Lagos State Government

BUDGET IMPLEMENTATION REPORT QUARTER Q2 2026

July 27, 2026

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1.A Introduction

The Lagos State Y2026 Second Quarter Budget Implementation Report presents the budget performance of the State for the period ended **30th June 2026**. In line with the State's commitment to fiscal transparency and accountability, the report is prepared quarterly and published within 30 days after the end of each quarter.

The report presents the implementation status of the Y2026 Approved Budget by comparing the approved appropriations with the actual budget performance recorded during the second quarter, as well as the cumulative performance for the period ended 30th June 2026. It provides information on revenue collections, expenditures, and budget balances across all organisational units and the core economic classifications of the Budget.

The report is assessed against the **Y2026 Original Approved Budget** and presents actual performance under the following economic classifications in accordance with the National Chart of Accounts (NCOA):

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

The report also contains detailed disclosures on **Primary Healthcare** and **Basic Education** expenditures in Sections 4 and 5, respectively, in line with the State's commitment to promoting transparency in priority social sector spending.

This Budget Implementation Report is prepared by the **Ministry of Economic Planning and Budget** in collaboration with the **State Treasury Office** and is published on the Lagos State Government website as part of the State's ongoing efforts to promote transparency, accountability, and evidence-based public financial management.

1.B Revenue Performance

The Y2026 Q2 overall cumulative recurrent revenue performance for the period ended 30th June, 2026 was **N1,667,058,379,835.53** (45%) of the Recurrent Revenue estimate of **N3,700,509,565,766.67,** and **90%** performance against the half-year Recurrent Revenue estimate of **N1,850,254,782,883.33.**

The cumulative revenue performance at the end of the second quarter reflects a moderate level of revenue realisation during the first half of the fiscal year. While overall revenue performance remained below the half-year projection, the State continued to record encouraging results from key Internally Generated Revenue (IGR) sources. The improved performance of these revenue lines is attributable to sustained revenue administration reforms, enhanced compliance, strengthened enforcement by revenue-generating agencies, and ongoing efforts to minimise leakages in the revenue collection process.

The observed shortfalls in certain revenue lines are largely attributable to lower-than-projected collections during the review period. This performance reflects the differing revenue collection cycles across MDAs, reduced demand for some government services, and seasonal variations that influence the timing of revenue inflows. It is expected that collections from some of these revenue sources will improve as implementation of revenue enhancement measures progresses and economic activities strengthen during the remainder of the fiscal year.

The relatively low performance recorded under Aids and Grants was primarily due to the implementation timelines and disbursement schedules associated with donor-funded programmes and intervention projects. Consequently, inflows under this revenue category are expected to improve as project milestones are achieved and approved funding is released.

Similarly, the low level of loan drawdowns during the review period reflects the State's prudent debt and cash management strategy, which ensures that borrowings are drawn only when financing is required for eligible capital projects. This approach minimizes the cost of carrying undisbursed debt while ensuring that project financing remains aligned with implementation progress. Accordingly, loan drawdowns are expected to improve in the second half of the fiscal year as more projects attain the requisite implementation milestones.

1.C Recurrent Expenditure Performance

The Y2026 Q2 overall cumulative recurrent expenditure performance for the period ended 30th June, 2026 was **N767,152,241,751.62** (36.4%) of the Recurrent Expenditure estimate of **N2,106,704,566,112.69,** and **72.83%** performance against the half-year Recurrent Expenditure estimate of **N1,053,352,283,056.34.**

The Q2 cumulative performance reflects the State's continued commitment to prudent fiscal management and disciplined expenditure execution during the first half of the fiscal year. Recurrent expenditure remained focused on meeting essential government obligations, including personnel costs, overheads, and statutory commitments, while maintaining expenditure within available fiscal resources.

The recurrent expenditure recorded during the review period reflects the State's commitment to prudent expenditure management and fiscal discipline. These expenditures are aligned with approved budget provisions, cash backing, and the operational requirements of Ministries, Departments, and Agencies (MDAs), ensuring the uninterrupted delivery of public services while avoiding unbudgeted expenditure. This approach has supported efficient resource utilization, strengthened expenditure control, and enhanced value for money in the delivery of government programmes.

As the fiscal year progresses into its second half, the State will continue to maintain fiscal discipline while ensuring that recurrent expenditure is adequately aligned with operational needs of Ministries, Departments and Agencies (MDAs), supports uninterrupted service delivery, and complements the accelerated implementation of capital projects in line with the approved budget and the State's development priorities.

1.D Capital Expenditure Performance

The Y2026 Q2 overall cumulative capital expenditure performance for the period ended 30th June, 2026 was **N772,640,867,614.64 (33%)** of the Recurrent Expenditure estimate of **N2,337,805,210,325.31**, and **66.10%** performance against the half-year Capital Expenditure estimate of **N1,168,902,605,162.66**.

The cumulative capital expenditure performance at the end of the second quarter reflects the implementation cycle of the State's capital programme during the first half of the fiscal year. Capital budget execution during the period under review, was shaped by the sequencing of procurement activities, contract awards, project mobilization, and payments for implementation milestones achieved. This phased approach is consistent with established public financial management and procurement practices, thereby ensuring that capital spending is aligned with actual project progress.

Although cumulative capital expenditure remained below the half-year budget projection, capital expenditure would significantly increase, as projects continue to advance across critical sector. The current expenditure outturn therefore reflects the timing of project implementation rather than a slowdown in programme delivery. As more projects reach payment milestones and certified works increase in the second half of the fiscal year, capital expenditure is expected to accelerate, resulting in improved budget execution and further supporting the achievement of the State's strategic development priorities.

The Government remains committed to accelerating the delivery of priority infrastructure projects, strengthening revenue mobilisation, and leveraging private sector participation to complement public investment. These efforts are expected to enhance capital budget implementation, promote sustainable infrastructure development, and support the State's broader economic growth objectives during the remaining quarters of the fiscal year.

1.E Conclusions

The **Y2026 Budget of Shared Prosperity** of **N4,444,509,776,438.00** is strategically designed to promote continuity, resilience, and inclusive prosperity for the people of Lagos State. The Budget prioritises sustainable infrastructure development and environmental stewardship, promotes economic diversification, advances social inclusion and human capital development, and strengthens governance and institutional reforms. More than a spending plan, it provides a strategic framework for delivering sustainable economic growth while balancing investments in physical infrastructure and human capital development. The key highlights of the State's budget performance for the period ended **30th June 2026** are presented below:

• The total Capital Budget for Y2026 is **N2,337,805,210,325.31**, while the Recurrent Budget is **N2,106,704,566,112.69**, representing a **53:47 Capital-to-Recurrent** budget ratio.

• **Cumulative Recurrent Revenue (January–June 2026)** attained **90%** of the projected half-year estimate, with a year-to-date performance of **45%** against the approved annual budget.

• **Cumulative Recurrent Expenditure (January–June 2026)** stood at **72.8%** of the projected half-year estimate, representing a year-to-date performance of **36.4%** against the approved annual budget.

• **Cumulative Capital Expenditure (January–June 2026)** achieved **66.10%** of the projected half-year estimate, with a year-to-date performance of **33%** against the approved annual budget.

• **Overall Budget Implementation Performance (January–June 2026)** stood at **37%** of the projected half-year estimate, representing a year-to-date implementation rate of **69%** against the approved annual budget.

1.F Summary Budget Implementation Graph Figure

Figure 1: Fiscal Performance Overview for Quarter

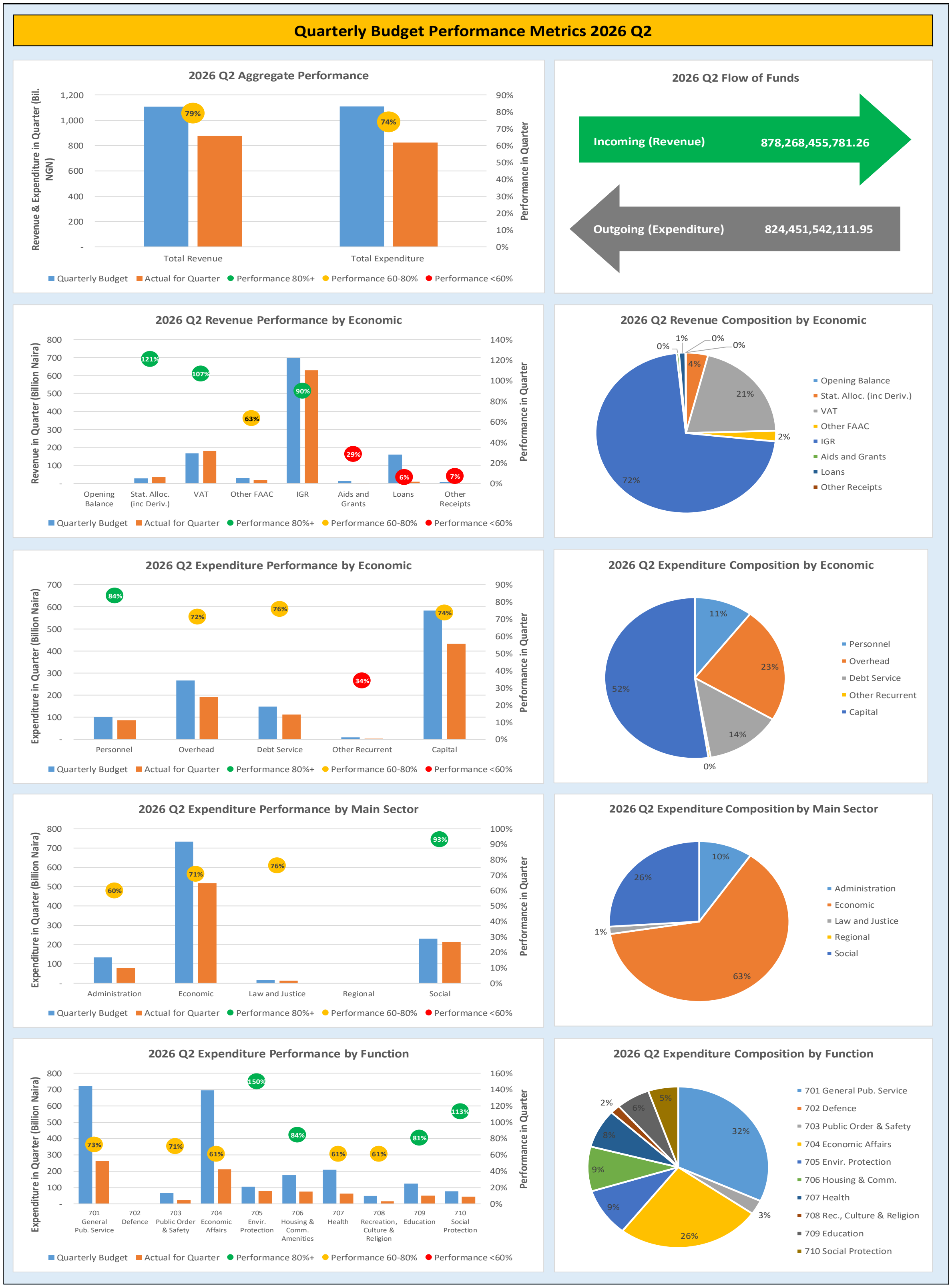
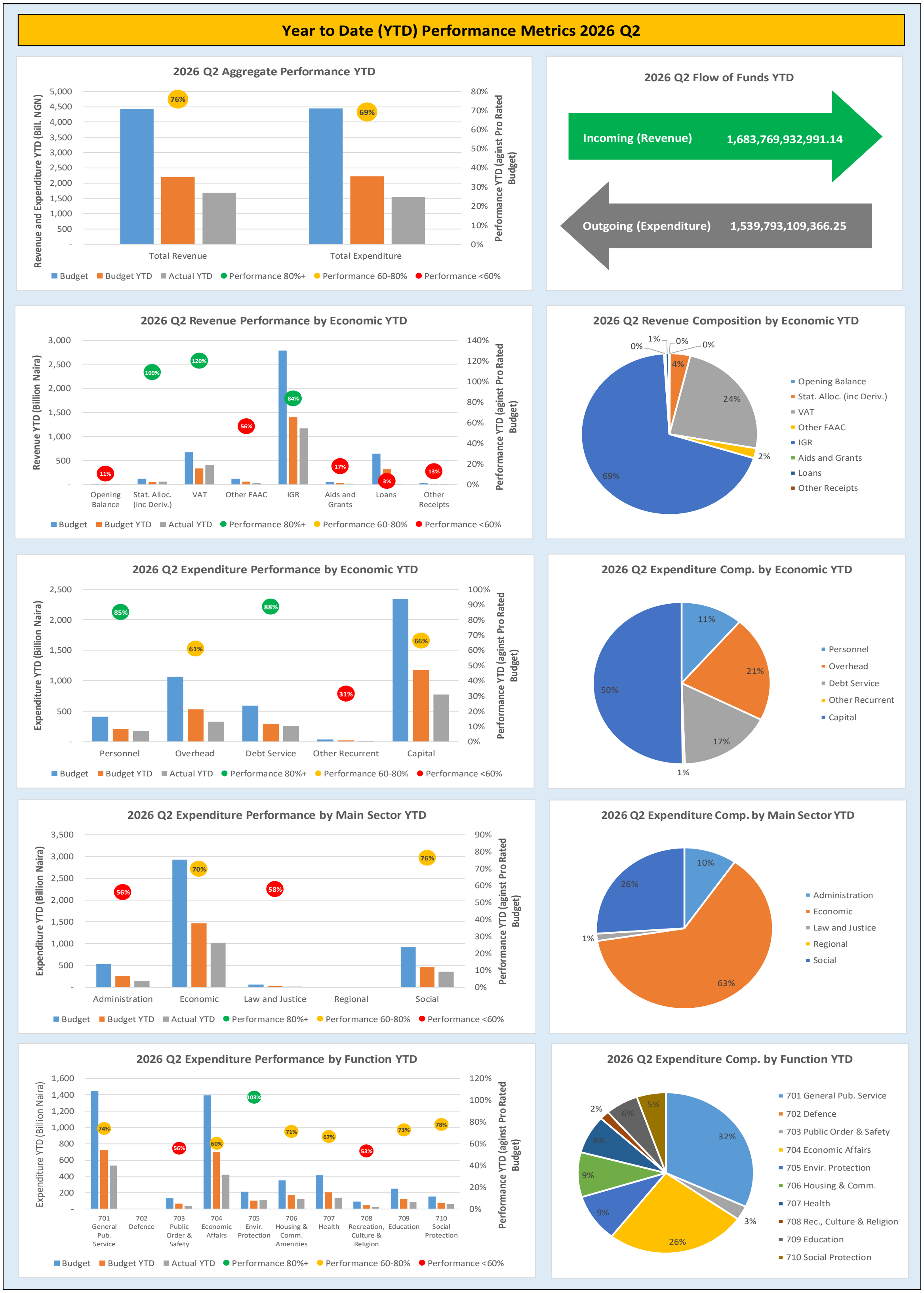


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Lagos State Government 2026 Q2 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
Opening Balance	**15,220,000,000.00**	**-**	**1,600,000,000.00**	**10.5%**	**13,620,000,000.00**
Recurrent Revenue	**3,700,509,565,766.67**	**863,841,564,629.56**	**1,667,058,379,835.53**	**45.0%**	**2,033,451,185,931.15**
11 - GOVERNMENT SHARE OF FAAC	909,000,000,000.00	234,241,790,605.20	501,092,740,425.19	55.1%	407,907,259,574.81
12 - INDEPENDENT REVENUE	2,791,509,565,766.67	629,599,774,024.36	1,165,965,639,410.34	41.8%	1,625,543,926,356.33
Recurrent Expenditure	**2,106,704,566,112.69**	**392,573,058,313.98**	**767,152,241,751.62**	**36.4%**	**1,339,552,324,361.08**
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	409,494,339,384.43	85,755,810,401.32	173,951,263,224.31	42.5%	235,543,076,160.12
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	1,697,210,226,728.26	306,817,247,912.66	593,200,978,527.31	35.0%	1,104,009,248,200.95
Breakdown of Other Recurrent Costs					
2202 - OVERHEAD COST	1,067,449,146,047.62	191,025,106,558.23	325,442,827,016.65	30.5%	742,006,319,030.98
OTHER RECURRENT (2203-2209)	629,761,080,680.64	115,792,141,354.43	267,758,151,510.66	42.5%	362,002,929,169.98
Transfer to Capital Account	**1,609,024,999,653.98**	**471,268,506,315.58**	**901,506,138,083.92**	**56.0%**	**707,518,861,570.07**
Other Receipts	**728,780,210,671.33**	**14,426,891,151.70**	**16,711,553,155.61**	**2.3%**	**712,068,657,515.72**
13 - AID AND GRANTS	56,166,747,997.11	4,005,264,498.22	4,907,255,611.37	8.7%	51,259,492,385.74
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	672,613,462,674.21	10,421,626,653.48	11,804,297,544.24	1.8%	660,809,165,129.97
Capital Expenditure	**2,337,805,210,325.31**	**431,878,483,797.97**	**772,640,867,614.64**	**33.0%**	**1,565,164,342,710.67**
23 - CAPITAL EXPENDITURE	2,337,805,210,325.31	431,878,483,797.97	772,640,867,614.64	33.0%	1,565,164,342,710.67
Total Revenue (including OB)	**4,444,509,776,438.00**	**878,268,455,781.26**	**1,685,369,932,991.14**	**37.9%**	**2,759,139,843,446.86**
Total Expenditure	**4,444,509,776,438.00**	**824,451,542,111.95**	**1,539,793,109,366.25**	**34.6%**	**2,904,716,667,071.75**

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Lagos State Government Budget Performance Report 2026 Q2 - Total Revenue by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Revenue	***4,429,289,776,438.00***	***878,268,455,781.26***	***1,683,769,932,991.14***	***38.0%***	***2,745,519,843,446.86***
010000000000	**ADMINISTRATION SECTOR**	**68,186,716,350.00**	**8,233,628,231.78**	**17,839,061,983.33**	**26.2%**	**50,347,654,366.67**
011100000000	**Governor's Office**	**27,553,850,000.00**	**5,403,619,098.81**	**11,986,044,125.99**	**43.5%**	**15,567,805,874.01**
011100100200	Office of The Deputy Governor	300,000.00	-	25,000.00	8.3%	275,000.00
011101000100	Lagos State Public Procurement Agency (LASPPA)	6,000,000,000.00	1,877,920,233.12	3,590,724,574.81	59.8%	2,409,275,425.19
011102100100	Lagos State Liaison Office - Lagos	30,000,000.00	10,350,000.00	11,646,000.00	38.8%	18,354,000.00
011102400100	Lagos Safety Commission	750,000,000.00	161,565,121.25	291,222,067.50	38.8%	458,777,932.50
011105100100	Lagos State Lotteries Board	20,000,000,000.00	3,163,644,214.44	7,780,673,773.68	38.9%	12,219,326,226.32
011110500100	Office of The Chief of Staff	500,000.00	50,000.00	65,000.00	13.0%	435,000.00
011111100100	Office of Public Private Partnership	300,000,000.00	-	-	0.0%	300,000,000.00
011113600100	Fire Service	466,000,000.00	188,255,000.00	309,530,000.00	66.4%	156,470,000.00
011113800100	Lagos State Records and Archives Bureau	2,500,000.00	934,530.00	1,257,610.00	50.3%	1,242,390.00
011114000100	Parastatals Monitoring Office	4,500,000.00	900,000.00	900,100.00	20.0%	3,599,900.00
011114100100	Office of Political,Legislative and Civic Engagement	50,000.00	-	-	0.0%	50,000.00
016100000000	**Office of the Secretary to the State Government**	**5,000,000.00**	**2,347,700.00**	**3,853,000.00**	**77.1%**	**1,147,000.00**
016100100400	Cabinet Secretariat Office	5,000,000.00	2,347,700.00	3,853,000.00	77.1%	1,147,000.00
011200000000	**State Assembly**	**35,100,000.00**	**7,194,000.00**	**24,420,000.00**	**69.6%**	**10,680,000.00**
011200300100	State House of Assembly	35,100,000.00	7,194,000.00	24,420,000.00	69.6%	10,680,000.00
012300000000	**Ministry of Information and Strategy**	**6,788,076,350.00**	**1,612,689,443.99**	**2,857,868,278.36**	**42.1%**	**3,930,208,071.64**
012300100100	Ministry of Information and Strategy and Strategy	36,750,000.00	6,075,000.00	7,825,000.00	21.3%	28,925,000.00
012300300100	Lagos State Television Service	1,600,000,000.00	137,968,198.54	348,620,704.91	21.8%	1,251,379,295.09
012300400100	Lagos State Radio Services	746,326,350.00	354,438,389.61	354,438,389.61	47.5%	391,887,960.39
012300400200	Lagos State Traffic Radio	425,000,000.00	131,887,214.54	131,887,214.54	31.0%	293,112,785.46
012301300100	Lagos State Printing CorporationPrinting and Publishing	3,980,000,000.00	982,320,641.30	2,015,096,969.30	50.6%	1,964,903,030.70
012500000000	**Office of the Head of Service/Public Service Office**	**1,667,505,000.00**	**610,850,919.53**	**641,941,845.53**	**38.5%**	**1,025,563,154.47**
012500500100	Establishment and Training	2,505,000.00	392,000.00	1,081,500.00	43.2%	1,423,500.00
012500600100	Public Service Staff Development Center	580,000,000.00	599,675,719.53	599,675,719.53	103.4%	- 19,675,719.53
012500700100	Public Service Office	1,085,000,000.00	10,783,200.00	41,184,626.00	3.8%	1,043,815,374.00
014000000000	**Office of the Auditor General**	**32,660,000.00**	**9,045,000.00**	**36,540,400.00**	**111.9%**	**- 3,880,400.00**
014000100100	Office of the Auditor General State	24,000,000.00	7,250,000.00	32,310,400.00	134.6%	- 8,310,400.00
014000200100	Office of the Auditor General for Local Government	7,500,000.00	1,795,000.00	3,880,000.00	51.7%	3,620,000.00
014000300100	Audit Service Commission	1,160,000.00	-	350,000.00	30.2%	810,000.00
014700000000	**Lagos State Civil Service Commission**	**506,125,000.00**	**172,521,416.95**	**173,599,416.95**	**34.3%**	**332,525,583.05**
014700100100	Lagos State Civil Service Commission	3,000,000.00	100,000.00	1,178,000.00	39.3%	1,822,000.00
014700200100	Lagos State Pension Commission (LASPEC)	503,125,000.00	172,421,416.95	172,421,416.95	34.3%	330,703,583.05
014900000000	**Local Government Service Commission**	**3,000,000.00**	**-**	**-**	**0.0%**	**3,000,000.00**
014900100100	Local Government Service Commission	3,000,000.00	-	-	0.0%	3,000,000.00
014800000000	**Independent Electoral Commission**	**1,900,000.00**	**541,200.00**	**893,200.00**	**47.0%**	**1,006,800.00**
014800100100	Lagos Independent Electoral Commission	1,900,000.00	541,200.00	893,200.00	47.0%	1,006,800.00
012400000000	**Ministry of Home Affairs**	**31,583,500,000.00**	**413,089,452.50**	**2,110,265,716.50**	**6.7%**	**29,473,234,283.50**
012400100100	Ministry of Home Affairs	185,100,000.00	47,570,000.00	143,445,000.00	77.5%	41,655,000.00
012403700100	Muslim Pilgrims' Welfare Board	30,034,000,000.00	224,611,033.90	1,820,092,297.90	6.1%	28,213,907,702.10
012403800100	Christian Pilgrims' Welfare Board	1,364,400,000.00	140,908,418.60	146,728,418.60	10.8%	1,217,671,581.40
016500000000	**Ministry of Special Duties & Inter-Governmental Relations**	**10,000,000.00**	**1,730,000.00**	**3,636,000.00**	**36.4%**	**6,364,000.00**
016500100100	Ministry of Special Duties & Inter-Governmental Relations	10,000,000.00	1,730,000.00	3,636,000.00	36.4%	6,364,000.00
020000000000	**ECONOMIC SECTOR**	**4,214,214,326,299.15**	**852,943,965,161.61**	**1,633,667,013,054.76**	**38.8%**	**2,580,547,313,244.39**
021500000000	**Ministry of Agriculture**	**3,345,700,000.00**	**851,383,068.50**	**979,178,510.00**	**29.3%**	**2,366,521,490.00**
021500100100	Ministry of Agriculture Hqtrs	3,345,700,000.00	851,383,068.50	979,178,510.00	29.3%	2,366,521,490.00

Lagos State Government Budget Performance Report 2026 Q2 - Total Revenue by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022000000000	**Ministry of Finance**	**3,377,242,328,520.80**	**758,611,919,167.82**	**1,459,360,176,849.32**	**43.2%**	**1,917,882,151,671.48**
022000100100	Ministry of Finance	60,287,400,000.00	13,200,588,439.06	17,943,705,045.46	29.8%	42,343,694,954.54
022000200100	Debt Management Office	393,666,701,791.97	-	-	0.0%	393,666,701,791.97
022000700100	Office of The Accountant General/State Treasury Office	888,244,315,729.00	238,754,531,578.88	509,524,183,378.24	57.4%	378,720,132,350.76
022000800100	Lagos State Internal Revenue Service	2,035,043,910,999.82	506,656,799,149.88	931,892,288,425.62	45.8%	1,103,151,622,574.20
022200000000	**Ministry of Commerce, Cooperatives, Trade and Investment**	**592,600,000.00**	**67,293,637.75**	**118,967,987.75**	**20.1%**	**473,632,012.25**
022200100100	Ministry of Commerce, Cooperatives, Trade and Investment	400,000,000.00	6,503,350.00	43,523,200.00	10.9%	356,476,800.00
022200900100	Lagos Consumer Protection Agency	10,000,000.00	14,100,000.00	21,330,000.00	213.3%	- 11,330,000.00
022205500100	Lagos State Cooperative College	152,600,000.00	40,130,287.75	40,130,287.75	26.3%	112,469,712.25
022205600100	Central Business District	30,000,000.00	6,560,000.00	13,984,500.00	46.6%	16,015,500.00
022700000000	**Ministry of Wealth Creation and Employment**	**30,000,000.00**	**7,077,000.00**	**9,393,000.00**	**31.3%**	**20,607,000.00**
022700100100	Ministry of Wealth Creation and Employment	30,000,000.00	7,077,000.00	9,393,000.00	31.3%	20,607,000.00
022800000000	**Ministry of Innovation, Science and Technology**	**46,400,000.00**	**23,000.00**	**145,000.00**	**0.3%**	**46,255,000.00**
022800100100	Ministry of Innovation, Science and Technology	1,400,000.00	-	-	0.0%	1,400,000.00
022810200100	Lagos State Residents Registration Agency (LASRRA)	45,000,000.00	23,000.00	145,000.00	0.3%	44,855,000.00
022900000000	**Ministry of Transportation**	**200,284,227,956.00**	**10,568,950,306.49**	**18,971,531,388.71**	**9.5%**	**181,312,696,567.29**
022900100100	Ministry of Transportation	12,282,578,150.00	1,042,676,623.80	2,188,083,909.34	17.8%	10,094,494,240.66
022905300100	Lagos State Metropolitan Area Transport Authority(LAMATA)	5,874,733,650.00	41,967,688.00	702,438,880.23	12.0%	5,172,294,769.77
022905300300	Lagos State Ferry Services	633,937,500.00	55,287,851.58	113,443,751.58	17.9%	520,493,748.42
022905400100	Lagos State Drivers' Institute	220,000,000.00	69,244,190.00	152,021,355.00	69.1%	67,978,645.00
022905800100	Motor Vehicle Administration Agency	17,589,250,000.00	5,411,829,444.44	11,266,429,265.39	64.1%	6,322,820,734.61
022905800200	Lagos State Number Plate & Production Authority	7,888,728,656.00	3,650,323,251.45	3,650,323,251.45	46.3%	4,238,405,404.55
022905500100	Lagos State Traffic Management Agency (LASTMA)	2,670,000,000.00	129,957,021.00	357,895,578.50	13.4%	2,312,104,421.50
022905700100	Lagos State Waterways Authority	149,025,000,000.00	75,719,204.00	345,225,365.00	0.2%	148,679,774,635.00
022905600100	Lagos State Parking Authority	4,100,000,000.00	91,945,032.22	195,670,032.22	4.8%	3,904,329,967.78
023100000000	**Ministry of Energy & Mineral Resources Development**	**9,994,744,000.00**	**254,397,012.02**	**1,780,430,717.78**	**17.8%**	**8,214,313,282.22**
023100100100	Ministry of Energy & Mineral Resources Development	254,100,000.00	201,483,227.02	511,630,046.03	201.3%	- 257,530,046.03
023100300100	Lagos State Electrification Agency	120,644,000.00	13,068,820.00	42,452,100.00	35.2%	78,191,900.00
023100400100	Ibile Oil & Gas (IOGAS)	1,620,000,000.00	-	-	0.0%	1,620,000,000.00
023100500100	Lagos State Electricity Regulatory Commssion	8,000,000,000.00	39,844,965.00	1,226,348,571.75	15.3%	6,773,651,428.25
023400000000	**Ministry of Works & Infrastructure**	**5,022,000,000.00**	**239,242,705.00**	**2,497,484,785.00**	**49.7%**	**2,524,515,215.00**
023400100200	Lagos State Infrastructure Assets Management Agency	9,000,000.00	-	100.00	0.0%	8,999,900.00
023400200100	Office of Infrastructure	13,000,000.00	5,600,000.00	10,100,000.00	77.7%	2,900,000.00
023400200300	Lagos State Infrastructural Maintenance& Regulatory Agency (LASIMRA)	5,000,000,000.00	233,642,705.00	2,487,384,685.00	49.7%	2,512,615,315.00
023600000000	**Ministry of Tourism, Arts & Culture**	**1,040,000,000.00**	**18,192,376.42**	**27,725,698.25**	**2.7%**	**1,012,274,301.75**
023600100100	Ministry of Tourism, Arts & Culture	1,000,000,000.00	11,420,011.42	17,957,333.25	1.8%	982,042,666.75
023600400100	Council for Art And Culture	20,000,000.00	1,670,000.00	3,070,000.00	15.4%	16,930,000.00
023605500100	Lagos State Film & Video Censors' Board	20,000,000.00	5,102,365.00	6,698,365.00	33.5%	13,301,635.00
023800000000	**Ministry of Economic Planning & Budget**	**158,517,747,997.11**	**13,874,245,617.07**	**14,776,236,730.22**	**9.3%**	**143,741,511,266.89**
023800100100	Ministry of Economic Planning & Budget	158,517,747,997.11	13,874,245,617.07	14,776,236,730.22	9.3%	143,741,511,266.89
025300000000	**Ministry of Housing**	**16,496,567,251.24**	**1,492,894,628.34**	**3,167,066,976.10**	**19.2%**	**13,329,500,275.14**
025300100100	Ministry of Housing	11,237,000,000.00	939,614,043.71	2,613,786,391.47	23.3%	8,623,213,608.53
025305700100	Lagos State Real Estate Regulatory Authority (LASRERA)	1,600,000,000.00	-	-	0.0%	1,600,000,000.00
025305800100	Lagos Mortgage Board (LMB)	3,659,567,251.24	553,280,584.63	553,280,584.63	15.1%	3,106,286,666.61
026000000000	**Ministry of Physical Planning and Urban Development**	**433,147,750,000.00**	**64,839,490,163.20**	**128,790,609,915.18**	**29.7%**	**304,357,140,084.82**
026000100100	Office of Physical Planning	1,996,000,000.00	671,254,874.12	861,798,526.12	43.2%	1,134,201,473.88
026000100200	Lagos State Physical Planning Permit Authority (LASPPPA)	205,500,000,000.00	7,878,874,371.18	28,052,220,850.15	13.7%	177,447,779,149.85
026000100300	Lagos State Planning & Environmental Monitoring Authority (LASPEMA)	56,600,000.00	11,164,860.50	11,788,930.50	20.8%	44,811,069.50
026000200100	Lands Bureau	122,100,000,000.00	32,498,658,999.61	54,603,930,275.22	44.7%	67,496,069,724.78
026000200200	Valuation Office	2,150,000.00	2,235,800.00	2,672,700.00	124.3%	- 522,700.00
026000300100	Office of Surveyor -General of The State	75,000,000,000.00	4,649,818,172.03	14,677,512,881.72	19.6%	60,322,487,118.28
026000400100	Office of Urban Development	3,513,000,000.00	3,006,200,209.00	3,022,479,856.67	86.0%	490,520,143.33
026000400200	Lagos State Building Control Authority (LABCA)	10,000,000,000.00	5,478,332,128.04	12,696,202,053.78	127.0%	- 2,696,202,053.78
026000400300	Lagos State Urban Renewal Authority (LASURA)	580,000,000.00	54,687,253.04	155,021,012.54	26.7%	424,978,987.46
026000400400	Material Testing Laboratory Services	400,000,000.00	710,456,100.00	1,095,536,100.00	273.9%	- 695,536,100.00
026000400500	New Towns Development Authority	14,000,000,000.00	9,877,807,395.68	13,611,446,728.48	97.2%	388,553,271.52
026700000000	**Ministry of Waterfront Infrastructure Development**	**8,454,260,574.00**	**2,118,856,479.00**	**3,188,065,496.45**	**37.7%**	**5,266,195,077.55**
026700100100	Ministry of Waterfront Infrastructure Development	8,454,260,574.00	2,118,856,479.00	3,188,065,496.45	37.7%	5,266,195,077.55

Lagos State Government Budget Performance Report 2026 Q2 - Total Revenue by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
030000000000	**LAW AND JUSTICE SECTOR**	**14,202,700,000.00**	**3,438,202,220.57**	**5,502,947,932.20**	**38.7%**	**8,699,752,067.80**
031800000000	**Judiciary**	**10,636,200,000.00**	**1,843,830,201.95**	**3,889,896,610.82**	**36.6%**	**6,746,303,389.18**
031801100100	Judicial Service Commission	1,200,000.00	1,895,500.00	1,895,500.00	158.0%	- 695,500.00
031800400100	High Court of Justice	10,635,000,000.00	1,841,934,701.95	3,888,001,110.82	36.6%	6,746,998,889.18
032600000000	**Ministry of Justice**	**3,566,500,000.00**	**1,594,372,018.62**	**1,613,051,321.38**	**45.2%**	**1,953,448,678.62**
032600100100	Ministry of Justice	3,300,000,000.00	1,544,466,109.94	1,544,466,109.94	46.8%	1,755,533,890.06
032600200100	Law Reform Commission	35,500,000.00	3,000,000.00	3,000,000.00	8.5%	32,500,000.00
032605300100	Office of Administrator General	165,000,000.00	17,247,895.91	17,247,895.91	10.5%	147,752,104.09
032605400100	Multi-Door Court House	65,000,000.00	29,508,012.77	47,757,315.53	73.5%	17,242,684.47
032605600100	Lagos State Domestic & Sexual Violence Agency (LSDVSA)	1,000,000.00	150,000.00	580,000.00	58.0%	420,000.00
050000000000	**SOCIAL SECTOR**	**132,686,033,788.85**	**13,652,660,167.30**	**26,760,910,020.85**	**20.2%**	**105,925,123,768.00**
051300000000	**Ministry of Youth & Social Development**	**150,000,000.00**	**23,010,000.00**	**45,240,000.00**	**30.2%**	**104,760,000.00**
051300100100	Ministry of Youth & Social Development	150,000,000.00	23,010,000.00	45,240,000.00	30.2%	104,760,000.00
051400000000	**Ministry of Women Affairs and Poverty Alleviation**	**23,040,000.00**	**7,162,800.00**	**15,678,010.00**	**68.0%**	**7,361,990.00**
051400100100	Ministry of Women Affairs and Poverty Alleviation	13,000,000.00	4,709,500.00	9,531,710.00	73.3%	3,468,290.00
051405500100	Women Development Centre	10,040,000.00	2,453,300.00	6,146,300.00	61.2%	3,893,700.00
051700000000	**Ministry of Education**	**25,617,205,800.39**	**1,723,629,717.19**	**5,508,353,135.37**	**21.5%**	**20,108,852,665.02**
051700100100	Ministry of Basic Education	150,000,000.00	26,536,840.00	50,050,390.00	33.4%	99,949,610.00
051700300100	Lagos State Universal Basic Education Board	16,420,000.00	2,920,000.00	2,926,000.00	17.8%	13,494,000.00
051700800100	Library Board	500,000.00	50,000.00	125,000.00	25.0%	375,000.00
051700900100	Lagos State Examinations Board	1,510,000,000.00	487,005,500.00	1,496,364,500.00	99.1%	13,635,500.00
051701000100	Agency for Mass Education	27,000,000.00	50,000.00	50,000.00	0.2%	26,950,000.00
051701800100	Lagos State University of Science and Technology	3,569,500,000.00	44,819,191.18	195,447,023.23	5.5%	3,374,052,976.77
051702100100	Lagos State University (LASU)	13,000,000,000.00	683,316,501.63	2,328,400,195.76	17.9%	10,671,599,804.24
051702300100	College of Health Technology	600,000,000.39	324,796,184.38	324,796,184.38	54.1%	275,203,816.01
051702600100	Lagos State University of Education	5,541,707,000.00	-	658,885,242.00	11.9%	4,882,821,758.00
051702700600	Education District 6	100,000.00	-	32,000.00	32.0%	68,000.00
051705400100	Lagos State Teaching Service Commission	7,500,000.00	3,750,000.00	7,000,000.00	93.3%	500,000.00
051705500100	Lagos State Technical and Vocational Education Board	25,000,000.00	2,508,500.00	10,956,500.00	43.8%	14,043,500.00
051706600100	School Committee on Rehabilitation of Public Schools	28,000,000.00	6,920,000.00	20,370,000.00	72.8%	7,630,000.00
051706700100	Office of Education Quality Assurance	1,141,478,800.00	140,957,000.00	412,950,100.00	36.2%	728,528,700.00
057000000000	**Ministry of Tertiary Education**	**15,000,000.00**	**4,160,000.00**	**6,500,000.00**	**43.3%**	**8,500,000.00**
057000100100	Ministry of Tertiary Education	15,000,000.00	4,160,000.00	6,500,000.00	43.3%	8,500,000.00
052100000000	**Ministry of Health**	**75,698,698,513.51**	**9,929,771,492.29**	**16,748,873,748.37**	**22.1%**	**58,949,824,765.14**
052100100100	Ministry of Health	8,797,000,000.00	49,224,898.84	100,841,643.11	1.1%	8,696,158,356.89
052102600100	Lagos State University Teaching Hospital (LASUTH)	10,000,000,000.00	1,728,190,949.08	2,738,345,703.63	27.4%	7,261,654,296.37
052102600200	Lagos State University College of Medicine(LASUCOM)	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
052110200100	Lagos State Health Management Agency (LASHMA)	2,835,720,000.00	5,114,000.00	7,459,000.00	0.3%	2,828,261,000.00
052110300100	Board of Traditional Medicine	275,000,000.00	-	-	0.0%	275,000,000.00
052100600200	Lagos State College of Nursing and Midwifery	148,615,346.00	-	-	0.0%	148,615,346.00
052110500100	Lagos State Health Monitoring and Accreditation Agency	360,000,000.00	43,450,061.90	44,432,061.90	12.3%	315,567,938.10
052111500100	Lagos State Blood Transfusion Service	429,615,596.00	152,123,802.00	238,357,316.00	55.5%	191,258,280.00
052111700200	General Hospital, Lagos	5,400,000,000.00	491,466,631.80	878,203,133.47	16.3%	4,521,796,866.53
052111700300	Gbagada General Hospital	3,000,000,000.00	577,129,848.00	980,004,095.55	32.7%	2,019,995,904.45
052111700400	Orile Agege General Hospital	3,000,000,000.00	578,891,519.56	1,079,384,125.56	36.0%	1,920,615,874.44
052111700500	Isolo General Hospital	3,600,000,000.00	418,711,377.00	766,891,195.00	21.3%	2,833,108,805.00
052111700600	Ikorodu General Hospital	4,180,000,000.00	746,247,020.39	1,354,082,655.14	32.4%	2,825,917,344.86
052111700700	Ajeromi General Hospital	2,000,000,000.00	359,464,843.30	614,864,464.40	30.7%	1,385,135,535.60
052111700800	Badagry General Hospital	1,500,000,000.00	304,141,891.00	492,920,502.00	32.9%	1,007,079,498.00
052111701000	Agbowa General Hospital	1,000,000,000.00	81,051,465.64	146,051,803.64	14.6%	853,948,196.36
052111701100	Lagos Island Maternity Hospital	2,400,000,000.00	496,205,657.15	825,788,489.55	34.4%	1,574,211,510.45
052111701200	Massey Street Children's Hospital, Lagos	800,000,000.00	141,250,058.08	260,062,395.08	32.5%	539,937,604.92
052111701300	Mainland Hospital, Yaba	792,000,000.00	104,718,023.00	182,623,193.00	23.1%	609,376,807.00
052111701400	Onikan Health Centre	1,200,000,000.00	120,900,799.00	202,371,522.00	16.9%	997,628,478.00
052111701500	Apapa General Hospital	732,000,000.00	103,422,793.22	168,914,993.23	23.1%	563,085,006.77
052111701600	Ebute-Metta Health Centre	800,000,000.00	73,535,025.00	120,593,125.00	15.1%	679,406,875.00
052111701700	Harvey Road Health Centre	1,000,000,000.00	182,981,256.00	296,938,896.00	29.7%	703,061,104.00
052111701800	Ketu-Ejinrin Health Centre	54,000,000.00	9,877,266.00	16,823,636.00	31.2%	37,176,364.00

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
052111701900	Ijede General Hospital	1,200,000,000.00	278,213,156.29	422,552,781.37	35.2%	777,447,218.63
052111702000	Ibeju-Lekki General Hospital	700,000,000.00	126,866,648.00	216,880,433.00	31.0%	483,119,567.00
052111702100	Shomolu General Hospital	1,200,000,000.00	154,679,144.00	260,934,781.00	21.7%	939,065,219.00
052111702200	Ifako/Ijaiye General Hospital	2,000,000,000.00	422,511,877.29	654,058,076.29	32.7%	1,345,941,923.71
052111702300	Mushin General Hospital	1,800,000,000.00	173,537,965.50	299,169,288.45	16.6%	1,500,830,711.55
052111702400	Surulere General Hospital	3,500,000,000.00	423,303,889.38	649,958,859.93	18.6%	2,850,041,140.07
052111702500	Alimosho General Hospital	3,316,500,000.00	568,490,663.88	953,518,202.88	28.8%	2,362,981,797.12
052111702600	Amuwo Odofin General Hospital	1,800,000,000.00	350,398,685.85	596,903,219.55	33.2%	1,203,096,780.45
052111702700	Eti-Osa Maternal & Child care	1,500,000,000.00	280,317,103.00	505,711,189.00	33.7%	994,288,811.00
052111702800	ABAT Comprehensive Health Centre	723,247,571.51	93,556,137.00	176,375,813.50	24.4%	546,871,758.01
052111702900	Imota General Hospital	1,000,000,000.00	101,046,645.00	176,062,133.00	17.6%	823,937,867.00
052111703100	Orchid Road General Hospital	1,100,000,000.00	158,657,630.00	290,702,260.00	26.4%	809,297,740.00
052111800100	Health Service Commission	55,000,000.00	30,092,761.14	30,092,761.14	54.7%	24,907,238.86
053500000000	**Ministry of Environment**	**27,621,895,843.95**	**1,731,098,670.68**	**4,153,369,389.97**	**15.0%**	**23,468,526,453.98**
053500100100	Ministry of Environment	1,000,000,000.00	364,059,400.00	918,174,723.80	91.8%	81,825,276.20
053500200100	Lagos State Parks & Gardens Agency	517,500,000.00	165,953,009.00	355,850,550.00	68.8%	161,649,450.00
053501600100	Lagos State Environmental Protection Agency (LASEPA)	3,000,000,000.00	272,484,499.51	642,082,835.08	21.4%	2,357,917,164.92
053505300100	Lagos State Waste Management Agency (LAWMA)	3,850,000,000.00	750,000.00	750,000.00	0.0%	3,849,250,000.00
053505500100	Lagos State Environmental & Special Offences Unit	150,000,000.00	9,656,000.00	40,793,000.00	27.2%	109,207,000.00
053505600100	Lagos State Wastewater Management Office	1,500,000,000.00	174,625,216.00	247,260,716.00	16.5%	1,252,739,284.00
053505700100	Office of Drainage Services & Water Resources	250,000,000.00	36,191,491.49	90,851,648.19	36.3%	159,148,351.81
053505800100	Lagos State Environmental Sanitation Corps	150,000,000.00	12,183,700.00	24,758,700.00	16.5%	125,241,300.00
053505900100	Lagos State Signage and Advertisement Agency (LASAA)	14,995,000,000.00	142,274,119.28	1,279,925,981.50	8.5%	13,715,074,018.50
053506000100	Lagos Water Corporation	1,433,395,843.95	318,553,182.06	318,553,182.06	22.2%	1,114,842,661.89
053506200100	Water Regulatory Commission	776,000,000.00	234,368,053.34	234,368,053.34	30.2%	541,631,946.66
053900000000	**Lagos State Sports Commisssion**	**1,825,193,631.00**	**16,581,000.00**	**53,946,000.00**	**3.0%**	**1,771,247,631.00**
053900100100	Lagos State Sports Commisssion	120,000,000.00	16,581,000.00	53,946,000.00	45.0%	66,054,000.00
053905200100	Sports Trust Fund	1,705,193,631.00	-	-	0.0%	1,705,193,631.00
055100000000	**Ministry of Local Government, Chieftancy Affairs and Rural Development**	**1,735,000,000.00**	**217,246,487.14**	**228,949,737.14**	**13.2%**	**1,506,050,262.86**
055100100100	Ministry of Local Government, Chieftancy Affair and Rural Development	132,000,000.00	12,348,750.00	22,852,000.00	17.3%	109,148,000.00
055100300100	Centre for Rural Development	3,000,000.00	275,000.00	875,000.00	29.2%	2,125,000.00
055100400100	Local Government Establishments, Training and Pensions	1,600,000,000.00	204,622,737.14	205,222,737.14	12.8%	1,394,777,262.86

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Lagos State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1	REVENUE	4,429,289,776,438.00	878,268,455,781.26	1,683,769,932,991.14	38.0%	2,745,519,843,446.86
11	GOVERNMENT SHARE OF FAAC	909,000,000,000.00	234,241,790,605.20	501,092,740,425.19	55.1%	407,907,259,574.81
1101	GOVERNMENT SHARE OF FAAC	909,000,000,000.00	234,241,790,605.20	501,092,740,425.19	55.1%	407,907,259,574.81
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	116,000,000,000.00	35,173,968,000.97	63,106,834,024.05	54.4%	52,893,165,975.95
11010101	STATUTORY ALLOCATION	116,000,000,000.00	35,173,968,000.97	63,106,834,024.05	54.4%	52,893,165,975.95
110102	STATE GOVERNMENT SHARE OF VAT	674,000,000,000.00	180,216,513,564.93	404,376,420,107.76	60.0%	269,623,579,892.24
11010201	SHARE OF VAT	674,000,000,000.00	180,216,513,564.93	404,376,420,107.76	60.0%	269,623,579,892.24
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	119,000,000,000.00	18,851,309,039.30	33,609,486,293.38	28.2%	85,390,513,706.62
11010305	Electronic Money Transfer levy (EMTL)	35,000,000,000.00	-	3,314,233,472.72	9.5%	31,685,766,527.28
11010314	other FACC Distribution	84,000,000,000.00	18,851,309,039.30	30,295,252,820.66	36.1%	53,704,747,179.34
12	INDEPENDENT REVENUE	2,791,509,565,766.67	629,599,774,024.36	1,165,965,639,410.34	41.8%	1,625,543,926,356.33
1201	TAX REVENUE	1,999,999,999,999.82	506,645,866,802.63	928,567,122,605.65	46.4%	1,071,432,877,394.17
120101	PERSONAL TAXES	1,547,073,392,221.84	385,168,717,351.15	735,542,569,293.21	47.5%	811,530,822,928.63
12010102	Direct Assesment	179,500,000,000.00	44,689,402,010.36	66,298,199,021.98	36.9%	113,201,800,978.02
12010103	Pay As You Earn	1,340,000,000,000.00	333,614,477,403.23	657,953,051,762.64	49.1%	682,046,948,237.36
12010105	Self Assessment Tax	19,999,999.83	4,979,320.52	4,979,320.52	24.9%	15,020,679.31
12010111	Tax Audit (TAMA) - Others	27,042,823,629.00	6,732,744,382.46	10,900,400,915.96	40.3%	16,142,422,713.04
12010113	Tax Penalties	510,568,593.01	127,114,234.58	385,938,272.11	75.6%	124,630,320.90
120103	OTHER TAXES	452,926,607,777.98	121,477,149,451.48	193,024,553,312.44	42.6%	259,902,054,465.54
12010301	Stamp Duty Tax	11,850,883,204.16	2,950,467,318.60	9,281,598,423.76	78.3%	2,569,284,780.40
12010307	Capital Gain Tax	4,593,605,667.45	1,143,651,756.82	2,225,859,538.51	48.5%	2,367,746,128.94
12010308	Entertainment Tax	96,365,553.70	23,991,749.13	42,718,892.92	44.3%	53,646,660.78
12010310	Withholding Tax on Dividends	170,000,000,000.00	51,038,035,722.14	56,953,564,267.08	33.5%	113,046,435,732.92
12010313	Tax on Contract	76,422,170,195.16	19,026,524,157.97	27,797,182,296.91	36.4%	48,624,987,898.25
12010314	Tax on Bank Interest	91,027,363,305.63	22,662,721,073.58	51,134,234,777.33	56.2%	39,893,128,528.30
12010316	WHT on Royalty	144,512,490.96	35,978,700.86	173,467,994.33	120.0%	- 28,955,503.37
12010317	WHT on Director's Fees	15,199,519,232.47	3,784,163,929.49	8,808,196,607.20	58.0%	6,391,322,625.27
12010318	WHT Building	4,220,028,610.05	1,050,643,760.72	1,171,994,965.95	27.8%	3,048,033,644.10
12010319	WHT on Consultancy & Professional Services	21,000,000,000.00	5,228,286,586.17	10,429,541,375.38	49.7%	10,570,458,624.62
12010320	WTH on Commission	9,000,000,000.00	2,240,694,251.22	4,172,156,308.67	46.4%	4,827,843,691.33
12010321	WTH on Technical Services	571,475,531.90	142,277,993.23	250,930,054.64	43.9%	320,545,477.26
12010322	Taxes & Others	23,600,683,986.50	5,875,768,548.15	7,028,843,389.05	29.8%	16,571,840,597.45
12010323	Tax on Food in Resturant	10,000,000,000.00	2,489,660,279.13	5,064,346,343.67	50.6%	4,935,653,656.33
12010324	Tax on Drinks in Bars	4,500,000,000.00	1,120,347,125.61	2,459,560,106.92	54.7%	2,040,439,893.08
12010325	Tax on Accomodation/Rent	9,700,000,000.00	2,414,970,470.75	5,387,667,991.73	55.5%	4,312,332,008.27
12010326	Tax on Other Transactions	1,000,000,000.00	248,966,027.91	642,689,978.39	64.3%	357,310,021.61
1202	NON-TAX REVENUE	791,509,565,766.85	122,953,907,221.73	237,398,516,804.69	30.0%	554,111,048,962.16
120201	LICENCES - GENERAL	16,451,295,470.00	717,252,867.19	8,439,494,293.29	51.3%	8,011,801,176.71
12020105	RADIO/TELEVISION STATION LICENSES	2,808,076,350.00	630,368,802.69	842,771,309.06	30.0%	1,965,305,040.94
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	225,000,000.00	75,719,204.00	345,225,365.00	153.4%	- 120,225,365.00
12020128	POOL BETTING & CASINO LICENSES/GAMING	6,000,000,000.00	-	1,385,108,867.78	23.1%	4,614,891,132.22
12020132	DRIVERS' LICENSES	6,578,219,120.00	-	5,854,599,820.95	89.0%	723,619,299.05
12020144	Auctioneer License/Renewal	800,000,000.00	-	-	0.0%	800,000,000.00
12020147	Veterinary Drug Licenses	40,000,000.00	11,164,860.50	11,788,930.50	29.5%	28,211,069.50

Lagos State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
120204	**FEES - GENERAL**	**583,177,666,370.39**	**82,966,686,282.53**	**167,555,498,551.14**	**28.7%**	**415,622,167,819.25**
12020401	COURT FEES	10,317,200,000.00	1,873,488,214.72	3,938,233,926.35	38.2%	6,378,966,073.65
12020404	ELECTRICAL INSPECTORATE FEES	8,000,000,000.00	39,844,965.00	1,226,348,571.75	15.3%	6,773,651,428.25
12020415	TENDER FEES	6,000,000,000.00	1,877,920,233.12	3,590,724,574.81	59.8%	2,409,275,425.19
12020416	FIRE SAFETY CERTIFICATE FEES	300,000,000.00	37,015,000.00	158,290,000.00	52.8%	141,710,000.00
12020417	PROFESSIONAL REGISTRATION FEES	50,002,505,000.00	4,717,187,178.31	9,460,993,284.71	18.9%	40,541,511,715.29
12020419	MEDIA/BILL BOARD ADVERTISEMENT FEES	620,000,000.00	142,274,119.28	201,221,892.31	32.5%	418,778,107.69
12020421	SURVEY/ PLANNING/ BUILDING FEES	10,500,000,000.00	5,533,019,381.08	12,851,223,066.32	122.4%	- 2,351,223,066.32
12020422	AGENCY FEES	6,539,481,500.00	741,840,239.23	1,300,634,271.80	19.9%	5,238,847,228.20
12020430	LAND USE CHARGES	7,500,000.00	1,795,000.00	3,880,000.00	51.7%	3,620,000.00
12020431	DEVELOPMENT LEVIES	3,851,000,000.00	904,897,579.12	3,349,183,211.12	87.0%	501,816,788.88
12020432	BUSINESS/TRADE OPERATING FEES	8,254,260,574.00	2,352,598,032.34	3,421,807,049.79	41.5%	4,832,453,524.21
12020433	INSPECTION FEES	426,000,000.00	161,565,121.25	291,222,067.50	68.4%	134,777,932.50
12020435	SCHOOL/ TUITION/ EXAMINATION FEES	5,568,707,000.00	50,000.00	658,935,242.00	11.8%	4,909,771,758.00
12020436	APPLICATIONS FEES	15,459,040,000.39	350,259,484.38	1,454,886,573.57	9.4%	14,004,153,426.82
12020438	water rate/tariff Fees	275,000,000,000.00	12,528,692,543.21	42,729,733,731.87	15.5%	232,270,266,268.13
12020440	Plot Allocation Fee	18,100,000.00	-	1,014,000.00	5.6%	17,086,000.00
12020443	Registration Fees	1,171,478,800.00	151,307,000.00	424,596,100.00	36.2%	746,882,700.00
12020444	Water Connection Fees	276,000,000.00	626,500.00	626,500.00	0.2%	275,373,500.00
12020446	Affidavits Fees	3,345,700,000.00	851,383,068.50	979,178,510.00	29.3%	2,366,521,490.00
12020447	Letter of Administration Fees	121,287,400,000.00	32,498,658,999.61	54,603,930,275.22	45.0%	66,683,469,724.78
12020448	Probate Fees	5,500,000,000.00	-	-	0.0%	5,500,000,000.00
12020452	Reg./Renewal of Environmental Dump Site Fee	14,658,615,346.00	1,170,322,001.63	3,824,764,695.76	26.1%	10,833,850,650.24
12020453	Reg./Renewal of Telecom System (Mast) Fee	315,500,000.00	44,673,991.49	107,528,358.19	34.1%	207,971,641.81
12020456	Valuation Fees	1,000,000,000.00	939,614,043.71	1,231,115,500.71	123.1%	- 231,115,500.71
12020458	C of O Processing Fees	1,100,000,000.00	-	-	0.0%	1,100,000,000.00
12020461	Road Cut Fees	17,912,578,150.00	1,141,698,656.02	2,393,146,941.56	13.4%	15,519,431,208.44
12020465	Replacement of Broken Beacons	165,000,000.00	17,247,895.91	17,247,895.91	10.5%	147,752,104.09
12020468	Refuse Collection and Disposal Fees	3,850,000,000.00	750,000.00	750,000.00	0.0%	3,849,250,000.00
12020469	Boarding Fees	2,050,000.00	-	-	0.0%	2,050,000.00
12020471	Audit Supervision Fees	24,000,000.00	7,250,000.00	32,310,400.00	134.6%	- 8,310,400.00
12020474	Kiosk Renewal Fee	17,150,000.00	6,395,800.00	9,172,700.00	53.5%	7,977,300.00
12020477	Counter Affidavits fees	3,300,000,000.00	1,544,466,109.94	1,544,466,109.94	46.8%	1,755,533,890.06
12020478	Certificate of Judgment Fees	1,000,000,000.00	364,059,400.00	918,174,723.80	91.8%	81,825,276.20
12020479	Loss and Replacement Fees	2,625,000,000.00	-	-	0.0%	2,625,000,000.00
12020481	Other Fees	375,000,000.00	-	-	0.0%	375,000,000.00
12020491	Administrative Charges	388,400,000.00	3,087,978,329.00	3,218,711,647.67	828.7%	- 2,830,311,647.67
12020494	Certification fee	4,000,000,000.00	9,877,807,395.68	13,611,446,728.48	340.3%	- 9,611,446,728.48
120205	**FINES - GENERAL**	**5,323,600,000.00**	**221,681,619.84**	**546,587,754.61**	**10.3%**	**4,777,012,245.39**
12020509	Road Traffic Offence	2,820,000,000.00	139,613,021.00	398,688,578.50	14.1%	2,421,311,421.50
12020513	OTHER Fines	2,503,600,000.00	82,068,598.84	147,899,176.11	5.9%	2,355,700,823.89
120206	**SALES - GENERAL**	**56,914,215,499.95**	**5,825,834,479.33**	**9,596,506,932.57**	**16.9%**	**47,317,708,567.38**
12020601	SALES OF JOURNAL & PUBLICATIONS	4,027,660,000.00	987,768,341.30	2,023,477,969.30	50.2%	2,004,182,030.70
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	3,996,011,000.00	170,001,397.25	187,227,397.25	4.7%	3,808,783,602.75
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	33,153,520,000.00	497,705,080.25	2,244,798,894.25	6.8%	30,908,721,105.75
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	200,300,000.00	-	25,000.00	0.0%	200,275,000.00
12020621	Sales of Quarry Products	254,100,000.00	201,483,227.02	511,630,046.03	201.3%	- 257,530,046.03
12020622	Sales of Water Pump	1,433,395,843.95	318,553,182.06	318,553,182.06	22.2%	1,114,842,661.89
12020625	Sales of Building Plan	520,000,000.00	-	-	0.0%	520,000,000.00
12020631	Sales of Vehicle Plate Number	7,888,728,656.00	3,650,323,251.45	3,650,323,251.45	46.3%	4,238,405,404.55
12020633	Sales of Railway Tickets	4,387,500,000.00	-	660,471,192.23	15.1%	3,727,028,807.77
12020634	Sales of Gas Supplies (Ibile Oil & Gas)	1,053,000,000.00	-	-	0.0%	1,053,000,000.00

