matters to prevent fire outbreaks and building collapses in commercial areas. In addition, security operations will be enhanced with the **installation of additional smart cameras** for surveillance, all integrated into a newly **established Central Command and Control Centre**. This will enable real-time monitoring, thereby improving emergency responses and overall security management throughout the State.

### 4. **Effective Governance: Digitalizing Government Services**

This Administration will continue to strengthen institutions, enhance its Information Technology infrastructure and Digital governance capacity, in other to ensure transparency, accountability and ease in public service delivery. This is evident in the huge investments made in digitizing Government services through:

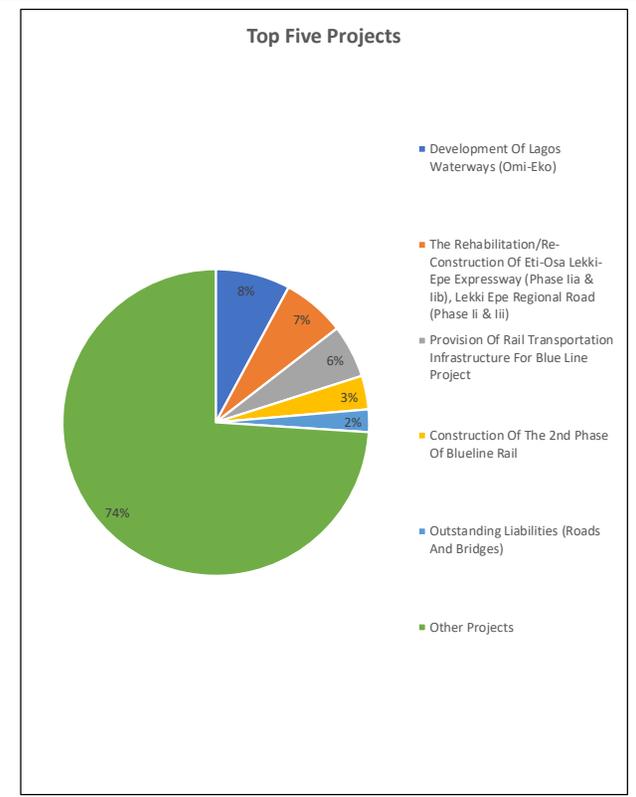
- a. Lagos New Data Center project, E-GIS, and the Oracle upgrade project.
- b. Continuous Feedback Loop for Informed Programs and Projects in Lagos State through Citizens Gate App and engagement at town hall meetings.

The 2026 Budget represents a deliberate strategy to link economic growth with improved living standards through sustained investment in growth-enabling infrastructure, the State is expanding productive capacity and strengthening competitiveness. By positioning housing and food security as core social investments, the Budget directly addresses cost-of-living pressures, stabilises household welfare, and reinforces social cohesion.

Ultimately, this is not just a spending plan but a coherent growth strategy that balances physical development with human capital to deliver resilient growth and true prosperity for all Lagosian.

**Table 5 Largest Capital Expenditure Projects**

What are the major Capital Investments we are planning?		
Project Description	2026 Budget	Location
Development Of Lagos Waterways (Omi-Eko)	148,800,000,000	State Wide
The Rehabilitation/Re-Construction Of Eti-Osa Lekki-Epe Expressway (Phase Iia & Iib), Lekki Epe Regional Road (Phase Ii & Iii)	125,794,759,964	Eti-Osa LGA
Provision Of Rail Transportation Infrastructure For Blue Line Project	105,254,164,670	State Wide
Construction Of The 2nd Phase Of Blueline Rail	67,356,513,550	State Wide
Outstanding Liabilities (Roads And Bridges)	45,000,000,000	State Wide
Outstanding Liabilities On Construction Of Drainage Systems Across The State	41,145,076,187	State Wide
State Infrastructure Intervention Fund (Siif) For Ikeja, Ikorodu, Lagos Island, Epe And Badagry Division	40,000,000,000	State Wide
Rail Transportation Infrastructure For Red Line Rail (Agbado-National Theatre)	35,084,721,560	State Wide
Rail Transportation Infrastructure From Marina To Okokomaiko	33,154,432,340	State Wide
Rehabilitation / Upgrading Of Eti-Osa/Lekki/Epe Expressway Project From Abraham Adesanya To Eleko Junction	29,800,000,000	Eti-Osa LGA
Infrastructural Development In Environment And Security	29,200,000,000	State Wide
Construction Of Shomolu General Hospital	28,934,819,479	Somolu LGA
Construction Of NYSC Permanent Site At Ikorodu	28,800,000,000	Ikorodu LGA
Lagos Wholesale Produce Hub	28,000,000,000	State Wide
Dredging And Construction Of Drainages Across The State	27,154,604,407	State Wide
Infrastructural Development For Lagos Wholesale Market Hub	27,029,451,098	State Wide
Construction Of New Water Works (Adiyan Phase Ii 70Mgd)	26,024,907,591	Ifako/Ijaye LGA
Intervention On Consultative Forum Project Across All The 5 Divisions Of The State	24,453,489,878	State Wide
Project Development /Resilient Cities At Ikeja, Epe, Ikorodu, Lagos Island And Badagry Divisions	23,900,176,479	State Wide
Traffic Improvement Scheme (Outstanding Projects, Gridlock Resolution and Traffic improvement)	22,339,519,440	State Wide
Other Projects	1,400,578,573,682	
<b>Total Capital Expenditure</b>	<b>2,337,805,210,325</b>	



## Section 6 Which Citizens Nominated Projects have been included in the Budget?

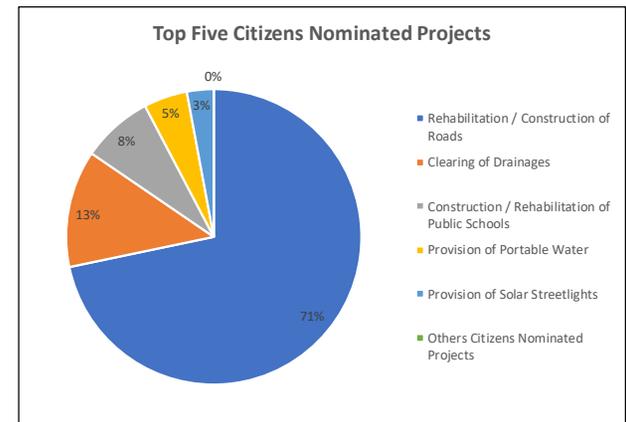
The State follows an inclusive process for Budget preparation, facilitated through the Consultative Budget Forum in all the Five divisions of the state (IBILE), along with inputs from various constituencies of the House of Assembly. The insights gathered from these divisions are incorporated into the Y2026 Budget.

Some of the citizen nominated projects includes.

