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

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

THE LAGOS STATE HOUSE OF ASSEMBLY enacts as follows-

The Total Budget Size for the Year 2026 is ₦ 4,444,509,776,438.00

1. That the total budget size for the year 2026 is Four Trillion, Four Hundred and Forty-Four Billion, Five Hundred and Nine Million, Seven Hundred and Seventy-Six Thousand, Four Hundred and Thirty-Eight Naira (₦ 4,444,509,776,438.00) only comprising the sum of Two Trillion, One Hundred and Six Billion, Seven Hundred and Four Million, Five Hundred and Sixty-Six Thousand, One Hundred and Thirteen Naira (₦2,106,704,566,113.00) only as Recurrent Expenditure and Two Trillion, Three Hundred and Thirty-Seven Billion, Eight Hundred and Five Million, Two Hundred and Ten Thousand, Three Hundred and Twenty-Five Naira (₦2,337,805,210,325.00) only as Capital Expenditure.

Summary Breakdown of the Budget

2. The summary breakdown of the budget shall be as specified in Schedule 1 Part A of this Law.

Schedule 1 Part A.

Appropriation and Issuance of ₦2,106,704,566,113.00 as Recurrent Expenditure from the Consolidated Revenue Fund for the Year Ending 31st December, 2026.

3. (1) The State Accountant-General shall when authorised to do so by Warrants signed by the Commissioner for Finance, pay out of the Consolidated Revenue Fund of the State during the year ending 31st December 2026 the sum specified by Warrants not exceeding in the aggregate sum of Two Trillion, One Hundred and Six Billion, Seven Hundred and Four Million, Five Hundred and Sixty-Six Thousand, One Hundred and Thirteen Naira (₦2,106,704,566,113.00) only.

Schedule I Part B.

(2) The amount stated in subsection (1) of this section shall be appropriated to Heads of Expenditure itemised under Dedicated Expenditure (Recurrent), Personnel Cost, Overhead Cost and Subvention columns as specified in Schedule 1 Part B of this Law.

(3) There shall not be issued out of the Consolidated Revenue Fund of the State after the year ending 31st December 2026 any part of the amount stated in subsection (1) of this section.

Appropriation and Issuance of ₦ 2,337,805,210,325.00 as Capital Expenditure from the Development Fund for the Year Ending 31st December, 2026.

4. (1) The State Accountant-General shall when authorised to do so by Warrants signed by the Commissioner for Finance, pay out of the Development Fund of the State during the year ending 31st December 2026 the sum specified by Warrants not exceeding the aggregate sum of Two Trillion, Three Hundred and Thirty-Seven Billion, Eight Hundred and Five Million, Two Hundred and Ten Thousand, Three Hundred and Twenty-Five Naira (₦2,337,805,210,325.00) only.

Schedule I Part B.

(2) The amount mentioned in subsection (1) of this section shall be appropriated to the Heads of Expenditure itemised under Capital Development (Outflow) and Capital Expenditure columns as specified in Schedule I Part B of this Law.

(3) There shall not be issued out of the Consolidated Revenue Fund of the State after the year ending 31st December 2026 any part of the amount stated in subsection (1) of this section.

Access to Funds.

5. The State Accountant-General shall ensure seamless access of Ministries, Departments and Agencies (MDAs) of Government to their earned Dedicated Revenue and Capital Receipt as approved in this Law.

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

6. (1) The Commissioner for Finance and the State Accountant - General shall release to the under listed Ministries, Departments and Agencies (MDAs) one twelfth ($^{1}/_{12}^{th}$) of their Annual Overhead Costs / Subventions by the first week of every month -

(a) Lagos State House of Assembly;
(b) The Judiciary;
(c) Judicial Service Commission;
(d) Office of the State Auditor-General;
(e) Office of the Auditor-General for Local Governments;
(f) Office of Central Internal Audit;
(g) Audit Service Commission;
(h) Lagos State Internal Revenue Service;
(i) Lagos State Public Procurement Agency; and
(j) Lagos State Health Management Agency (Equity Fund Contributions).

(2) The Commissioner for Finance and the State Accountant-General shall within the first ten (10) months of the year release to the House of Assembly and the Judiciary one-ninth ($1/9^{th}$) of their approved Annual Capital Expenditure by the last week of every month.

(3) The Commissioner for Finance and the State Accountant-General shall ensure strict compliance with the provisions of this section, failure to comply shall attract necessary sanctions.

Approval of the House for Irrevocable Standing Payment Order.

7. As from the commencement of this Law, all proposed Irrevocable Standing Payment Order and new funding of the year 2026 budget shall be forwarded to the House of Assembly for approval and where necessary for Supplementary Appropriation before execution.

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

8. (1) The Commissioner for Economic Planning and Budget, Commissioner for Finance and the State Accountant-General shall seek and obtain the approval of the House of Assembly before any Special Expenditure above the sum of Five Hundred Million Naira (₦500,000,000.00) only is incurred from the Special Expenditure Vote.

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

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

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

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

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

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

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

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

Approval of Special Expenditure for Lagos State Parking Authority

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

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

State Infrastructure Intervention Fund.

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

Quarterly Report of Financial Status.

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

Approval for Year 2026 Bond Issuance.

14. (1) The One Hundred and Fifty Billion Naira (₦150,000,000,000.00) only Bond issue for year 2026 is approved for revenue generation and expenditure as itemised in the Programme 4, Series 1 Bond Issuance.

(2) The revenue and expenditure approved in subsection (1) above is as summarised in Schedule I Part A of this Law.

Expenditure of Revenue Collected within the Financial Year 2026.

15. Subject to the provisions of this Law and any other law on financial regulations, any revenue collected during the financial year 2026 shall not be spent on expenditure of preceding year not provided for in this Law.

Power to Accept Gifts, Grants, Donations etc By Ministries, Departments and Agencies.

16. (1) Ministries, Departments and Agencies (MDAs) of the State shall have the power to accept local and international support by way of gifts, grants, donations and counterpart funding for their various activities and programme.

(2) A Ministry, Department or Agency of the State shall not accept gifts, grants, donations and counterpart funding if the conditions attached by the donor organisation is against the policy of the State or MDA's enabling Law.

(3) Gifts, grants, donations and counterpart funding in form of cash shall not be expended without the approval of the House of Assembly and such funds shall be audited in accordance with the provisions of the Audit Law of the State.

(4) Where the gifts and donations are in kind, it must be registered with the Ministry of Economic Planning and Budget and report of such shall be forwarded to the House of Assembly.

(5) The Accounting Officer of any Ministry, Department or Agency that contravenes the provisions of this section, commits an act of serious misconduct and shall be sanctioned in accordance with the Financial Regulations and Public Service Rules.

Prohibition of Virement/Augmentation without Approval.

17. (1) It is an offence for any MDA to engage in extra budgetary expenditure, virement or augmentation without seeking and obtaining approval from the House of Assembly.

(2) The Accounting Officer of each MDA shall ensure strict compliance with the provisions of this Law and shall be liable for any violation or breach of the provisions of this Law.

(3) A Special Committee of the House shall be appointed to investigate and make appropriate recommendations of sanctions of any erring officer for the violation or breach of the provisions of this Law.

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

Citation.

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

Lagos State Government 2026 Approved Budget Summary

Item	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Opening Balance		**26,319,628,561.12**	**26,319,628,561.12**	**12,429,232,747.63**	**15,220,000,000.00**	
Recurrent Revenue	**2,057,474,103,720.24**	**2,915,603,868,255.12**	**2,915,603,868,255.12**	**1,938,455,343,987.53**	**3,700,509,565,766.67**	**-**
11 - GOVERNMENT SHARE OF FAAC	740,343,466,929.05	626,136,925,000.00	626,136,925,000.00	589,763,458,974.98	909,000,000,000.00	-
12 - INDEPENDENT REVENUE	1,317,130,636,791.19	2,289,466,943,255.12	2,289,466,943,255.12	1,348,691,885,012.55	2,791,509,565,766.67	-
Recurrent Expenditure	**833,860,552,400.28**	**1,295,630,197,452.25**	**1,295,630,197,452.25**	**818,577,521,942.50**	**2,106,704,566,112.69**	**432,088,700.09**
21 - PERSONNEL COST	255,116,431,538.85	401,119,578,614.36	378,819,578,614.36	262,599,040,729.08	409,494,339,384.43	-
22 - OTHER RECURRENT COSTS, of which:	578,744,120,861.43	894,510,618,837.90	916,810,618,837.90	555,978,481,213.42	1,697,210,226,728.26	432,088,700.09
Other Non Debt Recurrent	*485,832,030,389.67*	*799,510,618,837.90*	*821,810,618,837.90*	*468,969,505,975.57*	*1,105,345,390,721.06*	*432,088,700.09*
Debt Service	*92,912,090,471.76*	*95,000,000,000.00*	*95,000,000,000.00*	*87,008,975,237.85*	*591,864,836,007.20*	*-*
Transfer to Capital Account	**1,223,613,551,319.96**	**1,646,293,299,363.99**	**1,646,293,299,363.99**	**1,132,307,054,792.66**	**1,609,024,999,653.98**	**-432,088,700.09**
Other Receipts	**291,511,730,804.87**	**424,891,727,327.85**	**424,891,727,327.85**	**105,893,321,676.39**	**728,780,210,671.33**	**-**
13 - AID AND GRANTS	900,212,812.06	52,549,359,966.85	52,549,359,966.85	2,848,500,534.10	56,166,747,997.11	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	290,611,517,992.81	372,342,367,361.00	372,342,367,361.00	103,044,821,142.29	672,613,462,674.21	-
23 - CAPITAL EXPENDITURE (Capital Expenditure)	**1,312,466,974,555.75**	**2,071,185,026,691.84**	**2,071,185,026,691.84**	**1,238,200,376,469.05**	**2,337,805,210,325.31**	**15,000,000.00**
Total Revenue (including OB)	**2,348,985,834,525.11**	**3,366,815,224,144.09**	**3,366,815,224,144.09**	**2,056,777,898,411.55**	**4,444,509,776,438.00**	**-**
Total Expenditure	**2,146,327,526,956.03**	**3,366,815,224,144.10**	**3,366,815,224,144.10**	**2,056,777,898,411.55**	**4,444,509,776,438.00**	**447,088,700.09**
Closing Balance	**202,658,307,569.08**	**-**	**-**	**-**	**-**	**-447,088,700.09**

Lagos State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
	Total Revenue	*909,000,000,000.00*	*2,791,509,565,766.67*	*3,700,509,565,766.67*	*56,166,747,997.11*	*672,613,462,674.21*	*728,780,210,671.33*	*4,429,289,776,438.00*
010000000000	**ADMINISTRATION SECTOR**	**-**	**67,336,716,350.00**	**67,336,716,350.00**	**-**	**850,000,000.00**	**850,000,000.00**	**68,186,716,350.00**
011100000000	**Governor's Office**	**-**	**27,553,850,000.00**	**27,553,850,000.00**	**-**	**-**	**-**	**27,553,850,000.00**
011100100200	Office of The Deputy Governor	-	300,000.00	300,000.00	-	-	-	300,000.00
011101000100	Lagos State Public Procurement Agency (LASPPA)	-	6,000,000,000.00	6,000,000,000.00	-	-	-	6,000,000,000.00
011102100100	Lagos State Liaison Office - Lagos	-	30,000,000.00	30,000,000.00	-	-	-	30,000,000.00
011102400100	Lagos Safety Commission	-	750,000,000.00	750,000,000.00	-	-	-	750,000,000.00
011105100100	Lagos State Lotteries Board	-	20,000,000,000.00	20,000,000,000.00	-	-	-	20,000,000,000.00
011110500100	Office of The Chief of Staff	-	500,000.00	500,000.00	-	-	-	500,000.00
011111100100	Office of Public Private Partnership	-	300,000,000.00	300,000,000.00	-	-	-	300,000,000.00
011113600100	Fire Service	-	466,000,000.00	466,000,000.00	-	-	-	466,000,000.00
011113800100	Lagos State Records and Archives Bureau	-	2,500,000.00	2,500,000.00	-	-	-	2,500,000.00
011114000100	Parastatals Monitoring Office	-	4,500,000.00	4,500,000.00	-	-	-	4,500,000.00
011114100100	Office of Political,Legislative and Civic Engagement	-	50,000.00	50,000.00	-	-	-	50,000.00
016100000000	**Office of the Secretary to the State Government**	**-**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**-**	**5,000,000.00**
016100100400	Cabinet Secretariat Office	-	5,000,000.00	5,000,000.00	-	-	-	5,000,000.00
011200000000	**State Assembly**	**-**	**35,100,000.00**	**35,100,000.00**	**-**	**-**	**-**	**35,100,000.00**
011200300100	State House of Assembly	-	35,100,000.00	35,100,000.00	-	-	-	35,100,000.00
012300000000	**Ministry of Information and Strategy**	**-**	**6,788,076,350.00**	**6,788,076,350.00**	**-**	**-**	**-**	**6,788,076,350.00**
012300100100	Ministry of Information and Strategy and Strategy	-	36,750,000.00	36,750,000.00	-	-	-	36,750,000.00
012300300100	Lagos State Television Service	-	1,600,000,000.00	1,600,000,000.00	-	-	-	1,600,000,000.00
012300400100	Lagos State Radio Services	-	746,326,350.00	746,326,350.00	-	-	-	746,326,350.00
012300400200	Lagos State Traffic Radio	-	425,000,000.00	425,000,000.00	-	-	-	425,000,000.00
012301300100	Lagos State Printing CorporationPrinting and Publishing	-	3,980,000,000.00	3,980,000,000.00	-	-	-	3,980,000,000.00
012500000000	**Office of the Head of Service/Public Service Office**	**-**	**817,505,000.00**	**817,505,000.00**	**-**	**850,000,000.00**	**850,000,000.00**	**1,667,505,000.00**
012500500100	Establishment and Training	-	2,505,000.00	2,505,000.00	-	-	-	2,505,000.00
012500600100	Public Service Staff Development Center	-	580,000,000.00	580,000,000.00	-	-	-	580,000,000.00
012500700100	Public Service Office	-	235,000,000.00	235,000,000.00	-	850,000,000.00	850,000,000.00	1,085,000,000.00
014000000000	**Office of the Auditor General**	**-**	**32,660,000.00**	**32,660,000.00**	**-**	**-**	**-**	**32,660,000.00**
014000100100	Office of the Auditor General State	-	24,000,000.00	24,000,000.00	-	-	-	24,000,000.00
014000200100	Office of the Auditor General for Local Government	-	7,500,000.00	7,500,000.00	-	-	-	7,500,000.00
014000300100	Audit Service Commission	-	1,160,000.00	1,160,000.00	-	-	-	1,160,000.00
014700000000	**Lagos State Civil Service Commission**	**-**	**506,125,000.00**	**506,125,000.00**	**-**	**-**	**-**	**506,125,000.00**
014700100100	Lagos State Civil Service Commission	-	3,000,000.00	3,000,000.00	-	-	-	3,000,000.00
014700200100	Lagos State Pension Commission (LASPEC)	-	503,125,000.00	503,125,000.00	-	-	-	503,125,000.00
014900000000	**Local Government Service Commission**	**-**	**3,000,000.00**	**3,000,000.00**	**-**	**-**	**-**	**3,000,000.00**
014900100100	Local Government Service Commission	-	3,000,000.00	3,000,000.00	-	-	-	3,000,000.00
014800000000	**Independent Electoral Commission**	**-**	**1,900,000.00**	**1,900,000.00**	**-**	**-**	**-**	**1,900,000.00**
014800100100	Lagos Independent Electoral Commission	-	1,900,000.00	1,900,000.00	-	-	-	1,900,000.00
012400000000	**Ministry of Home Affairs**	**-**	**31,583,500,000.00**	**31,583,500,000.00**	**-**	**-**	**-**	**31,583,500,000.00**
012400100100	Ministry of Home Affairs	-	185,100,000.00	185,100,000.00	-	-	-	185,100,000.00
012403700100	Muslim Pilgrims' Welfare Board	-	30,034,000,000.00	30,034,000,000.00	-	-	-	30,034,000,000.00
012403800100	Christian Pilgrims' Welfare Board	-	1,364,400,000.00	1,364,400,000.00	-	-	-	1,364,400,000.00
016500000000	**Ministry of Special Duties & Inter-Governmental Relations**	**-**	**10,000,000.00**	**10,000,000.00**	**-**	**-**	**-**	**10,000,000.00**
016500100100	Ministry of Special Duties & Inter-Governmental Relations	-	10,000,000.00	10,000,000.00	-	-	-	10,000,000.00

Lagos State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
020000000000	**ECONOMIC SECTOR**	**909,000,000,000.00**	**2,582,489,309,258.82**	**3,491,489,309,258.82**	**55,266,747,997.11**	**667,458,269,043.21**	**722,725,017,040.33**	**4,214,214,326,299.15**
021500000000	**Ministry of Agriculture**	**-**	**3,345,700,000.00**	**3,345,700,000.00**	**-**	**-**	**-**	**3,345,700,000.00**
021500100100	Ministry of Agriculture Hqtrs	-	3,345,700,000.00	3,345,700,000.00	-	-	-	3,345,700,000.00
022000000000	**Ministry of Finance**	**909,000,000,000.00**	**2,074,575,626,728.82**	**2,983,575,626,728.82**	**-**	**393,666,701,791.97**	**393,666,701,791.97**	**3,377,242,328,520.80**
022000100100	Ministry of Finance	-	60,287,400,000.00	60,287,400,000.00	-	-	-	60,287,400,000.00
022000200100	Debt Management Office	-	-	-	-	393,666,701,791.97	393,666,701,791.97	393,666,701,791.97
022000700100	Office of The Accountant General/State Treasury Office	874,000,000,000.00	14,244,315,729.00	888,244,315,729.00	-	-	-	888,244,315,729.00
022000800100	Lagos State Internal Revenue Service	35,000,000,000.00	2,000,043,910,999.82	2,035,043,910,999.82	-	-	-	2,035,043,910,999.82
022200000000	**Ministry of Commerce, Cooperatives, Trade and Investment**	**-**	**592,600,000.00**	**592,600,000.00**	**-**	**-**	**-**	**592,600,000.00**
022200100100	Ministry of Commerce, Cooperatives, Trade and Investment	-	400,000,000.00	400,000,000.00	-	-	-	400,000,000.00
022200900100	Lagos Consumer Protection Agency	-	10,000,000.00	10,000,000.00	-	-	-	10,000,000.00
022205500100	Lagos State Cooperative College	-	152,600,000.00	152,600,000.00	-	-	-	152,600,000.00
022205600100	Central Business District	-	30,000,000.00	30,000,000.00	-	-	-	30,000,000.00
022700000000	**Ministry of Wealth Creation and Employment**	**-**	**30,000,000.00**	**30,000,000.00**	**-**	**-**	**-**	**30,000,000.00**
022700100100	Ministry of Wealth Creation and Employment	-	30,000,000.00	30,000,000.00	-	-	-	30,000,000.00
022800000000	**Ministry of Innovation, Science and Technology**	**-**	**46,400,000.00**	**46,400,000.00**	**-**	**-**	**-**	**46,400,000.00**
022800100100	Ministry of Innovation, Science and Technology	-	1,400,000.00	1,400,000.00	-	-	-	1,400,000.00
022810200100	Lagos State Residents Registration Agency (LASRRA)	-	45,000,000.00	45,000,000.00	-	-	-	45,000,000.00
022900000000	**Ministry of Transportation**	**-**	**51,484,227,956.00**	**51,484,227,956.00**	**-**	**148,800,000,000.00**	**148,800,000,000.00**	**200,284,227,956.00**
022900100100	Ministry of Transportation	-	12,282,578,150.00	12,282,578,150.00	-	-	-	12,282,578,150.00
022905300100	Lagos State Metropolitan Area Transport Authority(LAMATA)	-	5,874,733,650.00	5,874,733,650.00	-	-	-	5,874,733,650.00
022905300300	Lagos State Ferry Services	-	633,937,500.00	633,937,500.00	-	-	-	633,937,500.00
022905400100	Lagos State Drivers' Institute	-	220,000,000.00	220,000,000.00	-	-	-	220,000,000.00
022905800100	Motor Vehicle Administration Agency	-	17,589,250,000.00	17,589,250,000.00	-	-	-	17,589,250,000.00
022905800200	Lagos State Number Plate & Production Authority	-	7,888,728,656.00	7,888,728,656.00	-	-	-	7,888,728,656.00
022905500100	Lagos State Traffic Management Agency (LASTMA)	-	2,670,000,000.00	2,670,000,000.00	-	-	-	2,670,000,000.00
022905700100	Lagos State Waterways Authority	-	225,000,000.00	225,000,000.00	-	148,800,000,000.00	148,800,000,000.00	149,025,000,000.00
022905600100	Lagos State Parking Authority	-	4,100,000,000.00	4,100,000,000.00	-	-	-	4,100,000,000.00
023100000000	**Ministry of Energy & Mineral Resources Development**	**-**	**9,994,744,000.00**	**9,994,744,000.00**	**-**	**-**	**-**	**9,994,744,000.00**
023100100100	Ministry of Energy & Mineral Resources Development	-	254,100,000.00	254,100,000.00	-	-	-	254,100,000.00
023100300100	Lagos State Electricity Board	-	120,644,000.00	120,644,000.00	-	-	-	120,644,000.00
023100400100	Ibile Oil & Gas (IOGAS)	-	1,620,000,000.00	1,620,000,000.00	-	-	-	1,620,000,000.00
023100500100	Lagos State Electrification Regulatory Commssion	-	8,000,000,000.00	8,000,000,000.00	-	-	-	8,000,000,000.00
023400000000	**Ministry of Works & Infrastructure**	**-**	**5,022,000,000.00**	**5,022,000,000.00**	**-**	**-**	**-**	**5,022,000,000.00**
023400100200	Lagos State Infrastructure Assets Management Agency	-	9,000,000.00	9,000,000.00	-	-	-	9,000,000.00
023400200100	Office of Infrastructure	-	13,000,000.00	13,000,000.00	-	-	-	13,000,000.00
023400200300	Lagos State Infrastructural Maintenance& Regulatory Agency (LASIMRA)	-	5,000,000,000.00	5,000,000,000.00	-	-	-	5,000,000,000.00
023600000000	**Ministry of Tourism, Arts & Culture**	**-**	**1,040,000,000.00**	**1,040,000,000.00**	**-**	**-**	**-**	**1,040,000,000.00**
023600100100	Ministry of Tourism, Arts & Culture	-	1,000,000,000.00	1,000,000,000.00	-	-	-	1,000,000,000.00
023600400100	Council for Art And Culture	-	20,000,000.00	20,000,000.00	-	-	-	20,000,000.00
023605500100	Lagos State Film & Video Censors' Board	-	20,000,000.00	20,000,000.00	-	-	-	20,000,000.00