Lagos State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
120207	**EARNINGS -GENERAL**	**105,878,472,697.51**	**20,202,833,388.41**	**30,933,490,386.56**	**29.2%**	**74,944,982,310.95**
12020701	EARNINGS FROM CONSULTANCY SERVICES	642,000,000.00	629,768,480.67	629,768,580.67	98.1%	12,231,419.33
12020702	EARNINGS FROM LABORATORY SERVICES	4,329,615,596.00	862,579,902.00	1,333,893,416.00	30.8%	2,995,722,180.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	11,011,030,880.00	5,411,829,444.44	5,411,829,444.44	49.1%	5,599,201,435.56
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	500,000.00	50,000.00	125,000.00	25.0%	375,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	68,250,467,571.51	9,698,330,030.31	16,378,600,028.12	24.0%	51,871,867,543.39
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	1,000,000,000.00	11,420,011.42	17,957,333.25	1.8%	982,042,666.75
12020710	EARNINGS FROM GUEST HOUSES	503,625,000.00	172,471,416.95	172,486,416.95	34.2%	331,138,583.05
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	15,854,233,650.00	3,163,644,214.44	6,395,564,905.90	40.3%	9,458,668,744.10
12020712	Earnings From Registration of Trainee	3,569,500,000.00	44,819,191.18	195,447,023.23	5.5%	3,374,052,976.77
12020720	Earnings from Parks , Gardens and Recreational Spaces	717,500,000.00	207,920,697.00	397,818,238.00	55.4%	319,681,762.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**120,000,000.00**	**16,581,000.00**	**53,946,000.00**	**45.0%**	**66,054,000.00**
12020803	RENT ON GOVT BUILDINGS	120,000,000.00	16,581,000.00	53,946,000.00	45.0%	66,054,000.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**400,000,000.00**	**6,503,350.00**	**43,523,200.00**	**10.9%**	**356,476,800.00**
12020906	RENTS ON GOVT. PROPERTIES	400,000,000.00	6,503,350.00	43,523,200.00	10.9%	356,476,800.00
120210	**REPAYMENTS - GENERAL**	**204,715,729.00**	**-**	**-**	**0.0%**	**204,715,729.00**
12021006	REFUNDS	204,715,729.00	-	-	0.0%	204,715,729.00
120211	**INVESTMENT INCOME**	**9,000,000,000.00**	**8,483,793,260.75**	**8,483,793,260.75**	**94.3%**	**516,206,739.25**
12021101	OPERATING SURPLUS	9,000,000,000.00	8,483,793,260.75	8,483,793,260.75	94.3%	516,206,739.25
120212	**INTEREST EARNED**	**14,039,600,000.00**	**4,512,740,973.68**	**11,745,676,425.77**	**83.7%**	**2,293,923,574.23**
12021210	BANK INTEREST	14,039,600,000.00	4,512,740,973.68	11,745,676,425.77	83.7%	2,293,923,574.23
13	***AID AND GRANTS***	***56,166,747,997.11***	***4,005,264,498.22***	***4,907,255,611.37***	***8.7%***	***51,259,492,385.74***
1301	**AID**	***10,207,062,754.27***	***138,676,718.83***	***138,676,718.83***	***1.4%***	***10,068,386,035.44***
130101	**DOMESTIC AIDS**	**9,091,666,667.67**	**138,676,718.83**	**138,676,718.83**	**1.5%**	**8,952,989,948.84**
13010102	CAPITAL DOMESTIC AIDS	9,091,666,667.67	138,676,718.83	138,676,718.83	1.5%	8,952,989,948.84
130102	**FOREIGN AIDS**	**1,115,396,086.60**	**-**	**-**	**0.0%**	**1,115,396,086.60**
13010202	CAPITAL FOREIGN AIDS	1,115,396,086.60	-	-	0.0%	1,115,396,086.60
1302	**GRANTS**	***45,959,685,242.84***	***3,866,587,779.39***	***4,768,578,892.54***	***10.4%***	***41,191,106,350.30***
130201	**DOMESTIC GRANTS**	**8,822,789,295.20**	**3,202,078,386.29**	**3,202,078,386.29**	**36.3%**	**5,620,710,908.91**
13020102	CAPITAL GRANTS FROM FGN	5,182,412,295.20	3,202,078,386.29	3,202,078,386.29	61.8%	1,980,333,908.91
13020106	CAPITAL GRANTS FROM OTHER SOURCES	3,640,377,000.00	-	-	0.0%	3,640,377,000.00
130202	**FOREIGN GRANTS**	**37,136,895,947.64**	**664,509,393.10**	**1,566,500,506.25**	**4.2%**	**35,570,395,441.39**
13020202	CAPITAL FOREIGN GRANTS	37,136,895,947.64	664,509,393.10	1,566,500,506.25	4.2%	35,570,395,441.39
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***672,613,462,674.21***	***10,421,626,653.48***	***11,804,297,544.24***	***1.8%***	***660,809,165,129.97***
1402	**OTHER CAPITAL RECEIPTS**	***30,646,760,882.24***	***553,280,584.63***	***1,935,951,475.39***	***6.3%***	***28,710,809,406.85***
140201	**OTHER CAPITAL RECEIPTS**	**30,646,760,882.24**	**553,280,584.63**	**1,935,951,475.39**	**6.3%**	**28,710,809,406.85**
14020101	OTHER CAPITAL RECEIPTS TO CDF	5,155,193,631.00	-	-	0.0%	5,155,193,631.00
14020102	SALE OF FIXED ASSETS	25,491,567,251.24	553,280,584.63	1,935,951,475.39	7.6%	23,555,615,775.85
1403	**LOANS/ BORROWINGS RECEIPT**	***641,966,701,791.97***	***9,868,346,068.85***	***9,868,346,068.85***	***1.5%***	***632,098,355,723.12***
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**209,038,814,464.97**	**-**	**-**	**0.0%**	**209,038,814,464.97**
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	59,038,814,464.97	-	-	0.0%	59,038,814,464.97
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKETS	150,000,000,000.00	-	-	0.0%	150,000,000,000.00
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**432,927,887,327.00**	**9,868,346,068.85**	**9,868,346,068.85**	**2.3%**	**423,059,541,258.15**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	432,927,887,327.00	9,868,346,068.85	9,868,346,068.85	2.3%	423,059,541,258.15

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	*4,444,509,776,438.00*	*824,451,542,111.95*	*1,539,793,109,366.25*	*34.6%*	*2,904,716,667,071.75*
010000000000	**ADMINISTRATION SECTOR**	**529,443,735,076.19**	**79,428,120,934.49**	**148,642,987,127.64**	**28.1%**	**380,800,747,948.55**
011100000000	**Governor's Office**	**139,288,890,591.14**	**25,265,580,709.08**	**45,040,437,624.27**	**32.3%**	**94,248,452,966.87**
011100100200	Office of The Deputy Governor	7,684,040,609.94	1,020,453,845.66	1,145,803,368.37	14.9%	6,538,237,241.57
011100500100	Office of Sustainable Development Goals and Investment	4,691,995,926.50	1,098,241,874.16	1,320,370,416.85	28.1%	3,371,625,509.65
011100800100	Lagos State Emergency Management Agency (LASEMA)	2,960,173,370.45	751,121,222.29	1,185,098,651.12	40.0%	1,775,074,719.33
011100900100	Lagos State Emergency Command and Control Centre	2,321,375,000.00	851,518,412.04	957,503,912.04	41.2%	1,363,871,087.96
011101000100	Lagos State Public Procurement Agency (LASPPA)	2,684,261,557.96	605,210,790.12	1,031,936,559.87	38.4%	1,652,324,998.09
011102100100	Lagos State Liaison Office - Lagos	6,629,794,697.00	2,314,756,260.11	2,373,372,140.11	35.8%	4,256,422,556.89
011102400100	Lagos Safety Commission	8,360,836,009.48	1,547,700,689.40	1,744,797,461.92	20.9%	6,616,038,547.56
011103300100	Lagos State Aids Control Agency (LSACA)	1,065,846,386.55	485,153,199.00	495,653,199.00	46.5%	570,193,187.55
011103400100	Office of Transformation, Creativity and Innovation	1,042,208,547.92	267,353,242.47	327,389,903.54	31.4%	714,818,644.38
011105100100	Lagos State Lotteries Board	35,200,000,000.00	-	-	0.0%	35,200,000,000.00
011110100100	Office of E-GIS	10,840,783,764.35	1,042,797,457.31	7,856,236,392.08	72.5%	2,984,547,372.27
011110500100	Office of The Chief of Staff	11,893,720,624.16	5,765,673,731.17	9,473,504,170.62	79.7%	2,420,216,453.54
011111100100	Office of Public Private Partnership	3,170,788,199.18	273,145,960.73	764,725,231.61	24.1%	2,406,062,967.57
011113600100	Fire Service	9,409,187,993.00	1,708,357,714.99	3,692,821,997.47	39.2%	5,716,365,995.53
011113700100	Neighbourhood Safety Agency	20,042,094,122.00	5,070,860,832.74	9,234,845,033.37	46.1%	10,807,249,088.63
011113800100	Lagos State Records and Archives Bureau	901,894,594.00	186,871,567.50	245,960,097.50	27.3%	655,934,496.50
011111200100	Office of Internal Audit	1,863,473,338.07	953,279,601.68	1,266,753,215.27	68.0%	596,720,122.80
011114000100	Parastatals Monitoring Office	1,784,883,712.87	366,852,893.81	499,626,587.42	28.0%	1,285,257,125.45
011114100100	Office of Political,Legislative and Civic Engagement	6,741,532,137.71	956,231,413.90	1,424,039,286.11	21.1%	5,317,492,851.60
016100000000	**Office of the Secretary to the State Government**	**3,720,083,255.54**	**683,400,326.96**	**924,580,770.07**	**24.9%**	**2,795,502,485.47**
016100100400	Cabinet Secretariat Office	3,720,083,255.54	683,400,326.96	924,580,770.07	24.9%	2,795,502,485.47
011200000000	**State Assembly**	**123,848,483,902.30**	**13,342,390,256.89**	**29,316,924,331.02**	**23.7%**	**94,531,559,571.28**
011200300100	State House of Assembly	123,633,482,178.44	13,337,197,960.74	29,306,496,788.64	23.7%	94,326,985,389.80
011200400100	House of Assembly Commission	215,001,723.86	5,192,296.15	10,427,542.38	4.8%	204,574,181.48
012300000000	**Ministry of Information and Strategy**	**36,919,159,315.48**	**4,501,052,972.94**	**11,057,016,784.96**	**29.9%**	**25,862,142,530.52**
012300100100	Ministry of Information and Strategy and Strategy	6,601,072,301.98	2,218,085,041.21	2,554,723,612.24	38.7%	4,046,348,689.74
012300300100	Lagos State Television Service	3,770,215,675.25	1,132,275,000.00	1,315,430,501.40	34.9%	2,454,785,173.85
012300400100	Lagos State Radio Services	1,743,175,956.87	95,125,250.00	236,666,502.24	13.6%	1,506,509,454.63
012300400200	Lagos State Traffic Radio	1,698,004,863.38	544,578,280.94	910,878,280.94	53.6%	787,126,582.44
012301300100	Lagos State Printing CorporationPrinting and Publishing	23,106,690,518.00	510,989,400.79	6,039,317,888.14	26.1%	17,067,372,629.86
012500000000	**Office of the Head of Service/Public Service Office**	**74,852,717,567.49**	**12,450,048,241.52**	**18,567,788,773.74**	**24.8%**	**56,284,928,793.75**
012500500100	Establishment and Training	49,015,744,318.07	7,214,046,651.48	8,259,544,282.78	16.9%	40,756,200,035.29
012500600100	Public Service Staff Development Center	1,857,807,089.99	607,895,833.15	1,071,728,136.10	57.7%	786,078,953.89
012500700100	Public Service Office	20,960,662,200.43	2,721,646,869.37	7,146,735,888.34	34.1%	13,813,926,312.09
012500800100	Public Service Staff Club	1,107,795,368.00	278,294,679.00	323,817,279.00	29.2%	783,978,089.00
012500900100	Lateef Jakande Academy	1,910,708,591.00	1,628,164,208.52	1,765,963,187.52	92.4%	144,745,403.48
014000000000	**Office of the Auditor General**	**7,794,906,905.53**	**1,622,643,846.87**	**3,277,941,378.01**	**42.1%**	**4,516,965,527.52**
014000100100	Office of the Auditor General State	4,083,608,647.73	774,409,119.53	1,530,584,007.12	37.5%	2,553,024,640.61
014000200100	Office of the Auditor General for Local Government	2,317,135,177.92	465,192,647.85	1,132,210,641.63	48.9%	1,184,924,536.29
014000300100	Audit Service Commission	1,394,163,079.88	383,042,079.49	615,146,729.26	44.1%	779,016,350.62

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
014700000000	**Lagos State Civil Service Commission**	**57,490,334,361.13**	**10,806,231,661.82**	**23,945,006,554.25**	**41.7%**	**33,545,327,806.89**
014700100100	Lagos State Civil Service Commission	1,837,867,375.63	749,606,399.13	899,516,760.28	48.9%	938,350,615.35
014700200100	Lagos State Pension Commission (LASPEC)	55,652,466,985.50	10,056,625,262.69	23,045,489,793.97	41.4%	32,606,977,191.54
014900000000	**Local Government Service Commission**	**1,996,258,421.15**	**307,435,663.00**	**737,991,811.20**	**37.0%**	**1,258,266,609.95**
014900100100	Local Government Service Commission	1,996,258,421.15	307,435,663.00	737,991,811.20	37.0%	1,258,266,609.95
014800000000	**Independent Electoral Commission**	**5,078,633,414.00**	**836,050,146.89**	**1,270,118,635.25**	**25.0%**	**3,808,514,778.75**
014800100100	Lagos Independent Electoral Commission	5,078,633,414.00	836,050,146.89	1,270,118,635.25	25.0%	3,808,514,778.75
012400000000	**Ministry of Home Affairs**	**47,345,301,444.43**	**6,694,904,309.47**	**10,475,986,454.87**	**22.1%**	**36,869,314,989.57**
012400100100	Ministry of Home Affairs	15,293,301,444.43	6,535,575,142.47	9,338,898,817.31	61.1%	5,954,402,627.12
012403700100	Muslim Pilgrims' Welfare Board	30,350,000,000.00	94,088,462.50	571,133,605.72	1.9%	29,778,866,394.28
012403800100	Christian Pilgrims' Welfare Board	1,702,000,000.00	65,240,704.50	565,954,031.84	33.3%	1,136,045,968.17
016500000000	**Ministry of Special Duties & Inter-Governmental Relations**	**31,108,965,898.00**	**2,918,382,799.05**	**4,029,194,010.01**	**13.0%**	**27,079,771,887.99**
016500100100	Ministry of Special Duties & Inter-Governmental Relations	31,108,965,898.00	2,918,382,799.05	4,029,194,010.01	13.0%	27,079,771,887.99
020000000000	**ECONOMIC SECTOR**	**2,930,317,763,517.25**	**518,296,770,590.24**	**1,021,165,038,205.63**	**34.8%**	**1,909,152,725,311.62**
021500000000	**Ministry of Agriculture**	**80,445,050,825.29**	**28,724,168,254.86**	**35,729,681,180.37**	**44.4%**	**44,715,369,644.92**
021500100100	Ministry of Agriculture Hqtrs	77,805,050,825.29	28,430,710,284.86	35,185,326,866.62	45.2%	42,619,723,958.67
021510200100	Agricultural Development Authority	987,500,000.00	154,880,920.00	231,947,207.50	23.5%	755,552,792.50
021510700100	Lagos State Coconut Development Authority	372,500,000.00	7,500,000.00	15,000,000.00	4.0%	357,500,000.00
021511000100	Lagos State Agric Input Supply Authority	592,500,000.00	83,717,450.00	242,547,506.25	40.9%	349,952,493.75
021511300100	Agricultural Land Holding Authority	687,500,000.00	47,359,600.00	54,859,600.00	8.0%	632,640,400.00
022000000000	**Ministry of Finance**	**944,623,329,750.13**	**166,328,615,298.97**	**365,262,547,771.26**	**38.7%**	**579,360,781,978.87**
022000100100	Ministry of Finance	20,857,648,199.32	5,285,643,767.71	8,707,726,489.90	41.7%	12,149,921,709.42
022000200100	Debt Management Office	600,993,816,290.17	113,321,473,764.31	262,673,006,307.93	43.7%	338,320,809,982.24
022000700100	Office of The Accountant General/State Treasury Office	225,753,760,508.25	31,463,235,486.11	60,750,223,906.34	26.9%	165,003,536,601.91
022000800100	Lagos State Internal Revenue Service	97,018,104,752.39	16,258,262,280.84	33,131,591,067.09	34.1%	63,886,513,685.30
022200000000	**Ministry of Commerce, Cooperatives, Trade and Investment**	**23,875,578,731.78**	**7,236,145,111.10**	**8,733,033,094.61**	**36.6%**	**15,142,545,637.17**
022200100100	Ministry of Commerce, Cooperatives, Trade and Investment	18,506,824,468.45	6,785,196,791.29	7,840,171,077.42	42.4%	10,666,653,391.03
022200900100	Lagos Consumer Protection Agency	1,777,710,769.00	220,460,276.00	410,760,276.00	23.1%	1,366,950,493.00
022205300100	Lagos State Market Development Board	40,000,000.00	7,500,000.00	15,000,000.00	37.5%	25,000,000.00
022205500100	Lagos State Cooperative College	1,982,600,000.00	13,500,000.00	71,801,451.31	3.6%	1,910,798,548.69
022205600100	Central Business District	1,568,443,494.33	209,488,043.81	395,300,289.88	25.2%	1,173,143,204.45
022700000000	**Ministry of Wealth Creation and Employment**	**15,237,945,435.90**	**2,524,002,219.41**	**4,115,875,813.33**	**27.0%**	**11,122,069,622.57**
022700100100	Ministry of Wealth Creation and Employment	11,559,860,638.90	1,126,627,329.41	1,976,333,524.83	17.1%	9,583,527,114.07
022700700100	Empolyment Trust Fund	3,678,084,797.00	1,397,374,890.00	2,139,542,288.50	58.2%	1,538,542,508.50
022800000000	**Ministry of Innovation, Science and Technology**	**30,397,694,506.24**	**3,551,937,257.35**	**8,871,051,938.07**	**29.2%**	**21,526,642,568.17**
022800100100	Ministry of Innovation, Science and Technology	24,821,877,285.00	2,340,338,182.92	6,023,225,125.94	24.3%	18,798,652,159.06
022810200100	Lagos State Residents Registration Agency (LASRRA)	5,575,817,221.24	1,211,599,074.43	2,847,826,812.13	51.1%	2,727,990,409.11
022900000000	**Ministry of Transportation**	**555,202,729,650.05**	**42,236,471,078.18**	**75,481,941,480.91**	**13.6%**	**479,720,788,169.14**
022900100100	Ministry of Transportation	31,390,508,571.88	9,656,769,847.49	10,980,765,041.73	35.0%	20,409,743,530.15
022905300100	Lagos State Metropolitan Area Transport Authority(LAMATA)	302,812,582,796.00	15,744,309,927.74	40,239,125,595.66	13.3%	262,573,457,200.34
022905300200	Lagos Bus Service Limited	2,967,255,882.00	907,156,323.86	1,386,634,225.72	46.7%	1,580,621,656.28
022905300300	Lagos State Ferry Services	7,806,339,079.00	2,577,955,050.38	3,335,475,849.81	42.7%	4,470,863,229.19
022905400100	Lagos State Drivers' Institute	708,065,998.00	221,821,209.50	300,609,209.50	42.5%	407,456,788.50
022905800100	Motor Vehicle Administration Agency	12,506,706,769.20	552,965,484.07	924,862,207.69	7.4%	11,581,844,561.51
022905800200	Lagos State Number Plate & Production Authority	16,680,268,987.94	1,293,458,085.40	2,037,746,545.40	12.2%	14,642,522,442.54
022905500100	Lagos State Traffic Management Agency (LASTMA)	18,562,985,490.76	4,081,429,075.28	7,906,549,658.74	42.6%	10,656,435,832.02
022905700100	Lagos State Waterways Authority	156,930,345,979.27	5,421,171,146.08	6,410,738,218.28	4.1%	150,519,607,760.99
022905600100	Lagos State Parking Authority	4,837,670,096.00	1,779,434,928.38	1,959,434,928.38	40.5%	2,878,235,167.62

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023100000000	**Ministry of Energy & Mineral Resources Development**	**112,844,548,792.92**	**28,337,002,255.24**	**61,173,832,435.17**	**54.2%**	**51,670,716,357.75**
023100100100	Ministry of Energy & Mineral Resources Development	15,613,068,358.92	3,757,080,611.46	4,449,106,477.45	28.5%	11,163,961,881.47
023100300100	Lagos State Electrification Agency	72,690,745,957.00	14,108,739,605.56	40,453,878,065.84	55.7%	32,236,867,891.16
023100400100	Ibile Oil & Gas (IOGAS)	21,251,284,477.00	10,038,797,230.32	15,598,939,486.85	73.4%	5,652,344,990.15
023100500100	Lagos State Electricity Regulatory Commssion	3,289,450,000.00	432,384,807.90	671,908,405.03	20.4%	2,617,541,594.97
023400000000	**Ministry of Works & Infrastructure**	**540,659,497,909.17**	**110,002,082,036.63**	**253,229,119,377.12**	**46.8%**	**287,430,378,532.05**
023400100100	Office of Works	83,552,999,409.58	4,720,663,767.37	10,597,279,375.37	12.7%	72,955,720,034.21
023400100200	Lagos State Infrastructure Assets Management Agency	13,848,820,235.12	5,699,328,880.05	7,334,213,786.11	53.0%	6,514,606,449.01
023400200100	Office of Infrastructure	393,841,105,516.09	86,857,044,826.35	215,563,336,709.54	54.7%	178,277,768,806.55
023400200200	Public Works Corporation	42,959,491,452.32	12,725,044,562.86	19,714,574,718.43	45.9%	23,244,916,733.89
023400200300	Lagos State Infrastructural Maintenance& Regulatory Agency (LASIMRA)	6,457,081,296.06	-	19,714,787.67	0.3%	6,437,366,508.39
023600000000	**Ministry of Tourism, Arts & Culture**	**35,470,528,054.00**	**6,642,430,532.65**	**12,689,578,171.41**	**35.8%**	**22,780,949,882.59**
023600100100	Ministry of Tourism, Arts & Culture	33,980,778,054.00	6,445,449,176.45	12,431,609,815.21	36.6%	21,549,168,238.79
023600400100	Council for Art And Culture	991,250,000.00	146,251,356.20	199,738,356.20	20.2%	791,511,643.80
023605500100	Lagos State Film & Video Censors' Board	498,500,000.00	50,730,000.00	58,230,000.00	11.7%	440,270,000.00
023800000000	**Ministry of Economic Planning & Budget**	**378,775,157,278.04**	**71,224,369,186.08**	**130,245,856,161.24**	**34.4%**	**248,529,301,116.80**
023800100100	Ministry of Economic Planning & Budget	377,800,532,278.04	70,998,955,738.33	130,002,733,920.49	34.4%	247,797,798,357.55
023800600100	Lagos State Resilience Office	974,625,000.00	225,413,447.75	243,122,240.75	24.9%	731,502,759.25
025300000000	**Ministry of Housing**	**55,717,561,408.30**	**17,079,439,024.85**	**18,329,778,667.48**	**32.9%**	**37,387,782,740.82**
025300100100	Ministry of Housing	53,404,433,604.78	16,642,305,800.68	17,783,622,275.13	33.3%	35,620,811,329.65
025305700100	Lagos State Real Estate Regulatory Authority (LASRERA)	1,856,653,743.52	382,268,247.80	470,447,065.98	25.3%	1,386,206,677.54
025305800100	Lagos Mortgage Board (LMB)	456,474,060.00	54,864,976.37	75,709,326.37	16.6%	380,764,733.63
026000000000	**Ministry of Physical Planning and Urban Development**	**129,955,649,650.82**	**32,198,372,212.26**	**40,869,656,923.52**	**31.4%**	**89,085,992,727.30**
026000100100	Office of Physical Planning	2,844,071,721.01	598,590,404.73	1,241,467,677.52	43.7%	1,602,604,043.49
026000100200	Lagos State Physical Planning Permit Authority (LASPPPA)	9,746,751,578.70	330,861,044.87	1,027,450,065.87	10.5%	8,719,301,512.83
026000100300	Lagos State Planning & Environmental Monitoring Authority (LASPEMA)	583,466,581.09	90,983,931.50	112,005,306.50	19.2%	471,461,274.59
026000200100	Lands Bureau	13,944,271,539.13	2,158,277,836.27	4,221,864,555.78	30.3%	9,722,406,983.35
026000200200	Valuation Office	904,480,720.60	248,512,053.37	669,087,649.88	74.0%	235,393,070.72
026000300100	Office of Surveyor -General of The State	1,591,940,998.92	240,827,119.73	446,311,570.42	28.0%	1,145,629,428.50
026000400100	Office of Urban Development	25,111,250,007.88	19,668,985,545.02	19,835,629,980.33	79.0%	5,275,620,027.55
026000400200	Lagos State Building Control Authority (LABCA)	13,202,426,418.23	709,792,609.72	788,812,609.72	6.0%	12,413,613,808.51
026000400300	Lagos State Urban Renewal Authority (LASURA)	44,450,529,422.94	6,262,851,182.65	8,316,315,859.18	18.7%	36,134,213,563.76
026000400400	Material Testing Laboratory Services	2,219,363,664.32	231,941,492.85	621,399,883.54	28.0%	1,597,963,780.78
026000400500	New Towns Development Authority	15,357,096,998.00	1,656,748,991.55	3,589,311,764.78	23.4%	11,767,785,233.22
026700000000	**Ministry of Waterfront Infrastructure Development**	**27,112,491,524.61**	**2,211,736,122.66**	**6,433,085,191.14**	**23.7%**	**20,679,406,333.47**
026700100100	Ministry of Waterfront Infrastructure Development	27,112,491,524.61	2,211,736,122.66	6,433,085,191.14	23.7%	20,679,406,333.47
030000000000	**LAW AND JUSTICE SECTOR**	**63,086,712,649.21**	**12,029,218,334.11**	**18,240,911,661.67**	**28.9%**	**44,845,800,987.54**
031800000000	**Judiciary**	**46,625,226,855.90**	**9,672,311,548.92**	**14,820,381,069.96**	**31.8%**	**31,804,845,785.94**
031801100100	Judicial Service Commission	1,954,195,564.90	384,941,442.22	692,642,905.87	35.4%	1,261,552,659.03
031800400100	High Court of Justice	44,671,031,291.00	9,287,370,106.70	14,127,738,164.09	31.6%	30,543,293,126.91
032600000000	**Ministry of Justice**	**16,461,485,793.31**	**2,356,906,785.19**	**3,420,530,591.71**	**20.8%**	**13,040,955,201.60**
032600100100	Ministry of Justice	11,343,414,039.97	1,414,427,650.53	2,152,987,383.15	19.0%	9,190,426,656.82
032600200100	Law Reform Commission	1,023,592,424.06	104,814,057.73	140,380,541.40	13.7%	883,211,882.66
032600700100	Citizen's Mediation Center	875,096,829.28	122,157,374.00	245,581,581.00	28.1%	629,515,248.28
032605200100	Office of Public Defender	415,945,000.00	114,826,977.00	138,826,977.00	33.4%	277,118,023.00
032605300100	Office of Administrator General	248,550,000.00	12,480,000.00	17,580,000.00	7.1%	230,970,000.00
032605400100	Multi-Door Court House	812,075,000.00	222,522,747.41	264,840,620.62	32.6%	547,234,379.38
032605500100	Law Enforcement Training Institute	490,062,500.00	94,969,122.00	106,150,132.00	21.7%	383,912,368.00
032605600100	Lagos State Domestic & Sexual Violence Agency (LSDVSA)	1,252,750,000.00	270,708,856.52	354,183,356.54	28.3%	898,566,643.46

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
050000000000	**SOCIAL SECTOR**	**921,661,565,195.35**	**214,697,432,253.11**	**351,744,172,371.32**	**38.2%**	**569,917,392,824.03**
051300000000	**Ministry of Youth & Social Development**	**37,589,238,358.71**	**15,838,827,151.30**	**16,958,816,651.24**	**45.1%**	**20,630,421,707.47**
051300100100	Ministry of Youth & Social Development	35,983,816,947.43	15,535,635,497.02	16,505,215,996.96	45.9%	19,478,600,950.47
051305300100	Office of Disability Affairs	1,605,421,411.28	303,191,654.28	453,600,654.28	28.3%	1,151,820,757.00
051400000000	**Ministry of Women Affairs and Poverty Alleviation**	**6,934,932,679.30**	**1,503,811,890.98**	**2,310,657,833.64**	**33.3%**	**4,624,274,845.66**
051400100100	Ministry of Women Affairs and Poverty Alleviation	6,837,015,563.30	1,480,956,861.97	2,274,197,804.63	33.3%	4,562,817,758.67
051405500100	Women Development Centre	97,917,116.00	22,855,029.01	36,460,029.01	37.2%	61,457,086.99
051700000000	**Ministry of Education**	**225,963,615,622.98**	**48,542,843,332.96**	**87,173,240,332.95**	**38.6%**	**138,790,375,290.03**
051700100100	Ministry of Basic Education	16,140,113,258.91	4,382,179,971.74	6,142,642,618.40	38.1%	9,997,470,640.51
051700300100	Lagos State Universal Basic Education Board	8,976,746,964.04	3,136,946,668.82	4,097,108,484.99	45.6%	4,879,638,479.05
051700800100	Library Board	442,076,319.00	82,242,937.50	114,144,337.50	25.8%	327,931,981.50
051700900100	Lagos State Examinations Board	1,042,935,528.00	367,328,950.00	377,828,950.00	36.2%	665,106,578.00
051701000100	Agency for Mass Education	1,627,637,392.00	294,247,437.50	328,987,437.50	20.2%	1,298,649,954.50
051701800100	Lagos State University of Science and Technology	12,360,898,464.00	1,551,000,000.00	3,102,000,000.00	25.1%	9,258,898,464.00
051702100100	Lagos State University (LASU)	29,952,114,506.00	2,776,669,351.50	6,280,621,766.31	21.0%	23,671,492,739.69
051702300100	College of Health Technology	1,850,997,172.37	103,612,676.37	270,579,942.54	14.6%	1,580,417,229.83
051702600100	Lagos State University of Education	13,321,580,425.00	1,791,188,285.58	3,582,376,571.16	26.9%	9,739,203,853.84
051702700100	Education District 1	20,764,548,797.42	4,603,995,872.78	9,091,459,505.27	43.8%	11,673,089,292.15
051702700200	Education District 2	19,978,361,272.04	4,713,685,724.44	9,408,349,782.90	47.1%	10,570,011,489.14
051702700300	Education District 3	13,146,427,187.97	3,088,994,353.17	6,114,090,570.82	46.5%	7,032,336,617.15
051702700400	Education District 4	13,636,003,123.99	2,660,320,666.25	5,279,558,083.28	38.7%	8,356,445,040.71
051702700500	Education District 5	15,290,571,257.87	3,721,420,900.71	7,381,903,687.15	48.3%	7,908,667,570.72
051702700600	Education District 6	15,453,378,592.18	3,739,761,042.49	7,448,093,563.50	48.2%	8,005,285,028.68
051705400100	Lagos State Teaching Service Commission	4,423,988,077.93	1,819,241,078.24	2,147,200,101.11	48.5%	2,276,787,976.82
051705500100	Lagos State Technical and Vocational Education Board	8,092,453,108.21	924,458,163.51	1,717,604,109.02	21.2%	6,374,848,999.19
051705600100	Lagos State Scholarship Board	3,183,546,974.00	195,231,907.50	1,443,941,507.50	45.4%	1,739,605,466.50
051706600100	School Committee on Rehabilitation of Public Schools	23,260,410,344.50	7,766,573,713.39	11,561,709,127.45	49.7%	11,698,701,217.05
051706700100	Office of Education Quality Assurance	3,018,826,857.55	823,743,631.47	1,283,040,186.55	42.5%	1,735,786,671.00
057000000000	**Ministry of Tertiary Education**	**8,638,728,975.01**	**1,109,416,076.77**	**1,789,582,575.80**	**20.7%**	**6,849,146,399.21**
057000100100	Ministry of Tertiary Education	8,638,728,975.01	1,109,416,076.77	1,789,582,575.80	20.7%	6,849,146,399.21
052100000000	**Ministry of Health**	**362,245,275,925.79**	**57,514,273,096.75**	**119,511,423,327.28**	**33.0%**	**242,733,852,598.51**
052100100100	Ministry of Health	152,441,229,148.47	24,615,150,735.33	51,209,485,218.58	33.6%	101,231,743,929.89
052100300100	Primary Health Care Board	5,321,646,087.54	346,862,649.71	1,815,930,878.52	34.1%	3,505,715,209.02
052102600100	Lagos State University Teaching Hospital (LASUTH)	35,830,812,239.11	6,090,016,414.28	12,239,237,504.13	34.2%	23,591,574,734.98
052102600200	Lagos State University College of Medicine(LASUCOM)	16,337,769,255.22	757,996,786.16	1,622,420,003.33	9.9%	14,715,349,251.89
052110200100	Lagos State Health Management Agency (LASHMA)	3,502,097,317.75	138,431,823.55	185,481,370.74	5.3%	3,316,615,947.01
052110300100	Board of Traditional Medicine	584,022,533.75	40,188,000.00	71,223,550.98	12.2%	512,798,982.77
052100600200	Lagos State College of Nursing and Midwifery	2,030,463,569.83	192,491,684.81	549,212,966.43	27.0%	1,481,250,603.41
052110500100	Lagos State Health Monitoring and Accreditation Agency	843,751,414.13	80,514,458.32	203,099,139.11	24.1%	640,652,275.03
052111400200	Health Districts 1	5,701,375,529.30	1,613,930,179.04	2,849,883,236.52	50.0%	2,851,492,292.78
052111400300	Health Districts 2	5,032,726,012.39	1,270,537,320.08	2,295,200,525.13	45.6%	2,737,525,487.26
052111400400	Health Districts 3	4,266,130,410.85	1,054,503,744.99	1,847,602,537.73	43.3%	2,418,527,873.12
052111400500	Health Districts 4	3,873,693,701.56	887,749,184.29	1,560,796,377.79	40.3%	2,312,897,323.77
052111400600	Health Districts 5	4,479,137,163.97	1,011,575,132.84	1,833,613,378.86	40.9%	2,645,523,785.11
052111400100	Health Districts 6	4,123,598,795.53	976,361,918.29	1,832,955,658.72	44.5%	2,290,643,136.81
052111500100	Lagos State Blood Transfusion Service	1,654,472,642.00	191,362,560.00	264,635,483.46	16.0%	1,389,837,158.54
052111600100	Lagos State Accident & Emergency Centre (Drugs and Medical Consumables)	326,654,391.25	34,772,800.00	42,272,800.00	12.9%	284,381,591.25
052111700200	General Hospital, Lagos	5,183,864,869.00	45,947,960.00	418,742,777.57	8.1%	4,765,122,091.43
052111700300	Gbagada General Hospital	2,741,758,889.00	47,143,154.75	250,131,292.52	9.1%	2,491,627,596.48
052111700400	Orile Agege General Hospital	2,909,095,029.00	63,954,997.00	568,701,648.42	19.5%	2,340,393,380.59
052111700500	Isolo General Hospital	3,462,675,489.70	46,960,000.00	286,433,678.04	8.3%	3,176,241,811.66
052111700600	Ikorodu General Hospital	3,827,096,479.40	72,608,596.37	803,693,069.77	21.0%	3,023,403,409.63

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
052111700700	Ajeromi General Hospital	1,830,410,000.00	33,349,726.72	180,386,413.74	9.9%	1,650,023,586.27
052111700800	Badagry General Hospital	1,389,801,993.00	22,908,220.00	177,109,526.55	12.7%	1,212,692,466.46
052111701000	Agbowa General Hospital	910,731,006.00	9,804,100.00	69,855,353.50	7.7%	840,875,652.50
052111701100	Lagos Island Maternity Hospital	2,207,055,352.00	131,909,507.23	419,154,341.39	19.0%	1,787,901,010.61
052111701200	Massey Street Children's Hospital, Lagos	866,608,844.00	107,783,929.60	168,413,643.84	19.4%	698,195,200.17
052111701300	Mainland Hospital, Yaba	777,215,967.00	28,465,180.97	103,397,676.55	13.3%	673,818,290.45
052111701400	Onikan Health Centre	1,103,499,758.00	75,950,333.00	107,396,120.96	9.7%	996,103,637.04
052111701500	Apapa General Hospital	728,558,318.00	9,771,331.50	100,249,250.45	13.8%	628,309,067.55
052111701600	Ebute-Metta Health Centre	741,866,892.00	49,612,383.00	98,710,559.23	13.3%	643,156,332.78
052111701700	Harvey Road Health Centre	917,223,560.00	18,440,101.27	113,722,971.24	12.4%	803,500,588.76
052111701800	Ketu-Ejinrin Health Centre	59,599,999.91	26,439,959.20	30,683,316.70	51.5%	28,916,683.21
052111701900	Ijede General Hospital	1,098,978,043.00	7,529,994.00	106,063,030.04	9.7%	992,915,012.96
052111702000	Ibeju-Lekki General Hospital	686,548,346.14	11,475,000.00	60,574,704.17	8.8%	625,973,641.97
052111702100	Shomolu General Hospital	1,094,032,548.00	35,953,583.04	124,159,298.75	11.3%	969,873,249.26
052111702200	Ifako/Ijaiye General Hospital	1,848,329,623.00	16,569,595.34	205,101,766.34	11.1%	1,643,227,856.66
052111702300	Mushin General Hospital	1,659,717,376.00	50,464,633.78	154,936,879.09	9.3%	1,504,780,496.91
052111702400	Surulere General Hospital	3,371,039,646.00	359,322,687.50	782,406,231.50	23.2%	2,588,633,414.50
052111702500	Alimosho General Hospital	3,330,045,140.00	213,655,744.80	507,542,023.86	15.2%	2,822,503,116.14
052111702600	Amuwo Odofin General Hospital	1,655,871,594.00	39,534,470.06	216,191,432.35	13.1%	1,439,680,161.66
052111702700	Eti-Osa Maternal & Child care	1,450,739,106.00	56,000,000.00	227,991,166.18	15.7%	1,222,747,939.83
052111702800	ABAT Comprehensive Health Centre	688,133,365.00	9,839,915.56	77,781,386.47	11.3%	610,351,978.53
052111702900	Imota General Hospital	921,700,000.00	19,899,060.00	73,572,208.50	8.0%	848,127,791.50
052111703100	Orchid Road General Hospital	1,007,800,000.00	19,059,998.40	125,048,087.24	12.4%	882,751,912.76
052111800100	Health Service Commission	67,425,698,480.00	16,581,473,541.97	32,530,222,842.35	48.2%	34,895,475,637.65
053500000000	**Ministry of Environment**	**242,490,064,429.67**	**83,153,012,656.57**	**114,602,060,728.86**	**47.3%**	**127,888,003,700.82**
053500100100	Ministry of Environment	21,435,261,365.66	2,122,501,693.22	4,480,533,501.24	20.9%	16,954,727,864.42
053500200100	Lagos State Parks & Gardens Agency	3,283,653,724.04	340,270,152.11	684,161,612.34	20.8%	2,599,492,111.70
053501600100	Lagos State Environmental Protection Agency (LASEPA)	9,174,124,503.64	1,854,178,560.30	2,100,553,190.30	22.9%	7,073,571,313.34
053505300100	Lagos State Waste Management Agency (LAWMA)	51,000,979,973.30	9,830,370,846.00	19,387,777,565.00	38.0%	31,613,202,408.30
053505500100	Lagos State Environmental & Special Offences Unit	862,426,724.24	265,551,745.00	361,045,841.00	41.9%	501,380,883.24
053505600100	Lagos State Wastewater Management Office	1,749,921,717.32	469,226,385.39	578,439,619.14	33.1%	1,171,482,098.18
053505700100	Office of Drainage Services & Water Resources	95,150,181,888.51	62,458,482,574.20	78,045,165,165.62	82.0%	17,105,016,722.89
053505800100	Lagos State Environmental Sanitation Corps	3,612,572,886.00	1,073,575,012.85	1,667,909,465.75	46.2%	1,944,663,420.25
053505900100	Lagos State Signage and Advertisement Agency (LASAA)	15,440,807,144.17	87,200,000.00	283,377,597.27	1.8%	15,157,429,546.91
053506000100	Lagos Water Corporation	39,234,726,030.00	4,601,071,162.50	6,955,012,646.20	17.7%	32,279,713,383.80
053506200100	Water Regulatory Commission	1,545,408,472.79	50,584,525.00	58,084,525.00	3.8%	1,487,323,947.79
053900000000	**Lagos State Sports Commisssion**	**8,942,231,772.89**	**3,137,304,144.96**	**3,451,632,231.51**	**38.6%**	**5,490,599,541.38**
053900100100	Lagos State Sports Commisssion	6,989,831,280.67	3,083,002,673.93	3,363,188,464.94	48.1%	3,626,642,815.73
053905200100	Sports Trust Fund	1,952,400,492.22	54,301,471.03	88,443,766.57	4.5%	1,863,956,725.65
055100000000	**Ministry of Local Government, Chieftancy Affairs and Rural Development**	**28,857,477,430.99**	**3,897,943,902.82**	**5,946,758,690.04**	**20.6%**	**22,910,718,740.95**
055100100100	Ministry of Local Government, Chieftancy Affair and Rural Development	18,324,790,319.44	3,079,112,725.07	4,804,070,798.39	26.2%	13,520,719,521.05
055100300100	Centre for Rural Development	7,019,389,050.09	392,428,730.67	525,645,837.68	7.5%	6,493,743,212.41
055100400100	Local Government Establishments, Training and Pensions	3,513,298,061.46	426,402,447.08	617,042,053.97	17.6%	2,896,256,007.49

Table 5: Personnel Expenditure by Administrative Classification

Lagos State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	*409,494,339,384.43*	*85,755,810,401.32*	*173,951,263,224.31*	*42.5%*	*235,543,076,160.12*
010000000000	**ADMINISTRATION SECTOR**	**127,589,955,411.15**	**19,847,458,135.52**	**42,142,023,104.92**	**33.0%**	**85,447,932,306.23**
011100000000	**Governor's Office**	**25,503,882,760.00**	**6,167,008,263.12**	**13,037,646,560.87**	**51.1%**	**12,466,236,199.13**
011100100200	Office of The Deputy Governor	350,124,604.00	100,844,436.53	193,193,959.24	55.2%	156,930,644.76
011100500100	Office of Sustainable Development Goals and Investment	180,405,836.50	51,285,774.16	105,588,295.85	58.5%	74,817,540.65
011100800100	Lagos State Emergency Management Agency (LASEMA)	383,798,370.45	81,649,311.14	159,888,852.55	41.7%	223,909,517.90
011101000100	Lagos State Public Procurement Agency (LASPPA)	330,999,391.96	69,393,652.37	142,519,422.12	43.1%	188,479,969.84
011102400100	Lagos Safety Commission	421,336,009.48	101,087,989.40	202,203,761.92	48.0%	219,132,247.56
011103400100	Office of Transformation, Creativity and Innovation	161,000,111.92	39,143,880.19	76,158,401.26	47.3%	84,841,710.66
011110500100	Office of The Chief of Staff	2,881,332,493.36	336,830,546.92	1,881,862,315.92	65.3%	999,470,177.44
011113600100	Fire Service	2,852,358,308.00	817,539,606.24	1,502,505,635.45	52.7%	1,349,852,672.55
011113700100	Neighbourhood Safety Agency	17,279,594,122.00	4,324,606,907.74	8,329,476,788.37	48.2%	8,950,117,333.63
011111200100	Office of Internal Audit	201,572,483.79	116,914,601.68	189,415,930.62	94.0%	12,156,553.17
011114000100	Parastatals Monitoring Office	174,283,959.83	46,201,381.35	93,362,284.96	53.6%	80,921,674.87
011114100100	Office of Political,Legislative and Civic Engagement	287,077,068.71	81,510,175.40	161,470,912.61	56.2%	125,606,156.10
016100000000	**Office of the Secretary to the State Government**	**314,691,462.74**	**84,711,861.16**	**170,162,304.27**	**54.1%**	**144,529,158.47**
016100100400	Cabinet Secretariat Office	314,691,462.74	84,711,861.16	170,162,304.27	54.1%	144,529,158.47
011200000000	**State Assembly**	**1,516,208,278.99**	**532,808,381.89**	**951,410,162.14**	**62.7%**	**564,798,116.85**
011200300100	State House of Assembly	1,301,206,555.13	527,616,085.74	940,982,619.76	72.3%	360,223,935.37
011200400100	House of Assembly Commission	215,001,723.86	5,192,296.15	10,427,542.38	4.8%	204,574,181.48
012300000000	**Ministry of Information and Strategy**	**1,462,618,127.91**	**205,225,368.80**	**489,101,439.83**	**33.4%**	**973,516,688.08**
012300100100	Ministry of Information and Strategy and Strategy	1,462,618,127.91	205,225,368.80	489,101,439.83	33.4%	973,516,688.08
012500000000	**Office of the Head of Service/Public Service Office**	**39,581,767,896.43**	**1,366,732,964.30**	**2,038,720,574.61**	**5.2%**	**37,543,047,321.82**
012500500100	Establishment and Training	38,404,307,708.00	976,496,597.59	1,252,577,140.56	3.3%	37,151,730,567.44
012500700100	Public Service Office	1,177,460,188.43	390,236,366.71	786,143,434.05	66.8%	391,316,754.38
014000000000	**Office of the Auditor General**	**1,838,249,497.53**	**454,091,133.46**	**875,209,484.10**	**47.6%**	**963,040,013.43**
014000100100	Office of the Auditor General State	945,589,747.73	233,821,385.12	449,996,272.71	47.6%	495,593,475.02
014000200100	Office of the Auditor General for Local Government	613,712,496.92	150,326,147.85	287,822,961.13	46.9%	325,889,535.79
014000300100	Audit Service Commission	278,947,252.88	69,943,600.49	137,390,250.26	49.3%	141,557,002.62
014700000000	**Lagos State Civil Service Commission**	**54,870,300,925.13**	**9,918,926,700.02**	**22,963,337,840.79**	**41.9%**	**31,906,963,084.34**
014700100100	Lagos State Civil Service Commission	529,742,375.63	153,606,399.13	279,516,760.28	52.8%	250,225,615.35
014700200100	Lagos State Pension Commission (LASPEC)	54,340,558,549.50	9,765,320,300.89	22,683,821,080.51	41.7%	31,656,737,468.99
014900000000	**Local Government Service Commission**	**180,561,369.61**	**43,893,655.30**	**95,385,303.50**	**52.8%**	**85,176,066.11**
014900100100	Local Government Service Commission	180,561,369.61	43,893,655.30	95,385,303.50	52.8%	85,176,066.11
014800000000	**Independent Electoral Commission**	**458,258,777.00**	**113,580,666.64**	**222,848,436.00**	**48.6%**	**235,410,341.00**
014800100100	Lagos Independent Electoral Commission	458,258,777.00	113,580,666.64	222,848,436.00	48.6%	235,410,341.00
012400000000	**Ministry of Home Affairs**	**644,198,165.81**	**168,663,913.14**	**330,353,049.16**	**51.3%**	**313,845,116.65**
012400100100	Ministry of Home Affairs	644,198,165.81	168,663,913.14	330,353,049.16	51.3%	313,845,116.65
016500000000	**Ministry of Special Duties & Inter-Governmental Relations**	**1,219,218,150.00**	**791,815,227.69**	**967,847,949.65**	**79.4%**	**251,370,200.35**
016500100100	Ministry of Special Duties & Inter-Governmental Relations	1,219,218,150.00	791,815,227.69	967,847,949.65	79.4%	251,370,200.35
020000000000	**ECONOMIC SECTOR**	**41,391,013,010.18**	**9,544,357,001.02**	**19,355,307,732.31**	**46.8%**	**22,035,705,277.87**
021500000000	**Ministry of Agriculture**	**3,549,520,051.61**	**742,981,069.77**	**1,484,848,084.87**	**41.8%**	**2,064,671,966.74**
021500100100	Ministry of Agriculture Hqtrs	3,549,520,051.61	742,981,069.77	1,484,848,084.87	41.8%	2,064,671,966.74
022000000000	**Ministry of Finance**	**1,583,760,685.25**	**456,308,172.54**	**842,917,606.34**	**53.2%**	**740,843,078.91**
022000100100	Ministry of Finance	455,452,295.04	137,746,502.75	258,723,513.94	56.8%	196,728,781.10
022000200100	Debt Management Office	236,187,326.97	74,664,523.08	139,940,252.56	59.2%	96,247,074.41
022000700100	Office of The Accountant General/State Treasury Office	892,121,063.24	243,897,146.71	444,253,839.84	49.8%	447,867,223.40
022200000000	**Ministry of Commerce, Cooperatives, Trade and Investment**	**2,000,584,223.25**	**454,553,224.81**	**906,330,854.88**	**45.3%**	**1,094,253,368.37**

Lagos State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022200100100	Ministry of Commerce, Cooperatives, Trade and Investment	1,856,815,569.92	419,339,737.50	835,644,029.50	45.0%	1,021,171,540.42
022205600100	Central Business District	143,768,653.33	35,213,487.31	70,686,825.38	49.2%	73,081,827.95
022700000000	**Ministry of Wealth Creation and Employment**	**515,172,273.36**	**132,643,444.82**	**262,697,840.24**	**51.0%**	**252,474,433.12**
022700100100	Ministry of Wealth Creation and Employment	515,172,273.36	132,643,444.82	262,697,840.24	51.0%	252,474,433.12
022800000000	**Ministry of Innovation, Science and Technology**	**1,401,215,973.00**	**247,248,898.29**	**560,961,400.98**	**40.0%**	**840,254,572.02**
022800100100	Ministry of Innovation, Science and Technology	1,401,215,973.00	247,248,898.29	560,961,400.98	40.0%	840,254,572.02
022900000000	**Ministry of Transportation**	**17,806,629,933.84**	**4,426,146,191.67**	**8,691,608,575.34**	**48.8%**	**9,115,021,358.50**
022900100100	Ministry of Transportation	2,551,571,880.88	591,818,650.11	1,172,191,092.59	45.9%	1,379,380,788.29
022905300300	Lagos State Ferry Services	410,773,859.00	78,884,805.46	152,595,358.55	37.1%	258,178,500.45
022905800100	Motor Vehicle Administration Agency	1,353,714,405.20	346,883,583.41	696,280,307.03	51.4%	657,434,098.17
022905500100	Lagos State Traffic Management Agency (LASTMA)	13,490,569,788.76	3,408,559,152.69	6,670,541,817.17	49.4%	6,820,027,971.59
023100000000	**Ministry of Energy & Mineral Resources Development**	**798,619,817.50**	**78,368,360.18**	**279,054,875.26**	**34.9%**	**519,564,942.24**
023100100100	Ministry of Energy & Mineral Resources Development	798,619,817.50	78,368,360.18	279,054,875.26	34.9%	519,564,942.24
023400000000	**Ministry of Works & Infrastructure**	**2,948,934,461.68**	**655,645,841.97**	**1,379,140,094.03**	**46.8%**	**1,569,794,367.65**
023400100100	Office of Works	1,446,873,841.77	387,788,110.46	752,286,746.61	52.0%	694,587,095.16
023400200100	Office of Infrastructure	964,251,645.77	125,673,516.09	348,021,568.64	36.1%	616,230,077.13
023400200200	Public Works Corporation	537,808,974.14	142,184,215.42	278,831,778.78	51.8%	258,977,195.36
023600000000	**Ministry of Tourism, Arts & Culture**	**835,853,104.00**	**224,689,552.50**	**424,104,366.26**	**50.7%**	**411,748,737.74**
023600100100	Ministry of Tourism, Arts & Culture	835,853,104.00	224,689,552.50	424,104,366.26	50.7%	411,748,737.74
023800000000	**Ministry of Economic Planning & Budget**	**1,177,889,404.41**	**272,767,013.18**	**536,519,630.23**	**45.5%**	**641,369,774.18**
023800100100	Ministry of Economic Planning & Budget	1,177,889,404.41	272,767,013.18	536,519,630.23	45.5%	641,369,774.18
025300000000	**Ministry of Housing**	**791,101,850.28**	**209,455,449.98**	**414,912,037.34**	**52.4%**	**376,189,812.94**
025300100100	Ministry of Housing	653,071,382.78	174,884,572.18	345,187,291.36	52.9%	307,884,091.42
025305700100	Lagos State Real Estate Regulatory Authority (LASRERA)	138,030,467.50	34,570,877.80	69,724,745.98	50.5%	68,305,721.52
026000000000	**Ministry of Physical Planning and Urban Development**	**7,555,845,726.57**	**1,549,333,899.54**	**3,384,387,942.19**	**44.8%**	**4,171,457,784.38**
026000100100	Office of Physical Planning	1,133,738,549.20	236,967,522.59	840,699,795.38	74.2%	293,038,753.82
026000100200	Lagos State Physical Planning Permit Authority (LASPPPA)	1,818,637,282.70	289,366,044.87	744,025,365.87	40.9%	1,074,611,916.83
026000200100	Lands Bureau	1,329,797,125.13	333,471,830.77	660,207,366.28	49.6%	669,589,758.85
026000200200	Valuation Office	154,770,390.60	28,968,543.87	58,682,640.38	37.9%	96,087,750.22
026000300100	Office of Surveyor -General of The State	845,520,374.92	202,979,982.23	399,464,432.92	47.2%	446,055,942.00
026000400100	Office of Urban Development	365,507,263.88	87,237,397.14	186,015,832.45	50.9%	179,491,431.43
026000400200	Lagos State Building Control Authority (LABCA)	1,375,194,388.82	245,354,630.22	245,354,630.22	17.8%	1,129,839,758.60
026000400400	Material Testing Laboratory Services	532,680,351.32	124,987,947.85	249,937,878.69	46.9%	282,742,472.63
026700000000	**Ministry of Waterfront Infrastructure Development**	**425,885,505.43**	**94,215,881.77**	**187,824,424.35**	**44.1%**	**238,061,081.08**
026700100100	Ministry of Waterfront Infrastructure Development	425,885,505.43	94,215,881.77	187,824,424.35	44.1%	238,061,081.08
030000000000	**LAW AND JUSTICE SECTOR**	**12,606,388,700.77**	**3,175,074,700.18**	**5,782,738,575.86**	**45.9%**	**6,823,650,124.91**
031800000000	**Judiciary**	**8,608,501,855.90**	**2,466,384,345.84**	**4,474,453,866.88**	**52.0%**	**4,134,047,989.02**
031801100100	Judicial Service Commission	139,695,564.90	31,985,192.22	99,686,655.87	71.4%	40,008,909.03
031800400100	High Court of Justice	8,468,806,291.00	2,434,399,153.62	4,374,767,211.01	51.7%	4,094,039,079.99
032600000000	**Ministry of Justice**	**3,997,886,844.87**	**708,690,354.34**	**1,308,284,708.98**	**32.7%**	**2,689,602,135.89**
032600100100	Ministry of Justice	3,679,447,591.53	682,578,927.61	1,198,367,591.58	32.6%	2,481,079,999.95
032600200100	Law Reform Commission	74,342,424.06	22,942,052.73	45,723,536.40	61.5%	28,618,887.66
032600700100	Citizen's Mediation Center	244,096,829.28	3,169,374.00	64,193,581.00	26.3%	179,903,248.28
050000000000	**SOCIAL SECTOR**	**227,906,982,262.33**	**53,188,920,564.60**	**106,671,193,811.22**	**46.8%**	**121,235,788,451.11**
051300000000	**Ministry of Youth & Social Development**	**1,941,027,001.23**	**523,840,770.53**	**1,043,740,517.70**	**53.8%**	**897,286,483.53**
051300100100	Ministry of Youth & Social Development	1,941,027,001.23	523,840,770.53	1,043,740,517.70	53.8%	897,286,483.53
051400000000	**Ministry of Women Affairs and Poverty Alleviation**	**566,727,330.34**	**132,093,835.47**	**250,946,377.13**	**44.3%**	**315,780,953.21**
051400100100	Ministry of Women Affairs and Poverty Alleviation	566,727,330.34	132,093,835.47	250,946,377.13	44.3%	315,780,953.21
051700000000	**Ministry of Education**	**100,873,970,147.14**	**23,592,339,702.34**	**46,793,310,823.92**	**46.4%**	**54,080,659,323.22**
051700100100	Ministry of Basic Education	1,572,586,052.91	768,419,976.36	1,130,365,573.33	71.9%	442,220,479.58
051700300100	Lagos State Universal Basic Education Board	1,229,119,987.04	178,081,932.24	348,910,949.61	28.4%	880,209,037.43
051702300100	College of Health Technology	273,247,172.37	65,106,676.37	126,841,131.23	46.4%	146,406,041.14

Lagos State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051702700100	Education District 1	20,016,492,589.42	4,429,624,486.55	8,787,554,035.04	43.9%	11,228,938,554.38
051702700200	Education District 2	19,175,750,621.04	4,560,470,467.19	9,130,728,087.65	47.6%	10,045,022,533.39
051702700300	Education District 3	12,221,706,733.97	2,857,912,034.69	5,715,753,034.82	46.8%	6,505,953,699.15
051702700400	Education District 4	12,974,939,107.99	2,504,012,873.53	5,028,916,658.56	38.8%	7,946,022,449.43
051702700500	Education District 5	14,323,768,409.87	3,490,009,649.21	6,976,453,910.76	48.7%	7,347,314,499.11
051702700600	Education District 6	14,704,164,841.18	3,569,814,138.32	7,169,969,646.96	48.8%	7,534,195,194.22
051705400100	Lagos State Teaching Service Commission	737,729,441.93	210,658,087.19	415,672,110.06	56.3%	322,057,331.87
051705500100	Lagos State Technical and Vocational Education Board	2,104,795,462.87	534,239,575.22	1,088,025,021.13	51.7%	1,016,770,441.74
051706700100	Office of Education Quality Assurance	1,539,669,726.55	423,989,805.47	874,120,664.77	56.8%	665,549,061.78
057000000000	**Ministry of Tertiary Education**	**888,451,714.51**	**226,497,375.62**	**450,696,874.65**	**50.7%**	**437,754,839.86**
057000100100	Ministry of Tertiary Education	888,451,714.51	226,497,375.62	450,696,874.65	50.7%	437,754,839.86
052100000000	**Ministry of Health**	**116,173,778,959.87**	**27,416,814,964.69**	**54,927,120,129.67**	**47.3%**	**61,246,658,830.20**
052100100100	Ministry of Health	4,042,824,387.45	940,403,571.31	1,790,053,688.12	44.3%	2,252,770,699.33
052100300100	Primary Health Care Board	869,247,931.04	1,207,969.71	862,072,050.60	99.2%	7,175,880.44
052102600100	Lagos State University Teaching Hospital (LASUTH)	22,049,868,189.61	4,859,451,372.73	9,676,957,226.80	43.9%	12,372,910,962.81
052110200100	Lagos State Health Management Agency (LASHMA)	162,935,440.98	50,079,427.55	97,128,974.74	59.6%	65,806,466.24
052100600200	Lagos State College of Nursing and Midwifery	363,666,941.83	89,707,775.92	177,409,938.84	48.8%	186,257,002.99
052110500100	Lagos State Health Monitoring and Accreditation Agency	203,992,194.36	38,521,458.32	94,725,288.82	46.4%	109,266,905.54
052111400200	Health Districts 1	4,935,317,119.30	1,100,944,349.00	2,177,704,033.48	44.1%	2,757,613,085.82
052111400300	Health Districts 2	4,259,018,950.39	1,082,275,820.08	2,071,981,425.13	48.6%	2,187,037,525.26
052111400400	Health Districts 3	3,497,423,348.85	768,563,344.99	1,469,947,503.73	42.0%	2,027,475,845.12
052111400500	Health Districts 4	3,107,986,639.56	652,449,550.79	1,267,732,410.29	40.8%	1,840,254,229.27
052111400600	Health Districts 5	3,709,430,101.97	814,630,772.84	1,602,892,684.86	43.2%	2,106,537,417.11
052111400100	Health Districts 6	3,349,891,733.53	751,848,300.98	1,473,078,607.41	44.0%	1,876,813,126.12
052111800100	Health Service Commission	65,622,175,981.00	16,266,731,250.47	32,165,436,296.85	49.0%	33,456,739,684.15
053500000000	**Ministry of Environment**	**5,544,776,657.39**	**876,344,025.33**	**2,357,162,469.26**	**42.5%**	**3,187,614,188.13**
053500100100	Ministry of Environment	2,158,817,981.66	68,344,828.86	788,646,118.13	36.5%	1,370,171,863.53
053500200100	Lagos State Parks & Gardens Agency	219,102,261.12	53,339,403.93	104,586,870.04	47.7%	114,515,391.08
053505600100	Lagos State Wastewater Management Office	270,178,247.32	63,813,271.81	128,137,505.56	47.4%	142,040,741.76
053505700100	Office of Drainage Services & Water Resources	509,463,257.29	120,814,516.99	241,095,090.02	47.3%	268,368,167.27
053505800100	Lagos State Environmental Sanitation Corps	2,387,214,910.00	570,032,003.74	1,094,696,885.51	45.9%	1,292,518,024.49
053900000000	**Lagos State Sports Commisssion**	**1,031,305,170.89**	**212,638,983.96**	**422,160,915.51**	**40.9%**	**609,144,255.38**
053900100100	Lagos State Sports Commisssion	1,004,098,309.67	202,455,923.93	402,922,959.94	40.1%	601,175,349.73
053905200100	Sports Trust Fund	27,206,861.22	10,183,060.03	19,237,955.57	70.7%	7,968,905.65
055100000000	**Ministry of Local Government, Chieftancy Affairs and Rural Development**	**886,945,280.96**	**208,350,906.66**	**426,055,703.38**	**48.0%**	**460,889,577.58**
055100100100	Ministry of Local Government, Chieftancy Affair and Rural Development	698,689,313.50	158,248,463.28	324,701,494.01	46.5%	373,987,819.49
055100400100	Local Government Establishments, Training and Pensions	188,255,967.46	50,102,443.38	101,354,209.37	53.8%	86,901,758.09