- Construction and Rehabilitation of Roads across the State.
- Provision of Solar Street lights
- Empowering Programs and Entrepreneurial Development
- Provision of portable Water
- Provision of Infrastructures across the Social Sector- Housing, Health, Education and Sports
- Clearing of Drainages amongst others

**Table 6 Citizens Nominated Projects**

How much have we allocated to Citizens Nominated Projects?		
Project Description	2026 Budget	Location
Rehabilitation / Construction of Roads	507,619,392,605	State Wide
Clearing of Drainages	90,783,406,886	State Wide
Construction / Rehabilitation of Public Schools	55,061,774,097	State Wide
Provision of Portable Water	33,652,720,565	State Wide
Provision of Solar Streetlights	20,795,132,971	State Wide
Empowerment Programs and Entrepreneurial Development	16,180,786,695	State Wide
Primary Healthcare Infrastructure Development and Revitalization Program	6,776,836,830	State Wide
Construction of Jetties for the Communities	5,937,056,342	State Wide
Wealth Creation	4,623,133,321	State Wide
Construction of Theatre, Provision of Youth Centres across the State	2,924,422,056	State Wide
Construction of Stadium across the State	2,724,891,449	State Wide
Others Citizens Nominated Projects	-	
<b>Total Value of Citizens Nominated Projects</b>	<b>747,079,553,816</b>	

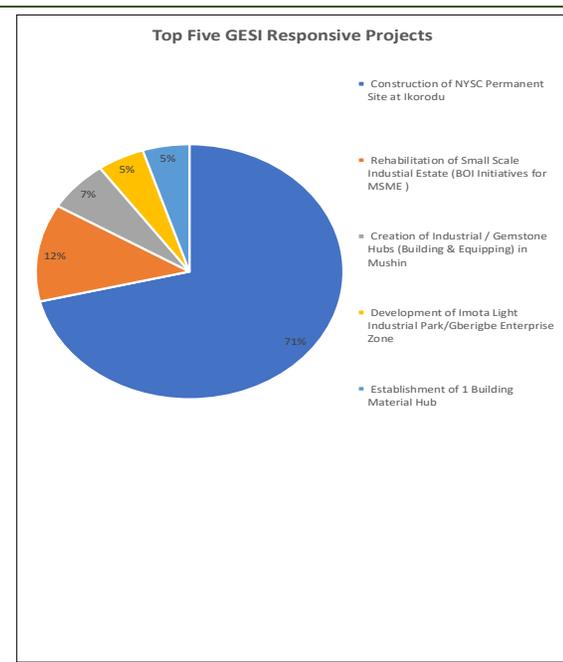


## Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens

The State's Agenda has been modified from THEMES to THEMES+, with the "+" symbolizing a focus on Gender Equality, Social Inclusion, and Youth Development. To achieve this agenda, the state has allocated a total of N37.3bn to the Social Protection Sector, encompassing support for women, youth, and social inclusion (including Disabilities Affairs). It's important to highlight that a portion of this investment, amounting to N21bn, will be directed towards Social Intervention and Humanitarian Programs. These programs will facilitate the procurement of training equipment, empowerment tools, etc., aimed at assisting youths in skills and vocational centres across the State.

**Table 7 Projects that Respond to GESI Needs**

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
Project Description	2026 Budget	Implementing MDA
Construction of NYSC Permanent Site at Ikorodu	28,800,000,000	Ministry of Youth & Social Development
Rehabilitation of Small Scale Industrial Estate (BOI Initiatives for MSME )	5,000,000,000	Ministry of Commerce, Cooperatives, Trade and Investment
Creation of Industrial / Gemstone Hubs (Building & Equipping) in Mushin	2,623,133,321	Ministry of Wealth Creation and Employment
Development of Imota Light Industrial Park/Gberigbe Enterprise Zone	2,000,000,000	Ministry of Commerce, Cooperatives, Trade and Investment
Establishment of 1 Building Material Hub	2,000,000,000	Ministry of Commerce, Cooperatives, Trade and Investment
Creation of Industrial / Incubation Hubs (Building & Equipping)	2,000,000,000	Ministry of Wealth Creation and Employment
Provision of Equipment for the 2000 artisans & tradesmen, grants to 500 PWLD, wealth creation academy for 200 MSMEs, talent discovery empowerment for 570 youths in LGAs, solar farm empowerment for 400 youths	1,312,400,000	Ministry of Wealth Creation and Employment
Construction of 5nos COOPERATIVES AREA OFFICES	1,000,000,000	Ministry of Commerce, Cooperatives, Trade
Renovation and Equipping of Social Home, Offices , Youth Centes and Hostels in Badagry , Epe, Isheri, Ipaja, Ikorodu ,ikjea, Onikan etc	924,422,056	Ministry of Youth & Social Development
Entrepreneurship for People with Disability	400,000,000	Office of Disability Affairs
Procurement of Assisting Equipment (Hearing Aids, Wheel chairs etc) for People with Disability	374,965,411	Office of Disability Affairs
Construction of Multipurpose Centre for Women in Agidingbi	331,860,298	Ministry of Women Affairs and Poverty Alleviation
Construction of Elderly Care Centre in Epe	222,024,635	Ministry of Youth & Social Development
Construction of Skill Acquisition Centre and other poverty allevation projects	220,406,716	Ministry of Women Affairs and Poverty Alleviation
Establishment of Lagos Fashion MSME Hub2	200,000,000	Ministry of Commerce, Cooperatives, Trade and Investment
Balance payment of additional works for Shelter for Domestic Violence Survivors (Care Giver Institute), Agidingbi	172,508,871	Ministry of Women Affairs and Poverty Alleviation
Others GESI Projects	-	
<b>Total Value of GESI Responsive Projects</b>	<b>48,136,087,764</b>	



## Section 8 How does the current year's Budget compare to last year's Budget and Out-Turn?

Presented in Table 8 and

Table 9 below is the breakdown of the revenue and expenditure composition compared with the previous year's Budget and performance outturn. While  
Table 10,