Lagos State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
023800000000	**Ministry of Economic Planning & Budget**	**-**	**3,751,000,000.00**	**3,751,000,000.00**	**55,266,747,997.11**	**99,500,000,000.00**	**154,766,747,997.11**	**158,517,747,997.11**
023800100100	Ministry of Economic Planning & Budget	-	3,751,000,000.00	3,751,000,000.00	55,266,747,997.11	99,500,000,000.00	154,766,747,997.11	158,517,747,997.11
025300000000	**Ministry of Housing**	**-**	**2,705,000,000.00**	**2,705,000,000.00**	**-**	**13,791,567,251.24**	**13,791,567,251.24**	**16,496,567,251.24**
025300100100	Ministry of Housing	-	1,000,000,000.00	1,000,000,000.00	-	10,237,000,000.00	10,237,000,000.00	11,237,000,000.00
025305700100	Lagos State Real Estate Regulatory Authority (LASRERA)	-	1,600,000,000.00	1,600,000,000.00	-	-	-	1,600,000,000.00
025305800100	Lagos Mortgage Board (LMB)	-	105,000,000.00	105,000,000.00	-	3,554,567,251.24	3,554,567,251.24	3,659,567,251.24
026000000000	**Ministry of Physical Planning and Urban Development**	**-**	**422,147,750,000.00**	**422,147,750,000.00**	**-**	**11,000,000,000.00**	**11,000,000,000.00**	**433,147,750,000.00**
026000100100	Office of Physical Planning	-	1,996,000,000.00	1,996,000,000.00	-	-	-	1,996,000,000.00
026000100200	Lagos State Physical Planning Permit Authority (LASPPPA)	-	205,500,000,000.00	205,500,000,000.00	-	-	-	205,500,000,000.00
026000100300	Lagos State Planning & Environmental Monitoring Authority (LASPEMA)	-	56,600,000.00	56,600,000.00	-	-	-	56,600,000.00
026000200100	Lands Bureau	-	121,100,000,000.00	121,100,000,000.00	-	1,000,000,000.00	1,000,000,000.00	122,100,000,000.00
026000200200	Valuation Office	-	2,150,000.00	2,150,000.00	-	-	-	2,150,000.00
026000300100	Office of Surveyor -General of The State	-	75,000,000,000.00	75,000,000,000.00	-	-	-	75,000,000,000.00
026000400100	Office of Urban Development	-	3,513,000,000.00	3,513,000,000.00	-	-	-	3,513,000,000.00
026000400200	Lagos State Building Control Authority (LABCA)	-	10,000,000,000.00	10,000,000,000.00	-	-	-	10,000,000,000.00
026000400300	Lagos State Urban Renewal Authority (LASURA)	-	580,000,000.00	580,000,000.00	-	-	-	580,000,000.00
026000400400	Material Testing Laboratory Services	-	400,000,000.00	400,000,000.00	-	-	-	400,000,000.00
026000400500	New Towns Development Authority	-	4,000,000,000.00	4,000,000,000.00	-	10,000,000,000.00	10,000,000,000.00	14,000,000,000.00
026700000000	**Ministry of Waterfront Infrastructure Development**	**-**	**7,754,260,574.00**	**7,754,260,574.00**	**-**	**700,000,000.00**	**700,000,000.00**	**8,454,260,574.00**
026700100100	Ministry of Waterfront Infrastructure Development	-	7,754,260,574.00	7,754,260,574.00	-	700,000,000.00	700,000,000.00	8,454,260,574.00
030000000000	**LAW AND JUSTICE SECTOR**	**-**	**14,202,700,000.00**	**14,202,700,000.00**	**-**	**-**	**-**	**14,202,700,000.00**
031800000000	**Judiciary**	**-**	**10,636,200,000.00**	**10,636,200,000.00**	**-**	**-**	**-**	**10,636,200,000.00**
031801100100	Judicial Service Commission	-	1,200,000.00	1,200,000.00	-	-	-	1,200,000.00
031800400100	High Court of Justice	-	10,635,000,000.00	10,635,000,000.00	-	-	-	10,635,000,000.00
032600000000	**Ministry of Justice**	**-**	**3,566,500,000.00**	**3,566,500,000.00**	**-**	**-**	**-**	**3,566,500,000.00**
032600100100	Ministry of Justice	-	3,300,000,000.00	3,300,000,000.00	-	-	-	3,300,000,000.00
032600200100	Law Reform Commission	-	35,500,000.00	35,500,000.00	-	-	-	35,500,000.00
032605300100	Office of Administrator General	-	165,000,000.00	165,000,000.00	-	-	-	165,000,000.00
032605400100	Multi-Door Court House	-	65,000,000.00	65,000,000.00	-	-	-	65,000,000.00
032605600100	Lagos State Domestic & Sexual Violence Agency (LSDVSA)	-	1,000,000.00	1,000,000.00	-	-	-	1,000,000.00
050000000000	**SOCIAL SECTOR**	**-**	**127,480,840,157.85**	**127,480,840,157.85**	**900,000,000.00**	**4,305,193,631.00**	**5,205,193,631.00**	**132,686,033,788.85**
051300000000	**Ministry of Youth & Social Development**	**-**	**150,000,000.00**	**150,000,000.00**	**-**	**-**	**-**	**150,000,000.00**
051300100100	Ministry of Youth & Social Development	-	150,000,000.00	150,000,000.00	-	-	-	150,000,000.00
051400000000	**Ministry of Women Affairs and Poverty Alleviation**	**-**	**23,040,000.00**	**23,040,000.00**	**-**	**-**	**-**	**23,040,000.00**
051400100100	Ministry of Women Affairs and Poverty Alleviation	-	13,000,000.00	13,000,000.00	-	-	-	13,000,000.00
051405500100	Women Development Centre	-	10,040,000.00	10,040,000.00	-	-	-	10,040,000.00
051700000000	**Ministry of Education**	**-**	**25,617,205,800.39**	**25,617,205,800.39**	**-**	**-**	**-**	**25,617,205,800.39**
051700100100	Ministry of Basic Education	-	150,000,000.00	150,000,000.00	-	-	-	150,000,000.00
051700300100	Lagos State Universal Basic Education Board	-	16,420,000.00	16,420,000.00	-	-	-	16,420,000.00
051700800100	Library Board	-	500,000.00	500,000.00	-	-	-	500,000.00
051700900100	Lagos State Examinations Board	-	1,510,000,000.00	1,510,000,000.00	-	-	-	1,510,000,000.00
051701000100	Agency for Mass Education	-	27,000,000.00	27,000,000.00	-	-	-	27,000,000.00

Lagos State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
051701800100	Lagos State University of Science and Technology	-	3,569,500,000.00	3,569,500,000.00	-	-	-	3,569,500,000.00
051702100100	Lagos State University (LASU)	-	13,000,000,000.00	13,000,000,000.00	-	-	-	13,000,000,000.00
051702300100	College of Health Technology	-	600,000,000.39	600,000,000.39	-	-	-	600,000,000.39
051702600100	Lagos State University of Education	-	5,541,707,000.00	5,541,707,000.00	-	-	-	5,541,707,000.00
051702700600	Education District 6	-	100,000.00	100,000.00	-	-	-	100,000.00
051705400100	Lagos State Teaching Service Commission	-	7,500,000.00	7,500,000.00	-	-	-	7,500,000.00
051705500100	Lagos State Technical and Vocational Education Board	-	25,000,000.00	25,000,000.00	-	-	-	25,000,000.00
051706600100	School Committee on Rehabilitation of Public Schools	-	28,000,000.00	28,000,000.00	-	-	-	28,000,000.00
051706700100	Office of Education Quality Assurance	-	1,141,478,800.00	1,141,478,800.00	-	-	-	1,141,478,800.00
057000000000	**Ministry of Tertiary Education**	**-**	**15,000,000.00**	**15,000,000.00**	**-**	**-**	**-**	**15,000,000.00**
057000100100	Ministry of Tertiary Education	-	15,000,000.00	15,000,000.00	-	-	-	15,000,000.00
052100000000	**Ministry of Health**	**-**	**72,198,698,513.51**	**72,198,698,513.51**	**-**	**3,500,000,000.00**	**3,500,000,000.00**	**75,698,698,513.51**
052100100100	Ministry of Health	-	5,297,000,000.00	5,297,000,000.00	-	3,500,000,000.00	3,500,000,000.00	8,797,000,000.00
052102600100	Lagos State University Teaching Hospital (LASUTH)	-	10,000,000,000.00	10,000,000,000.00	-	-	-	10,000,000,000.00
052102600200	Lagos State University College of Medicine(LASUCOM)	-	1,500,000,000.00	1,500,000,000.00	-	-	-	1,500,000,000.00
052110200100	Lagos State Health Management Agency (LASHMA)	-	2,835,720,000.00	2,835,720,000.00	-	-	-	2,835,720,000.00
052110300100	Board of Traditional Medicine	-	275,000,000.00	275,000,000.00	-	-	-	275,000,000.00
052100600200	Lagos State College of Nursing and Midwifery	-	148,615,346.00	148,615,346.00	-	-	-	148,615,346.00
052110500100	Lagos State Health Monitoring and Accreditation Agency	-	360,000,000.00	360,000,000.00	-	-	-	360,000,000.00
052111500100	Lagos State Blood Transfusion Service	-	429,615,596.00	429,615,596.00	-	-	-	429,615,596.00
052111700200	General Hospital, Lagos	-	5,400,000,000.00	5,400,000,000.00	-	-	-	5,400,000,000.00
052111700300	Gbagada General Hospital	-	3,000,000,000.00	3,000,000,000.00	-	-	-	3,000,000,000.00
052111700400	Orile Agege General Hospital	-	3,000,000,000.00	3,000,000,000.00	-	-	-	3,000,000,000.00
052111700500	Isolo General Hospital	-	3,600,000,000.00	3,600,000,000.00	-	-	-	3,600,000,000.00
052111700600	Ikorodu General Hospital	-	4,180,000,000.00	4,180,000,000.00	-	-	-	4,180,000,000.00
052111700700	Ajeromi General Hospital	-	2,000,000,000.00	2,000,000,000.00	-	-	-	2,000,000,000.00
052111700800	Badagry General Hospital	-	1,500,000,000.00	1,500,000,000.00	-	-	-	1,500,000,000.00
052111701000	Agbowa General Hospital	-	1,000,000,000.00	1,000,000,000.00	-	-	-	1,000,000,000.00
052111701100	Lagos Island Maternity Hospital	-	2,400,000,000.00	2,400,000,000.00	-	-	-	2,400,000,000.00
052111701200	Massey Street Children's Hospital, Lagos	-	800,000,000.00	800,000,000.00	-	-	-	800,000,000.00
052111701300	Mainland Hospital, Yaba	-	792,000,000.00	792,000,000.00	-	-	-	792,000,000.00
052111701400	Onikan Health Centre	-	1,200,000,000.00	1,200,000,000.00	-	-	-	1,200,000,000.00
052111701500	Apapa General Hospital	-	732,000,000.00	732,000,000.00	-	-	-	732,000,000.00
052111701600	Ebute-Metta Health Centre	-	800,000,000.00	800,000,000.00	-	-	-	800,000,000.00
052111701700	Harvey Road Health Centre	-	1,000,000,000.00	1,000,000,000.00	-	-	-	1,000,000,000.00
052111701800	Ketu-Ejinrin Health Centre	-	54,000,000.00	54,000,000.00	-	-	-	54,000,000.00
052111701900	Ijede General Hospital	-	1,200,000,000.00	1,200,000,000.00	-	-	-	1,200,000,000.00
052111702000	Ibeju-Lekki General Hospital	-	700,000,000.00	700,000,000.00	-	-	-	700,000,000.00
052111702100	Shomolu General Hospital	-	1,200,000,000.00	1,200,000,000.00	-	-	-	1,200,000,000.00
052111702200	Ifako/Ijaiye General Hospital	-	2,000,000,000.00	2,000,000,000.00	-	-	-	2,000,000,000.00
052111702300	Mushin General Hospital	-	1,800,000,000.00	1,800,000,000.00	-	-	-	1,800,000,000.00
052111702400	Surulere General Hospital	-	3,500,000,000.00	3,500,000,000.00	-	-	-	3,500,000,000.00
052111702500	Alimosho General Hospital	-	3,316,500,000.00	3,316,500,000.00	-	-	-	3,316,500,000.00
052111702600	Amuwo Odofin General Hospital	-	1,800,000,000.00	1,800,000,000.00	-	-	-	1,800,000,000.00
052111702700	Eti-Osa Maternal & Child care	-	1,500,000,000.00	1,500,000,000.00	-	-	-	1,500,000,000.00
052111702800	ABAT Comprehensive Health Centre	-	723,247,571.51	723,247,571.51	-	-	-	723,247,571.51
052111702900	Imota General Hospital	-	1,000,000,000.00	1,000,000,000.00	-	-	-	1,000,000,000.00
052111703100	Orchid Road General Hospital	-	1,100,000,000.00	1,100,000,000.00	-	-	-	1,100,000,000.00
052111800100	Health Service Commission	-	55,000,000.00	55,000,000.00	-	-	-	55,000,000.00

Lagos State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
053500000000	**Ministry of Environment**	**-**	**27,621,895,843.95**	**27,621,895,843.95**	**-**	**-**	**-**	**27,621,895,843.95**
053500100100	Ministry of Environment	-	1,000,000,000.00	1,000,000,000.00	-	-	-	1,000,000,000.00
053500200100	Lagos State Parks & Gardens Agency	-	517,500,000.00	517,500,000.00	-	-	-	517,500,000.00
053501600100	Lagos State Environmental Protection Agency (LASEPA)	-	3,000,000,000.00	3,000,000,000.00	-	-	-	3,000,000,000.00
053505300100	Lagos State Waste Management Agency (LAWMA)	-	3,850,000,000.00	3,850,000,000.00	-	-	-	3,850,000,000.00
053505500100	Lagos State Environmental & Special Offences Unit	-	150,000,000.00	150,000,000.00	-	-	-	150,000,000.00
053505600100	Lagos State Wastewater Management Office	-	1,500,000,000.00	1,500,000,000.00	-	-	-	1,500,000,000.00
053505700100	Office of Drainage Services & Water Resources	-	250,000,000.00	250,000,000.00	-	-	-	250,000,000.00
053505800100	Lagos State Environmental Sanitation Corps	-	150,000,000.00	150,000,000.00	-	-	-	150,000,000.00
053505900100	Lagos State Signage and Advertisement Agency (LASAA)	-	14,995,000,000.00	14,995,000,000.00	-	-	-	14,995,000,000.00
053506000100	Lagos Water Corporation	-	1,433,395,843.95	1,433,395,843.95	-	-	-	1,433,395,843.95
053506200100	Water Regulatory Commission	-	776,000,000.00	776,000,000.00	-	-	-	776,000,000.00
053900000000	**Lagos State Sports Commisssion**	**-**	**120,000,000.00**	**120,000,000.00**	**900,000,000.00**	**805,193,631.00**	**1,705,193,631.00**	**1,825,193,631.00**
053900100100	Lagos State Sports Commisssion	-	120,000,000.00	120,000,000.00	-	-	-	120,000,000.00
053905200100	Sports Trust Fund	-	-	-	900,000,000.00	805,193,631.00	1,705,193,631.00	1,705,193,631.00
055100000000	**Ministry of Local Government, Chieftancy Affairs and Rural Development**	**-**	**1,735,000,000.00**	**1,735,000,000.00**	**-**	**-**	**-**	**1,735,000,000.00**
055100100100	Ministry of Local Government, Chieftancy Affair and Rural Development	-	132,000,000.00	132,000,000.00	-	-	-	132,000,000.00
055100300100	Centre for Rural Development	-	3,000,000.00	3,000,000.00	-	-	-	3,000,000.00
055100400100	Local Government Establishments, Training and Pensions	-	1,600,000,000.00	1,600,000,000.00	-	-	-	1,600,000,000.00