Table 6: Overhead Expenditure by Administrative Classification

Lagos State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	*1,067,449,146,047.62*	*191,025,106,558.23*	*325,442,827,016.65*	*30.5%*	*742,006,319,030.98*
010000000000	**ADMINISTRATION SECTOR**	**207,622,613,210.20**	**39,944,131,277.20**	**63,677,759,257.26**	**30.7%**	**143,944,853,952.94**
011100000000	**Governor's Office**	**43,231,891,961.54**	**9,700,713,762.06**	**13,517,775,635.31**	**31.3%**	**29,714,116,326.23**
011100100200	Office of The Deputy Governor	2,936,100,000.00	831,401,606.25	864,401,606.25	29.4%	2,071,698,393.75
011100500100	Office of Sustainable Development Goals and Investment	4,180,090,090.00	1,046,956,100.00	1,203,738,871.00	28.8%	2,976,351,219.00
011100800100	Lagos State Emergency Management Agency (LASEMA)	1,850,000,000.00	474,547,056.37	830,284,943.79	44.9%	1,019,715,056.21
011100900100	Lagos State Emergency Command and Control Centre	900,000,000.00	153,121,478.00	259,106,978.00	28.8%	640,893,022.00
011101000100	Lagos State Public Procurement Agency (LASPPA)	1,672,851,591.00	535,817,137.75	889,417,137.75	53.2%	783,434,453.25
011102100100	Lagos State Liaison Office - Lagos	614,655,549.00	95,873,187.50	128,806,937.50	21.0%	485,848,611.50
011102400100	Lagos Safety Commission	1,179,000,000.00	150,209,950.00	208,820,950.00	17.7%	970,179,050.00
011103300100	Lagos State Aids Control Agency (LSACA)	785,639,517.00	279,412,049.00	279,412,049.00	35.6%	506,227,468.00
011103400100	Office of Transformation, Creativity and Innovation	599,083,436.00	180,550,247.00	203,572,387.00	34.0%	395,511,049.00
011105100100	Lagos State Lotteries Board	6,000,000,000.00	-	-	0.0%	6,000,000,000.00
011110100100	Office of E-GIS	2,580,000,000.00	431,772,560.20	566,172,560.20	21.9%	2,013,827,439.80
011110500100	Office of The Chief of Staff	3,010,868,906.00	2,149,632,064.55	2,848,418,906.00	94.6%	162,450,000.00
011111100100	Office of Public Private Partnership	3,130,337,887.00	272,845,960.73	764,160,231.61	24.4%	2,366,177,655.39
011113600100	Fire Service	3,413,061,720.00	759,631,121.25	1,248,487,558.75	36.6%	2,164,574,161.25
011113700100	Neighbourhood Safety Agency	1,300,000,000.00	517,503,925.00	676,618,245.00	52.0%	623,381,755.00
011113800100	Lagos State Records and Archives Bureau	482,000,000.00	170,371,567.50	207,256,097.50	43.0%	274,743,902.50
011111200100	Office of Internal Audit	1,007,212,639.00	497,195,000.00	711,767,500.00	70.7%	295,445,139.00
011114000100	Parastatals Monitoring Office	1,252,560,557.54	279,151,512.46	364,764,302.46	29.1%	887,796,255.08
011114100100	Office of Political,Legislative and Civic Engagement	6,338,430,069.00	874,721,238.50	1,262,568,373.50	19.9%	5,075,861,695.50
016100000000	**Office of the Secretary to the State Government**	**3,263,485,855.80**	**598,688,465.80**	**754,418,465.80**	**23.1%**	**2,509,067,390.00**
016100100400	Cabinet Secretariat Office	3,263,485,855.80	598,688,465.80	754,418,465.80	23.1%	2,509,067,390.00
011200000000	**State Assembly**	**43,221,256,555.27**	**8,250,000,000.00**	**16,305,932,293.88**	**37.7%**	**26,915,324,261.39**
011200300100	State House of Assembly	43,221,256,555.27	8,250,000,000.00	16,305,932,293.88	37.7%	26,915,324,261.39
012300000000	**Ministry of Information and Strategy**	**26,464,088,114.52**	**2,174,744,717.41**	**7,978,770,482.35**	**30.1%**	**18,485,317,632.17**
012300100100	Ministry of Information and Strategy and Strategy	4,712,761,765.00	1,993,356,322.41	2,046,118,822.41	43.4%	2,666,642,942.59
012300300100	Lagos State Television Service	1,600,000,000.00	-	183,155,501.40	11.4%	1,416,844,498.60
012300400100	Lagos State Radio Services	746,326,350.00	-	99,378,611.19	13.3%	646,947,738.81
012300400200	Lagos State Traffic Radio	424,999,999.52	4,999,995.00	4,999,995.00	1.2%	420,000,004.52
012301300100	Lagos State Printing CorporationPrinting and Publishing	18,980,000,000.00	176,388,400.00	5,645,117,552.35	29.7%	13,334,882,447.65
012500000000	**Office of the Head of Service/Public Service Office**	**17,370,334,027.07**	**9,381,067,861.65**	**11,374,090,015.93**	**65.5%**	**5,996,244,011.14**
012500500100	Establishment and Training	9,497,740,169.07	6,204,758,253.89	6,962,026,282.22	73.3%	2,535,713,886.85
012500600100	Public Service Staff Development Center	1,343,800,000.00	352,359,986.15	663,942,034.10	49.4%	679,857,965.90
012500700100	Public Service Office	4,397,400,000.00	1,156,841,037.09	1,897,691,536.09	43.2%	2,499,708,463.91
012500800100	Public Service Staff Club	396,185,267.00	158,944,376.00	204,466,976.00	51.6%	191,718,291.00
012500900100	Lateef Jakande Academy	1,735,208,591.00	1,508,164,208.52	1,645,963,187.52	94.9%	89,245,403.48
014000000000	**Office of the Auditor General**	**5,541,257,127.00**	**1,128,057,713.41**	**2,362,236,893.91**	**42.6%**	**3,179,020,233.09**
014000100100	Office of the Auditor General State	2,893,768,900.00	540,587,734.41	1,080,587,734.41	37.3%	1,813,181,165.59
014000200100	Office of the Auditor General for Local Government	1,703,422,681.00	314,866,500.00	844,387,680.50	49.6%	859,035,000.50
014000300100	Audit Service Commission	944,065,546.00	272,603,479.00	437,261,479.00	46.3%	506,804,067.00
014700000000	**Lagos State Civil Service Commission**	**2,032,208,436.00**	**887,304,961.80**	**981,668,713.46**	**48.3%**	**1,050,539,722.55**
014700100100	Lagos State Civil Service Commission	1,000,000,000.00	596,000,000.00	620,000,000.00	62.0%	380,000,000.00
014700200100	Lagos State Pension Commission (LASPEC)	1,032,208,436.00	291,304,961.80	361,668,713.46	35.0%	670,539,722.55
014900000000	**Local Government Service Commission**	**1,440,078,000.00**	**185,975,943.20**	**565,040,443.20**	**39.2%**	**875,037,556.80**
014900100100	Local Government Service Commission	1,440,078,000.00	185,975,943.20	565,040,443.20	39.2%	875,037,556.80

Lagos State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
014800000000	**Independent Electoral Commission**	**3,855,647,299.00**	**672,252,199.00**	**997,052,918.00**	**25.9%**	**2,858,594,381.00**
014800100100	Lagos Independent Electoral Commission	3,855,647,299.00	672,252,199.00	997,052,918.00	25.9%	2,858,594,381.00
012400000000	**Ministry of Home Affairs**	**44,301,924,868.00**	**6,346,681,052.00**	**8,005,202,722.56**	**18.1%**	**36,296,722,145.45**
012400100100	Ministry of Home Affairs	12,249,924,868.00	6,187,351,885.00	6,868,115,085.00	56.1%	5,381,809,783.00
012403700100	Muslim Pilgrims' Welfare Board	30,350,000,000.00	94,088,462.50	571,133,605.72	1.9%	29,778,866,394.28
012403800100	Christian Pilgrims' Welfare Board	1,702,000,000.00	65,240,704.50	565,954,031.84	33.3%	1,136,045,968.17
016500000000	**Ministry of Special Duties & Inter-Governmental Relations**	**16,900,440,966.00**	**618,644,600.87**	**835,570,672.87**	**4.9%**	**16,064,870,293.13**
016500100100	Ministry of Special Duties & Inter-Governmental Relations	16,900,440,966.00	618,644,600.87	835,570,672.87	4.9%	16,064,870,293.13
020000000000	**ECONOMIC SECTOR**	**573,406,781,632.21**	**101,289,686,544.79**	**177,471,677,752.31**	**31.0%**	**395,935,103,879.90**
021500000000	**Ministry of Agriculture**	**7,171,000,000.00**	**643,462,845.58**	**1,417,405,612.38**	**19.8%**	**5,753,594,387.62**
021500100100	Ministry of Agriculture Hqtrs	6,091,000,000.00	398,282,675.58	1,053,225,442.38	17.3%	5,037,774,557.62
021510200100	Agricultural Development Authority	500,000,000.00	114,970,920.00	188,370,920.00	37.7%	311,629,080.00
021510700100	Lagos State Coconut Development Authority	80,000,000.00	7,500,000.00	15,000,000.00	18.8%	65,000,000.00
021511000100	Lagos State Agric Input Supply Authority	300,000,000.00	75,349,650.00	105,949,650.00	35.3%	194,050,350.00
021511300100	Agricultural Land Holding Authority	200,000,000.00	47,359,600.00	54,859,600.00	27.4%	145,140,400.00
022000000000	**Ministry of Finance**	**314,279,260,011.28**	**51,405,423,303.50**	**100,005,420,512.35**	**31.8%**	**214,273,839,498.93**
022000100100	Ministry of Finance	18,929,008,404.28	4,219,662,725.16	7,520,668,436.16	39.7%	11,408,339,968.12
022000200100	Debt Management Office	8,376,042,956.00	626,659,803.41	660,058,353.41	7.9%	7,715,984,602.59
022000700100	Office of The Accountant General/State Treasury Office	221,922,436,858.00	30,307,135,576.68	59,320,763,326.28	26.7%	162,601,673,531.72
022000800100	Lagos State Internal Revenue Service	65,051,771,793.00	16,251,965,198.25	32,503,930,396.50	50.0%	32,547,841,396.50
022200000000	**Ministry of Commerce, Cooperatives, Trade and Investment**	**9,819,914,540.00**	**2,218,488,997.94**	**2,742,864,582.25**	**27.9%**	**7,077,049,957.75**
022200100100	Ministry of Commerce, Cooperatives, Trade and Investment	6,320,916,608.00	1,822,279,165.44	1,948,314,390.44	30.8%	4,372,602,217.56
022200900100	Lagos Consumer Protection Agency	1,349,257,932.00	200,935,276.00	383,135,276.00	28.4%	966,122,656.00
022205300100	Lagos State Market Development Board	40,000,000.00	7,500,000.00	15,000,000.00	37.5%	25,000,000.00
022205500100	Lagos State Cooperative College	1,332,600,000.00	13,500,000.00	71,801,451.31	5.4%	1,260,798,548.69
022205600100	Central Business District	777,140,000.00	174,274,556.50	324,613,464.50	41.8%	452,526,535.50
022700000000	**Ministry of Wealth Creation and Employment**	**6,593,489,842.00**	**993,983,884.59**	**2,450,893,483.09**	**37.2%**	**4,142,596,358.91**
022700100100	Ministry of Wealth Creation and Employment	5,109,155,045.00	993,983,884.59	1,708,726,084.59	33.4%	3,400,428,960.41
022700700100	Empolyment Trust Fund	1,484,334,797.00	-	742,167,398.50	50.0%	742,167,398.50
022800000000	**Ministry of Innovation, Science and Technology**	**10,418,163,209.00**	**1,112,566,206.69**	**1,486,957,505.85**	**14.3%**	**8,931,205,703.15**
022800100100	Ministry of Innovation, Science and Technology	7,477,086,312.00	622,890,155.53	736,460,155.53	9.8%	6,740,626,156.47
022810200100	Lagos State Residents Registration Agency (LASRRA)	2,941,076,897.00	489,676,051.16	750,497,350.32	25.5%	2,190,579,546.68
022900000000	**Ministry of Transportation**	**42,518,627,152.94**	**3,942,187,745.34**	**5,970,725,619.99**	**14.0%**	**36,547,901,532.95**
022900100100	Ministry of Transportation	3,966,174,051.00	622,136,536.00	943,625,077.10	23.8%	3,022,548,973.90
022905300100	Lagos State Metropolitan Area Transport Authority(LAMATA)	8,200,000,000.00	585,200,000.00	585,200,000.00	7.1%	7,614,800,000.00
022905300200	Lagos Bus Service Limited	1,943,505,882.00	410,107,887.50	889,585,789.36	45.8%	1,053,920,092.64
022905300300	Lagos State Ferry Services	3,663,978,921.00	769,316,822.50	1,107,182,822.50	30.2%	2,556,796,098.50
022905400100	Lagos State Drivers' Institute	243,245,173.00	67,699,209.50	146,487,209.50	60.2%	96,757,963.50
022905800100	Motor Vehicle Administration Agency	9,824,947,120.00	206,081,900.66	228,581,900.66	2.3%	9,596,365,219.34
022905800200	Lagos State Number Plate & Production Authority	7,888,728,655.94	-	-	0.0%	7,888,728,655.94
022905500100	Lagos State Traffic Management Agency (LASTMA)	2,292,415,702.00	630,520,257.59	1,072,978,676.57	46.8%	1,219,437,025.43
022905700100	Lagos State Waterways Authority	1,736,000,000.00	209,231,206.59	375,190,219.30	21.6%	1,360,809,780.70
022905600100	Lagos State Parking Authority	2,759,631,648.00	441,893,925.00	621,893,925.00	22.5%	2,137,737,723.00
023100000000	**Ministry of Energy & Mineral Resources Development**	**31,396,196,309.00**	**4,550,546,107.07**	**12,711,723,860.16**	**40.5%**	**18,684,472,448.84**
023100100100	Ministry of Energy & Mineral Resources Development	2,019,997,396.00	902,616,681.44	905,566,681.44	44.8%	1,114,430,714.56
023100300100	Lagos State Electrification Agency	23,760,286,163.00	2,576,747,387.41	9,974,051,129.97	42.0%	13,786,235,033.03
023100400100	Ibile Oil & Gas (IOGAS)	2,815,912,750.00	638,797,230.32	1,198,939,486.85	42.6%	1,616,973,263.15
023100500100	Lagos State Electricity Regulatory Commssion	2,800,000,000.00	432,384,807.90	633,166,561.90	22.6%	2,166,833,438.10

Lagos State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023400000000	**Ministry of Works & Infrastructure**	**11,344,366,485.00**	**3,953,846,306.32**	**4,324,163,864.36**	**38.1%**	**7,020,202,620.64**
023400100100	Office of Works	1,657,240,970.00	793,862,353.68	866,400,817.89	52.3%	790,840,152.11
023400100200	Lagos State Infrastructure Assets Management Agency	297,500,000.00	33,019,990.00	88,723,737.19	29.8%	208,776,262.81
023400200100	Office of Infrastructure	1,502,571,135.00	235,985,511.20	324,213,477.96	21.6%	1,178,357,657.04
023400200200	Public Works Corporation	5,262,054,380.00	2,890,978,451.44	3,025,111,043.65	57.5%	2,236,943,336.35
023400200300	Lagos State Infrastructural Maintenance& Regulatory Agency (LASIMRA)	2,625,000,000.00	-	19,714,787.67	0.8%	2,605,285,212.33
023600000000	**Ministry of Tourism, Arts & Culture**	**11,421,560,879.00**	**5,485,176,855.00**	**6,878,899,855.00**	**60.2%**	**4,542,661,024.00**
023600100100	Ministry of Tourism, Arts & Culture	10,331,560,879.00	5,327,075,050.00	6,659,811,050.00	64.5%	3,671,749,829.00
023600400100	Council for Art And Culture	650,000,000.00	107,371,805.00	160,858,805.00	24.7%	489,141,195.00
023605500100	Lagos State Film & Video Censors' Board	440,000,000.00	50,730,000.00	58,230,000.00	13.2%	381,770,000.00
023800000000	**Ministry of Economic Planning & Budget**	**96,765,155,701.87**	**23,576,606,090.19**	**35,313,353,089.61**	**36.5%**	**61,451,802,612.26**
023800100100	Ministry of Economic Planning & Budget	95,805,155,701.87	23,351,192,642.44	35,070,230,848.86	36.6%	60,734,924,853.01
023800600100	Lagos State Resilience Office	960,000,000.00	225,413,447.75	243,122,240.75	25.3%	716,877,759.25
025300000000	**Ministry of Housing**	**4,128,037,551.00**	**827,528,029.57**	**1,051,852,959.57**	**25.5%**	**3,076,184,591.43**
025300100100	Ministry of Housing	2,383,795,155.00	513,257,693.20	663,713,323.20	27.8%	1,720,081,831.80
025305700100	Lagos State Real Estate Regulatory Authority (LASRERA)	1,463,268,336.00	259,405,360.00	312,430,310.00	21.4%	1,150,838,026.00
025305800100	Lagos Mortgage Board (LMB)	280,974,060.00	54,864,976.37	75,709,326.37	26.9%	205,264,733.63
026000000000	**Ministry of Physical Planning and Urban Development**	**24,568,139,951.12**	**1,775,752,691.50**	**2,193,181,966.50**	**8.9%**	**22,374,957,984.62**
026000100100	Office of Physical Planning	668,661,000.00	117,860,202.50	142,205,202.50	21.3%	526,455,797.50
026000100200	Lagos State Physical Planning Permit Authority (LASPPPA)	6,485,036,262.00	41,495,000.00	65,495,000.00	1.0%	6,419,541,262.00
026000100300	Lagos State Planning & Environmental Monitoring Authority (LASPEMA)	330,698,464.00	79,045,987.50	100,067,362.50	30.3%	230,631,101.50
026000200100	Lands Bureau	3,093,150,499.00	794,687,602.50	830,687,602.50	26.9%	2,262,462,896.50
026000200200	Valuation Office	309,010,330.00	219,543,509.50	235,428,509.50	76.2%	73,581,820.50
026000300100	Office of Surveyor -General of The State	238,678,624.00	37,847,137.50	46,847,137.50	19.6%	191,831,486.50
026000400100	Office of Urban Development	621,950,595.00	65,587,000.00	93,453,000.00	15.0%	528,497,595.00
026000400200	Lagos State Building Control Authority (LABCA)	11,404,715,729.00	240,164,979.50	319,184,979.50	2.8%	11,085,530,749.50
026000400300	Lagos State Urban Renewal Authority (LASURA)	386,154,937.00	72,567,727.50	93,567,727.50	24.2%	292,587,209.50
026000400400	Material Testing Laboratory Services	899,000,000.00	106,953,545.00	248,545,445.00	27.6%	650,454,555.00
026000400500	New Towns Development Authority	131,083,511.12	-	17,700,000.00	13.5%	113,383,511.12
026700000000	**Ministry of Waterfront Infrastructure Development**	**2,982,870,000.00**	**804,117,481.50**	**924,234,841.20**	**31.0%**	**2,058,635,158.80**
026700100100	Ministry of Waterfront Infrastructure Development	2,982,870,000.00	804,117,481.50	924,234,841.20	31.0%	2,058,635,158.80
030000000000	**LAW AND JUSTICE SECTOR**	**27,634,000,000.00**	**5,569,751,536.93**	**8,144,954,920.16**	**29.5%**	**19,489,045,079.84**
031800000000	**Judiciary**	**18,625,000,000.00**	**4,185,020,953.08**	**6,325,020,953.08**	**34.0%**	**12,299,979,046.92**
031801100100	Judicial Service Commission	1,600,000,000.00	332,050,000.00	572,050,000.00	35.8%	1,027,950,000.00
031800400100	High Court of Justice	17,025,000,000.00	3,852,970,953.08	5,752,970,953.08	33.8%	11,272,029,046.92
032600000000	**Ministry of Justice**	**9,009,000,000.00**	**1,384,730,583.85**	**1,819,933,967.08**	**20.2%**	**7,189,066,032.92**
032600100100	Ministry of Justice	5,167,500,000.00	556,278,722.92	750,223,722.92	14.5%	4,417,276,277.08
032600200100	Law Reform Commission	920,000,000.00	81,872,005.00	94,657,005.00	10.3%	825,342,995.00
032600700100	Citizen's Mediation Center	436,000,000.00	100,059,000.00	162,459,000.00	37.3%	273,541,000.00
032605200100	Office of Public Defender	250,000,000.00	47,890,130.00	71,890,130.00	28.8%	178,109,870.00
032605300100	Office of Administrator General	172,500,000.00	12,480,000.00	17,580,000.00	10.2%	154,920,000.00
032605400100	Multi-Door Court House	698,000,000.00	222,522,747.41	264,840,620.62	37.9%	433,159,379.38
032605500100	Law Enforcement Training Institute	395,000,000.00	92,919,122.00	104,100,132.00	26.4%	290,899,868.00
032605600100	Lagos State Domestic & Sexual Violence Agency (LSDVSA)	970,000,000.00	270,708,856.52	354,183,356.54	36.5%	615,816,643.46

Lagos State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
050000000000	**SOCIAL SECTOR**	**258,785,751,205.21**	**44,221,537,199.31**	**76,148,435,086.92**	**29.4%**	**182,637,316,118.29**
051300000000	**Ministry of Youth & Social Development**	**4,732,619,256.00**	**1,632,599,961.86**	**1,998,714,989.86**	**42.2%**	**2,733,904,266.14**
051300100100	Ministry of Youth & Social Development	3,925,443,256.00	1,329,408,307.58	1,602,134,835.58	40.8%	2,323,308,420.42
051305300100	Office of Disability Affairs	807,176,000.00	303,191,654.28	396,580,154.28	49.1%	410,595,845.72
051400000000	**Ministry of Women Affairs and Poverty Alleviation**	**5,217,155,298.00**	**1,311,680,330.01**	**1,999,673,731.01**	**38.3%**	**3,217,481,566.99**
051400100100	Ministry of Women Affairs and Poverty Alleviation	5,119,238,182.00	1,288,825,301.00	1,963,213,702.00	38.3%	3,156,024,480.00
051405500100	Women Development Centre	97,917,116.00	22,855,029.01	36,460,029.01	37.2%	61,457,086.99
051700000000	**Ministry of Education**	**69,418,885,357.20**	**15,230,661,631.31**	**25,469,384,498.95**	**36.7%**	**43,949,500,858.25**
051700100100	Ministry of Basic Education	4,668,104,153.00	2,167,142,934.17	2,476,654,750.93	53.1%	2,191,449,402.07
051700300100	Lagos State Universal Basic Education Board	6,102,494,006.00	2,634,248,501.76	3,263,830,376.97	53.5%	2,838,663,629.03
051700800100	Library Board	198,111,121.00	64,776,762.50	96,678,162.50	48.8%	101,432,958.50
051700900100	Lagos State Examinations Board	658,485,354.00	306,368,950.00	316,868,950.00	48.1%	341,616,404.00
051701000100	Agency for Mass Education	828,123,214.00	275,826,637.50	310,566,637.50	37.5%	517,556,576.50
051701800100	Lagos State University of Science and Technology	11,098,216,449.00	1,551,000,000.00	3,102,000,000.00	28.0%	7,996,216,449.00
051702100100	Lagos State University (LASU)	20,960,159,599.00	2,468,041,951.50	5,971,994,366.31	28.5%	14,988,165,232.69
051702300100	College of Health Technology	928,664,812.00	38,506,000.00	143,738,811.31	15.5%	784,926,000.69
051702600100	Lagos State University of Education	10,648,374,718.00	1,791,188,285.58	3,582,376,571.16	33.6%	7,065,998,146.84
051702700100	Education District 1	683,786,124.00	161,051,386.23	290,585,470.23	42.5%	393,200,653.77
051702700200	Education District 2	718,290,059.00	153,215,257.25	277,621,695.25	38.7%	440,668,363.75
051702700300	Education District 3	854,531,473.00	182,643,280.48	349,898,498.00	40.9%	504,632,975.00
051702700400	Education District 4	596,330,290.00	156,307,792.72	250,641,424.72	42.0%	345,688,865.28
051702700500	Education District 5	894,813,524.00	231,411,251.50	377,317,335.80	42.2%	517,496,188.20
051702700600	Education District 6	681,342,982.00	153,023,074.17	261,200,086.54	38.3%	420,142,895.46
051705400100	Lagos State Teaching Service Commission	2,521,902,206.20	1,598,582,991.05	1,721,527,991.05	68.3%	800,374,215.15
051705500100	Lagos State Technical and Vocational Education Board	1,168,029,113.00	342,597,398.34	354,597,398.34	30.4%	813,431,714.66
051705600100	Lagos State Scholarship Board	3,139,113,712.00	195,231,907.50	1,443,941,507.50	46.0%	1,695,172,204.50
051706600100	School Committee on Rehabilitation of Public Schools	856,892,782.00	359,743,443.06	468,424,943.06	54.7%	388,467,838.94
051706700100	Office of Education Quality Assurance	1,213,119,666.00	399,753,826.00	408,919,521.78	33.7%	804,200,144.22
057000000000	**Ministry of Tertiary Education**	**324,213,430.00**	**59,175,733.00**	**79,142,733.00**	**24.4%**	**245,070,697.00**
057000100100	Ministry of Tertiary Education	324,213,430.00	59,175,733.00	79,142,733.00	24.4%	245,070,697.00
052100000000	**Ministry of Health**	**88,846,906,354.46**	**6,826,197,486.76**	**14,801,756,954.63**	**16.7%**	**74,045,149,399.83**
052100100100	Ministry of Health	11,920,175,866.82	890,156,729.50	997,094,975.50	8.4%	10,923,080,891.32
052100300100	Primary Health Care Board	708,862,844.50	72,633,000.00	148,783,806.27	21.0%	560,079,038.23
052102600100	Lagos State University Teaching Hospital (LASUTH)	11,693,000,000.00	1,117,999,379.52	2,406,382,724.30	20.6%	9,286,617,275.70
052102600200	Lagos State University College of Medicine(LASUCOM)	4,432,782,498.00	757,996,786.16	1,557,886,328.33	35.1%	2,874,896,169.67
052110200100	Lagos State Health Management Agency (LASHMA)	2,126,790,000.00	68,972,396.00	68,972,396.00	3.2%	2,057,817,604.00
052110300100	Board of Traditional Medicine	521,247,732.00	40,188,000.00	71,223,550.98	13.7%	450,024,181.02
052100600200	Lagos State College of Nursing and Midwifery	479,648,526.00	74,108,540.14	109,507,089.25	22.8%	370,141,436.76
052110500100	Lagos State Health Monitoring and Accreditation Agency	480,869,504.00	41,993,000.00	108,373,850.29	22.5%	372,495,653.72
052111400200	Health Districts 1	712,351,348.00	512,985,830.04	672,179,203.04	94.4%	40,172,144.96
052111400300	Health Districts 2	720,000,000.00	183,469,000.00	218,426,600.00	30.3%	501,573,400.00
052111400400	Health Districts 3	715,000,000.00	265,990,400.00	357,705,034.00	50.0%	357,294,966.00
052111400500	Health Districts 4	712,000,000.00	230,224,633.50	287,988,967.50	40.4%	424,011,032.50
052111400600	Health Districts 5	716,000,000.00	196,944,360.00	230,720,694.00	32.2%	485,279,306.00
052111400100	Health Districts 6	720,000,000.00	201,303,617.31	336,667,051.31	46.8%	383,332,948.69
052111500100	Lagos State Blood Transfusion Service	1,609,991,583.00	191,362,560.00	264,635,483.46	16.4%	1,345,356,099.54
052111600100	Lagos State Accident & Emergency Centre (Drugs and Medical Consumables)	304,666,720.00	34,772,800.00	42,272,800.00	13.9%	262,393,920.00
052111700200	General Hospital, Lagos	5,183,864,869.00	45,947,960.00	418,742,777.57	8.1%	4,765,122,091.43
052111700300	Gbagada General Hospital	2,741,758,889.00	47,143,154.75	250,131,292.52	9.1%	2,491,627,596.48
052111700400	Orile Agege General Hospital	2,909,095,029.00	63,954,997.00	568,701,648.42	19.5%	2,340,393,380.59
052111700500	Isolo General Hospital	3,462,675,489.70	46,960,000.00	286,433,678.04	8.3%	3,176,241,811.66
052111700600	Ikorodu General Hospital	3,827,096,479.40	72,608,596.37	803,693,069.77	21.0%	3,023,403,409.63
052111700700	Ajeromi General Hospital	1,830,410,000.00	33,349,726.72	180,386,413.74	9.9%	1,650,023,586.27

Lagos State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
052111700800	Badagry General Hospital	1,389,801,993.00	22,908,220.00	177,109,526.55	12.7%	1,212,692,466.46
052111701000	Agbowa General Hospital	910,731,006.00	9,804,100.00	69,855,353.50	7.7%	840,875,652.50
052111701100	Lagos Island Maternity Hospital	2,207,055,352.00	131,909,507.23	419,154,341.39	19.0%	1,787,901,010.61
052111701200	Massey Street Children's Hospital, Lagos	866,608,844.00	107,783,929.60	168,413,643.84	19.4%	698,195,200.17
052111701300	Mainland Hospital, Yaba	777,215,967.00	28,465,180.97	103,397,676.55	13.3%	673,818,290.45
052111701400	Onikan Health Centre	1,103,499,758.00	75,950,333.00	107,396,120.96	9.7%	996,103,637.04
052111701500	Apapa General Hospital	728,558,318.00	9,771,331.50	100,249,250.45	13.8%	628,309,067.55
052111701600	Ebute-Metta Health Centre	741,866,892.00	49,612,383.00	98,710,559.23	13.3%	643,156,332.78
052111701700	Harvey Road Health Centre	917,223,560.00	18,440,101.27	113,722,971.24	12.4%	803,500,588.76
052111701800	Ketu-Ejinrin Health Centre	59,599,999.91	26,439,959.20	30,683,316.70	51.5%	28,916,683.21
052111701900	Ijede General Hospital	1,098,978,043.00	7,529,994.00	106,063,030.04	9.7%	992,915,012.96
052111702000	Ibeju-Lekki General Hospital	686,548,346.14	11,475,000.00	60,574,704.17	8.8%	625,973,641.97
052111702100	Shomolu General Hospital	1,094,032,548.00	35,953,583.04	124,159,298.75	11.3%	969,873,249.26
052111702200	Ifako/Ijaiye General Hospital	1,848,329,623.00	16,569,595.34	205,101,766.34	11.1%	1,643,227,856.66
052111702300	Mushin General Hospital	1,659,717,376.00	50,464,633.78	154,936,879.09	9.3%	1,504,780,496.91
052111702400	Surulere General Hospital	3,371,039,646.00	359,322,687.50	782,406,231.50	23.2%	2,588,633,414.50
052111702500	Alimosho General Hospital	3,330,045,140.00	213,655,744.80	507,542,023.86	15.2%	2,822,503,116.14
052111702600	Amuwo Odofin General Hospital	1,655,871,594.00	39,534,470.06	216,191,432.35	13.1%	1,439,680,161.66
052111702700	Eti-Osa Maternal & Child care	1,450,739,106.00	56,000,000.00	227,991,166.18	15.7%	1,222,747,939.83
052111702800	ABAT Comprehensive Health Centre	688,133,365.00	9,839,915.56	77,781,386.47	11.3%	610,351,978.53
052111702900	Imota General Hospital	921,700,000.00	19,899,060.00	73,572,208.50	8.0%	848,127,791.50
052111703100	Orchid Road General Hospital	1,007,800,000.00	19,059,998.40	125,048,087.24	12.4%	882,751,912.76
052111800100	Health Service Commission	1,803,522,499.00	314,742,291.50	364,786,545.50	20.2%	1,438,735,953.50
053500000000	**Ministry of Environment**	**80,347,105,618.54**	**16,264,213,736.00**	**28,412,475,657.09**	**35.4%**	**51,934,629,961.46**
053500100100	Ministry of Environment	5,582,880,298.00	1,246,794,987.40	2,341,107,231.56	41.9%	3,241,773,066.44
053500200100	Lagos State Parks & Gardens Agency	1,805,921,055.00	278,460,430.50	468,860,860.50	26.0%	1,337,060,194.50
053501600100	Lagos State Environmental Protection Agency (LASEPA)	3,176,317,721.00	608,262,516.50	705,187,146.50	22.2%	2,471,130,574.50
053505300100	Lagos State Waste Management Agency (LAWMA)	41,631,487,319.30	9,770,420,846.00	18,834,017,315.00	45.2%	22,797,470,004.30
053505500100	Lagos State Environmental & Special Offences Unit	790,985,135.00	220,689,262.00	316,183,358.00	40.0%	474,801,777.00
053505600100	Lagos State Wastewater Management Office	773,360,000.00	125,857,990.00	170,746,990.00	22.1%	602,613,010.00
053505700100	Office of Drainage Services & Water Resources	3,857,311,745.00	828,733,472.49	843,733,472.49	21.9%	3,013,578,272.51
053505800100	Lagos State Environmental Sanitation Corps	427,600,000.00	235,254,494.11	304,924,065.24	71.3%	122,675,934.76
053505900100	Lagos State Signage and Advertisement Agency (LASAA)	12,500,000,000.00	87,200,000.00	234,549,265.30	1.9%	12,265,450,734.71
053506000100	Lagos Water Corporation	8,292,810,864.00	2,811,955,212.00	4,135,081,427.50	49.9%	4,157,729,436.50
053506200100	Water Regulatory Commission	1,508,431,481.24	50,584,525.00	58,084,525.00	3.9%	1,450,346,956.24
053900000000	**Lagos State Sports Commisssion**	**3,480,841,522.00**	**1,771,165,161.00**	**1,861,971,261.00**	**53.5%**	**1,618,870,261.00**
053900100100	Lagos State Sports Commisssion	3,260,841,522.00	1,727,046,750.00	1,792,765,450.00	55.0%	1,468,076,072.00
053905200100	Sports Trust Fund	220,000,000.00	44,118,411.00	69,205,811.00	31.5%	150,794,189.00
055100000000	**Ministry of Local Government, Chieftancy Affairs and Rural Development**	**6,418,024,369.00**	**1,125,843,159.37**	**1,525,315,261.38**	**23.8%**	**4,892,709,107.62**
055100100100	Ministry of Local Government, Chieftancy Affair and Rural Development	2,908,000,000.00	381,002,825.00	644,494,325.00	22.2%	2,263,505,675.00
055100300100	Centre for Rural Development	1,526,124,369.00	368,540,330.67	405,314,237.68	26.6%	1,120,810,131.32
055100400100	Local Government Establishments, Training and Pensions	1,983,900,000.00	376,300,003.70	475,506,698.70	24.0%	1,508,393,301.30

Table 7: Capital Expenditure by Administrative Classification

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	*2,337,805,210,325.31*	*431,878,483,797.97*	*772,640,867,614.64*	*33.0%*	*1,565,164,342,710.67*
010000000000	**ADMINISTRATION SECTOR**	**189,194,269,845.04**	**16,756,109,331.07**	**38,456,219,027.40**	**20.3%**	**150,738,050,817.64**
011100000000	**Governor's Office**	**66,582,596,259.80**	**6,518,086,493.20**	**14,639,743,237.39**	**22.0%**	**51,942,853,022.41**
011100100200	Office of The Deputy Governor	4,247,816,005.94	31,207,802.88	31,207,802.88	0.7%	4,216,608,203.06
011100500100	Office of Sustainable Development Goals and Investment	331,500,000.00	-	11,043,250.00	3.3%	320,456,750.00
011100800100	Lagos State Emergency Management Agency (LASEMA)	726,375,000.00	194,924,854.78	194,924,854.78	26.8%	531,450,145.22
011100900100	Lagos State Emergency Command and Control Centre	1,421,375,000.00	698,396,934.04	698,396,934.04	49.1%	722,978,065.96
011101000100	Lagos State Public Procurement Agency (LASPPA)	680,410,575.00	-	-	0.0%	680,410,575.00
011102100100	Lagos State Liaison Office - Lagos	6,015,139,148.00	2,218,883,072.61	2,244,565,202.61	37.3%	3,770,573,945.39
011102400100	Lagos Safety Commission	6,760,500,000.00	1,296,402,750.00	1,333,772,750.00	19.7%	5,426,727,250.00
011103300100	Lagos State Aids Control Agency (LSACA)	63,965,719.55	-	-	0.0%	63,965,719.55
011103400100	Office of Transformation, Creativity and Innovation	282,125,000.00	47,659,115.28	47,659,115.28	16.9%	234,465,884.72
011105100100	Lagos State Lotteries Board	29,200,000,000.00	-	-	0.0%	29,200,000,000.00
011110100100	Office of E-GIS	8,260,783,764.35	611,024,897.11	7,290,063,831.88	88.2%	970,719,932.47
011110500100	Office of The Chief of Staff	2,397,240,765.00	662,180,079.00	1,171,191,908.00	48.9%	1,226,048,857.00
011111100100	Office of Public Private Partnership	40,450,312.18	300,000.00	565,000.00	1.4%	39,885,312.18
011113600100	Fire Service	3,143,767,965.00	131,186,987.50	941,828,803.27	30.0%	2,201,939,161.73
011113700100	Neighbourhood Safety Agency	1,462,500,000.00	228,750,000.00	228,750,000.00	15.6%	1,233,750,000.00
011113800100	Lagos State Records and Archives Bureau	419,894,594.00	16,500,000.00	38,704,000.00	9.2%	381,190,594.00
011111200100	Office of Internal Audit	654,688,215.28	339,170,000.00	365,569,784.65	55.8%	289,118,430.63
011114000100	Parastatals Monitoring Office	358,039,195.50	41,500,000.00	41,500,000.00	11.6%	316,539,195.50
011114100100	Office of Political,Legislative and Civic Engagement	116,025,000.00	-	-	0.0%	116,025,000.00
016100000000	**Office of the Secretary to the State Government**	**141,905,937.00**	**-**	**-**	**0.0%**	**141,905,937.00**
016100100400	Cabinet Secretariat Office	141,905,937.00	-	-	0.0%	141,905,937.00
011200000000	**State Assembly**	**79,111,019,068.04**	**4,559,581,875.00**	**12,059,581,875.00**	**15.2%**	**67,051,437,193.04**
011200300100	State House of Assembly	79,111,019,068.04	4,559,581,875.00	12,059,581,875.00	15.2%	67,051,437,193.04
012300000000	**Ministry of Information and Strategy**	**8,992,453,073.05**	**2,121,082,886.73**	**2,589,144,862.78**	**28.8%**	**6,403,308,210.27**
012300100100	Ministry of Information and Strategy and Strategy	425,692,409.07	19,503,350.00	19,503,350.00	4.6%	406,189,059.07
012300300100	Lagos State Television Service	2,170,215,675.25	1,132,275,000.00	1,132,275,000.00	52.2%	1,037,940,675.25
012300400100	Lagos State Radio Services	996,849,606.87	95,125,250.00	137,287,891.05	13.8%	859,561,715.82
012300400200	Lagos State Traffic Radio	1,273,004,863.86	539,578,285.94	905,878,285.94	71.2%	367,126,577.92
012301300100	Lagos State Printing CorporationPrinting and Publishing	4,126,690,518.00	334,601,000.79	394,200,335.79	9.6%	3,732,490,182.21
012500000000	**Office of the Head of Service/Public Service Office**	**16,865,363,643.99**	**1,701,597,415.57**	**4,633,264,635.84**	**27.5%**	**12,232,099,008.15**
012500500100	Establishment and Training	1,112,044,441.00	32,141,800.00	44,290,860.00	4.0%	1,067,753,581.00
012500600100	Public Service Staff Development Center	514,007,089.99	255,535,847.00	407,786,102.00	79.3%	106,220,987.99
012500700100	Public Service Office	14,352,202,012.00	1,174,569,465.57	3,941,837,370.84	27.5%	10,410,364,641.16
012500800100	Public Service Staff Club	711,610,101.00	119,350,303.00	119,350,303.00	16.8%	592,259,798.00
012500900100	Lateef Jakande Academy	175,500,000.00	120,000,000.00	120,000,000.00	68.4%	55,500,000.00
014000000000	**Office of the Auditor General**	**414,900,281.00**	**40,495,000.00**	**40,495,000.00**	**9.8%**	**374,405,281.00**
014000100100	Office of the Auditor General State	243,750,000.00	-	-	0.0%	243,750,000.00
014000300100	Audit Service Commission	171,150,281.00	40,495,000.00	40,495,000.00	23.7%	130,655,281.00
014700000000	**Lagos State Civil Service Commission**	**587,825,000.00**	**-**	**-**	**0.0%**	**587,825,000.00**
014700100100	Lagos State Civil Service Commission	308,125,000.00	-	-	0.0%	308,125,000.00
014700200100	Lagos State Pension Commission (LASPEC)	279,700,000.00	-	-	0.0%	279,700,000.00
014900000000	**Local Government Service Commission**	**375,619,051.54**	**77,566,064.50**	**77,566,064.50**	**20.7%**	**298,052,987.04**
014900100100	Local Government Service Commission	375,619,051.54	77,566,064.50	77,566,064.50	20.7%	298,052,987.04
014800000000	**Independent Electoral Commission**	**764,727,338.00**	**50,217,281.25**	**50,217,281.25**	**6.6%**	**714,510,056.75**
014800100100	Lagos Independent Electoral Commission	764,727,338.00	50,217,281.25	50,217,281.25	6.6%	714,510,056.75

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
012400000000	**Ministry of Home Affairs**	**2,368,553,410.62**	**179,559,344.33**	**2,140,430,683.15**	**90.4%**	**228,122,727.47**
012400100100	Ministry of Home Affairs	2,368,553,410.62	179,559,344.33	2,140,430,683.15	90.4%	228,122,727.47
016500000000	**Ministry of Special Duties & Inter-Governmental Relations**	**12,989,306,782.00**	**1,507,922,970.49**	**2,225,775,387.49**	**17.1%**	**10,763,531,394.51**
016500100100	Ministry of Special Duties & Inter-Governmental Relations	12,989,306,782.00	1,507,922,970.49	2,225,775,387.49	17.1%	10,763,531,394.51
020000000000	**ECONOMIC SECTOR**	**1,693,663,052,515.78**	**294,691,297,576.70**	**561,157,176,644.41**	**33.1%**	**1,132,505,875,871.37**
021500000000	**Ministry of Agriculture**	**68,122,530,773.68**	**27,117,539,839.51**	**32,257,242,983.12**	**47.4%**	**35,865,287,790.56**
021500100100	Ministry of Agriculture Hqtrs	66,562,530,773.68	27,069,262,039.51	32,077,068,839.37	48.2%	34,485,461,934.31
021510200100	Agricultural Development Authority	487,500,000.00	39,910,000.00	43,576,287.50	8.9%	443,923,712.50
021510700100	Lagos State Coconut Development Authority	292,500,000.00	-	-	0.0%	292,500,000.00
021511000100	Lagos State Agric Input Supply Authority	292,500,000.00	8,367,800.00	136,597,856.25	46.7%	155,902,143.75
021511300100	Agricultural Land Holding Authority	487,500,000.00	-	-	0.0%	487,500,000.00
022000000000	**Ministry of Finance**	**36,892,873,046.40**	**1,915,638,855.20**	**2,610,006,420.70**	**7.1%**	**34,282,866,625.70**
022000100100	Ministry of Finance	1,472,587,500.00	928,234,539.80	928,234,539.80	63.0%	544,352,960.20
022000200100	Debt Management Office	516,750,000.00	68,904,470.09	68,904,470.09	13.3%	447,845,529.91
022000700100	Office of The Accountant General/State Treasury Office	2,937,202,587.01	912,202,762.72	985,206,740.22	33.5%	1,951,995,846.79
022000800100	Lagos State Internal Revenue Service	31,966,332,959.39	6,297,082.59	627,660,670.59	2.0%	31,338,672,288.80
022200000000	**Ministry of Commerce, Cooperatives, Trade and Investment**	**12,055,079,968.53**	**4,563,102,888.35**	**5,083,837,657.48**	**42.2%**	**6,971,242,311.05**
022200100100	Ministry of Commerce, Cooperatives, Trade and Investment	10,329,092,290.53	4,543,577,888.35	5,056,212,657.48	49.0%	5,272,879,633.05
022200900100	Lagos Consumer Protection Agency	428,452,837.00	19,525,000.00	27,625,000.00	6.4%	400,827,837.00
022205500100	Lagos State Cooperative College	650,000,000.00	-	-	0.0%	650,000,000.00
022205600100	Central Business District	647,534,841.00	-	-	0.0%	647,534,841.00
022700000000	**Ministry of Wealth Creation and Employment**	**8,129,283,320.54**	**1,397,374,890.00**	**1,402,284,490.00**	**17.2%**	**6,726,998,830.54**
022700100100	Ministry of Wealth Creation and Employment	5,935,533,320.54	-	4,909,600.00	0.1%	5,930,623,720.54
022700700100	Empolyment Trust Fund	2,193,750,000.00	1,397,374,890.00	1,397,374,890.00	63.7%	796,375,110.00
022800000000	**Ministry of Innovation, Science and Technology**	**18,578,315,324.24**	**2,192,122,152.37**	**6,823,133,031.24**	**36.7%**	**11,755,182,293.00**
022800100100	Ministry of Innovation, Science and Technology	15,943,575,000.00	1,470,199,129.10	4,725,803,569.43	29.6%	11,217,771,430.57
022810200100	Lagos State Residents Registration Agency (LASRRA)	2,634,740,324.24	721,923,023.27	2,097,329,461.81	79.6%	537,410,862.43
022900000000	**Ministry of Transportation**	**494,877,472,563.27**	**33,868,137,141.17**	**60,819,607,285.58**	**12.3%**	**434,057,865,277.69**
022900100100	Ministry of Transportation	24,872,762,640.00	8,442,814,661.38	8,864,948,872.04	35.6%	16,007,813,767.96
022905300100	Lagos State Metropolitan Area Transport Authority(LAMATA)	294,612,582,796.00	15,159,109,927.74	39,653,925,595.66	13.5%	254,958,657,200.34
022905300200	Lagos Bus Service Limited	1,023,750,000.00	497,048,436.36	497,048,436.36	48.6%	526,701,563.64
022905300300	Lagos State Ferry Services	3,731,586,299.00	1,729,753,422.42	2,075,697,668.76	55.6%	1,655,888,630.24
022905400100	Lagos State Drivers' Institute	464,820,825.00	154,122,000.00	154,122,000.00	33.2%	310,698,825.00
022905800100	Motor Vehicle Administration Agency	1,328,045,244.00	-	-	0.0%	1,328,045,244.00
022905800200	Lagos State Number Plate & Production Authority	8,791,540,332.00	1,293,458,085.40	2,037,746,545.40	23.2%	6,753,793,786.60
022905500100	Lagos State Traffic Management Agency (LASTMA)	2,780,000,000.00	42,349,665.00	163,029,165.00	5.9%	2,616,970,835.00
022905700100	Lagos State Waterways Authority	155,194,345,979.27	5,211,939,939.49	6,035,547,998.98	3.9%	149,158,797,980.29
022905600100	Lagos State Parking Authority	2,078,038,448.00	1,337,541,003.38	1,337,541,003.38	64.4%	740,497,444.62
023100000000	**Ministry of Energy & Mineral Resources Development**	**80,649,732,666.42**	**23,708,087,787.99**	**48,183,053,699.75**	**59.7%**	**32,466,678,966.67**
023100100100	Ministry of Energy & Mineral Resources Development	12,794,451,145.42	2,776,095,569.84	3,264,484,920.75	25.5%	9,529,966,224.67
023100300100	Lagos State Electrification Agency	48,930,459,794.00	11,531,992,218.15	30,479,826,935.87	62.3%	18,450,632,858.13
023100400100	Ibile Oil & Gas (IOGAS)	18,435,371,727.00	9,400,000,000.00	14,400,000,000.00	78.1%	4,035,371,727.00
023100500100	Lagos State Electricity Regulatory Commssion	489,450,000.00	-	38,741,843.13	7.9%	450,708,156.87
023400000000	**Ministry of Works & Infrastructure**	**526,366,196,962.49**	**105,392,589,888.34**	**247,525,815,418.73**	**47.0%**	**278,840,381,543.76**
023400100100	Office of Works	80,448,884,597.81	3,539,013,303.23	8,978,591,810.87	11.2%	71,470,292,786.94
023400100200	Lagos State Infrastructure Assets Management Agency	13,551,320,235.12	5,666,308,890.05	7,245,490,048.92	53.5%	6,305,830,186.20
023400200100	Office of Infrastructure	391,374,282,735.32	86,495,385,799.06	214,891,101,662.94	54.9%	176,483,181,072.38
023400200200	Public Works Corporation	37,159,628,098.18	9,691,881,896.00	16,410,631,896.00	44.2%	20,748,996,202.18
023400200300	Lagos State Infrastructural Maintenance& Regulatory Agency (LASIMRA)	3,832,081,296.06	-	-	0.0%	3,832,081,296.06

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023600000000	**Ministry of Tourism, Arts & Culture**	**23,213,114,071.00**	**932,564,125.15**	**5,386,573,950.15**	**23.2%**	**17,826,540,120.85**
023600100100	Ministry of Tourism, Arts & Culture	22,813,364,071.00	893,684,573.95	5,347,694,398.95	23.4%	17,465,669,672.05
023600400100	Council for Art And Culture	341,250,000.00	38,879,551.20	38,879,551.20	11.4%	302,370,448.80
023605500100	Lagos State Film & Video Censors' Board	58,500,000.00	-	-	0.0%	58,500,000.00
023800000000	**Ministry of Economic Planning & Budget**	**256,315,598,308.76**	**47,374,996,082.71**	**93,902,938,300.40**	**36.6%**	**162,412,660,008.36**
023800100100	Ministry of Economic Planning & Budget	256,300,973,308.76	47,374,996,082.71	93,902,938,300.40	36.6%	162,398,035,008.36
023800600100	Lagos State Resilience Office	14,625,000.00	-	-	0.0%	14,625,000.00
025300000000	**Ministry of Housing**	**50,798,422,007.02**	**16,042,455,545.30**	**16,863,013,670.57**	**33.2%**	**33,935,408,336.45**
025300100100	Ministry of Housing	50,367,567,067.00	15,954,163,535.30	16,774,721,660.57	33.3%	33,592,845,406.43
025305700100	Lagos State Real Estate Regulatory Authority (LASRERA)	255,354,940.02	88,292,010.00	88,292,010.00	34.6%	167,062,930.02
025305800100	Lagos Mortgage Board (LMB)	175,500,000.00	-	-	0.0%	175,500,000.00
026000000000	**Ministry of Physical Planning and Urban Development**	**93,960,697,484.25**	**28,873,285,621.22**	**34,978,643,811.10**	**37.2%**	**58,982,053,673.15**
026000100100	Office of Physical Planning	1,041,622,171.81	243,762,679.64	258,562,679.64	24.8%	783,059,492.17
026000100200	Lagos State Physical Planning Permit Authority (LASPPPA)	1,442,078,034.00	-	217,929,700.00	15.1%	1,224,148,334.00
026000100300	Lagos State Planning & Environmental Monitoring Authority (LASPEMA)	252,768,117.09	11,937,944.00	11,937,944.00	4.7%	240,830,173.09
026000200100	Lands Bureau	9,521,323,915.00	1,030,118,403.00	2,730,969,587.00	28.7%	6,790,354,328.00
026000200200	Valuation Office	440,700,000.00	-	374,976,500.00	85.1%	65,723,500.00
026000300100	Office of Surveyor -General of The State	507,742,000.00	-	-	0.0%	507,742,000.00
026000400100	Office of Urban Development	24,123,792,149.00	19,516,161,147.88	19,556,161,147.88	81.1%	4,567,631,001.12
026000400200	Lagos State Building Control Authority (LABCA)	422,516,300.41	224,273,000.00	224,273,000.00	53.1%	198,243,300.41
026000400300	Lagos State Urban Renewal Authority (LASURA)	44,064,374,485.94	6,190,283,455.15	8,222,748,131.68	18.7%	35,841,626,354.26
026000400400	Material Testing Laboratory Services	786,683,313.00	-	122,916,559.85	15.6%	663,766,753.15
026000400500	New Towns Development Authority	11,357,096,998.00	1,656,748,991.55	3,258,168,561.05	28.7%	8,098,928,436.95
026700000000	**Ministry of Waterfront Infrastructure Development**	**23,703,736,019.18**	**1,313,402,759.39**	**5,321,025,925.59**	**22.4%**	**18,382,710,093.59**
026700100100	Ministry of Waterfront Infrastructure Development	23,703,736,019.18	1,313,402,759.39	5,321,025,925.59	22.4%	18,382,710,093.59
030000000000	**LAW AND JUSTICE SECTOR**	**22,843,823,948.44**	**3,284,392,097.00**	**4,313,218,165.65**	**18.9%**	**18,530,605,782.79**
031800000000	**Judiciary**	**19,391,725,000.00**	**3,020,906,250.00**	**4,020,906,250.00**	**20.7%**	**15,370,818,750.00**
031801100100	Judicial Service Commission	214,500,000.00	20,906,250.00	20,906,250.00	9.7%	193,593,750.00
031800400100	High Court of Justice	19,177,225,000.00	3,000,000,000.00	4,000,000,000.00	20.9%	15,177,225,000.00
032600000000	**Ministry of Justice**	**3,452,098,948.44**	**263,485,847.00**	**292,311,915.65**	**8.5%**	**3,159,787,032.79**
032600100100	Ministry of Justice	2,493,966,448.44	175,570,000.00	204,396,068.65	8.2%	2,289,570,379.79
032600200100	Law Reform Commission	29,250,000.00	-	-	0.0%	29,250,000.00
032600700100	Citizen's Mediation Center	195,000,000.00	18,929,000.00	18,929,000.00	9.7%	176,071,000.00
032605200100	Office of Public Defender	165,945,000.00	66,936,847.00	66,936,847.00	40.3%	99,008,153.00
032605300100	Office of Administrator General	76,050,000.00	-	-	0.0%	76,050,000.00
032605400100	Multi-Door Court House	114,075,000.00	-	-	0.0%	114,075,000.00
032605500100	Law Enforcement Training Institute	95,062,500.00	2,050,000.00	2,050,000.00	2.2%	93,012,500.00
032605600100	Lagos State Domestic & Sexual Violence Agency (LSDVSA)	282,750,000.00	-	-	0.0%	282,750,000.00
050000000000	**SOCIAL SECTOR**	**432,104,064,016.05**	**117,146,684,793.20**	**168,714,253,777.18**	**39.0%**	**263,389,810,238.87**
051300000000	**Ministry of Youth & Social Development**	**30,721,412,101.48**	**13,682,386,418.91**	**13,916,361,143.68**	**45.3%**	**16,805,050,957.80**
051300100100	Ministry of Youth & Social Development	29,946,446,690.20	13,682,386,418.91	13,859,340,643.68	46.3%	16,087,106,046.52
051305300100	Office of Disability Affairs	774,965,411.28	-	57,020,500.00	7.4%	717,944,911.28
051400000000	**Ministry of Women Affairs and Poverty Alleviation**	**1,150,050,050.96**	**60,037,725.50**	**60,037,725.50**	**5.2%**	**1,090,012,325.46**
051400100100	Ministry of Women Affairs and Poverty Alleviation	1,150,050,050.96	60,037,725.50	60,037,725.50	5.2%	1,090,012,325.46
051700000000	**Ministry of Education**	**55,582,221,704.84**	**9,709,341,999.31**	**14,900,045,010.08**	**26.8%**	**40,682,176,694.76**
051700100100	Ministry of Basic Education	9,894,873,053.00	1,446,117,061.21	2,535,122,294.14	25.6%	7,359,750,758.86
051700300100	Lagos State Universal Basic Education Board	1,645,132,971.00	324,616,234.82	484,367,158.41	29.4%	1,160,765,812.59
051700800100	Library Board	243,965,198.00	17,466,175.00	17,466,175.00	7.2%	226,499,023.00
051700900100	Lagos State Examinations Board	384,450,174.00	60,960,000.00	60,960,000.00	15.9%	323,490,174.00
051701000100	Agency for Mass Education	799,514,178.00	18,420,800.00	18,420,800.00	2.3%	781,093,378.00
051701800100	Lagos State University of Science and Technology	1,262,682,015.00	-	-	0.0%	1,262,682,015.00

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051702100100	Lagos State University (LASU)	8,991,954,907.00	308,627,400.00	308,627,400.00	3.4%	8,683,327,507.00
051702300100	College of Health Technology	598,285,188.00	-	-	0.0%	598,285,188.00
051702600100	Lagos State University of Education	2,673,205,707.00	-	-	0.0%	2,673,205,707.00
051702700100	Education District 1	64,270,084.00	13,320,000.00	13,320,000.00	20.7%	50,950,084.00
051702700200	Education District 2	84,320,592.00	-	-	0.0%	84,320,592.00
051702700300	Education District 3	70,188,981.00	48,439,038.00	48,439,038.00	69.0%	21,749,943.00
051702700400	Education District 4	64,733,726.00	-	-	0.0%	64,733,726.00
051702700500	Education District 5	71,989,324.00	-	28,132,440.59	39.1%	43,856,883.41
051702700600	Education District 6	67,870,769.00	16,923,830.00	16,923,830.00	24.9%	50,946,939.00
051705400100	Lagos State Teaching Service Commission	1,131,168,016.00	-	-	0.0%	1,131,168,016.00
051705500100	Lagos State Technical and Vocational Education Board	4,819,628,532.34	47,621,189.95	274,981,689.55	5.7%	4,544,646,842.79
051705600100	Lagos State Scholarship Board	44,433,262.00	-	-	0.0%	44,433,262.00
051706600100	School Committee on Rehabilitation of Public Schools	22,403,517,562.50	7,406,830,270.33	11,093,284,184.39	49.5%	11,310,233,378.11
051706700100	Office of Education Quality Assurance	266,037,465.00	-	-	0.0%	266,037,465.00
057000000000	**Ministry of Tertiary Education**	**7,424,563,830.50**	**823,442,968.15**	**1,259,442,968.15**	**17.0%**	**6,165,120,862.35**
057000100100	Ministry of Tertiary Education	7,424,563,830.50	823,442,968.15	1,259,442,968.15	17.0%	6,165,120,862.35
052100000000	**Ministry of Health**	**155,345,041,313.50**	**23,141,770,949.30**	**49,593,056,546.98**	**31.9%**	**105,751,984,766.52**
052100100100	Ministry of Health	135,177,909,809.24	22,655,100,738.52	48,232,846,858.96	35.7%	86,945,062,950.28
052100300100	Primary Health Care Board	3,743,535,312.00	273,021,680.00	805,075,021.65	21.5%	2,938,460,290.35
052102600100	Lagos State University Teaching Hospital (LASUTH)	1,980,944,049.50	112,565,662.03	155,897,553.03	7.9%	1,825,046,496.47
052102600200	Lagos State University College of Medicine(LASUCOM)	11,844,986,757.22	-	64,533,675.00	0.5%	11,780,453,082.22
052110200100	Lagos State Health Management Agency (LASHMA)	800,141,663.77	19,380,000.00	19,380,000.00	2.4%	780,761,663.77
052110300100	Board of Traditional Medicine	62,774,801.75	-	-	0.0%	62,774,801.75
052100600200	Lagos State College of Nursing and Midwifery	1,187,148,102.00	28,675,368.75	262,295,938.34	22.1%	924,852,163.66
052110500100	Lagos State Health Monitoring and Accreditation Agency	158,889,715.77	-	-	0.0%	158,889,715.77
052111400200	Health Districts 1	53,707,062.00	-	-	0.0%	53,707,062.00
052111400300	Health Districts 2	53,707,062.00	4,792,500.00	4,792,500.00	8.9%	48,914,562.00
052111400400	Health Districts 3	53,707,062.00	19,950,000.00	19,950,000.00	37.1%	33,757,062.00
052111400500	Health Districts 4	53,707,062.00	5,075,000.00	5,075,000.00	9.4%	48,632,062.00
052111400600	Health Districts 5	53,707,062.00	-	-	0.0%	53,707,062.00
052111400100	Health Districts 6	53,707,062.00	23,210,000.00	23,210,000.00	43.2%	30,497,062.00
052111500100	Lagos State Blood Transfusion Service	44,481,059.00	-	-	0.0%	44,481,059.00
052111600100	Lagos State Accident & Emergency Centre (Drugs and Medical Consumables)	21,987,671.25	-	-	0.0%	21,987,671.25
053500000000	**Ministry of Environment**	**156,598,182,153.74**	**66,012,454,895.24**	**83,832,422,602.51**	**53.5%**	**72,765,759,551.23**
053500100100	Ministry of Environment	13,693,563,086.00	807,361,876.96	1,350,780,151.55	9.9%	12,342,782,934.45
053500200100	Lagos State Parks & Gardens Agency	1,258,630,407.92	8,470,317.68	110,713,881.80	8.8%	1,147,916,526.12
053501600100	Lagos State Environmental Protection Agency (LASEPA)	5,997,806,782.64	1,245,916,043.80	1,395,366,043.80	23.3%	4,602,440,738.84
053505300100	Lagos State Waste Management Agency (LAWMA)	9,369,492,654.00	59,950,000.00	553,760,250.00	5.9%	8,815,732,404.00
053505500100	Lagos State Environmental & Special Offences Unit	71,441,589.24	44,862,483.00	44,862,483.00	62.8%	26,579,106.24
053505600100	Lagos State Wastewater Management Office	706,383,470.00	279,555,123.58	279,555,123.58	39.6%	426,828,346.42
053505700100	Office of Drainage Services & Water Resources	90,783,406,886.22	61,508,934,584.72	76,960,336,603.11	84.8%	13,823,070,283.11
053505800100	Lagos State Environmental Sanitation Corps	797,757,976.00	268,288,515.00	268,288,515.00	33.6%	529,469,461.00
053505900100	Lagos State Signage and Advertisement Agency (LASAA)	2,940,807,144.17	-	48,828,331.97	1.7%	2,891,978,812.20
053506000100	Lagos Water Corporation	30,941,915,166.00	1,789,115,950.50	2,819,931,218.70	9.1%	28,121,983,947.30
053506200100	Water Regulatory Commission	36,976,991.55	-	-	0.0%	36,976,991.55
053900000000	**Lagos State Sports Commisssion**	**4,430,085,080.00**	**1,153,500,000.00**	**1,167,500,055.00**	**26.4%**	**3,262,585,025.00**
053900100100	Lagos State Sports Commisssion	2,724,891,449.00	1,153,500,000.00	1,167,500,055.00	42.8%	1,557,391,394.00
053905200100	Sports Trust Fund	1,705,193,631.00	-	-	0.0%	1,705,193,631.00
055100000000	**Ministry of Local Government, Chieftancy Affairs and Rural Development**	**20,852,507,781.03**	**2,563,749,836.79**	**3,985,387,725.28**	**19.1%**	**16,867,120,055.75**
055100100100	Ministry of Local Government, Chieftancy Affair and Rural Development	14,718,101,005.94	2,539,861,436.79	3,834,874,979.38	26.1%	10,883,226,026.56
055100300100	Centre for Rural Development	5,493,264,681.09	23,888,400.00	120,331,600.00	2.2%	5,372,933,081.09
055100400100	Local Government Establishments, Training and Pensions	641,142,094.00	-	30,181,145.90	4.7%	610,960,948.10