How much have we allocated to each Ministry in 2026 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2025?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Debt Management Office	600,477,066,290	96,370,221,297	523.1%	96,370,221,297	523.1%	93,077,980,146	545.1%
Office of Infrastructure	2,466,822,781	1,996,861,442	23.5%	1,996,861,442	23.5%	1,412,889,189	74.6%
Ministry of Economic Planning & Budget	121,499,558,969	85,486,735,770	42.1%	85,486,735,770	42.1%	88,566,902,031	37.2%
Lagos State Metropolitan Area Transport Authority(LAMATA)	8,200,000,000	8,200,000,000	0.0%	8,200,000,000	0.0%	8,160,936,897	0.5%
Office of The Accountant General/State Treasury Office	222,816,557,921	105,190,227,223	111.8%	127,490,227,223	74.8%	126,599,806,634	76.0%
Lagos State Waterways Authority	1,736,000,000	1,000,000,000	73.6%	1,000,000,000	73.6%	1,000,000,000	73.6%
Ministry of Health	17,263,319,339	17,843,541,294	-3.3%	17,843,541,294	-3.3%	9,776,989,891	76.6%
State House of Assembly	44,522,463,110	37,785,828,265	17.8%	37,785,828,265	17.8%	23,842,247,070	86.7%
Lagos State Internal Revenue Service	65,051,771,793	40,707,002,768	59.8%	40,707,002,768	59.8%	40,707,002,768	59.8%
Office of Drainage Services & Water Resources	4,366,775,002	4,855,273,505	-10.1%	4,855,273,505	-10.1%	3,459,452,773	26.2%
Office of Works	3,104,114,812	-	0.0%	-	0.0%	2,829,664,158	9.7%
Ministry of Agriculture Hqtrs	11,242,520,052	13,638,274,280	-17.6%	13,638,274,280	-17.6%	7,050,031,327	59.5%
Lagos State Electricity Board	23,760,286,163	23,397,034,507	1.6%	23,397,034,507	1.6%	21,844,933,499	8.8%
Health Service Commission	67,425,698,480	63,568,497,112	6.1%	63,568,497,112	6.1%	63,218,497,112	6.7%
Lagos State Pension Commission (LASPEC)	55,372,766,986	47,949,927,187	15.5%	47,949,927,187	15.5%	29,186,145,403	89.7%
Ministry of Housing	3,036,866,538	1,737,326,493	74.8%	1,737,326,493	74.8%	1,942,861,703	56.3%
Lagos State Waste Management Agency (LAWMA)	41,631,487,319	40,381,487,319	3.1%	40,381,487,319	3.1%	22,737,767,675	83.1%
Establishment and Training	49,638,908,468	59,664,374,041	-16.8%	37,364,374,041	32.9%	32,447,926,283	53.0%
High Court of Justice	25,493,806,291	23,210,039,353	9.8%	23,210,039,353	9.8%	18,561,450,834	37.3%
Lagos State Urban Renewal Authority (LASURA)	386,154,937	574,504,756	-32.8%	574,504,756	-32.8%	387,245,089	-0.3%
Other Main Orgs	737,211,620,861	622,073,040,840	18.5%	622,073,040,840	18.5%	467,725,462,575	57.6%
<b>Total Expenditure</b>	<b>2,106,704,566,113</b>	<b>1,295,630,197,452</b>	<b>62.6%</b>	<b>1,295,630,197,452</b>	<b>62.6%</b>	<b>1,064,536,193,058</b>	<b>97.9%</b>

Table 11 and

Table 12 present the Budgeted expenditure for recurrent, capital, and total expenditure for the top 20 ministries compared with the previous year's Budget figures and Budget out-turn.

**Table 8 Comparison of Revenue Estimates with Prior Year**

How do our Revenue Estimates for 2026 compare to what we budgeted and actually collected in 2025?							
Revenue	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Opening Balance	15,220,000,000	26,319,628,561	-42.2%	26,319,628,561	-42.2%	26,319,628,561	-42.2%
Federation Account	909,000,000,000	626,136,925,000	45.2%	626,136,925,000	45.2%	782,736,673,779	16.1%
Statutory Allocation	116,000,000,000	100,800,000,000	15.1%	100,800,000,000	15.1%	103,896,245,221	11.6%
Derivation	-	3,900,000,000	-100.0%	3,900,000,000	-100.0%	-	-
VAT	674,000,000,000	352,000,000,000	91.5%	352,000,000,000	91.5%	565,174,711,639	19.3%
Other FAAC Receipts	119,000,000,000	169,436,925,000	-29.8%	169,436,925,000	-29.8%	113,665,716,919	4.7%
<b>Internally Generated Revenues</b>	<b>2,791,509,565,767</b>	<b>2,289,466,943,255</b>	<b>21.9%</b>	<b>2,289,466,943,255</b>	<b>21.9%</b>	<b>1,845,204,097,745</b>	<b>51.3%</b>
<i>Tax Revenue, of which</i>	<i>2,000,000,000,000</i>	<i>1,395,240,500,000</i>	<i>43.3%</i>	<i>1,395,240,500,000</i>	<i>43.3%</i>	<i>1,223,667,302,559</i>	<i>63.4%</i>
Tax Revenues - Personal	1,547,073,392,222	1,179,346,000,000	31.2%	1,179,346,000,000	31.2%	1,176,824,304,028	31.5%
Tax Revenue - Other	452,926,607,778	215,894,500,000	109.8%	215,894,500,000	109.8%	46,842,998,530	866.9%
Non-Tax Revenue	791,509,565,767	894,226,443,255	-11.5%	894,226,443,255	-11.5%	621,536,795,186	27.3%
<b>Other Sources</b>	<b>728,780,210,671</b>	<b>424,891,727,328</b>	<b>71.5%</b>	<b>424,891,727,328</b>	<b>71.5%</b>	<b>379,427,957,507</b>	<b>92.1%</b>
Aids and Grants	481,635,921,481	52,549,359,967	816.5%	52,549,359,967	816.5%	16,183,429,969	2876.1%
Loans	216,497,528,308	372,342,367,361	-41.9%	372,342,367,361	-41.9%	363,244,527,538	-40.4%
Other Receipts	30,646,760,882	-	-	-	-	-	-
<b>Total Revenue (including Opening Balance)</b>	<b>4,444,509,776,438</b>	<b>3,366,815,224,144</b>	<b>32.0%</b>	<b>3,366,815,224,144</b>	<b>32.0%</b>	<b>3,033,688,357,592</b>	<b>46.5%</b>

Table 9 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2026 compare to what we budgeted and actually spent in 2025?							
Expenditure	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
<b>Personnel</b>	<b>409,494,339,384</b>	<b>401,119,578,614</b>	<b>2.1%</b>	<b>378,819,578,614</b>	<b>8.1%</b>	<b>333,667,689,382</b>	<b>22.7%</b>
Salaries, Wages and Allowances	358,215,414,585	356,242,733,540	0.6%	333,942,733,540	7.3%	305,768,133,979	17.2%
Social Contributions	19,236,684,542	19,236,684,542	0.0%	19,236,684,542	0.0%	• 18,118,901,562	6.2%
Social Benefits	32,042,240,258	25,640,160,532	25.0%	25,640,160,532	25.0%	9,780,653,841	227.6%
<b>Other Recurrent</b>	<b>1,697,210,226,728</b>	<b>894,510,618,838</b>	<b>89.7%</b>	<b>916,810,618,838</b>	<b>85.1%</b>	<b>730,868,503,676</b>	<b>132.2%</b>
Overheads	1,069,887,217,296	790,546,562,943	35.3%	812,846,562,943	31.6%	633,147,584,012	69.0%
Public Debt Charges	591,864,836,007	95,000,000,000	523.0%	95,000,000,000	523.0%	92,208,975,238	541.9%
Transfers of State IGR to LGCs	-	-	-	-	-	-	-
Others (Grants, Subsidies, Other Transfers)	35,458,173,425	8,964,055,895	295.6%	8,964,055,895	295.6%	5,511,944,426	543.3%
<b>Capital</b>	<b>2,337,805,210,325</b>	<b>2,071,185,026,692</b>	<b>12.9%</b>	<b>2,071,185,026,692</b>	<b>12.9%</b>	<b>1,773,658,971,279</b>	<b>31.8%</b>
Other Provisions (Contingency)	-	-	-	-	-	-	-
<b>Total Expenditure (including Contingencies)</b>	<b>4,444,509,776,438</b>	<b>3,366,815,224,144</b>	<b>32.0%</b>	<b>3,366,815,224,144</b>	<b>32.0%</b>	<b>2,838,195,164,337</b>	<b>56.6%</b>