Lagos State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	***409,494,339,384.43***	***1,697,210,226,728.26***	***2,106,704,566,112.69***	***2,337,805,210,325.31***	***4,444,509,776,438.00***
010000000000	**ADMINISTRATION SECTOR**	**127,589,955,411.15**	**212,659,509,820.00**	**340,249,465,231.15**	**189,194,269,845.04**	**529,443,735,076.19**
011100000000	**Governor's Office**	**25,503,882,760.00**	**47,202,411,571.34**	**72,706,294,331.34**	**66,582,596,259.80**	**139,288,890,591.14**
011100100200	Office of The Deputy Governor	350,124,604.00	3,086,100,000.00	3,436,224,604.00	4,247,816,005.94	7,684,040,609.94
011100500100	Office of Sustainable Development Goals and Investment	180,405,836.50	4,180,090,090.00	4,360,495,926.50	331,500,000.00	4,691,995,926.50
011100800100	Lagos State Emergency Management Agency (LASEMA)	383,798,370.45	1,850,000,000.00	2,233,798,370.45	726,375,000.00	2,960,173,370.45
011100900100	Lagos State Emergency Command and Control Centre	-	900,000,000.00	900,000,000.00	1,421,375,000.00	2,321,375,000.00
011101000100	Lagos State Public Procurement Agency (LASPPA)	330,999,391.96	1,672,851,591.00	2,003,850,982.96	680,410,575.00	2,684,261,557.96
011102100100	Lagos State Liaison Office - Lagos	-	614,655,549.00	614,655,549.00	6,015,139,148.00	6,629,794,697.00
011102400100	Lagos Safety Commission	421,336,009.48	1,179,000,000.00	1,600,336,009.48	6,760,500,000.00	8,360,836,009.48
011103300100	Lagos State Aids Control Agency (LSACA)	-	1,001,880,667.00	1,001,880,667.00	63,965,719.55	1,065,846,386.55
011103400100	Office of Transformation, Creativity and Innovation	161,000,111.92	599,083,436.00	760,083,547.92	282,125,000.00	1,042,208,547.92
011105100100	Lagos State Lotteries Board	-	6,000,000,000.00	6,000,000,000.00	29,200,000,000.00	35,200,000,000.00
011110100100	Office of E-GIS	-	2,580,000,000.00	2,580,000,000.00	8,260,783,764.35	10,840,783,764.35
011110500100	Office of The Chief of Staff	2,881,332,493.36	6,615,147,365.80	9,496,479,859.16	2,397,240,765.00	11,893,720,624.16
011111100100	Office of Public Private Partnership	-	3,130,337,887.00	3,130,337,887.00	40,450,312.18	3,170,788,199.18
011113600100	Fire Service	2,852,358,308.00	3,413,061,720.00	6,265,420,028.00	3,143,767,965.00	9,409,187,993.00
011113700100	Neighbourhood Safety Agency	17,279,594,122.00	1,300,000,000.00	18,579,594,122.00	1,462,500,000.00	20,042,094,122.00
011113800100	Lagos State Records and Archives Bureau	-	482,000,000.00	482,000,000.00	419,894,594.00	901,894,594.00
011111200100	Office of Internal Audit	201,572,483.79	1,007,212,639.00	1,208,785,122.79	654,688,215.28	1,863,473,338.07
011114000100	Parastatals Monitoring Office	174,283,959.83	1,252,560,557.54	1,426,844,517.37	358,039,195.50	1,784,883,712.87
011114100100	Office of Political,Legislative and Civic Engagement	287,077,068.71	6,338,430,069.00	6,625,507,137.71	116,025,000.00	6,741,532,137.71
016100000000	**Office of the Secretary to the State Government**	**314,691,462.74**	**3,263,485,855.80**	**3,578,177,318.54**	**141,905,937.00**	**3,720,083,255.54**
016100100400	Cabinet Secretariat Office	314,691,462.74	3,263,485,855.80	3,578,177,318.54	141,905,937.00	3,720,083,255.54
011200000000	**State Assembly**	**1,516,208,278.99**	**43,221,256,555.27**	**44,737,464,834.26**	**79,111,019,068.04**	**123,848,483,902.30**
011200300100	State House of Assembly	1,301,206,555.13	43,221,256,555.27	44,522,463,110.40	79,111,019,068.04	123,633,482,178.44
011200400100	House of Assembly Commission	215,001,723.86	-	215,001,723.86	-	215,001,723.86
012300000000	**Ministry of Information and Strategy**	**1,462,618,127.91**	**26,464,088,114.52**	**27,926,706,242.43**	**8,992,453,073.05**	**36,919,159,315.48**
012300100100	Ministry of Information and Strategy and Strategy	1,462,618,127.91	4,712,761,765.00	6,175,379,892.91	425,692,409.07	6,601,072,301.98
012300300100	Lagos State Television Service	-	1,600,000,000.00	1,600,000,000.00	2,170,215,675.25	3,770,215,675.25
012300400100	Lagos State Radio Services	-	746,326,350.00	746,326,350.00	996,849,606.87	1,743,175,956.87
012300400200	Lagos State Traffic Radio	-	424,999,999.52	424,999,999.52	1,273,004,863.86	1,698,004,863.38
012301300100	Lagos State Printing CorporationPrinting and Publishing	-	18,980,000,000.00	18,980,000,000.00	4,126,690,518.00	23,106,690,518.00
012500000000	**Office of the Head of Service/Public Service Office**	**39,581,767,896.43**	**18,405,586,027.07**	**57,987,353,923.50**	**16,865,363,643.99**	**74,852,717,567.49**
012500500100	Establishment and Training	38,404,307,708.00	11,234,600,760.07	49,638,908,468.07	1,287,544,441.00	50,926,452,909.07
012500600100	Public Service Staff Development Center	-	1,343,800,000.00	1,343,800,000.00	514,007,089.99	1,857,807,089.99
012500700100	Public Service Office	1,177,460,188.43	5,431,000,000.00	6,608,460,188.43	14,352,202,012.00	20,960,662,200.43
012500800100	Public Service Staff Club	-	396,185,267.00	396,185,267.00	711,610,101.00	1,107,795,368.00
014000000000	**Office of the Auditor General**	**1,838,249,497.53**	**5,541,757,127.00**	**7,380,006,624.53**	**414,900,281.00**	**7,794,906,905.53**
014000100100	Office of the Auditor General State	945,589,747.73	2,894,268,900.00	3,839,858,647.73	243,750,000.00	4,083,608,647.73
014000200100	Office of the Auditor General for Local Government	613,712,496.92	1,703,422,681.00	2,317,135,177.92	-	2,317,135,177.92
014000300100	Audit Service Commission	278,947,252.88	944,065,546.00	1,223,012,798.88	171,150,281.00	1,394,163,079.88
014700000000	**Lagos State Civil Service Commission**	**54,870,300,925.13**	**2,032,208,436.00**	**56,902,509,361.13**	**587,825,000.00**	**57,490,334,361.13**
014700100100	Lagos State Civil Service Commission	529,742,375.63	1,000,000,000.00	1,529,742,375.63	308,125,000.00	1,837,867,375.63
014700200100	Lagos State Pension Commission (LASPEC)	54,340,558,549.50	1,032,208,436.00	55,372,766,985.50	279,700,000.00	55,652,466,985.50
014900000000	**Local Government Service Commission**	**180,561,369.61**	**1,440,078,000.00**	**1,620,639,369.61**	**375,619,051.54**	**1,996,258,421.15**
014900100100	Local Government Service Commission	180,561,369.61	1,440,078,000.00	1,620,639,369.61	375,619,051.54	1,996,258,421.15
014800000000	**Independent Electoral Commission**	**458,258,777.00**	**3,855,647,299.00**	**4,313,906,076.00**	**764,727,338.00**	**5,078,633,414.00**
014800100100	Lagos Independent Electoral Commission	458,258,777.00	3,855,647,299.00	4,313,906,076.00	764,727,338.00	5,078,633,414.00

Lagos State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
012400000000	**Ministry of Home Affairs**	**644,198,165.81**	**44,332,549,868.00**	**44,976,748,033.81**	**2,368,553,410.62**	**47,345,301,444.43**
012400100100	Ministry of Home Affairs	644,198,165.81	12,280,549,868.00	12,924,748,033.81	2,368,553,410.62	15,293,301,444.43
012403700100	Muslim Pilgrims' Welfare Board	-	30,350,000,000.00	30,350,000,000.00	-	30,350,000,000.00
012403800100	Christian Pilgrims' Welfare Board	-	1,702,000,000.00	1,702,000,000.00	-	1,702,000,000.00
016500000000	**Ministry of Special Duties & Inter-Governmental Relations**	**1,219,218,150.00**	**16,900,440,966.00**	**18,119,659,116.00**	**12,989,306,782.00**	**31,108,965,898.00**
016500100100	Ministry of Special Duties & Inter-Governmental Relations	1,219,218,150.00	16,900,440,966.00	18,119,659,116.00	12,989,306,782.00	31,108,965,898.00
020000000000	**ECONOMIC SECTOR**	**41,391,013,010.18**	**1,195,263,697,991.29**	**1,236,654,711,001.47**	**1,693,663,052,515.78**	**2,930,317,763,517.25**
021500000000	**Ministry of Agriculture**	**3,549,520,051.61**	**8,773,000,000.00**	**12,322,520,051.61**	**68,122,530,773.68**	**80,445,050,825.29**
021500100100	Ministry of Agriculture Hqtrs	3,549,520,051.61	7,693,000,000.00	11,242,520,051.61	68,122,530,773.68	79,365,050,825.29
021510200100	Agricultural Development Authority	-	500,000,000.00	500,000,000.00	-	500,000,000.00
021510700100	Lagos State Coconut Development Authority	-	80,000,000.00	80,000,000.00	-	80,000,000.00
021511000100	Lagos State Agric Input Supply Authority	-	300,000,000.00	300,000,000.00	-	300,000,000.00
021511300100	Agricultural Land Holding Authority	-	200,000,000.00	200,000,000.00	-	200,000,000.00
022000000000	**Ministry of Finance**	**1,583,760,685.25**	**906,146,696,018.48**	**907,730,456,703.73**	**36,892,873,046.40**	**944,623,329,750.13**
022000100100	Ministry of Finance	455,452,295.04	18,929,608,404.28	19,385,060,699.32	1,472,587,500.00	20,857,648,199.32
022000200100	Debt Management Office	236,187,326.97	600,240,878,963.20	600,477,066,290.17	516,750,000.00	600,993,816,290.17
022000700100	Office of The Accountant General/State Treasury Office	892,121,063.24	221,924,436,858.00	222,816,557,921.24	2,937,202,587.01	225,753,760,508.25
022000800100	Lagos State Internal Revenue Service	-	65,051,771,793.00	65,051,771,793.00	31,966,332,959.39	97,018,104,752.39
022200000000	**Ministry of Commerce, Cooperatives, Trade and Investment**	**2,000,584,223.25**	**9,819,914,540.00**	**11,820,498,763.25**	**12,055,079,968.53**	**23,875,578,731.78**
022200100100	Ministry of Commerce, Cooperatives, Trade and Investment	1,856,815,569.92	6,320,916,608.00	8,177,732,177.92	10,329,092,290.53	18,506,824,468.45
022200900100	Lagos Consumer Protection Agency	-	1,349,257,932.00	1,349,257,932.00	428,452,837.00	1,777,710,769.00
022205300100	Lagos State Market Development Board	-	40,000,000.00	40,000,000.00	-	40,000,000.00
022205500100	Lagos State Cooperative College	-	1,332,600,000.00	1,332,600,000.00	650,000,000.00	1,982,600,000.00
022205600100	Central Business District	143,768,653.33	777,140,000.00	920,908,653.33	647,534,841.00	1,568,443,494.33
022700000000	**Ministry of Wealth Creation and Employment**	**515,172,273.36**	**6,593,489,842.00**	**7,108,662,115.36**	**8,129,283,320.54**	**15,237,945,435.90**
022700100100	Ministry of Wealth Creation and Employment	515,172,273.36	5,109,155,045.00	5,624,327,318.36	5,935,533,320.54	11,559,860,638.90
022700700100	Empolyment Trust Fund	-	1,484,334,797.00	1,484,334,797.00	2,193,750,000.00	3,678,084,797.00
022800000000	**Ministry of Innovation, Science and Technology**	**1,401,215,973.00**	**10,418,163,209.00**	**11,819,379,182.00**	**18,578,315,324.24**	**30,397,694,506.24**
022800100100	Ministry of Innovation, Science and Technology	1,401,215,973.00	7,477,086,312.00	8,878,302,285.00	15,943,575,000.00	24,821,877,285.00
022810200100	Lagos State Residents Registration Agency (LASRRA)	-	2,941,076,897.00	2,941,076,897.00	2,634,740,324.24	5,575,817,221.24
022900000000	**Ministry of Transportation**	**17,806,629,933.84**	**42,518,627,152.94**	**60,325,257,086.78**	**494,877,472,563.27**	**555,202,729,650.05**
022900100100	Ministry of Transportation	2,551,571,880.88	3,966,174,051.00	6,517,745,931.88	24,872,762,640.00	31,390,508,571.88
022905300100	Lagos State Metropolitan Area Transport Authority(LAMATA)	-	8,200,000,000.00	8,200,000,000.00	294,612,582,796.00	302,812,582,796.00
022905300200	Lagos Bus Service Limited	-	1,943,505,882.00	1,943,505,882.00	1,023,750,000.00	2,967,255,882.00
022905300300	Lagos State Ferry Services	410,773,859.00	3,663,978,921.00	4,074,752,780.00	3,731,586,299.00	7,806,339,079.00
022905400100	Lagos State Drivers' Institute	-	243,245,173.00	243,245,173.00	464,820,825.00	708,065,998.00
022905800100	Motor Vehicle Administration Agency	1,353,714,405.20	9,824,947,120.00	11,178,661,525.20	1,328,045,244.00	12,506,706,769.20
022905800200	Lagos State Number Plate & Production Authority	-	7,888,728,655.94	7,888,728,655.94	8,791,540,332.00	16,680,268,987.94
022905500100	Lagos State Traffic Management Agency (LASTMA)	13,490,569,788.76	2,292,415,702.00	15,782,985,490.76	2,780,000,000.00	18,562,985,490.76
022905700100	Lagos State Waterways Authority	-	1,736,000,000.00	1,736,000,000.00	155,194,345,979.27	156,930,345,979.27
022905600100	Lagos State Parking Authority	-	2,759,631,648.00	2,759,631,648.00	2,078,038,448.00	4,837,670,096.00
023100000000	**Ministry of Energy & Mineral Resources Development**	**798,619,817.50**	**31,396,196,309.00**	**32,194,816,126.50**	**80,649,732,666.42**	**112,844,548,792.92**
023100100100	Ministry of Energy & Mineral Resources Development	798,619,817.50	4,819,997,396.00	5,618,617,213.50	13,283,901,145.42	18,902,518,358.92
023100300100	Lagos State Electricity Board	-	23,760,286,163.00	23,760,286,163.00	48,930,459,794.00	72,690,745,957.00
023100400100	Ibile Oil & Gas (IOGAS)	-	2,815,912,750.00	2,815,912,750.00	18,435,371,727.00	21,251,284,477.00
023400000000	**Ministry of Works & Infrastructure**	**2,948,934,461.68**	**11,344,366,485.00**	**14,293,300,946.68**	**526,366,196,962.49**	**540,659,497,909.17**
023400100100	Office of Works	-	-	-	80,448,884,597.81	80,448,884,597.81
023400100200	Lagos State Infrastructure Assets Management Agency	1,446,873,841.77	1,954,740,970.00	3,401,614,811.77	13,551,320,235.12	16,952,935,046.89
023400200100	Office of Infrastructure	964,251,645.77	1,502,571,135.00	2,466,822,780.77	391,374,282,735.32	393,841,105,516.09
023400200200	Public Works Corporation	537,808,974.14	5,262,054,380.00	5,799,863,354.14	37,159,628,098.18	42,959,491,452.32
023400200300	Lagos State Infrastructural Maintenance& Regulatory Agency (LASIMRA)	-	2,625,000,000.00	2,625,000,000.00	3,832,081,296.06	6,457,081,296.06

Lagos State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
023600000000	**Ministry of Tourism, Arts & Culture**	**835,853,104.00**	**11,421,560,879.00**	**12,257,413,983.00**	**23,213,114,071.00**	**35,470,528,054.00**
023600100100	Ministry of Tourism, Arts & Culture	835,853,104.00	10,331,560,879.00	11,167,413,983.00	22,813,364,071.00	33,980,778,054.00
023600400100	Council for Art And Culture	-	650,000,000.00	650,000,000.00	341,250,000.00	991,250,000.00
023605500100	Lagos State Film & Video Censors' Board	-	440,000,000.00	440,000,000.00	58,500,000.00	498,500,000.00
023800000000	**Ministry of Economic Planning & Budget**	**1,177,889,404.41**	**121,281,669,564.87**	**122,459,558,969.28**	**256,315,598,308.76**	**378,775,157,278.04**
023800100100	Ministry of Economic Planning & Budget	1,177,889,404.41	120,321,669,564.87	121,499,558,969.28	256,300,973,308.76	377,800,532,278.04
023800600100	Lagos State Resilience Office	-	960,000,000.00	960,000,000.00	14,625,000.00	974,625,000.00
025300000000	**Ministry of Housing**	**791,101,850.28**	**4,128,037,551.00**	**4,919,139,401.28**	**50,798,422,007.02**	**55,717,561,408.30**
025300100100	Ministry of Housing	653,071,382.78	2,383,795,155.00	3,036,866,537.78	50,367,567,067.00	53,404,433,604.78
025305700100	Lagos State Real Estate Regulatory Authority (LASRERA)	138,030,467.50	1,463,268,336.00	1,601,298,803.50	255,354,940.02	1,856,653,743.52
025305800100	Lagos Mortgage Board (LMB)	-	280,974,060.00	280,974,060.00	175,500,000.00	456,474,060.00
026000000000	**Ministry of Physical Planning and Urban Development**	**7,555,845,726.57**	**28,439,106,440.00**	**35,994,952,166.57**	**93,960,697,484.25**	**129,955,649,650.82**
026000100100	Office of Physical Planning	1,133,738,549.20	668,711,000.00	1,802,449,549.20	1,041,622,171.81	2,844,071,721.01
026000100200	Lagos State Physical Planning Permit Authority (LASPPPA)	1,818,637,282.70	6,486,036,262.00	8,304,673,544.70	1,442,078,034.00	9,746,751,578.70
026000100300	Lagos State Planning & Environmental Monitoring Authority (LASPEMA)	-	330,698,464.00	330,698,464.00	252,768,117.09	583,466,581.09
026000200100	Lands Bureau	1,329,797,125.13	3,093,150,499.00	4,422,947,624.13	9,521,323,915.00	13,944,271,539.13
026000200200	Valuation Office	154,770,390.60	309,010,330.00	463,780,720.60	440,700,000.00	904,480,720.60
026000300100	Office of Surveyor -General of The State	2,220,714,763.74	238,678,624.00	2,459,393,387.74	507,742,000.00	2,967,135,387.74
026000400100	Office of Urban Development	898,187,615.20	621,950,595.00	1,520,138,210.20	24,123,792,149.00	25,643,930,359.20
026000400200	Lagos State Building Control Authority (LABCA)	-	11,404,715,729.00	11,404,715,729.00	422,516,300.41	11,827,232,029.41
026000400300	Lagos State Urban Renewal Authority (LASURA)	-	386,154,937.00	386,154,937.00	44,064,374,485.94	44,450,529,422.94
026000400400	Material Testing Laboratory Services	-	900,000,000.00	900,000,000.00	786,683,313.00	1,686,683,313.00
026000400500	New Towns Development Authority	-	4,000,000,000.00	4,000,000,000.00	11,357,096,998.00	15,357,096,998.00
026700000000	**Ministry of Waterfront Infrastructure Development**	**425,885,505.43**	**2,982,870,000.00**	**3,408,755,505.43**	**23,703,736,019.18**	**27,112,491,524.61**
026700100100	Ministry of Waterfront Infrastructure Development	425,885,505.43	2,982,870,000.00	3,408,755,505.43	23,703,736,019.18	27,112,491,524.61
030000000000	**LAW AND JUSTICE SECTOR**	**12,606,388,700.77**	**27,636,500,000.00**	**40,242,888,700.77**	**22,843,823,948.44**	**63,086,712,649.21**
031800000000	**Judiciary**	**8,608,501,855.90**	**18,625,000,000.00**	**27,233,501,855.90**	**19,391,725,000.00**	**46,625,226,855.90**
031801100100	Judicial Service Commission	139,695,564.90	1,600,000,000.00	1,739,695,564.90	214,500,000.00	1,954,195,564.90
031800400100	High Court of Justice	8,468,806,291.00	17,025,000,000.00	25,493,806,291.00	19,177,225,000.00	44,671,031,291.00
032600000000	**Ministry of Justice**	**3,997,886,844.87**	**9,011,500,000.00**	**13,009,386,844.87**	**3,452,098,948.44**	**16,461,485,793.31**
032600100100	Ministry of Justice	3,679,447,591.53	5,170,000,000.00	8,849,447,591.53	2,493,966,448.44	11,343,414,039.97
032600200100	Law Reform Commission	74,342,424.06	920,000,000.00	994,342,424.06	29,250,000.00	1,023,592,424.06
032600700100	Citizen's Mediation Center	244,096,829.28	436,000,000.00	680,096,829.28	195,000,000.00	875,096,829.28
032605200100	Office of Public Defender	-	250,000,000.00	250,000,000.00	165,945,000.00	415,945,000.00
032605300100	Office of Administrator General	-	172,500,000.00	172,500,000.00	76,050,000.00	248,550,000.00
032605400100	Multi-Door Court House	-	698,000,000.00	698,000,000.00	114,075,000.00	812,075,000.00
032605500100	Law Enforcement Training Institute	-	395,000,000.00	395,000,000.00	95,062,500.00	490,062,500.00
032605600100	Lagos State Domestic & Sexual Violence Agency (LSDVSA)	-	970,000,000.00	970,000,000.00	282,750,000.00	1,252,750,000.00
050000000000	**SOCIAL SECTOR**	**227,906,982,262.33**	**261,650,518,916.97**	**489,557,501,179.30**	**432,104,064,016.05**	**921,661,565,195.35**
051300000000	**Ministry of Youth & Social Development**	**1,941,027,001.23**	**4,926,799,256.00**	**6,867,826,257.23**	**30,721,412,101.48**	**37,589,238,358.71**
051300100100	Ministry of Youth & Social Development	1,941,027,001.23	4,096,343,256.00	6,037,370,257.23	29,946,446,690.20	35,983,816,947.43
051305300100	Office of Disability Affairs	-	830,456,000.00	830,456,000.00	774,965,411.28	1,605,421,411.28
051400000000	**Ministry of Women Affairs and Poverty Alleviation**	**566,727,330.34**	**5,218,155,298.00**	**5,784,882,628.34**	**1,150,050,050.96**	**6,934,932,679.30**
051400100100	Ministry of Women Affairs and Poverty Alleviation	566,727,330.34	5,120,238,182.00	5,686,965,512.34	1,150,050,050.96	6,837,015,563.30
051405500100	Women Development Centre	-	97,917,116.00	97,917,116.00	-	97,917,116.00
051700000000	**Ministry of Education**	**100,873,970,147.14**	**69,507,423,771.00**	**170,381,393,918.14**	**55,582,221,704.84**	**225,963,615,622.98**
051700100100	Ministry of Basic Education	1,572,586,052.91	4,672,654,153.00	6,245,240,205.91	9,894,873,053.00	16,140,113,258.91
051700300100	Lagos State Universal Basic Education Board	1,229,119,987.04	6,102,494,006.00	7,331,613,993.04	1,645,132,971.00	8,976,746,964.04
051700800100	Library Board	-	198,111,121.00	198,111,121.00	243,965,198.00	442,076,319.00