Table 8: Other Expenditure by Administrative Classification

Lagos State Government Budget Performance Report 2026 Q2 - Other Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	***629,761,080,680.64***	***115,792,141,354.43***	***267,758,151,510.66***	***42.5%***	***362,002,929,169.98***
010000000000	**ADMINISTRATION SECTOR**	**5,036,896,609.80**	**2,880,422,190.70**	**4,366,985,738.06**	**86.7%**	**669,910,871.74**
011100000000	**Governor's Office**	**3,970,519,609.80**	**2,879,772,190.70**	**3,845,272,190.70**	**96.8%**	**125,247,419.10**
011100100200	Office of The Deputy Governor	150,000,000.00	57,000,000.00	57,000,000.00	38.0%	93,000,000.00
011103300100	Lagos State Aids Control Agency (LSACA)	216,241,150.00	205,741,150.00	216,241,150.00	100.0%	-
011110500100	Office of The Chief of Staff	3,604,278,459.80	2,617,031,040.70	3,572,031,040.70	99.1%	32,247,419.10
012500000000	**Office of the Head of Service/Public Service Office**	**1,035,252,000.00**	**650,000.00**	**521,713,547.36**	**50.4%**	**513,538,452.64**
012500500100	Establishment and Training	1,652,000.00	650,000.00	650,000.00	39.3%	1,002,000.00
012500700100	Public Service Office	1,033,600,000.00	-	521,063,547.36	50.4%	512,536,452.64
014000000000	**Office of the Auditor General**	**500,000.00**	**-**	**-**	**0.0%**	**500,000.00**
014000100100	Office of the Auditor General State	500,000.00	-	-	0.0%	500,000.00
012400000000	**Ministry of Home Affairs**	**30,625,000.00**	**-**	**-**	**0.0%**	**30,625,000.00**
012400100100	Ministry of Home Affairs	30,625,000.00	-	-	0.0%	30,625,000.00
020000000000	**ECONOMIC SECTOR**	**621,856,916,359.08**	**112,771,429,467.73**	**263,180,876,076.60**	**42.3%**	**358,676,040,282.48**
021500000000	**Ministry of Agriculture**	**1,602,000,000.00**	**220,184,500.00**	**570,184,500.00**	**35.6%**	**1,031,815,500.00**
021500100100	Ministry of Agriculture Hqtrs	1,602,000,000.00	220,184,500.00	570,184,500.00	35.6%	1,031,815,500.00
022000000000	**Ministry of Finance**	**591,867,436,007.20**	**112,551,244,967.73**	**261,804,203,231.87**	**44.2%**	**330,063,232,775.33**
022000100100	Ministry of Finance	600,000.00	-	100,000.00	16.7%	500,000.00
022000200100	Debt Management Office	591,864,836,007.20	112,551,244,967.73	261,804,103,231.87	44.2%	330,060,732,775.33
022000700100	Office of The Accountant General/State Treasury Office	2,000,000.00	-	-	0.0%	2,000,000.00
023800000000	**Ministry of Economic Planning & Budget**	**24,516,513,863.00**	**-**	**493,045,141.00**	**2.0%**	**24,023,468,722.00**
023800100100	Ministry of Economic Planning & Budget	24,516,513,863.00	-	493,045,141.00	2.0%	24,023,468,722.00
026000000000	**Ministry of Physical Planning and Urban Development**	**3,870,966,488.88**	**-**	**313,443,203.73**	**8.1%**	**3,557,523,285.15**
026000100100	Office of Physical Planning	50,000.00	-	-	0.0%	50,000.00
026000100200	Lagos State Physical Planning Permit Authority (LASPPPA)	1,000,000.00	-	-	0.0%	1,000,000.00
026000400400	Material Testing Laboratory Services	1,000,000.00	-	-	0.0%	1,000,000.00
026000400500	New Towns Development Authority	3,868,916,488.88	-	313,443,203.73	8.1%	3,555,473,285.15
030000000000	**LAW AND JUSTICE SECTOR**	**2,500,000.00**	**-**	**-**	**0.0%**	**2,500,000.00**
032600000000	**Ministry of Justice**	**2,500,000.00**	**-**	**-**	**0.0%**	**2,500,000.00**
032600100100	Ministry of Justice	2,500,000.00	-	-	0.0%	2,500,000.00
050000000000	**SOCIAL SECTOR**	**2,864,767,711.76**	**140,289,696.00**	**210,289,696.00**	**7.3%**	**2,654,478,015.76**
051300000000	**Ministry of Youth & Social Development**	**194,180,000.00**	**-**	**-**	**0.0%**	**194,180,000.00**
051300100100	Ministry of Youth & Social Development	170,900,000.00	-	-	0.0%	170,900,000.00
051305300100	Office of Disability Affairs	23,280,000.00	-	-	0.0%	23,280,000.00
051400000000	**Ministry of Women Affairs and Poverty Alleviation**	**1,000,000.00**	**-**	**-**	**0.0%**	**1,000,000.00**
051400100100	Ministry of Women Affairs and Poverty Alleviation	1,000,000.00	-	-	0.0%	1,000,000.00
051700000000	**Ministry of Education**	**88,538,413.80**	**10,500,000.00**	**10,500,000.00**	**11.9%**	**78,038,413.80**
051700100100	Ministry of Basic Education	4,550,000.00	500,000.00	500,000.00	11.0%	4,050,000.00
051702300100	College of Health Technology	50,800,000.00	-	-	0.0%	50,800,000.00
051705400100	Lagos State Teaching Service Commission	33,188,413.80	10,000,000.00	10,000,000.00	30.1%	23,188,413.80
057000000000	**Ministry of Tertiary Education**	**1,500,000.00**	**300,000.00**	**300,000.00**	**20.0%**	**1,200,000.00**
057000100100	Ministry of Tertiary Education	1,500,000.00	300,000.00	300,000.00	20.0%	1,200,000.00
052100000000	**Ministry of Health**	**1,879,549,297.96**	**129,489,696.00**	**189,489,696.00**	**10.1%**	**1,690,059,601.96**
052100100100	Ministry of Health	1,300,319,084.96	129,489,696.00	189,489,696.00	14.6%	1,110,829,388.96
052102600100	Lagos State University Teaching Hospital (LASUTH)	107,000,000.00	-	-	0.0%	107,000,000.00
052102600200	Lagos State University College of Medicine(LASUCOM)	60,000,000.00	-	-	0.0%	60,000,000.00
052110200100	Lagos State Health Management Agency (LASHMA)	412,230,213.00	-	-	0.0%	412,230,213.00
055100000000	**Ministry of Local Government, Chieftancy Affairs and Rural Development**	**700,000,000.00**	**-**	**10,000,000.00**	**1.4%**	**690,000,000.00**
055100400100	Local Government Establishments, Training and Pensions	700,000,000.00	-	10,000,000.00	1.4%	690,000,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	4,444,509,776,438.00	824,451,542,111.95	1,539,793,109,366.25	34.6%	2,904,716,667,071.75
2	EXPENDITURES	4,444,509,776,438.00	824,451,542,111.95	1,539,793,109,366.25	34.6%	2,904,716,667,071.75
21	PERSONNEL COST	409,494,339,384.43	85,755,810,401.32	173,951,263,224.31	42.5%	235,543,076,160.12
2101	SALARY	358,215,414,584.93	77,090,947,283.78	152,863,139,327.15	42.7%	205,352,275,257.78
210101	SALARIES AND WAGES	358,215,414,584.93	77,090,947,283.78	152,863,139,327.15	42.7%	205,352,275,257.78
21010101	SALARY	356,660,510,002.74	76,766,697,074.14	152,188,728,400.02	42.7%	204,471,781,602.72
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,554,904,582.19	324,250,209.64	674,410,927.13	43.4%	880,493,655.06
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,236,684,541.69	3,887,875,744.52	15,266,125,262.62	79.4%	3,970,559,279.07
210202	SOCIAL CONTRIBUTIONS	19,236,684,541.69	3,887,875,744.52	15,266,125,262.62	79.4%	3,970,559,279.07
21020202	CONTRIBUTORY PENSION	19,236,684,541.69	3,887,875,744.52	15,266,125,262.62	79.4%	3,970,559,279.07
2103	SOCIAL BENEFITS	32,042,240,257.81	4,776,987,373.02	5,821,998,634.54	18.2%	26,220,241,623.27
210301	SOCIAL BENEFITS	32,042,240,257.81	4,776,987,373.02	5,821,998,634.54	18.2%	26,220,241,623.27
21030101	GRATUITY	10,726,146,386.00	1,295,297,373.02	2,340,308,634.54	21.8%	8,385,837,751.46
21030102	PENSION	19,961,633,750.00	3,481,690,000.00	3,481,690,000.00	17.4%	16,479,943,750.00
21030108	PENSION ARREARS	1,354,460,121.81	-	-	0.0%	1,354,460,121.81
22	OTHER RECURRENT COSTS	1,697,210,226,728.26	306,817,247,912.66	593,200,978,527.31	35.0%	1,104,009,248,200.95
2202	OVERHEAD COST	1,067,449,146,047.62	191,025,106,558.23	325,442,827,016.65	30.5%	742,006,319,030.98
220201	TRAVEL & TRANSPORT - GENERAL	44,323,955,789.20	6,560,281,768.11	8,232,544,838.70	18.6%	36,091,410,950.51
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,546,607,033.25	1,149,211,680.59	1,226,364,095.59	48.2%	1,320,242,937.66
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,318,131,978.95	164,389,035.52	173,691,347.89	13.2%	1,144,440,631.06
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	250,000,000.00	-	16,000,000.00	6.4%	234,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	40,209,216,777.00	5,246,681,052.00	6,816,489,395.22	17.0%	33,392,727,381.79
220202	UTILITIES - GENERAL	2,485,968,849.30	331,465,946.00	496,500,035.19	20.0%	1,989,468,814.11
22020201	ELECTRICITY CHARGES	1,618,278,718.61	301,304,946.00	362,734,946.00	22.4%	1,255,543,772.61
22020202	TELEPHONE CHARGES	130,730,332.12	27,361,000.00	31,386,478.00	24.0%	99,343,854.12
22020203	INTERNET ACCESS CHARGES	7,938,000.00	-	-	0.0%	7,938,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	676,353,044.57	-	99,378,611.19	14.7%	576,974,433.38
22020205	WATER RATES	5,000,000.00	-	-	0.0%	5,000,000.00
22020206	SEWERAGE CHARGES	1,700,000.00	800,000.00	800,000.00	47.1%	900,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	45,968,754.00	2,000,000.00	2,200,000.00	4.8%	43,768,754.00
220203	MATERIALS & SUPPLIES - GENERAL	110,204,883,278.43	7,489,526,390.58	20,037,954,645.68	18.2%	90,166,928,632.75
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,924,802,621.97	320,482,574.35	331,632,574.35	17.2%	1,593,170,047.62
22020302	BOOKS	594,644,480.00	30,000,000.00	41,000,000.00	6.9%	553,644,480.00
22020303	NEWSPAPERS	24,756,873.61	230,000.00	230,000.00	0.9%	24,526,873.61
22020304	MAGAZINES & PERIODICALS	513,355,315.12	89,000,000.00	189,000,000.00	36.8%	324,355,315.12
22020305	PRINTING OF NON SECURITY DOCUMENTS	405,800,958.00	143,731,000.00	145,231,000.00	35.8%	260,569,958.00
22020306	PRINTING OF SECURITY DOCUMENTS	25,067,730,915.72	409,263,377.50	5,083,542,529.85	20.3%	19,984,188,385.87
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	75,917,001,081.60	5,139,639,992.62	12,488,751,390.37	16.5%	63,428,249,691.23
22020308	FIELD & CAMPING MATERIALS SUPPLIES	44,862,000.00	14,330,864.07	14,330,864.07	31.9%	30,531,135.93
22020309	UNIFORMS & OTHER CLOTHING	1,349,473,103.83	362,478,243.59	374,678,243.59	27.8%	974,794,860.24
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	324,734,844.00	97,919,122.00	109,100,132.00	33.6%	215,634,712.00
22020312	Fire Fighting Materials	329,948,250.00	-	-	0.0%	329,948,250.00
22020313	Drawing Office Materials	18,457,184.41	3,140,000.00	3,140,000.00	17.0%	15,317,184.41
22020314	Test Kits Expenses	36,100,000.00	14,735,000.00	14,735,000.00	40.8%	21,365,000.00
22020315	Procurement Expenses	2,560,991,763.53	650,243,716.45	1,028,250,411.45	40.2%	1,532,741,352.08
22020316	Surveying Expenses	1,003,192,754.00	207,735,000.00	207,735,000.00	20.7%	795,457,754.00
22020317	Cleaning Materials	89,031,132.63	6,597,500.00	6,597,500.00	7.4%	82,433,632.63

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
220204	**MAINTENANCE SERVICES - GENERAL**	**108,262,033,026.56**	**21,942,135,607.24**	**34,564,661,624.64**	**31.9%**	**73,697,371,401.93**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,616,099,339.36	1,998,097,180.85	2,974,232,072.71	45.0%	3,641,867,266.65
22020402	MAINTENANCE OF OFFICE FURNITURE	261,473,431.49	27,713,950.00	37,713,950.00	14.4%	223,759,481.49
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,955,034,754.98	1,373,946,411.98	1,851,014,412.98	14.3%	11,104,020,342.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,254,393,525.13	844,431,506.69	1,333,908,307.25	21.3%	4,920,485,217.88
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,834,376,239.60	369,890,787.57	578,310,613.78	20.4%	2,256,065,625.82
22020406	OTHER MAINTENANCE SERVICES	3,956,606,465.49	1,599,893,202.80	1,881,381,743.90	47.6%	2,075,224,721.59
22020407	MAINTENANCE OF AIRCRAFTS	763,934,260.00	-	-	0.0%	763,934,260.00
22020410	MAINTENANCE OF STREET LIGHTINGS	11,292,922,191.48	-	4,215,874,698.00	37.3%	7,077,047,493.48
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,310,000,000.00	-	19,714,787.67	0.9%	2,290,285,212.33
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	9,535,610,386.97	1,323,121,097.91	3,000,978,597.91	31.5%	6,534,631,789.06
22020413	MINOR ROAD MAINTENANCE	5,322,070,453.40	2,695,379,350.00	2,795,379,350.00	52.5%	2,526,691,103.40
22020415	Maint. of dumpsites & Evacuation of cacases	2,893,864,109.96	1,106,282,893.33	1,106,282,893.33	38.2%	1,787,581,216.63
22020416	Upkeep of Govt. Quarters and Offices	23,557,833,489.43	7,602,900,074.70	10,107,695,914.51	42.9%	13,450,137,574.92
22020417	Cleaning Services	69,432,245.78	2,436,000.00	3,436,000.00	4.9%	65,996,245.78
22020418	Maintenance of Mini-Health Clinic	184,709,185.50	-	-	0.0%	184,709,185.50
22020419	Maintenance of Court Recording System	2,986,234,825.76	22,750,000.00	242,750,000.00	8.1%	2,743,484,825.76
22020420	Maintenance of Public Address System	5,017,668.66	-	-	0.0%	5,017,668.66
22020421	Maintenance of Boreholes And Treatment Plant	4,244,581,687.28	1,671,290,580.00	2,178,790,580.00	51.3%	2,065,791,107.28
22020422	Repairs of Refrigerator & Air condition	369,767,425.05	85,755,000.00	97,755,000.00	26.4%	272,012,425.05
22020423	Maintenance of Farm	400,500,000.00	7,723,200.00	7,723,200.00	1.9%	392,776,800.00
22020424	Maintenance of Tractor & Heavy Equipment	11,042,081,390.81	1,137,891,371.41	1,982,485,696.33	18.0%	9,059,595,694.48
22020426	Maintenance of Specialised Hospital Equip	403,789,950.44	72,633,000.00	149,233,806.27	37.0%	254,556,144.17
22020427	Kitchen & Refectory	1,700,000.00	-	-	0.0%	1,700,000.00
220205	**TRAINING - GENERAL**	**44,429,752,215.85**	**17,685,919,094.45**	**21,777,583,382.23**	**49.0%**	**22,652,168,833.62**
22020501	LOCAL TRAINING	38,851,741,839.28	16,264,858,887.88	19,243,138,175.66	49.5%	19,608,603,663.62
22020502	INTERNATIONAL TRAINING	5,578,010,376.57	1,421,060,206.57	2,534,445,206.57	45.4%	3,043,565,170.00
220206	**OTHER SERVICES - GENERAL**	**16,750,194,737.67**	**1,427,848,519.15**	**1,811,731,799.01**	**10.8%**	**14,938,462,938.66**
22020601	SECURITY SERVICES	9,124,504,649.99	342,130,782.00	544,338,661.86	6.0%	8,580,165,988.13
22020602	OFFICE RENT	480,686,928.40	79,388,897.30	106,388,897.30	22.1%	374,298,031.10
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	596,221,687.00	250,000,000.00	250,000,000.00	41.9%	346,221,687.00
22020605	CLEANING & FUMIGATION SERVICES	240,911,486.17	13,567,600.00	16,467,600.00	6.8%	224,443,886.17
22020606	Oracle Applications & Support	4,151,000,000.00	73,200,000.00	122,974,000.00	3.0%	4,028,026,000.00
22020607	Treasury Operations Services	1,351,174,564.00	559,000,000.00	559,000,000.00	41.4%	792,174,564.00
22020608	Library Services	221,468,438.62	39,206,762.50	60,108,162.50	27.1%	161,360,276.12
22020609	Janitorial Services	584,226,983.49	71,354,477.35	152,454,477.35	26.1%	431,772,506.14
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**350,931,314,361.80**	**52,610,504,633.68**	**93,862,954,928.17**	**26.7%**	**257,068,359,433.63**
22020701	FINANCIAL CONSULTING	15,733,531,667.46	747,619,803.41	833,093,053.41	5.3%	14,900,438,614.05
22020702	INFORMATION TECHNOLOGY CONSULTING	14,507,937,345.88	3,629,143,724.09	6,201,266,724.09	42.7%	8,306,670,621.79
22020703	LEGAL SERVICES	2,077,571,366.73	544,243,275.00	901,621,046.00	43.4%	1,175,950,320.73
22020704	ENGINEERING SERVICES	5,615,912,750.00	1,071,182,038.22	1,832,106,048.75	32.6%	3,783,806,701.25
22020705	ARCHITECTURAL SERVICES	3,451,761,715.81	951,260,408.88	1,076,716,038.88	31.2%	2,375,045,676.93
22020706	SURVEYING SERVICES	5,643,097,134.00	93,141,515.00	103,141,515.00	1.8%	5,539,955,619.00
22020707	AGRICULTURAL CONSULTING	7,300,000,000.00	434,930,520.00	1,020,773,286.80	14.0%	6,279,226,713.20
22020708	MEDICAL CONSULTING	884,105,536.00	23,000,000.00	23,000,000.00	2.6%	861,105,536.00
22020709	Professional Fees Expenses	227,293,256,075.08	32,238,861,727.68	64,252,489,477.28	28.3%	163,040,766,597.80
22020711	Consultancy Services	43,705,595,156.59	3,622,603,825.55	6,024,701,057.61	13.8%	37,680,894,098.99
22020712	Management Consultancy Fees	18,384,130,835.62	8,037,721,942.85	10,014,225,877.35	54.5%	8,369,904,958.27
22020713	Professional Advisory	6,334,414,778.62	1,216,795,853.00	1,579,820,803.00	24.9%	4,754,593,975.62

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
220208	**FUEL & LUBRICANTS - GENERAL**	**22,764,696,906.00**	**5,300,211,016.86**	**8,955,854,461.42**	**39.3%**	**13,808,842,444.58**
22020801	MOTOR VEHICLE FUEL COST	1,780,192,564.74	261,122,799.98	670,198,953.98	37.6%	1,109,993,610.76
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	49,346,400.00	21,540,947.81	21,540,947.81	43.7%	27,805,452.19
22020803	PLANT / GENERATOR FUEL COST	20,925,157,941.26	5,012,547,269.07	8,259,114,559.63	39.5%	12,666,043,381.63
22020806	COOKING GAS/FUEL COST	10,000,000.00	5,000,000.00	5,000,000.00	50.0%	5,000,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**5,448,114,583.21**	**1,292,526,333.50**	**2,340,282,044.50**	**43.0%**	**3,107,832,538.71**
22020901	BANK CHARGES (OTHER THAN INTEREST)	621,642,175.63	111,564,608.34	111,564,608.34	17.9%	510,077,567.29
22020905	Insurance - Motor Vehicles	900,000.00	-	-	0.0%	900,000.00
22020906	Insurance - Buildings	13,030,000.00	399,000.00	399,000.00	3.1%	12,631,000.00
22020907	INSURANCE PREMIUM OTHERS	4,812,542,407.58	1,180,562,725.16	2,228,318,436.16	46.3%	2,584,223,971.42
220210	**MISCELLANEOUS EXPENSES GENERAL**	**361,848,232,299.60**	**76,384,687,248.66**	**133,362,759,257.12**	**36.9%**	**228,485,473,042.48**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	32,947,484,021.13	7,674,992,390.75	15,969,457,589.00	48.5%	16,978,026,432.13
22021002	HONORARIUM & SITTING ALLOWANCE	4,115,942,785.25	2,038,965,029.01	3,050,070,029.01	74.1%	1,065,872,756.24
22021003	PUBLICITY & ADVERTISEMENTS	26,328,904,532.21	4,461,247,605.63	7,285,609,066.08	27.7%	19,043,295,466.13
22021004	MEDICAL EXPENSES-LOCAL	2,216,024,717.97	306,430,000.00	315,030,000.00	14.2%	1,900,994,717.97
22021006	POSTAGES & COURIER SERVICES	6,040,000.00	700,000.00	700,000.00	11.6%	5,340,000.00
22021007	Staff Welfare Packages	1,957,379,934.40	198,112,180.00	294,281,751.13	15.0%	1,663,098,183.27
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	127,300,000.00	10,000,000.00	10,000,000.00	7.9%	117,300,000.00
22021009	SPORTING ACTIVITIES	1,521,949,760.78	556,600,000.00	602,706,084.30	39.6%	919,243,676.48
22021014	Planning, Budget Preparation & Final Accounts Expenses	2,288,617,115.79	485,731,930.00	506,201,930.00	22.1%	1,782,415,185.79
22021019	MEDICAL EXPENSES-INTERNATIONAL	1,733,136,901.18	62,620,400.00	62,620,400.00	3.6%	1,670,516,501.18
22021021	SPECIAL DAYS/CELEBRATIONS	5,561,891,964.39	288,969,456.50	534,643,348.16	9.6%	5,027,248,616.24
22021024	Committees & Commissions Expenses	4,468,627,411.41	861,700,014.46	1,427,279,514.46	31.9%	3,041,347,896.95
22021025	Compensations	22,605,424,097.76	1,901,673,427.99	5,828,223,269.22	25.8%	16,777,200,828.54
22021035	Local Technology Support Expenses	3,630,785,849.59	898,388,693.30	1,219,714,765.30	33.6%	2,411,071,084.29
22021041	Special Schools' (PWD) Expenses	1,272,847,196.69	358,183,194.42	451,571,694.42	35.5%	821,275,502.27
22021042	Examination Expenses	1,002,937,071.20	466,318,950.00	476,818,950.00	47.5%	526,118,121.20
22021043	Agric Crop Pest Control Expenses	400,400,000.00	95,900,500.00	126,500,500.00	31.6%	273,899,500.00
22021045	Youths Empowerment Scheme Expenses	3,683,852,698.65	1,798,164,208.52	2,074,408,415.52	56.3%	1,609,444,283.13
22021051	Research & Development Expenses	35,933,027,137.05	6,903,369,782.84	13,424,705,503.24	37.4%	22,508,321,633.81
22021052	Welfare Package & Special Services to the Public	65,391,527,253.96	22,096,219,197.88	36,125,627,160.12	55.2%	29,265,900,093.84
22021056	Biometric Expenses	60,000,000.00	-	-	0.0%	60,000,000.00
22021057	Hosting of National Council	500,000.00	-	-	0.0%	500,000.00
22021059	Publication & Documentation Expenses	519,345,395.09	178,849,001.70	183,849,001.70	35.4%	335,496,393.39
22021061	Entrepreneurship Development	16,600,836,822.70	1,343,142,685.76	4,166,831,089.14	25.1%	12,434,005,733.56
22021064	Festivals & Ceremonies	345,202,248.71	109,700,000.00	110,700,000.00	32.1%	234,502,248.71
22021067	Sponsorship Expenses	11,171,281,783.00	1,409,231,907.50	2,653,441,507.50	23.8%	8,517,840,275.50
22021069	Arts & Festival Expenses	9,458,562,298.60	4,395,292,055.00	5,781,515,055.00	61.1%	3,677,047,243.60
22021073	Monitoring & Evaluation Expenses	9,768,709,176.99	1,545,128,724.96	1,932,599,099.95	19.8%	7,836,110,077.05
22021076	Food & Nutrition Expenses	354,850,000.00	139,600,000.00	147,600,000.00	41.6%	207,250,000.00
22021077	Climate Change Expenses	1,294,320,978.72	141,857,741.50	462,258,171.50	35.7%	832,062,807.22
22021079	Regulatory Enforcement Expenses	25,931,639,557.63	5,243,270,336.51	6,896,548,691.45	26.6%	19,035,090,866.18
22021080	Environmental Implements Expenses	26,257,180,925.82	5,605,646,919.58	11,628,132,388.58	44.3%	14,629,048,537.24
22021084	Occupational Health Safety Expenses	2,104,691,583.00	200,514,830.00	437,631,564.77	20.8%	1,667,060,018.23
22021090	Overseas Medical & Dental Assistance Expenses	120,900,000.00	55,000,000.00	70,000,000.00	57.9%	50,900,000.00
22021096	Staff Skill Development Retreat Expenses	40,616,111,079.63	4,553,166,084.85	9,105,482,717.58	22.4%	31,510,628,362.05
22021097	Land Use Charge Appeal Tribunal Expenses	50,000,000.30	-	-	0.0%	50,000,000.30
2203	**LOANS AND ADVANCES**	***1,735,188,413.80***	***10,000,000.00***	***520,000,000.00***	***30.0%***	***1,215,188,413.80***
220301	**STAFF LOANS & ADVANCES**	**1,735,188,413.80**	**10,000,000.00**	**520,000,000.00**	**30.0%**	**1,215,188,413.80**
22030103	REFURBISHING ADVANCES	1,000,000,000.00	-	500,000,000.00	50.0%	500,000,000.00
22030106	MOTOR VEHICLE ADVANCE	2,000,000.00	-	-	0.0%	2,000,000.00
22030108	HOUSING LOANS	733,188,413.80	10,000,000.00	20,000,000.00	2.7%	713,188,413.80

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***7,605,471,148.45***	***2,579,180,240.47***	***3,868,786,991.56***	***50.9%***	***3,736,684,156.89***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**7,605,471,148.45**	**2,579,180,240.47**	**3,868,786,991.56**	**50.9%**	**3,736,684,156.89**
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT	3,507,977,659.57	2,520,730,240.47	3,475,730,240.47	99.1%	32,247,419.10
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	3,912,241,488.88	800,000.00	314,343,203.73	8.0%	3,597,898,285.15
22040109	GRANTS TO COMMUNITIES/NGOs	185,252,000.00	57,650,000.00	78,713,547.36	42.5%	106,538,452.64
2205	**SUBSIDIES GENERAL**	***1,601,000,000.00***	***220,184,500.00***	***570,184,500.00***	***35.6%***	***1,030,815,500.00***
220501	**SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS**	**1,000,000.00**	**-**	**-**	**0.0%**	**1,000,000.00**
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	1,000,000.00	-	-	0.0%	1,000,000.00
220502	**SUBSIDY TO PRIVATE COMPANIES**	**1,600,000,000.00**	**220,184,500.00**	**570,184,500.00**	**35.6%**	**1,029,815,500.00**
22050202	Subsidies to Farmers	1,600,000,000.00	220,184,500.00	570,184,500.00	35.6%	1,029,815,500.00
2206	**PUBLIC DEBT CHARGES**	***591,864,836,007.20***	***112,551,244,967.73***	***261,804,103,231.87***	***44.2%***	***330,060,732,775.33***
220601	**FOREIGN INTEREST / DISCOUNT**	**24,947,074,577.00**	**6,075,197,238.65**	**10,237,884,503.32**	**41.0%**	**14,709,190,073.68**
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	24,947,074,577.00	6,075,197,238.65	10,237,884,503.32	41.0%	14,709,190,073.68
220602	**DOMESTIC INTEREST / DISCOUNT**	**103,929,627,365.82**	**16,742,819,164.79**	**54,368,356,161.86**	**52.3%**	**49,561,271,203.96**
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	103,929,627,365.82	16,742,819,164.79	54,368,356,161.86	52.3%	49,561,271,203.96
220603	**FOREIGN PRINCIPAL**	**93,330,765,745.00**	**28,567,255,797.43**	**45,218,004,856.10**	**48.4%**	**48,112,760,888.90**
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	93,330,765,745.00	28,567,255,797.43	45,218,004,856.10	48.4%	48,112,760,888.90
220604	**DOMESTIC PRINCIPAL**	**369,657,368,319.38**	**61,165,972,766.86**	**151,979,857,710.59**	**41.1%**	**217,677,510,608.79**
22060402	DOMESTIC PRCINIPAL - LONG TERM BORROWINGS	369,657,368,319.38	61,165,972,766.86	151,979,857,710.59	41.1%	217,677,510,608.79
2207	**TRANSFERS-PAYMENT**	***24,516,513,863.00***	***-***	***493,045,141.00***	***2.0%***	***24,023,468,722.00***
220701	**TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT**	**24,516,513,863.00**	**-**	**493,045,141.00**	**2.0%**	**24,023,468,722.00**
22070105	RECURRENT CONTINGENCY	24,516,513,863.00	-	493,045,141.00	2.0%	24,023,468,722.00
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	***2,438,071,248.19***	***431,531,646.23***	***502,031,646.23***	***20.6%***	***1,936,039,601.96***
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**2,438,071,248.19**	**431,531,646.23**	**502,031,646.23**	**20.6%**	**1,936,039,601.96**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	2,438,071,248.19	431,531,646.23	502,031,646.23	20.6%	1,936,039,601.96
23	***CAPITAL EXPENDITURE***	***2,337,805,210,325.31***	***431,878,483,797.97***	***772,640,867,614.64***	***33.0%***	***1,565,164,342,710.67***
2301	**FIXED ASSETS PURCHASED**	***187,187,337,997.62***	***42,083,940,210.02***	***59,014,371,091.81***	***31.5%***	***128,172,966,905.81***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**187,187,337,997.62**	**42,083,940,210.02**	**59,014,371,091.81**	**31.5%**	**128,172,966,905.81**
23010101	PURCHASE / ACQUISITION OF LAND	10,469,858,932.29	100,000,000.00	131,092,225.00	1.3%	10,338,766,707.29
23010102	PURCHASE OF OFFICE BUILDINGS	428,452,837.00	19,525,000.00	27,625,000.00	6.4%	400,827,837.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	- 0.00	-	-	0.0%	- 0.00
23010105	PURCHASE OF MOTOR VEHICLES	58,535,250,102.50	19,582,356,752.12	30,240,412,430.37	51.7%	28,294,837,672.13
23010107	PURCHASE OF TRUCKS	4,663,094,552.00	254,874,854.78	792,727,271.78	17.0%	3,870,367,280.22
23010109	PURCHASE OF SEA BOATS	1,936,157,705.27	-	-	0.0%	1,936,157,705.27
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	58,119,124,471.26	11,139,695,082.74	15,569,616,874.76	26.8%	42,549,507,596.50
23010113	PURCHASE OF COMPUTERS	6,410,577,689.53	1,347,234,230.98	2,140,858,444.25	33.4%	4,269,719,245.28
23010114	PURCHASE OF COMPUTER PRINTERS	63,964,265.35	-	5,380,000.00	8.4%	58,584,265.35
23010115	PURCHASE OF PHOTOCOPYING MACHINES	386,390,681.09	60,960,000.00	60,960,000.00	15.8%	325,430,681.09
23010119	PURCHASE OF POWER GENERATING SET	5,932,687,262.00	-	-	0.0%	5,932,687,262.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	17,342,767,155.58	6,932,735,775.30	6,992,535,775.30	40.3%	10,350,231,380.28
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	6,199,105,382.00	1,296,402,750.00	1,296,402,750.00	20.9%	4,902,702,632.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,702,715,411.28	-	-	0.0%	1,702,715,411.28
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	2,197,234,368.18	479,907,727.27	633,137,783.52	28.8%	1,564,096,584.66
23010128	PURCHASE OF SECURITY EQUIPMENT	3,663,989,153.49	244,437,065.00	365,116,565.00	10.0%	3,298,872,588.49
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	9,135,968,028.81	625,810,971.83	758,505,971.83	8.3%	8,377,462,056.98
2302	**CONSTRUCTION / PROVISION**	***1,501,949,885,598.66***	***309,604,170,688.71***	***516,650,797,252.36***	***34.4%***	***985,299,088,346.30***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**1,501,949,885,598.66**	**309,604,170,688.71**	**516,650,797,252.36**	**34.4%**	**985,299,088,346.30**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	96,899,908,400.53	18,069,313,607.19	21,790,772,652.12	22.5%	75,109,135,748.41
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	68,174,254,904.04	5,180,334,995.04	13,792,168,464.54	20.2%	54,382,086,439.50
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	83,572,428,413.72	14,410,894,263.38	38,057,368,463.85	45.5%	45,515,059,949.87

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23020104	CONSTRUCTION / PROVISION OF HOUSING	60,349,876,431.88	15,954,163,535.30	17,618,953,677.40	29.2%	42,730,922,754.48
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	47,966,399,120.13	3,709,234,505.31	8,569,025,572.48	17.9%	39,397,373,547.65
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	123,492,264,461.24	20,506,795,843.43	43,041,132,931.05	34.9%	80,451,131,530.19
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	35,474,907,179.00	7,417,147,662.31	11,485,026,536.11	32.4%	23,989,880,642.89
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	65,604,795,575.43	26,501,495,607.74	31,780,714,532.26	48.4%	33,824,081,043.17
23020114	CONSTRUCTION / PROVISION OF ROADS	275,663,913,465.97	81,170,931,342.84	116,770,103,751.84	42.4%	158,893,809,714.13
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS	272,291,967,636.00	13,659,109,927.74	38,153,925,595.66	14.0%	234,138,042,040.34
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	9,587,744,000.00	-	14,792,000.00	0.2%	9,572,952,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	337,925,224,617.95	100,531,622,622.54	166,474,965,420.17	49.3%	171,450,259,197.78
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	5,133,521,856.92	1,161,970,317.68	1,278,213,936.80	24.9%	3,855,307,920.12
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	9,903,068.18	3,135,372.81	3,135,372.81	31.7%	6,767,695.37
23020124	CONSTRUCTION OF MARKETS/PARKS	632,984,439.00	-	-	0.0%	632,984,439.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	47,799,360.00	-	-	0.0%	47,799,360.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	19,121,992,668.67	1,328,021,085.40	7,820,498,345.27	40.9%	11,301,494,323.40
2303	**REHABILITATION / REPAIRS**	***400,303,491,639.11***	***43,073,854,500.70***	***150,204,912,741.60***	***37.5%***	***250,098,578,897.51***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**400,303,491,639.11**	**43,073,854,500.70**	**150,204,912,741.60**	**37.5%**	**250,098,578,897.51**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	29,806,895,473.51	4,201,193,382.23	6,239,913,999.79	20.9%	23,566,981,473.72
23030102	REHABILITATION / REPAIRS - ELECTRICITY	500,000,000.00	324,616,234.82	328,844,646.99	65.8%	171,155,353.01
23030103	REHABILITATION / REPAIRS - HOUSING	2,368,553,410.62	179,559,344.33	2,140,430,683.15	90.4%	228,122,727.47
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	9,917,007,575.00	2,937,889,267.80	3,974,954,536.00	40.1%	5,942,053,039.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	14,551,120,047.57	1,884,607,554.91	4,653,775,680.38	32.0%	9,897,344,367.19
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	19,586,866,918.14	1,541,258,619.91	3,121,144,922.03	15.9%	16,465,721,996.11
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	1,043,767,965.00	-	200,000,000.00	19.2%	843,767,965.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	2,163,859,808.83	48,893,675.00	102,597,675.00	4.7%	2,061,262,133.83
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	624,195,285.60	271,928,319.94	286,878,319.94	46.0%	337,316,965.66
23030113	REHABILITATION / REPAIRS - ROADS	231,955,479,138.64	23,716,610,586.31	114,171,053,192.81	49.2%	117,784,425,945.83
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	6,190,034,000.00	-	-	0.0%	6,190,034,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	724,900,316.15	129,250,303.00	129,250,303.00	17.8%	595,650,013.15
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	62,016,485,325.58	6,664,288,151.60	10,392,172,479.46	16.8%	51,624,312,846.12
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	46,592,829.64	-	-	0.0%	46,592,829.64
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	18,807,733,544.83	1,173,759,060.85	4,463,896,303.05	23.7%	14,343,837,241.78
2304	**PRESERVATION OF THE ENVIRONMENT**	***21,657,753,883.75***	***8,084,671,153.77***	***9,594,667,666.87***	***44.3%***	***12,063,086,216.88***
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**21,657,753,883.75**	**8,084,671,153.77**	**9,594,667,666.87**	**44.3%**	**12,063,086,216.88**
23040101	TREE PLANTING	69,653,074.75	2,120,000.00	4,630,000.00	6.6%	65,023,074.75
23040102	EROSION & FLOOD CONTROL	13,483,433,819.00	6,820,542,144.38	6,820,542,144.38	50.6%	6,662,891,674.62
23040103	WILDLIFE CONSERVATION	1,847,166,990.00	-	-	0.0%	1,847,166,990.00
23040105	WATER POLLUTION PREVENTION & CONTROL	6,257,500,000.00	1,262,009,009.39	2,769,495,522.49	44.3%	3,488,004,477.51
2305	**OTHER CAPITAL PROJECTS**	***226,706,741,206.17***	***29,031,847,244.77***	***37,176,118,862.00***	***16.4%***	***189,530,622,344.17***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**226,706,741,206.17**	**29,031,847,244.77**	**37,176,118,862.00**	**16.4%**	**189,530,622,344.17**
23050101	RESEARCH AND DEVELOPMENT	207,655,433,138.01	27,108,800,988.46	33,697,837,097.42	16.2%	173,957,596,040.59
23050102	COMPUTER SOFTWARE ACQUISITION	19,051,308,068.16	1,923,046,256.31	3,478,281,764.58	18.3%	15,573,026,303.58

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***4,444,509,776,438.00***	***824,451,542,111.95***	***1,539,793,109,366.26***	***34.6%***	***2,904,716,667,071.75***
701	**GENERAL PUBLIC SERVICES**	**1,445,944,919,854.29**	**262,838,463,388.53**	**534,635,591,058.58**	**37.0%**	**911,309,328,795.71**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTER**	**507,549,497,415.76**	**76,264,334,523.83**	**147,448,585,306.44**	**29.1%**	**360,100,912,109.32**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	146,946,536,509.11	20,362,987,293.62	40,129,497,373.12	27.3%	106,817,039,135.99
70112	FINANCIAL AND FISCAL AFFAIRS	360,602,960,906.65	55,901,347,230.21	107,319,087,933.32	29.8%	253,283,872,973.33
7013	**GENERAL SERVICES**	**315,814,644,573.09**	**57,539,910,872.20**	**106,938,901,038.80**	**33.9%**	**208,875,743,534.29**
70131	GENERAL PERSONNEL SERVICES	77,986,347,875.51	14,085,825,965.74	21,330,940,636.72	27.4%	56,655,407,238.79
70132	OVERALL PLANNING AND STATISTICAL SERVICES	171,253,391,155.29	35,681,055,445.24	72,387,300,242.08	42.3%	98,866,090,913.21
70133	OTHER GENERAL SERVICES	66,574,905,542.29	7,773,029,461.22	13,220,660,160.00	19.9%	53,354,245,382.29
7015	**R&D GENERAL PUBLIC SERVICES**	**500,000.00**	**-**	**-**	**0.0%**	**500,000.00**
70151	R&D GENERAL PUBLIC SERVICES	500,000.00	-	-	0.0%	500,000.00
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**30,196,191,858.24**	**16,414,068,554.68**	**18,375,097,011.38**	**60.9%**	**11,821,094,846.86**
70161	GENERAL PUBLIC SERVICES N.E.C.	30,196,191,858.24	16,414,068,554.68	18,375,097,011.38	60.9%	11,821,094,846.86
7017	**PUBLIC DEBT TRANSACTIONS**	**592,384,086,007.20**	**112,620,149,437.82**	**261,873,007,701.96**	**44.2%**	**330,511,078,305.24**
70171	PUBLIC DEBT TRANSACTIONS	592,384,086,007.20	112,620,149,437.82	261,873,007,701.96	44.2%	330,511,078,305.24
703	**PUBLIC ORDER AND SAFETY**	**133,552,998,721.79**	**23,611,462,191.42**	**37,410,775,128.96**	**28.0%**	**96,142,223,592.83**
7032	**FIRE PROTECTION SERVICES**	**9,409,187,993.00**	**1,708,357,714.99**	**3,692,821,997.47**	**39.2%**	**5,716,365,995.53**
70321	FIRE PROTECTION SERVICES	9,409,187,993.00	1,708,357,714.99	3,692,821,997.47	39.2%	5,716,365,995.53
7033	**LAW COURTS**	**48,399,398,120.28**	**10,104,056,183.63**	**15,233,921,831.25**	**31.5%**	**33,165,476,289.03**
70331	LAW COURTS	48,399,398,120.28	10,104,056,183.63	15,233,921,831.25	31.5%	33,165,476,289.03
7035	**R & D PUBLIC ORDER AND SAFETY**	**1,026,092,424.06**	**104,814,057.73**	**140,380,541.40**	**13.7%**	**885,711,882.66**
70351	R&D PUBLIC ORDER AND SAFETY	1,026,092,424.06	104,814,057.73	140,380,541.40	13.7%	885,711,882.66
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**74,718,320,184.45**	**11,694,234,235.07**	**18,343,650,758.84**	**24.6%**	**56,374,669,425.61**
70361	PUBLIC ORDER AND SAFETY N.E.C.	74,718,320,184.45	11,694,234,235.07	18,343,650,758.84	24.6%	56,374,669,425.61
704	**ECONOMIC AFFAIRS**	**1,391,072,605,959.60**	**212,604,732,371.04**	**420,194,551,047.05**	**30.2%**	**970,878,054,912.55**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**69,164,060,109.46**	**8,554,560,730.58**	**12,054,240,105.16**	**17.4%**	**57,109,820,004.30**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	69,164,060,109.46	8,554,560,730.58	12,054,240,105.16	17.4%	57,109,820,004.30
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**81,256,283,010.89**	**28,897,232,576.86**	**35,932,645,502.37**	**44.2%**	**45,323,637,508.52**
70421	AGRICULTURE	81,256,283,010.89	28,897,232,576.86	35,932,645,502.37	44.2%	45,323,637,508.52
7043	**FUEL AND ENERGY**	**42,001,587,922.42**	**12,814,892,800.16**	**22,617,192,260.57**	**53.8%**	**19,384,395,661.85**
70432	PETROLUEM AND NATURAL GAS	21,251,284,477.00	10,038,797,230.32	15,598,939,486.85	73.4%	5,652,344,990.15
70435	ELECTRICITY	20,750,303,445.42	2,776,095,569.84	7,018,252,773.72	33.8%	13,732,050,671.70
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**9,809,455,883.50**	**2,207,232,203.20**	**2,822,438,132.46**	**28.8%**	**6,987,017,751.04**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	8,152,214,913.50	1,413,369,849.52	1,956,037,314.57	24.0%	6,196,177,598.93
70443	CONSTRUCTION	1,657,240,970.00	793,862,353.68	866,400,817.89	52.3%	790,840,152.11
7045	**TRANSPORT**	**1,011,816,830,707.49**	**141,367,435,335.80**	**309,977,560,764.58**	**30.6%**	**701,839,269,942.91**
70451	ROAD TRANSPORT	566,936,434,013.22	119,918,430,418.19	262,437,819,320.13	46.3%	304,498,614,693.09
70452	WATER TRANSPORT	172,588,429,058.27	7,789,894,989.87	9,385,815,848.79	5.4%	163,202,613,209.48
70453	RAILWAY TRANSPORT	272,291,967,636.00	13,659,109,927.74	38,153,925,595.66	14.0%	234,138,042,040.34
7046	**COMMUNICATION**	**1,753,098,472.53**	**28,938,000.00**	**43,888,000.00**	**2.5%**	**1,709,210,472.53**
70461	COMMUNICATION	1,753,098,472.53	28,938,000.00	43,888,000.00	2.5%	1,709,210,472.53
7047	**OTHER INDUSTRIES**	**136,182,438,024.76**	**16,071,579,470.19**	**29,516,416,946.47**	**21.7%**	**106,666,021,078.29**
70473	TOURISM	33,980,778,054.00	6,445,449,176.45	12,431,609,815.21	36.6%	21,549,168,238.79
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	102,201,659,970.76	9,626,130,293.74	17,084,807,131.26	16.7%	85,116,852,839.50
7048	**R & D ECONOMIC AFFAIRS**	**11,976,360,303.94**	**451,125,131.59**	**797,084,144.30**	**6.7%**	**11,179,276,159.64**
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	2,000,000.00	-	-	0.0%	2,000,000.00
70485	R & D TRANSPORT	11,974,360,303.94	451,125,131.59	797,084,144.30	6.7%	11,177,276,159.64
7049	**ECONOMIC AFFAIRS N.E.C**	**27,112,491,524.61**	**2,211,736,122.66**	**6,433,085,191.14**	**23.7%**	**20,679,406,333.47**
70491	ECONOMIC AFFAIRS N.E.C.	27,112,491,524.61	2,211,736,122.66	6,433,085,191.14	23.7%	20,679,406,333.47
705	**ENVIRONMENTAL PROTECTION**	**211,633,773,574.14**	**79,450,459,968.26**	**108,769,274,992.16**	**51.4%**	**102,864,498,581.99**
7051	**WASTE MANAGEMENT**	**51,809,899,973.30**	**10,446,881,817.83**	**20,004,288,536.83**	**38.6%**	**31,805,611,436.47**
70511	WASTE MANAGEMENT	51,809,899,973.30	10,446,881,817.83	20,004,288,536.83	38.6%	31,805,611,436.47

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7052	**WASTE WATER MANAGEMENT**	**1,749,921,717.32**	**469,226,385.39**	**578,439,619.14**	**33.1%**	**1,171,482,098.18**
70521	WASTE WATER MANAGEMENT	1,749,921,717.32	469,226,385.39	578,439,619.14	33.1%	1,171,482,098.18
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**3,283,653,724.04**	**340,270,152.11**	**684,161,612.34**	**20.8%**	**2,599,492,111.70**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3,283,653,724.04	340,270,152.11	684,161,612.34	20.8%	2,599,492,111.70
7055	**R&D ENVIRONMENTAL PROTECTION**	**97,500,000.00**	**-**	**-**	**0.0%**	**97,500,000.00**
70551	R & D ENVIRONMENTAL PROTECTION	97,500,000.00	-	-	0.0%	97,500,000.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**154,692,798,159.48**	**68,194,081,612.93**	**87,502,385,223.85**	**56.6%**	**67,190,412,935.64**
70561	ENVIRONMENTAL PROTECTION N.E.C.	154,692,798,159.48	68,194,081,612.93	87,502,385,223.85	56.6%	67,190,412,935.64
706	**HOUSING AND COMMUNITY AMMENITIES**	**350,281,266,696.02**	**73,894,112,415.86**	**124,634,979,727.59**	**35.6%**	**225,646,286,968.43**
7061	**HOUSING DEVELOPMENT**	**99,537,474,266.51**	**22,632,406,008.45**	**35,235,815,552.91**	**35.4%**	**64,301,658,713.60**
70611	HOUSING DEVELOPMENT	99,537,474,266.51	22,632,406,008.45	35,235,815,552.91	35.4%	64,301,658,713.60
7062	**COMMUNITY DEVELOPMENT**	**37,214,145,858.41**	**3,471,541,455.74**	**5,643,159,839.80**	**15.2%**	**31,570,986,018.61**
70621	COMMUNITY DEVELOPMENT	37,214,145,858.41	3,471,541,455.74	5,643,159,839.80	15.2%	31,570,986,018.61
7063	**WATER SUPPLY**	**46,123,048,198.72**	**6,325,814,687.50**	**12,182,933,255.27**	**26.4%**	**33,940,114,943.45**
70631	WATER SUPPLY	46,123,048,198.72	6,325,814,687.50	12,182,933,255.27	26.4%	33,940,114,943.45
7064	**STREET LIGHTING**	**72,690,745,957.00**	**14,108,739,605.56**	**40,453,878,065.84**	**55.7%**	**32,236,867,891.16**
70641	STREET LIGHTING	72,690,745,957.00	14,108,739,605.56	40,453,878,065.84	55.7%	32,236,867,891.16
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**94,715,852,415.38**	**27,355,610,658.61**	**31,119,193,013.77**	**32.9%**	**63,596,659,401.61**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	94,715,852,415.38	27,355,610,658.61	31,119,193,013.77	32.9%	63,596,659,401.61
707	**HEALTH**	**414,975,436,934.64**	**63,531,263,769.94**	**138,379,885,172.02**	**33.3%**	**276,595,551,762.62**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**4,471,809,211.94**	**-**	**-**	**0.0%**	**4,471,809,211.94**
70713	THERAPEUTIC APPLIANCES AND EQUIPTMENT	4,471,809,211.94	-	-	0.0%	4,471,809,211.94
7072	**OUTPATIENT SERVICES**	**23,385,302,459.96**	**5,262,261,097.00**	**10,211,089,453.72**	**43.7%**	**13,174,213,006.24**
70721	GENERAL MEDICAL SERVICES	23,385,302,459.96	5,262,261,097.00	10,211,089,453.72	43.7%	13,174,213,006.24
7073	**HOSPITAL SERVICES**	**194,879,688,440.12**	**30,818,942,864.50**	**60,051,582,163.72**	**30.8%**	**134,828,106,276.40**
70731	GENERAL HOSPITAL SERVICES	119,674,428,156.39	18,246,600,505.06	39,145,595,497.26	32.7%	80,528,832,659.13
70732	SPECIALIZED HOSPITAL SERVICES	75,205,260,283.73	12,572,342,359.44	20,905,986,666.46	27.8%	54,299,273,617.27
7074	**PUBLIC HEALTH SERVICES**	**39,205,326,506.37**	**2,792,916,073.11**	**16,799,354,485.71**	**42.8%**	**22,405,972,020.66**
70741	PUBLIC HEALTH SERVICES	39,205,326,506.37	2,792,916,073.11	16,799,354,485.71	42.8%	22,405,972,020.66
7076	**HEALTH N.E.C.**	**153,033,310,316.24**	**24,657,143,735.33**	**51,317,859,068.87**	**33.5%**	**101,715,451,247.38**
70761	HEALTH N.E.C.	153,033,310,316.24	24,657,143,735.33	51,317,859,068.87	33.5%	101,715,451,247.38
708	**RECREATION, CULTURE AND RELIGION**	**94,696,442,532.80**	**14,530,242,783.57**	**25,242,603,827.54**	**26.7%**	**69,453,838,705.27**
7081	**RECREATIONAL AND SPORTING SERVICES**	**8,942,231,772.89**	**3,137,304,144.96**	**3,451,632,231.51**	**38.6%**	**5,490,599,541.38**
70811	RECREATIONAL AND SPORTING SERVICES	8,942,231,772.89	3,137,304,144.96	3,451,632,231.51	38.6%	5,490,599,541.38
7082	**CULTURAL SERVICES**	**1,489,750,000.00**	**196,981,356.20**	**257,968,356.20**	**17.3%**	**1,231,781,643.80**
70821	CULTURAL SERVICES	1,489,750,000.00	196,981,356.20	257,968,356.20	17.3%	1,231,781,643.80
7083	**BROADCASTING AND PUBLISHING SERVICES**	**36,919,159,315.48**	**4,501,052,972.94**	**11,057,016,784.96**	**29.9%**	**25,862,142,530.52**
70831	BROADCASTING AND PUBLISHING SERVICES	36,919,159,315.48	4,501,052,972.94	11,057,016,784.96	29.9%	25,862,142,530.52
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**47,345,301,444.43**	**6,694,904,309.47**	**10,475,986,454.87**	**22.1%**	**36,869,314,989.57**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	47,345,301,444.43	6,694,904,309.47	10,475,986,454.87	22.1%	36,869,314,989.57
709	**EDUCATION**	**247,213,046,992.62**	**50,010,096,094.54**	**90,185,941,190.46**	**36.5%**	**157,027,105,802.17**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**14,108,450,823.44**	**3,145,791,668.82**	**4,327,359,800.27**	**30.7%**	**9,781,091,023.17**
70912	PRIMARY EDUCATION	14,108,450,823.44	3,145,791,668.82	4,327,359,800.27	30.7%	9,781,091,023.17
7092	**SECONDARY EDUCATION**	**104,193,278,309.40**	**24,347,419,638.08**	**46,870,655,294.03**	**45.0%**	**57,322,623,015.37**
70922	UPPER-SECONDARY EDUCATION	104,193,278,309.40	24,347,419,638.08	46,870,655,294.03	45.0%	57,322,623,015.37
7094	**TERTIARY EDUCATION**	**66,008,308,220.60**	**6,630,193,905.76**	**15,513,682,753.94**	**23.5%**	**50,494,625,466.67**
70941	FIRST STAGE OF TERTIARY EDUCATION	4,884,214,742.20	296,104,361.18	819,792,908.97	16.8%	4,064,421,833.24
70942	SECOND STAGE OF TERTIARY EDUCATION	61,124,093,478.40	6,334,089,544.58	14,693,889,844.97	24.0%	46,430,203,633.43
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**10,938,526,028.21**	**1,706,034,551.01**	**2,544,420,496.52**	**23.3%**	**8,394,105,531.69**
70951	EDUCATION NOT DEFINABLE BY LEVEL	10,938,526,028.21	1,706,034,551.01	2,544,420,496.52	23.3%	8,394,105,531.69
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**26,987,530,256.05**	**8,624,283,519.86**	**12,900,919,489.00**	**47.8%**	**14,086,610,767.05**
70961	SUBSIDIARY SERVICES TO EDUCATION	26,987,530,256.05	8,624,283,519.86	12,900,919,489.00	47.8%	14,086,610,767.05
7097	**R & D EDUCATION**	**204,161,121.00**	**65,576,762.50**	**97,478,162.50**	**47.7%**	**106,682,958.50**
70971	R & D EDUCATION	204,161,121.00	65,576,762.50	97,478,162.50	47.7%	106,682,958.50
7098	**EDUCATION N.E.C.**	**24,772,792,233.92**	**5,490,796,048.51**	**7,931,425,194.20**	**32.0%**	**16,841,367,039.72**
70981	EDUCATION N.E.C	24,772,792,233.92	5,490,796,048.51	7,931,425,194.20	32.0%	16,841,367,039.72
710	**SOCIAL PROTECTION**	**155,139,285,172.11**	**43,980,709,128.79**	**60,339,507,221.92**	**38.9%**	**94,799,777,950.19**
7102	**OLD AGE**	**58,336,366,985.50**	**10,432,925,266.39**	**23,530,996,492.67**	**40.3%**	**34,805,370,492.84**
71021	OLD AGE	58,336,366,985.50	10,432,925,266.39	23,530,996,492.67	40.3%	34,805,370,492.84

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7104	**FAMILY AND CHILDREN**	**60,820,832,510.73**	**17,087,192,358.99**	**19,150,013,801.59**	**31.5%**	**41,670,818,709.14**
71041	FAMILY AND CHILDREN	60,820,832,510.73	17,087,192,358.99	19,150,013,801.59	31.5%	41,670,818,709.14
7105	**UNEMPLOYMENT**	**12,719,080,178.76**	**1,552,873,363.83**	**1,716,392,359.25**	**13.5%**	**11,002,687,819.51**
71051	UNEMPLOYMENT	12,719,080,178.76	1,552,873,363.83	1,716,392,359.25	13.5%	11,002,687,819.51
7107	**SOCIAL EXCLUSSION N.E.C**	**1,605,421,411.28**	**303,191,654.28**	**453,600,654.28**	**28.3%**	**1,151,820,757.00**
71071	SOCIAL EXCLUSION N.E.C.	1,605,421,411.28	303,191,654.28	453,600,654.28	28.3%	1,151,820,757.00
7109	**SOCIAL PROTECTION N.E.C.**	**21,657,584,085.83**	**14,604,526,485.30**	**15,488,503,914.13**	**71.5%**	**6,169,080,171.70**
71091	SOCIAL PROTECTION N.E.C.	21,657,584,085.83	14,604,526,485.30	15,488,503,914.13	71.5%	6,169,080,171.70

Table 11: Personnel Expenditure by Functional Classification

Lagos State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	***409,494,339,384.43***	***85,755,810,401.32***	***173,951,263,224.31***	***42.5%***	***235,543,076,160.12***
701	**GENERAL PUBLIC SERVICES**	**54,515,905,516.52**	**5,390,490,683.62**	**10,480,523,704.07**	**19.2%**	**44,035,381,812.45**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN**	**8,379,377,858.75**	**2,009,363,847.93**	**4,958,090,120.71**	**59.2%**	**3,421,287,738.04**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,034,742,445.06	1,051,993,540.74	3,187,937,349.91	63.3%	1,846,805,095.15
70112	FINANCIAL AND FISCAL AFFAIRS	3,344,635,413.69	957,370,307.19	1,770,152,770.80	52.9%	1,574,482,642.89
7013	**GENERAL SERVICES**	**46,136,527,657.77**	**3,381,126,835.69**	**5,522,433,583.36**	**12.0%**	**40,614,094,074.41**
70131	GENERAL PERSONNEL SERVICES	40,898,970,426.91	1,716,264,254.82	2,752,053,753.89	6.7%	38,146,916,673.02
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,177,889,404.41	272,767,013.18	536,519,630.23	45.5%	641,369,774.18
70133	OTHER GENERAL SERVICES	4,059,667,826.45	1,392,095,567.69	2,233,860,199.24	55.0%	1,825,807,627.21
703	**PUBLIC ORDER AND SAFETY**	**33,019,981,575.35**	**8,386,324,011.34**	**15,717,238,105.73**	**47.6%**	**17,302,743,469.62**
7032	**FIRE PROTECTION SERVICES**	**2,852,358,308.00**	**817,539,606.24**	**1,502,505,635.45**	**52.7%**	**1,349,852,672.55**
70321	FIRE PROTECTION SERVICES	2,852,358,308.00	817,539,606.24	1,502,505,635.45	52.7%	1,349,852,672.55
7033	**LAW COURTS**	**8,712,903,120.28**	**2,437,568,527.62**	**4,438,960,792.01**	**50.9%**	**4,273,942,328.27**
70331	LAW COURTS	8,712,903,120.28	2,437,568,527.62	4,438,960,792.01	50.9%	4,273,942,328.27
7035	**R & D PUBLIC ORDER AND SAFETY**	**74,342,424.06**	**22,942,052.73**	**45,723,536.40**	**61.5%**	**28,618,887.66**
70351	R&D PUBLIC ORDER AND SAFETY	74,342,424.06	22,942,052.73	45,723,536.40	61.5%	28,618,887.66
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**21,380,377,723.01**	**5,108,273,824.75**	**9,730,048,141.87**	**45.5%**	**11,650,329,581.14**
70361	PUBLIC ORDER AND SAFETY N.E.C.	21,380,377,723.01	5,108,273,824.75	9,730,048,141.87	45.5%	11,650,329,581.14
704	**ECONOMIC AFFAIRS**	**28,546,432,933.81**	**6,727,885,896.83**	**13,458,499,570.84**	**47.1%**	**15,087,933,362.97**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**2,180,990,059.75**	**505,838,998.97**	**1,011,919,150.73**	**46.4%**	**1,169,070,909.02**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,180,990,059.75	505,838,998.97	1,011,919,150.73	46.4%	1,169,070,909.02
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**3,549,520,051.61**	**742,981,069.77**	**1,484,848,084.87**	**41.8%**	**2,064,671,966.74**
70421	AGRICULTURE	3,549,520,051.61	742,981,069.77	1,484,848,084.87	41.8%	2,064,671,966.74
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**798,619,817.50**	**78,368,360.18**	**279,054,875.26**	**34.9%**	**519,564,942.24**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	798,619,817.50	78,368,360.18	279,054,875.26	34.9%	519,564,942.24
7045	**TRANSPORT**	**19,308,690,553.75**	**4,694,003,923.18**	**9,318,461,922.76**	**48.3%**	**9,990,228,630.99**
70451	ROAD TRANSPORT	18,897,916,694.75	4,615,119,117.72	9,165,866,564.21	48.5%	9,732,050,130.54
70452	WATER TRANSPORT	410,773,859.00	78,884,805.46	152,595,358.55	37.1%	258,178,500.45
7047	**OTHER INDUSTRIES**	**2,282,726,945.77**	**612,477,662.96**	**1,176,391,112.87**	**51.5%**	**1,106,335,832.90**
70473	TOURISM	835,853,104.00	224,689,552.50	424,104,366.26	50.7%	411,748,737.74
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	1,446,873,841.77	387,788,110.46	752,286,746.61	52.0%	694,587,095.16
7049	**ECONOMIC AFFAIRS N.E.C**	**425,885,505.43**	**94,215,881.77**	**187,824,424.35**	**44.1%**	**238,061,081.08**
70491	ECONOMIC AFFAIRS N.E.C.	425,885,505.43	94,215,881.77	187,824,424.35	44.1%	238,061,081.08
705	**ENVIRONMENTAL PROTECTION**	**7,285,478,310.09**	**1,208,936,052.69**	**2,788,532,931.93**	**38.3%**	**4,496,945,378.16**
7052	**WASTE WATER MANAGEMENT**	**270,178,247.32**	**63,813,271.81**	**128,137,505.56**	**47.4%**	**142,040,741.76**
70521	WASTE WATER MANAGEMENT	270,178,247.32	63,813,271.81	128,137,505.56	47.4%	142,040,741.76
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**219,102,261.12**	**53,339,403.93**	**104,586,870.04**	**47.7%**	**114,515,391.08**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	219,102,261.12	53,339,403.93	104,586,870.04	47.7%	114,515,391.08
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**6,796,197,801.65**	**1,091,783,376.95**	**2,555,808,556.33**	**37.6%**	**4,240,389,245.32**
70561	ENVIRONMENTAL PROTECTION N.E.C.	6,796,197,801.65	1,091,783,376.95	2,555,808,556.33	37.6%	4,240,389,245.32
706	**HOUSING AND COMMUNITY AMMENITIES**	**7,304,935,237.65**	**1,584,445,785.44**	**3,692,631,010.87**	**50.5%**	**3,612,304,226.78**
7061	**HOUSING DEVELOPMENT**	**4,939,827,023.63**	**1,064,241,851.72**	**2,277,291,842.79**	**46.1%**	**2,662,535,180.84**
70611	HOUSING DEVELOPMENT	4,939,827,023.63	1,064,241,851.72	2,277,291,842.79	46.1%	2,662,535,180.84
7062	**COMMUNITY DEVELOPMENT**	**698,689,313.50**	**158,248,463.28**	**324,701,494.01**	**46.5%**	**373,987,819.49**
70621	COMMUNITY DEVELOPMENT	698,689,313.50	158,248,463.28	324,701,494.01	46.5%	373,987,819.49
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**1,666,418,900.52**	**361,955,470.44**	**1,090,637,674.07**	**65.4%**	**575,781,226.45**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	1,666,418,900.52	361,955,470.44	1,090,637,674.07	65.4%	575,781,226.45