**Table 10 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Recurrent Expenditure**

How much have we allocated to each Ministry in 2026 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2025?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Debt Management Office	600,477,066,290	96,370,221,297	523.1%	96,370,221,297	523.1%	93,077,980,146	545.1%
Office of Infrastructure	2,466,822,781	1,996,861,442	23.5%	1,996,861,442	23.5%	1,412,889,189	74.6%
Ministry of Economic Planning & Budget	121,499,558,969	85,486,735,770	42.1%	85,486,735,770	42.1%	88,566,902,031	37.2%
Lagos State Metropolitan Area Transport Authority(LAMATA)	8,200,000,000	8,200,000,000		8,200,000,000		8,160,936,897	0.5%
Office of The Accountant General/State Treasury Office	222,816,557,921	105,190,227,223	111.8%	127,490,227,223	74.8%	126,599,806,634	76.0%
Lagos State Waterways Authority	1,736,000,000	1,000,000,000	73.6%	1,000,000,000	73.6%	1,000,000,000	73.6%
Ministry of Health	17,263,319,339	17,843,541,294	-3.3%	17,843,541,294	-3.3%	9,776,989,891	76.6%
State House of Assembly	44,522,463,110	37,785,828,265	17.8%	37,785,828,265	17.8%	23,842,247,070	86.7%
Lagos State Internal Revenue Service	65,051,771,793	40,707,002,768	59.8%	40,707,002,768	59.8%	40,707,002,768	59.8%
Office of Drainage Services & Water Resources	4,366,775,002	4,855,273,505	-10.1%	4,855,273,505	-10.1%	3,459,452,773	26.2%
Office of Works	3,104,114,812	-		-		2,829,664,158	9.7%
Ministry of Agriculture Hqtrs	11,242,520,052	13,638,274,280	-17.6%	13,638,274,280	-17.6%	7,050,031,327	59.5%
Lagos State Electricity Board	23,760,286,163	23,397,034,507	1.6%	23,397,034,507	1.6%	21,844,933,499	8.8%
Health Service Commission	67,425,698,480	63,568,497,112	6.1%	63,568,497,112	6.1%	63,218,497,112	6.7%
Lagos State Pension Commission (LASPEC)	55,372,766,986	47,949,927,187	15.5%	47,949,927,187	15.5%	29,186,145,403	89.7%
Ministry of Housing	3,036,866,538	1,737,326,493	74.8%	1,737,326,493	74.8%	1,942,861,703	56.3%
Lagos State Waste Management Agency (LAWMA)	41,631,487,319	40,381,487,319	3.1%	40,381,487,319	3.1%	22,737,767,675	83.1%
Establishment and Training	49,638,908,468	59,664,374,041	-16.8%	37,364,374,041	32.9%	32,447,926,283	53.0%
High Court of Justice	25,493,806,291	23,210,039,353	9.8%	23,210,039,353	9.8%	18,561,450,834	37.3%
Lagos State Urban Renewal Authority (LASURA)	386,154,937	574,504,756	-32.8%	574,504,756	-32.8%	387,245,089	-0.3%
Other Main Orgs	737,211,620,861	622,073,040,840	18.5%	622,073,040,840	18.5%	467,725,462,575	57.6%
<b>Total Expenditure</b>	<b>2,106,704,566,113</b>	<b>1,295,630,197,452</b>	<b>62.6%</b>	<b>1,295,630,197,452</b>	<b>62.6%</b>	<b>1,064,536,193,058</b>	<b>97.9%</b>

**Table 11 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure**

How much have we allocated to each Ministry in 2026 for Capital Expenditure compared to what they were allocated and what they actually spent in 2025?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Debt Management Office	516,750,000	313,802,438,473	-99.8%	313,802,438,473	-99.8%	255,008,853,108	-99.8%
Office of Infrastructure	391,374,282,735	357,057,566,414	9.6%	465,252,774,433	-15.9%	486,340,907,201	-19.5%
Ministry of Economic Planning & Budget	256,300,973,309	234,527,349,741	9.3%	239,250,922,134	7.1%	202,736,526,402	26.4%
Lagos State Metropolitan Area Transport Authority(LAMATA)	294,612,582,796	209,929,400,616	40.3%	213,929,400,616	37.7%	168,621,774,238	74.7%
Office of The Accountant General/State Treasury Office	2,937,202,587	975,000,000	201.3%	421,657,800	596.6%	561,686,962	422.9%
Lagos State Waterways Authority	155,194,345,979	7,469,444,735	1977.7%	5,407,008,259	2770.2%	5,407,008,259	2770.2%
Ministry of Health	135,177,909,809	29,389,866,908	359.9%	31,535,688,711	328.7%	33,569,125,154	302.7%
State House of Assembly	79,111,019,068	86,961,019,013	-9.0%	86,961,019,013	-9.0%	32,775,418,368	141.4%
Lagos State Internal Revenue Service	31,966,332,959	10,060,656,066	217.7%	10,060,656,066	217.7%	6,813,353,317	369.2%
Office of Drainage Services & Water Resources	90,783,406,886	128,589,170,315	-29.4%	153,759,170,315	-41.0%	100,593,947,698	-9.8%
Office of Works	80,448,884,598	32,672,296,794	146.2%	25,923,223,652	210.3%	19,667,236,757	309.1%
Ministry of Agriculture Hqtrs	68,122,530,774	65,036,423,246	4.7%	54,032,743,015	26.1%	55,221,857,513	23.4%
Lagos State Electricity Board	48,930,459,794	27,733,151,790	76.4%	23,557,512,096	107.7%	23,722,856,184	106.3%
Health Service Commission	-	-	-	-	-	-	-
Lagos State Pension Commission (LASPEC)	279,700,000	130,419,375	114.5%	20,225,000	1282.9%	12,258,500	2181.7%
Ministry of Housing	50,367,567,067	22,520,042,112	123.7%	15,393,972,697	227.2%	21,626,577,172	132.9%
Lagos State Waste Management Agency (LAWMA)	9,369,492,654	11,828,576,364	-20.8%	2,378,305,571	294.0%	2,207,453,353	324.4%
Establishment and Training	1,287,544,441	380,374,922	238.5%	279,999,922	359.8%	193,540,108	565.3%
High Court of Justice	19,177,225,000	17,348,484,238	10.5%	17,348,484,238	10.5%	13,209,129,266	45.2%
Lagos State Urban Renewal Authority (LASURA)	44,064,374,486	22,404,038,638	96.7%	27,944,078,638	57.7%	26,605,666,696	65.6%
Other Main Orgs	577,782,625,383	492,369,306,931	17.3%	383,925,746,042	50.5%	318,763,795,024	81.3%
<b>Total Expenditure</b>	<b>2,337,805,210,325</b>	<b>2,071,185,026,692</b>	<b>12.9%</b>	<b>2,071,185,026,692</b>	<b>12.9%</b>	<b>1,773,658,971,279</b>	<b>31.8%</b>