Lagos State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
051700900100	Lagos State Examinations Board	-	658,485,354.00	658,485,354.00	384,450,174.00	1,042,935,528.00
051701000100	Agency for Mass Education	-	828,123,214.00	828,123,214.00	799,514,178.00	1,627,637,392.00
051701800100	Lagos State University of Science and Technology	-	11,098,216,449.00	11,098,216,449.00	1,262,682,015.00	12,360,898,464.00
051702100100	Lagos State University (LASU)	-	20,960,159,599.00	20,960,159,599.00	8,991,954,907.00	29,952,114,506.00
051702300100	College of Health Technology	273,247,172.37	979,464,812.00	1,252,711,984.37	598,285,188.00	1,850,997,172.37
051702600100	Lagos State University of Education	-	10,648,374,718.00	10,648,374,718.00	2,673,205,707.00	13,321,580,425.00
051702700100	Education District 1	20,016,492,589.42	683,786,124.00	20,700,278,713.42	64,270,084.00	20,764,548,797.42
051702700200	Education District 2	19,175,750,621.04	718,290,059.00	19,894,040,680.04	84,320,592.00	19,978,361,272.04
051702700300	Education District 3	12,221,706,733.97	854,531,473.00	13,076,238,206.97	70,188,981.00	13,146,427,187.97
051702700400	Education District 4	12,974,939,107.99	596,330,290.00	13,571,269,397.99	64,733,726.00	13,636,003,123.99
051702700500	Education District 5	14,323,768,409.87	894,813,524.00	15,218,581,933.87	71,989,324.00	15,290,571,257.87
051702700600	Education District 6	14,704,164,841.18	681,342,982.00	15,385,507,823.18	67,870,769.00	15,453,378,592.18
051705400100	Lagos State Teaching Service Commission	737,729,441.93	2,555,090,620.00	3,292,820,061.93	1,131,168,016.00	4,423,988,077.93
051705500100	Lagos State Technical and Vocational Education Board	2,104,795,462.87	1,168,029,113.00	3,272,824,575.87	4,819,628,532.34	8,092,453,108.21
051705600100	Lagos State Scholarship Board	-	3,139,113,712.00	3,139,113,712.00	44,433,262.00	3,183,546,974.00
051706600100	School Committee on Rehabilitation of Public Schools	-	856,892,782.00	856,892,782.00	22,403,517,562.50	23,260,410,344.50
051706700100	Office of Education Quality Assurance	1,539,669,726.55	1,213,119,666.00	2,752,789,392.55	266,037,465.00	3,018,826,857.55
057000000000	**Ministry of Tertiary Education**	**888,451,714.51**	**325,713,430.00**	**1,214,165,144.51**	**7,424,563,830.50**	**8,638,728,975.01**
057000100100	Ministry of Tertiary Education	888,451,714.51	325,713,430.00	1,214,165,144.51	7,424,563,830.50	8,638,728,975.01
052100000000	**Ministry of Health**	**116,173,778,959.87**	**90,726,455,652.42**	**206,900,234,612.29**	**155,345,041,313.50**	**362,245,275,925.79**
052100100100	Ministry of Health	4,042,824,387.45	13,220,494,951.78	17,263,319,339.23	135,177,909,809.24	152,441,229,148.47
052100300100	Primary Health Care Board	869,247,931.04	708,862,844.50	1,578,110,775.54	3,743,535,312.00	5,321,646,087.54
052102600100	Lagos State University Teaching Hospital (LASUTH)	22,049,868,189.61	11,800,000,000.00	33,849,868,189.61	1,980,944,049.50	35,830,812,239.11
052102600200	Lagos State University College of Medicine(LASUCOM)	-	4,492,782,498.00	4,492,782,498.00	11,844,986,757.22	16,337,769,255.22
052110200100	Lagos State Health Management Agency (LASHMA)	162,935,440.98	2,539,020,213.00	2,701,955,653.98	800,141,663.77	3,502,097,317.75
052110300100	Board of Traditional Medicine	-	521,247,732.00	521,247,732.00	62,774,801.75	584,022,533.75
052100600200	Lagos State College of Nursing and Midwifery	363,666,941.83	479,648,526.00	843,315,467.83	1,187,148,102.00	2,030,463,569.83
052110500100	Lagos State Health Monitoring and Accreditation Agency	203,992,194.36	480,869,504.00	684,861,698.36	158,889,715.77	843,751,414.13
052111400200	Health Districts 1	4,935,317,119.30	712,351,348.00	5,647,668,467.30	53,707,062.00	5,701,375,529.30
052111400300	Health Districts 2	4,259,018,950.39	720,000,000.00	4,979,018,950.39	53,707,062.00	5,032,726,012.39
052111400400	Health Districts 3	3,497,423,348.85	715,000,000.00	4,212,423,348.85	53,707,062.00	4,266,130,410.85
052111400500	Health Districts 4	3,107,986,639.56	712,000,000.00	3,819,986,639.56	53,707,062.00	3,873,693,701.56
052111400600	Health Districts 5	3,709,430,101.97	716,000,000.00	4,425,430,101.97	53,707,062.00	4,479,137,163.97
052111400100	Health Districts 6	3,349,891,733.53	720,000,000.00	4,069,891,733.53	53,707,062.00	4,123,598,795.53
052111500100	Lagos State Blood Transfusion Service	-	1,609,991,583.00	1,609,991,583.00	44,481,059.00	1,654,472,642.00
052111600100	Lagos State Accident & Emergency Centre (Drugs and Medical Consumables)	-	304,666,720.00	304,666,720.00	21,987,671.25	326,654,391.25
052111700200	General Hospital, Lagos	-	5,183,864,869.00	5,183,864,869.00	-	5,183,864,869.00
052111700300	Gbagada General Hospital	-	2,741,758,889.00	2,741,758,889.00	-	2,741,758,889.00
052111700400	Orile Agege General Hospital	-	2,909,095,029.00	2,909,095,029.00	-	2,909,095,029.00
052111700500	Isolo General Hospital	-	3,462,675,489.70	3,462,675,489.70	-	3,462,675,489.70
052111700600	Ikorodu General Hospital	-	3,827,096,479.40	3,827,096,479.40	-	3,827,096,479.40
052111700700	Ajeromi General Hospital	-	1,830,410,000.00	1,830,410,000.00	-	1,830,410,000.00
052111700800	Badagry General Hospital	-	1,389,801,993.00	1,389,801,993.00	-	1,389,801,993.00
052111701000	Agbowa General Hospital	-	910,731,006.00	910,731,006.00	-	910,731,006.00
052111701100	Lagos Island Maternity Hospital	-	2,207,055,352.00	2,207,055,352.00	-	2,207,055,352.00
052111701200	Massey Street Children's Hospital, Lagos	-	866,608,844.00	866,608,844.00	-	866,608,844.00
052111701300	Mainland Hospital, Yaba	-	777,215,967.00	777,215,967.00	-	777,215,967.00
052111701400	Onikan Health Centre	-	1,103,499,758.00	1,103,499,758.00	-	1,103,499,758.00
052111701500	Apapa General Hospital	-	728,558,318.00	728,558,318.00	-	728,558,318.00
052111701600	Ebute-Metta Health Centre	-	741,866,892.00	741,866,892.00	-	741,866,892.00

Lagos State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
052111701700	Harvey Road Health Centre	-	917,223,560.00	917,223,560.00	-	917,223,560.00
052111701800	Ketu-Ejinrin Health Centre	-	59,599,999.91	59,599,999.91	-	59,599,999.91
052111701900	Ijede General Hospital	-	1,098,978,043.00	1,098,978,043.00	-	1,098,978,043.00
052111702000	Ibeju-Lekki General Hospital	-	686,548,346.14	686,548,346.14	-	686,548,346.14
052111702100	Shomolu General Hospital	-	1,094,032,548.00	1,094,032,548.00	-	1,094,032,548.00
052111702200	Ifako/Ijaiye General Hospital	-	1,848,329,623.00	1,848,329,623.00	-	1,848,329,623.00
052111702300	Mushin General Hospital	-	1,659,717,376.00	1,659,717,376.00	-	1,659,717,376.00
052111702400	Surulere General Hospital	-	3,371,039,646.00	3,371,039,646.00	-	3,371,039,646.00
052111702500	Alimosho General Hospital	-	3,330,045,140.00	3,330,045,140.00	-	3,330,045,140.00
052111702600	Amuwo Odofin General Hospital	-	1,655,871,594.00	1,655,871,594.00	-	1,655,871,594.00
052111702700	Eti-Osa Maternal & Child care	-	1,450,739,106.00	1,450,739,106.00	-	1,450,739,106.00
052111702800	ABAT Comprehensive Health Centre	-	688,133,365.00	688,133,365.00	-	688,133,365.00
052111702900	Imota General Hospital	-	921,700,000.00	921,700,000.00	-	921,700,000.00
052111703100	Orchid Road General Hospital	-	1,007,800,000.00	1,007,800,000.00	-	1,007,800,000.00
052111800100	Health Service Commission	65,622,175,981.00	1,803,522,499.00	67,425,698,480.00	-	67,425,698,480.00
053500000000	**Ministry of Environment**	**5,544,776,657.39**	**80,347,105,618.54**	**85,891,882,275.93**	**156,598,182,153.74**	**242,490,064,429.67**
053500100100	Ministry of Environment	2,158,817,981.66	5,582,880,298.00	7,741,698,279.66	13,693,563,086.00	21,435,261,365.66
053500200100	Lagos State Parks & Gardens Agency	219,102,261.12	1,805,921,055.00	2,025,023,316.12	1,258,630,407.92	3,283,653,724.04
053501600100	Lagos State Environmental Protection Agency (LASEPA)	-	3,176,317,721.00	3,176,317,721.00	5,997,806,782.64	9,174,124,503.64
053505300100	Lagos State Waste Management Agency (LAWMA)	-	41,631,487,319.30	41,631,487,319.30	9,369,492,654.00	51,000,979,973.30
053505500100	Lagos State Environmental & Special Offences Unit	-	790,985,135.00	790,985,135.00	71,441,589.24	862,426,724.24
053505600100	Lagos State Wastewater Management Office	270,178,247.32	773,360,000.00	1,043,538,247.32	706,383,470.00	1,749,921,717.32
053505700100	Office of Drainage Services & Water Resources	509,463,257.29	3,857,311,745.00	4,366,775,002.29	90,783,406,886.22	95,150,181,888.51
053505800100	Lagos State Environmental Sanitation Corps	2,387,214,910.00	427,600,000.00	2,814,814,910.00	797,757,976.00	3,612,572,886.00
053505900100	Lagos State Signage and Advertisement Agency (LASAA)	-	12,500,000,000.00	12,500,000,000.00	2,940,807,144.17	15,440,807,144.17
053506000100	Lagos Water Corporation	-	8,292,810,864.00	8,292,810,864.00	30,941,915,166.00	39,234,726,030.00
053506200100	Water Regulatory Commission	-	1,508,431,481.24	1,508,431,481.24	36,976,991.55	1,545,408,472.79
053900000000	**Lagos State Sports Commisssion**	**1,031,305,170.89**	**3,480,841,522.00**	**4,512,146,692.89**	**4,430,085,080.00**	**8,942,231,772.89**
053900100100	Lagos State Sports Commisssion	1,004,098,309.67	3,260,841,522.00	4,264,939,831.67	2,724,891,449.00	6,989,831,280.67
053905200100	Sports Trust Fund	27,206,861.22	220,000,000.00	247,206,861.22	1,705,193,631.00	1,952,400,492.22
055100000000	**Ministry of Local Government, Chieftancy Affairs and Rural Development**	**886,945,280.96**	**7,118,024,369.00**	**8,004,969,649.96**	**20,852,507,781.03**	**28,857,477,430.99**
055100100100	Ministry of Local Government, Chieftancy Affair and Rural Development	698,689,313.50	2,908,000,000.00	3,606,689,313.50	14,718,101,005.94	18,324,790,319.44
055100300100	Centre for Rural Development	-	1,526,124,369.00	1,526,124,369.00	5,493,264,681.09	7,019,389,050.09
055100400100	Local Government Establishments, Training and Pensions	188,255,967.46	2,683,900,000.00	2,872,155,967.46	641,142,094.00	3,513,298,061.46

Lagos State Government 2026 Approved Budget - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Revenue	***2,348,985,834,525.11***	***3,340,495,595,582.97***	***3,340,495,595,582.97***	***2,044,348,665,663.92***	***4,429,289,776,438.00***	***-***
010000000000	**ADMINISTRATION SECTOR**	**29,367,795,553.74**	**52,387,185,750.00**	**52,387,185,750.00**	**28,460,154,779.31**	**68,186,716,350.00**	**-**
011100000000	**Governor's Office**	**11,393,867,596.16**	**16,674,394,400.00**	**16,674,394,400.00**	**14,083,144,084.86**	**27,553,850,000.00**	**-**
011100100200	Office of The Deputy Governor	1,217,100.00	250,000.00	250,000.00	1,200,100.00	300,000.00	-
011101000100	Lagos State Public Procurement Agency (LASPPA)	3,602,521,496.57	4,500,000,000.00	4,500,000,000.00	4,238,731,470.55	6,000,000,000.00	-
011102100100	Lagos State Liaison Office - Lagos	8,500.00	30,000,000.00	30,000,000.00	2,646,000.00	30,000,000.00	-
011102400100	Lagos Safety Commission	593,090,968.46	550,000,000.00	550,000,000.00	538,157,361.68	750,000,000.00	-
011105100100	Lagos State Lotteries Board	7,017,408,530.63	11,000,000,000.00	11,000,000,000.00	9,143,762,746.63	20,000,000,000.00	-
011110500100	Office of The Chief of Staff	246,600.00	1,544,400.00	1,544,400.00	15,000.00	500,000.00	-
011111100100	Office of Public Private Partnership	-	300,000,000.00	300,000,000.00	-	300,000,000.00	-
011113600100	Fire Service	175,179,400.00	286,000,000.00	286,000,000.00	156,391,290.00	466,000,000.00	-
011113800100	Lagos State Records and Archives Bureau	2,400,900.50	2,000,000.00	2,000,000.00	2,173,366.00	2,500,000.00	-
011114000100	Parastatals Monitoring Office	1,712,500.00	4,500,000.00	4,500,000.00	66,750.00	4,500,000.00	-
011114100100	Office of Political,Legislative and Civic Engagement	81,600.00	100,000.00	100,000.00	-	50,000.00	-
016100000000	**Office of the Secretary to the State Government**	**5,562,046.62**	**5,000,000.00**	**5,000,000.00**	**4,978,650.00**	**5,000,000.00**	**-**
016100100400	Cabinet Secretariat Office	5,562,046.62	5,000,000.00	5,000,000.00	4,978,650.00	5,000,000.00	-
011200000000	**State Assembly**	**-**	**-**	**-**	**-**	**35,100,000.00**	**-**
011200300100	State House of Assembly	-	-	-	-	35,100,000.00	-
012300000000	**Ministry of Information and Strategy**	**3,523,471,801.59**	**5,161,326,350.00**	**5,161,326,350.00**	**3,226,227,314.72**	**6,788,076,350.00**	**-**
012300100100	Ministry of Information and Strategy and Strategy	24,357,900.00	35,000,000.00	35,000,000.00	25,195,000.00	36,750,000.00	-
012300300100	Lagos State Television Service	332,319,964.77	1,600,000,000.00	1,600,000,000.00	407,082,114.79	1,600,000,000.00	-
012300400100	Lagos State Radio Services	516,629,709.93	746,326,350.00	746,326,350.00	151,875,096.31	746,326,350.00	-
012300400200	Lagos State Traffic Radio	238,140,041.92	400,000,000.00	400,000,000.00	178,865,178.95	425,000,000.00	-
012301300100	Lagos State Printing CorporationPrinting and Publishing	2,412,024,184.97	2,380,000,000.00	2,380,000,000.00	2,463,209,924.67	3,980,000,000.00	-
012500000000	**Office of the Head of Service/Public Service Office**	**423,655,311.86**	**1,537,505,000.00**	**1,537,505,000.00**	**513,693,836.24**	**1,667,505,000.00**	**-**
012500500100	Establishment and Training	6,142,162.85	2,505,000.00	2,505,000.00	1,768,312.50	2,505,000.00	-
012500600100	Public Service Staff Development Center	-	500,000,000.00	500,000,000.00	198,240,859.17	580,000,000.00	-
012500700100	Public Service Office	417,513,149.01	1,035,000,000.00	1,035,000,000.00	313,684,664.57	1,085,000,000.00	-
014000000000	**Office of the Auditor General**	**32,384,842.00**	**27,960,000.00**	**27,960,000.00**	**36,966,000.00**	**32,660,000.00**	**-**
014000100100	Office of the Auditor General State	23,670,690.00	20,000,000.00	20,000,000.00	24,730,100.00	24,000,000.00	-
014000200100	Office of the Auditor General for Local Government	7,867,602.00	7,500,000.00	7,500,000.00	9,830,000.00	7,500,000.00	-
014000300100	Audit Service Commission	846,550.00	460,000.00	460,000.00	2,405,900.00	1,160,000.00	-
014700000000	**Lagos State Civil Service Commission**	**1,735,500.00**	**404,500,000.00**	**404,500,000.00**	**268,750,374.59**	**506,125,000.00**	**-**
014700100100	Lagos State Civil Service Commission	1,735,500.00	2,000,000.00	2,000,000.00	526,000.00	3,000,000.00	-
014700200100	Lagos State Pension Commission (LASPEC)	-	402,500,000.00	402,500,000.00	268,224,374.59	503,125,000.00	-
014900000000	**Local Government Service Commission**	**2,505,000.00**	**2,003,000,000.00**	**2,003,000,000.00**	**1,200.00**	**3,000,000.00**	**-**
014900100100	Local Government Service Commission	2,505,000.00	2,003,000,000.00	2,003,000,000.00	1,200.00	3,000,000.00	-
014800000000	**Independent Electoral Commission**	**740,000.00**	**1,500,000.00**	**1,500,000.00**	**79,526,000.00**	**1,900,000.00**	**-**
014800100100	Lagos Independent Electoral Commission	740,000.00	1,500,000.00	1,500,000.00	79,526,000.00	1,900,000.00	-
012400000000	**Ministry of Home Affairs**	**13,979,516,189.59**	**26,569,000,000.00**	**26,569,000,000.00**	**10,240,970,848.90**	**31,583,500,000.00**	**-**
012400100100	Ministry of Home Affairs	157,957,200.00	170,000,000.00	170,000,000.00	144,541,750.00	185,100,000.00	-
012403700100	Muslim Pilgrims' Welfare Board	13,281,638,828.59	25,035,000,000.00	25,035,000,000.00	9,848,905,114.37	30,034,000,000.00	-
012403800100	Christian Pilgrims' Welfare Board	539,920,161.00	1,364,000,000.00	1,364,000,000.00	247,523,984.53	1,364,400,000.00	-
016500000000	**Ministry of Special Duties & Inter-Governmental Relations**	**4,357,265.92**	**3,000,000.00**	**3,000,000.00**	**5,896,470.00**	**10,000,000.00**	**-**
016500100100	Ministry of Special Duties & Inter-Governmental Relations	4,357,265.92	3,000,000.00	3,000,000.00	5,896,470.00	10,000,000.00	-
020000000000	**ECONOMIC SECTOR**	**2,276,439,797,921.01**	**3,173,936,254,603.85**	**3,173,936,254,603.85**	**1,965,002,153,687.39**	**4,214,214,326,299.15**	**-**
021500000000	**Ministry of Agriculture**	**1,311,600,283.10**	**3,345,700,000.00**	**3,345,700,000.00**	**830,582,424.52**	**3,345,700,000.00**	**-**
021500100100	Ministry of Agriculture Hqtrs	1,311,600,283.10	3,345,700,000.00	3,345,700,000.00	830,582,424.52	3,345,700,000.00	-