Lagos State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
707	**HEALTH**	**115,810,112,018.04**	**27,327,107,188.77**	**54,749,710,190.83**	**47.3%**	**61,060,401,827.21**
7072	**OUTPATIENT SERVICES**	**23,063,060,087.96**	**5,209,233,597.00**	**10,158,061,953.72**	**44.0%**	**12,904,998,134.24**
70721	GENERAL MEDICAL SERVICES	23,063,060,087.96	5,209,233,597.00	10,158,061,953.72	44.0%	12,904,998,134.24
7073	**HOSPITAL SERVICES**	**87,672,044,170.61**	**21,126,182,623.20**	**41,842,393,523.65**	**47.7%**	**45,829,650,646.96**
70731	GENERAL HOSPITAL SERVICES	65,622,175,981.00	16,266,731,250.47	32,165,436,296.85	49.0%	33,456,739,684.15
70732	SPECIALIZED HOSPITAL SERVICES	22,049,868,189.61	4,859,451,372.73	9,676,957,226.80	43.9%	12,372,910,962.81
7074	**PUBLIC HEALTH SERVICES**	**1,032,183,372.02**	**51,287,397.26**	**959,201,025.34**	**92.9%**	**72,982,346.68**
70741	PUBLIC HEALTH SERVICES	1,032,183,372.02	51,287,397.26	959,201,025.34	92.9%	72,982,346.68
7076	**HEALTH N.E.C.**	**4,042,824,387.45**	**940,403,571.31**	**1,790,053,688.12**	**44.3%**	**2,252,770,699.33**
70761	HEALTH N.E.C.	4,042,824,387.45	940,403,571.31	1,790,053,688.12	44.3%	2,252,770,699.33
708	**RECREATION, CULTURE AND RELIGION**	**3,138,121,464.61**	**586,528,265.90**	**1,241,615,404.50**	**39.6%**	**1,896,506,060.11**
7081	**RECREATIONAL AND SPORTING SERVICES**	**1,031,305,170.89**	**212,638,983.96**	**422,160,915.51**	**40.9%**	**609,144,255.38**
70811	RECREATIONAL AND SPORTING SERVICES	1,031,305,170.89	212,638,983.96	422,160,915.51	40.9%	609,144,255.38
7083	**BROADCASTING AND PUBLISHING SERVICES**	**1,462,618,127.91**	**205,225,368.80**	**489,101,439.83**	**33.4%**	**973,516,688.08**
70831	BROADCASTING AND PUBLISHING SERVICES	1,462,618,127.91	205,225,368.80	489,101,439.83	33.4%	973,516,688.08
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**644,198,165.81**	**168,663,913.14**	**330,353,049.16**	**51.3%**	**313,845,116.65**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	644,198,165.81	168,663,913.14	330,353,049.16	51.3%	313,845,116.65
709	**EDUCATION**	**102,126,088,803.48**	**23,908,544,853.88**	**47,421,417,637.41**	**46.4%**	**54,704,671,166.07**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**1,229,119,987.04**	**178,081,932.24**	**348,910,949.61**	**28.4%**	**880,209,037.43**
70912	PRIMARY EDUCATION	1,229,119,987.04	178,081,932.24	348,910,949.61	28.4%	880,209,037.43
7092	**SECONDARY EDUCATION**	**94,154,551,745.40**	**21,622,501,736.68**	**43,225,047,483.85**	**45.9%**	**50,929,504,261.55**
70922	UPPER-SECONDARY EDUCATION	94,154,551,745.40	21,622,501,736.68	43,225,047,483.85	45.9%	50,929,504,261.55
7094	**TERTIARY EDUCATION**	**636,914,114.20**	**154,814,452.29**	**304,251,070.07**	**47.8%**	**332,663,044.13**
70941	FIRST STAGE OF TERTIARY EDUCATION	636,914,114.20	154,814,452.29	304,251,070.07	47.8%	332,663,044.13
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**2,104,795,462.87**	**534,239,575.22**	**1,088,025,021.13**	**51.7%**	**1,016,770,441.74**
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,104,795,462.87	534,239,575.22	1,088,025,021.13	51.7%	1,016,770,441.74
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**1,539,669,726.55**	**423,989,805.47**	**874,120,664.77**	**56.8%**	**665,549,061.78**
70961	SUBSIDIARY SERVICES TO EDUCATION	1,539,669,726.55	423,989,805.47	874,120,664.77	56.8%	665,549,061.78
7098	**EDUCATION N.E.C.**	**2,461,037,767.42**	**994,917,351.98**	**1,581,062,447.98**	**64.2%**	**879,975,319.44**
70981	EDUCATION N.E.C	2,461,037,767.42	994,917,351.98	1,581,062,447.98	64.2%	879,975,319.44
710	**SOCIAL PROTECTION**	**57,747,283,524.88**	**10,635,547,662.85**	**24,401,094,668.13**	**42.3%**	**33,346,188,856.75**
7102	**OLD AGE**	**54,340,558,549.50**	**9,765,320,300.89**	**22,683,821,080.51**	**41.7%**	**31,656,737,468.99**
71021	OLD AGE	54,340,558,549.50	9,765,320,300.89	22,683,821,080.51	41.7%	31,656,737,468.99
7104	**FAMILY AND CHILDREN**	**2,507,754,331.57**	**655,934,606.00**	**1,294,686,894.83**	**51.6%**	**1,213,067,436.74**
71041	FAMILY AND CHILDREN	2,507,754,331.57	655,934,606.00	1,294,686,894.83	51.6%	1,213,067,436.74
7105	**UNEMPLOYMENT**	**515,172,273.36**	**132,643,444.82**	**262,697,840.24**	**51.0%**	**252,474,433.12**
71051	UNEMPLOYMENT	515,172,273.36	132,643,444.82	262,697,840.24	51.0%	252,474,433.12
7109	**SOCIAL PROTECTION N.E.C.**	**383,798,370.45**	**81,649,311.14**	**159,888,852.55**	**41.7%**	**223,909,517.90**
71091	SOCIAL PROTECTION N.E.C.	383,798,370.45	81,649,311.14	159,888,852.55	41.7%	223,909,517.90

Table 12: Overhead Expenditure by Functional Classification

Lagos State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	*1,067,449,146,047.62*	*191,025,106,558.23*	*325,442,827,016.65*	*30.5%*	*742,006,319,030.98*
701	**GENERAL PUBLIC SERVICES**	**484,151,079,908.45**	**89,976,352,181.94**	**164,367,258,994.48**	**33.9%**	**319,783,820,913.97**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN**	**375,387,819,761.55**	**64,863,827,447.21**	**123,923,484,606.89**	**33.0%**	**251,464,335,154.66**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	55,406,655,530.27	12,105,754,909.30	21,281,321,179.63	38.4%	34,125,334,350.64
70112	FINANCIAL AND FISCAL AFFAIRS	319,981,164,231.28	52,758,072,537.91	102,642,163,427.26	32.1%	217,339,000,804.02
7013	**GENERAL SERVICES**	**101,964,035,950.90**	**23,950,596,484.57**	**38,696,224,119.27**	**38.0%**	**63,267,811,831.63**
70131	GENERAL PERSONNEL SERVICES	22,354,477,573.07	10,767,697,283.85	13,568,441,938.13	60.7%	8,786,035,634.94
70132	OVERALL PLANNING AND STATISTICAL SERVICES	64,247,835,076.49	10,699,556,927.18	21,843,086,697.60	34.0%	42,404,748,378.89
70133	OTHER GENERAL SERVICES	15,361,723,301.34	2,483,342,273.54	3,284,695,483.54	21.4%	12,077,027,817.80
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**6,796,724,196.00**	**1,161,928,250.16**	**1,747,550,268.32**	**25.7%**	**5,049,173,927.68**
70161	GENERAL PUBLIC SERVICES N.E.C.	6,796,724,196.00	1,161,928,250.16	1,747,550,268.32	25.7%	5,049,173,927.68
7017	**PUBLIC DEBT TRANSACTIONS**	**2,500,000.00**	**-**	**-**	**0.0%**	**2,500,000.00**
70171	PUBLIC DEBT TRANSACTIONS	2,500,000.00	-	-	0.0%	2,500,000.00
703	**PUBLIC ORDER AND SAFETY**	**49,726,502,686.00**	**7,436,812,612.05**	**10,801,509,324.78**	**21.7%**	**38,924,993,361.22**
7032	**FIRE PROTECTION SERVICES**	**3,413,061,720.00**	**759,631,121.25**	**1,248,487,558.75**	**36.6%**	**2,164,574,161.25**
70321	FIRE PROTECTION SERVICES	3,413,061,720.00	759,631,121.25	1,248,487,558.75	36.6%	2,164,574,161.25
7033	**LAW COURTS**	**19,946,500,000.00**	**4,599,550,809.01**	**6,728,024,192.24**	**33.7%**	**13,218,475,807.76**
70331	LAW COURTS	19,946,500,000.00	4,599,550,809.01	6,728,024,192.24	33.7%	13,218,475,807.76
7035	**R & D PUBLIC ORDER AND SAFETY**	**920,000,000.00**	**81,872,005.00**	**94,657,005.00**	**10.3%**	**825,342,995.00**
70351	R&D PUBLIC ORDER AND SAFETY	920,000,000.00	81,872,005.00	94,657,005.00	10.3%	825,342,995.00
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**25,446,940,966.00**	**1,995,758,676.79**	**2,730,340,568.79**	**10.7%**	**22,716,600,397.21**
70361	PUBLIC ORDER AND SAFETY N.E.C.	25,446,940,966.00	1,995,758,676.79	2,730,340,568.79	10.7%	22,716,600,397.21
704	**ECONOMIC AFFAIRS**	**107,528,076,931.94**	**20,129,806,991.66**	**27,991,932,015.07**	**26.0%**	**79,536,144,916.87**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**25,543,742,269.00**	**3,485,318,843.26**	**5,957,918,296.95**	**23.3%**	**19,585,823,972.05**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	25,543,742,269.00	3,485,318,843.26	5,957,918,296.95	23.3%	19,585,823,972.05
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**7,171,000,000.00**	**643,462,845.58**	**1,417,405,612.38**	**19.8%**	**5,753,594,387.62**
70421	AGRICULTURE	7,171,000,000.00	643,462,845.58	1,417,405,612.38	19.8%	5,753,594,387.62
7043	**FUEL AND ENERGY**	**2,815,912,750.00**	**638,797,230.32**	**1,198,939,486.85**	**42.6%**	**1,616,973,263.15**
70432	PETROLUEM AND NATURAL GAS	2,815,912,750.00	638,797,230.32	1,198,939,486.85	42.6%	1,616,973,263.15
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**6,477,238,366.00**	**2,128,863,843.02**	**2,405,134,061.23**	**37.1%**	**4,072,104,304.77**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	4,819,997,396.00	1,335,001,489.34	1,538,733,243.34	31.9%	3,281,264,152.66
70443	CONSTRUCTION	1,657,240,970.00	793,862,353.68	866,400,817.89	52.3%	790,840,152.11
7045	**TRANSPORT**	**37,308,892,364.00**	**6,618,026,576.39**	**8,522,965,997.30**	**22.8%**	**28,785,926,366.70**
70451	ROAD TRANSPORT	33,644,913,443.00	5,848,709,753.89	7,415,783,174.80	22.0%	26,229,130,268.20
70452	WATER TRANSPORT	3,663,978,921.00	769,316,822.50	1,107,182,822.50	30.2%	2,556,796,098.50
7047	**OTHER INDUSTRIES**	**13,254,060,879.00**	**5,360,095,040.00**	**6,768,249,574.86**	**51.1%**	**6,485,811,304.14**
70473	TOURISM	10,331,560,879.00	5,327,075,050.00	6,659,811,050.00	64.5%	3,671,749,829.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	2,922,500,000.00	33,019,990.00	108,438,524.86	3.7%	2,814,061,475.14
7048	**R & D ECONOMIC AFFAIRS**	**11,974,360,303.94**	**451,125,131.59**	**797,084,144.30**	**6.7%**	**11,177,276,159.64**
70485	R & D TRANSPORT	11,974,360,303.94	451,125,131.59	797,084,144.30	6.7%	11,177,276,159.64
7049	**ECONOMIC AFFAIRS N.E.C**	**2,982,870,000.00**	**804,117,481.50**	**924,234,841.20**	**31.0%**	**2,058,635,158.80**
70491	ECONOMIC AFFAIRS N.E.C.	2,982,870,000.00	804,117,481.50	924,234,841.20	31.0%	2,058,635,158.80
705	**ENVIRONMENTAL PROTECTION**	**70,545,863,273.30**	**13,401,673,999.00**	**24,219,309,704.59**	**34.3%**	**46,326,553,568.72**
7051	**WASTE MANAGEMENT**	**41,631,487,319.30**	**9,770,420,846.00**	**18,834,017,315.00**	**45.2%**	**22,797,470,004.30**
70511	WASTE MANAGEMENT	41,631,487,319.30	9,770,420,846.00	18,834,017,315.00	45.2%	22,797,470,004.30
7052	**WASTE WATER MANAGEMENT**	**773,360,000.00**	**125,857,990.00**	**170,746,990.00**	**22.1%**	**602,613,010.00**
70521	WASTE WATER MANAGEMENT	773,360,000.00	125,857,990.00	170,746,990.00	22.1%	602,613,010.00
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**1,805,921,055.00**	**278,460,430.50**	**468,860,860.50**	**26.0%**	**1,337,060,194.50**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,805,921,055.00	278,460,430.50	468,860,860.50	26.0%	1,337,060,194.50
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**26,335,094,899.00**	**3,226,934,732.50**	**4,745,684,539.09**	**18.0%**	**21,589,410,359.92**
70561	ENVIRONMENTAL PROTECTION N.E.C.	26,335,094,899.00	3,226,934,732.50	4,745,684,539.09	18.0%	21,589,410,359.92
706	**HOUSING AND COMMUNITY AMMENITIES**	**69,271,830,379.36**	**9,223,883,561.35**	**19,028,233,131.42**	**27.5%**	**50,243,597,247.94**
7061	**HOUSING DEVELOPMENT**	**10,170,950,185.12**	**2,091,835,329.77**	**2,513,260,259.77**	**24.7%**	**7,657,689,925.35**
70611	HOUSING DEVELOPMENT	10,170,950,185.12	2,091,835,329.77	2,513,260,259.77	24.7%	7,657,689,925.35

Lagos State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7062	**COMMUNITY DEVELOPMENT**	**4,434,124,369.00**	**749,543,155.67**	**1,049,808,562.68**	**23.7%**	**3,384,315,806.32**
70621	COMMUNITY DEVELOPMENT	4,434,124,369.00	749,543,155.67	1,049,808,562.68	23.7%	3,384,315,806.32
7063	**WATER SUPPLY**	**9,801,242,345.24**	**2,862,539,737.00**	**4,193,165,952.50**	**42.8%**	**5,608,076,392.74**
70631	WATER SUPPLY	9,801,242,345.24	2,862,539,737.00	4,193,165,952.50	42.8%	5,608,076,392.74
7064	**STREET LIGHTING**	**23,760,286,163.00**	**2,576,747,387.41**	**9,974,051,129.97**	**42.0%**	**13,786,235,033.03**
70641	STREET LIGHTING	23,760,286,163.00	2,576,747,387.41	9,974,051,129.97	42.0%	13,786,235,033.03
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**21,105,227,317.00**	**943,217,951.50**	**1,297,947,226.50**	**6.1%**	**19,807,280,090.50**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	21,105,227,317.00	943,217,951.50	1,297,947,226.50	6.1%	19,807,280,090.50
707	**HEALTH**	**89,152,897,345.46**	**7,031,500,995.62**	**14,971,661,914.39**	**16.8%**	**74,181,235,431.08**
7073	**HOSPITAL SERVICES**	**66,703,968,950.14**	**3,855,865,420.27**	**10,929,478,253.04**	**16.4%**	**55,774,490,697.10**
70731	GENERAL HOSPITAL SERVICES	50,578,186,452.14	1,979,869,254.59	6,965,209,200.41	13.8%	43,612,977,251.73
70732	SPECIALIZED HOSPITAL SERVICES	16,125,782,498.00	1,875,996,165.68	3,964,269,052.63	24.6%	12,161,513,445.37
7074	**PUBLIC HEALTH SERVICES**	**10,047,883,024.50**	**2,243,485,845.85**	**2,936,714,835.56**	**29.2%**	**7,111,168,188.94**
70741	PUBLIC HEALTH SERVICES	10,047,883,024.50	2,243,485,845.85	2,936,714,835.56	29.2%	7,111,168,188.94
7076	**HEALTH N.E.C.**	**12,401,045,370.82**	**932,149,729.50**	**1,105,468,825.79**	**8.9%**	**11,295,576,545.04**
70761	HEALTH N.E.C.	12,401,045,370.82	932,149,729.50	1,105,468,825.79	8.9%	11,295,576,545.04
708	**RECREATION, CULTURE AND RELIGION**	**75,336,854,504.52**	**10,450,692,735.41**	**18,065,033,270.91**	**24.0%**	**57,271,821,233.62**
7081	**RECREATIONAL AND SPORTING SERVICES**	**3,480,841,522.00**	**1,771,165,161.00**	**1,861,971,261.00**	**53.5%**	**1,618,870,261.00**
70811	RECREATIONAL AND SPORTING SERVICES	3,480,841,522.00	1,771,165,161.00	1,861,971,261.00	53.5%	1,618,870,261.00
7082	**CULTURAL SERVICES**	**1,090,000,000.00**	**158,101,805.00**	**219,088,805.00**	**20.1%**	**870,911,195.00**
70821	CULTURAL SERVICES	1,090,000,000.00	158,101,805.00	219,088,805.00	20.1%	870,911,195.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**26,464,088,114.52**	**2,174,744,717.41**	**7,978,770,482.35**	**30.1%**	**18,485,317,632.17**
70831	BROADCASTING AND PUBLISHING SERVICES	26,464,088,114.52	2,174,744,717.41	7,978,770,482.35	30.1%	18,485,317,632.17
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**44,301,924,868.00**	**6,346,681,052.00**	**8,005,202,722.56**	**18.1%**	**36,296,722,145.45**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	44,301,924,868.00	6,346,681,052.00	8,005,202,722.56	18.1%	36,296,722,145.45
709	**EDUCATION**	**70,222,747,313.20**	**15,363,945,904.45**	**25,658,034,321.20**	**36.5%**	**44,564,712,992.01**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**6,102,494,006.00**	**2,634,248,501.76**	**3,263,830,376.97**	**53.5%**	**2,838,663,629.03**
70912	PRIMARY EDUCATION	6,102,494,006.00	2,634,248,501.76	3,263,830,376.97	53.5%	2,838,663,629.03
7092	**SECONDARY EDUCATION**	**6,950,996,658.20**	**2,636,235,033.40**	**3,528,792,501.59**	**50.8%**	**3,422,204,156.61**
70922	UPPER-SECONDARY EDUCATION	6,950,996,658.20	2,636,235,033.40	3,528,792,501.59	50.8%	3,422,204,156.61
7094	**TERTIARY EDUCATION**	**47,254,177,816.00**	**6,118,076,684.72**	**14,353,558,345.53**	**30.4%**	**32,900,619,470.48**
70941	FIRST STAGE OF TERTIARY EDUCATION	1,408,313,338.00	112,614,540.14	253,245,900.56	18.0%	1,155,067,437.45
70942	SECOND STAGE OF TERTIARY EDUCATION	45,845,864,478.00	6,005,462,144.58	14,100,312,444.97	30.8%	31,745,552,033.03
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**2,654,637,681.00**	**924,792,985.84**	**982,032,985.84**	**37.0%**	**1,672,604,695.16**
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,654,637,681.00	924,792,985.84	982,032,985.84	37.0%	1,672,604,695.16
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**2,070,012,448.00**	**759,497,269.06**	**877,344,464.84**	**42.4%**	**1,192,667,983.16**
70961	SUBSIDIARY SERVICES TO EDUCATION	2,070,012,448.00	759,497,269.06	877,344,464.84	42.4%	1,192,667,983.16
7097	**R & D EDUCATION**	**198,111,121.00**	**64,776,762.50**	**96,678,162.50**	**48.8%**	**101,432,958.50**
70971	R & D EDUCATION	198,111,121.00	64,776,762.50	96,678,162.50	48.8%	101,432,958.50
7098	**EDUCATION N.E.C.**	**4,992,317,583.00**	**2,226,318,667.17**	**2,555,797,483.93**	**51.2%**	**2,436,520,099.07**
70981	EDUCATION N.E.C	4,992,317,583.00	2,226,318,667.17	2,555,797,483.93	51.2%	2,436,520,099.07
710	**SOCIAL PROTECTION**	**51,513,293,705.38**	**18,010,437,576.75**	**20,339,854,339.83**	**39.5%**	**31,173,439,365.56**
7102	**OLD AGE**	**3,016,108,436.00**	**667,604,965.50**	**837,175,412.16**	**27.8%**	**2,178,933,023.85**
71021	OLD AGE	3,016,108,436.00	667,604,965.50	837,175,412.16	27.8%	2,178,933,023.85
7104	**FAMILY AND CHILDREN**	**27,044,681,438.00**	**2,688,833,608.58**	**3,935,948,537.58**	**14.6%**	**23,108,732,900.42**
71041	FAMILY AND CHILDREN	27,044,681,438.00	2,688,833,608.58	3,935,948,537.58	14.6%	23,108,732,900.42
7105	**UNEMPLOYMENT**	**97,917,116.00**	**22,855,029.01**	**36,460,029.01**	**37.2%**	**61,457,086.99**
71051	UNEMPLOYMENT	97,917,116.00	22,855,029.01	36,460,029.01	37.2%	61,457,086.99
7107	**SOCIAL EXCLUSSION N.E.C**	**807,176,000.00**	**303,191,654.28**	**396,580,154.28**	**49.1%**	**410,595,845.72**
71071	SOCIAL EXCLUSION N.E.C.	807,176,000.00	303,191,654.28	396,580,154.28	49.1%	410,595,845.72
7109	**SOCIAL PROTECTION N.E.C.**	**20,547,410,715.38**	**14,327,952,319.38**	**15,133,690,206.80**	**73.7%**	**5,413,720,508.58**
71091	SOCIAL PROTECTION N.E.C.	20,547,410,715.38	14,327,952,319.38	15,133,690,206.80	73.7%	5,413,720,508.58

Table 13: Capital Expenditure by Functional Classification

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	*2,337,805,210,325.31*	*431,878,483,797.97*	*772,640,867,614.64*	*33.0%*	*1,565,164,342,710.67*
701	**GENERAL PUBLIC SERVICES**	**286,103,954,099.32**	**52,245,694,514.54**	**93,339,815,399.10**	**32.6%**	**192,764,138,700.22**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN**	**120,025,421,335.66**	**6,717,112,187.99**	**14,937,879,538.14**	**12.4%**	**105,087,541,797.52**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	82,750,860,073.98	4,531,207,802.88	12,031,207,802.88	14.5%	70,719,652,271.10
70112	FINANCIAL AND FISCAL AFFAIRS	37,274,561,261.68	2,185,904,385.11	2,906,671,735.26	7.8%	34,367,889,526.42
7013	**GENERAL SERVICES**	**142,162,315,101.42**	**30,207,537,551.94**	**61,705,484,647.81**	**43.4%**	**80,456,830,453.61**
70131	GENERAL PERSONNEL SERVICES	13,697,647,875.53	1,601,214,427.07	4,488,731,397.34	32.8%	9,208,916,478.19
70132	OVERALL PLANNING AND STATISTICAL SERVICES	101,690,720,175.39	24,708,731,504.88	50,007,693,914.25	49.2%	51,683,026,261.14
70133	OTHER GENERAL SERVICES	26,773,947,050.50	3,897,591,619.99	7,209,059,336.22	26.9%	19,564,887,714.28
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**23,399,467,662.24**	**15,252,140,304.52**	**16,627,546,743.06**	**71.1%**	**6,771,920,919.18**
70161	GENERAL PUBLIC SERVICES N.E.C.	23,399,467,662.24	15,252,140,304.52	16,627,546,743.06	71.1%	6,771,920,919.18
7017	**PUBLIC DEBT TRANSACTIONS**	**516,750,000.00**	**68,904,470.09**	**68,904,470.09**	**13.3%**	**447,845,529.91**
70171	PUBLIC DEBT TRANSACTIONS	516,750,000.00	68,904,470.09	68,904,470.09	13.3%	447,845,529.91
703	**PUBLIC ORDER AND SAFETY**	**50,804,014,460.44**	**7,788,325,568.03**	**10,892,027,698.45**	**21.4%**	**39,911,986,761.99**
7032	**FIRE PROTECTION SERVICES**	**3,143,767,965.00**	**131,186,987.50**	**941,828,803.27**	**30.0%**	**2,201,939,161.73**
70321	FIRE PROTECTION SERVICES	3,143,767,965.00	131,186,987.50	941,828,803.27	30.0%	2,201,939,161.73
7033	**LAW COURTS**	**19,739,995,000.00**	**3,066,936,847.00**	**4,066,936,847.00**	**20.6%**	**15,673,058,153.00**
70331	LAW COURTS	19,739,995,000.00	3,066,936,847.00	4,066,936,847.00	20.6%	15,673,058,153.00
7035	**R & D PUBLIC ORDER AND SAFETY**	**29,250,000.00**	**-**	**-**	**0.0%**	**29,250,000.00**
70351	R&D PUBLIC ORDER AND SAFETY	29,250,000.00	-	-	0.0%	29,250,000.00
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**27,891,001,495.44**	**4,590,201,733.53**	**5,883,262,048.18**	**21.1%**	**22,007,739,447.26**
70361	PUBLIC ORDER AND SAFETY N.E.C.	27,891,001,495.44	4,590,201,733.53	5,883,262,048.18	21.1%	22,007,739,447.26
704	**ECONOMIC AFFAIRS**	**1,253,396,096,093.85**	**185,526,854,982.55**	**378,173,934,961.14**	**30.2%**	**875,222,161,132.71**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**41,439,327,780.71**	**4,563,402,888.35**	**5,084,402,657.48**	**12.3%**	**36,354,925,123.23**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41,439,327,780.71	4,563,402,888.35	5,084,402,657.48	12.3%	36,354,925,123.23
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**68,935,762,959.28**	**27,290,604,161.51**	**32,460,207,305.12**	**47.1%**	**36,475,555,654.16**
70421	AGRICULTURE	68,935,762,959.28	27,290,604,161.51	32,460,207,305.12	47.1%	36,475,555,654.16
7043	**FUEL AND ENERGY**	**39,185,675,172.42**	**12,176,095,569.84**	**21,418,252,773.72**	**54.7%**	**17,767,422,398.70**
70432	PETROLUEM AND NATURAL GAS	18,435,371,727.00	9,400,000,000.00	14,400,000,000.00	78.1%	4,035,371,727.00
70435	ELECTRICITY	20,750,303,445.42	2,776,095,569.84	7,018,252,773.72	33.8%	13,732,050,671.70
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**2,533,597,700.00**	**-**	**138,249,195.97**	**5.5%**	**2,395,348,504.03**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	2,533,597,700.00	-	138,249,195.97	5.5%	2,395,348,504.03
7045	**TRANSPORT**	**955,199,247,789.74**	**130,055,404,836.23**	**292,136,132,844.52**	**30.6%**	**663,063,114,945.22**
70451	ROAD TRANSPORT	514,393,603,875.47	109,454,601,546.58	245,856,169,581.12	47.8%	268,537,434,294.35
70452	WATER TRANSPORT	168,513,676,278.27	6,941,693,361.91	8,126,037,667.74	4.8%	160,387,638,610.53
70453	RAILWAY TRANSPORT	272,291,967,636.00	13,659,109,927.74	38,153,925,595.66	14.0%	234,138,042,040.34
7046	**COMMUNICATION**	**1,753,098,472.53**	**28,938,000.00**	**43,888,000.00**	**2.5%**	**1,709,210,472.53**
70461	COMMUNICATION	1,753,098,472.53	28,938,000.00	43,888,000.00	2.5%	1,709,210,472.53
7047	**OTHER INDUSTRIES**	**120,645,650,199.99**	**10,099,006,767.23**	**21,571,776,258.74**	**17.9%**	**99,073,873,941.25**
70473	TOURISM	22,813,364,071.00	893,684,573.95	5,347,694,398.95	23.4%	17,465,669,672.05
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	97,832,286,128.99	9,205,322,193.28	16,224,081,859.79	16.6%	81,608,204,269.20
7049	**ECONOMIC AFFAIRS N.E.C**	**23,703,736,019.18**	**1,313,402,759.39**	**5,321,025,925.59**	**22.4%**	**18,382,710,093.59**
70491	ECONOMIC AFFAIRS N.E.C.	23,703,736,019.18	1,313,402,759.39	5,321,025,925.59	22.4%	18,382,710,093.59
705	**ENVIRONMENTAL PROTECTION**	**133,802,431,990.75**	**64,839,849,916.57**	**81,761,432,355.64**	**61.1%**	**52,040,999,635.11**
7051	**WASTE MANAGEMENT**	**10,178,412,654.00**	**676,460,971.83**	**1,170,271,221.83**	**11.5%**	**9,008,141,432.17**
70511	WASTE MANAGEMENT	10,178,412,654.00	676,460,971.83	1,170,271,221.83	11.5%	9,008,141,432.17
7052	**WASTE WATER MANAGEMENT**	**706,383,470.00**	**279,555,123.58**	**279,555,123.58**	**39.6%**	**426,828,346.42**
70521	WASTE WATER MANAGEMENT	706,383,470.00	279,555,123.58	279,555,123.58	39.6%	426,828,346.42

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7054	**PROTECTION OF BIODIVERSITY AND LANDSCAPE**	**1,258,630,407.92**	**8,470,317.68**	**110,713,881.80**	**8.8%**	**1,147,916,526.12**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,258,630,407.92	8,470,317.68	110,713,881.80	8.8%	1,147,916,526.12
7055	**R&D ENVIRONMENTAL PROTECTION**	**97,500,000.00**	**-**	**-**	**0.0%**	**97,500,000.00**
70551	R & D ENVIRONMENTAL PROTECTION	97,500,000.00	-	-	0.0%	97,500,000.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**121,561,505,458.83**	**63,875,363,503.48**	**80,200,892,128.43**	**66.0%**	**41,360,613,330.40**
70561	ENVIRONMENTAL PROTECTION N.E.C.	121,561,505,458.83	63,875,363,503.48	80,200,892,128.43	66.0%	41,360,613,330.40
706	**HOUSING AND COMMUNITY AMMENITIES**	**269,833,534,590.13**	**63,085,783,069.07**	**101,600,672,381.57**	**37.7%**	**168,232,862,208.56**
7061	**HOUSING DEVELOPMENT**	**84,426,697,057.76**	**19,476,328,826.96**	**30,445,263,450.35**	**36.1%**	**53,981,433,607.41**
70611	HOUSING DEVELOPMENT	84,426,697,057.76	19,476,328,826.96	30,445,263,450.35	36.1%	53,981,433,607.41
7062	**COMMUNITY DEVELOPMENT**	**28,211,365,687.03**	**2,563,749,836.79**	**3,955,206,579.38**	**14.0%**	**24,256,159,107.65**
70621	COMMUNITY DEVELOPMENT	28,211,365,687.03	2,563,749,836.79	3,955,206,579.38	14.0%	24,256,159,107.65
7063	**WATER SUPPLY**	**36,321,805,853.48**	**3,463,274,950.50**	**7,989,767,302.77**	**22.0%**	**28,332,038,550.71**
70631	WATER SUPPLY	36,321,805,853.48	3,463,274,950.50	7,989,767,302.77	22.0%	28,332,038,550.71
7064	**STREET LIGHTING**	**48,930,459,794.00**	**11,531,992,218.15**	**30,479,826,935.87**	**62.3%**	**18,450,632,858.13**
70641	STREET LIGHTING	48,930,459,794.00	11,531,992,218.15	30,479,826,935.87	62.3%	18,450,632,858.13
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**71,943,206,197.86**	**26,050,437,236.67**	**28,730,608,113.20**	**39.9%**	**43,212,598,084.66**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	71,943,206,197.86	26,050,437,236.67	28,730,608,113.20	39.9%	43,212,598,084.66
707	**HEALTH**	**207,916,637,123.17**	**28,837,424,739.55**	**68,252,782,220.80**	**32.8%**	**139,663,854,902.37**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**4,471,809,211.94**	**-**	**-**	**0.0%**	**4,471,809,211.94**
70713	THERAPEUTIC APPLIANCES AND EQUIPTMENT	4,471,809,211.94	-	-	0.0%	4,471,809,211.94
7072	**OUTPATIENT SERVICES**	**322,242,372.00**	**53,027,500.00**	**53,027,500.00**	**16.5%**	**269,214,872.00**
70721	GENERAL MEDICAL SERVICES	322,242,372.00	53,027,500.00	53,027,500.00	16.5%	269,214,872.00
7073	**HOSPITAL SERVICES**	**40,336,675,319.37**	**5,836,894,821.03**	**7,279,710,387.03**	**18.0%**	**33,056,964,932.34**
70731	GENERAL HOSPITAL SERVICES	3,474,065,723.25	-	14,950,000.00	0.4%	3,459,115,723.25
70732	SPECIALIZED HOSPITAL SERVICES	36,862,609,596.12	5,836,894,821.03	7,264,760,387.03	19.7%	29,597,849,209.09
7074	**PUBLIC HEALTH SERVICES**	**27,496,788,746.85**	**292,401,680.00**	**12,687,197,474.81**	**46.1%**	**14,809,591,272.04**
70741	PUBLIC HEALTH SERVICES	27,496,788,746.85	292,401,680.00	12,687,197,474.81	46.1%	14,809,591,272.04
7076	**HEALTH N.E.C.**	**135,289,121,473.01**	**22,655,100,738.52**	**48,232,846,858.96**	**35.7%**	**87,056,274,614.05**
70761	HEALTH N.E.C.	135,289,121,473.01	22,655,100,738.52	48,232,846,858.96	35.7%	87,056,274,614.05
708	**RECREATION, CULTURE AND RELIGION**	**16,190,841,563.67**	**3,493,021,782.26**	**5,935,955,152.13**	**36.7%**	**10,254,886,411.54**
7081	**RECREATIONAL AND SPORTING SERVICES**	**4,430,085,080.00**	**1,153,500,000.00**	**1,167,500,055.00**	**26.4%**	**3,262,585,025.00**
70811	RECREATIONAL AND SPORTING SERVICES	4,430,085,080.00	1,153,500,000.00	1,167,500,055.00	26.4%	3,262,585,025.00
7082	**CULTURAL SERVICES**	**399,750,000.00**	**38,879,551.20**	**38,879,551.20**	**9.7%**	**360,870,448.80**
70821	CULTURAL SERVICES	399,750,000.00	38,879,551.20	38,879,551.20	9.7%	360,870,448.80
7083	**BROADCASTING AND PUBLISHING SERVICES**	**8,992,453,073.05**	**2,121,082,886.73**	**2,589,144,862.78**	**28.8%**	**6,403,308,210.27**
70831	BROADCASTING AND PUBLISHING SERVICES	8,992,453,073.05	2,121,082,886.73	2,589,144,862.78	28.8%	6,403,308,210.27
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**2,368,553,410.62**	**179,559,344.33**	**2,140,430,683.15**	**90.4%**	**228,122,727.47**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,368,553,410.62	179,559,344.33	2,140,430,683.15	90.4%	228,122,727.47
709	**EDUCATION**	**74,774,172,462.14**	**10,726,805,336.21**	**17,095,689,231.85**	**22.9%**	**57,678,483,230.29**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**6,776,836,830.40**	**333,461,234.82**	**714,618,473.69**	**10.5%**	**6,062,218,356.71**
70912	PRIMARY EDUCATION	6,776,836,830.40	333,461,234.82	714,618,473.69	10.5%	6,062,218,356.71
7092	**SECONDARY EDUCATION**	**3,054,541,492.00**	**78,682,868.00**	**106,815,308.59**	**3.5%**	**2,947,726,183.41**
70922	UPPER-SECONDARY EDUCATION	3,054,541,492.00	78,682,868.00	106,815,308.59	3.5%	2,947,726,183.41
7094	**TERTIARY EDUCATION**	**18,066,416,290.40**	**357,302,768.75**	**855,873,338.34**	**4.7%**	**17,210,542,952.06**
70941	FIRST STAGE OF TERTIARY EDUCATION	2,788,187,290.00	28,675,368.75	262,295,938.34	9.4%	2,525,891,351.66
70942	SECOND STAGE OF TERTIARY EDUCATION	15,278,229,000.40	328,627,400.00	593,577,400.00	3.9%	14,684,651,600.40
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**6,179,092,884.34**	**247,001,989.95**	**474,362,489.55**	**7.7%**	**5,704,730,394.79**
70951	EDUCATION NOT DEFINABLE BY LEVEL	6,179,092,884.34	247,001,989.95	474,362,489.55	7.7%	5,704,730,394.79

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**23,377,848,081.50**	**7,440,796,445.33**	**11,149,454,359.39**	**47.7%**	**12,228,393,722.11**
70961	SUBSIDIARY SERVICES TO EDUCATION	23,377,848,081.50	7,440,796,445.33	11,149,454,359.39	47.7%	12,228,393,722.11
7098	**EDUCATION N.E.C.**	**17,319,436,883.50**	**2,269,560,029.36**	**3,794,565,262.29**	**21.9%**	**13,524,871,621.21**
70981	EDUCATION N.E.C	17,319,436,883.50	2,269,560,029.36	3,794,565,262.29	21.9%	13,524,871,621.21
710	**SOCIAL PROTECTION**	**44,983,527,941.84**	**15,334,723,889.19**	**15,588,558,213.96**	**34.7%**	**29,394,969,727.88**
7102	**OLD AGE**	**279,700,000.00**	**-**	**-**	**0.0%**	**279,700,000.00**
71021	OLD AGE	279,700,000.00	-	-	0.0%	279,700,000.00
7104	**FAMILY AND CHILDREN**	**31,096,496,741.16**	**13,742,424,144.41**	**13,919,378,369.18**	**44.8%**	**17,177,118,371.98**
71041	FAMILY AND CHILDREN	31,096,496,741.16	13,742,424,144.41	13,919,378,369.18	44.8%	17,177,118,371.98
7105	**UNEMPLOYMENT**	**12,105,990,789.40**	**1,397,374,890.00**	**1,417,234,490.00**	**11.7%**	**10,688,756,299.40**
71051	UNEMPLOYMENT	12,105,990,789.40	1,397,374,890.00	1,417,234,490.00	11.7%	10,688,756,299.40
7107	**SOCIAL EXCLUSSION N.E.C**	**774,965,411.28**	**-**	**57,020,500.00**	**7.4%**	**717,944,911.28**
71071	SOCIAL EXCLUSION N.E.C.	774,965,411.28	-	57,020,500.00	7.4%	717,944,911.28
7109	**SOCIAL PROTECTION N.E.C.**	**726,375,000.00**	**194,924,854.78**	**194,924,854.78**	**26.8%**	**531,450,145.22**
71091	SOCIAL PROTECTION N.E.C.	726,375,000.00	194,924,854.78	194,924,854.78	26.8%	531,450,145.22

Table 14: Other Expenditure by Functional Classification

Lagos State Government Budget Performance Report 2026 Q2 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	*629,761,080,680.64*	*115,792,141,354.43*	*267,758,151,510.66*	*42.5%*	*362,002,929,169.98*
701	**GENERAL PUBLIC SERVICES**	**621,173,980,330.00**	**115,225,926,008.43**	**266,447,992,960.93**	**42.9%**	**354,725,987,369.07**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN**	**3,756,878,459.80**	**2,674,031,040.70**	**3,629,131,040.70**	**96.6%**	**127,747,419.10**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,754,278,459.80	2,674,031,040.70	3,629,031,040.70	96.7%	125,247,419.10
70112	FINANCIAL AND FISCAL AFFAIRS	2,600,000.00	-	100,000.00	3.8%	2,500,000.00
7013	**GENERAL SERVICES**	**25,551,765,863.00**	**650,000.00**	**1,014,758,688.36**	**4.0%**	**24,537,007,174.64**
70131	GENERAL PERSONNEL SERVICES	1,035,252,000.00	650,000.00	521,713,547.36	50.4%	513,538,452.64
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,136,946,499.00	-	-	0.0%	4,136,946,499.00
70133	OTHER GENERAL SERVICES	20,379,567,364.00	-	493,045,141.00	2.4%	19,886,522,223.00
7015	**R&D GENERAL PUBLIC SERVICES**	**500,000.00**	**-**	**-**	**0.0%**	**500,000.00**
70151	R&D GENERAL PUBLIC SERVICES	500,000.00	-	-	0.0%	500,000.00
7017	**PUBLIC DEBT TRANSACTIONS**	**591,864,836,007.20**	**112,551,244,967.73**	**261,804,103,231.87**	**44.2%**	**330,060,732,775.33**
70171	PUBLIC DEBT TRANSACTIONS	591,864,836,007.20	112,551,244,967.73	261,804,103,231.87	44.2%	330,060,732,775.33
703	**PUBLIC ORDER AND SAFETY**	**2,500,000.00**	**-**	**-**	**0.0%**	**2,500,000.00**
7035	**R & D PUBLIC ORDER AND SAFETY**	**2,500,000.00**	**-**	**-**	**0.0%**	**2,500,000.00**
70351	R&D PUBLIC ORDER AND SAFETY	2,500,000.00	-	-	0.0%	2,500,000.00
704	**ECONOMIC AFFAIRS**	**1,602,000,000.00**	**220,184,500.00**	**570,184,500.00**	**35.6%**	**1,031,815,500.00**
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**1,600,000,000.00**	**220,184,500.00**	**570,184,500.00**	**35.6%**	**1,029,815,500.00**
70421	AGRICULTURE	1,600,000,000.00	220,184,500.00	570,184,500.00	35.6%	1,029,815,500.00
7048	**R & D ECONOMIC AFFAIRS**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	2,000,000.00	-	-	0.0%	2,000,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**3,870,966,488.88**	**-**	**313,443,203.73**	**8.1%**	**3,557,523,285.15**
7062	**COMMUNITY DEVELOPMENT**	**3,869,966,488.88**	**-**	**313,443,203.73**	**8.1%**	**3,556,523,285.15**
70621	COMMUNITY DEVELOPMENT	3,869,966,488.88	-	313,443,203.73	8.1%	3,556,523,285.15
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**1,000,000.00**	**-**	**-**	**0.0%**	**1,000,000.00**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	1,000,000.00	-	-	0.0%	1,000,000.00
707	**HEALTH**	**2,095,790,447.96**	**335,230,846.00**	**405,730,846.00**	**19.4%**	**1,690,059,601.96**
7073	**HOSPITAL SERVICES**	**167,000,000.00**	**-**	**-**	**0.0%**	**167,000,000.00**
70732	SPECIALIZED HOSPITAL SERVICES	167,000,000.00	-	-	0.0%	167,000,000.00
7074	**PUBLIC HEALTH SERVICES**	**628,471,363.00**	**205,741,150.00**	**216,241,150.00**	**34.4%**	**412,230,213.00**
70741	PUBLIC HEALTH SERVICES	628,471,363.00	205,741,150.00	216,241,150.00	34.4%	412,230,213.00
7076	**HEALTH N.E.C.**	**1,300,319,084.96**	**129,489,696.00**	**189,489,696.00**	**14.6%**	**1,110,829,388.96**
70761	HEALTH N.E.C.	1,300,319,084.96	129,489,696.00	189,489,696.00	14.6%	1,110,829,388.96
708	**RECREATION, CULTURE AND RELIGION**	**30,625,000.00**	**-**	**-**	**0.0%**	**30,625,000.00**
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**30,625,000.00**	**-**	**-**	**0.0%**	**30,625,000.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	30,625,000.00	-	-	0.0%	30,625,000.00
709	**EDUCATION**	**90,038,413.80**	**10,800,000.00**	**10,800,000.00**	**12.0%**	**79,238,413.80**
7092	**SECONDARY EDUCATION**	**33,188,413.80**	**10,000,000.00**	**10,000,000.00**	**30.1%**	**23,188,413.80**
70922	UPPER-SECONDARY EDUCATION	33,188,413.80	10,000,000.00	10,000,000.00	30.1%	23,188,413.80
7094	**TERTIARY EDUCATION**	**50,800,000.00**	**-**	**-**	**0.0%**	**50,800,000.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	50,800,000.00	-	-	0.0%	50,800,000.00
7097	**R & D EDUCATION**	**6,050,000.00**	**800,000.00**	**800,000.00**	**13.2%**	**5,250,000.00**
70971	R & D EDUCATION	6,050,000.00	800,000.00	800,000.00	13.2%	5,250,000.00
710	**SOCIAL PROTECTION**	**895,180,000.00**	**-**	**10,000,000.00**	**1.1%**	**885,180,000.00**
7102	**OLD AGE**	**700,000,000.00**	**-**	**10,000,000.00**	**1.4%**	**690,000,000.00**
71021	OLD AGE	700,000,000.00	-	10,000,000.00	1.4%	690,000,000.00
7104	**FAMILY AND CHILDREN**	**171,900,000.00**	**-**	**-**	**0.0%**	**171,900,000.00**
71041	FAMILY AND CHILDREN	171,900,000.00	-	-	0.0%	171,900,000.00
7107	**SOCIAL EXCLUSSION N.E.C**	**23,280,000.00**	**-**	**-**	**0.0%**	**23,280,000.00**
71071	SOCIAL EXCLUSION N.E.C.	23,280,000.00	-	-	0.0%	23,280,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	*4,444,509,776,438.00*	*824,451,542,111.95*	*1,539,793,109,366.26*	*34.6%*	*2,904,716,667,071.74*
01	**Agriculture**	**81,896,711,079.07**	**28,654,689,900.30**	**36,272,564,950.47**	**44.3%**	**45,624,146,128.60**
0101	Effective governance of the Agriculture Sector	6,867,469,498.00	401,641,825.58	1,082,807,804.60	15.8%	5,784,661,693.40
0102	Development of the livestock value chain	2,310,596,600.00	965,558,263.36	1,041,221,026.19	45.1%	1,269,375,573.81
0103	Enhancement of food production and productivity	6,021,541,443.86	1,225,800,083.74	1,849,530,139.99	30.7%	4,172,011,303.87
0104	Reduction of post-harvest losses	55,830,411,283.60	25,025,673,699.43	29,195,810,811.74	52.3%	26,634,600,471.86
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	4,747,269,200.00	277,034,958.42	856,034,958.42	18.0%	3,891,234,241.58
0106	Promotion of forest resource conservation and preservation of biodiversity	187,702,700.00	-	29,850,000.00	15.9%	157,852,700.00
0107	Promotion of enabling environment for increased agricultural development	693,275,302.00	16,000,000.00	36,000,000.00	5.2%	657,275,302.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	5,238,445,051.61	742,981,069.77	2,181,310,209.53	41.6%	3,057,134,842.08
02	**Societal Re-orientation**	**36,866,523,135.94**	**8,588,606,642.22**	**14,423,769,954.18**	**39.1%**	**22,442,753,181.76**
0210	Societal Re-orientation - General	36,866,523,135.94	8,588,606,642.22	14,423,769,954.18	39.1%	22,442,753,181.76
03	**Poverty Alleviation**	**18,754,092,229.68**	**3,666,361,721.86**	**5,125,142,839.97**	**27.3%**	**13,628,949,389.71**
0310	Poverty Alleviation - General	18,754,092,229.68	3,666,361,721.86	5,125,142,839.97	27.3%	13,628,949,389.71
04	**Health**	**472,183,758,070.71**	**70,408,036,469.73**	**154,808,531,388.42**	**32.8%**	**317,375,226,682.29**
0401	Effective governance of the health system	247,280,778,732.69	38,075,900,153.93	74,778,756,901.18	30.2%	172,502,021,831.51
0402	Community engagement and participation in health	800,141,663.77	19,380,000.00	19,380,000.00	2.4%	780,761,663.77
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	34,030,849,760.73	1,411,805,958.92	8,344,317,374.45	24.5%	25,686,532,386.28
0404	Provision of the right number and right skill mix of competent, motivated, and productive Hur	22,049,868,189.61	4,859,451,372.73	9,676,957,226.80	43.9%	12,372,910,962.81
0405	Provision of adequate and modern health infrastructure for health services delivery	147,964,300,052.59	25,938,392,056.60	58,519,679,736.25	39.5%	89,444,620,316.34
0408	Institution and maintenance of a responsive public health emergency preparedness system	8,546,011,346.40	-	3,286,250,000.00	38.5%	5,259,761,346.40
0409	Provision of universal health coverage and financial risk protection for citizens	162,935,440.98	50,079,427.55	97,128,974.74	59.6%	65,806,466.24
0410	Health Sector Expenditures Not Elsewhere Classified	11,348,872,883.94	53,027,500.00	86,061,175.00	0.8%	11,262,811,708.94
05	**Education**	**240,948,023,866.28**	**49,825,974,904.59**	**89,752,255,500.91**	**37.2%**	**151,195,768,365.38**
0501	Effective governance of the education system	64,235,301,890.00	12,221,515,526.50	22,272,194,428.06	34.7%	41,963,107,461.95
0502	Increase in access, retention, and completion rate at all levels	6,251,425,176.40	8,845,000.00	230,251,315.28	3.7%	6,021,173,861.12
0503	Equity and inclusiveness in the provision of educational services	2,262,189,792.00	618,424,035.84	665,164,035.84	29.4%	1,597,025,756.16
0504	Improved quality of teaching and learning outcomes	4,620,082,993.00	2,344,560,767.05	2,487,171,462.83	53.8%	2,132,911,530.17
0505	Adequate infrastructure at all levels	60,861,935,211.40	10,384,540,986.50	16,332,284,474.50	26.8%	44,529,650,736.90
0506	Improved education information management system (EIMS)	591,000,000.00	339,543,734.82	343,772,146.99	58.2%	247,227,853.01
0510	Education Sector Expenditures Not Elsewhere Classified	102,126,088,803.48	23,908,544,853.88	47,421,417,637.41	46.4%	54,704,671,166.07
06	**Housing and Urban Development**	**201,603,415,618.30**	**51,040,091,195.56**	**61,718,471,322.68**	**30.6%**	**139,884,944,295.62**
0610	Housing and Urban Development - General	201,603,415,618.30	51,040,091,195.56	61,718,471,322.68	30.6%	139,884,944,295.62
07	**Gender**	**1,716,777,381.30**	**192,131,560.97**	**310,984,102.63**	**18.1%**	**1,405,793,278.67**
0710	Gender - General	1,716,777,381.30	192,131,560.97	310,984,102.63	18.1%	1,405,793,278.67
08	**Youth**	**41,320,207,198.32**	**16,901,774,480.98**	**18,094,876,967.47**	**43.8%**	**23,225,330,230.85**
0810	Youth - General	41,320,207,198.32	16,901,774,480.98	18,094,876,967.47	43.8%	23,225,330,230.85
09	**Environmental Improvement**	**176,645,758,246.39**	**59,876,594,501.10**	**82,327,095,359.16**	**46.6%**	**94,318,662,887.23**
0910	Environmental Improvement - General	176,645,758,246.39	59,876,594,501.10	82,327,095,359.16	46.6%	94,318,662,887.23
10	**Water Resources and Rural Development**	**18,074,063,700.94**	**4,920,038,140.93**	**9,808,002,806.61**	**54.3%**	**8,266,060,894.33**
1010	Water Resources and Rural Deve - General	18,074,063,700.94	4,920,038,140.93	9,808,002,806.61	54.3%	8,266,060,894.33
11	**Information Communication and Technology**	**62,419,830,438.08**	**7,139,777,912.04**	**18,056,697,920.71**	**28.9%**	**44,363,132,517.37**
1110	Information Communication and Technology - General	62,419,830,438.08	7,139,777,912.04	18,056,697,920.71	28.9%	44,363,132,517.37
12	**Growing the Private Sector**	**34,402,424,846.13**	**7,771,459,710.61**	**9,782,590,799.42**	**28.4%**	**24,619,834,046.71**
1210	Growing the Private Sector - General	34,402,424,846.13	7,771,459,710.61	9,782,590,799.42	28.4%	24,619,834,046.71
13	**Reform of Government and Governance**	**1,706,039,793,315.02**	**317,659,122,889.67**	**623,252,016,062.85**	**36.5%**	**1,082,787,777,252.17**
1310	Reform of Government and Governance - General	1,706,039,793,315.02	317,659,122,889.67	623,252,016,062.85	36.5%	1,082,787,777,252.17
14	**Power**	**88,457,321,474.64**	**16,363,392,282.26**	**42,005,234,709.44**	**47.5%**	**46,452,086,765.20**
1410	Power - General	88,457,321,474.64	16,363,392,282.26	42,005,234,709.44	47.5%	46,452,086,765.20

Lagos State Government Budget Performance Report 2026 Q2 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
15	**Rail**	**71,743,131,250.00**	**10,291,903,900.40**	**15,311,362,856.27**	**21.3%**	**56,431,768,393.73**
1510	Rail - General	71,743,131,250.00	10,291,903,900.40	15,311,362,856.27	21.3%	56,431,768,393.73
16	**Water Ways**	**207,609,616,640.17**	**11,438,870,739.10**	**17,747,780,682.24**	**8.5%**	**189,861,835,957.93**
1610	Water Ways - General	207,609,616,640.17	11,438,870,739.10	17,747,780,682.24	8.5%	189,861,835,957.93
17	**Road**	**844,618,027,639.90**	**122,828,470,359.83**	**289,210,976,935.02**	**34.2%**	**555,407,050,704.88**
1710	Road - General	844,618,027,639.90	122,828,470,359.83	289,210,976,935.02	34.2%	555,407,050,704.88
19	**COVID-19**	**14,059,775,795.67**	**953,224,851.98**	**2,194,240,445.01**	**15.6%**	**11,865,535,350.66**
1910	COVID-19 - General	14,059,775,795.67	953,224,851.98	2,194,240,445.01	15.6%	11,865,535,350.66
20	**CLIMATE CHANGE**	**74,593,065,641.67**	**25,628,780,728.42**	**32,749,295,996.62**	**43.9%**	**41,843,769,645.05**
2010	CLIMATE CHANGE - General	74,593,065,641.67	25,628,780,728.42	32,749,295,996.62	43.9%	41,843,769,645.05
21	**Oil and Gas Infrastructure**	**18,435,371,727.00**	**9,400,000,000.00**	**14,400,000,000.00**	**78.1%**	**4,035,371,727.00**
2110	Oil and Gas Infrastructure - General	18,435,371,727.00	9,400,000,000.00	14,400,000,000.00	78.1%	4,035,371,727.00
23	**Social Protection**	**32,122,087,142.80**	**902,239,219.40**	**2,441,217,766.19**	**7.6%**	**29,680,869,376.62**
2301	Effective Governance of Social Protection	4,725,328,360.94	307,840,963.40	418,702,111.69	8.9%	4,306,626,249.25
2302	Reduce Poverty and Vulnerability	26,434,632,826.86	488,898,256.00	1,796,015,654.50	6.8%	24,638,617,172.36
2303	Promote gender equity and social justice	557,425,955.00	105,500,000.00	226,500,000.00	40.6%	330,925,955.00
2304	Enhancement of Child Rights and Support	125,000,000.00	-	-	0.0%	125,000,000.00
2305	Social Pensions and Old Age Support	279,700,000.00	-	-	0.0%	279,700,000.00

Table 16: Personnel Expenditure by Programme Classification

Lagos State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	***409,494,339,384.43***	***85,755,810,401.32***	***173,951,263,224.31***	***42.5%***	***235,543,076,160.12***
01	**Agriculture**	**3,549,520,051.61**	**742,981,069.77**	**1,484,848,084.87**	**41.8%**	**2,064,671,966.74**
0110	Agriculture Sector Expenditures Not Elsewhere Classified	3,549,520,051.61	742,981,069.77	1,484,848,084.87	41.8%	2,064,671,966.74
03	**Poverty Alleviation**	**695,578,109.86**	**183,929,218.98**	**368,286,136.09**	**52.9%**	**327,291,973.77**
0310	Poverty Alleviation - General	695,578,109.86	183,929,218.98	368,286,136.09	52.9%	327,291,973.77
04	**Health**	**115,810,112,018.04**	**27,327,107,188.77**	**54,749,710,190.83**	**47.3%**	**61,060,401,827.21**
0401	Effective governance of the health system	70,534,248,299.49	17,208,342,791.49	34,817,562,035.57	49.4%	35,716,686,263.92
0404	Provision of the right number and right skill mix of competent, motivated, and productive Hu	22,049,868,189.61	4,859,451,372.73	9,676,957,226.80	43.9%	12,372,910,962.81
0405	Provision of adequate and modern health infrastructure for health services delivery	23,063,060,087.96	5,209,233,597.00	10,158,061,953.72	44.0%	12,904,998,134.24
0409	Provision of universal health coverage and financial risk protection for citizens	162,935,440.98	50,079,427.55	97,128,974.74	59.6%	65,806,466.24
05	**Education**	**102,126,088,803.48**	**23,908,544,853.88**	**47,421,417,637.41**	**46.4%**	**54,704,671,166.07**
0510	Education Sector Expenditures Not Elsewhere Classified	102,126,088,803.48	23,908,544,853.88	47,421,417,637.41	46.4%	54,704,671,166.07
06	**Housing and Urban Development**	**6,971,753,188.03**	**1,513,434,719.30**	**3,553,945,349.31**	**51.0%**	**3,417,807,838.72**
0610	Housing and Urban Development - General	6,971,753,188.03	1,513,434,719.30	3,553,945,349.31	51.0%	3,417,807,838.72
07	**Gender**	**566,727,330.34**	**132,093,835.47**	**250,946,377.13**	**44.3%**	**315,780,953.21**
0710	Gender - General	566,727,330.34	132,093,835.47	250,946,377.13	44.3%	315,780,953.21
08	**Youth**	**2,972,332,172.12**	**736,479,754.49**	**1,465,901,433.21**	**49.3%**	**1,506,430,738.91**
0810	Youth - General	2,972,332,172.12	736,479,754.49	1,465,901,433.21	49.3%	1,506,430,738.91
09	**Environmental Improvement**	**6,191,405,527.80**	**947,544,734.63**	**2,256,835,139.42**	**36.5%**	**3,934,570,388.38**
0910	Environmental Improvement - General	6,191,405,527.80	947,544,734.63	2,256,835,139.42	36.5%	3,934,570,388.38
10	**Water Resources and Rural Development**	**219,102,261.12**	**53,339,403.93**	**104,586,870.04**	**47.7%**	**114,515,391.08**
1010	Water Resources and Rural Deve - General	219,102,261.12	53,339,403.93	104,586,870.04	47.7%	114,515,391.08
12	**Growing the Private Sector**	**2,836,437,327.25**	**679,242,777.31**	**1,330,435,221.14**	**46.9%**	**1,506,002,106.11**
1210	Growing the Private Sector - General	2,836,437,327.25	679,242,777.31	1,330,435,221.14	46.9%	1,506,002,106.11
13	**Reform of Government and Governance**	**144,644,413,609.56**	**24,054,834,062.81**	**49,983,423,963.94**	**34.6%**	**94,660,989,645.62**
1310	Reform of Government and Governance - General	144,644,413,609.56	24,054,834,062.81	49,983,423,963.94	34.6%	94,660,989,645.62
14	**Power**	**798,619,817.50**	**78,368,360.18**	**279,054,875.26**	**34.9%**	**519,564,942.24**
1410	Power - General	798,619,817.50	78,368,360.18	279,054,875.26	34.9%	519,564,942.24
16	**Water Ways**	**1,346,122,621.72**	**293,915,204.22**	**581,514,872.92**	**43.2%**	**764,607,748.80**
1610	Water Ways - General	1,346,122,621.72	293,915,204.22	581,514,872.92	43.2%	764,607,748.80
17	**Road**	**20,766,126,546.00**	**5,103,995,217.58**	**10,120,357,072.74**	**48.7%**	**10,645,769,473.26**
1710	Road - General	20,766,126,546.00	5,103,995,217.58	10,120,357,072.74	48.7%	10,645,769,473.26