**Table 12 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure**

How much have we allocated to each Ministry in 2026 for Total Expenditure compared to what they were allocated and what they actually spent in 2025?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Debt Management Office	600,993,816,290	410,172,659,770	46.5%	410,172,659,770	46.5%	348,086,833,254	72.7%
Office of Infrastructure	393,841,105,516	359,054,427,856	9.7%	467,249,635,875	-15.7%	487,753,796,390	-19.3%
Ministry of Economic Planning & Budget	377,800,532,278	320,014,085,511	18.1%	324,737,657,903	16.3%	291,303,428,432	29.7%
Lagos State Metropolitan Area Transport Authority(LAMATA)	302,812,582,796	218,129,400,616	38.8%	222,129,400,616	36.3%	176,782,711,135	71.3%
Office of The Accountant General/State Treasury Office	225,753,760,508	106,165,227,223	112.6%	127,911,885,023	76.5%	127,161,493,596	77.5%
Lagos State Waterways Authority	156,930,345,979	8,469,444,735	1752.9%	6,407,008,259	2349.4%	6,407,008,259	2349.4%
Ministry of Health	152,441,229,148	47,233,408,201	222.7%	49,379,230,005	208.7%	43,346,115,045	251.7%
State House of Assembly	123,633,482,178	124,746,847,278	-0.9%	124,746,847,278	-0.9%	56,617,665,439	118.4%
Lagos State Internal Revenue Service	97,018,104,752	50,767,658,834	91.1%	50,767,658,834	91.1%	47,520,356,085	104.2%
Office of Drainage Services & Water Resources	95,150,181,889	133,444,443,821	-28.7%	158,614,443,821	-40.0%	104,053,400,471	-8.6%
Office of Works	83,552,999,410	32,672,296,794	155.7%	25,923,223,652	222.3%	22,496,900,915	271.4%
Ministry of Agriculture Hqtrs	79,365,050,825	78,674,697,526	0.9%	67,671,017,295	17.3%	62,271,888,841	27.4%
Lagos State Electricity Board	72,690,745,957	51,130,186,297	42.2%	46,954,546,603	54.8%	45,567,789,683	59.5%
Health Service Commission	67,425,698,480	63,568,497,112	6.1%	63,568,497,112	6.1%	63,218,497,112	6.7%
Lagos State Pension Commission (LASPEC)	55,652,466,986	48,080,346,562	15.7%	47,970,152,187	16.0%	29,198,403,903	90.6%
Ministry of Housing	53,404,433,605	24,257,368,605	120.2%	17,131,299,190	211.7%	23,569,438,875	126.6%
Lagos State Waste Management Agency (LAWMA)	51,000,979,973	52,210,063,683	-2.3%	42,759,792,890	19.3%	24,945,221,028	104.5%
Establishment and Training	50,926,452,909	60,044,748,963	-15.2%	37,644,373,963	35.3%	32,641,466,391	56.0%
High Court of Justice	44,671,031,291	40,558,523,591	10.1%	40,558,523,591	10.1%	31,770,580,100	40.6%
Lagos State Urban Renewal Authority (LASURA)	44,450,529,423	22,978,543,394	93.4%	28,518,583,394	55.9%	26,992,911,785	64.7%
Other Main Orgs	1,314,994,246,244	1,114,442,347,771	18.0%	1,005,998,786,883	30.7%	786,489,257,599	67.2%
<b>Total Expenditure</b>	<b>4,444,509,776,438</b>	<b>3,366,815,224,144</b>	<b>32.0%</b>	<b>3,366,815,224,144</b>	<b>32.0%</b>	<b>2,838,195,164,337</b>	<b>56.6%</b>

## Section 9 Glossary of Terms

<b>Terms</b>	<b>Explanation</b>
Deficit	This is an excess of expenditure over the expected income in a fiscal year (Budget year).
Deficit Financing	This means generating funds to finance the deficit which results from excess expenditure over revenue.
FAAC	The account into which mineral revenues, Companies' Income Tax, Customs and VAT revenues are remitted, and from which disbursements are made to the three tiers of Government by the Federation Account Allocation Committee.
Internal Revenue	This is the revenue collected within the state related to income tax (PAYE represents the highest contributor to IGR), fines, levies, fees, and other sources of revenue within the state.
Aids and Grants	These are Budget support usually from the Federal Government, International Development partners, charities and alike for the execution of the approved Budget
Loans	This is an amount borrowed as part of the financing option that is expected to be paid back with interest.
Other Receipts	This is generated when actual crude oil price, production, and NGN: USD exchange rates exceed the Budget benchmarks and hence extra revenue is generated.
Personnel	These are personal emoluments such as salaries, allowances, social benefits (e.g. pension and gratuity) and social contributions paid to civil servants and other government functionaries.
Overhead	This comprises mainly of operational and maintenance costs for running day-to-day activities of the Government.
Debt Service	This is the repayments of loans taken by the government to finance the Budget which includes interest on un-matured debt and on other accounts, amortization of premiums and discounts on un-matured debt, the servicing costs and cost of issuing new borrowings
Capital Expenditure	This is also referred to as development expenditure and is made up of government spending on the acquisition or upgrade of assets (tangible and non-tangible assets) such as land, buildings, machinery, equipment,
Statutory Allocation	Statutory Allocation is a transfer from the Federal Allocation Accounts Committee (FAAC) and is based on the collection of minerals (largely Oil) and non-mineral revenues (companies' income tax, customs, and excise) at the national level, which is then shared between the three tiers of government using sharing ratios.
Derivation	This is also a transfer from the Federation Accounts. It is informed by the volume and prices of oil in the global market as well as actual output attributable to the state.
VAT	This is an ad valorem tax on most goods and services

## Annexure 1: Basic Education sector Citizens' Budget

The Lagos State 2026 Basic Education Sector Citizens Budget (CB) is an annexure in the CB document that presents in a concise format, the state government's planned expenditure on basic education while delivering public goods and services in the education sub-sector in the 2026 Fiscal Year.

The Basic Education sector expenditures are expenditures undertaken to deliver pre-primary, primary education and junior secondary education services in the state usually through the ministry of education or the ministry for Basic Education, State Universal Basic Education Board (SUBEB) as well as agency for mass education.

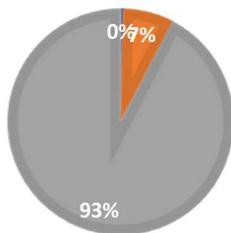
**Table 13 Basic Education Expenditure as a proportion of Total Expenditure**

Table 13 present a brief description of the share of basic education in the total expenditure as well as the proportion of the education sector expenditure devoted to the basic education sub-sector expenditure.