Lagos State Government 2026 Approved Budget - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
022000000000	**Ministry of Finance**	**2,080,759,702,210.55**	**2,657,210,955,922.00**	**2,657,210,955,922.00**	**1,785,334,992,824.84**	**3,377,242,328,520.80**	**-**
022000100100	Ministry of Finance	23,415,012,017.71	209,820,000,000.00	209,820,000,000.00	19,904,114,858.65	60,287,400,000.00	-
022000200100	Debt Management Office	258,363,544,505.75	372,342,367,361.00	372,342,367,361.00	103,044,821,142.29	393,666,701,791.97	-
022000700100	Office of The Accountant General/State Treasury Office	762,328,619,133.93	675,006,768,561.00	675,006,768,561.00	591,773,150,537.01	888,244,315,729.00	-
022000800100	Lagos State Internal Revenue Service	1,036,652,526,553.16	1,400,041,820,000.00	1,400,041,820,000.00	1,070,612,906,286.89	2,035,043,910,999.82	-
022200000000	**Ministry of Commerce, Cooperatives, Trade and Investment**	**156,476,831.00**	**392,000,000.00**	**392,000,000.00**	**157,731,966.13**	**592,600,000.00**	**-**
022200100100	Ministry of Commerce, Cooperatives, Trade and Investment	77,961,826.00	225,000,000.00	225,000,000.00	72,144,958.28	400,000,000.00	-
022200900100	Lagos Consumer Protection Agency	1,225,000.00	10,000,000.00	10,000,000.00	3,370,000.00	10,000,000.00	-
022205500100	Lagos State Cooperative College	57,194,305.00	132,000,000.00	132,000,000.00	58,460,407.85	152,600,000.00	-
022205600100	Central Business District	20,095,700.00	25,000,000.00	25,000,000.00	23,756,600.00	30,000,000.00	-
022700000000	**Ministry of Wealth Creation and Employment**	**14,118,700.00**	**25,000,000.00**	**25,000,000.00**	**14,923,000.00**	**30,000,000.00**	**-**
022700100100	Ministry of Wealth Creation and Employment	14,118,700.00	25,000,000.00	25,000,000.00	14,923,000.00	30,000,000.00	-
022800000000	**Ministry of Innovation, Science and Technology**	**792,100.00**	**46,400,000.00**	**46,400,000.00**	**625,000.00**	**46,400,000.00**	**-**
022800100100	Ministry of Innovation, Science and Technology	44,700.00	1,400,000.00	1,400,000.00	263,500.00	1,400,000.00	-
022810200100	Lagos State Residents Registration Agency (LASRRA)	747,400.00	45,000,000.00	45,000,000.00	361,500.00	45,000,000.00	-
022900000000	**Ministry of Transportation**	**29,817,530,261.76**	**49,329,060,025.00**	**49,329,060,025.00**	**18,360,449,300.60**	**200,284,227,956.00**	**-**
022900100100	Ministry of Transportation	4,758,320,248.54	11,282,578,150.00	11,282,578,150.00	3,995,887,045.61	12,282,578,150.00	-
022905300100	Lagos State Metropolitan Area Transport Authority(LAMATA)	1,005,113,208.87	4,587,500,000.00	4,587,500,000.00	1,608,897,390.67	5,874,733,650.00	-
022905300300	Lagos State Ferry Services	122,249,229.01	603,750,000.00	603,750,000.00	114,262,922.00	633,937,500.00	-
022905400100	Lagos State Drivers' Institute	144,517,954.21	200,000,000.00	200,000,000.00	159,783,057.09	220,000,000.00	-
022905800100	Motor Vehicle Administration Agency	17,430,055,255.33	18,789,210,000.00	18,789,210,000.00	10,765,542,086.63	17,589,250,000.00	-
022905800200	Lagos State Number Plate & Production Authority	4,055,721,476.97	6,859,771,875.00	6,859,771,875.00	-	7,888,728,656.00	-
022905500100	Lagos State Traffic Management Agency (LASTMA)	989,839,146.30	2,670,000,000.00	2,670,000,000.00	529,493,071.84	2,670,000,000.00	-
022905700100	Lagos State Waterways Authority	239,585,927.00	236,250,000.00	236,250,000.00	95,129,232.00	149,025,000,000.00	-
022905600100	Lagos State Parking Authority	1,072,127,815.53	4,100,000,000.00	4,100,000,000.00	1,091,454,494.76	4,100,000,000.00	-
023100000000	**Ministry of Energy & Mineral Resources Development**	**491,829,107.32**	**15,263,863,739.00**	**15,263,863,739.00**	**698,827,140.26**	**9,994,744,000.00**	**-**
023100100100	Ministry of Energy & Mineral Resources Development	194,697,531.35	220,000,000.00	220,000,000.00	197,225,000.00	254,100,000.00	-
023100300100	Lagos State Electricity Board	33,792,097.00	97,400,000.00	97,400,000.00	28,120,271.00	120,644,000.00	-
023100400100	Ibile Oil & Gas (IOGAS)	250,983,000.32	946,463,739.00	946,463,739.00	473,481,869.26	1,620,000,000.00	-
023100500100	Lagos State Electrification Regulatory Commssion	12,356,478.65	14,000,000,000.00	14,000,000,000.00	-	8,000,000,000.00	-
023400000000	**Ministry of Works & Infrastructure**	**5,584,322,962.67**	**28,003,650,000.00**	**28,003,650,000.00**	**2,942,097,419.16**	**5,022,000,000.00**	**-**
023400100200	Lagos State Infrastructure Assets Management Agency	965,750,373.17	3,650,000.00	3,650,000.00	1,310,079,079.26	9,000,000.00	-
023400200100	Office of Infrastructure	11,405,140.00	-	-	-	13,000,000.00	-
023400200300	Lagos State Infrastructural Maintenance& Regulatory Agency (LASIMRA)	4,607,167,449.50	28,000,000,000.00	28,000,000,000.00	1,632,018,339.90	5,000,000,000.00	-
023600000000	**Ministry of Tourism, Arts & Culture**	**54,948,590.52**	**735,000,000.00**	**735,000,000.00**	**98,092,587.17**	**1,040,000,000.00**	**-**
023600100100	Ministry of Tourism, Arts & Culture	36,679,590.52	700,000,000.00	700,000,000.00	86,109,791.17	1,000,000,000.00	-
023600400100	Council for Art And Culture	7,996,000.00	15,000,000.00	15,000,000.00	6,160,100.00	20,000,000.00	-
023605500100	Lagos State Film & Video Censors' Board	10,273,000.00	20,000,000.00	20,000,000.00	5,822,696.00	20,000,000.00	-
023800000000	**Ministry of Economic Planning & Budget**	**900,834,762.06**	**52,550,359,966.85**	**52,550,359,966.85**	**2,849,150,034.10**	**158,517,747,997.11**	**-**
023800100100	Ministry of Economic Planning & Budget	900,834,762.06	52,550,359,966.85	52,550,359,966.85	2,849,150,034.10	158,517,747,997.11	-
025300000000	**Ministry of Housing**	**16,932,105,186.00**	**16,092,539,951.00**	**16,092,539,951.00**	**5,588,681,569.60**	**16,496,567,251.24**	**-**
025300100100	Ministry of Housing	9,905,456,611.02	9,430,000,000.00	9,430,000,000.00	4,587,586,258.53	11,237,000,000.00	-
025305700100	Lagos State Real Estate Regulatory Authority (LASRERA)	16,125,100.00	3,056,972,700.00	3,056,972,700.00	40,000.00	1,600,000,000.00	-
025305800100	Lagos Mortgage Board (LMB)	7,010,523,474.98	3,605,567,251.00	3,605,567,251.00	1,001,055,311.07	3,659,567,251.24	-
026000000000	**Ministry of Physical Planning and Urban Development**	**137,512,799,901.61**	**333,579,725,000.00**	**333,579,725,000.00**	**143,716,898,051.76**	**433,147,750,000.00**	**-**
026000100100	Office of Physical Planning	393,513,217.23	1,996,000,000.00	1,996,000,000.00	692,361,757.75	1,996,000,000.00	-
026000100200	Lagos State Physical Planning Permit Authority (LASPPPA)	67,948,548,514.25	120,000,000,000.00	120,000,000,000.00	52,350,310,186.07	205,500,000,000.00	-
026000100300	Lagos State Planning & Environmental Monitoring Authority (LASPEMA)	54,068,842.20	26,000,000.00	26,000,000.00	18,511,658.02	56,600,000.00	-
026000200100	Lands Bureau	36,409,616,991.89	122,000,000,000.00	122,000,000,000.00	56,062,490,647.35	122,100,000,000.00	-
026000200200	Valuation Office	955,610.00	1,225,000.00	1,225,000.00	269,524,338.58	2,150,000.00	-

Lagos State Government 2026 Approved Budget - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
026000300100	Office of Surveyor -General of The State	16,685,330,448.46	73,200,000,000.00	73,200,000,000.00	24,860,500,255.95	75,000,000,000.00	-
026000400100	Office of Urban Development	361,991,400.01	3,266,000,000.00	3,266,000,000.00	745,548,655.43	3,513,000,000.00	-
026000400200	Lagos State Building Control Authority (LABCA)	952,321,456.72	1,800,000,000.00	1,800,000,000.00	951,300,303.00	10,000,000,000.00	-
026000400300	Lagos State Urban Renewal Authority (LASURA)	451,540,118.68	580,000,000.00	580,000,000.00	163,775,736.26	580,000,000.00	-
026000400400	Material Testing Laboratory Services	-	110,500,000.00	110,500,000.00	72,445,433.75	400,000,000.00	-
026000400500	New Towns Development Authority	14,254,913,302.17	10,600,000,000.00	10,600,000,000.00	7,530,129,079.60	14,000,000,000.00	-
026700000000	**Ministry of Waterfront Infrastructure Development**	**2,902,737,024.42**	**17,362,000,000.00**	**17,362,000,000.00**	**4,409,102,369.25**	**8,454,260,574.00**	**-**
026700100100	Ministry of Waterfront Infrastructure Development	2,902,737,024.42	17,362,000,000.00	17,362,000,000.00	4,409,102,369.25	8,454,260,574.00	-
030000000000	**LAW AND JUSTICE SECTOR**	**8,184,858,304.19**	**12,106,300,000.00**	**12,106,300,000.00**	**8,477,686,785.96**	**14,202,700,000.00**	**-**
031800000000	**Judiciary**	**5,159,952,882.96**	**8,551,200,000.00**	**8,551,200,000.00**	**4,829,031,995.35**	**10,636,200,000.00**	**-**
031801100100	Judicial Service Commission	1,382,500.00	1,200,000.00	1,200,000.00	1,122,000.00	1,200,000.00	-
031800400100	High Court of Justice	5,158,570,382.96	8,550,000,000.00	8,550,000,000.00	4,827,909,995.35	10,635,000,000.00	-
032600000000	**Ministry of Justice**	**3,024,905,421.23**	**3,555,100,000.00**	**3,555,100,000.00**	**3,648,654,790.61**	**3,566,500,000.00**	**-**
032600100100	Ministry of Justice	2,940,591,629.87	3,300,000,000.00	3,300,000,000.00	3,502,436,811.10	3,300,000,000.00	-
032600200100	Law Reform Commission	2,350,000.00	25,000,000.00	25,000,000.00	5,000,000.00	35,500,000.00	-
032605300100	Office of Administrator General	37,479,366.29	165,000,000.00	165,000,000.00	59,692,661.52	165,000,000.00	-
032605400100	Multi-Door Court House	44,064,425.07	65,000,000.00	65,000,000.00	79,885,317.99	65,000,000.00	-
032605600100	Lagos State Domestic & Sexual Violence Agency (LSDVSA)	420,000.00	100,000.00	100,000.00	1,640,000.00	1,000,000.00	-
050000000000	**SOCIAL SECTOR**	**34,993,382,746.17**	**102,065,855,229.12**	**102,065,855,229.12**	**42,408,670,411.26**	**132,686,033,788.85**	**-**
051300000000	**Ministry of Youth & Social Development**	**65,479,000.00**	**105,000,000.00**	**105,000,000.00**	**44,201,300.00**	**150,000,000.00**	**-**
051300100100	Ministry of Youth & Social Development	65,479,000.00	105,000,000.00	105,000,000.00	44,201,300.00	150,000,000.00	-
051400000000	**Ministry of Women Affairs and Poverty Alleviation**	**18,169,385.00**	**23,040,000.00**	**23,040,000.00**	**18,887,000.00**	**23,040,000.00**	**-**
051400100100	Ministry of Women Affairs and Poverty Alleviation	11,027,245.00	13,000,000.00	13,000,000.00	8,717,500.00	13,000,000.00	-
051405500100	Women Development Centre	7,142,140.00	10,040,000.00	10,040,000.00	10,169,500.00	10,040,000.00	-
051700000000	**Ministry of Education**	**10,288,087,621.00**	**23,158,378,000.00**	**23,158,378,000.00**	**12,873,522,952.54**	**25,617,205,800.39**	**-**
051700100100	Ministry of Basic Education	161,618,198.00	120,000,000.00	120,000,000.00	157,549,547.00	150,000,000.00	-
051700300100	Lagos State Universal Basic Education Board	6,974,000.00	24,570,000.00	24,570,000.00	215,000.00	16,420,000.00	-
051700800100	Library Board	6,336,162.08	500,000.00	500,000.00	160,000.00	500,000.00	-
051700900100	Lagos State Examinations Board	1,264,431,104.01	1,500,000,000.00	1,500,000,000.00	1,186,414,510.00	1,510,000,000.00	-
051701000100	Agency for Mass Education	100	27,000,000.00	27,000,000.00	38,351.00	27,000,000.00	-
051701800100	Lagos State University of Science and Technology	2,310,117,665.56	5,500,000,000.00	5,500,000,000.00	1,533,226,519.68	3,569,500,000.00	-
051702100100	Lagos State University (LASU)	5,203,617,921.70	12,000,000,000.00	12,000,000,000.00	8,235,955,635.59	13,000,000,000.00	-
051702300100	College of Health Technology	184,126,314.00	400,000,000.00	400,000,000.00	134,493,213.80	600,000,000.39	-
051702600100	Lagos State University of Education	524,631,745.65	2,500,000,000.00	2,500,000,000.00	1,122,258,425.47	5,541,707,000.00	-
051702700200	Education District 2	193,150.00	-	-	-	-	-
051702700600	Education District 6	24,100.00	100,000.00	100,000.00	-	100,000.00	-
051705400100	Lagos State Teaching Service Commission	2,200,000.00	3,500,000.00	3,500,000.00	5,888,750.00	7,500,000.00	-
051705500100	Lagos State Technical and Vocational Education Board	6,376,000.00	20,000,000.00	20,000,000.00	12,962,200.00	25,000,000.00	-
051705600100	Lagos State Scholarship Board	1,101,000.00	5,000,000.00	5,000,000.00	-	-	-
051706600100	School Committee on Rehabilitation of Public Schools	21,170,000.00	20,000,000.00	20,000,000.00	21,577,000.00	28,000,000.00	-
051706700100	Office of Education Quality Assurance	595,170,160.00	1,037,708,000.00	1,037,708,000.00	462,783,800.00	1,141,478,800.00	-
057000000000	**Ministry of Tertiary Education**	**6,680,000.00**	**15,000,000.00**	**15,000,000.00**	**5,280,000.00**	**15,000,000.00**	**-**
057000100100	Ministry of Tertiary Education	6,680,000.00	15,000,000.00	15,000,000.00	5,280,000.00	15,000,000.00	-
052100000000	**Ministry of Health**	**21,731,162,896.34**	**62,720,095,887.89**	**62,720,095,887.89**	**24,707,785,882.66**	**75,698,698,513.51**	**-**
052100100100	Ministry of Health	235,319,165.82	8,770,000,000.00	8,770,000,000.00	133,625,365.63	8,797,000,000.00	-
052102600100	Lagos State University Teaching Hospital (LASUTH)	3,024,853,112.10	7,200,000,000.00	7,200,000,000.00	4,624,667,538.61	10,000,000,000.00	-
052102600200	Lagos State University College of Medicine(LASUCOM)	432,432,199.25	1,000,000,000.00	1,000,000,000.00	512,147,048.21	1,500,000,000.00	-
052110200100	Lagos State Health Management Agency (LASHMA)	19,630,730.00	4,249,020,000.00	4,249,020,000.00	248,264,406.43	2,835,720,000.00	-
052110300100	Board of Traditional Medicine	102,657,254.88	250,000,000.00	250,000,000.00	90,599,785.11	275,000,000.00	-
052100600200	Lagos State College of Nursing and Midwifery	62,077,233.75	148,615,346.00	148,615,346.00	68,433,152.89	148,615,346.00	-

Lagos State Government 2026 Approved Budget - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
052110500100	Lagos State Health Monitoring and Accreditation Agency	200,040,989.45	396,900,000.00	396,900,000.00	283,402,415.31	360,000,000.00	-
052111500100	Lagos State Blood Transfusion Service	225,166,500.87	390,560,541.89	390,560,541.89	239,069,448.45	429,615,596.00	-
052111700200	General Hospital, Lagos	1,010,766,748.63	2,600,000,000.00	2,600,000,000.00	1,100,675,147.89	5,400,000,000.00	-
052111700300	Gbagada General Hospital	1,614,717,739.92	3,000,000,000.00	3,000,000,000.00	1,536,623,976.68	3,000,000,000.00	-
052111700400	Orile Agege General Hospital	1,088,696,737.49	2,400,000,000.00	2,400,000,000.00	1,213,696,663.93	3,000,000,000.00	-
052111700500	Isolo General Hospital	1,006,850,568.00	2,600,000,000.00	2,600,000,000.00	1,125,196,110.94	3,600,000,000.00	-
052111700600	Ikorodu General Hospital	1,720,751,566.97	3,800,000,000.00	3,800,000,000.00	1,799,577,960.76	4,180,000,000.00	-
052111700700	Ajeromi General Hospital	734,568,490.35	1,500,000,000.00	1,500,000,000.00	865,019,336.99	2,000,000,000.00	-
052111700800	Badagry General Hospital	551,649,358.65	1,000,000,000.00	1,000,000,000.00	594,964,666.16	1,500,000,000.00	-
052111700900	Epe General Hospital	653,498,589.00	-	-	-	-	-
052111701000	Agbowa General Hospital	150,940,654.00	400,000,000.00	400,000,000.00	192,265,698.46	1,000,000,000.00	-
052111701100	Lagos Island Maternity Hospital	1,019,791,627.79	2,000,000,000.00	2,000,000,000.00	872,814,009.24	2,400,000,000.00	-
052111701200	Massey Street Children's Hospital, Lagos	264,688,722.23	600,000,000.00	600,000,000.00	336,979,868.66	800,000,000.00	-
052111701300	Mainland Hospital, Yaba	280,672,433.88	720,000,000.00	720,000,000.00	243,330,836.81	792,000,000.00	-
052111701400	Onikan Health Centre	243,859,052.77	1,000,000,000.00	1,000,000,000.00	278,286,313.54	1,200,000,000.00	-
052111701500	Apapa General Hospital	157,214,847.82	600,000,000.00	600,000,000.00	205,931,342.27	732,000,000.00	-
052111701600	Ebute-Metta Health Centre	301,459,704.00	600,000,000.00	600,000,000.00	261,907,843.17	800,000,000.00	-
052111701700	Harvey Road Health Centre	432,842,675.78	1,000,000,000.00	1,000,000,000.00	437,970,872.06	1,000,000,000.00	-
052111701800	Ketu-Ejinrin Health Centre	32,852,944.00	45,000,000.00	45,000,000.00	25,889,919.98	54,000,000.00	-
052111701900	Ijede General Hospital	389,579,995.24	1,000,000,000.00	1,000,000,000.00	417,877,699.41	1,200,000,000.00	-
052111702000	Ibeju-Lekki General Hospital	244,283,638.10	500,000,000.00	500,000,000.00	295,684,995.53	700,000,000.00	-
052111702100	Shomolu General Hospital	411,111,194.38	800,000,000.00	800,000,000.00	428,636,123.95	1,200,000,000.00	-
052111702200	Ifako/Ijaiye General Hospital	897,011,325.05	2,000,000,000.00	2,000,000,000.00	971,469,626.36	2,000,000,000.00	-
052111702300	Mushin General Hospital	458,937,522.35	1,200,000,000.00	1,200,000,000.00	595,057,727.81	1,800,000,000.00	-
052111702400	Surulere General Hospital	854,857,686.80	3,000,000,000.00	3,000,000,000.00	949,794,453.41	3,500,000,000.00	-
052111702500	Alimosho General Hospital	1,295,280,279.45	3,000,000,000.00	3,000,000,000.00	1,501,954,011.43	3,316,500,000.00	-
052111702600	Amuwo Odofin General Hospital	881,450,016.36	1,500,000,000.00	1,500,000,000.00	838,305,284.49	1,800,000,000.00	-
052111702700	Eti-Osa Maternal & Child care	541,654,296.13	1,100,000,000.00	1,100,000,000.00	629,953,407.06	1,500,000,000.00	-
052111702800	ABAT Comprehensive Health Centre	168,124,462.00	500,000,000.00	500,000,000.00	215,246,884.63	723,247,571.51	-
052111702900	Imota General Hospital	-	800,000,000.00	800,000,000.00	244,314,670.28	1,000,000,000.00	-
052111703100	Orchid Road General Hospital	-	1,000,000,000.00	1,000,000,000.00	300,140,815.52	1,100,000,000.00	-
052111800100	Health Service Commission	20,872,833.08	50,000,000.00	50,000,000.00	28,010,454.60	55,000,000.00	-
053500000000	**Ministry of Environment**	**2,682,833,789.79**	**14,733,480,260.23**	**14,733,480,260.23**	**4,596,420,023.97**	**27,621,895,843.95**	**-**
053500100100	Ministry of Environment	541,167,592.70	700,000,000.00	700,000,000.00	684,001,258.07	1,000,000,000.00	-
053500200100	Lagos State Parks & Gardens Agency	26,560,379.23	450,000,000.00	450,000,000.00	409,422,545.00	517,500,000.00	-
053501600100	Lagos State Environmental Protection Agency (LASEPA)	695,340,297.32	3,000,000,000.00	3,000,000,000.00	547,674,767.96	3,000,000,000.00	-
053505300100	Lagos State Waste Management Agency (LAWMA)	835,662,149.02	3,000,000,000.00	3,000,000,000.00	1,882,473,528.86	3,850,000,000.00	-
053505500100	Lagos State Environmental & Special Offences Unit	88,850,727.00	150,000,000.00	150,000,000.00	47,381,100.00	150,000,000.00	-
053505600100	Lagos State Wastewater Management Office	178,286,000.00	300,000,000.00	300,000,000.00	432,084,760.00	1,500,000,000.00	-
053505700100	Office of Drainage Services & Water Resources	232,623,508.60	250,000,000.00	250,000,000.00	309,781,791.06	250,000,000.00	-
053505800100	Lagos State Environmental Sanitation Corps	53,569,613.38	150,000,000.00	150,000,000.00	37,286,802.00	150,000,000.00	-
053505900100	Lagos State Signage and Advertisement Agency (LASAA)	27,862,570.00	4,392,341,361.23	4,392,341,361.23	135,908,279.03	14,995,000,000.00	-
053506000100	Lagos Water Corporation	200	1,365,138,899.00	1,365,138,899.00	5,889.17	1,433,395,843.95	-
053506200100	Water Regulatory Commission	2,910,752.54	976,000,000.00	976,000,000.00	110,399,302.82	776,000,000.00	-
053900000000	**Lagos State Sports Commisssion**	**124,912,704.04**	**1,193,537,081.00**	**1,193,537,081.00**	**104,916,802.09**	**1,825,193,631.00**	**-**
053900100100	Lagos State Sports Commisssion	119,046,605.20	100,000,000.00	100,000,000.00	92,550,000.00	120,000,000.00	-
053905200100	Sports Trust Fund	5,866,098.84	1,093,537,081.00	1,093,537,081.00	12,366,802.09	1,705,193,631.00	-
055100000000	**Ministry of Local Government, Chieftancy Affairs and Rural Development**	**76,057,350.00**	**117,324,000.00**	**117,324,000.00**	**57,656,450.00**	**1,735,000,000.00**	**-**
055100100100	Ministry of Local Government, Chieftancy Affair and Rural Development	73,199,350.00	116,324,000.00	116,324,000.00	54,449,850.00	132,000,000.00	-
055100300100	Centre for Rural Development	2,858,000.00	1,000,000.00	1,000,000.00	3,206,600.00	3,000,000.00	-
055100400100	Local Government Establishments, Training and Pensions	-	-	-	-	1,600,000,000.00	-