Table 17: Overhead Expenditure by Programme Classification

Lagos State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	***1,067,449,146,047.62***	***191,025,106,558.23***	***325,442,827,016.65***	***30.5%***	***742,006,319,030.98***
01	**Agriculture**	**6,091,000,000.00**	**398,282,675.58**	**1,053,225,442.38**	**17.3%**	**5,037,774,557.62**
0101	Effective governance of the Agriculture Sector	5,943,299,998.00	361,731,825.58	1,016,674,592.38	17.1%	4,926,625,405.62
0104	Reduction of post-harvest losses	100,400,000.00	20,550,850.00	20,550,850.00	20.5%	79,849,150.00
0107	Promotion of enabling environment for increased agricultural development	46,900,002.00	16,000,000.00	16,000,000.00	34.1%	30,900,002.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	400,000.00	-	-	0.0%	400,000.00
02	**Societal Re-orientation**	**10,981,560,879.00**	**5,434,446,855.00**	**6,820,669,855.00**	**62.1%**	**4,160,891,024.00**
0210	Societal Re-orientation - General	10,981,560,879.00	5,434,446,855.00	6,820,669,855.00	62.1%	4,160,891,024.00
03	**Poverty Alleviation**	**8,969,485,388.00**	**2,085,057,612.88**	**3,260,181,713.88**	**36.3%**	**5,709,303,674.12**
0310	Poverty Alleviation - General	8,969,485,388.00	2,085,057,612.88	3,260,181,713.88	36.3%	5,709,303,674.12
04	**Health**	**174,528,903,321.47**	**20,532,326,516.44**	**39,555,464,019.61**	**22.7%**	**134,973,439,301.86**
0401	Effective governance of the health system	174,528,903,321.47	20,532,326,516.44	39,555,464,019.61	22.7%	134,973,439,301.86
05	**Education**	**70,222,747,313.20**	**15,363,945,904.45**	**25,658,034,321.20**	**36.5%**	**44,564,712,992.01**
0501	Effective governance of the education system	62,976,194,978.00	12,081,072,658.50	22,077,128,879.47	35.1%	40,899,066,098.54
0503	Equity and inclusiveness in the provision of educational services	1,996,152,327.00	618,424,035.84	665,164,035.84	33.3%	1,330,988,291.16
0504	Improved quality of teaching and learning outcomes	4,393,507,226.20	2,304,705,767.05	2,447,316,462.83	55.7%	1,946,190,763.37
0505	Adequate infrastructure at all levels	856,892,782.00	359,743,443.06	468,424,943.06	54.7%	388,467,838.94
06	**Housing and Urban Development**	**40,558,799,556.12**	**4,587,026,909.74**	**5,889,093,687.97**	**14.5%**	**34,669,705,868.15**
0610	Housing and Urban Development - General	40,558,799,556.12	4,587,026,909.74	5,889,093,687.97	14.5%	34,669,705,868.15
08	**Youth**	**3,800,443,256.00**	**1,329,408,307.58**	**1,602,134,835.58**	**42.2%**	**2,198,308,420.42**
0810	Youth - General	3,800,443,256.00	1,329,408,307.58	1,602,134,835.58	42.2%	2,198,308,420.42
09	**Environmental Improvement**	**52,382,630,473.30**	**12,207,280,096.01**	**22,672,166,106.30**	**43.3%**	**29,710,464,367.00**
0910	Environmental Improvement - General	52,382,630,473.30	12,207,280,096.01	22,672,166,106.30	43.3%	29,710,464,367.00
10	**Water Resources and Rural Development**	**9,801,242,345.24**	**2,862,539,737.00**	**4,193,165,952.50**	**42.8%**	**5,608,076,392.74**
1010	Water Resources and Rural Deve - General	9,801,242,345.24	2,862,539,737.00	4,193,165,952.50	42.8%	5,608,076,392.74
11	**Information Communication and Technology**	**33,194,848,076.52**	**2,797,634,872.94**	**8,615,852,026.69**	**26.0%**	**24,578,996,049.83**
1110	Information Communication and Technology - General	33,194,848,076.52	2,797,634,872.94	8,615,852,026.69	26.0%	24,578,996,049.83
12	**Growing the Private Sector**	**17,267,477,931.00**	**2,500,679,929.67**	**3,298,890,473.55**	**19.1%**	**13,968,587,457.45**
1210	Growing the Private Sector - General	17,267,477,931.00	2,500,679,929.67	3,298,890,473.55	19.1%	13,968,587,457.45
13	**Reform of Government and Governance**	**563,282,621,625.83**	**113,763,697,353.24**	**192,240,432,290.10**	**34.1%**	**371,042,189,335.74**
1310	Reform of Government and Governance - General	563,282,621,625.83	113,763,697,353.24	192,240,432,290.10	34.1%	371,042,189,335.74
14	**Power**	**7,635,910,146.00**	**1,973,798,719.66**	**2,737,672,730.19**	**35.9%**	**4,898,237,415.81**
1410	Power - General	7,635,910,146.00	1,973,798,719.66	2,737,672,730.19	35.9%	4,898,237,415.81
16	**Water Ways**	**14,046,081,721.00**	**2,889,859,413.58**	**3,719,202,215.99**	**26.5%**	**10,326,879,505.01**
1610	Water Ways - General	14,046,081,721.00	2,889,859,413.58	3,719,202,215.99	26.5%	10,326,879,505.01
17	**Road**	**29,879,849,826.94**	**1,413,418,436.66**	**1,757,406,977.76**	**5.9%**	**28,122,442,849.18**
1710	Road - General	29,879,849,826.94	1,413,418,436.66	1,757,406,977.76	5.9%	28,122,442,849.18
23	**Social Protection**	**24,805,544,188.00**	**885,703,217.80**	**2,369,234,367.96**	**9.6%**	**22,436,309,820.05**
2301	Effective Governance of Social Protection	1,032,208,436.00	291,304,961.80	361,668,713.46	35.0%	670,539,722.55
2302	Reduce Poverty and Vulnerability	23,090,909,797.00	488,898,256.00	1,781,065,654.50	7.7%	21,309,844,142.50
2303	Promote gender equity and social justice	557,425,955.00	105,500,000.00	226,500,000.00	40.6%	330,925,955.00
2304	Enhancement of Child Rights and Support	125,000,000.00	-	-	0.0%	125,000,000.00

Table 18: Capital Expenditure by Programme Classification

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	***2,337,805,210,325.31***	***431,878,483,797.97***	***772,640,867,614.64***	***33.0%***	***1,565,164,342,710.67***
01	**Agriculture**	**70,654,191,027.46**	**27,293,241,654.95**	**33,164,306,923.22**	**46.9%**	**37,489,884,104.24**
0101	Effective governance of the Agriculture Sector	924,169,500.00	39,910,000.00	66,133,212.22	7.2%	858,036,287.78
0102	Development of the livestock value chain	2,310,596,600.00	965,558,263.36	1,041,221,026.19	45.1%	1,269,375,573.81
0103	Enhancement of food production and productivity	4,421,541,443.86	1,005,615,583.74	1,279,345,639.99	28.9%	3,142,195,803.87
0104	Reduction of post-harvest losses	55,730,011,283.60	25,005,122,849.43	29,175,259,961.74	52.4%	26,554,751,321.86
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	4,747,269,200.00	277,034,958.42	856,034,958.42	18.0%	3,891,234,241.58
0106	Promotion of forest resource conservation and preservation of biodiversity	187,702,700.00	-	29,850,000.00	15.9%	157,852,700.00
0107	Promotion of enabling environment for increased agricultural development	644,375,300.00	-	20,000,000.00	3.1%	624,375,300.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	1,688,525,000.00	-	696,462,124.66	41.2%	992,062,875.34
02	**Societal Re-orientation**	**25,884,962,256.94**	**3,154,159,787.22**	**7,603,100,099.18**	**29.4%**	**18,281,862,157.76**
0210	Societal Re-orientation - General	25,884,962,256.94	3,154,159,787.22	7,603,100,099.18	29.4%	18,281,862,157.76
03	**Poverty Alleviation**	**9,064,748,731.82**	**1,397,374,890.00**	**1,496,674,990.00**	**16.5%**	**7,568,073,741.82**
0310	Poverty Alleviation - General	9,064,748,731.82	1,397,374,890.00	1,496,674,990.00	16.5%	7,568,073,741.82
04	**Health**	**179,718,327,283.24**	**22,213,371,918.52**	**60,097,626,331.98**	**33.4%**	**119,620,700,951.26**
0401	Effective governance of the health system	91,211,663.77	-	-	0.0%	91,211,663.77
0402	Community engagement and participation in health	800,141,663.77	19,380,000.00	19,380,000.00	2.4%	780,761,663.77
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	34,030,849,760.73	1,411,805,958.92	8,344,317,374.45	24.5%	25,686,532,386.28
0405	Provision of adequate and modern health infrastructure for health services delivery	124,901,239,964.63	20,729,158,459.60	48,361,617,782.53	38.7%	76,539,622,182.10
0408	Institution and maintenance of a responsive public health emergency preparedness syste	8,546,011,346.40	-	3,286,250,000.00	38.5%	5,259,761,346.40
0410	Health Sector Expenditures Not Elsewhere Classified	11,348,872,883.94	53,027,500.00	86,061,175.00	0.8%	11,262,811,708.94
05	**Education**	**68,509,149,335.80**	**10,542,684,146.26**	**16,662,003,542.30**	**24.3%**	**51,847,145,793.50**
0501	Effective governance of the education system	1,202,256,912.00	139,642,868.00	194,265,548.59	16.2%	1,007,991,363.41
0502	Increase in access, retention, and completion rate at all levels	6,251,425,176.40	8,845,000.00	230,251,315.28	3.7%	6,021,173,861.12
0503	Equity and inclusiveness in the provision of educational services	266,037,465.00	-	-	0.0%	266,037,465.00
0504	Improved quality of teaching and learning outcomes	193,387,353.00	29,855,000.00	29,855,000.00	15.4%	163,532,353.00
0505	Adequate infrastructure at all levels	60,005,042,429.40	10,024,797,543.44	15,863,859,531.44	26.4%	44,141,182,897.96
0506	Improved education information management system (EIMS)	591,000,000.00	339,543,734.82	343,772,146.99	58.2%	247,227,853.01
06	**Housing and Urban Development**	**150,201,896,385.27**	**44,939,629,566.52**	**51,961,989,081.67**	**34.6%**	**98,239,907,303.60**
0610	Housing and Urban Development - General	150,201,896,385.27	44,939,629,566.52	51,961,989,081.67	34.6%	98,239,907,303.60
07	**Gender**	**1,150,050,050.96**	**60,037,725.50**	**60,037,725.50**	**5.2%**	**1,090,012,325.46**
0710	Gender - General	1,150,050,050.96	60,037,725.50	60,037,725.50	5.2%	1,090,012,325.46
08	**Youth**	**34,376,531,770.20**	**14,835,886,418.91**	**15,026,840,698.68**	**43.7%**	**19,349,691,071.52**
0810	Youth - General	34,376,531,770.20	14,835,886,418.91	15,026,840,698.68	43.7%	19,349,691,071.52
09	**Environmental Improvement**	**118,071,722,245.29**	**46,721,769,670.46**	**57,398,094,113.44**	**48.6%**	**60,673,628,131.85**
0910	Environmental Improvement - General	118,071,722,245.29	46,721,769,670.46	57,398,094,113.44	48.6%	60,673,628,131.85
10	**Water Resources and Rural Development**	**8,053,719,094.58**	**2,004,159,000.00**	**5,510,249,984.07**	**68.4%**	**2,543,469,110.51**
1010	Water Resources and Rural Deve - General	8,053,719,094.58	2,004,159,000.00	5,510,249,984.07	68.4%	2,543,469,110.51
11	**Information Communication and Technology**	**29,224,982,361.56**	**4,342,143,039.10**	**9,440,845,894.02**	**32.3%**	**19,784,136,467.54**
1110	Information Communication and Technology - General	29,224,982,361.56	4,342,143,039.10	9,440,845,894.02	32.3%	19,784,136,467.54
12	**Growing the Private Sector**	**14,298,509,587.88**	**4,591,537,003.63**	**5,153,265,104.73**	**36.0%**	**9,145,244,483.15**
1210	Growing the Private Sector - General	14,298,509,587.88	4,591,537,003.63	5,153,265,104.73	36.0%	9,145,244,483.15
13	**Reform of Government and Governance**	**376,236,277,749.62**	**64,614,665,465.19**	**114,570,166,847.88**	**30.5%**	**261,666,110,901.74**
1310	Reform of Government and Governance - General	376,236,277,749.62	64,614,665,465.19	114,570,166,847.88	30.5%	261,666,110,901.74

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
14	**Power**	**80,022,791,511.14**	**14,311,225,202.42**	**38,988,507,103.99**	**48.7%**	**41,034,284,407.15**
1410	Power - General	80,022,791,511.14	14,311,225,202.42	38,988,507,103.99	48.7%	41,034,284,407.15
15	**Rail**	**71,743,131,250.00**	**10,291,903,900.40**	**15,311,362,856.27**	**21.3%**	**56,431,768,393.73**
1510	Rail - General	71,743,131,250.00	10,291,903,900.40	15,311,362,856.27	21.3%	56,431,768,393.73
16	**Water Ways**	**192,217,412,297.45**	**8,255,096,121.30**	**13,447,063,593.33**	**7.0%**	**178,770,348,704.12**
1610	Water Ways - General	192,217,412,297.45	8,255,096,121.30	13,447,063,593.33	7.0%	178,770,348,704.12
17	**Road**	**793,972,051,266.96**	**116,311,056,705.59**	**277,333,212,884.52**	**34.9%**	**516,638,838,382.44**
1710	Road - General	793,972,051,266.96	116,311,056,705.59	277,333,212,884.52	34.9%	516,638,838,382.44
19	**COVID-19**	**14,059,775,795.67**	**953,224,851.98**	**2,194,240,445.01**	**15.6%**	**11,865,535,350.66**
1910	COVID-19 - General	14,059,775,795.67	953,224,851.98	2,194,240,445.01	15.6%	11,865,535,350.66
20	**CLIMATE CHANGE**	**74,593,065,641.67**	**25,628,780,728.42**	**32,749,295,996.62**	**43.9%**	**41,843,769,645.05**
2010	CLIMATE CHANGE - General	74,593,065,641.67	25,628,780,728.42	32,749,295,996.62	43.9%	41,843,769,645.05
21	**Oil and Gas Infrastructure**	**18,435,371,727.00**	**9,400,000,000.00**	**14,400,000,000.00**	**78.1%**	**4,035,371,727.00**
2110	Oil and Gas Infrastructure - General	18,435,371,727.00	9,400,000,000.00	14,400,000,000.00	78.1%	4,035,371,727.00
23	**Social Protection**	**7,316,542,954.80**	**16,536,001.60**	**71,983,398.23**	**1.0%**	**7,244,559,556.57**
2301	Effective Governance of Social Protection	3,693,119,924.94	16,536,001.60	57,033,398.23	1.5%	3,636,086,526.71
2302	Reduce Poverty and Vulnerability	3,343,723,029.86	-	14,950,000.00	0.4%	3,328,773,029.86
2305	Social Pensions and Old Age Support	279,700,000.00	-	-	0.0%	279,700,000.00

Table 19: Other Expenditure by Programme Classification

Lagos State Government Budget Performance Report 2026 Q2 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	*629,761,080,680.64*	*115,792,141,354.43*	*267,758,151,510.66*	*42.5%*	*362,002,929,169.98*
01	**Agriculture**	**1,602,000,000.00**	**220,184,500.00**	**570,184,500.00**	**35.6%**	**1,031,815,500.00**
0103	Enhancement of food production and productivity	1,600,000,000.00	220,184,500.00	570,184,500.00	35.6%	1,029,815,500.00
0107	Promotion of enabling environment for increased agricultural development	2,000,000.00	-	-	0.0%	2,000,000.00
03	**Poverty Alleviation**	**24,280,000.00**	**-**	**-**	**0.0%**	**24,280,000.00**
0310	Poverty Alleviation - General	24,280,000.00	-	-	0.0%	24,280,000.00
04	**Health**	**2,126,415,447.96**	**335,230,846.00**	**405,730,846.00**	**19.1%**	**1,720,684,601.96**
0401	Effective governance of the health system	2,126,415,447.96	335,230,846.00	405,730,846.00	19.1%	1,720,684,601.96
05	**Education**	**90,038,413.80**	**10,800,000.00**	**10,800,000.00**	**12.0%**	**79,238,413.80**
0501	Effective governance of the education system	56,850,000.00	800,000.00	800,000.00	1.4%	56,050,000.00
0504	Improved quality of teaching and learning outcomes	33,188,413.80	10,000,000.00	10,000,000.00	30.1%	23,188,413.80
06	**Housing and Urban Development**	**3,870,966,488.88**	**-**	**313,443,203.73**	**8.1%**	**3,557,523,285.15**
0610	Housing and Urban Development - General	3,870,966,488.88	-	313,443,203.73	8.1%	3,557,523,285.15
08	**Youth**	**170,900,000.00**	**-**	**-**	**0.0%**	**170,900,000.00**
0810	Youth - General	170,900,000.00	-	-	0.0%	170,900,000.00
13	**Reform of Government and Governance**	**621,876,480,330.00**	**115,225,926,008.43**	**266,457,992,960.93**	**42.8%**	**355,418,487,369.07**
1310	Reform of Government and Governance - General	621,876,480,330.00	115,225,926,008.43	266,457,992,960.93	42.8%	355,418,487,369.07

3 Capital Expenditure Details

Capital Expenditure Projects related to **Primary Healthcare have a blue marker** whilst those related to **Basic Education have a green marker**.

Table 20: Capital Expenditure by Project

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		**2,337,805,210,325.31**	**431,878,483,797.97**	**772,640,867,614.64**	**33.0%**	**1,565,164,342,710.67**	**PHC**	**BED**
011100100200 - Office of The Deputy Governor	Purchase of 10 Nos. Executive Table & Chair, 40 Nos. Visitor Chairs, 120 Officers Tables & Chairs in the DG's Office, newly depolyed PS and A&HR & other offices, Purchase of 30 microphones for the Delegates Con Room for ODG, Reconstruction of 6-level (over 50 offices) and alternative Energy for the Round House.	4,247,816,005.94	31,207,802.88	31,207,802.88	0.7%	4,216,608,203.06		
011100500100 - Office of Sustainable Development Goals	Construction and Rehabilitation of One stop shop in 2 different CDC and other offices in the 20 LGs	331,500,000.00	-	11,043,250.00	3.3%	320,456,750.00		
011100800100 - Lagos State Emergency Management	Purchase and Maintenance of emeregency related Equipment	726,375,000.00	194,924,854.78	194,924,854.78	26.8%	531,450,145.22		
011100900100 - Lagos State Emergency Command and	Rehabilitation of control Centre in LASEMA	1,421,375,000.00	698,396,934.04	698,396,934.04	49.1%	722,978,065.96		
011101000100 - Lagos State Public Procurement Agency	Integration and set-up of E-Procurement system in 10 MDAs	680,410,575.00	-	-	0.0%	680,410,575.00		
011102100100 - Lagos State Liaison Office - Lagos	Rehabilitation of Main Governor's House, Governor's lodge Annex A and B Abuja	467,460,649.01	8,738,000.00	12,726,400.00	2.7%	454,734,249.01		
011102100100 - Lagos State Liaison Office - Lagos	Rehabilitation of 1 Office Complex, 1 Office Auditorium, 1 Office Building in Abuja	233,698,297.27	5,570,000.00	11,140,000.00	4.8%	222,558,297.27		
011102100100 - Lagos State Liaison Office - Lagos	Installation of Water Collector and Plumbing Works in the Governor's lodge Annex A and B Abuja	140,700,039.46	14,860,000.00	22,223,730.00	15.8%	118,476,309.46		
011102100100 - Lagos State Liaison Office - Lagos	Renovation of Lagos House Abuja	5,000,000,000.00	2,187,595,072.61	2,193,845,072.61	43.9%	2,806,154,927.39		
011102100100 - Lagos State Liaison Office - Lagos	Landscaping and Beautification of Governor's lodge, Annex and Office Complex	69,653,074.75	2,120,000.00	4,630,000.00	6.6%	65,023,074.75		
011102100100 - Lagos State Liaison Office - Lagos	Provision sum for maintenance and upgrading of facilities in the Office in Abuja	103,627,087.51	-	-	0.0%	103,627,087.51		
011102400100 - Lagos Safety Commission	Establishment of 1 (one) zonal safety office @ Amunwo Odofin	160,500,000.00	-	37,370,000.00	23.3%	123,130,000.00		
011102400100 - Lagos Safety Commission	Purchase of Personal Protective Equipment (PPE) & Compliance Equipment, Safety Equipment, Safety	600,000,000.00	-	-	0.0%	600,000,000.00		
011102400100 - Lagos Safety Commission	Purchase of Gas Mask and other Fire Prevention Equipments for Market Safety Intervention	6,000,000,000.00	1,296,402,750.00	1,296,402,750.00	21.6%	4,703,597,250.00		
011103300100 - Lagos State Aids Control Agency (LSACA)	General Renovation of Lagos State Aids Control Agency Building	63,965,719.55	-	-	0.0%	63,965,719.55		
011103400100 - Office of Transformation, Creativity and	Purchase of ICT Equipment (20 Units of Laptops)	100,000,000.00	47,659,115.28	47,659,115.28	47.7%	52,340,884.72		
011103400100 - Office of Transformation, Creativity and	Office furniture & Equipment: 5Nos Executive Table with Extension and Chairs, 15Nos. Officers Table and	182,125,000.00	-	-	0.0%	182,125,000.00		
011105100100 - Lagos State Lotteries Board	Infrastructural Development in Environment and Security	29,200,000,000.00	-	-	0.0%	29,200,000,000.00		
011110100100 - Office of E-GIS	Purchase of Specialised Equipment and Land Information System	6,260,783,764.35	-	5,679,038,934.77	90.7%	581,744,829.58		
011110100100 - Office of E-GIS	Purchase of 25nos Executive Tables and Chairs, 50nos of officers Chairs, 50nos officers tables, 20Nos.	2,000,000,000.00	611,024,897.11	1,611,024,897.11	80.6%	388,975,102.89		
011110500100 - Office of The Chief of Staff	Construction of 5 Police Stations in Surulere, Epe, Ibeju-Lekki, Ikorodu,Amuwo-Odofin. 2 State Security	1,100,000,000.00	-	478,433,829.00	43.5%	621,566,171.00		
011110500100 - Office of The Chief of Staff	REHABILITATION / REVOVATION OF SECURITY BUILDINGS AT STATE HOUSE ALAUSA IKEJA, LAGOS HOUSE	1,297,240,765.00	662,180,079.00	692,758,079.00	53.4%	604,482,686.00		
011111100100 - Office of Public Private Partnership	Purchase of 20 Office Chairs and Tables	40,450,312.18	300,000.00	565,000.00	1.4%	39,885,312.18		
011111200100 - Office of Internal Audit	Purchase of Office Furniture and Equipment (10Nos. Executive Table and Chair, 25Nos Officers Table and	524,579,336.05	339,170,000.00	352,563,693.75	67.2%	172,015,642.30		
011111200100 - Office of Internal Audit	Renovation and Maintenance of Office Building	130,108,879.23	-	13,006,090.90	10.0%	117,102,788.33		
011113600100 - Fire Service	Rehabilitation of Fire Service Security and Control Centre	1,043,767,965.00	-	200,000,000.00	19.2%	843,767,965.00		
011113600100 - Fire Service	FIRE AND RESCUE SERVICE RESPONSE UNIT (HEAVY DUTY VEHICLE EQUIPMENT)	2,100,000,000.00	131,186,987.50	741,828,803.27	35.3%	1,358,171,196.73		
011113700100 - Neighbourhood Safety Agency	Purchase of Security Equipment (1,000 Bola Wrap, 6,867 Bullet Proof Vex, 500 Body Worn Camera, 240 Non-	1,462,500,000.00	228,750,000.00	228,750,000.00	15.6%	1,233,750,000.00		
011113800100 - Lagos State Records and Archives Bureau	Renovation of LASRAB Building in Magodo	419,894,594.00	16,500,000.00	38,704,000.00	9.2%	381,190,594.00		
011114000100 - Parastatals Monitoring Office	Purchase of one (1) 13 Seater Bus for monitoring and ease of movement of the Staff	358,039,195.50	41,500,000.00	41,500,000.00	11.6%	316,539,195.50		
011114100100 - Office of Political,Legislative and Civic	Purchase of Conference room Table and 18Nos. Chairs, 4Nos Executive Table with Extension and Chairs,	116,025,000.00	-	-	0.0%	116,025,000.00		
011200300100 - State House of Assembly	Construction of Permanent Legislative Quarters for Honourable Members of the Assembly, processing of	35,473,450,844.04	3,000,000,000.00	9,500,000,000.00	26.8%	25,973,450,844.04		
011200300100 - State House of Assembly	Provision of Office furniture & equipment for the L-Shaped Office Complex and LKJ Auditorium	300,000,000.00	-	-	0.0%	300,000,000.00		
011200300100 - State House of Assembly	Equipping the New House of Assembly Chamber/Legislative Qtrs/Legislative/New Office Block/Purchase of	- 0.00	-	-	0.0%	- 0.00		
011200300100 - State House of Assembly	Memorial Garden/Gallery at the State House of Assembly	250,000,000.00	-	-	0.0%	250,000,000.00		
011200300100 - State House of Assembly	Provision of vehicles for Oversight functions,Committee Vehicles, Ambulances,The Clerk of the House,	4,850,000,000.00	500,000,000.00	1,000,000,000.00	20.6%	3,850,000,000.00		
011200300100 - State House of Assembly	Rehabilitation of E-library for members of staff at the Assembly Complex (Provision of standard and up to	150,000,000.00	-	-	0.0%	150,000,000.00		
011200300100 - State House of Assembly	Purchase of Back up Vehicles for Forty (40) Honourable Members, (40) utility Buses and (40) Official	- 0.00	-	-	0.0%	- 0.00		
011200300100 - State House of Assembly	Construction of the Institute of Democratic and Legislative Studies, Alausa Ikeja (Preliminary design of the	350,000,000.00	-	-	0.0%	350,000,000.00		
011200300100 - State House of Assembly	Provision for the purchase of 40Nos. Properties (Lagos and Abuja)	- 0.00	-	-	0.0%	- 0.00		
011200300100 - State House of Assembly	Construction of new fence and drainage channels at the Permanent Legislative Quarters, covering of gutters	20,000,000,000.00	500,000,000.00	1,000,000,000.00	5.0%	19,000,000,000.00		
011200300100 - State House of Assembly	Installation of E-Parliament & Management Software to address internet facility and some computerization	800,000,000.00	500,000,000.00	500,000,000.00	62.5%	300,000,000.00		
011200300100 - State House of Assembly	Deployment of Green Energy (Solar Power Facility) in the State House of Assembly	850,000,000.00	59,581,875.00	59,581,875.00	7.0%	790,418,125.00		
011200300100 - State House of Assembly	MDA executed commuity based Capital Infrastructural Intervention	16,087,568,224.00	-	-	0.0%	16,087,568,224.00		
012300100100 - Ministry of Information and Strategy and	Purchase /Installation of100KVA Soundprove (Mantrac) Generator	100,000,000.00	-	-	0.0%	100,000,000.00		
012300100100 - Ministry of Information and Strategy and	Purchase of 4nos.operational Vehicle in the Ministry	200,000,000.00	10,503,350.00	10,503,350.00	5.3%	189,496,650.00		
012300100100 - Ministry of Information and Strategy and	Production Equipt- 14k Wireless HDMI Transmitter/Receiver, 1 Nikon D7500 Camera, 1 Sony FE 24-70mm	125,692,409.07	9,000,000.00	9,000,000.00	7.2%	116,692,409.07		
012300300100 - Lagos State Television Service	Purchase of 25" and 60" Operational TV monitors for various offices, Chairs and Tables with extention for	2,170,215,675.25	1,132,275,000.00	1,132,275,000.00	52.2%	1,037,940,675.25		
012300400100 - Lagos State Radio Services	Purchase of 10 pieces of 32" LG Television, 30 pieces of UPS	996,849,606.87	95,125,250.00	137,287,891.05	13.8%	859,561,715.82		
012300400200 - Lagos State Traffic Radio	Rehabilitation of Recording Studio, Procurement of Studio Broadcast, 4 units of Dehydrator for	1,273,004,863.86	539,578,285.94	905,878,285.94	71.2%	367,126,577.92		
012301300100 - Lagos State Printing CorporationPrinting	Purchase and Installation of 1 Colour Web Machine, KBA RAPIDA 105 Machine, 1 Foiling & Flat bed Dicutting	4,126,690,518.00	334,601,000.79	394,200,335.79	9.6%	3,732,490,182.21		
012400100100 - Ministry of Home Affairs	Rehabilitation of 12 Religious Houses in Ebutemetta,Alausa, Badagry,Okeodo,Lagos Island , Ikorodu etc.	2,368,553,410.62	179,559,344.33	2,140,430,683.15	90.4%	228,122,727.47		
012500500100 - Establishment and Training	Refurbishment - Office Building, Alausa	352,044,441.00	-	2,154,060.00	0.6%	349,890,381.00		
012500500100 - Establishment and Training	Purchase & Installation of Mechanized Shelving system (Central Records)	160,000,000.00	32,141,800.00	34,006,800.00	21.3%	125,993,200.00		
012500500100 - Establishment and Training	Purchase & Installation of Staff Training Management System (STMS)	120,000,000.00	-	3,250,000.00	2.7%	116,750,000.00		
012500500100 - Establishment and Training	Purchase & Installation of FISKAL (Personnel Budget Planning System)	480,000,000.00	-	4,880,000.00	1.0%	475,120,000.00		
012500600100 - Public Service Staff Development Center	Renovation /Upgrading of the PSSDC learning Centre Magodo	514,007,089.99	255,535,847.00	407,786,102.00	79.3%	106,220,987.99		

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
012500700100 - Public Service Office	Renovation of the entire Public Service Office	1,842,405,635.96	-	500,108,750.00	27.1%	1,342,296,885.96	
012500700100 - Public Service Office	Purchase of 60nos of Computer software for PSO Library	856,809,528.89	-	209,900,100.00	24.5%	646,909,428.89	
012500700100 - Public Service Office	Complete replacement of roofing of Adeyemi Bero Auditorium	1,878,768,905.09	-	512,975,250.00	27.3%	1,365,793,655.09	
012500700100 - Public Service Office	Renovationn of Staff Canteen (Alausa Secretariat and Old Secretariat)	4,000,000,000.00	1,174,569,465.57	2,174,568,020.84	54.4%	1,825,431,979.16	
012500700100 - Public Service Office	Refurbishment of Staff Quarters @ Ogba, Ikorodu, Amuwo-Odofin and Ikeja	400,000,000.00	-	14,620,000.00	3.7%	385,380,000.00	
012500700100 - Public Service Office	Refurbishment of Staff Quarters @ Ojokoro, Oko-Oba and Badagry	450,000,000.00	-	14,620,000.00	3.2%	435,380,000.00	
012500700100 - Public Service Office	Staff Housing Fund for the Construction and Renovation of Staff Houses (Statewide)	2,500,000,000.00	-	14,910,250.00	0.6%	2,485,089,750.00	
012500700100 - Public Service Office	Purchase of 20 GAC Motor Vehicles for Directors Statewide	2,424,217,942.05	-	500,135,000.00	20.6%	1,924,082,942.05	
012500800100 - Public Service Staff Club	Renovation of of the Club Annexes (Ikorodu, Ikeja, Epe and Badagry)	711,610,101.00	119,350,303.00	119,350,303.00	16.8%	592,259,798.00	
012500900100 - Lateef Jakande Academy	Provision of Facilities for the Lateef Jakande Leadership Academy - Purchase of luminous inverter, 30 Nos	175,500,000.00	120,000,000.00	120,000,000.00	68.4%	55,500,000.00	
014000100100 - Office of the Auditor General State	Purchase of 10 Executive Tables, 12 Executive Chairs, 4 KG LG Fridge, 12 6inch filling cabinet, 4 Samsung	243,750,000.00	-	-	0.0%	243,750,000.00	
014000300100 - Audit Service Commission	Office Equipment (Purchase of Conference Room Table with 20 Chairs, 10 Executive Table, 10 Executive	171,150,281.00	40,495,000.00	40,495,000.00	23.7%	130,655,281.00	
014700100100 - Lagos State Civil Service Commission	Renovation of Office Building HQ	308,125,000.00	-	-	0.0%	308,125,000.00	
014700200100 - Lagos State Pension Commission	Purchase of 8 Nos Coloured Printer, 2 Nos Photocopier Machine, 20 Nos Laptops and Desktop	279,700,000.00	-	-	0.0%	279,700,000.00	
014800100100 - Lagos Independent Electoral Commission	Construction of Store/Warehouse at Lagos East, West Senatorial Districts	764,727,338.00	50,217,281.25	50,217,281.25	6.6%	714,510,056.75	
014900100100 - Local Government Service Commission	Purchase of 500 Nos Computer System and Accessories	375,619,051.54	77,566,064.50	77,566,064.50	20.7%	298,052,987.04	
016100100400 - Cabinet Secretariat Office	Purchase of Equipment (200Nos Tablet, 50Nos Laptops) for State Enumeration Program (MEPB)	141,905,937.00	-	-	0.0%	141,905,937.00	
016500100100 - Ministry of Special Duties & Inter-	Balance Payment on Light Equipment for LASEMA, and FIRE & Rescue Service	199,105,382.00	-	-	0.0%	199,105,382.00	
016500100100 - Ministry of Special Duties & Inter-	BALANCE PAYMENT ON CONSTR. OF ACCESS ROAD & PROPOSED FENCE WORK IN 3RD RELIEF CAMP IBEJU-	334,786,500.00	-	-	0.0%	334,786,500.00	
016500100100 - Ministry of Special Duties & Inter-	PURCHASE OF MEDICAL EQUIPMENT - 4nos. MEDICAL OXYGEN CYLINDER, 4nos. PATIENT TROLLEY, 5nos.	10,969,900.00	-	-	0.0%	10,969,900.00	
016500100100 - Ministry of Special Duties & Inter-	Rehabilitation of Office Buildings(LASEMA)	3,330,391,800.00	1,507,922,970.49	1,867,922,970.49	56.1%	1,462,468,829.51	
016500100100 - Ministry of Special Duties & Inter-	Balance payment for the Procurement of Fire Equipment/Trucks (PSP)	2,924,019,200.00	-	357,852,417.00	12.2%	2,566,166,783.00	
016500100100 - Ministry of Special Duties & Inter-	MANAGEMENT OF CALL CENTRE AT THE SECURITY, COMMAND & CONTROL CENTRE, FLEET MANAGEMENT	6,190,034,000.00	-	-	0.0%	6,190,034,000.00	
021500100100 - Ministry of Agriculture Hqtrs	RESARCH & DEVELOPMENT(Impact Assessment of Government Intervention in Agricultural Sector)	58,657,200.00	-	-	0.0%	58,657,200.00	
021500100100 - Ministry of Agriculture Hqtrs	Provision of Value Chain Empowerement Equipment- eg Feed fish, Plastic Tank, Outboard Engine, Smoking	829,209,100.00	-	-	0.0%	829,209,100.00	
021500100100 - Ministry of Agriculture Hqtrs	Establishment of forest through planting,seeding or natural regeneration on land	84,726,900.00	-	-	0.0%	84,726,900.00	
021500100100 - Ministry of Agriculture Hqtrs	ketu Ereyun Fish farm Estate	847,269,200.00	-	420,000,000.00	49.6%	427,269,200.00	
021500100100 - Ministry of Agriculture Hqtrs	Rehabilitation of Offices	32,587,300.00	-	-	0.0%	32,587,300.00	
021500100100 - Ministry of Agriculture Hqtrs	Rehabilitation of Abattoir at Agege, Badagry, Owode-Elede, Otto -Awori, Ipaja Ayobo,Ifako-Ijaiye, Ajah,	394,306,000.00	271,928,319.94	271,928,319.94	69.0%	122,377,680.06	
021500100100 - Ministry of Agriculture Hqtrs	Veterinary Public Health (Upgrade of Vet Clinics, Monitoring Enforcement and Compliance, and	58,657,100.00	-	-	0.0%	58,657,100.00	
021500100100 - Ministry of Agriculture Hqtrs	School Agric. Programm(Purchase and Installation of Smart Agri-pyramid system SAP-SYS)	45,622,200.00	30,309,794.28	30,309,794.28	66.4%	15,312,405.72	
021500100100 - Ministry of Agriculture Hqtrs	Provision of Cage and Pen (livestock) for farmers	143,384,000.00	-	-	0.0%	143,384,000.00	
021500100100 - Ministry of Agriculture Hqtrs	Provision of Infrastructres for Vegetable Vaule Chain.	391,047,300.00	-	-	0.0%	391,047,300.00	
021500100100 - Ministry of Agriculture Hqtrs	Infrastructural Development for Lagos Wholesale Market Hub	27,029,451,098.00	10,005,122,849.43	13,438,897,861.74	49.7%	13,590,553,236.26	
021500100100 - Ministry of Agriculture Hqtrs	Infrastructural Development for Rice Value Chain	419,724,100.00	200,000,000.00	300,500,000.00	71.6%	119,224,100.00	
021500100100 - Ministry of Agriculture Hqtrs	Provision of Infrastructure for Cattle Farm Project	215,633,500.00	-	60,712,762.83	28.2%	154,920,737.17	
021500100100 - Ministry of Agriculture Hqtrs	Provision of Storage Equipments for Eko Farmers Market	130,349,100.00	-	20,000,000.00	15.3%	110,349,100.00	
021500100100 - Ministry of Agriculture Hqtrs	Provision of Offcie equipment for Agric Innovation Centre(Agribusiness Desk)	404,082,200.00	-	22,556,924.72	5.6%	381,525,275.28	
021500100100 - Ministry of Agriculture Hqtrs	Creation of Agricbusiness for AgroTourism	102,975,800.00	-	29,850,000.00	29.0%	73,125,800.00	
021500100100 - Ministry of Agriculture Hqtrs	Provision of Agricultural tools such as Seedling Planter, Smooking Klin, Outboard Engine etc) to empower	98,218,100.00	-	20,000,000.00	20.4%	78,218,100.00	
021500100100 - Ministry of Agriculture Hqtrs	Revitalization of Cassava value chain	126,947,000.00	-	20,000,000.00	15.8%	106,947,000.00	
021500100100 - Ministry of Agriculture Hqtrs	Lagos Food production Centre(Fencing of 100 Food Production Centre, Construction of Auditorium)	106,478,900.00	-	20,000,000.00	18.8%	86,478,900.00	
021500100100 - Ministry of Agriculture Hqtrs	Lagos Wholesale Produce Hub(Variation in the Cost of Constrution of Idi-Oro Mid level Produce Hub,	28,000,000,000.00	15,000,000,000.00	15,681,412,100.00	56.0%	12,318,587,900.00	
021500100100 - Ministry of Agriculture Hqtrs	Rice Mill (Paddy) (Payment of Retention Fee)	1,000,000,000.00	438,592,639.55	458,592,639.55	45.9%	541,407,360.45	
021500100100 - Ministry of Agriculture Hqtrs	Agric Assets Rehabilitation Okinni (Osun), Kuje (Abuja), Itoikin, Ketu Ereyun, Iya Afin (Badagry), Eggua	1,143,204,675.68	325,707,856.47	325,707,856.47	28.5%	817,496,819.21	
021500100100 - Ministry of Agriculture Hqtrs	Cattle Feedlot Project	1,000,000,000.00	520,565,621.42	520,565,621.42	52.1%	479,434,378.58	
021500100100 - Ministry of Agriculture Hqtrs	Lagos Aquaculture Centre of Excellence Project	3,900,000,000.00	277,034,958.42	436,034,958.42	11.2%	3,463,965,041.58	
021510200100 - Agricultural Development Authority	Agric Development Projects - Provision of extension services to farmers	487,500,000.00	39,910,000.00	43,576,287.50	8.9%	443,923,712.50	
021510700100 - Lagos State Coconut Development	Coconut Development Projects (Development of Coconut Value Chain)	292,500,000.00	-	-	0.0%	292,500,000.00	
021511000100 - Lagos State Agric Input Supply Authority	Agric Input Supply (Projects) - Purchase of Harvesters, Tractors, Plough to 100 Farmers	292,500,000.00	8,367,800.00	136,597,856.25	46.7%	155,902,143.75	
021511300100 - Agricultural Land Holding Authority	Agric Land Holdings Projects - Proviison of Agric Lands for Farmers	487,500,000.00	-	-	0.0%	487,500,000.00	
022000100100 - Ministry of Finance	Purchase of 20 Laptops, 20 Desktops,	94,241,068.78	65,000,000.00	65,000,000.00	69.0%	29,241,068.78	
022000100100 - Ministry of Finance	Refurbishment of Vehicles (40 Nos)	193,649,093.57	70,000,000.00	70,000,000.00	36.1%	123,649,093.57	
022000100100 - Ministry of Finance	Purchase of Computer Software for digitalization in the Ministry	41,055,515.11	20,000,000.00	20,000,000.00	48.7%	21,055,515.11	
022000100100 - Ministry of Finance	Rehabilitation of Facility in the HQ	23,326,997.22	-	-	0.0%	23,326,997.22	
022000100100 - Ministry of Finance	Office Furniture & Fittings (40 Tables and Chairs, 5 File Cabinet and 12 Office Blinds)	80,314,825.31	25,488,250.00	25,488,250.00	31.7%	54,826,575.31	
022000100100 - Ministry of Finance	Purchase of land for Odua Group	150,000,000.00	100,000,000.00	100,000,000.00	66.7%	50,000,000.00	
022000100100 - Ministry of Finance	Renovation of Property (Revenue House), Ikeja	500,000,000.00	482,758,289.80	482,758,289.80	96.6%	17,241,710.20	
022000100100 - Ministry of Finance	Purchase of Office Equipment and Furniture Purchase of 20 Executive Tables, 20 Executive Chairs, 6 KG LG	100,000,000.00	50,000,000.00	50,000,000.00	50.0%	50,000,000.00	
022000100100 - Ministry of Finance	Office Furniture and Equipment (Office of Taxation & Revenue) - Purchase of 10 Executive Tables, 12	190,000,000.00	100,000,000.00	100,000,000.00	52.6%	90,000,000.00	

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
022000100100 - Ministry of Finance	Furnishing of Revenue House - 200 Exe. Table & Chair, 1000 Officier Table & Chair, 20 Conference Table &	100,000,000.00	14,988,000.00	14,988,000.00	15.0%	85,012,000.00	
022000200100 - Debt Management Office	Purchase of Conference table set, dining table set 11 Ergonomic executive chairs, 10 fire proof filling	516,750,000.00	68,904,470.09	68,904,470.09	13.3%	447,845,529.91	
022000700100 - Office of The Accountant General/State	Automated Digitalized Central Store Infrastructure (2 Industrial Scanner, Application	348,292,215.51	-	16,260,000.00	4.7%	332,032,215.51	
022000700100 - Office of The Accountant General/State	Office Furniture and Equipment (10 Executive Tables and Chairs, 25 Office Tables and Chairs, 20 Window	560,402,174.76	15,125,000.00	29,543,437.50	5.3%	530,858,737.26	
022000700100 - Office of The Accountant General/State	Purchase of 20 Computers 50 laptops	687,180,541.21	60,000,000.00	74,760,000.00	10.9%	612,420,541.21	
022000700100 - Office of The Accountant General/State	Automated Multi-Channel Payment Solution Application	81,296,627.48	47,728,500.00	62,221,040.00	76.5%	19,075,587.48	
022000700100 - Office of The Accountant General/State	Office Furniture and Fittings (20 Executive Tables and Chairs, 50 Office Tables and Chairs, 40 Window	911,738,812.53	682,859,262.72	695,932,262.72	76.3%	215,806,549.81	
022000700100 - Office of The Accountant General/State	Purchase of 2 No. Utility Vehicle (Hilux) & 2 No. Hiace Bus	348,292,215.51	106,490,000.00	106,490,000.00	30.6%	241,802,215.51	
022000800100 - Lagos State Internal Revenue Service	Purchase of 19 GA4 Saloon cars & 7 Donfeng Buses	6,000,000,000.00	6,297,082.59	6,297,082.59	0.1%	5,993,702,917.41	
022000800100 - Lagos State Internal Revenue Service	Purchase of 700 4 legged office chairs, 120 executive swivel chairs, 120 executive tables & 125 workstations	6,366,332,959.39	-	568,897,353.00	8.9%	5,797,435,606.39	
022000800100 - Lagos State Internal Revenue Service	Acquisition of 2Nos. of Land for Tax office within the Lekki Free Trade Zone Areas	10,000,000,000.00	-	31,092,225.00	0.3%	9,968,907,775.00	
022000800100 - Lagos State Internal Revenue Service	Construction of 2 Tax offices within the Lekki Free Trade Zone Areas	9,600,000,000.00	-	21,374,010.00	0.2%	9,578,625,990.00	
022200100100 - Ministry of Commerce, Cooperatives,	Development of Imota Light Industrial Park/Gberigbe Enterprise Zone	2,000,000,000.00	237,514,000.00	567,018,505.43	28.4%	1,432,981,494.57	
022200100100 - Ministry of Commerce, Cooperatives,	Rehabilitation of Small Scale Industial Estate (BOI Initiatives for MSME)	5,000,000,000.00	3,658,339,351.04	3,728,323,907.42	74.6%	1,271,676,092.58	
022200100100 - Ministry of Commerce, Cooperatives,	Establishment of Lagos Fashion MSME Hub2	200,000,000.00	34,933,650.00	49,683,911.52	24.8%	150,316,088.48	
022200100100 - Ministry of Commerce, Cooperatives,	Establishment of 1 Building Material Hub	2,000,000,000.00	210,406,065.17	271,421,905.17	13.6%	1,728,578,094.83	
022200100100 - Ministry of Commerce, Cooperatives,	Construction of 5nos COOPERATIVES AREA OFFICES	1,000,000,000.00	332,125,800.00	369,505,405.80	37.0%	630,494,594.20	
022200100100 - Ministry of Commerce, Cooperatives,	Repair of 5 Operational Vehicles and Purchase of Vehicle Accessories	129,092,290.53	70,259,022.14	70,259,022.14	54.4%	58,833,268.39	
022200900100 - Lagos Consumer Protection Agency	Purchase of Office Buildings at 4 LGAs/LCDAs	428,452,837.00	19,525,000.00	27,625,000.00	6.4%	400,827,837.00	
022205500100 - Lagos State Cooperative College	Rehabilitation of 10 Offices in the Building	650,000,000.00	-	-	0.0%	650,000,000.00	
022205600100 - Central Business District	Outstanding payment for Beautification/Construction of Water Fountain at Onikan and opposite flag house	647,534,841.00	-	-	0.0%	647,534,841.00	
022700100100 - Ministry of Wealth Creation and	Creation of Industrial / Gemstone Hubs (Building & Equipping) in Mushin	2,623,133,320.54	-	4,909,600.00	0.2%	2,618,223,720.54	
022700100100 - Ministry of Wealth Creation and	Creation of Industrial / Incubation Hubs (Building & Equipping)	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
022700100100 - Ministry of Wealth Creation and	Provision of Equipment for the 2000 artisans & tradesmen, grants to 500 PWLD, wealth creation academy	1,312,400,000.00	-	-	0.0%	1,312,400,000.00	
022700700100 - Empolyment Trust Fund	Empowerment of of SMEs, MSMEs and Enterpreneurs across the 57 LGAs/LCDAs on quaterly basis	2,193,750,000.00	1,397,374,890.00	1,397,374,890.00	63.7%	796,375,110.00	
022800100100 - Ministry of Innovation, Science and	Construction of Lagos New DATA CENTRE	488,441,213.32	5,625,000.00	10,996,533.13	2.3%	477,444,680.19	
022800100100 - Ministry of Innovation, Science and	Renovation of the Ministry's Main Office Building	555,129,590.05	9,503,000.00	11,248,000.00	2.0%	543,881,590.05	
022800100100 - Ministry of Innovation, Science and	L/S SMART CITY PROJECT (Novation Agreement for the Supply, Installation, Operation and Maintenance	10,413,910,036.11	316,453,060.06	3,536,273,570.06	34.0%	6,877,636,466.05	
022800100100 - Ministry of Innovation, Science and	Provision of ICT Infrastructure-Server, Modem for the Oracle Upgrade & Others	1,051,042,465.86	615,913,069.04	633,863,069.04	60.3%	417,179,396.82	
022800100100 - Ministry of Innovation, Science and	Provision of Equipment to Support Oracle Upgrade	1,296,296,983.96	76,560,000.00	82,260,000.00	6.3%	1,214,036,983.96	
022800100100 - Ministry of Innovation, Science and	Enterprise Architecture and Cyber Security	2,138,754,710.70	446,145,000.00	451,162,397.20	21.1%	1,687,592,313.50	
022810200100 - Lagos State Residents Registration	ICT INFRASTRUCTURE UPGRADE/SUPPORT- BACKEND INFRASTRUCTURE, SOFTWARE, LICENSES	1,628,000,944.31	721,923,023.27	1,410,635,248.54	86.6%	217,365,695.77	
022810200100 - Lagos State Residents Registration	SERVICE PROVIDERS AND PROJECT MANAGEMENT- DATA CAPTURE PARTNERS, REVAMP OF LASRRA	860,073,036.32	-	665,994,213.27	77.4%	194,078,823.05	
022810200100 - Lagos State Residents Registration	PURCHASE OF CARD PRINTING EQUIPMENT FOR LAGOS STATE STAFF IDENTITY CARD PROJECT	47,781,835.35	-	5,380,000.00	11.3%	42,401,835.35	
022810200100 - Lagos State Residents Registration	Office Furniture and Equipment (10 Executive Tables and Chairs, 25 Office Tables and Chairs, 20 Window	47,781,835.35	-	7,330,000.00	15.3%	40,451,835.35	
022810200100 - Lagos State Residents Registration	Purchase of ICT Equipment (50 Units of Laptops)	51,102,672.91	-	7,990,000.00	15.6%	43,112,672.91	
022900100100 - Ministry of Transportation	Traffic Improvement Scheme (Outstanding Projects, Gridlock Resolution and Traffic improvement)	22,339,519,440.00	8,442,814,661.38	8,658,898,721.74	38.8%	13,680,620,718.26	
022900100100 - Ministry of Transportation	Public Road Safety Prog -Outstanding Liabilities (Projects)	1,427,098,800.00	-	179,064,150.30	12.5%	1,248,034,649.70	
022900100100 - Ministry of Transportation	TRANSPORTATION EQUIPMENT AND GADGETS- 20nos. Of Proc. of Generating Sets for Newly established	217,332,800.00	-	26,986,000.00	12.4%	190,346,800.00	
022900100100 - Ministry of Transportation	Procurement of Transport Tools for Production of Drivers', Conductors' and Vehicles Body Badges,	152,133,000.00	-	-	0.0%	152,133,000.00	
022900100100 - Ministry of Transportation	Facility Management/Maintenance Cost	255,684,800.00	-	-	0.0%	255,684,800.00	
022900100100 - Ministry of Transportation	Purchase 10 of Road Marking Machine	480,993,800.00	-	-	0.0%	480,993,800.00	
022905300100 - Lagos State Metropolitan Area Transport	Blueline Rail (Power Project)	6,841,520,796.00	401,421,004.63	401,421,004.63	5.9%	6,440,099,791.37	
022905300100 - Lagos State Metropolitan Area Transport	Construction of 10 Bus Terminals across the State	19,991,165,070.00	1,500,000,000.00	1,500,000,000.00	7.5%	18,491,165,070.00	
022905300100 - Lagos State Metropolitan Area Transport	Mega City Transport Initiative	1,287,233,650.00	-	-	0.0%	1,287,233,650.00	
022905300100 - Lagos State Metropolitan Area Transport	Rail Transportation Infrastructure from Marina to Okokomiako	33,154,432,340.00	-	-	0.0%	33,154,432,340.00	
022905300100 - Lagos State Metropolitan Area Transport	Rail Transportation Infrastructure for Badagry Division of the State	7,458,713,843.00	124,119,960.06	124,119,960.06	1.7%	7,334,593,882.94	
022905300100 - Lagos State Metropolitan Area Transport	Rail Transportation Infrastructure for Red line Rail (Agbado-National Theartre)	35,084,721,560.00	-	-	0.0%	35,084,721,560.00	
022905300100 - Lagos State Metropolitan Area Transport	Acquisition of 2sets of 10 car trains for LASG 37km redline railway	11,468,049,527.00	2,841,665,062.65	2,841,665,062.65	24.8%	8,626,384,464.35	
022905300100 - Lagos State Metropolitan Area Transport	Replacement of Rail Tracks Infrastructures	1,684,010,500.00	-	-	0.0%	1,684,010,500.00	
022905300100 - Lagos State Metropolitan Area Transport	Construction of the 2nd Phase of Blueline Rail	67,356,513,550.00	10,291,903,900.40	15,311,362,856.27	22.7%	52,045,150,693.73	
022905300100 - Lagos State Metropolitan Area Transport	Construction of Dedicated Roads for Bus Rapid Transit across the State	2,329,450,090.00	-	-	0.0%	2,329,450,090.00	
022905300100 - Lagos State Metropolitan Area Transport	Construction of alternative power for rail transportation (Green Bond)	2,702,607,200.00	-	-	0.0%	2,702,607,200.00	
022905300100 - Lagos State Metropolitan Area Transport	Provision of Rail Transportation Infrastructure for Blue line Project	105,254,164,670.00	-	19,475,356,712.05	18.5%	85,778,807,957.95	
022905300200 - Lagos Bus Service Limited	Lagos Bus Reform Project: Development of Oshodi Depot-Outstanding Liabilities, (Phase II)-Spare parts for	1,023,750,000.00	497,048,436.36	497,048,436.36	48.6%	526,701,563.64	
022905300300 - Lagos State Ferry Services	Completion of 2-storey LAGFERRY Office at Oyin Abayomi Drive, Ikoyi, Creation of drydock yard at Ijegun	3,731,586,299.00	1,729,753,422.42	2,075,697,668.76	55.6%	1,655,888,630.24	
022905400100 - Lagos State Drivers' Institute	Purchase of 100 theatre sitting chairs for Training Hall in 5 zonal offices across the State	105,493,545.00	10,052,000.00	10,052,000.00	9.5%	95,441,545.00	
022905400100 - Lagos State Drivers' Institute	Construction of Driving Range at Epe and Provision of Porta Cabin for Badagry and Ikorodu	152,048,170.00	59,920,000.00	59,920,000.00	39.4%	92,128,170.00	
022905400100 - Lagos State Drivers' Institute	Purchase of 10Nos. Card Printing Machine	97,568,390.00	36,425,000.00	36,425,000.00	37.3%	61,143,390.00	
022905400100 - Lagos State Drivers' Institute	Renovation of Ikorodu and Epe Driving Institutes' Centers	109,710,720.00	47,725,000.00	47,725,000.00	43.5%	61,985,720.00	

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
022905500100 - Lagos State Traffic Management Agency	Provision of Traffic Equipment and accessories(Provision for 2nos Waterproof, 5-Color LED Long-range	440,348,185.94	26,662,600.00	26,662,600.00	6.1%	413,685,585.94	
022905500100 - Lagos State Traffic Management Agency	Purchase of over 1500 Equipment and Accessories for LASTMA Control Centre and Officers	2,000,000,000.00	15,687,065.00	136,366,565.00	6.8%	1,863,633,435.00	
022905500100 - Lagos State Traffic Management Agency	Information Technology (Provision for Live camera Feeds for monitoring traffic situations across the State,	171,489,153.49	-	-	0.0%	171,489,153.49	
022905500100 - Lagos State Traffic Management Agency	Provision for the refurbilishment of 37nos Patrol vehices	168,162,660.57	-	-	0.0%	168,162,660.57	
022905600100 - Lagos State Parking Authority	Provision of Porter Cabins, Vehicle Parking Lane Markings, Wordings and Instructive Signages	2,078,038,448.00	1,337,541,003.38	1,337,541,003.38	64.4%	740,497,444.62	
022905700100 - Lagos State Waterways Authority	purchase of 8nos of new boat engines, annual dry docking and replacement of parts of patrol boats	1,936,157,705.27	-	-	0.0%	1,936,157,705.27	
022905700100 - Lagos State Waterways Authority	Development of water transport system along Lekki-Epe/Lekki free trade zone	4,458,188,274.00	-	-	0.0%	4,458,188,274.00	
022905700100 - Lagos State Waterways Authority	Development of Lagos waterways (Omi-Eko)	148,800,000,000.00	5,211,939,939.49	6,035,547,998.98	4.1%	142,764,452,001.02	
022905800100 - Motor Vehicle Administration Agency	Construction/Rehabilitation of 2 MVAA Stations	1,328,045,244.00	-	-	0.0%	1,328,045,244.00	
022905800200 - Lagos State Number Plate & Production	Purchase of Digital equipment for the production of Plate Numbers and others	720,787,920.00	-	-	0.0%	720,787,920.00	
022905800200 - Lagos State Number Plate & Production	Purchase of Plants and Machinery for the production of Number plates	8,070,752,412.00	1,293,458,085.40	2,037,746,545.40	25.2%	6,033,005,866.60	
023100100100 - Ministry of Energy & Mineral Resources	ELECTRICITY INFRASTRUCTURE IMPROVEMENT OF GENERAL HOSPITALS. Phase 1 & 2, ELECTRICITY	1,277,315,397.42	-	15,189,778.00	1.2%	1,262,125,619.42	
023100100100 - Ministry of Energy & Mineral Resources	DEV. OF GAS INFRASTRUCTURE MASTERPLAN (Phase 1, 2 & 3), ADVOCACY FOR SAFER OPERATIONS OF	1,258,343,300.00	-	30,578,184.00	2.4%	1,227,765,116.00	
023100100100 - Ministry of Energy & Mineral Resources	Construction/Renovation of Buildings	904,236,200.00	-	58,241,000.00	6.4%	845,995,200.00	
023100100100 - Ministry of Energy & Mineral Resources	Purchase of 2 nos Hilux vehicles @25m and 2 other vehicles @ 15m each	108,102,200.00	-	31,116,787.63	28.8%	76,985,412.37	
023100100100 - Ministry of Energy & Mineral Resources	Facility Management of office building	113,066,800.00	-	-	0.0%	113,066,800.00	
023100100100 - Ministry of Energy & Mineral Resources	GEOLOGICAL SERVICES & SOLID MINERALS DEVELOPMENT- Phase 1 Lagos East Agriculture zone and Phase	82,456,300.00	-	8,909,787.38	10.8%	73,546,512.62	
023100100100 - Ministry of Energy & Mineral Resources	Electrification of Ibeju-Lekki	832,427,000.00	-	33,691,726.25	4.0%	798,735,273.75	
023100100100 - Ministry of Energy & Mineral Resources	Purchase of 50nos of Senior Executive Chairs & Tables, Purchase of 100nos of Junior Exec Chairs & Tables,	67,392,900.00	-	9,403,436.96	14.0%	57,989,463.04	
023100100100 - Ministry of Energy & Mineral Resources	Lagos State Electrification Fund for Electricity Infrastructure Reform across the State.	8,151,111,048.00	2,776,095,569.84	3,077,354,220.53	37.8%	5,073,756,827.47	
023100300100 - Lagos State Electrification Agency	Retrofitting of Existing HPS to Smart LED Street Lights (ISPO)	9,975,000,000.00	3,168,127,269.51	6,497,389,365.44	65.1%	3,477,610,634.56	
023100300100 - Lagos State Electrification Agency	Rehabilitation/Installation of Street Lights/Retrofitting (LSEB)/Solar Power/Energy Audit/Community	16,455,459,794.00	7,054,625,441.25	13,318,490,389.89	80.9%	3,136,969,404.11	
023100300100 - Lagos State Electrification Agency	Lagos State Electricity Board (LSEB) (IPPs)/LASG facilities- 18 Communities Electrication ,Solar System in	20,000,000,000.00	1,009,239,507.39	9,373,104,456.03	46.9%	10,626,895,543.97	
023100300100 - Lagos State Electrification Agency	Lagos State Electricity Board (LSEB) (IPPs)/LASG facilities	2,500,000,000.00	300,000,000.00	1,290,842,724.51	51.6%	1,209,157,275.49	
023100400100 - Ibile Oil & Gas (IOGAS)	Oil and Gas Projects - Construction of 3 CNG Containerized Solutions, Purchase of 1,000Nos. Conversion	7,390,211,255.86	3,000,000,000.00	5,000,000,000.00	67.7%	2,390,211,255.86	
023100400100 - Ibile Oil & Gas (IOGAS)	Construction of 2Nos. Fuel and 2Nos.Containerized Retail Gas Filling Station across the State	11,045,160,471.14	6,400,000,000.00	9,400,000,000.00	85.1%	1,645,160,471.14	
023100500100 - Lagos State Electricity Regulatory	Purchase of Office Equipment and Furniture for the New Commission	489,450,000.00	-	38,741,843.13	7.9%	450,708,156.87	
023400100100 - Office of Works	Refurbishment of 35nos Operational Motor Vehicles	1,377,497,029.00	-	363,102,479.24	26.4%	1,014,394,549.76	
023400100100 - Office of Works	Purchase of 50nos of Executive Chairs & Tables, Purchase of 100nos Officers Chairs & Tables, Purchase of	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
023400100100 - Office of Works	Installation of Lift in 5 Buildings in the Lagos State Secretariat	3,000,000,000.00	-	503,418,781.03	16.8%	2,496,581,218.97	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Agege LGA	1,515,000,000.02	-	10,422,140.76	0.7%	1,504,577,859.26	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at EPE LGA	1,515,000,000.02	-	10,172,823.57	0.7%	1,504,827,176.45	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Amuwo LGA	1,515,000,000.02	-	11,947,794.73	0.8%	1,503,052,205.29	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Oshodi/Isolo LGA	1,515,000,000.02	-	11,345,859.22	0.7%	1,503,654,140.80	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Surulere LGA	1,515,000,000.02	-	11,358,488.23	0.7%	1,503,641,511.79	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Lagos IslandvLGA	1,515,000,000.02	-	15,000,000.00	1.0%	1,500,000,000.02	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Ikorodu LGA	1,515,000,000.02	-	16,472,358.76	1.1%	1,498,527,641.26	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Ajeromi-Ifelodun LGA	1,515,000,000.02	-	28,474,454.58	1.9%	1,486,525,545.44	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Apapa LGA	1,515,000,000.02	-	10,248,556.20	0.7%	1,504,751,443.82	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Eti-Osa LGA	1,515,000,000.02	-	4,571,921.25	0.3%	1,510,428,078.77	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Kosofe LGA	1,515,000,000.02	-	12,583,233.94	0.8%	1,502,416,766.08	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Ibeju Lekki LGA	1,515,000,000.02	-	11,324,032.01	0.7%	1,503,675,968.01	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Lagos Mainland LGA	1,515,000,000.02	-	-	0.0%	1,515,000,000.02	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Shomolu LGA	1,515,000,000.02	-	-	0.0%	1,515,000,000.02	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Alimosho LGA	1,515,000,000.02	-	-	0.0%	1,515,000,000.02	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Badagry LGA	1,515,000,000.02	-	37,761,201.10	2.5%	1,477,238,798.92	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Ifako- IjaiyeLGA	1,515,000,000.02	-	-	0.0%	1,515,000,000.02	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Mushin LGA	1,515,000,000.02	-	-	0.0%	1,515,000,000.02	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Ikeja LGA	1,515,000,000.02	-	-	0.0%	1,515,000,000.02	
023400100100 - Office of Works	Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Ojo LGA	1,515,000,000.02	-	12,034,115.35	0.8%	1,502,965,884.67	
023400100100 - Office of Works	Upgrading of Mechanical Workshop in the ministry	3,000,000,000.00	-	10,496,180.46	0.3%	2,989,503,819.54	
023400100100 - Office of Works	Rehabilitation of 50 Offices/blocks in the secretariat	5,500,000,000.00	-	926,058,898.89	16.8%	4,573,941,101.11	
023400100100 - Office of Works	Rehabilitation of 216 Staff quarters	7,500,000,000.00	-	636,897,520.76	8.5%	6,863,102,479.24	
023400100100 - Office of Works	Rebuilding of Lagos Projects destroyed during end SARS Protest	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
023400100100 - Office of Works	Special Building Projects - Const. of Multi-Level Car park Alausa, Const. of Access Staircase for Blocks 1,2, 4	8,553,810,893.81	-	1,049,825,000.00	12.3%	7,503,985,893.81	
023400100100 - Office of Works	Furnishing of Multi-Agency Office Complex at Alausa, Ikeja	3,000,000,000.00	-	636,897,520.76	21.2%	2,363,102,479.24	
023400100100 - Office of Works	Provision of Multi Agency Office Complex and Car Park	16,217,576,674.51	3,539,013,303.23	4,648,178,450.03	28.7%	11,569,398,224.48	
023400100200 - Lagos State Infrastructure Assets	Unscheduled Rehabilitation for Statewides Facilities	653,250,000.00	-	-	0.0%	653,250,000.00	
023400100200 - Lagos State Infrastructure Assets	Facility Rehabilitation of 16 MCCs, 100schools, 9 other Agencies and 14 FireStations	12,898,070,235.12	5,666,308,890.05	7,245,490,048.92	56.2%	5,652,580,186.20	