**What proportion of the State Government Budget is being spent on Basic Education?**

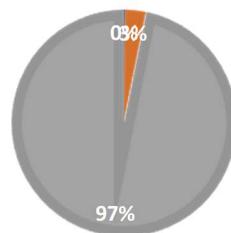
**Recurrent Expenditure**

- Basic Education Expenditure
- All Other Expenditure
- Other Education



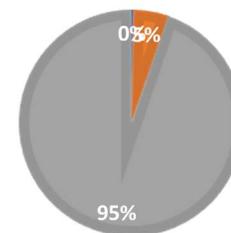
**Capital Expenditure**

- Basic Education Expenditure
- All Other Expenditure
- Other Education



**Total Expenditure**

- Basic Education Expenditure
- All Other Expenditure
- Other Education



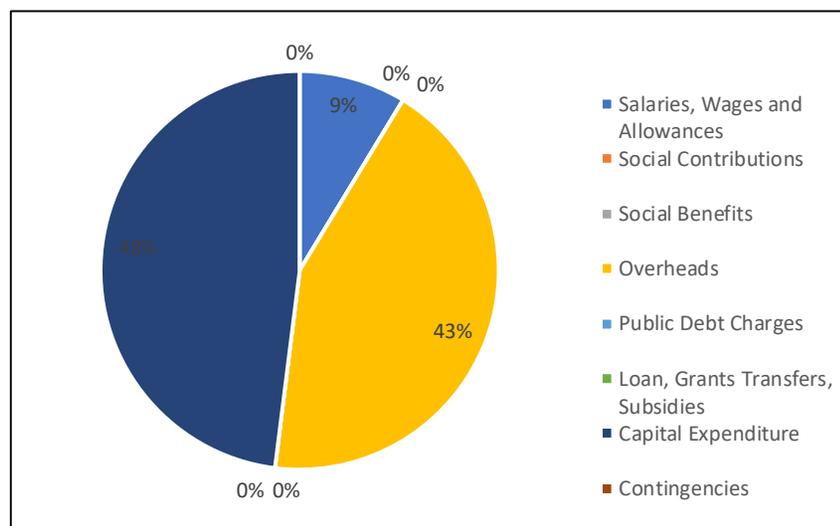
Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	159,884,949,603.48	74,774,172,462.00	234,659,122,065.48
Basic Education	7,331,613,993.04	6,776,836,830.40	14,108,450,823.44
Other levels of Education	152,553,335,610.44	67,997,335,631.60	220,550,671,242.04
All Other Expenditure	1,946,819,616,509.21	2,263,031,037,863.31	4,209,850,654,372.52
<b>Total Expenditure</b>	<b>2,106,704,566,112.69</b>	<b>2,337,805,210,325.31</b>	<b>4,444,509,776,438.00</b>

**Table 14 Nature of Basic Education Expenditure**

Table 14 presents a description of the nature of basic education expenditure, in terms of what goes into recurrent expenditure and capital expenditure. How much is expected to go into Basic Education, Other levels of education as well as how much goes into all other expenditure. This also presents the amount Budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the 2026 Fiscal year. The amount to be spent on Other Recurrent Expenditure include public debt charges, loan and advances, grants, transfers and subsidies. This section shall also present the total Capital Expenditure in the basic education sub-sector as well as expenditures on contingencies.

**What will the Basic Education sector spend its money on?**

Expenditure	2026 Budget (Billion Naira)
<b>Personnel Expenditure:</b>	<b>1.229</b>
Salaries, Wages and Allowances	1.229
Social Contributions	-
Social Benefits	-
<b>Overheads</b>	<b>6.102</b>
<b>Other Recurrent Expenditure:</b>	<b>-</b>
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
<b>Capital Expenditure</b>	<b>6.777</b>
<b>Contingencies</b>	<b>-</b>
<b>Total Expenditure (including Contingencies)</b>	<b>14.108</b>

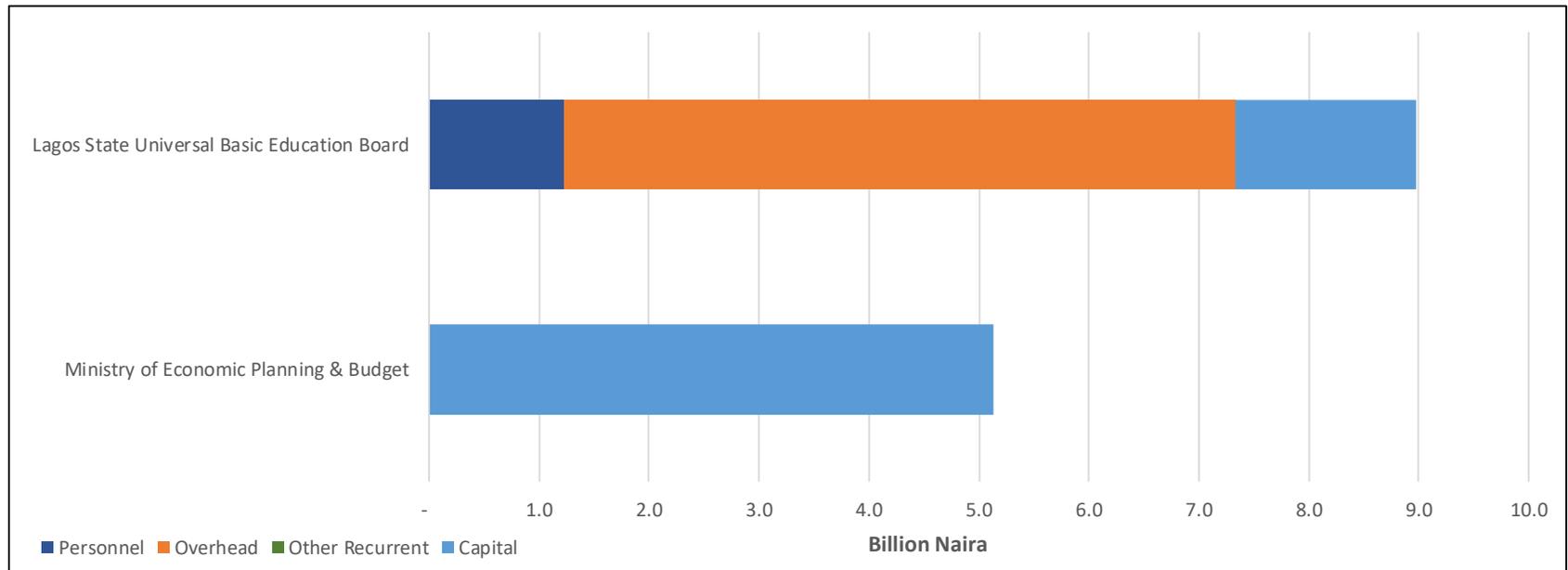


**Table 15 Basic Education Expenditure by Administrative Classification**

Presented in Table 15 is the Basic Education expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the basic education sector in terms how much is Budgeted for personnel, overhead, other recurrent cost and capital expenditure.