Lagos State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Recurrent Revenue	*2,057,474,103,720.24*	*2,915,603,868,255.12*	*2,915,603,868,255.12*	*1,938,455,343,987.53*	*3,700,509,565,766.67*	-
010000000000	**ADMINISTRATION SECTOR**	**22,350,387,023.11**	**52,387,185,750.00**	**52,387,185,750.00**	**28,460,154,779.31**	**67,336,716,350.00**	**-**
011100000000	**Governor's Office**	**4,376,459,065.53**	**16,674,394,400.00**	**16,674,394,400.00**	**14,083,144,084.86**	**27,553,850,000.00**	**-**
011100100200	Office of The Deputy Governor	1,217,100.00	250,000.00	250,000.00	1,200,100.00	300,000.00	-
011101000100	Lagos State Public Procurement Agency (LASPPA)	3,602,521,496.57	4,500,000,000.00	4,500,000,000.00	4,238,731,470.55	6,000,000,000.00	-
011102100100	Lagos State Liaison Office - Lagos	8,500.00	30,000,000.00	30,000,000.00	2,646,000.00	30,000,000.00	-
011102400100	Lagos Safety Commission	593,090,968.46	550,000,000.00	550,000,000.00	538,157,361.68	750,000,000.00	-
011105100100	Lagos State Lotteries Board	-	11,000,000,000.00	11,000,000,000.00	9,143,762,746.63	20,000,000,000.00	-
011110500100	Office of The Chief of Staff	246,600.00	1,544,400.00	1,544,400.00	15,000.00	500,000.00	-
011111100100	Office of Public Private Partnership	-	300,000,000.00	300,000,000.00	-	300,000,000.00	-
011113600100	Fire Service	175,179,400.00	286,000,000.00	286,000,000.00	156,391,290.00	466,000,000.00	-
011113800100	Lagos State Records and Archives Bureau	2,400,900.50	2,000,000.00	2,000,000.00	2,173,366.00	2,500,000.00	-
011114000100	Parastatals Monitoring Office	1,712,500.00	4,500,000.00	4,500,000.00	66,750.00	4,500,000.00	-
011114100100	Office of Political,Legislative and Civic Engagement	81,600.00	100,000.00	100,000.00	-	50,000.00	-
016100000000	**Office of the Secretary to the State Government**	**5,562,046.62**	**5,000,000.00**	**5,000,000.00**	**4,978,650.00**	**5,000,000.00**	**-**
016100100400	Cabinet Secretariat Office	5,562,046.62	5,000,000.00	5,000,000.00	4,978,650.00	5,000,000.00	-
011200000000	**State Assembly**	**-**	**-**	**-**	**-**	**35,100,000.00**	**-**
011200300100	State House of Assembly	-	-	-	-	35,100,000.00	-
012300000000	**Ministry of Information and Strategy**	**3,523,471,801.59**	**5,161,326,350.00**	**5,161,326,350.00**	**3,226,227,314.72**	**6,788,076,350.00**	**-**
012300100100	Ministry of Information and Strategy and Strategy	24,357,900.00	35,000,000.00	35,000,000.00	25,195,000.00	36,750,000.00	-
012300300100	Lagos State Television Service	332,319,964.77	1,600,000,000.00	1,600,000,000.00	407,082,114.79	1,600,000,000.00	-
012300400100	Lagos State Radio Services	516,629,709.93	746,326,350.00	746,326,350.00	151,875,096.31	746,326,350.00	-
012300400200	Lagos State Traffic Radio	238,140,041.92	400,000,000.00	400,000,000.00	178,865,178.95	425,000,000.00	-
012301300100	Lagos State Printing CorporationPrinting and Publishing	2,412,024,184.97	2,380,000,000.00	2,380,000,000.00	2,463,209,924.67	3,980,000,000.00	-
012500000000	**Office of the Head of Service/Public Service Office**	**423,655,311.86**	**1,537,505,000.00**	**1,537,505,000.00**	**513,693,836.24**	**817,505,000.00**	**-**
012500500100	Establishment and Training	6,142,162.85	2,505,000.00	2,505,000.00	1,768,312.50	2,505,000.00	-
012500600100	Public Service Staff Development Center	-	500,000,000.00	500,000,000.00	198,240,859.17	580,000,000.00	-
012500700100	Public Service Office	417,513,149.01	1,035,000,000.00	1,035,000,000.00	313,684,664.57	235,000,000.00	-
014000000000	**Office of the Auditor General**	**32,384,842.00**	**27,960,000.00**	**27,960,000.00**	**36,966,000.00**	**32,660,000.00**	**-**
014000100100	Office of the Auditor General State	23,670,690.00	20,000,000.00	20,000,000.00	24,730,100.00	24,000,000.00	-
014000200100	Office of the Auditor General for Local Government	7,867,602.00	7,500,000.00	7,500,000.00	9,830,000.00	7,500,000.00	-
014000300100	Audit Service Commission	846,550.00	460,000.00	460,000.00	2,405,900.00	1,160,000.00	-
014700000000	**Lagos State Civil Service Commission**	**1,735,500.00**	**404,500,000.00**	**404,500,000.00**	**268,750,374.59**	**506,125,000.00**	**-**
014700100100	Lagos State Civil Service Commission	1,735,500.00	2,000,000.00	2,000,000.00	526,000.00	3,000,000.00	-
014700200100	Lagos State Pension Commission (LASPEC)	-	402,500,000.00	402,500,000.00	268,224,374.59	503,125,000.00	-
014900000000	**Local Government Service Commission**	**2,505,000.00**	**2,003,000,000.00**	**2,003,000,000.00**	**1,200.00**	**3,000,000.00**	**-**
014900100100	Local Government Service Commission	2,505,000.00	2,003,000,000.00	2,003,000,000.00	1,200.00	3,000,000.00	-
014800000000	**Independent Electoral Commission**	**740,000.00**	**1,500,000.00**	**1,500,000.00**	**79,526,000.00**	**1,900,000.00**	**-**
014800100100	Lagos Independent Electoral Commission	740,000.00	1,500,000.00	1,500,000.00	79,526,000.00	1,900,000.00	-
012400000000	**Ministry of Home Affairs**	**13,979,516,189.59**	**26,569,000,000.00**	**26,569,000,000.00**	**10,240,970,848.90**	**31,583,500,000.00**	**-**
012400100100	Ministry of Home Affairs	157,957,200.00	170,000,000.00	170,000,000.00	144,541,750.00	185,100,000.00	-
012403700100	Muslim Pilgrims' Welfare Board	13,281,638,828.59	25,035,000,000.00	25,035,000,000.00	9,848,905,114.37	30,034,000,000.00	-
012403800100	Christian Pilgrims' Welfare Board	539,920,161.00	1,364,000,000.00	1,364,000,000.00	247,523,984.53	1,364,400,000.00	-
016500000000	**Ministry of Special Duties & Inter-Governmental Relations**	**4,357,265.92**	**3,000,000.00**	**3,000,000.00**	**5,896,470.00**	**10,000,000.00**	**-**
016500100100	Ministry of Special Duties & Inter-Governmental Relations	4,357,265.92	3,000,000.00	3,000,000.00	5,896,470.00	10,000,000.00	-

Lagos State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
020000000000	**ECONOMIC SECTOR**	**1,991,951,341,745.61**	**2,749,044,527,276.00**	**2,749,044,527,276.00**	**1,859,108,832,011.00**	**3,491,489,309,258.82**	**-**
021500000000	**Ministry of Agriculture**	**1,311,600,283.10**	**3,345,700,000.00**	**3,345,700,000.00**	**830,582,424.52**	**3,345,700,000.00**	**-**
021500100100	Ministry of Agriculture Hqtrs	1,311,600,283.10	3,345,700,000.00	3,345,700,000.00	830,582,424.52	3,345,700,000.00	-
022000000000	**Ministry of Finance**	**1,822,396,157,704.80**	**2,284,868,588,561.00**	**2,284,868,588,561.00**	**1,682,290,171,682.55**	**2,983,575,626,728.82**	**-**
022000100100	Ministry of Finance	23,415,012,017.71	209,820,000,000.00	209,820,000,000.00	19,904,114,858.65	60,287,400,000.00	-
022000700100	Office of The Accountant General/State Treasury Office	762,328,619,133.93	675,006,768,561.00	675,006,768,561.00	591,773,150,537.01	888,244,315,729.00	-
022000800100	Lagos State Internal Revenue Service	1,036,652,526,553.16	1,400,041,820,000.00	1,400,041,820,000.00	1,070,612,906,286.89	2,035,043,910,999.82	-
022200000000	**Ministry of Commerce, Cooperatives, Trade and Investment**	**156,476,831.00**	**392,000,000.00**	**392,000,000.00**	**157,731,966.13**	**592,600,000.00**	**-**
022200100100	Ministry of Commerce, Cooperatives, Trade and Investment	77,961,826.00	225,000,000.00	225,000,000.00	72,144,958.28	400,000,000.00	-
022200900100	Lagos Consumer Protection Agency	1,225,000.00	10,000,000.00	10,000,000.00	3,370,000.00	10,000,000.00	-
022205500100	Lagos State Cooperative College	57,194,305.00	132,000,000.00	132,000,000.00	58,460,407.85	152,600,000.00	-
022205600100	Central Business District	20,095,700.00	25,000,000.00	25,000,000.00	23,756,600.00	30,000,000.00	-
022700000000	**Ministry of Wealth Creation and Employment**	**14,118,700.00**	**25,000,000.00**	**25,000,000.00**	**14,923,000.00**	**30,000,000.00**	**-**
022700100100	Ministry of Wealth Creation and Employment	14,118,700.00	25,000,000.00	25,000,000.00	14,923,000.00	30,000,000.00	-
022800000000	**Ministry of Innovation, Science and Technology**	**792,100.00**	**46,400,000.00**	**46,400,000.00**	**625,000.00**	**46,400,000.00**	**-**
022800100100	Ministry of Innovation, Science and Technology	44,700.00	1,400,000.00	1,400,000.00	263,500.00	1,400,000.00	-
022810200100	Lagos State Residents Registration Agency (LASRRA)	747,400.00	45,000,000.00	45,000,000.00	361,500.00	45,000,000.00	-
022900000000	**Ministry of Transportation**	**25,032,792,320.99**	**49,329,060,025.00**	**49,329,060,025.00**	**18,360,449,300.60**	**51,484,227,956.00**	**-**
022900100100	Ministry of Transportation	4,758,320,248.54	11,282,578,150.00	11,282,578,150.00	3,995,887,045.61	12,282,578,150.00	-
022905300100	Lagos State Metropolitan Area Transport Authority(LAMATA)	1,005,113,208.87	4,587,500,000.00	4,587,500,000.00	1,608,897,390.67	5,874,733,650.00	-
022905300300	Lagos State Ferry Services	122,249,229.01	603,750,000.00	603,750,000.00	114,262,922.00	633,937,500.00	-
022905400100	Lagos State Drivers' Institute	144,517,954.21	200,000,000.00	200,000,000.00	159,783,057.09	220,000,000.00	-
022905800100	Motor Vehicle Administration Agency	12,645,317,314.56	18,789,210,000.00	18,789,210,000.00	10,765,542,086.63	17,589,250,000.00	-
022905800200	Lagos State Number Plate & Production Authority	4,055,721,476.97	6,859,771,875.00	6,859,771,875.00	-	7,888,728,656.00	-
022905500100	Lagos State Traffic Management Agency (LASTMA)	989,839,146.30	2,670,000,000.00	2,670,000,000.00	529,493,071.84	2,670,000,000.00	-
022905700100	Lagos State Waterways Authority	239,585,927.00	236,250,000.00	236,250,000.00	95,129,232.00	225,000,000.00	-
022905600100	Lagos State Parking Authority	1,072,127,815.53	4,100,000,000.00	4,100,000,000.00	1,091,454,494.76	4,100,000,000.00	-
023100000000	**Ministry of Energy & Mineral Resources Development**	**491,829,107.32**	**15,263,863,739.00**	**15,263,863,739.00**	**698,827,140.26**	**9,994,744,000.00**	**-**
023100100100	Ministry of Energy & Mineral Resources Development	194,697,531.35	220,000,000.00	220,000,000.00	197,225,000.00	254,100,000.00	-
023100300100	Lagos State Electricity Board	33,792,097.00	97,400,000.00	97,400,000.00	28,120,271.00	120,644,000.00	-
023100400100	Ibile Oil & Gas (IOGAS)	250,983,000.32	946,463,739.00	946,463,739.00	473,481,869.26	1,620,000,000.00	-
023100500100	Lagos State Electrification Regulatory Commssion	12,356,478.65	14,000,000,000.00	14,000,000,000.00	-	8,000,000,000.00	-
023400000000	**Ministry of Works & Infrastructure**	**5,584,322,962.67**	**28,003,650,000.00**	**28,003,650,000.00**	**2,942,097,419.16**	**5,022,000,000.00**	**-**
023400100200	Lagos State Infrastructure Assets Management Agency	965,750,373.17	3,650,000.00	3,650,000.00	1,310,079,079.26	9,000,000.00	-
023400200100	Office of Infrastructure	11,405,140.00	-	-	-	13,000,000.00	-
023400200300	Lagos State Infrastructural Maintenance& Regulatory Agency (LASIMRA)	4,607,167,449.50	28,000,000,000.00	28,000,000,000.00	1,632,018,339.90	5,000,000,000.00	-
023600000000	**Ministry of Tourism, Arts & Culture**	**54,948,590.52**	**735,000,000.00**	**735,000,000.00**	**98,092,587.17**	**1,040,000,000.00**	**-**
023600100100	Ministry of Tourism, Arts & Culture	36,679,590.52	700,000,000.00	700,000,000.00	86,109,791.17	1,000,000,000.00	-
023600400100	Council for Art And Culture	7,996,000.00	15,000,000.00	15,000,000.00	6,160,100.00	20,000,000.00	-
023605500100	Lagos State Film & Video Censors' Board	10,273,000.00	20,000,000.00	20,000,000.00	5,822,696.00	20,000,000.00	-
023800000000	**Ministry of Economic Planning & Budget**	**621,950.00**	**1,000,000.00**	**1,000,000.00**	**649,500.00**	**3,751,000,000.00**	**-**
023800100100	Ministry of Economic Planning & Budget	621,950.00	1,000,000.00	1,000,000.00	649,500.00	3,751,000,000.00	-
025300000000	**Ministry of Housing**	**4,759,772,261.81**	**16,092,539,951.00**	**16,092,539,951.00**	**5,588,681,569.60**	**2,705,000,000.00**	**-**
025300100100	Ministry of Housing	3,783,591,373.89	9,430,000,000.00	9,430,000,000.00	4,587,586,258.53	1,000,000,000.00	-
025305700100	Lagos State Real Estate Regulatory Authority (LASRERA)	16,125,100.00	3,056,972,700.00	3,056,972,700.00	40,000.00	1,600,000,000.00	-
025305800100	Lagos Mortgage Board (LMB)	960,055,787.92	3,605,567,251.00	3,605,567,251.00	1,001,055,311.07	105,000,000.00	-
026000000000	**Ministry of Physical Planning and Urban Development**	**129,245,171,908.98**	**333,579,725,000.00**	**333,579,725,000.00**	**143,716,898,051.76**	**422,147,750,000.00**	**-**
026000100100	Office of Physical Planning	393,513,217.23	1,996,000,000.00	1,996,000,000.00	692,361,757.75	1,996,000,000.00	-
026000100200	Lagos State Physical Planning Permit Authority (LASPPPA)	67,948,548,514.25	120,000,000,000.00	120,000,000,000.00	52,350,310,186.07	205,500,000,000.00	-
026000100300	Lagos State Planning & Environmental Monitoring Authority (LASPEMA)	54,068,842.20	26,000,000.00	26,000,000.00	18,511,658.02	56,600,000.00	-
026000200100	Lands Bureau	36,409,616,991.89	122,000,000,000.00	122,000,000,000.00	56,062,490,647.35	121,100,000,000.00	-