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
023400200100 - Office of Infrastructure	Construction of Ijeh Road	5,000,000,000.00	2,244,509,853.96	2,626,832,507.83	52.5%	2,373,167,492.17	
023400200100 - Office of Infrastructure	Provision of Access Road to Legislative Quarters in Ogudu Ori-Oke, Kosofe Local Government (Sakiru	14,175,373,591.00	1,200,000,000.00	2,009,988,155.70	14.2%	12,165,385,435.30	
023400200100 - Office of Infrastructure	Construction of Road from Ijora Causeway connecting Oba Ganiyu Odesanya Way and Palace Road,	5,000,000,000.00	33,169,804.32	456,142,974.97	9.1%	4,543,857,025.03	
023400200100 - Office of Infrastructure	THE REHABILITATION/RE-CONSTRUCTION OF ETI-OSA LEKKI-EPE EXPRESSWAY (PHASE IIA & IIB), LEKKI	125,794,759,964.00	273,300,000.00	79,272,194,883.23	63.0%	46,522,565,080.77	
023400200100 - Office of Infrastructure	Construction of Opebi Road / Mende Link Bridge	10,968,314,575.70	2,245,602,184.53	4,528,341,910.56	41.3%	6,439,972,665.14	
023400200100 - Office of Infrastructure	Outstanding Liabilities (State Infrastructure Intervention Fund)	15,000,000,000.00	8,509,534,966.83	12,786,376,325.93	85.2%	2,213,623,674.07	
023400200100 - Office of Infrastructure	Construction of PPP slip Roads, Bridges and Pedest. Bridges witnin the State	200,000,000.00	-	-	0.0%	200,000,000.00	
023400200100 - Office of Infrastructure	Construction of Lekki Regional Roads	1,531,435,110.32	561,609,589.05	761,609,589.05	49.7%	769,825,521.27	
023400200100 - Office of Infrastructure	Construction of Strategic Roads (Bola Ahmed Tinubu, Igbogbo)	11,303,409,790.62	3,940,164,078.63	6,866,556,772.02	60.7%	4,436,853,018.60	
023400200100 - Office of Infrastructure	Construction of Agric Ishawo Road in Ikorodu	9,350,190,135.10	5,307,617,582.89	7,143,152,335.66	76.4%	2,207,037,799.44	
023400200100 - Office of Infrastructure	Construction of Lagos Badagry Expressway	1,830,997,515.99	161,203,216.47	661,203,216.47	36.1%	1,169,794,299.52	
023400200100 - Office of Infrastructure	Reconstruction of Lagos Badagry Carriageway Lot 2A Segment 3	1,380,137,274.93	895,319,634.69	1,095,319,634.69	79.4%	284,817,640.24	
023400200100 - Office of Infrastructure	State Infrastructure Intervention Fund (SIIF) for Ikeja, Ikorodu, Lagos Island, Epe and Badagry Division	40,000,000,000.00	28,114,380,953.70	39,991,561,930.97	100.0%	8,438,069.03	
023400200100 - Office of Infrastructure	4th Mainland Bridge	1,000,000,000.00	-	220,730,307.65	22.1%	779,269,692.35	
023400200100 - Office of Infrastructure	Construction of Oregun Bridge Road Network	109,437,881.87	-	-	0.0%	109,437,881.87	
023400200100 - Office of Infrastructure	Construction of Lagos Ogun Boundary roads	11,305,049,849.41	329,640,410.97	2,843,804,794.53	25.2%	8,461,245,054.88	
023400200100 - Office of Infrastructure	Construction of Ijede Rd, Ikorodu	7,500,000,000.00	625,000,000.02	2,870,602,184.55	38.3%	4,629,397,815.45	
023400200100 - Office of Infrastructure	Rehabilitation/Upgrading of Eti-Osa/Lekki/Epe Expressway Project from Eleko Junction to Epe T-junction	19,634,528,859.22	12,358,127,853.87	14,565,051,807.57	74.2%	5,069,477,051.65	
023400200100 - Office of Infrastructure	Outstanding Liabilities (Rooads and Bridges)	45,000,000,000.00	10,733,333,333.34	12,816,666,666.66	28.5%	32,183,333,333.34	
023400200100 - Office of Infrastructure	Construction of New Strategic Roads (Igbogbo Baiyeku, Surulere, Ijede Phase II & Construction of Ikoyi	12,844,542,672.24	924,200,913.24	2,497,094,748.87	19.4%	10,347,447,923.37	
023400200100 - Office of Infrastructure	Construction of Identified Strategic Roads Across the State (52 Roads)	1,200,000,000.00	810,395,166.81	1,110,395,166.81	92.5%	89,604,833.19	
023400200100 - Office of Infrastructure	Rehabilitation / Upgrading of Eti-Osa/Lekki/Epe Expressway Project from Abraham Adesanya to Eleko	29,800,000,000.00	1,250,000,000.01	9,699,758,579.22	32.5%	20,100,241,420.78	
023400200100 - Office of Infrastructure	Construction of Omu Creek Road	4,235,328,081.14	561,609,589.05	728,276,255.72	17.2%	3,507,051,825.42	
023400200100 - Office of Infrastructure	Provision for Roads with Letters of Intent (Hospital Road,Badagry; Ogombo Road, Eti Osa, Emergency	430,089,952.70	-	-	0.0%	430,089,952.70	
023400200100 - Office of Infrastructure	Construction of New Strategic Roads (Igbogbo Baiyeku, Surulere, Ijede Phase II, Construction of Ikoyi Phase	1,780,687,481.08	1,250,000,000.01	1,650,000,000.01	92.7%	130,687,481.07	
023400200100 - Office of Infrastructure	Dualization of Ojo Road/Baale Adeyemi (MEPB)	15,000,000,000.00	4,166,666,666.67	7,689,440,914.27	51.3%	7,310,559,085.73	
023400200200 - Public Works Corporation	Maintenance of Equipment/ Asphalt Plant	6,151,087,035.84	4,191,881,896.00	6,050,341,249.92	98.4%	100,745,785.92	
023400200200 - Public Works Corporation	Construction of Drainages Across the State	3,802,728,140.84	1,500,000,000.00	2,500,000,000.00	65.7%	1,302,728,140.84	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Agege LGA	1,360,290,646.08	-	1,360,290,646.08	100.0%	- 0.00	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Amuwo Odofin LGA	1,360,290,646.08	-	1,360,290,646.08	100.0%	- 0.00	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Epe LGA	1,360,290,646.08	-	1,139,709,353.92	83.8%	220,581,292.16	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Oshodi Isolo LGA	1,360,290,646.08	500,000,000.00	500,000,000.00	36.8%	860,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Surulere LGA	1,360,290,646.08	500,000,000.00	500,000,000.00	36.8%	860,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Lagos Island LGA	1,360,290,646.08	500,000,000.00	500,000,000.00	36.8%	860,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Ikorodu LGA	1,360,290,646.08	1,300,000,000.00	1,300,000,000.00	95.6%	60,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Ajeromi Ifelodun LGA	1,360,290,646.08	1,200,000,000.00	1,200,000,000.00	88.2%	160,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Eti-Osa LGA	1,360,290,646.08	-	-	0.0%	1,360,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Kosofe LGA	1,360,290,646.08	-	-	0.0%	1,360,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Ibeju Lekki LGA	1,360,290,646.08	-	-	0.0%	1,360,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Lagos Mainland LGA	1,360,290,646.08	-	-	0.0%	1,360,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Shomolu LGA	1,360,290,646.08	-	-	0.0%	1,360,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Alimosho LGA	1,360,290,646.08	-	-	0.0%	1,360,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Badagry LGA	1,360,290,646.08	-	-	0.0%	1,360,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Ifako Ijaiye LGA	1,360,290,646.08	-	-	0.0%	1,360,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Mushin LGA	1,360,290,646.08	-	-	0.0%	1,360,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Ikeja LGA	1,360,290,646.08	-	-	0.0%	1,360,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Ojo LGA	1,360,290,646.08	-	-	0.0%	1,360,290,646.08	
023400200200 - Public Works Corporation	Rehabilitation of different Roads within Apapa LGA	1,360,290,646.08	-	-	0.0%	1,360,290,646.08	
023400200300 - Lagos State Infrastructural Maintenance&	Renovation / Refurbishment of Office Building	3,000,000,000.00	-	-	0.0%	3,000,000,000.00	
023400200300 - Lagos State Infrastructural Maintenance&	Infrastructure Development - Construction of a Common Utility Service Cross Duct in the Uility Corridors of	832,081,296.06	-	-	0.0%	832,081,296.06	
023600100100 - Ministry of Tourism, Arts & Culture	Provision of Infrastructural Facilities - Enhancement of Monuments/ Statues in Lagos State	7,313,364,071.00	225,596,812.50	1,489,596,812.50	20.4%	5,823,767,258.50	
023600100100 - Ministry of Tourism, Arts & Culture	Development of Lagos Heritage Centre and Upgrade of National Museum and others	6,000,000,000.00	-	1,338,626,884.00	22.3%	4,661,373,116.00	
023600100100 - Ministry of Tourism, Arts & Culture	Construction of Tourism Theatre in Badagry, Epe, Ikorodu, Ikeja & Alimosho	2,000,000,000.00	361,576,602.48	889,589,417.48	44.5%	1,110,410,582.52	
023600100100 - Ministry of Tourism, Arts & Culture	Rehabilitation of the Office Building	500,000,000.00	-	81,743,606.00	16.3%	418,256,394.00	
023600100100 - Ministry of Tourism, Arts & Culture	Cultural Development Project- Rehabilitation/ Construction of Badagry Slave Route	7,000,000,000.00	306,511,158.97	1,548,137,678.97	22.1%	5,451,862,321.03	
023600400100 - Council for Art And Culture	Purchase of 4nos of Photocopy Machines, 10no of HP Eclipse Laptops and 15nos of Desktops	341,250,000.00	38,879,551.20	38,879,551.20	11.4%	302,370,448.80	
023605500100 - Lagos State Film & Video Censors' Board	Procurement of sony photo digital camera, 4 laptops, 2 printers, 2 55" HD LED smart tv, 2 HP Laserjet pro	58,500,000.00	-	-	0.0%	58,500,000.00	
023800100100 - Ministry of Economic Planning & Budget	Construction of Learning Space for Basic Education	17,694,591,035.00	211,940,630.00	211,940,630.00	1.2%	17,482,650,405.00	
023800100100 - Ministry of Economic Planning & Budget	Community /Grassroot Project (Rehabilitation of Inner Roads at Alimosho, Ikorodu, Eti-Osa, Victorial Island,	15,725,000,000.00	-	-	0.0%	15,725,000,000.00	
023800100100 - Ministry of Economic Planning & Budget	Intervention on Consultative Forum Project across all the 5 Divisions of the State	24,453,489,877.58	150,000,000.00	13,351,269,414.80	54.6%	11,102,220,462.78	
023800100100 - Ministry of Economic Planning & Budget	Current Outstanding Liabilities on Different Project across the State	2,445,838,980.11	100,000,000.00	100,000,000.00	4.1%	2,345,838,980.11	

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
023800100100 - Ministry of Economic Planning & Budget	Ncares - Scares (Purchase of empowerment Equipment eg , Laptops, Desktops, Smooking Cline, Defeeding	3,300,000,000.00	-	-	0.0%	3,300,000,000.00	
023800100100 - Ministry of Economic Planning & Budget	Special Roads Intervention across the State (Public Works Corporation) at Ikeja, Epe, Ikorodu, Lagos Island	6,475,120,392.97	-	-	0.0%	6,475,120,392.97	
023800100100 - Ministry of Economic Planning & Budget	Project Development /Resilient Cities at Ikeja, Epe, Ikorodu, Lagos Island and Badagry Divisions	23,900,176,479.14	20,000,000,000.00	23,000,000,000.00	96.2%	900,176,479.14	
023800100100 - Ministry of Economic Planning & Budget	Purchase of GAC Operational Vehicle (Statewide) for Top Management Staff across all MDAs	20,000,000,000.00	14,480,000,000.00	14,480,000,000.00	72.4%	5,520,000,000.00	
023800100100 - Ministry of Economic Planning & Budget	Provision of future infrastrastrual development in the State(Lagos State Wealth Fund (LSWF)	5,000,000,000.00	-	438,592,639.55	8.8%	4,561,407,360.45	
023800100100 - Ministry of Economic Planning & Budget	Purchase of Specialized Equipment to track the weather and Pollution components and Recycling of waste	97,500,000.00	-	-	0.0%	97,500,000.00	
023800100100 - Ministry of Economic Planning & Budget	Ibile Broadband - Purchase of over 350 Communication Equipment	1,581,227,359.00	28,938,000.00	43,888,000.00	2.8%	1,537,339,359.00	
023800100100 - Ministry of Economic Planning & Budget	Purchase of Eighty (80) nos Hiace Bus, Eighty (80) Hilux and 120 JAC Vehicle (Statewide)	11,743,776,912.91	2,870,200,278.88	11,488,357,383.90	97.8%	255,419,529.01	
023800100100 - Ministry of Economic Planning & Budget	Alternative Energy for General Hospitals at Ibeju Lekki, Surulere, Alimosho, Ikeja, Gbagada,Yaba, Ikorodu,	10,000,000,000.00	-	3,853,275,205.81	38.5%	6,146,724,794.19	
023800100100 - Ministry of Economic Planning & Budget	Provision of Waterways Infrastructure (EU)	8,945,744,000.00	-	14,792,000.00	0.2%	8,930,952,000.00	
023800100100 - Ministry of Economic Planning & Budget	Provision of Waterways Infrastructure (Blue Economy Initiative) IDA	642,000,000.00	-	-	0.0%	642,000,000.00	
023800100100 - Ministry of Economic Planning & Budget	Purchase of 1500 Equipment for the Development of Lagos as a platform for new place based vision for	5,870,000,000.00	1,317,008,721.00	1,331,958,721.00	22.7%	4,538,041,279.00	
023800100100 - Ministry of Economic Planning & Budget	Purchase of Digital tools and other Health Equipment for Vulerable and disadvantage peole for productive	350,000,000.00	-	14,950,000.00	4.3%	335,050,000.00	
023800100100 - Ministry of Economic Planning & Budget	Provision of Infrastructure for Country Development Programmes	1,300,000,000.00	-	14,950,000.00	1.2%	1,285,050,000.00	
023800100100 - Ministry of Economic Planning & Budget	Livestock Productivity & Resilience Projects at Ikeja, Epe, Badagry, Lagos Island and Ikorodu Divisions	642,000,000.00	173,064,322.00	188,014,322.00	29.3%	453,985,678.00	
023800100100 - Ministry of Economic Planning & Budget	FAO-UNIDO Collaboration grant to enhance Lagos State Coconut Value Chain	1,688,525,000.00	-	696,462,124.66	41.2%	992,062,875.34	
023800100100 - Ministry of Economic Planning & Budget	Provision of 5000 tools to educate children across the State	1,559,250,000.00	-	206,456,315.28	13.2%	1,352,793,684.72	
023800100100 - Ministry of Economic Planning & Budget	Ongoing Construction of Adiyan Water Works, Iju Water Corporation	5,342,913,695.93	1,674,159,000.00	5,169,836,084.07	96.8%	173,077,611.86	
023800100100 - Ministry of Economic Planning & Budget	PPA - United Nations Support	126,000,000.00	-	-	0.0%	126,000,000.00	
023800100100 - Ministry of Economic Planning & Budget	Provision of Infrastructure and Tools (Growth Enhancement Support Scheme (GESS))	183,962,878.80	-	14,950,000.00	8.1%	169,012,878.80	
023800100100 - Ministry of Economic Planning & Budget	National Programme for food Security (FG)	171,232,185.60	-	14,950,000.00	8.7%	156,282,185.60	
023800100100 - Ministry of Economic Planning & Budget	LASU: TETFUND for the Provision of Infrastructure (Rehabilitation of Lecture theatre)	333,124,041.60	-	14,950,000.00	4.5%	318,174,041.60	
023800100100 - Ministry of Economic Planning & Budget	UBEC Grant, FG for the Provision of Infrastructure and Rehabilitation of Primary and Secondary School	3,572,453,859.40	8,845,000.00	23,795,000.00	0.7%	3,548,658,859.40	
023800100100 - Ministry of Economic Planning & Budget	TETFUND - OTHERS For the Provision of Infrastructure for the Institutions (Furnitures & ICT Equipments)	279,639,329.80	10,000,000.00	10,000,000.00	3.6%	269,639,329.80	
023800100100 - Ministry of Economic Planning & Budget	LASG EDU-TRUST FUND (Organised Private Sector) for Infrastructure support (LASU Hostels)	2,740,377,000.00	10,000,000.00	260,000,000.00	9.5%	2,480,377,000.00	
023800100100 - Ministry of Economic Planning & Budget	Empowerment of the Youth Power Ecosystem 4 Adolescent Health (YPE4AH) (Organised Private Sector)	1,170,487,500.00	-	-	0.0%	1,170,487,500.00	
023800100100 - Ministry of Economic Planning & Budget	Upgrading of Data Storage System for Social Proctection	2,359,350,000.00	-	-	0.0%	2,359,350,000.00	
023800100100 - Ministry of Economic Planning & Budget	Provision of Equipment/Infrastructure for Waste Management Authority (Circular Economy Initiative)	808,920,000.00	616,510,971.83	616,510,971.83	76.2%	192,409,028.17	
023800100100 - Ministry of Economic Planning & Budget	Primary Health Care Revitalization Project	946,491,735.00	-	-	0.0%	946,491,735.00	
023800100100 - Ministry of Economic Planning & Budget	Development of electronic HEFAMAA(e-HEFAMAA) Platform (Software)	171,871,113.53	-	-	0.0%	171,871,113.53	
023800100100 - Ministry of Economic Planning & Budget	Purchase of 10 Equipment for Hospital (State Cancer Control)	450,000,000.00	-	-	0.0%	450,000,000.00	
023800100100 - Ministry of Economic Planning & Budget	Purchase of Health Care Facilities Equipment by SOML P for R	2,385,651,309.30	-	-	0.0%	2,385,651,309.30	
023800100100 - Ministry of Economic Planning & Budget	Purchase of 120 Equipment for Malaria diagnostic testing and conditional subsidies to target ACTs in the	1,636,157,902.64	-	-	0.0%	1,636,157,902.64	
023800100100 - Ministry of Economic Planning & Budget	Provision of Support Equipment to improve maternal and newborn health across the state by Ministry of	554,400,000.00	-	-	0.0%	554,400,000.00	
023800100100 - Ministry of Economic Planning & Budget	Community Focused approach to increase access to PPFP services in High Home delivery settings in Nigeria	2,290,986,539.10	-	620,000,000.00	27.1%	1,670,986,539.10	
023800100100 - Ministry of Economic Planning & Budget	Accelerating TB Case Notification in Lagos State with Digital equipment	7,241,917,796.40	-	2,000,000,000.00	27.6%	5,241,917,796.40	
023800100100 - Ministry of Economic Planning & Budget	Performance Monitoring for Action (PMA) to generate frequent, high-quality surveys monitoring key health	143,797,500.00	-	-	0.0%	143,797,500.00	
023800100100 - Ministry of Economic Planning & Budget	State -led Strategic Purchasing for Family Planning (SP4FP)	2,731,312,500.30	-	700,000,000.00	25.6%	2,031,312,500.30	
023800100100 - Ministry of Economic Planning & Budget	Provision of Infrastructure to support to transform the Supply Chain in Lagos State	143,797,500.00	-	-	0.0%	143,797,500.00	
023800100100 - Ministry of Economic Planning & Budget	Purchase of 20 Tools -Technical Support Unit (TSU 2.0)	146,463,505.65	-	-	0.0%	146,463,505.65	
023800100100 - Ministry of Economic Planning & Budget	Provision of equipment for Primary Health Care Centres across the State	14,379,750.00	-	-	0.0%	14,379,750.00	
023800100100 - Ministry of Economic Planning & Budget	Purchase of 10 Computer and other tools to support Community systems to promote timely uptake of an	5,751,900.00	-	-	0.0%	5,751,900.00	
023800100100 - Ministry of Economic Planning & Budget	Provision of equipment to support Children, adolescents and women have equitable access to and use	35,292,220.43	-	-	0.0%	35,292,220.43	
023800100100 - Ministry of Economic Planning & Budget	Provision of 125 working tools to support delivery of routine immunization	14,379,750.00	-	-	0.0%	14,379,750.00	
023800100100 - Ministry of Economic Planning & Budget	Provision of Equipment for Secondary Prevention of Cervical Cancer using optimal screening and treatment	1,289,713,800.00	-	1,286,250,000.00	99.7%	3,463,800.00	
023800100100 - Ministry of Economic Planning & Budget	World bank Co-prep to support LSMOH for the Provision of equipment to Health Facilities	1,426,237,520.15	-	1,000,000,000.00	70.1%	426,237,520.15	
023800100100 - Ministry of Economic Planning & Budget	Renovation of Health Facilities -Strengthening Resilient and Sustainable Systems for Health in Lagos State	9,091,666,667.67	-	6,880,030,328.50	75.7%	2,211,636,339.17	
023800100100 - Ministry of Economic Planning & Budget	Purchase of over 4500 equipment to support the Lagos State Technical and Vocational Education	3,159,760,151.06	-	-	0.0%	3,159,760,151.06	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Ikeja LGA (Constituency Projects) - Purchase of	363,836,099.73	-	14,587,750.00	4.0%	349,248,349.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Agege LGA (Constituency Projects) - Purchase of	363,836,099.73	-	14,689,875.00	4.0%	349,146,224.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Amuwo LGA (Constituency Projects) - Purchase of	363,836,099.73	-	14,454,125.00	4.0%	349,381,974.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Epe LGA (Constituency Projects) - Purchase of	363,836,099.73	-	14,851,125.00	4.1%	348,984,974.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Oshodi Isolo LGA (Constituency Projects) - Purchase of	363,836,099.73	-	14,759,750.00	4.1%	349,076,349.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Surulere LGA (Constituency Projects) - Purchase of	363,836,099.73	-	14,759,750.00	4.1%	349,076,349.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Lagos Island LGA (Constituency Projects) - Purchase of	363,836,099.73	-	14,851,125.00	4.1%	348,984,974.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Ikorodu LGA (Constituency Projects) - Purchase of	363,836,099.73	-	14,636,125.00	4.0%	349,199,974.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Ajeromi LGA (Constituency Projects) - Purchase of	363,836,099.73	-	14,840,375.00	4.1%	348,995,724.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Apapa LGA (Constituency Projects) - Purchase of	363,836,099.73	-	-	0.0%	363,836,099.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Eti-Osa LGA (Constituency Projects) - Purchase of	363,836,099.73	-	-	0.0%	363,836,099.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Kosofe LGA (Constituency Projects) - Purchase of	363,836,099.73	-	-	0.0%	363,836,099.73	

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Ibeju Lekki LGA (Constituency Projects) - Purchase of	363,836,099.73	-	-	0.0%	363,836,099.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Lagos Mainland LGA (Constituency Projects) - Purchase	363,836,099.73	-	-	0.0%	363,836,099.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Shomolu LGA (Constituency Projects) - Purchase of	363,836,099.73	-	-	0.0%	363,836,099.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Alimosho LGA (Constituency Projects) - Purchase of	363,836,099.73	-	-	0.0%	363,836,099.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Badagry LGA (Constituency Projects) - Purchase of	363,836,099.73	-	-	0.0%	363,836,099.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Ifako-Ijaiye LGA (Constituency Projects) - Purchase of	363,836,099.73	-	-	0.0%	363,836,099.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Mushin LGA (Constituency Projects) - Purchase of	363,836,099.73	-	-	0.0%	363,836,099.73	
023800100100 - Ministry of Economic Planning & Budget	Social Intervention & Humanitarian Programme at Ojo LGA (Constituency Projects) - Purchase of	363,836,099.73	-	-	0.0%	363,836,099.73	
023800100100 - Ministry of Economic Planning & Budget	Supply Chain Performance Impact in Public Health Facilities in Lagos State	1,115,396,086.60	-	-	0.0%	1,115,396,086.60	
023800100100 - Ministry of Economic Planning & Budget	Strengthening Resilient and Sustainable Systems in Health Sector - GIZ	893,141,099.54	-	-	0.0%	893,141,099.54	
023800100100 - Ministry of Economic Planning & Budget	Alternative Energy for power supply for General Hospitals	2,500,000,000.00	-	-	0.0%	2,500,000,000.00	
023800100100 - Ministry of Economic Planning & Budget	Alternative Energy for power supply for Education District 1-6	1,500,000,000.00	-	-	0.0%	1,500,000,000.00	
023800100100 - Ministry of Economic Planning & Budget	Provison and Installation of Solar Power for LASPPA HQ and All other Area Offices in the State	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
023800100100 - Ministry of Economic Planning & Budget	Provison and Installation of Solar Power for LASTMA HQ and All other Area Offices in the State	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
023800100100 - Ministry of Economic Planning & Budget	Automation and Construction of LASUTH Gate	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
023800100100 - Ministry of Economic Planning & Budget	Purchase of Software for Complete Enumeration and Digital House Numbering of All LGs/LCDAs-(EGIS)	8,000,000,000.00	-	-	0.0%	8,000,000,000.00	
023800100100 - Ministry of Economic Planning & Budget	Procurement and Installation of the State-of-the-Heart Medical Equipment for all Secondary and Tertiary	10,000,000,000.00	5,724,329,159.00	5,724,329,159.00	57.2%	4,275,670,841.00	
023800100100 - Ministry of Economic Planning & Budget	Creation of Dialysis/Cancer Dialysis centre in 3 Senatorial Districts with Propsed Upgrade to University	7,000,000,000.00	-	-	0.0%	7,000,000,000.00	
023800100100 - Ministry of Economic Planning & Budget	Construction of Adire HUB - WAPA	632,984,439.00	-	-	0.0%	632,984,439.00	
023800600100 - Lagos State Resilience Office	Purchase of Conference Room Table with 20 Chairs, 20 Executive Table, 20 Executive Chair, 15 Office Table	14,625,000.00	-	-	0.0%	14,625,000.00	
025300100100 - Ministry of Housing	Construction of Housing Unit for LAGOSHOMS at Ibeshe Phase II, Late Abdul -Wahab Oke Benson Estate,	12,831,354,756.00	5,500,000,000.00	5,582,375,272.31	43.5%	7,248,979,483.69	
025300100100 - Ministry of Housing	Construction of Housing Unit for LAGOSHOMS at Ajara-Badagry)	6,000,000,000.00	1,875,823,148.54	1,949,968,567.71	32.5%	4,050,031,432.29	
025300100100 - Ministry of Housing	Construction of 504 Housing Units at LagosHoms Sangotedo Phase II, Prov. of infrasructure for	17,536,212,311.00	6,708,601,605.29	6,716,241,958.13	38.3%	10,819,970,352.87	
025300100100 - Ministry of Housing	Construction of Housing Unit for LAGOSHOMS at Sangotedo Phase II	5,000,000,000.00	-	93,960,648.74	1.9%	4,906,039,351.26	
025300100100 - Ministry of Housing	Construction of Housing Unit for LAGOSHOMS at Epe Housing Scheme	4,000,000,000.00	1,468,404,954.77	1,546,511,703.55	38.7%	2,453,488,296.45	
025300100100 - Ministry of Housing	Construction of Housing Unit for LAGOSHOMS at Egan Mixed Housin Scheme Cluster I-III	5,000,000,000.00	401,333,826.70	885,663,510.13	17.7%	4,114,336,489.87	
025305700100 - Lagos State Real Estate Regulatory	Purchase of Office Furniture	255,354,940.02	88,292,010.00	88,292,010.00	34.6%	167,062,930.02	
025305800100 - Lagos Mortgage Board (LMB)	Purchase of Office Equipment (50 Exexcutive chairs, 50 Tables, File Cabinets, Shelves, Conference Room	175,500,000.00	-	-	0.0%	175,500,000.00	
026000100100 - Office of Physical Planning	Information Technology/Data Base Development(Model City Master Plans)	641,622,171.81	-	14,800,000.00	2.3%	626,822,171.81	
026000100100 - Office of Physical Planning	Provision of Infrastructure (Physical Planning Museum and Studio)	400,000,000.00	243,762,679.64	243,762,679.64	60.9%	156,237,320.36	
026000100200 - Lagos State Physical Planning Permit	Construction & Rehabilation of District offices	1,442,078,034.00	-	217,929,700.00	15.1%	1,224,148,334.00	
026000100300 - Lagos State Planning & Environmental	Purchase of 10 New Photocopier Machine (SHARP AR-6020)	1,940,507.09	-	-	0.0%	1,940,507.09	
026000100300 - Lagos State Planning & Environmental	Purchase 4nos of Laptops	2,697,070.00	-	-	0.0%	2,697,070.00	
026000100300 - Lagos State Planning & Environmental	Purchase 2 Cam corder	5,492,820.00	-	-	0.0%	5,492,820.00	
026000100300 - Lagos State Planning & Environmental	Purchase of 1 Camera	3,946,930.00	-	-	0.0%	3,946,930.00	
026000100300 - Lagos State Planning & Environmental	Purchase of 5Nos. JAC Motor Vehicle	202,280,330.00	11,937,944.00	11,937,944.00	5.9%	190,342,386.00	
026000100300 - Lagos State Planning & Environmental	Procurement of 10 Projector	20,228,030.00	-	-	0.0%	20,228,030.00	
026000100300 - Lagos State Planning & Environmental	Purchase of 25nos of Printers	16,182,430.00	-	-	0.0%	16,182,430.00	
026000200100 - Lands Bureau	Purchase of 5nos. Industrial Photocopier machine, 15 Desktops, 70 Bluegate UPS, Purchase of Fire	450,000,000.00	-	100,000,000.00	22.2%	350,000,000.00	
026000200100 - Lands Bureau	Digitalization of Lands Document Search	1,550,000,000.00	-	563,220,643.00	36.3%	986,779,357.00	
026000200100 - Lands Bureau	Acquisition of Lands around Train Station	4,906,666,229.14	1,030,118,403.00	1,547,235,613.00	31.5%	3,359,430,616.14	
026000200100 - Lands Bureau	Land Compensation to Individuals, Families and Communities	1,743,390,847.37	-	520,513,331.00	29.9%	1,222,877,516.37	
026000200100 - Lands Bureau	Renovation of office buiings	551,407,906.20	-	-	0.0%	551,407,906.20	
026000200100 - Lands Bureau	Development of Lands across the State	319,858,932.29	-	-	0.0%	319,858,932.29	
026000200200 - Valuation Office	Valuation of Lagos State Government Properties / Tagging of Fixed Assets	440,700,000.00	-	374,976,500.00	85.1%	65,723,500.00	
026000300100 - Office of Surveyor -General of The State	Infrastructure Upgrade of the 10 Zonal Survey Offices and Units at Ikeja, Lagos Island, Epe, Badagry and	52,999,125.00	-	-	0.0%	52,999,125.00	
026000300100 - Office of Surveyor -General of The State	Purchase of 2 Hiace Bus and 2 Hilux Pick-up Vehicles	55,225,700.00	-	-	0.0%	55,225,700.00	
026000300100 - Office of Surveyor -General of The State	Geospatal Information Project Management	17,000,000.00	-	-	0.0%	17,000,000.00	
026000300100 - Office of Surveyor -General of The State	Purchase of 5 Deskstop, 7 core i7 laptop and 5 Ipads	25,240,586.00	-	-	0.0%	25,240,586.00	
026000300100 - Office of Surveyor -General of The State	Computer Software System - Annual renewal of EDM License/support	14,500,000.00	-	-	0.0%	14,500,000.00	
026000300100 - Office of Surveyor -General of The State	Office Equipment: public address system in the conference room, 7 2hp Airconditioner, 4nos. workstations,	10,819,637.00	-	-	0.0%	10,819,637.00	
026000300100 - Office of Surveyor -General of The State	Rehabilitation of Facilities in the Agency's Main Office Building at Ikeja	9,440,652.00	-	-	0.0%	9,440,652.00	
026000300100 - Office of Surveyor -General of The State	Purchase of 15 Computers and 15 Laptops	73,350,000.00	-	-	0.0%	73,350,000.00	
026000300100 - Office of Surveyor -General of The State	e-Monitoring - Purchase of Backup power inverter with Solar and 8 nos CCTV (8 Channels)	100,000,000.00	-	-	0.0%	100,000,000.00	
026000300100 - Office of Surveyor -General of The State	Purchase of Cabinets , Tables etc for districit office	50,000,000.00	-	-	0.0%	50,000,000.00	
026000300100 - Office of Surveyor -General of The State	Demolition of Illegal Structures on restricted areas, Canals	69,166,300.00	-	-	0.0%	69,166,300.00	
026000300100 - Office of Surveyor -General of The State	Purchase of Safety Equipment(PPE, Safetyboats, Raincoats, Heay Duty Gloves, Eye Googles etc)	30,000,000.00	-	-	0.0%	30,000,000.00	
026000400100 - Office of Urban Development	Construction/Rehabilitation/Renovation Market(Computer Village Market to Katangwa)	13,290,215.15	9,900,000.00	9,900,000.00	74.5%	3,390,215.15	
026000400100 - Office of Urban Development	Implemetation of Issa willima Districit (Redevlopment Plan)	259,886,499.15	-	40,000,000.00	15.4%	219,886,499.15	
026000400100 - Office of Urban Development	Relocation of Agbowa Settlement	1,850,615,434.82	-	-	0.0%	1,850,615,434.82	

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
026000400100 - Office of Urban Development	RENOVATION OF HEAD-OFFICE & 5 DIVISIONAL OFFICES (Ikeja, Badagry, Ikorodu, Lagos Island & Epe)	786,683,313.00	-	-	0.0%	786,683,313.00	
026000400100 - Office of Urban Development	Completion of Agbowa-Owu-Ikosi Timberville Main Access Road and Deck-on-Pile Bridge for enhanced	20,000,000,000.00	19,506,261,147.88	19,506,261,147.88	97.5%	493,738,852.12	
026000400100 - Office of Urban Development	Completion of Trailer Park and Additional Housing Units in Agbowa-Owu-Okosi Timberville	1,213,316,686.88	-	-	0.0%	1,213,316,686.88	
026000400200 - Lagos State Building Control Authority	Purchase of 3 Utility Vehicles for Monitoring and Enforcement Activities	222,516,300.41	200,000,000.00	200,000,000.00	89.9%	22,516,300.41	
026000400200 - Lagos State Building Control Authority	Procurement of 15 Desktop and Laptop Computer Systems	50,000,000.00	24,273,000.00	24,273,000.00	48.5%	25,727,000.00	
026000400200 - Lagos State Building Control Authority	Renovation of office building	150,000,000.00	-	-	0.0%	150,000,000.00	
026000400300 - Lagos State Urban Renewal Authority	Construction of Roads (Agege, Ajeromi/Ifelodun, Epe, Ibeju/Lekki)	20,498,184,902.00	6,190,283,455.15	7,199,887,847.72	35.1%	13,298,297,054.28	
026000400300 - Lagos State Urban Renewal Authority	Developmental Projects Facilities - Compensation for Isale Gangan Phase 1 and upon acquisition and other	8,768,992,678.00	-	844,232,016.83	9.6%	7,924,760,661.17	
026000400300 - Lagos State Urban Renewal Authority	Redevelopment of Isalegangan	168,206,877.00	-	27,093,393.91	16.1%	141,113,483.09	
026000400300 - Lagos State Urban Renewal Authority	Slum Regeneration across the State	13,037,993,525.64	-	36,082,682.83	0.3%	13,001,910,842.81	
026000400300 - Lagos State Urban Renewal Authority	Proposed Upgrading/Rehabilitation of Alafia Street in Ifelodun LCDA and Lakowe Phase II Roads in Ibeju	1,590,996,503.30	-	115,452,190.39	7.3%	1,475,544,312.91	
026000400400 - Material Testing Laboratory Services	Renovation of laboratory and office building	486,683,313.00	-	122,916,559.85	25.3%	363,766,753.15	
026000400400 - Material Testing Laboratory Services	Purchase of laboratory equipment	300,000,000.00	-	-	0.0%	300,000,000.00	
026000400500 - New Towns Development Authority	Developmental Housing Projects LEKKI PENINSULA SCHEME I	1,357,096,998.00	249,613,282.70	566,174,664.20	41.7%	790,922,333.80	
026000400500 - New Towns Development Authority	Development of Lands at Abijo GRA Scheme	2,500,000,000.00	1,407,135,708.85	1,462,135,708.85	58.5%	1,037,864,291.15	
026000400500 - New Towns Development Authority	Development of LEKKI PENINSULA SCHEME II and Other Estates Projects (Other Capital Expenditure)	2,500,000,000.00	-	468,262,194.30	18.7%	2,031,737,805.70	
026000400500 - New Towns Development Authority	Development of Safe-Court Ijanikin (Other Capital Expenditure)	2,500,000,000.00	-	263,429,801.57	10.5%	2,236,570,198.43	
026000400500 - New Towns Development Authority	Development of Prince-Court Sangotedo (Other Capital Expenditure)	2,500,000,000.00	-	498,166,192.13	19.9%	2,001,833,807.87	
026700100100 - Ministry of Waterfront Infrastructure	Creation of 6 Waterfront Schemes in Eputu,Ehinile,Ibeshe,Akodo,Owode-Apa	6,288,884,121.09	51,393,750.00	1,051,530,403.10	16.7%	5,237,353,717.99	
026700100100 - Ministry of Waterfront Infrastructure	Investigative& Bathymetric Survey of Waterbodies	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
026700100100 - Ministry of Waterfront Infrastructure	Removal of beached/ Abandoned vessel along the coastal shoreline of the State	500,000,000.00	48,606,250.00	56,092,763.10	11.2%	443,907,236.90	
026700100100 - Ministry of Waterfront Infrastructure	Channelization of 6 Ferry Routes in Ikorodu-Agboyi Ketu/Mende, Ayobo-Mile2,Apa-Badagry, Oke Afa to Mile	5,500,000,000.00	1,199,800,159.39	2,699,800,159.39	49.1%	2,800,199,840.61	
026700100100 - Ministry of Waterfront Infrastructure	Construction of 14 Jetties & Terminals(Badagry, Ajah,Igbo oloogun,Bogije,Iyafin,Iworo,Awunwo,Ikare	5,937,056,342.09	-	1,500,000,000.00	25.3%	4,437,056,342.09	
026700100100 - Ministry of Waterfront Infrastructure	Holistic Shoreline Protection Phase IV(VI - Ibejulekki)	150,000,000.00	13,602,600.00	13,602,600.00	9.1%	136,397,400.00	
026700100100 - Ministry of Waterfront Infrastructure	Channelization and Bouys- Outstanding liabilities on Channelization of Ferry Route: Mende Channel to	4,220,295,556.00	-	-	0.0%	4,220,295,556.00	
026700100100 - Ministry of Waterfront Infrastructure	Provision of Electronic Surveillance, Solar Enegry lighting and Toilets across the Waterfront Schemes	107,500,000.00	-	-	0.0%	107,500,000.00	
031800400100 - High Court of Justice	Construction of Warehouse in Ikorodu, Court House in 3 divisions, Magistrate/Judges Quarters in Epe,	8,942,782,400.00	-	1,000,000,000.00	11.2%	7,942,782,400.00	
031800400100 - High Court of Justice	Procurment and Installation of Smoke Detectors/Fire Extinguishers in all Court Houses	925,479,000.00	-	-	0.0%	925,479,000.00	
031800400100 - High Court of Justice	Procurement of 30 Vehicles for Hon Judges, Magistrates and Principal Officers	6,310,084,200.00	1,000,000,000.00	1,000,000,000.00	15.8%	5,310,084,200.00	
031800400100 - High Court of Justice	Installation of e-Affidavit software	12,607,200.00	-	-	0.0%	12,607,200.00	
031800400100 - High Court of Justice	Digitalization and Archive Management System	63,100,800.00	-	-	0.0%	63,100,800.00	
031800400100 - High Court of Justice	Installation of Bail Information Management Sytem (1st Phase)	44,871,700.00	-	-	0.0%	44,871,700.00	
031800400100 - High Court of Justice	Installation of Electronic Case List	28,044,800.00	-	-	0.0%	28,044,800.00	
031800400100 - High Court of Justice	Installation and Upgrading of 100 Computers across 5 High Courts, & Magistrate for E-filling system and	429,582,600.00	-	-	0.0%	429,582,600.00	
031800400100 - High Court of Justice	Purchase of 100 Desktop Computers, 200 Laptops to all Magistrate Court	420,672,300.00	-	-	0.0%	420,672,300.00	
031800400100 - High Court of Justice	Construction/ Completion of Commercial Court House Tapa	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	100.0%	-	
031800400100 - High Court of Justice	Judiciary ICT Infrastructure Project (Disaster Recovery Planning; Magistrate Courts Management System;	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	100.0%	-	
031801100100 - Judicial Service Commission	Purchase of 100 Office Blinds, 10 Office Tables and Chairs, 22 rechargeable fans, 10 Air-Conditioners and 8	7,500,000.00	-	-	0.0%	7,500,000.00	
031801100100 - Judicial Service Commission	Purchase of 20 Computer Systems, 1 Voice Over Internet Protocol (VOIP)	15,000,000.00	-	-	0.0%	15,000,000.00	
031801100100 - Judicial Service Commission	Purchase of 1No. 30 seater Coaster Bus	110,000,000.00	20,906,250.00	20,906,250.00	19.0%	89,093,750.00	
031801100100 - Judicial Service Commission	Retiling of JSC Building Staircase, Electical Installation, Capentry and Plumbing works	82,000,000.00	-	-	0.0%	82,000,000.00	
032600100100 - Ministry of Justice	Construction/ Completion of Magistrate Courts at Igbosere, Badagry, Apapa, Igando, Ijede and Epe	800,769,745.44	175,570,000.00	184,170,268.75	23.0%	616,599,476.69	
032600100100 - Ministry of Justice	Payment of retention on completion of Police Area "M" Command, Idimu and Payment of flunctuation and	200,000,000.00	-	6,675,000.00	3.3%	193,325,000.00	
032600100100 - Ministry of Justice	Rehabilitation of Prisons- Final Payment on renovation of Burnt/damaged Cell block, Ikoyi, Furnishing and	140,000,000.00	-	13,550,799.90	9.7%	126,449,200.10	
032600100100 - Ministry of Justice	DNA Forensic Centre- Renovation of the Main Building Roof, Conversion of the Cafeteria to Temporary	420,000,000.00	-	-	0.0%	420,000,000.00	
032600100100 - Ministry of Justice	Furnishing and equipping of Magistrate Court, Yaba and supply of 73 generators to 73 judges residences	690,561,696.00	-	-	0.0%	690,561,696.00	
032600100100 - Ministry of Justice	Purchase of 1 Hilux and 1 GAC Vehicle (Task Force on Land Grabbers)	50,135,007.00	-	-	0.0%	50,135,007.00	
032600100100 - Ministry of Justice	Establishments of 2nos additional take-off point of Mobile Courts	192,500,000.00	-	-	0.0%	192,500,000.00	
032600200100 - Law Reform Commission	Renovation of the Agency's Office Building	29,250,000.00	-	-	0.0%	29,250,000.00	
032600700100 - Citizen's Mediation Center	Purchase of office Equipment (150 Chairs, Tables, 35 File Cabinets etc)	95,000,000.00	-	-	0.0%	95,000,000.00	
032600700100 - Citizen's Mediation Center	Purchase of Computer Software & Installation of Software for Citizen Mediation	100,000,000.00	18,929,000.00	18,929,000.00	18.9%	81,071,000.00	
032605200100 - Office of Public Defender	Purchase of 1 excevitive Conference table with 20 seaters and 5 luxury exceutive wodden office table with	165,945,000.00	66,936,847.00	66,936,847.00	40.3%	99,008,153.00	
032605300100 - Office of Administrator General	Purchase of Office Bus (Hiace and Pick Up Truck)	76,050,000.00	-	-	0.0%	76,050,000.00	
032605400100 - Multi-Door Court House	Purchase of 10 Laptops	10,000,000.00	-	-	0.0%	10,000,000.00	
032605400100 - Multi-Door Court House	Renovation of the Agency's Main Office Building	63,000,000.00	-	-	0.0%	63,000,000.00	
032605400100 - Multi-Door Court House	Purchase 4 File Cabinets, 2 Note Counting Machine, 3 Fireproof Safe,	8,000,000.00	-	-	0.0%	8,000,000.00	
032605400100 - Multi-Door Court House	Purchase of 1 GAC OFFICIAL VEHICLE	27,075,000.00	-	-	0.0%	27,075,000.00	
032605400100 - Multi-Door Court House	Purchase of Management Information System	6,000,000.00	-	-	0.0%	6,000,000.00	
032605500100 - Law Enforcement Training Institute	Purchase of Motor Vehicles (Salon Cars and Hiace Bus)	95,062,500.00	2,050,000.00	2,050,000.00	2.2%	93,012,500.00	
032605600100 - Lagos State Domestic & Sexual Violence	Office Equipments and Furniture for new DSVA Sub offices.(5 Executive Chairs, 20 Tables, 30 Officers	282,750,000.00	-	-	0.0%	282,750,000.00	

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
051300100100 - Ministry of Youth & Social Development	Renovation and Equipping of Social Home, Offices , Youth Centes and Hostels in Badagry , Epe, Isheri,Ipaja, Ikorodu ,ikjea,	924,422,055.65	6,057,000.00	38,606,477.57	4.2%	885,815,578.08	
051300100100 - Ministry of Youth & Social Development	Construction of Elderly Care Centre in Epe	222,024,634.55	7,691,400.00	20,106,276.76	9.1%	201,918,357.79	
051300100100 - Ministry of Youth & Social Development	Construction of NYSC Permanent Site at Ikorodu	28,800,000,000.00	13,668,638,018.91	13,800,627,889.35	47.9%	14,999,372,110.65	
051305300100 - Office of Disability Affairs	Procurement of Assisting Equipment (Hearing Aids, Wheel chairs etc) for People with Disability	374,965,411.28	-	-	0.0%	374,965,411.28	
051305300100 - Office of Disability Affairs	Entrepreneurship for People with Disability	400,000,000.00	-	57,020,500.00	14.3%	342,979,500.00	
051400100100 - Ministry of Women Affairs and Poverty	Upgrading of 14 Standard Public Toilets and 4 Carwash across the State	162,237,779.50	10,545,807.15	10,545,807.15	6.5%	151,691,972.35	
051400100100 - Ministry of Women Affairs and Poverty	Construction of Skill Acquisition Centre and other povery allevation projects	220,406,716.46	21,450,426.23	21,450,426.23	9.7%	198,956,290.23	
051400100100 - Ministry of Women Affairs and Poverty	Construction of Multipurpose Centre for Women in Agindingbi	331,860,298.00	589,682.17	589,682.17	0.2%	331,270,615.83	
051400100100 - Ministry of Women Affairs and Poverty	Construction of Ketu Vocational Centre Phase II	109,000,000.00	27,451,809.95	27,451,809.95	25.2%	81,548,190.05	
051400100100 - Ministry of Women Affairs and Poverty	Upgrading and Renovation of Women Development Centre, Agege	154,036,386.00	-	-	0.0%	154,036,386.00	
051400100100 - Ministry of Women Affairs and Poverty	Balance payment of additional works for Shelter for Domestic Violence Survivors (Care Giver Institute), Agidingbi	172,508,871.00	-	-	0.0%	172,508,871.00	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Ikeja Local Government	270,666,100.10	-	1,733,294.78	0.6%	268,932,805.32	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Agege Local Government	270,666,100.10	-	-	0.0%	270,666,100.10	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Alimosho Local Government	270,666,100.10	-	-	0.0%	270,666,100.10	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Ifako-Ijaiye Local Government	270,666,100.10	-	21,637,802.78	8.0%	249,028,297.32	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Kosofe Local Government	270,666,100.10	-	33,161,178.53	12.3%	237,504,921.57	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at oshodi-Isolo Local Government	270,666,100.10	-	57,027,609.03	21.1%	213,638,491.07	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Shomolu Local Government	270,666,100.10	-	46,455,393.66	17.2%	224,210,706.44	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Mushin Local Government	270,666,100.10	-	66,299,073.42	24.5%	204,367,026.68	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Apapa Local Government	270,666,100.10	-	53,085,829.59	19.6%	217,580,270.51	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Eti-Osa Local Government	270,666,100.10	-	50,827,739.23	18.8%	219,838,360.87	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Lagos ISland Local Government	270,666,100.10	-	66,277,311.91	24.5%	204,388,788.19	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Lagos Mainland Local Government	270,666,100.10	-	20,000,000.00	7.4%	250,666,100.10	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Surulere Local Government	270,666,100.10	-	20,000,000.00	7.4%	250,666,100.10	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Ajeromi-Ifelodun Local Government	270,666,100.10	-	-	0.0%	270,666,100.10	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Amuwo-Odofin Local Government	270,666,100.10	-	-	0.0%	270,666,100.10	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Ojo Local Government	270,666,100.10	-	-	0.0%	270,666,100.10	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Badagry Local Government	270,666,100.10	-	-	0.0%	270,666,100.10	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Ikorodu Local Government	270,666,100.10	-	-	0.0%	270,666,100.10	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Epe Local Government	270,666,100.10	-	-	0.0%	270,666,100.10	
051700100100 - Ministry of Basic Education	Construction/Rehabilitation of School at Ibeju- Lekki Local Government	270,666,100.10	-	-	0.0%	270,666,100.10	
051700100100 - Ministry of Basic Education	Provision of Infrastructual Boarding Facilities	459,591,830.00	-	-	0.0%	459,591,830.00	
051700100100 - Ministry of Basic Education	Buildings - Construction and Rehabilitation of Schools across the State	4,021,959,221.00	1,446,117,061.21	2,098,617,061.21	52.2%	1,923,342,159.79	
051700300100 - Lagos State Universal Basic Education	Upgrading and Revamping of ICT facilities in Primary Schools Statewide	500,000,000.00	324,616,234.82	328,844,646.99	65.8%	171,155,353.01	
051700300100 - Lagos State Universal Basic Education	Rehabilitation of SUBEB HQ	350,000,000.00	-	26,490,240.00	7.6%	323,509,760.00	
051700300100 - Lagos State Universal Basic Education	Rehabilation of Solar Streetlights in Primary Schools Statewide	795,132,971.00	-	129,032,271.42	16.2%	666,100,699.58	
051700800100 - Library Board	Rehabilation of Libaries in Ikorodu, Badagry, Epe, igbogbo,Agege and Isolo	243,965,198.00	17,466,175.00	17,466,175.00	7.2%	226,499,023.00	
051700900100 - Lagos State Examinations Board	Procurement of Prime link b9136 Digital Printer with Integrated Copy/Printer sever, Purchase of 2 Digital Printing Machines , 2	384,450,174.00	60,960,000.00	60,960,000.00	15.9%	323,490,174.00	
051701000100 - Agency for Mass Education	Rehabliation /Upgrading of Vocational Centes in Badagry and Sabo	299,514,178.00	18,420,800.00	18,420,800.00	6.2%	281,093,378.00	
051701000100 - Agency for Mass Education	Provision for Equipment and Tools for Mass Education Centres	500,000,000.00	-	-	0.0%	500,000,000.00	
051701800100 - Lagos State University of Science and	Construction of School of Technology Complex at Ikorodu Campus. (Block D)	1,048,182,015.00	-	-	0.0%	1,048,182,015.00	
051701800100 - Lagos State University of Science and	Construction of Lagos State University Administrative Block	214,500,000.00	-	-	0.0%	214,500,000.00	
051702100100 - Lagos State University (LASU)	Uprgrading of Uni Buiiding (Capital Dev.) - Office buildings, Laboratories & Classrooms across the campuses, Students Hostels at	4,524,197,485.00	308,627,400.00	308,627,400.00	6.8%	4,215,570,085.00	
051702100100 - Lagos State University (LASU)	Renovation/Uprgrading of Univeristy Buiiding (Senate,Library,Faculty of Mgt Sceince etc)	3,900,000,000.00	-	-	0.0%	3,900,000,000.00	
051702100100 - Lagos State University (LASU)	Accreditation Exercise (Laboratory Equipment, Resource Assements, Purchase of 4Nos Toyota Hiace Bus)	567,757,422.00	-	-	0.0%	567,757,422.00	
051702300100 - College of Health Technology	Buildings - Construction/Rehabilitation of School Building	327,750,000.00	-	-	0.0%	327,750,000.00	
051702300100 - College of Health Technology	Accreditation Programmes (Departmental Laboratory Equipment; Skills Lab. Procedure Mannuals, Stimulators, Engraving on	270,535,188.00	-	-	0.0%	270,535,188.00	
051702600100 - Lagos State University of Education	Supply & installation of 3nos 500KVA transformer, upgrade of campus main supply cables & supply of 2np 500KVA generators.	788,254,000.00	-	-	0.0%	788,254,000.00	
051702600100 - Lagos State University of Education	Accreditation Programmes (Proc. 10 Com. Desktop, 10 Laptops, Ren. of 10 Laboratories (Physics,Chemistry,Biology,Integrated	281,428,707.00	-	-	0.0%	281,428,707.00	
051702600100 - Lagos State University of Education	Perimeter Fencing of the University Landed property (Oto/Ijanikin & Epe)	1,603,523,000.00	-	-	0.0%	1,603,523,000.00	
051702700100 - Education District 1	Purchase of 2 GAC Vehicles (Education District 1)	64,270,084.00	13,320,000.00	13,320,000.00	20.7%	50,950,084.00	
051702700200 - Education District 2	Purchase of 2 GAC Vehicles (Education District 2)	84,320,592.00	-	-	0.0%	84,320,592.00	
051702700300 - Education District 3	Purchase of 2 GAC Vehicles (Education District 3)	70,188,981.00	48,439,038.00	48,439,038.00	69.0%	21,749,943.00	
051702700400 - Education District 4	Purchase of 2 GAC Vehicles (Education District 4)	64,733,726.00	-	-	0.0%	64,733,726.00	
051702700500 - Education District 5	Purchase of 2 GAC Vehicles (Education District 5	71,989,324.00	-	28,132,440.59	39.1%	43,856,883.41	
051702700600 - Education District 6	Purchase of 2 GAC Vehicles (Education District 6)	67,870,769.00	16,923,830.00	16,923,830.00	24.9%	50,946,939.00	
051705400100 - Lagos State Teaching Service Commission	Rehabilitation of Teaching Service Commission (TESCOM) Buiding HQ	1,131,168,016.00	-	-	0.0%	1,131,168,016.00	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Badagry LGA	156,250,000.00	16,928,660.00	16,928,660.00	10.8%	139,321,340.00	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Ibeju-Lekki	156,250,000.00	14,473,512.22	14,473,512.22	9.3%	141,776,487.78	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Lagos	156,250,000.00	3,355,106.23	3,355,106.23	2.1%	152,894,893.77	