**Which Ministries, Departments and Agencies will be spending the Money, and on what?**

Expenditure by MDA (Top 5)	2026 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
Lagos State Universal Basic Education Board	1.2	6.1	-	7.3	1.6	9.0
Ministry of Economic Planning & Budget	-	-	-	-	5.1	5.1
<b>Total Expenditure</b>	<b>1.2</b>	<b>6.1</b>	<b>-</b>	<b>7.3</b>	<b>6.8</b>	<b>14.1</b>

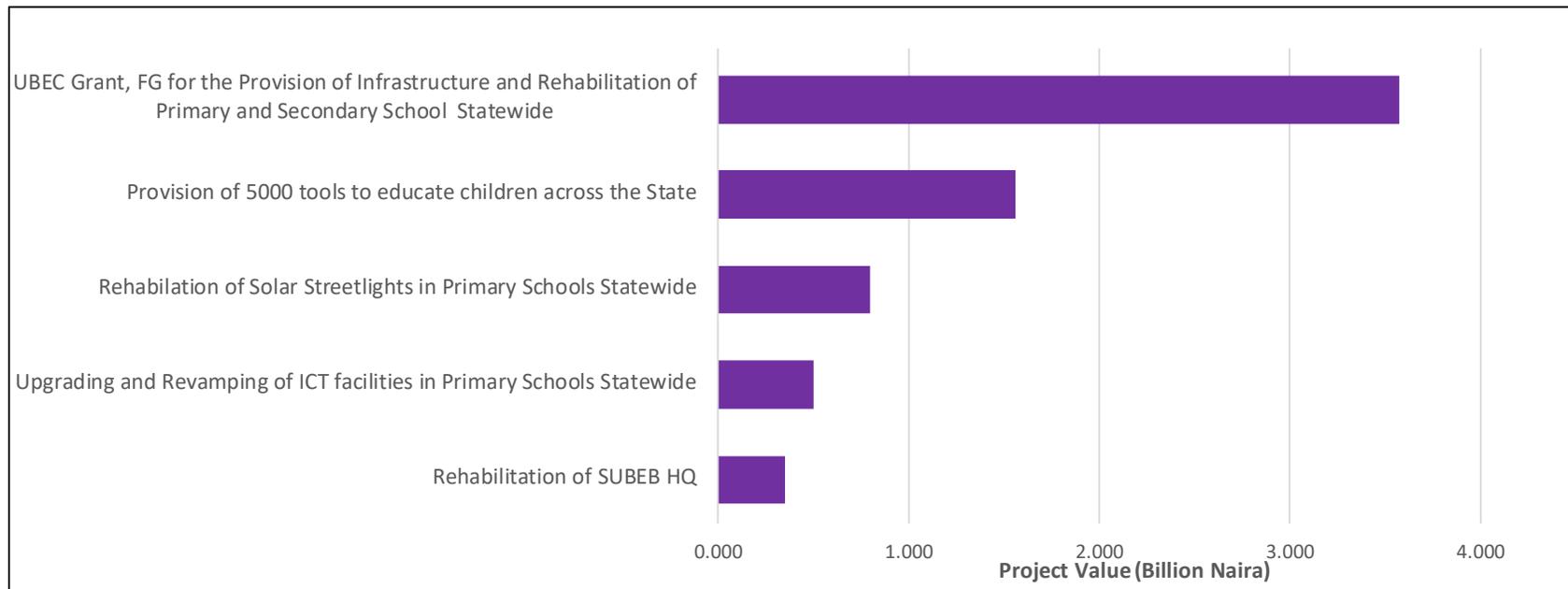


**Table 16 Projects that Respond to Basic Education Needs**

Presented in Table 16 are the top 6 projects that respond to basic education needs, stating where they are Located (LGA), the status of the projects - whether the projects are ongoing or new as well as the project amount. This highlights the priority capital project in the basic education sub-sector.

**What are the major Capital Investments Projects in the Basic Education sector?**

Project	Location (LGA)	Ongoing / New	2026 Budget Provision
UBEC Grant, FG for the Provision of Infrastructure and Rehabilitation of Primary and Secondary Schools Statewide	Statewide	Ongoing	3,572,453,859.40
Provision of 5000 tools to educate children across the State	Statewide	Ongoing	1,559,250,000.00
Rehabilitation of Solar Streetlights in Primary Schools Statewide	Statewide	Ongoing	795,132,971.00
Upgrading and Revamping of ICT facilities in Primary Schools Statewide	Statewide	Ongoing	500,000,000.00
Rehabilitation of SUBEB HQ	Statewide	Ongoing	350,000,000.00
<b>Total Capital Expenditure</b>			<b>6,776,836,830.40</b>



## Annexure 2: Primary Healthcare sector Citizens' Budget

The Lagos State 2026 Primary Healthcare sub-sector Citizens Budget (CB) presents in a snapshot of how much the state government plans to spend in primary healthcare sector for the 2026 Fiscal Year.

The Primary Healthcare sub-sector CB contains highlight of the proportion of state government Budget expected to be devoted to primary healthcare related expenditure in terms recurrent and capital project.

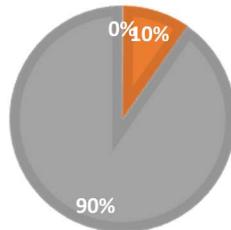
**Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure**

Table 17 presents the primary Healthcare expenditure as a proportion of the total expenditure outlay in Lagos State for the year 2026. This is presented in terms of recurrent expenditure and capital expenditure in the primary healthcare sub-sector.

**What proportion of the State Government Budget is being spent on Primary Healthcare?**

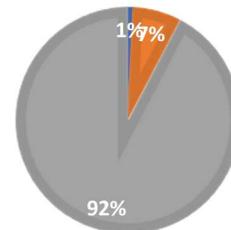
**Recurrent Expenditure**

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



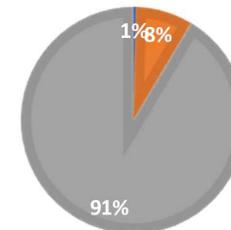
**Capital Expenditure**

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



**Total Expenditure**

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	203,818,729,297.83	179,718,327,283.24	383,537,056,581.07
Primary Healthcare	1,741,046,216.52	17,492,533,623.00	19,233,579,839.52
Other levels of Healthcare	202,077,683,081.31	162,225,793,660.24	364,303,476,741.55
All Other Expenditure	1,902,885,836,814.86	2,158,086,883,042.07	4,060,972,719,856.93
<b>Total Expenditure</b>	<b>2,106,704,566,112.69</b>	<b>2,337,805,210,325.31</b>	<b>4,444,509,776,438.00</b>

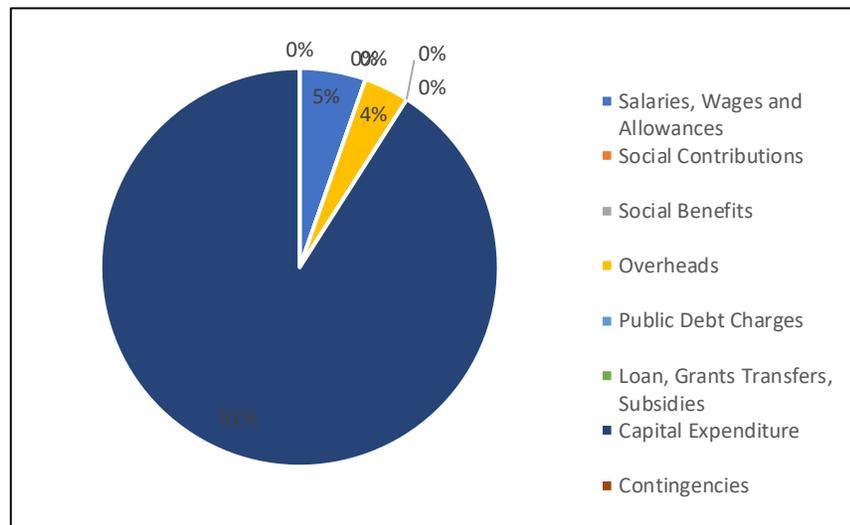
**Table 18 Nature of Primary Healthcare Expenditure**

Table 18 seeks to answer the question; what will the primary healthcare sub-sector spend its money on in the year 2026. This include a snapshot description of the amount Budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the 2026 fiscal year.