Lagos State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
026000200200	Valuation Office	955,610.00	1,225,000.00	1,225,000.00	269,524,338.58	2,150,000.00	-
026000300100	Office of Surveyor -General of The State	16,685,330,448.46	73,200,000,000.00	73,200,000,000.00	24,860,500,255.95	75,000,000,000.00	-
026000400100	Office of Urban Development	361,991,400.01	3,266,000,000.00	3,266,000,000.00	745,548,655.43	3,513,000,000.00	-
026000400200	Lagos State Building Control Authority (LABCA)	952,321,456.72	1,800,000,000.00	1,800,000,000.00	951,300,303.00	10,000,000,000.00	-
026000400300	Lagos State Urban Renewal Authority (LASURA)	451,540,118.68	580,000,000.00	580,000,000.00	163,775,736.26	580,000,000.00	-
026000400400	Material Testing Laboratory Services	-	110,500,000.00	110,500,000.00	72,445,433.75	400,000,000.00	-
026000400500	New Towns Development Authority	5,987,285,309.54	10,600,000,000.00	10,600,000,000.00	7,530,129,079.60	4,000,000,000.00	-
026700000000	**Ministry of Waterfront Infrastructure Development**	**2,902,737,024.42**	**17,362,000,000.00**	**17,362,000,000.00**	**4,409,102,369.25**	**7,754,260,574.00**	**-**
026700100100	Ministry of Waterfront Infrastructure Development	2,902,737,024.42	17,362,000,000.00	17,362,000,000.00	4,409,102,369.25	7,754,260,574.00	-
030000000000	**LAW AND JUSTICE SECTOR**	**8,184,858,304.19**	**12,106,300,000.00**	**12,106,300,000.00**	**8,477,686,785.96**	**14,202,700,000.00**	**-**
031800000000	**Judiciary**	**5,159,952,882.96**	**8,551,200,000.00**	**8,551,200,000.00**	**4,829,031,995.35**	**10,636,200,000.00**	**-**
031801100100	Judicial Service Commission	1,382,500.00	1,200,000.00	1,200,000.00	1,122,000.00	1,200,000.00	-
031800400100	High Court of Justice	5,158,570,382.96	8,550,000,000.00	8,550,000,000.00	4,827,909,995.35	10,635,000,000.00	-
032600000000	**Ministry of Justice**	**3,024,905,421.23**	**3,555,100,000.00**	**3,555,100,000.00**	**3,648,654,790.61**	**3,566,500,000.00**	**-**
032600100100	Ministry of Justice	2,940,591,629.87	3,300,000,000.00	3,300,000,000.00	3,502,436,811.10	3,300,000,000.00	-
032600200100	Law Reform Commission	2,350,000.00	25,000,000.00	25,000,000.00	5,000,000.00	35,500,000.00	-
032605300100	Office of Administrator General	37,479,366.29	165,000,000.00	165,000,000.00	59,692,661.52	165,000,000.00	-
032605400100	Multi-Door Court House	44,064,425.07	65,000,000.00	65,000,000.00	79,885,317.99	65,000,000.00	-
032605600100	Lagos State Domestic & Sexual Violence Agency (LSDVSA)	420,000.00	100,000.00	100,000.00	1,640,000.00	1,000,000.00	-
050000000000	**SOCIAL SECTOR**	**34,987,516,647.33**	**102,065,855,229.12**	**102,065,855,229.12**	**42,408,670,411.26**	**127,480,840,157.85**	**-**
051300000000	**Ministry of Youth & Social Development**	**65,479,000.00**	**105,000,000.00**	**105,000,000.00**	**44,201,300.00**	**150,000,000.00**	**-**
051300100100	Ministry of Youth & Social Development	65,479,000.00	105,000,000.00	105,000,000.00	44,201,300.00	150,000,000.00	-
051400000000	**Ministry of Women Affairs and Poverty Alleviation**	**18,169,385.00**	**23,040,000.00**	**23,040,000.00**	**18,887,000.00**	**23,040,000.00**	**-**
051400100100	Ministry of Women Affairs and Poverty Alleviation	11,027,245.00	13,000,000.00	13,000,000.00	8,717,500.00	13,000,000.00	-
051405500100	Women Development Centre	7,142,140.00	10,040,000.00	10,040,000.00	10,169,500.00	10,040,000.00	-
051700000000	**Ministry of Education**	**10,288,087,621.00**	**23,158,378,000.00**	**23,158,378,000.00**	**12,873,522,952.54**	**25,617,205,800.39**	**-**
051700100100	Ministry of Basic Education	161,618,198.00	120,000,000.00	120,000,000.00	157,549,547.00	150,000,000.00	-
051700300100	Lagos State Universal Basic Education Board	6,974,000.00	24,570,000.00	24,570,000.00	215,000.00	16,420,000.00	-
051700800100	Library Board	6,336,162.08	500,000.00	500,000.00	160,000.00	500,000.00	-
051700900100	Lagos State Examinations Board	1,264,431,104.01	1,500,000,000.00	1,500,000,000.00	1,186,414,510.00	1,510,000,000.00	-
051701000100	Agency for Mass Education	100	27,000,000.00	27,000,000.00	38,351.00	27,000,000.00	-
051701800100	Lagos State University of Science and Technology	2,310,117,665.56	5,500,000,000.00	5,500,000,000.00	1,533,226,519.68	3,569,500,000.00	-
051702100100	Lagos State University (LASU)	5,203,617,921.70	12,000,000,000.00	12,000,000,000.00	8,235,955,635.59	13,000,000,000.00	-
051702300100	College of Health Technology	184,126,314.00	400,000,000.00	400,000,000.00	134,493,213.80	600,000,000.39	-
051702600100	Lagos State University of Education	524,631,745.65	2,500,000,000.00	2,500,000,000.00	1,122,258,425.47	5,541,707,000.00	-
051702700200	Education District 2	193,150.00	-	-	-	-	-
051702700600	Education District 6	24,100.00	100,000.00	100,000.00	-	100,000.00	-
051705400100	Lagos State Teaching Service Commission	2,200,000.00	3,500,000.00	3,500,000.00	5,888,750.00	7,500,000.00	-
051705500100	Lagos State Technical and Vocational Education Board	6,376,000.00	20,000,000.00	20,000,000.00	12,962,200.00	25,000,000.00	-
051705600100	Lagos State Scholarship Board	1,101,000.00	5,000,000.00	5,000,000.00	-	-	-
051706600100	School Committee on Rehabilitation of Public Schools	21,170,000.00	20,000,000.00	20,000,000.00	21,577,000.00	28,000,000.00	-
051706700100	Office of Education Quality Assurance	595,170,160.00	1,037,708,000.00	1,037,708,000.00	462,783,800.00	1,141,478,800.00	-
057000000000	**Ministry of Tertiary Education**	**6,680,000.00**	**15,000,000.00**	**15,000,000.00**	**5,280,000.00**	**15,000,000.00**	**-**
057000100100	Ministry of Tertiary Education	6,680,000.00	15,000,000.00	15,000,000.00	5,280,000.00	15,000,000.00	-
052100000000	**Ministry of Health**	**21,731,162,896.34**	**62,720,095,887.89**	**62,720,095,887.89**	**24,707,785,882.66**	**72,198,698,513.51**	**-**
052100100100	Ministry of Health	235,319,165.82	8,770,000,000.00	8,770,000,000.00	133,625,365.63	5,297,000,000.00	-
052102600100	Lagos State University Teaching Hospital (LASUTH)	3,024,853,112.10	7,200,000,000.00	7,200,000,000.00	4,624,667,538.61	10,000,000,000.00	-
052102600200	Lagos State University College of Medicine(LASUCOM)	432,432,199.25	1,000,000,000.00	1,000,000,000.00	512,147,048.21	1,500,000,000.00	-
052110200100	Lagos State Health Management Agency (LASHMA)	19,630,730.00	4,249,020,000.00	4,249,020,000.00	248,264,406.43	2,835,720,000.00	-
052110300100	Board of Traditional Medicine	102,657,254.88	250,000,000.00	250,000,000.00	90,599,785.11	275,000,000.00	-

Lagos State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
052100600200	Lagos State College of Nursing and Midwifery	62,077,233.75	148,615,346.00	148,615,346.00	68,433,152.89	148,615,346.00	-
052110500100	Lagos State Health Monitoring and Accreditation Agency	200,040,989.45	396,900,000.00	396,900,000.00	283,402,415.31	360,000,000.00	-
052111500100	Lagos State Blood Transfusion Service	225,166,500.87	390,560,541.89	390,560,541.89	239,069,448.45	429,615,596.00	-
052111700200	General Hospital, Lagos	1,010,766,748.63	2,600,000,000.00	2,600,000,000.00	1,100,675,147.89	5,400,000,000.00	-
052111700300	Gbagada General Hospital	1,614,717,739.92	3,000,000,000.00	3,000,000,000.00	1,536,623,976.68	3,000,000,000.00	-
052111700400	Orile Agege General Hospital	1,088,696,737.49	2,400,000,000.00	2,400,000,000.00	1,213,696,663.93	3,000,000,000.00	-
052111700500	Isolo General Hospital	1,006,850,568.00	2,600,000,000.00	2,600,000,000.00	1,125,196,110.94	3,600,000,000.00	-
052111700600	Ikorodu General Hospital	1,720,751,566.97	3,800,000,000.00	3,800,000,000.00	1,799,577,960.76	4,180,000,000.00	-
052111700700	Ajeromi General Hospital	734,568,490.35	1,500,000,000.00	1,500,000,000.00	865,019,336.99	2,000,000,000.00	-
052111700800	Badagry General Hospital	551,649,358.65	1,000,000,000.00	1,000,000,000.00	594,964,666.16	1,500,000,000.00	-
052111700900	Epe General Hospital	653,498,589.00	-	-	-	-	-
052111701000	Agbowa General Hospital	150,940,654.00	400,000,000.00	400,000,000.00	192,265,698.46	1,000,000,000.00	-
052111701100	Lagos Island Maternity Hospital	1,019,791,627.79	2,000,000,000.00	2,000,000,000.00	872,814,009.24	2,400,000,000.00	-
052111701200	Massey Street Children's Hospital, Lagos	264,688,722.23	600,000,000.00	600,000,000.00	336,979,868.66	800,000,000.00	-
052111701300	Mainland Hospital, Yaba	280,672,433.88	720,000,000.00	720,000,000.00	243,330,836.81	792,000,000.00	-
052111701400	Onikan Health Centre	243,859,052.77	1,000,000,000.00	1,000,000,000.00	278,286,313.54	1,200,000,000.00	-
052111701500	Apapa General Hospital	157,214,847.82	600,000,000.00	600,000,000.00	205,931,342.27	732,000,000.00	-
052111701600	Ebute-Metta Health Centre	301,459,704.00	600,000,000.00	600,000,000.00	261,907,843.17	800,000,000.00	-
052111701700	Harvey Road Health Centre	432,842,675.78	1,000,000,000.00	1,000,000,000.00	437,970,872.06	1,000,000,000.00	-
052111701800	Ketu-Ejinrin Health Centre	32,852,944.00	45,000,000.00	45,000,000.00	25,889,919.98	54,000,000.00	-
052111701900	Ijede General Hospital	389,579,995.24	1,000,000,000.00	1,000,000,000.00	417,877,699.41	1,200,000,000.00	-
052111702000	Ibeju-Lekki General Hospital	244,283,638.10	500,000,000.00	500,000,000.00	295,684,995.53	700,000,000.00	-
052111702100	Shomolu General Hospital	411,111,194.38	800,000,000.00	800,000,000.00	428,636,123.95	1,200,000,000.00	-
052111702200	Ifako/Ijaiye General Hospital	897,011,325.05	2,000,000,000.00	2,000,000,000.00	971,469,626.36	2,000,000,000.00	-
052111702300	Mushin General Hospital	458,937,522.35	1,200,000,000.00	1,200,000,000.00	595,057,727.81	1,800,000,000.00	-
052111702400	Surulere General Hospital	854,857,686.80	3,000,000,000.00	3,000,000,000.00	949,794,453.41	3,500,000,000.00	-
052111702500	Alimosho General Hospital	1,295,280,279.45	3,000,000,000.00	3,000,000,000.00	1,501,954,011.43	3,316,500,000.00	-
052111702600	Amuwo Odofin General Hospital	881,450,016.36	1,500,000,000.00	1,500,000,000.00	838,305,284.49	1,800,000,000.00	-
052111702700	Eti-Osa Maternal & Child care	541,654,296.13	1,100,000,000.00	1,100,000,000.00	629,953,407.06	1,500,000,000.00	-
052111702800	ABAT Comprehensive Health Centre	168,124,462.00	500,000,000.00	500,000,000.00	215,246,884.63	723,247,571.51	-
052111702900	Imota General Hospital	-	800,000,000.00	800,000,000.00	244,314,670.28	1,000,000,000.00	-
052111703100	Orchid Road General Hospital	-	1,000,000,000.00	1,000,000,000.00	300,140,815.52	1,100,000,000.00	-
052111800100	Health Service Commission	20,872,833.08	50,000,000.00	50,000,000.00	28,010,454.60	55,000,000.00	-
053500000000	**Ministry of Environment**	**2,682,833,789.79**	**14,733,480,260.23**	**14,733,480,260.23**	**4,596,420,023.97**	**27,621,895,843.95**	**-**
053500100100	Ministry of Environment	541,167,592.70	700,000,000.00	700,000,000.00	684,001,258.07	1,000,000,000.00	-
053500200100	Lagos State Parks & Gardens Agency	26,560,379.23	450,000,000.00	450,000,000.00	409,422,545.00	517,500,000.00	-
053501600100	Lagos State Environmental Protection Agency (LASEPA)	695,340,297.32	3,000,000,000.00	3,000,000,000.00	547,674,767.96	3,000,000,000.00	-
053505300100	Lagos State Waste Management Agency (LAWMA)	835,662,149.02	3,000,000,000.00	3,000,000,000.00	1,882,473,528.86	3,850,000,000.00	-
053505500100	Lagos State Environmental & Special Offences Unit	88,850,727.00	150,000,000.00	150,000,000.00	47,381,100.00	150,000,000.00	-
053505600100	Lagos State Wastewater Management Office	178,286,000.00	300,000,000.00	300,000,000.00	432,084,760.00	1,500,000,000.00	-
053505700100	Office of Drainage Services & Water Resources	232,623,508.60	250,000,000.00	250,000,000.00	309,781,791.06	250,000,000.00	-
053505800100	Lagos State Environmental Sanitation Corps	53,569,613.38	150,000,000.00	150,000,000.00	37,286,802.00	150,000,000.00	-
053505900100	Lagos State Signage and Advertisement Agency (LASAA)	27,862,570.00	4,392,341,361.23	4,392,341,361.23	135,908,279.03	14,995,000,000.00	-
053506000100	Lagos Water Corporation	200	1,365,138,899.00	1,365,138,899.00	5,889.17	1,433,395,843.95	-
053506200100	Water Regulatory Commission	2,910,752.54	976,000,000.00	976,000,000.00	110,399,302.82	776,000,000.00	-
053900000000	**Lagos State Sports Commisssion**	**119,046,605.20**	**1,193,537,081.00**	**1,193,537,081.00**	**104,916,802.09**	**120,000,000.00**	**-**
053900100100	Lagos State Sports Commisssion	119,046,605.20	100,000,000.00	100,000,000.00	92,550,000.00	120,000,000.00	-
053905200100	Sports Trust Fund	-	1,093,537,081.00	1,093,537,081.00	12,366,802.09	-	-
055100000000	**Ministry of Local Government, Chieftancy Affairs and Rural Development**	**76,057,350.00**	**117,324,000.00**	**117,324,000.00**	**57,656,450.00**	**1,735,000,000.00**	**-**
055100100100	Ministry of Local Government, Chieftancy Affair and Rural Development	73,199,350.00	116,324,000.00	116,324,000.00	54,449,850.00	132,000,000.00	-
055100300100	Centre for Rural Development	2,858,000.00	1,000,000.00	1,000,000.00	3,206,600.00	3,000,000.00	-
055100400100	Local Government Establishments, Training and Pensions	-	-	-	-	1,600,000,000.00	-

Lagos State Government 2026 Approved Budget - Capital Receipts by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Receipts	*291,511,730,804.87*	*424,891,727,327.85*	*424,891,727,327.85*	*105,893,321,676.39*	*728,780,210,671.33*	-
010000000000	**ADMINISTRATION SECTOR**	**7,017,408,530.63**	**-**	**-**	**-**	**850,000,000.00**	**-**
011100000000	**Governor's Office**	**7,017,408,530.63**	**-**	**-**	**-**	**-**	**-**
011105100100	Lagos State Lotteries Board	7,017,408,530.63	-	-	-	-	-
012500000000	**Office of the Head of Service/Public Service Office**	**-**	**-**	**-**	**-**	**850,000,000.00**	**-**
012500700100	Public Service Office	-	-	-	-	850,000,000.00	-
020000000000	**ECONOMIC SECTOR**	**284,488,456,175.40**	**424,891,727,327.85**	**424,891,727,327.85**	**105,893,321,676.39**	**722,725,017,040.33**	**-**
022000000000	**Ministry of Finance**	**258,363,544,505.75**	**372,342,367,361.00**	**372,342,367,361.00**	**103,044,821,142.29**	**393,666,701,791.97**	**-**
022000200100	Debt Management Office	258,363,544,505.75	372,342,367,361.00	372,342,367,361.00	103,044,821,142.29	393,666,701,791.97	-
022900000000	**Ministry of Transportation**	**4,784,737,940.77**	**-**	**-**	**-**	**148,800,000,000.00**	**-**
022905800100	Motor Vehicle Administration Agency	4,784,737,940.77	-	-	-	-	-
022905700100	Lagos State Waterways Authority	-	-	-	-	148,800,000,000.00	-
023800000000	**Ministry of Economic Planning & Budget**	**900,212,812.06**	**52,549,359,966.85**	**52,549,359,966.85**	**2,848,500,534.10**	**154,766,747,997.11**	**-**
023800100100	Ministry of Economic Planning & Budget	900,212,812.06	52,549,359,966.85	52,549,359,966.85	2,848,500,534.10	154,766,747,997.11	-
025300000000	**Ministry of Housing**	**12,172,332,924.19**	**-**	**-**	**-**	**13,791,567,251.24**	**-**
025300100100	Ministry of Housing	6,121,865,237.13	-	-	-	10,237,000,000.00	-
025305800100	Lagos Mortgage Board (LMB)	6,050,467,687.06	-	-	-	3,554,567,251.24	-
026000000000	**Ministry of Physical Planning and Urban Development**	**8,267,627,992.63**	**-**	**-**	**-**	**11,000,000,000.00**	**-**
026000200100	Lands Bureau	-	-	-	-	1,000,000,000.00	-
026000400500	New Towns Development Authority	8,267,627,992.63	-	-	-	10,000,000,000.00	-
026700000000	**Ministry of Waterfront Infrastructure Development**	**-**	**-**	**-**	**-**	**700,000,000.00**	**-**
026700100100	Ministry of Waterfront Infrastructure Development	-	-	-	-	700,000,000.00	-
050000000000	**SOCIAL SECTOR**	**5,866,098.84**	**-**	**-**	**-**	**5,205,193,631.00**	**-**
052100000000	**Ministry of Health**	**-**	**-**	**-**	**-**	**3,500,000,000.00**	**-**
052100100100	Ministry of Health	-	-	-	-	3,500,000,000.00	-
053900000000	**Lagos State Sports Commisssion**	**5,866,098.84**	**-**	**-**	**-**	**1,705,193,631.00**	**-**
053905200100	Sports Trust Fund	5,866,098.84	-	-	-	1,705,193,631.00	-