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Surulere LGA	156,250,000.00	4,400,000.00	4,400,000.00	2.8%	151,850,000.00	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Alimosho LGA	156,250,000.00	4,455,000.00	4,455,000.00	2.9%	151,795,000.00	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Ikeja LGA	156,250,000.00	4,008,911.50	4,008,911.50	2.6%	152,241,088.50	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Apapa LGA	156,250,000.00	-	-	0.0%	156,250,000.00	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Eti -Osa LGA	156,250,000.00	-	-	0.0%	156,250,000.00	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Ajeromi-	156,250,000.00	-	-	0.0%	156,250,000.00	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Ojo LGA	156,250,000.00	-	-	0.0%	156,250,000.00	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Amuwo-Odofin	156,250,000.00	-	-	0.0%	156,250,000.00	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Kosofe LGA	156,250,000.00	-	-	0.0%	156,250,000.00	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Epe LGA	156,250,000.00	-	-	0.0%	156,250,000.00	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Somolu LGA	156,250,000.00	-	-	0.0%	156,250,000.00	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Agege LGA	156,250,000.00	-	-	0.0%	156,250,000.00	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Agege LGA	156,250,000.00	-	-	0.0%	156,250,000.00	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Ikorodu LGA	909,814,266.17	-	-	0.0%	909,814,266.17	
051705500100 - Lagos State Technical and Vocational	Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Mushin LGA	909,814,266.17	-	227,360,499.60	25.0%	682,453,766.57	
051705500100 - Lagos State Technical and Vocational	Purchase of Working kits for Solar Training	500,000,000.00	-	-	0.0%	500,000,000.00	
051705600100 - Lagos State Scholarship Board	Purchase of 100KVA Generating set	44,433,262.00	-	-	0.0%	44,433,262.00	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Ikeja Local Government	73,688,448.05	11,480,674.95	17,329,966.09	23.5%	56,358,481.96	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Kosofe Local Government	73,688,448.05	1,615,467.28	1,615,467.28	2.2%	72,072,980.77	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Mushin Local Government	73,688,448.05	2,671,398.76	2,671,398.76	3.6%	71,017,049.29	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Oshodi- Isolo Local Government	73,688,448.05	36,687,158.88	51,915,337.66	70.5%	21,773,110.39	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Shomolu Local Government	73,688,448.05	2,451,588.57	2,451,588.57	3.3%	71,236,859.48	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Apapa Local Government	73,688,448.05	837,871.94	837,871.94	1.1%	72,850,576.11	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Eti-Osa Local Government	73,688,448.05	29,100,171.85	29,100,171.85	39.5%	44,588,276.20	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Lagos Island Local Government	73,688,448.05	20,861,226.98	20,861,226.98	28.3%	52,827,221.07	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Lagos Mainland Local Government	73,688,448.05	17,683,613.52	17,683,613.52	24.0%	56,004,834.53	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Surulere Local Government	73,688,448.05	12,588,147.76	16,670,053.16	22.6%	57,018,394.89	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Ajeromi_ifelodun Local Government	73,688,448.05	23,441,702.03	30,410,474.15	41.3%	43,277,973.90	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Amuwo-Odofin Local Government	73,688,448.05	49,620,456.70	64,452,522.46	87.5%	9,235,925.59	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Ojo Local Government	73,688,448.05	21,807,735.95	29,422,563.01	39.9%	44,265,885.04	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Badagry Local Government	73,688,448.05	34,187,470.38	34,187,470.38	46.4%	39,500,977.67	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Ikorodu Local Government	73,688,448.05	11,670,649.67	11,670,649.67	15.8%	62,017,798.38	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Ibeju-Lekki Local Government	73,688,448.05	50,000,000.00	50,000,000.00	67.9%	23,688,448.05	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Epe Local Government	73,688,448.05	45,000,000.00	45,000,000.00	61.1%	28,688,448.05	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Agege Local Government	73,688,448.05	44,452,972.80	44,452,972.80	60.3%	29,235,475.25	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Alimosho Local Government	73,688,448.05	50,000,000.00	50,000,000.00	67.9%	23,688,448.05	
051706600100 - School Committee on Rehabilitation of	Emergency Intervention for Public School at Ifako-Iaiye Local Government	73,688,448.05	65,000,000.00	65,000,000.00	88.2%	8,688,448.05	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Ikeja Local Government	468,530,364.50	36,285,168.82	164,609,814.85	35.1%	303,920,549.65	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Kosofe Local Government	468,530,364.50	65,068,027.58	146,585,157.86	31.3%	321,945,206.64	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Mushin Local Government	468,530,364.50	76,116,508.65	106,669,658.33	22.8%	361,860,706.17	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Aimosho Local Government	468,530,364.50	50,784,142.84	67,255,249.60	14.4%	401,275,114.90	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Lagos Mainland Local Government	468,530,364.50	78,872,274.99	213,497,657.25	45.6%	255,032,707.25	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Lagos Island Local Government	468,530,364.50	65,755,553.61	185,614,605.00	39.6%	282,915,759.50	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Oshodi-Isolo Local Government	468,530,364.50	21,202,074.06	138,266,077.29	29.5%	330,264,287.21	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Sholmolu Local Government	468,530,364.50	130,671,578.38	219,690,271.24	46.9%	248,840,093.26	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Ibeju- Lekki Local Government	468,530,364.50	74,363,211.64	139,224,080.86	29.7%	329,306,283.64	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Apapa Local Government	468,530,364.50	38,152,456.50	94,243,831.59	20.1%	374,286,532.91	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Eti-Osa Local Government	468,530,364.50	56,091,375.09	90,278,845.47	19.3%	378,251,519.03	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Surulere Local Government	468,530,364.50	14,244,135.78	44,681,767.23	9.5%	423,848,597.27	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Ajeromi-Ifelodun Local Government	468,530,364.50	21,038,446.83	50,766,289.20	10.8%	417,764,075.30	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Amuwo-Odofin Local Government	468,530,364.50	21,038,443.29	43,644,313.56	9.3%	424,886,050.94	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Ojo Local Government	468,530,364.50	16,471,106.76	37,509,553.59	8.0%	431,020,810.91	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at BadagryLocal Government	468,530,364.50	89,018,692.86	110,057,136.15	23.5%	358,473,228.35	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Ikorodu Local Government	468,530,364.50	22,605,870.27	43,002,733.95	9.2%	425,527,630.55	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Agege Local Government	468,530,364.50	8,765,622.03	27,496,472.13	5.9%	441,033,892.37	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at AlimoshoLocal Government	468,530,364.50	20,396,863.68	39,127,713.78	8.4%	429,402,650.72	
051706600100 - School Committee on Rehabilitation of	Construction/Rehabilitation of Public Schools at Ifako-Ijaiye Local Government	468,530,364.50	5,179,685.73	23,473,742.58	5.0%	445,056,621.92	
051706600100 - School Committee on Rehabilitation of	Construction of WOWBII Modular Classroom (EKOEXCEL)	5,472,681,310.00	3,819,136,645.56	5,454,752,682.59	99.7%	17,928,627.41	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Kosofe LLGA	338,136,666.75	117,064,003.23	181,308,139.01	53.6%	156,828,527.74	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Alimosho LGA	338,136,666.75	129,727,842.37	143,639,147.14	42.5%	194,497,519.61	

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
051706600100 - School Committee on Rehabilitation of	Construction of Blocks Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Ikeja LGA	338,136,666.75	218,294,056.85	282,205,361.62	83.5%	55,931,305.13	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Ibeju-Lekki LGA	338,136,666.75	118,730,850.10	187,496,472.13	55.4%	150,640,194.62	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Agege LGA	338,136,666.75	218,730,850.10	223,910,535.83	66.2%	114,226,130.92	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Epe LGA	338,136,666.75	119,859,051.39	219,859,051.39	65.0%	118,277,615.36	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Lagos Mainland LGA	338,136,666.75	130,437,631.45	147,388,953.67	43.6%	190,747,713.08	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Lagos Island LGA	338,136,666.75	213,911,304.77	218,475,348.09	64.6%	119,661,318.66	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Ikorodu LGA	338,136,666.75	213,911,304.77	222,285,427.37	65.7%	115,851,239.38	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Badagry LGA	338,136,666.75	64,860,869.22	71,761,047.02	21.2%	266,375,619.73	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Ifako-Ijaiye LGA	338,136,666.75	128,081,950.09	168,798,031.97	49.9%	169,338,634.78	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Eti-Osa LGA	338,136,666.75	93,977,056.64	193,977,056.64	57.4%	144,159,610.11	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Surulere LGA	338,136,666.75	97,403,227.62	197,403,227.62	58.4%	140,733,439.13	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Amuwo-Odofin LGA	338,136,666.75	6,649,401.93	99,436,781.65	29.4%	238,699,885.10	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Ajeromi-Ifelodun LGA	338,136,666.75	16,288,763.45	84,777,454.88	25.1%	253,359,211.87	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Mushin LGA	338,136,666.75	3,041,835.85	70,937,068.45	21.0%	267,199,598.30	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Ojo LGA	338,136,666.75	3,444,077.53	53,444,077.53	15.8%	284,692,589.22	
051706600100 - School Committee on Rehabilitation of	Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Apapa LGA	338,136,666.75	250,000,000.00	300,000,000.00	88.7%	38,136,666.75	
051706700100 - Office of Education Quality Assurance	Rehabilitation of Coordinating District Offices and Zonal Offices spread across the State for the use of Quality Assurance	266,037,465.00	-	-	0.0%	266,037,465.00	
052100100100 - Ministry of Health	Construction of Lagos State Medical Industrial and Innovation Zone	7,500,000,000.00	2,500,000,000.00	2,508,000,000.00	33.4%	4,992,000,000.00	
052100100100 - Ministry of Health	Development and Upgrading/ Renovation of Healthcare Facilities in the State	793,465,956.54	350,000,000.00	550,000,000.00	69.3%	243,465,956.54	
052100100100 - Ministry of Health	Construction of New Massey Children Hospital (ISPO)	12,354,148,842.44	1,232,511,415.53	4,232,511,415.53	34.3%	8,121,637,426.91	
052100100100 - Ministry of Health	Construction of New Massey Children Hospital (ISPO II)	17,185,208,697.56	179,294,543.39	3,411,805,958.92	19.9%	13,773,402,738.64	
052100100100 - Ministry of Health	Construction of Public Health Epidermics (Infectious Disease Research Institute (IDRI))	15,271,738,974.44	457,237,276.69	2,612,378,224.56	17.1%	12,659,360,749.88	
052100100100 - Ministry of Health	Renovation of Building Facilities (Statewide)	543,665,556.55	250,000,000.00	350,000,000.00	64.4%	193,665,556.55	
052100100100 - Ministry of Health	Construction of Ojo General Hospital	19,550,984,161.00	12,256,808,516.04	17,868,746,776.71	91.4%	1,682,237,384.29	
052100100100 - Ministry of Health	Construction of Shomolu General Hospital	28,934,819,479.00	13,989,996.25	4,900,489,996.25	16.9%	24,034,329,482.75	
052100100100 - Ministry of Health	Renovation of Hospitals (Statewide)	286,041,025.83	13,989,996.25	27,689,996.25	9.7%	258,351,029.58	
052100100100 - Ministry of Health	Construction & Equipping of Psychiatric Hospital and Rehabilitation Centre, Ketu Ejirin	5,891,277,756.00	13,989,996.25	43,112,496.25	0.7%	5,848,165,259.75	
052100100100 - Ministry of Health	Expansion / Acquisition of properties for Ajeromi General Hospital, Orile Agege General Hospital and Ebute Meta General	1,307,106,952.04	542,127,038.10	842,127,038.10	64.4%	464,979,913.94	
052100100100 - Ministry of Health	Construction/Rehabilitation of Hospitals Statewide	5,941,586,291.84	102,553,358.53	1,647,412,410.66	27.7%	4,294,173,881.18	
052100100100 - Ministry of Health	Infectious Disease Research Institute (Construction of Infectious Disease Research Institute (IDRI) in Mainland Hospital, Yaba)	2,515,396,875.00	770,000,000.00	1,514,859,052.13	60.2%	1,000,537,822.87	
052100100100 - Ministry of Health	Construction of Specialist Hospitals (Oncology Centre, Ikeja)	9,102,469,241.00	2,832,511,415.53	5,537,426,607.64	60.8%	3,565,042,633.36	
052100100100 - Ministry of Health	Reconstruction and Provision of Renewable Energy in Ajeromi General Hospital	4,500,000,000.00	40,087,185.96	540,087,185.96	12.0%	3,959,912,814.04	
052100100100 - Ministry of Health	Provision of Water Treatment Plants in General Hospitals	2,000,000,000.00	600,000,000.00	946,199,700.00	47.3%	1,053,800,300.00	
052100100100 - Ministry of Health	Remodelling and Upgrading of Apapa General Hospital	1,500,000,000.00	500,000,000.00	700,000,000.00	46.7%	800,000,000.00	
052100300100 - Primary Health Care Board	Construction of Headquarters for Primary Health Care Board	1,500,000,000.00	8,579,000.00	151,142,575.49	10.1%	1,348,857,424.51	
052100300100 - Primary Health Care Board	Renovation of Primary Health Care Centres across the State	1,500,000,000.00	8,579,000.00	395,010,122.34	26.3%	1,104,989,877.66	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Ikeja Local Government	23,750,000.00	14,990,100.00	17,178,743.82	72.3%	6,571,256.18	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Agege Local Government	23,750,000.00	14,999,100.00	14,999,100.00	63.2%	8,750,900.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Ifako-Ijaiye Local Government	23,750,000.00	14,999,100.00	14,999,100.00	63.2%	8,750,900.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Kosofe Local Government	23,750,000.00	11,998,000.00	11,998,000.00	50.5%	11,752,000.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Mushin Local Government	23,750,000.00	11,998,000.00	11,998,000.00	50.5%	11,752,000.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Oshodi-Isolo Local Government	23,750,000.00	14,998,800.00	14,998,800.00	63.2%	8,751,200.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Shomolu Local Government	23,750,000.00	14,998,800.00	14,998,800.00	63.2%	8,751,200.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Apapa Local Government	23,750,000.00	8,999,280.00	9,869,280.00	41.6%	13,880,720.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Eti-Osa Local Government	23,750,000.00	8,999,500.00	8,999,500.00	37.9%	14,750,500.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Lagos Island Local Government	23,750,000.00	8,999,500.00	8,999,500.00	37.9%	14,750,500.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Lagos Mainland Local Government	23,750,000.00	8,999,500.00	8,999,500.00	37.9%	14,750,500.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Surulere Local Government	23,750,000.00	8,999,500.00	8,999,500.00	37.9%	14,750,500.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Ajeromi-Ifelodun Local Government	23,750,000.00	8,999,500.00	8,999,500.00	37.9%	14,750,500.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Amuwo-Odofin Local Government	23,750,000.00	14,996,000.00	14,996,000.00	63.1%	8,754,000.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Ojo Local Government	23,750,000.00	14,999,000.00	14,999,000.00	63.2%	8,751,000.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Badagry Local Government	23,750,000.00	14,999,000.00	14,999,000.00	63.2%	8,751,000.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Ikorodu Local Government	23,750,000.00	14,996,000.00	14,996,000.00	63.1%	8,754,000.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Ibeju-Lekki Local Government	23,750,000.00	8,579,000.00	8,579,000.00	36.1%	15,171,000.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Epe Local Government	23,750,000.00	8,579,000.00	8,579,000.00	36.1%	15,171,000.00	
052100300100 - Primary Health Care Board	Construction and Rehabilitation of PHC at Alimosho Local Government	23,750,000.00	8,579,000.00	8,579,000.00	36.1%	15,171,000.00	
052100300100 - Primary Health Care Board	Construction & Equipping of 20 PHCs/Procument of Portal Cabin.	268,535,312.00	17,158,000.00	17,158,000.00	6.4%	251,377,312.00	
052100600200 - Lagos State College of Nursing and	Construction and Beauitfication of Office Complex, Hostel Annex and Main library	1,187,148,102.00	28,675,368.75	262,295,938.34	22.1%	924,852,163.66	
052102600100 - Lagos State University Teaching Hospital	Expansion of Medical Emergency Unit, Procurement of Specialised Medical Equipment, Automation of LASUTH, International	1,564,335,539.00	112,565,662.03	136,743,613.03	8.7%	1,427,591,925.97	
052102600100 - Lagos State University Teaching Hospital	Renovation of Building Facilities within the College Premises	416,608,510.50	-	19,153,940.00	4.6%	397,454,570.50	

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
052102600200 - Lagos State University College of	Construction of Hostel Building, Upgrade of Laboratory in LASUCOM	1,494,986,740.39	-	33,033,675.00	2.2%	1,461,953,065.39	
052102600200 - Lagos State University College of	Establishement of Central Library, Procurement of Library Books, Anatomy Processing Machine and Laboratory Refrigerator for 4	950,000,016.83	-	31,500,000.00	3.3%	918,500,016.83	
052102600200 - Lagos State University College of	Rehabilitaion of Office Building for Lagos State University of Health and Medical Sciences (Take off Grant)	9,400,000,000.00	-	-	0.0%	9,400,000,000.00	
052110200100 - Lagos State Health Management Agency	ICT for Health Insurance (LASHMA) and Call Centre(Ileraeko)	91,211,663.77	-	-	0.0%	91,211,663.77	
052110200100 - Lagos State Health Management Agency	Construction of Call Centres (Ileraeko)	708,930,000.00	19,380,000.00	19,380,000.00	2.7%	689,550,000.00	
052110300100 - Board of Traditional Medicine	Construction of Mist Chambers and Paving /grading acess for Planting Propaguales and Medical Plant and Vegetables	62,774,801.75	-	-	0.0%	62,774,801.75	
052110500100 - Lagos State Health Monitoring and	Purchase of Office Furniture & Fittings (1No. Executive conference table, 25Nos. Conference Chairs, 10Nos. Executive Office	47,678,052.00	-	-	0.0%	47,678,052.00	
052110500100 - Lagos State Health Monitoring and	Office Equipment for HEFAMMMA: 10 Nos Airconditioners, 3 Nos Refrigerator, 10 Nos. Television, 6 Nos. Scredding Machine	20,000,000.00	-	-	0.0%	20,000,000.00	
052110500100 - Lagos State Health Monitoring and	Production of illuminated Identification Logo for registered health facilities.	61,211,663.77	-	-	0.0%	61,211,663.77	
052110500100 - Lagos State Health Monitoring and	Upgrade of e-HEFAMAA Software Internet HEFAMAA Interactive Platform	30,000,000.00	-	-	0.0%	30,000,000.00	
052111400100 - Health Districts 6	Purchase of 5nos Executive Tables and Chairs, 15nos of office chairs, 15nos of office tables, 5nos of file cabinets	53,707,062.00	23,210,000.00	23,210,000.00	43.2%	30,497,062.00	
052111400200 - Health Districts 1	Purchase of 5nos Executive Tables and Chairs, 15nos of office chairs, 15nos of office tables, 3nos of file cabinets	53,707,062.00	-	-	0.0%	53,707,062.00	
052111400300 - Health Districts 2	Purchase of 8nos Executive Tables and Chairs, 30nos of office chairs, 30nos of office tables, 10nos of file cabinets	53,707,062.00	4,792,500.00	4,792,500.00	8.9%	48,914,562.00	
052111400400 - Health Districts 3	Purchase of 5nos Executive Tables and Chairs, 20nos of office chairs, 20nos of office tables, 5nos of file cabinets	53,707,062.00	19,950,000.00	19,950,000.00	37.1%	33,757,062.00	
052111400500 - Health Districts 4	Purchase of 5nos Executive Tables and Chairs, 20nos of office chairs, 20nos of office tables, 5nos of file cabinets	53,707,062.00	5,075,000.00	5,075,000.00	9.4%	48,632,062.00	
052111400600 - Health Districts 5	Purchase of 5nos Executive Tables and Chairs, 20nos of office chairs, 20nos of office tables, 5nos of file cabinets	53,707,062.00	-	-	0.0%	53,707,062.00	
052111500100 - Lagos State Blood Transfusion Service	Purchase of Blood Tranfusion Equipment(Donor Lab,Scale,Haemocue,Scale,Bloodbags etc)	44,481,059.00	-	-	0.0%	44,481,059.00	
052111600100 - Lagos State Accident & Emergency Centre	Purchase of 5 Hosptial Bed, Solar Panel and 6 CCTV for Lagos State Accident and Emergncy Centre Head Quarters	21,987,671.25	-	-	0.0%	21,987,671.25	
053500100100 - Ministry of Environment	Renovation of 4nos.Environmental zonal Offices across the state, Ugrading of Conference room in Alausa Ikeja	419,117,450.00	-	-	0.0%	419,117,450.00	
053500100100 - Ministry of Environment	Provision of Santitation Technology Equipment	2,214,376,070.00	807,361,876.96	1,350,780,151.55	61.0%	863,595,918.45	
053500100100 - Ministry of Environment	Conservation Projects WETLAND Study Report 2016 to date	1,847,166,990.00	-	-	0.0%	1,847,166,990.00	
053500100100 - Ministry of Environment	Feasibility Studies on Ground water contamination around Cemetaries Statewide and Data Collection for Policy formulation	122,345,460.00	-	-	0.0%	122,345,460.00	
053500100100 - Ministry of Environment	Purchase of 1 Cutting Torch with Kits and 20Cutting machine Blades	47,799,360.00	-	-	0.0%	47,799,360.00	
053500100100 - Ministry of Environment	Purchase of 20 Laptop and 15 Deskstops	98,290,816.00	-	-	0.0%	98,290,816.00	
053500100100 - Ministry of Environment	Environmental Intervention	3,899,479,690.00	-	-	0.0%	3,899,479,690.00	
053500100100 - Ministry of Environment	Construction of 57 Nos Modified Public Toilets and Bathrooms in Strategic Locations	5,044,987,250.00	-	-	0.0%	5,044,987,250.00	
053500200100 - Lagos State Parks & Gardens Agency	Landscaping & Beautification of Obalende Underbridge and Setback, Dev. of New Parks and Garden (i) Landscaping and	972,829,239.00	8,470,317.68	8,470,317.68	0.9%	964,358,921.32	
053500200100 - Lagos State Parks & Gardens Agency	Festive Season Christmas Decoration and Light (MEPB)	285,801,168.92	-	102,243,564.12	35.8%	183,557,604.80	
053501600100 - Lagos State Environmental Protection	Purchase of Laboratory Equipment (4 Mulitparameter,5OxggenMeter, 4 Bench PHMeter, 3Incubator, 5 Chemical Balance,2	2,380,379,152.64	1,188,381,616.30	1,233,231,616.30	51.8%	1,147,147,536.34	
053501600100 - Lagos State Environmental Protection	Purchase/Installaiton of Sofware for data reporting ,E pollution sampling equipmets	205,049,770.00	14,950,000.00	44,850,000.00	21.9%	160,199,770.00	
053501600100 - Lagos State Environmental Protection	purchase of 10 quality air measurement equipment	92,390,670.00	14,950,000.00	29,900,000.00	32.4%	62,490,670.00	
053501600100 - Lagos State Environmental Protection	Purchase of 17 Tables and Chairs, 5 Photcopy,10cabinets, 1 small fridge	99,150,960.00	14,950,000.00	29,900,000.00	30.2%	69,250,960.00	
053501600100 - Lagos State Environmental Protection	RENOVATION AND REHABILITATION OF OFFICE BUILDING (PortaCarbin at Zonal Offices)	1,603,657,820.00	6,804,427.50	36,704,427.50	2.3%	1,566,953,392.50	
053501600100 - Lagos State Environmental Protection	CREATION OF ADDITIONAL ZONAL OFFICES (Purchase of Portal Cabin for Epe, Mushin, Oshodi, Isolo, Surulere and Mainland	1,617,178,410.00	5,880,000.00	20,780,000.00	1.3%	1,596,398,410.00	
053505300100 - Lagos State Waste Management Agency	Construction/Rehabilitation of Public Facility- Decommissioning of dumpsite including capping, fencework and drainage	3,356,792,302.00	-	313,810,250.00	9.3%	3,042,982,052.00	
053505300100 - Lagos State Waste Management Agency	LASG Contribution for 200 New gas Powered Trucks for PSP Operators	1,012,700,352.00	59,950,000.00	239,950,000.00	23.7%	772,750,352.00	
053505300100 - Lagos State Waste Management Agency	Purchase of 20 Waste Compactor PSP Trucks	5,000,000,000.00	-	-	0.0%	5,000,000,000.00	
053505500100 - Lagos State Environmental & Special	RENOVATION AND REHABILITATION OF OFFICE BUILDING (Porta Carbin at Zonal Offices)	71,441,589.24	44,862,483.00	44,862,483.00	62.8%	26,579,106.24	
053505600100 - Lagos State Wastewater Management	RENOVATION AND REHABILITATION OF OFFICE BUILDING (Porta Carbin at Zonal Offices)	706,383,470.00	279,555,123.58	279,555,123.58	39.6%	426,828,346.42	
053505700100 - Office of Drainage Services & Water	OUTSTANDING LIABILITIES ON CONSTRUCTION OF DRAINAGE SYSTEMS across the State	41,145,076,187.28	31,046,443,298.71	40,497,845,317.10	98.4%	647,230,870.18	
053505700100 - Office of Drainage Services & Water	DRAINAGE CONSTRUCTION & DREDGING AT IKORODU, EPE, IKEJA, BADAGRY AND LAGOS ISLAND DIVISION	1,562,758,736.94	778,549,487.84	778,549,487.84	49.8%	784,209,249.10	
053505700100 - Office of Drainage Services & Water	Rehabilation of Drainage across LGAs in the State	9,263,138,263.00	6,820,542,144.38	6,820,542,144.38	73.6%	2,442,596,118.62	
053505700100 - Office of Drainage Services & Water	Dredging and Construction of Drainages Across the State	27,154,604,407.00	15,013,821,211.72	21,013,821,211.72	77.4%	6,140,783,195.28	
053505700100 - Office of Drainage Services & Water	Construction of Drainage Lining Across the State	9,500,000,000.00	6,737,912,908.13	6,737,912,908.13	70.9%	2,762,087,091.87	
053505700100 - Office of Drainage Services & Water	Dredging of Primary Channel along Legislative Quarters in Kosofe LGA and Construction of Collector Drains for Legislative	2,157,829,292.00	1,111,665,533.94	1,111,665,533.94	51.5%	1,046,163,758.06	
053505800100 - Lagos State Environmental Sanitation	RENOVATION AND REHABILITATION OF OFFICE BUILDING (Porta Carbin at Zonal Offices)	797,757,976.00	268,288,515.00	268,288,515.00	33.6%	529,469,461.00	
053505900100 - Lagos State Signage and Advertisement	Construction/Installation of Street Directional Signs in some LGAs and LCDAs	46,592,829.64	-	-	0.0%	46,592,829.64	
053505900100 - Lagos State Signage and Advertisement	Purchase of Operational vehicles 50nos. Toyota Hiace, 30nos. Toyota Hilux, 20nos. For Directors	894,214,314.53	-	-	0.0%	894,214,314.53	
053505900100 - Lagos State Signage and Advertisement	Provision for ICT infrastructure for Smart Street Signage and way Finding System Naming	2,000,000,000.00	-	48,828,331.97	2.4%	1,951,171,668.03	
053506000100 - Lagos Water Corporation	Improvement of 15 Nos Existing Mini and Micro Waterworks	4,917,007,575.00	750,294,195.19	1,781,109,463.39	36.2%	3,135,898,111.61	

Lagos State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
053506000100 - Lagos Water Corporation	Construction of New Water Works (Adiyan Phase II 70mgd)	26,024,907,591.00	1,038,821,755.31	1,038,821,755.31	4.0%	24,986,085,835.69	
053506200100 - Water Regulatory Commission	Construction of Water Laboratory in Ikeja	36,976,991.55	-	-	0.0%	36,976,991.55	
053900100100 - Lagos State Sports Commisssion	Renovation and Completion of Teslim Balogun Stadium (Grassing, Indoor Sport Hall, Eletronic Score Board, Flood Light, CCTv	1,000,000,000.00	-	14,000,055.00	1.4%	985,999,945.00	
053900100100 - Lagos State Sports Commisssion	Provision of Sporting Equipment for all the Sport Association in the State and Rehabilation of Indoor hall in Teslim Balogun	440,375,000.00	-	-	0.0%	440,375,000.00	
053900100100 - Lagos State Sports Commisssion	Construction of 8 Stadia in Ikorodu,Epe, Badagry, Ibejulekki, ifakoiajiye,Ketu,Ajeromi and SariIganum	1,284,516,449.00	1,153,500,000.00	1,153,500,000.00	89.8%	131,016,449.00	
053905200100 - Sports Trust Fund	Sport Trust Fund from Private Sector for sport Infrastrucutre and activities	900,000,000.00	-	-	0.0%	900,000,000.00	
053905200100 - Sports Trust Fund	Provision of Sport Centres in the 6 eduactional Distiricts in the State	805,193,631.00	-	-	0.0%	805,193,631.00	
055100100100 - Ministry of Local Government, Chieftancy	Office Furniture and Equipment (10 Executive Tables and Chairs, 25 Office Tables and Chairs, 20 Window Blinds, 5 File Cabinet)	25,546,856.84	2,529,609.68	8,904,037.18	34.9%	16,642,819.66	
055100100100 - Ministry of Local Government, Chieftancy	Renovation of Technical Services Department and Office Building, Balance Payment on Renovation of Special Adviser	24,757,670.45	2,601,991.15	9,152,767.03	37.0%	15,604,903.42	
055100100100 - Ministry of Local Government, Chieftancy	Purchase of 1 Operational Vehichle (Pick Up Van)	24,757,670.45	2,601,991.15	9,372,041.15	37.9%	15,385,629.30	
055100100100 - Ministry of Local Government, Chieftancy	Production and Installation of Boundary Signage in all LGAs and LCDAs	9,903,068.18	3,135,372.81	3,135,372.81	31.7%	6,767,695.37	
055100100100 - Ministry of Local Government, Chieftancy	Construction of Community Halls, Balance payments for Reconstruction of dilapidated community Halls in Olorunda, Otunla	3,426,746,645.48	3,135,372.81	13,523,616.06	0.4%	3,413,223,029.42	
055100100100 - Ministry of Local Government, Chieftancy	Provision of 10 Nos. Public Toilet, Water Sanitation, Perimeter Fencing, and other amenities across the state	178,255,227.21	3,135,372.81	13,549,272.81	7.6%	164,705,954.40	
055100100100 - Ministry of Local Government, Chieftancy	E-Marriage Software Design and Survey, Network Establishment and Maintenance	9,903,068.18	2,531,664.00	2,531,664.00	25.6%	7,371,404.18	
055100100100 - Ministry of Local Government, Chieftancy	Rehabilitation of Office Building and T-Block of the Ministry	181,408,013.55	2,531,664.00	12,945,564.00	7.1%	168,462,449.55	
055100100100 - Ministry of Local Government, Chieftancy	Rural Electrification in 13 various communities in the State	1,808,430,571.72	3,137,414.43	13,551,314.43	0.7%	1,794,879,257.29	
055100100100 - Ministry of Local Government, Chieftancy	Rehabilitation of 50 modfied Type A Portable Water Scheme & Sanitation	2,673,828,407.10	330,000,000.00	340,413,900.00	12.7%	2,333,414,507.10	
055100100100 - Ministry of Local Government, Chieftancy	Community Based Projects - Drainage and Roads Construction in the various communities	34,660,738.62	2,637,493.44	8,034,068.44	23.2%	26,626,670.18	
055100100100 - Ministry of Local Government, Chieftancy	Construction of Irrigation Farming System, Provision of facility for raw materials, Aggricultural Inputs Support to Lagos State	29,903,068.18	2,637,493.44	7,637,493.44	25.5%	22,265,574.74	
055100100100 - Ministry of Local Government, Chieftancy	Completion of Oba of Lagos Palace (Iga Idunganran) and other Obas Palace	1,290,000,000.00	3,636,003.49	14,049,903.49	1.1%	1,275,950,096.51	
055100100100 - Ministry of Local Government, Chieftancy	Rehabilitation of Rural Roads across the State	5,000,000,000.00	2,175,609,993.58	3,378,073,964.54	67.6%	1,621,926,035.46	
055100300100 - Centre for Rural Development	Provision of 1 Asphalt premix machine, Re-installation of Solar lights at the medicinal plant arena, Upgrade of CERUD Cottage	2,993,264,681.09	23,888,400.00	120,331,600.00	4.0%	2,872,933,081.09	
055100300100 - Centre for Rural Development	Purchase of 100 Nos. of Transformer across the Rural Areas across the State	2,500,000,000.00	-	-	0.0%	2,500,000,000.00	
055100400100 - Local Government Establishments,	Renovation of Offices and Toilets	641,142,094.00	-	30,181,145.90	4.7%	610,960,948.10	
057000100100 - Ministry of Tertiary Education	Rehabliation of 70 Public Secondary School Library across the State	550,000,000.00	14,927,500.00	14,927,500.00	2.7%	535,072,500.00	
057000100100 - Ministry of Tertiary Education	Rehabilation/Construction of LASU Business School at VI	448,435,503.00	14,927,500.00	114,927,500.00	25.6%	333,508,003.00	
057000100100 - Ministry of Tertiary Education	Purchase of 1 Photocopier, Projector, Computer Accessories in OSAE and Equipments for Special School(Alternative High School	91,000,000.00	14,927,500.00	14,927,500.00	16.4%	76,072,500.00	
057000100100 - Ministry of Tertiary Education	Entreprenueral Skill (Education Intervention JOB INITITAIVE LAGOS) - JIL for 1,000 final year students from Federal, State &	16,000,000.00	14,927,500.00	14,927,500.00	93.3%	1,072,500.00	
057000100100 - Ministry of Tertiary Education	Entreprenueral Skill (Education Intervention) Eko Digital Skill Initiative Lagos (EDSIL): Establishment of 60 additional coding	177,387,353.00	14,927,500.00	14,927,500.00	8.4%	162,459,853.00	
057000100100 - Ministry of Tertiary Education	Buildings - Retention for the completion of 50nos. Public Secondary School Libraries phase 1 & phase II and	100,000,000.00	14,927,500.00	14,927,500.00	14.9%	85,072,500.00	
057000100100 - Ministry of Tertiary Education	Balance Payment on 460 seater lecture Threare Hall for LASUSTECH in Ikorodu and LASUED in Epe	2,153,548,974.50	199,500,000.00	535,500,000.00	24.9%	1,618,048,974.50	
057000100100 - Ministry of Tertiary Education	Provision of Intervetion in tertiary Insitution and Balance payment on TECH HUB in LASU	3,888,192,000.00	534,377,968.15	534,377,968.15	13.7%	3,353,814,031.85	

4 Primary Healthcare Budget Performance

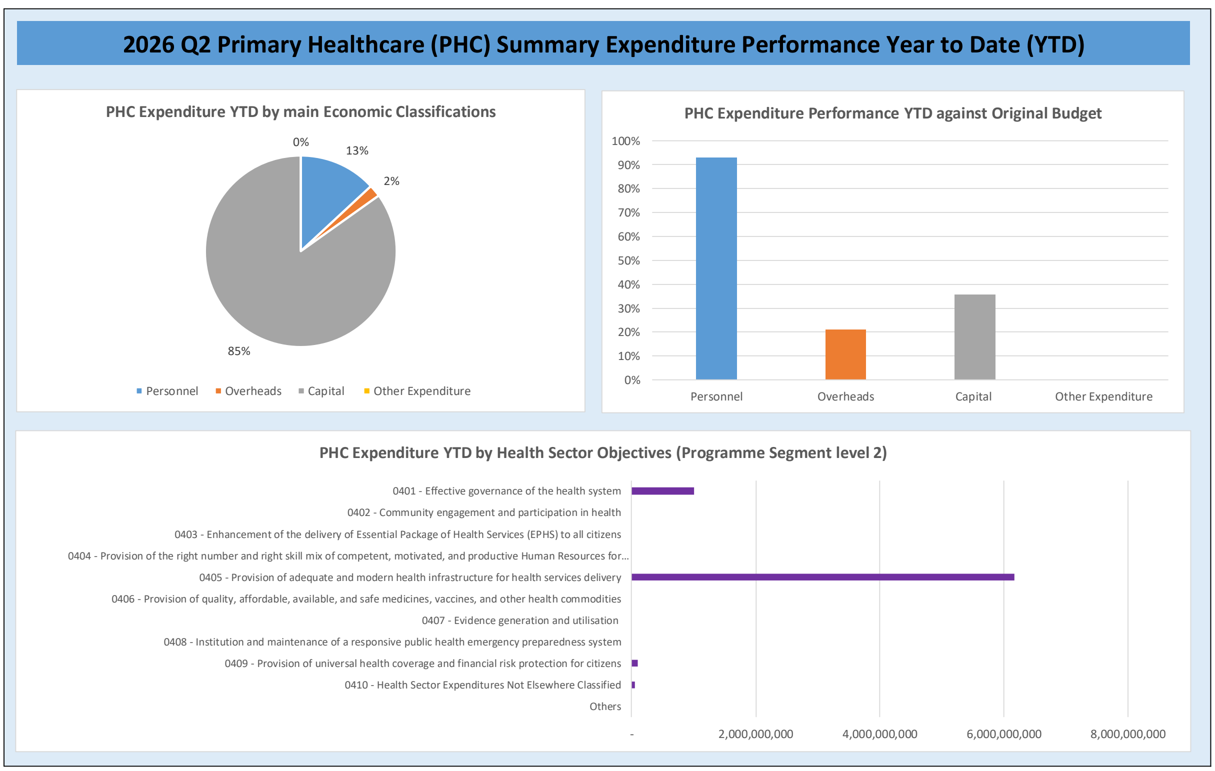
4.A Overview

The **Y2026 Total Expenditure** for Primary Healthcare is **N19,233,579,839.52**, of which **N7,328,006,100.44** was expended as at **30th June 2026**, representing **38.1%**. Recurrent expenditure performance comprised **Personnel Expenditure** of **N959,201,025.34**, representing **92.9%** of the personnel budget, and **Overhead Expenditure** of **₦148,753,806.27**, representing **21.0%** for the period under review.

The **Y2026 Capital Budget** for Primary Healthcare is **N17,492,533,623.00**, of which **N6,220,021,268.83** was recorded as cumulative expenditure for the period ended **30th June 2026**, representing **35.6%.**

A summary of the cumulative Year-to-Date (YTD) performance against the **Y2026 Original Approved Budget** is presented below across the major economic classifications of expenditure and the Programme Segment (Objective Level). The performance metrics presented in Sections **4.B** and **4.C** are based on the **Y2026 Original Approved Budget**, which serves as the benchmark for assessing budget implementation during the reporting period.

Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date



4.B Budget Implementation Reports by NCOA Segment

Table 21: Primary Healthcare Expenditure by Administrative Classification

Lagos State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	*19,233,579,839.52*	*4,174,323,970.14*	*7,328,006,100.44*	*38.1%*	*11,905,573,739.08*
020000000000	**ECONOMIC SECTOR**	**35,292,220.43**	**-**	**-**	**0.0%**	**35,292,220.43**
023800000000	**Ministry of Economic Planning & Budget**	**35,292,220.43**	**-**	**-**	**0.0%**	**35,292,220.43**
023800100100	Ministry of Economic Planning & Budget	35,292,220.43	-	-	0.0%	35,292,220.43
050000000000	**SOCIAL SECTOR**	**19,198,287,619.09**	**4,174,323,970.14**	**7,328,006,100.44**	**38.2%**	**11,870,281,518.65**
052100000000	**Ministry of Health**	**19,198,287,619.09**	**4,174,323,970.14**	**7,328,006,100.44**	**38.2%**	**11,870,281,518.65**
052100100100	Ministry of Health	16,371,865,782.80	3,758,670,392.88	5,925,229,445.01	36.2%	10,446,636,337.79
052100300100	Primary Health Care Board	2,053,110,775.54	312,546,649.71	1,252,620,180.69	61.0%	800,490,594.85
052110200100	Lagos State Health Management Agency (LASHMA)	254,147,104.75	50,079,427.55	97,128,974.74	38.2%	157,018,130.01
052110300100	Board of Traditional Medicine	62,774,801.75	-	-	0.0%	62,774,801.75
052110500100	Lagos State Health Monitoring and Accreditation Agency	67,678,052.00	-	-	0.0%	67,678,052.00
052111400200	Health Districts 1	53,707,062.00	-	-	0.0%	53,707,062.00
052111400300	Health Districts 2	53,707,062.00	4,792,500.00	4,792,500.00	8.9%	48,914,562.00
052111400400	Health Districts 3	53,707,062.00	19,950,000.00	19,950,000.00	37.1%	33,757,062.00
052111400500	Health Districts 4	53,707,062.00	5,075,000.00	5,075,000.00	9.4%	48,632,062.00
052111400600	Health Districts 5	53,707,062.00	-	-	0.0%	53,707,062.00
052111400100	Health Districts 6	53,707,062.00	23,210,000.00	23,210,000.00	43.2%	30,497,062.00
052111500100	Lagos State Blood Transfusion Service	44,481,059.00	-	-	0.0%	44,481,059.00
052111600100	Lagos State Accident & Emergency Centre (Drugs and Medical Consumables)	21,987,671.25	-	-	0.0%	21,987,671.25

Table 22: Primary Healthcare Expenditure by Functional Classification

Lagos State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	*19,233,579,839.52*	*4,174,323,970.14*	*7,328,006,100.44*	*38.1%*	*11,905,573,739.08*
707	**HEALTH**	**19,233,579,839.52**	**4,174,323,970.14**	**7,328,006,100.44**	**38.1%**	**11,905,573,739.08**
7072	**OUTPATIENT SERVICES**	**322,242,372.00**	**53,027,500.00**	**53,027,500.00**	**16.5%**	**269,214,872.00**
70721	GENERAL MEDICAL SERVICES	322,242,372.00	53,027,500.00	53,027,500.00	16.5%	269,214,872.00
7073	**HOSPITAL SERVICES**	**69,665,723.25**	**-**	**-**	**0.0%**	**69,665,723.25**
70731	GENERAL HOSPITAL SERVICES	69,665,723.25	-	-	0.0%	69,665,723.25
7074	**PUBLIC HEALTH SERVICES**	**2,449,805,961.47**	**362,626,077.26**	**1,349,749,155.43**	**55.1%**	**1,100,056,806.04**
70741	PUBLIC HEALTH SERVICES	2,449,805,961.47	362,626,077.26	1,349,749,155.43	55.1%	1,100,056,806.04
7076	**HEALTH N.E.C.**	**16,391,865,782.80**	**3,758,670,392.88**	**5,925,229,445.01**	**36.1%**	**10,466,636,337.79**
70761	HEALTH N.E.C.	16,391,865,782.80	3,758,670,392.88	5,925,229,445.01	36.1%	10,466,636,337.79

Table 23: Primary Healthcare Expenditure by Programme Classification

Lagos State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***19,233,579,839.52***	***4,174,323,970.14***	***7,328,006,100.44***	***38.1%***	***11,905,573,739.08***
04	**Health**	**19,233,579,839.52**	**4,174,323,970.14**	**7,328,006,100.44**	**38.1%**	**11,905,573,739.08**
0401	Effective governance of the health system	1,578,110,775.54	73,840,969.71	1,010,855,856.87	64.1%	567,254,918.67
0402	Community engagement and participation in health	91,211,663.77	-	-	0.0%	91,211,663.77
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	35,292,220.43	-	-	0.0%	35,292,220.43
0405	Provision of adequate and modern health infrastructure for health services delivery	16,976,109,314.80	3,997,376,072.88	6,166,993,768.83	36.3%	10,809,115,545.97
0409	Provision of universal health coverage and financial risk protection for citizens	162,935,440.98	50,079,427.55	97,128,974.74	59.6%	65,806,466.24
0410	Health Sector Expenditures Not Elsewhere Classified	389,920,424.00	53,027,500.00	53,027,500.00	13.6%	336,892,924.00

Table 24: Primary Healthcare Expenditure by Economic Classification

Lagos State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	**19,233,579,839.52**	**4,174,323,970.14**	**7,328,006,100.44**	**38.1%**	**11,905,573,739.08**
2	***EXPENDITURES***	***19,233,579,839.52***	***4,174,323,970.14***	***7,328,006,100.44***	***38.1%***	***11,905,573,739.08***
21	***PERSONNEL COST***	***1,032,183,372.02***	***51,287,397.26***	***959,201,025.34***	***92.9%***	***72,982,346.68***
2101	**SALARY**	***1,032,183,372.02***	***51,287,397.26***	***959,201,025.34***	***92.9%***	***72,982,346.68***
210101	**SALARIES AND WAGES**	**1,032,183,372.02**	**51,287,397.26**	**959,201,025.34**	**92.9%**	**72,982,346.68**
21010101	SALARY	1,032,183,372.02	51,287,397.26	959,201,025.34	92.9%	72,982,346.68
22	***OTHER RECURRENT COSTS***	***708,862,844.50***	***72,633,000.00***	***148,783,806.27***	***21.0%***	***560,079,038.23***
2202	**OVERHEAD COST**	***708,862,844.50***	***72,633,000.00***	***148,783,806.27***	***21.0%***	***560,079,038.23***
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,956,000.00**	**-**	**-**	**0.0%**	**3,956,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,956,000.00	-	-	0.0%	3,956,000.00
220202	**UTILITIES - GENERAL**	**3,228,888.00**	**-**	**-**	**0.0%**	**3,228,888.00**
22020201	ELECTRICITY CHARGES	3,228,888.00	-	-	0.0%	3,228,888.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**50,956,594.00**	**-**	**-**	**0.0%**	**50,956,594.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,528,971.00	-	-	0.0%	14,528,971.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	12,002,623.00	-	-	0.0%	12,002,623.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	12,000,000.00	-	-	0.0%	12,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	10,000,000.00	-	-	0.0%	10,000,000.00
22020313	Drawing Office Materials	1,000,000.00	-	-	0.0%	1,000,000.00
22020315	Procurement Expenses	1,425,000.00	-	-	0.0%	1,425,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**472,644,162.50**	**72,633,000.00**	**148,783,806.27**	**31.5%**	**323,860,356.23**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,200,000.00	-	-	0.0%	6,200,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,200,000.00	-	-	0.0%	4,200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	-	-	0.0%	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	63,700,000.00	-	-	0.0%	63,700,000.00
22020416	Upkeep of Govt. Quarters and Offices	5,000,000.00	-	-	0.0%	5,000,000.00
22020418	Maintenance of Mini-Health Clinic	32,010,412.50	-	-	0.0%	32,010,412.50
22020426	Maintenance of Specialised Hospital Equip	356,533,750.00	72,633,000.00	148,783,806.27	41.7%	207,749,943.73
220205	**TRAINING - GENERAL**	**10,000,000.00**	**-**	**-**	**0.0%**	**10,000,000.00**
22020501	LOCAL TRAINING	10,000,000.00	-	-	0.0%	10,000,000.00
220206	**OTHER SERVICES - GENERAL**	**6,500,000.00**	**-**	**-**	**0.0%**	**6,500,000.00**
22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	-	-	0.0%	5,000,000.00
22020608	Library Services	1,500,000.00	-	-	0.0%	1,500,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**32,000,000.00**	**-**	**-**	**0.0%**	**32,000,000.00**
22020701	FINANCIAL CONSULTING	3,000,000.00	-	-	0.0%	3,000,000.00
22020703	LEGAL SERVICES	1,000,000.00	-	-	0.0%	1,000,000.00
22020708	MEDICAL CONSULTING	5,000,000.00	-	-	0.0%	5,000,000.00
22020711	Consultancy Services	9,000,000.00	-	-	0.0%	9,000,000.00
22020713	Professional Advisory	14,000,000.00	-	-	0.0%	14,000,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**6,577,200.00**	**-**	**-**	**0.0%**	**6,577,200.00**
22020801	MOTOR VEHICLE FUEL COST	6,577,200.00	-	-	0.0%	6,577,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**123,000,000.00**	**-**	**-**	**0.0%**	**123,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	3,500,000.00	-	-	0.0%	3,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	6,000,000.00	-	-	0.0%	6,000,000.00
22021014	Planning, Budget Preparation & Final Accounts Expenses	2,500,000.00	-	-	0.0%	2,500,000.00
22021024	Committees & Commissions Expenses	15,000,000.00	-	-	0.0%	15,000,000.00
22021073	Monitoring & Evaluation Expenses	5,000,000.00	-	-	0.0%	5,000,000.00
22021076	Food & Nutrition Expenses	83,000,000.00	-	-	0.0%	83,000,000.00
22021096	Staff Skill Development Retreat Expenses	8,000,000.00	-	-	0.0%	8,000,000.00

Lagos State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23	***CAPITAL EXPENDITURE***	***17,492,533,623.00***	***4,050,403,572.88***	***6,220,021,268.83***	***35.6%***	***11,272,512,354.17***
2301	**FIXED ASSETS PURCHASED**	***332,772,570.02***	***5,075,000.00***	***5,075,000.00***	***1.5%***	***327,697,570.02***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**332,772,570.02**	**5,075,000.00**	**5,075,000.00**	**1.5%**	**327,697,570.02**
23010105	PURCHASE OF MOTOR VEHICLES	53,707,062.00	-	-	0.0%	53,707,062.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	69,665,723.25	-	-	0.0%	69,665,723.25
23010113	PURCHASE OF COMPUTERS	111,211,663.77	-	-	0.0%	111,211,663.77
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	98,188,121.00	5,075,000.00	5,075,000.00	5.2%	93,113,121.00
2302	**CONSTRUCTION / PROVISION**	***8,126,774,084.18***	***2,758,655,680.00***	***2,769,714,323.82***	***34.1%***	***5,357,059,760.36***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**8,126,774,084.18**	**2,758,655,680.00**	**2,769,714,323.82**	**34.1%**	**5,357,059,760.36**
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	53,707,062.00	19,950,000.00	19,950,000.00	37.1%	33,757,062.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	7,975,000,000.00	2,738,705,680.00	2,749,764,323.82	34.5%	5,225,235,676.18
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	62,774,801.75	-	-	0.0%	62,774,801.75
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	35,292,220.43	-	-	0.0%	35,292,220.43
2303	**REHABILITATION / REPAIRS**	***8,925,572,844.80***	***1,263,462,892.88***	***3,422,021,945.01***	***38.3%***	***5,503,550,899.79***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**8,925,572,844.80**	**1,263,462,892.88**	**3,422,021,945.01**	**38.3%**	**5,503,550,899.79**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	8,925,572,844.80	1,263,462,892.88	3,422,021,945.01	38.3%	5,503,550,899.79
2305	**OTHER CAPITAL PROJECTS**	***107,414,124.00***	***23,210,000.00***	***23,210,000.00***	***21.6%***	***84,204,124.00***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**107,414,124.00**	**23,210,000.00**	**23,210,000.00**	**21.6%**	**84,204,124.00**
23050101	RESEARCH AND DEVELOPMENT	107,414,124.00	23,210,000.00	23,210,000.00	21.6%	84,204,124.00

5 Basic Education Budget Performance

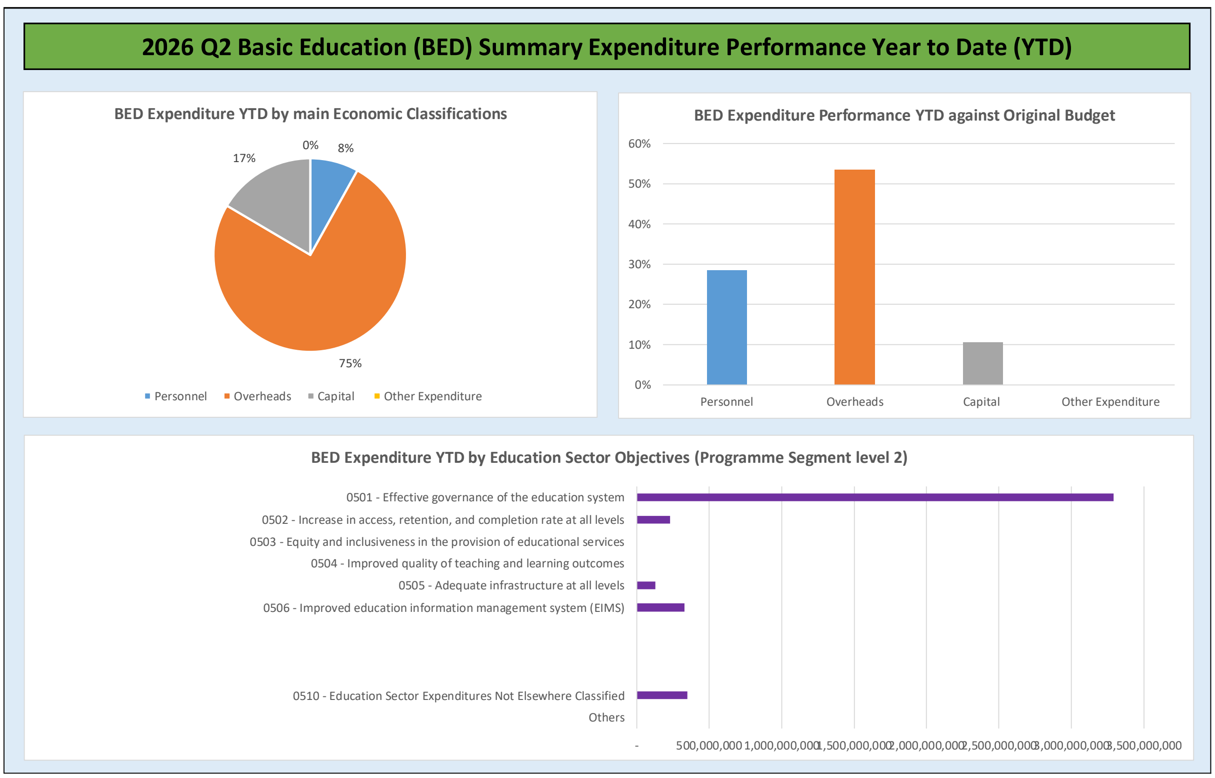
5.A Overview

The **Y2026 Total Expenditure** for Basic Education is **N14,108,450,823.44**, of which **N4,327,359,800.27** was expended as at **30th June 2026**, representing **30.7%**. Recurrent expenditure performance comprised **Personnel Expenditure** of **N348,910,949.61**, representing **28.4%** of the personnel budget, and **Overhead Expenditure** of N3**,263,830,376.97** representing **53.5%** for the period under review.

The **Y2026 Capital Budget** for Basic Education is **N6,776,836,830.40**, of which **N714,618,473.69** was recorded as cumulative expenditure for the period ended **30th June 2026**, representing **10.5%**.

A summary of the cumulative Year-to-Date (YTD) performance against the **Y2026 Original Approved Budget** is presented below across the major economic classifications of expenditure and the Programme Segment (Objective Level). The performance metrics presented in **Sections 5.B and 5.C** are based on the **Y2026 Original Approved Budget**, which serves as the benchmark for assessing budget implementation during the reporting period.

Figure 4: Summary of Basic Education Budget Performance Year to Date



5.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

Lagos State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***14,108,450,823.44***	***3,145,791,668.82***	***4,327,359,800.27***	***30.7%***	***9,781,091,023.17***
020000000000	**ECONOMIC SECTOR**	**5,131,703,859.40**	**8,845,000.00**	**230,251,315.28**	**4.5%**	**4,901,452,544.12**
023800000000	**Ministry of Economic Planning & Budget**	**5,131,703,859.40**	**8,845,000.00**	**230,251,315.28**	**4.5%**	**4,901,452,544.12**
023800100100	Ministry of Economic Planning & Budget	5,131,703,859.40	8,845,000.00	230,251,315.28	4.5%	4,901,452,544.12
050000000000	**SOCIAL SECTOR**	**8,976,746,964.04**	**3,136,946,668.82**	**4,097,108,484.99**	**45.6%**	**4,879,638,479.05**
051700000000	**Ministry of Education**	**8,976,746,964.04**	**3,136,946,668.82**	**4,097,108,484.99**	**45.6%**	**4,879,638,479.05**
051700300100	Lagos State Universal Basic Education Board	8,976,746,964.04	3,136,946,668.82	4,097,108,484.99	45.6%	4,879,638,479.05

Table 26: Basic Education Expenditure by Functional Classification

Lagos State Government Budget Performance Report 2026 Q2 -Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***14,108,450,823.44***	***3,145,791,668.82***	***4,327,359,800.27***	***30.7%***	***9,781,091,023.17***
709	**EDUCATION**	**14,108,450,823.44**	**3,145,791,668.82**	**4,327,359,800.27**	**30.7%**	**9,781,091,023.17**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**14,108,450,823.44**	**3,145,791,668.82**	**4,327,359,800.27**	**30.7%**	**9,781,091,023.17**
70912	PRIMARY EDUCATION	14,108,450,823.44	3,145,791,668.82	4,327,359,800.27	30.7%	9,781,091,023.17

Table 27: Basic Education Expenditure by Programme Classification

Lagos State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***14,108,450,823.44***	***3,145,791,668.82***	***4,327,359,800.27***	***30.7%***	***9,781,091,023.17***
05	**Education**	**14,108,450,823.44**	**3,145,791,668.82**	**4,327,359,800.27**	**30.7%**	**9,781,091,023.17**
0501	Effective governance of the education system	6,452,494,006.00	2,634,248,501.76	3,290,320,616.97	51.0%	3,162,173,389.03
0502	Increase in access, retention, and completion rate at all levels	5,131,703,859.40	8,845,000.00	230,251,315.28	4.5%	4,901,452,544.12
0505	Adequate infrastructure at all levels	795,132,971.00	-	129,032,271.42	16.2%	666,100,699.58
0506	Improved education information management system (EIMS)	500,000,000.00	324,616,234.82	328,844,646.99	65.8%	171,155,353.01
0510	Education Sector Expenditures Not Elsewhere Classified	1,229,119,987.04	178,081,932.24	348,910,949.61	28.4%	880,209,037.43

Table 28: Basic Education Expenditure by Economic Classification

Lagos State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	**14,108,450,823.44**	**3,145,791,668.82**	**4,327,359,800.27**	**30.7%**	**9,781,091,023.17**
2	***EXPENDITURES***	***14,108,450,823.44***	***3,145,791,668.82***	***4,327,359,800.27***	***30.7%***	***9,781,091,023.17***
21	***PERSONNEL COST***	***1,229,119,987.04***	***178,081,932.24***	***348,910,949.61***	***28.4%***	***880,209,037.43***
2101	**SALARY**	***1,229,119,987.04***	***178,081,932.24***	***348,910,949.61***	***28.4%***	***880,209,037.43***
210101	**SALARIES AND WAGES**	**1,229,119,987.04**	**178,081,932.24**	**348,910,949.61**	**28.4%**	**880,209,037.43**
21010101	SALARY	1,229,119,987.04	178,081,932.24	348,910,949.61	28.4%	880,209,037.43
22	***OTHER RECURRENT COSTS***	***6,102,494,006.00***	***2,634,248,501.76***	***3,263,830,376.97***	***53.5%***	***2,838,663,629.03***
2202	**OVERHEAD COST**	***6,102,494,006.00***	***2,634,248,501.76***	***3,263,830,376.97***	***53.5%***	***2,838,663,629.03***
220201	**TRAVEL & TRANSPORT - GENERAL**	**38,997,000.00**	**800,000.00**	**800,000.00**	**2.1%**	**38,197,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	38,997,000.00	800,000.00	800,000.00	2.1%	38,197,000.00
220202	**UTILITIES - GENERAL**	**17,892,000.00**	**9,000,000.00**	**9,000,000.00**	**50.3%**	**8,892,000.00**
22020202	TELEPHONE CHARGES	17,892,000.00	9,000,000.00	9,000,000.00	50.3%	8,892,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**33,139,119.00**	**11,700,000.00**	**11,700,000.00**	**35.3%**	**21,439,119.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,504,000.00	2,000,000.00	2,000,000.00	21.0%	7,504,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	19,985,119.00	8,000,000.00	8,000,000.00	40.0%	11,985,119.00
22020309	UNIFORMS & OTHER CLOTHING	1,300,000.00	600,000.00	600,000.00	46.2%	700,000.00
22020315	Procurement Expenses	2,350,000.00	1,100,000.00	1,100,000.00	46.8%	1,250,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,666,750,295.30**	**1,612,448,501.76**	**2,042,030,376.97**	**55.7%**	**1,624,719,918.33**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	23,120,000.00	5,000,000.00	5,000,000.00	21.6%	18,120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,802,000.00	6,000,000.00	6,000,000.00	46.9%	6,802,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	576,447,865.00	102,500,000.00	102,500,000.00	17.8%	473,947,865.00
22020416	Upkeep of Govt. Quarters and Offices	3,031,980,430.30	1,497,948,501.76	1,927,530,376.97	63.6%	1,104,450,053.33
22020424	Maintenance of Tractor & Heavy Equipment	22,400,000.00	1,000,000.00	1,000,000.00	4.5%	21,400,000.00
220205	**TRAINING - GENERAL**	**1,424,000,199.00**	**871,500,000.00**	**1,071,500,000.00**	**75.2%**	**352,500,199.00**
22020501	LOCAL TRAINING	1,424,000,199.00	871,500,000.00	1,071,500,000.00	75.2%	352,500,199.00
220206	**OTHER SERVICES - GENERAL**	**8,800,000.00**	**2,400,000.00**	**2,400,000.00**	**27.3%**	**6,400,000.00**
22020609	Janitorial Services	8,800,000.00	2,400,000.00	2,400,000.00	27.3%	6,400,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**10,700,000.00**	**600,000.00**	**600,000.00**	**5.6%**	**10,100,000.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	10,200,000.00	400,000.00	400,000.00	3.9%	9,800,000.00
22020703	LEGAL SERVICES	500,000.00	200,000.00	200,000.00	40.0%	300,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**82,658,524.00**	**40,000,000.00**	**40,000,000.00**	**48.4%**	**42,658,524.00**
22020801	MOTOR VEHICLE FUEL COST	58,568,400.00	30,000,000.00	30,000,000.00	51.2%	28,568,400.00
22020803	PLANT / GENERATOR FUEL COST	24,090,124.00	10,000,000.00	10,000,000.00	41.5%	14,090,124.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**819,556,868.70**	**85,800,000.00**	**85,800,000.00**	**10.5%**	**733,756,868.70**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	45,722,100.00	12,100,000.00	12,100,000.00	26.5%	33,622,100.00
22021003	PUBLICITY & ADVERTISEMENTS	44,800,000.00	18,000,000.00	18,000,000.00	40.2%	26,800,000.00
22021014	Planning, Budget Preparation & Final Accounts Expenses	45,690,888.00	2,200,000.00	2,200,000.00	4.8%	43,490,888.00
22021035	Local Technology Support Expenses	16,036,000.00	4,000,000.00	4,000,000.00	24.9%	12,036,000.00
22021051	Research & Development Expenses	15,824,200.00	7,000,000.00	7,000,000.00	44.2%	8,824,200.00
22021059	Publication & Documentation Expenses	10,880,000.00	6,000,000.00	6,000,000.00	55.1%	4,880,000.00
22021073	Monitoring & Evaluation Expenses	615,292,680.70	24,000,000.00	24,000,000.00	3.9%	591,292,680.70
22021096	Staff Skill Development Retreat Expenses	25,311,000.00	12,500,000.00	12,500,000.00	49.4%	12,811,000.00
23	***CAPITAL EXPENDITURE***	***6,776,836,830.40***	***333,461,234.82***	***714,618,473.69***	***10.5%***	***6,062,218,356.71***
2302	**CONSTRUCTION / PROVISION**	***1,909,250,000.00***	***-***	***232,946,555.28***	***12.2%***	***1,676,303,444.72***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**1,909,250,000.00**	**-**	**232,946,555.28**	**12.2%**	**1,676,303,444.72**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	350,000,000.00	-	26,490,240.00	7.6%	323,509,760.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,559,250,000.00	-	206,456,315.28	13.2%	1,352,793,684.72
2303	**REHABILITATION / REPAIRS**	***4,072,453,859.40***	***333,461,234.82***	***352,639,646.99***	***8.7%***	***3,719,814,212.41***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**4,072,453,859.40**	**333,461,234.82**	**352,639,646.99**	**8.7%**	**3,719,814,212.41**
23030102	REHABILITATION / REPAIRS - ELECTRICITY	500,000,000.00	324,616,234.82	328,844,646.99	65.8%	171,155,353.01
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	3,572,453,859.40	8,845,000.00	23,795,000.00	0.7%	3,548,658,859.40
2305	**OTHER CAPITAL PROJECTS**	***795,132,971.00***	***-***	***129,032,271.42***	***16.2%***	***666,100,699.58***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**795,132,971.00**	**-**	**129,032,271.42**	**16.2%**	**666,100,699.58**
23050101	RESEARCH AND DEVELOPMENT	795,132,971.00	-	129,032,271.42	16.2%	666,100,699.58