The amount to be spent on Other Recurrent Expenditure include public debt charges, loan and advances, grants, transfers and subsidies. This section shall also president the total Capital Expenditure in the primary healthcare sub-sector as well as expenditures on contingencies.

**What will the Primary Healthcare sector spend its money on?**

Expenditure	2026 Budget (Billion Naira)
<b>Personnel Expenditure:</b>	<b>1.032</b>
Salaries, Wages and Allowances	1.032
Social Contributions	-
Social Benefits	-
<b>Overheads</b>	<b>0.709</b>
<b>Other Recurrent Expenditure:</b>	<b>-</b>
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
<b>Capital Expenditure</b>	<b>17.493</b>
<b>Contingencies</b>	<b>-</b>
<b>Total Expenditure (including Contingencies)</b>	<b>19.234</b>

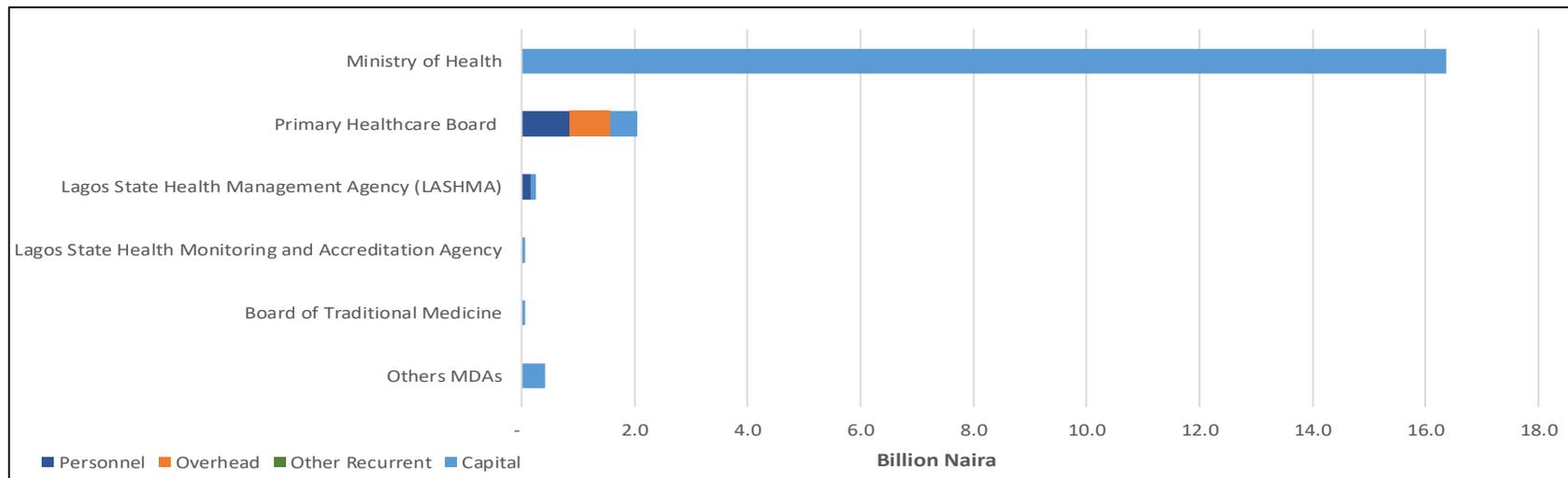


**Table 19 Primary Healthcare Expenditure by Administrative Classification**

Presented in Table 19 is the Primary Healthcare expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the primary healthcare sub-sector in terms how much is Budgeted for personnel, overhead, other recurrent cost and capital expenditure.

**Which Ministries, Departments and Agencies will be spending the Money, and on what?**

Expenditure by MDA (Top 5)	2026 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
Ministry of Health	-	-	-	-	16.4	<b>16.4</b>
Primary Healthcare Board	0.9	0.7	-	<b>1.6</b>	0.5	<b>2.1</b>
Lagos State Health Management Agency (LASHMA)	0.2	-	-	<b>0.2</b>	0.1	<b>0.3</b>
Lagos State Health Monitoring and Accreditation Agency	-	-	-	-	0.1	<b>0.1</b>
Board of Traditional Medicine	-	-	-	-	0.1	<b>0.1</b>
Others MDAs	-	-	-	-	0.4	<b>0.4</b>
<b>Total Expenditure</b>	<b>1.0</b>	<b>0.7</b>	-	<b>1.7</b>	<b>17.5</b>	<b>19.2</b>



**Table 20 Projects that Respond to Primary Healthcare Needs**

Presented in Table 20 are the 10 key capital projects that respond to Primary Healthcare needs. The section seeks to answer the question 'what are the major capital investment projects in the Primary Healthcare sub-sector' in Lagos State for the 2026 fiscal year.

### What are the major Capital Investments Projects in the Primary Healthcare sector?

Project	Location (LGA)	Ongoing / New	2026 Budget Provision
Construction of Lagos State Medical Industrial and Innovation Zone	Statewide	Ongoing	7,500,000,000.00
Construction/Rehabilitation of Hospitals Statewide	Statewide	Ongoing	5,941,586,291.84
Expansion / Acquisition of properties for Ajeromi General Hospital, Orile Agege General	Statewide	Ongoing	1,307,106,952.04
Development and Upgrading/ Renovation of Healthcare Facilities in the State	Statewide	Ongoing	793,465,956.54
Renovation of Hospitals	Statewide	Ongoing	286,041,025.83
ICT for Health Insurance (LASHMA) and Call Centre(Ileraeko)	Statewide	Ongoing	91,211,663.77
Purchase of Blood Tranfusion Equipment( Donor Lab,Scale,Haemocue,Scale,Bloodbags e	Statewide	Ongoing	44,481,059.00
Provision of equipment to support Children, adolescents and women have equitable ac	Statewide	Ongoing	35,292,220.43
Construction and Rehabilitation of PHC at Ikeja Local Government	Ikeja Local	New	23,750,000.00
Construction and Rehabilitation of PHC at Agege Local Government	Ajeromi/Ife	New	23,750,000.00
Other Projects			1,445,848,453.55
<b>Total Capital Expenditure</b>			<b>17,492,533,623.00</b>