Lagos State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*2,348,985,834,525.11*	*3,340,495,595,582.97*	*3,340,495,595,582.97*	*2,044,348,665,663.92*	*4,429,289,776,438.00*	*-*
11	*GOVERNMENT SHARE OF FAAC*	*740,343,466,929.05*	*626,136,925,000.00*	*626,136,925,000.00*	*589,763,458,974.98*	*909,000,000,000.00*	*-*
1101	**GOVERNMENT SHARE OF FAAC**	*740,343,466,929.05*	*626,136,925,000.00*	*626,136,925,000.00*	*589,763,458,974.98*	*909,000,000,000.00*	*-*
110101	**STATE GOVERNMENT SHARE OF STATUTORY REVENUES**	**20,206,412,275.58**	**104,700,000,000.00**	**104,700,000,000.00**	**69,838,879,329.17**	**116,000,000,000.00**	**-**
11010101	STATUTORY ALLOCATION	20,206,412,275.58	100,800,000,000.00	100,800,000,000.00	69,838,879,329.17	116,000,000,000.00	-
11010103	13% Derivation	-	3,900,000,000.00	3,900,000,000.00	-	-	-
110102	**STATE GOVERNMENT SHARE OF VAT**	**450,169,660,219.87**	**352,000,000,000.00**	**352,000,000,000.00**	**412,418,052,954.17**	**674,000,000,000.00**	**-**
11010201	SHARE OF VAT	450,169,660,219.87	352,000,000,000.00	352,000,000,000.00	412,418,052,954.17	674,000,000,000.00	-
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES**	**269,967,394,433.60**	**169,436,925,000.00**	**169,436,925,000.00**	**107,506,526,691.64**	**119,000,000,000.00**	**-**
11010305	Electronic Money Transfer levy (EMTL)	-	-	-	-	35,000,000,000.00	-
11010314	other FACC Distribution	269,967,394,433.60	169,436,925,000.00	169,436,925,000.00	107,506,526,691.64	84,000,000,000.00	-
12	*INDEPENDENT REVENUE*	*1,317,130,636,791.19*	*2,289,466,943,255.12*	*2,289,466,943,255.12*	*1,348,691,885,012.55*	*2,791,509,565,766.67*	*-*
1201	**TAX REVENUE**	*1,030,330,826,418.02*	*1,395,240,500,000.00*	*1,395,240,500,000.00*	*1,066,643,380,815.76*	*1,999,999,999,999.82*	*-*
120101	**PERSONAL TAXES**	**892,168,885,748.50**	**1,179,346,000,000.00**	**1,179,346,000,000.00**	**897,079,631,218.09**	**1,547,073,392,221.84**	**-**
12010102	Direct Assesment	57,973,042,383.33	91,720,000,000.00	91,720,000,000.00	89,049,890,700.88	179,500,000,000.00	-
12010103	Pay As You Earn	798,669,658,465.47	1,054,552,000,000.00	1,054,552,000,000.00	775,239,588,493.50	1,340,000,000,000.00	-
12010105	Self Assessment Tax	4,867,889,648.57	5,984,000,000.00	5,984,000,000.00	5,471,566,488.01	19,999,999.83	-
12010111	Tax Audit (TAMA) - Others	25,634,879,563.21	27,090,000,000.00	27,090,000,000.00	27,318,585,535.71	27,042,823,629.00	-
12010113	Tax Penalties	5,023,415,687.92	-	-	-	510,568,593.01	-
120103	**OTHER TAXES**	**138,161,940,669.52**	**215,894,500,000.00**	**215,894,500,000.00**	**169,563,749,597.67**	**452,926,607,777.98**	**-**
12010301	Stamp Duty Tax	-	18,900,000,000.00	18,900,000,000.00	18,878,556,389.34	11,850,883,204.16	-
12010307	Capital Gain Tax	2,054,789,653.57	4,200,000,000.00	4,200,000,000.00	4,183,404,190.04	4,593,605,667.45	-
12010308	Entertainment Tax	6,789,564,124.32	-	-	-	96,365,553.70	-
12010310	Withholding Tax on Dividends	8,754,562,412.54	-	-	-	170,000,000,000.00	-
12010313	Tax on Contract	4,215,635,781.21	7,875,000,000.00	7,875,000,000.00	7,017,959,155.31	76,422,170,195.16	-
12010314	Tax on Bank Interest	15,423,654,789.35	67,550,000,000.00	67,550,000,000.00	64,195,929,415.71	91,027,363,305.63	-
12010316	WHT on Royalty	9,875,632,154.25	19,110,000,000.00	19,110,000,000.00	14,944,894,448.78	144,512,490.96	-
12010317	WHT on Director's Fees	15,879,452,321.10	40,000,000,000.00	40,000,000,000.00	16,068,067,368.83	15,199,519,232.47	-
12010318	WHT Building	53,614,725.99	2,116,000,000.00	2,116,000,000.00	1,567,108,667.82	4,220,028,610.05	-
12010319	WHT on Consultancy & Professional Services	35,789,451,651.21	25,200,000,000.00	25,200,000,000.00	19,356,097,121.32	21,000,000,000.00	-
12010320	WTH on Commission	532,125,876.32	808,500,000.00	808,500,000.00	688,907,154.90	9,000,000,000.00	-
12010321	WTH on Technical Services	241,657,489.65	525,000,000.00	525,000,000.00	555,020,158.41	571,475,531.90	-
12010322	Taxes & Others	8,759,654,123.65	16,800,000,000.00	16,800,000,000.00	9,544,539,307.10	23,600,683,986.50	-
12010323	Tax on Food in Resturant	423,654,872.32	2,100,000,000.00	2,100,000,000.00	2,165,103,039.59	10,000,000,000.00	-
12010324	Tax on Drinks in Bars	23,000,524,789.52	630,000,000.00	630,000,000.00	563,086,985.58	4,500,000,000.00	-
12010325	Tax on Accomodation/Rent	3,152,486,952.20	5,670,000,000.00	5,670,000,000.00	5,774,560,596.21	9,700,000,000.00	-
12010326	Tax on Other Transactions	3,215,478,952.32	4,410,000,000.00	4,410,000,000.00	4,060,515,598.74	1,000,000,000.00	-
1202	**NON-TAX REVENUE**	*286,799,810,373.17*	*894,226,443,255.12*	*894,226,443,255.12*	*282,048,504,196.79*	*791,509,565,766.85*	*-*
120201	**LICENCES - GENERAL**	**7,449,433,367.90**	**16,354,649,781.00**	**16,354,649,781.00**	**11,647,815,539.77**	**16,451,295,470.00**	**-**
12020105	RADIO/TELEVISION STATION LICENSES	1,094,722,167.87	2,781,326,350.00	2,781,326,350.00	763,017,390.05	2,808,076,350.00	-
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	67,357,871.24	236,250,000.00	236,250,000.00	95,129,232.00	225,000,000.00	-
12020128	POOL BETTING & CASINO LICENSES/GAMING	-	3,093,537,081.00	3,093,537,081.00	12,366,802.09	6,000,000,000.00	-
12020131	MOTOR VEHICLE LICENSES	2,706,286,977.18	-	-	-	-	-
12020132	DRIVERS' LICENSES	2,485,741,321.54	8,695,050,000.00	8,695,050,000.00	10,765,542,086.63	6,578,219,120.00	-
12020139	Taxi Registration (side Badge)	54,328,756.35	-	-	-	-	-
12020142	Learner's Permit	35,147,852.32	-	-	-	-	-
12020144	Auctioneer License/Renewal	630,000.00	1,528,486,350.00	1,528,486,350.00	-	800,000,000.00	-
12020147	Veterinary Drug Licenses	1,005,218,421.40	20,000,000.00	20,000,000.00	11,760,029.00	40,000,000.00	-

Lagos State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
120204	**FEES - GENERAL**	**167,907,892,725.39**	**662,642,764,108.23**	**662,642,764,108.23**	**197,634,774,526.60**	**583,177,666,370.39**	**-**
12020401	COURT FEES	1,215,913,258.99	8,266,300,000.00	8,266,300,000.00	4,910,557,313.34	10,317,200,000.00	-
12020404	ELECTRICAL INSPECTORATE FEES	12,356,478.65	14,000,000,000.00	14,000,000,000.00	-	8,000,000,000.00	-
12020413	DISINFECTION OF PRODUCE FEES	2,154,765.32	-	-	-	-	-
12020415	TENDER FEES	2,322,750,910.22	4,500,000,000.00	4,500,000,000.00	4,238,731,470.55	6,000,000,000.00	-
12020416	FIRE SAFETY CERTIFICATE FEES	79,000,227.68	120,000,000.00	120,000,000.00	44,845,000.00	300,000,000.00	-
12020417	PROFESSIONAL REGISTRATION FEES	2,194,043,318.89	200,302,505,000.00	200,302,505,000.00	11,763,017,378.90	50,002,505,000.00	-
12020418	ENVIRONMENTAL IMPACT ASSESSMENT FEES	6,548,721.56	-	-	-	-	-
12020419	MEDIA/BILL BOARD ADVERTISEMENT FEES	-	620,000,000.00	620,000,000.00	-	620,000,000.00	-
12020421	SURVEY/ PLANNING/ BUILDING FEES	1,297,551,759.88	2,300,000,000.00	2,300,000,000.00	1,094,474,160.83	10,500,000,000.00	-
12020422	AGENCY FEES	928,569,248.60	4,534,156,000.00	4,534,156,000.00	1,213,674,483.66	6,539,481,500.00	-
12020427	BURIAL FEES	841,991.48	-	-	-	-	-
12020428	CHANGE OF OWNERSHIP FEES	45,744,980.93	-	-	-	-	-
12020430	LAND USE CHARGES	341,975,262.80	7,500,000.00	7,500,000.00	9,830,000.00	7,500,000.00	-
12020431	DEVELOPMENT LEVIES	1,789,579,076.95	21,355,600,000.00	21,355,600,000.00	2,243,714,507.94	3,851,000,000.00	-
12020432	BUSINESS/TRADE OPERATING FEES	1,378,456,874.32	17,362,000,000.00	17,362,000,000.00	4,516,470,772.07	8,254,260,574.00	-
12020433	INSPECTION FEES	579,255,968.46	312,500,000.00	312,500,000.00	430,425,711.68	426,000,000.00	-
12020435	SCHOOL/ TUITION/ EXAMINATION FEES	524,631,845.65	2,527,000,000.00	2,527,000,000.00	1,122,296,776.47	5,568,707,000.00	-
12020436	APPLICATIONS FEES	237,099,851.58	4,524,881,361.23	4,524,881,361.23	432,503,942.83	15,459,040,000.39	-
12020438	water rate/tariff Fees	61,918,810,445.72	189,000,000,000.00	189,000,000,000.00	76,072,513,666.24	275,000,000,000.00	-
12020440	Plot Allocation Fee	4,759,465.20	19,000,000.00	19,000,000.00	-	18,100,000.00	-
12020441	Change of Purpose	116,120,450.11	-	-	-	-	-
12020443	Registration Fees	598,315,847.35	1,037,768,000.00	1,037,768,000.00	462,783,800.00	1,171,478,800.00	-
12020444	Water Connection Fees	2,910,752.54	276,000,000.00	276,000,000.00	3,030,900.00	276,000,000.00	-
12020446	Affidavits Fees	986,843,925.75	3,345,700,000.00	3,345,700,000.00	830,582,424.52	3,345,700,000.00	-
12020447	Letter of Administration Fees	31,134,962,547.65	120,820,000,000.00	120,820,000,000.00	55,140,539,784.33	121,287,400,000.00	-
12020448	Probate Fees	14,238,523,685.74	4,200,000,000.00	4,200,000,000.00	1,138,296,775.78	5,500,000,000.00	-
12020449	Endoresement/Signing of Forms Fees	79,325,418.54	-	-	-	-	-
12020452	Reg./Renewal of Environmental Dump Site Fee	4,086,332,184.39	13,648,615,346.00	13,648,615,346.00	9,490,803,298.48	14,658,615,346.00	-
12020453	Reg./Renewal of Telecom System (Mast) Fee	3,035,558,845.31	316,500,000.00	316,500,000.00	324,749,541.06	315,500,000.00	-
12020456	Valuation Fees	3,783,591,373.89	650,000,000.00	650,000,000.00	-	1,000,000,000.00	-
12020457	Waste Primary Treatment Plant Fees	8,542,156,893.24	-	-	-	-	-
12020458	C of O Processing Fees	685,742,354.12	2,000,000,000.00	2,000,000,000.00	921,950,863.02	1,100,000,000.00	-
12020461	Road Cut Fees	4,063,371,286.19	16,107,578,150.00	16,107,578,150.00	5,614,411,588.58	17,912,578,150.00	-
12020465	Replacement of Broken Beacons	37,479,366.29	165,000,000.00	165,000,000.00	59,692,661.52	165,000,000.00	-
12020466	Petro Filling Station Fees	3,547,159,842.38	-	-	-	-	-
12020468	Refuse Collection and Disposal Fees	835,411,949.02	3,000,000,000.00	3,000,000,000.00	1,882,473,528.86	3,850,000,000.00	-
12020469	Boarding Fees	1,356,600.00	2,250,000.00	2,250,000.00	72,834,800.00	2,050,000.00	-
12020471	Audit Supervision Fees	23,670,690.00	20,000,000.00	20,000,000.00	24,730,100.00	24,000,000.00	-
12020472	Library Fee	6,741,236.00	-	-	-	-	-
12020474	Kiosk Renewal Fee	4,985,706.65	16,225,000.00	16,225,000.00	274,804,338.58	17,150,000.00	-
12020477	Counter Affidavits fees	49,661,191.46	3,300,000,000.00	3,300,000,000.00	3,502,436,811.10	3,300,000,000.00	-
12020478	Certificate of Judgment Fees	1,444,242,255.86	1,400,000,000.00	1,400,000,000.00	684,001,258.07	1,000,000,000.00	-
12020479	Loss and Replacement Fees	2,241,573,654.24	8,120,400,000.00	8,120,400,000.00	-	2,625,000,000.00	-
12020481	Other Fees	6,043,859,784.38	-	-	-	375,000,000.00	-
12020489	Heritage fee	24,321,587.63	-	-	-	-	-
12020490	Concenssion fee	856,412.35	-	-	-	-	-
12020491	Administrative Charges	1,425,487,121.88	3,865,285,251.00	3,865,285,251.00	1,583,467,788.59	388,400,000.00	-
12020494	Certification fee	5,987,285,309.54	10,600,000,000.00	10,600,000,000.00	7,530,129,079.60	4,000,000,000.00	-

Lagos State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
120205	**FINES - GENERAL**	**8,745,801,486.21**	**5,281,000,000.00**	**5,281,000,000.00**	**738,922,464.54**	**5,323,600,000.00**	**-**
12020509	Road Traffic Offence	3,137,431,531.65	2,820,000,000.00	2,820,000,000.00	576,874,171.84	2,820,000,000.00	-
12020513	OTHER Fines	5,608,369,954.56	2,461,000,000.00	2,461,000,000.00	162,048,292.70	2,503,600,000.00	-
120206	**SALES - GENERAL**	**28,179,497,514.26**	**54,643,698,554.00**	**54,643,698,554.00**	**20,357,166,834.04**	**56,914,215,499.95**	**-**
12020601	SALES OF JOURNAL & PUBLICATIONS	2,527,912,750.26	3,915,460,000.00	3,915,460,000.00	2,476,121,674.67	4,027,660,000.00	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	319,412,517.00	208,820,000.00	208,820,000.00	126,523,393.71	3,996,011,000.00	-
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	19,279,709,240.49	28,764,056,350.00	28,764,056,350.00	10,491,775,003.75	33,153,520,000.00	-
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	11,013,770.86	-	-	-	-	-
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	9,569,754.40	800,250,000.00	800,250,000.00	314,884,764.57	200,300,000.00	-
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	5,470,258.35	-	-	-	-	-
12020617	Sales of Maps	465,234,781.61	-	-	-	-	-
12020621	Sales of Quarry Products	153,267,741.02	220,000,000.00	220,000,000.00	197,225,000.00	254,100,000.00	-
12020622	Sales of Water Pump	200	1,365,138,899.00	1,365,138,899.00	5,889.17	1,433,395,843.95	-
12020625	Sales of Building Plan	96,635,614.11	9,300,000,000.00	9,300,000,000.00	4,668,251,848.24	520,000,000.00	-
12020631	Sales of Vehicle Plate Number	4,055,721,476.97	6,859,771,875.00	6,859,771,875.00	-	7,888,728,656.00	-
12020633	Sales of Railway Tickets	1,005,066,408.87	2,437,500,000.00	2,437,500,000.00	1,608,897,390.67	4,387,500,000.00	-
12020634	Sales of Gas Supplies (Ibile Oil & Gas)	250,483,000.32	772,701,430.00	772,701,430.00	473,481,869.26	1,053,000,000.00	-
120207	**EARNINGS -GENERAL**	**56,871,388,693.50**	**128,513,111,250.89**	**128,513,111,250.89**	**37,394,728,651.86**	**105,878,472,697.51**	**-**
12020701	EARNINGS FROM CONSULTANCY SERVICES	11,592,338,373.22	11,878,080,000.00	11,878,080,000.00	1,463,495,593.03	642,000,000.00	-
12020702	EARNINGS FROM LABORATORY SERVICES	626,810,046.51	3,754,060,541.89	3,754,060,541.89	735,547,683.20	4,329,615,596.00	-
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	4,891,202,726.69	10,094,160,000.00	10,094,160,000.00	-	11,011,030,880.00	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	8,469,994.69	201,100,000.00	201,100,000.00	160,000.00	500,000.00	-
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	70,450,197.00	-	-	-	-	-
12020707	EARNINGS FROM MEDICAL SERVICES	20,784,462,916.78	59,342,020,000.00	59,342,020,000.00	23,754,764,398.56	68,250,467,571.51	-
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	36,679,590.52	700,000,000.00	700,000,000.00	86,109,791.17	1,000,000,000.00	-
12020710	EARNINGS FROM GUEST HOUSES	15,309,078.62	404,044,400.00	404,044,400.00	268,239,374.59	503,625,000.00	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	16,455,542,215.83	35,989,646,309.00	35,989,646,309.00	9,143,762,746.63	15,854,233,650.00	-
12020712	Earnings From Registration of Trainee	2,324,518,251.86	5,500,000,000.00	5,500,000,000.00	1,533,226,519.68	3,569,500,000.00	-
12020714	Earning from VIO Charges	8,473,243.20	-	-	-	-	-
12020717	Workshop Earnings	30,524,879.35	-	-	-	-	-
12020720	Earnings from Parks , Gardens and Recreational Spaces	26,607,179.23	650,000,000.00	650,000,000.00	409,422,545.00	717,500,000.00	-
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**5,998,659,618.47**	**4,702,000,000.00**	**4,702,000,000.00**	**3,896,682,308.63**	**120,000,000.00**	**-**
12020801	RENT ON GOVT.QUARTERS	5,554,663,505.92	4,602,000,000.00	4,602,000,000.00	3,804,132,308.63	-	-
12020803	RENT ON GOVT BUILDINGS	443,996,112.55	100,000,000.00	100,000,000.00	92,550,000.00	120,000,000.00	-
120209	**RENT ON LAND & OTHERS - GENERAL**	**916,766,833.48**	**254,340,000.00**	**254,340,000.00**	**74,790,958.28**	**400,000,000.00**	**-**
12020901	RENT ON GOVT. LAND	519,260,064.19	-	-	-	-	-
12020905	LEASE RENTAL	15,512,716.39	-	-	-	-	-
12020906	RENTS ON GOVT. PROPERTIES	381,994,052.90	254,340,000.00	254,340,000.00	74,790,958.28	400,000,000.00	-
120210	**REPAYMENTS - GENERAL**	**30,548,974.36**	**11,677,379,561.00**	**11,677,379,561.00**	**651,337,537.47**	**204,715,729.00**	**-**
12021006	REFUNDS	30,548,974.36	11,677,379,561.00	11,677,379,561.00	651,337,537.47	204,715,729.00	-
120211	**INVESTMENT INCOME**	**10,699,821,159.60**	**9,157,500,000.00**	**9,157,500,000.00**	**8,293,931,351.04**	**9,000,000,000.00**	**-**
12021101	OPERATING SURPLUS	10,045,038,505.39	9,000,000,000.00	9,000,000,000.00	8,142,865,792.25	9,000,000,000.00	-
12021103	OTHER INVESTMENT INCOME	654,782,654.21	157,500,000.00	157,500,000.00	151,065,558.79	-	-
120212	**INTEREST EARNED**	**-**	**1,000,000,000.00**	**1,000,000,000.00**	**1,358,354,024.56**	**14,039,600,000.00**	**-**
12021210	BANK INTEREST	-	1,000,000,000.00	1,000,000,000.00	1,358,354,024.56	14,039,600,000.00	-

Lagos State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
13	***AID AND GRANTS***	***900,212,812.06***	***52,549,359,966.85***	***52,549,359,966.85***	***2,848,500,534.10***	***56,166,747,997.11***	**-**
1301	**AID**	***201,217,440.00***	**-**	**-**	***100,608,719.95***	***10,207,062,754.27***	**-**
130101	**DOMESTIC AIDS**	**201,217,440.00**	**-**	**-**	**100,608,719.95**	**9,091,666,667.67**	**-**
13010102	CAPITAL DOMESTIC AIDS	201,217,440.00	-	-	100,608,719.95	9,091,666,667.67	-
130102	**FOREIGN AIDS**	**-**	**-**	**-**	**-**	**1,115,396,086.60**	**-**
13010202	CAPITAL FOREIGN AIDS	-	-	-	-	1,115,396,086.60	-
1302	**GRANTS**	***698,995,372.06***	***52,549,359,966.85***	***52,549,359,966.85***	***2,747,891,814.15***	***45,959,685,242.84***	**-**
130201	**DOMESTIC GRANTS**	**137,647,082.69**	**8,296,521,647.31**	**8,296,521,647.31**	**1,333,723,077.54**	**8,822,789,295.20**	**-**
13020102	CAPITAL GRANTS FROM FGN	137,647,082.69	4,036,146,647.31	4,036,146,647.31	1,333,723,077.54	5,182,412,295.20	-
13020106	CAPITAL GRANTS FROM OTHER SOURCES	-	4,260,375,000.00	4,260,375,000.00	-	3,640,377,000.00	-
130202	**FOREIGN GRANTS**	**561,348,289.37**	**44,252,838,319.54**	**44,252,838,319.54**	**1,414,168,736.61**	**37,136,895,947.64**	**-**
13020202	CAPITAL FOREIGN GRANTS	561,348,289.37	44,252,838,319.54	44,252,838,319.54	1,414,168,736.61	37,136,895,947.64	-
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***290,611,517,992.81***	***372,342,367,361.00***	***372,342,367,361.00***	***103,044,821,142.29***	***672,613,462,674.21***	**-**
1402	**OTHER CAPITAL RECEIPTS**	***32,247,973,487.06***	**-**	**-**	**-**	***30,646,760,882.24***	**-**
140201	**OTHER CAPITAL RECEIPTS**	**32,247,973,487.06**	**-**	**-**	**-**	**30,646,760,882.24**	**-**
14020101	OTHER CAPITAL RECEIPTS TO CDF	11,808,012,570.24	-	-	-	5,155,193,631.00	-
14020102	SALE OF FIXED ASSETS	20,439,960,916.82	-	-	-	25,491,567,251.24	-
1403	**LOANS/ BORROWINGS RECEIPT**	***258,363,544,505.75***	***372,342,367,361.00***	***372,342,367,361.00***	***103,044,821,142.29***	***641,966,701,791.97***	**-**
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**250,000,000,000.00**	**343,591,653,063.00**	**343,591,653,063.00**	**90,000,000,000.00**	**209,038,814,464.97**	**-**
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	250,000,000,000.00	193,591,653,063.00	193,591,653,063.00	90,000,000,000.00	59,038,814,464.97	-
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKETS	-	150,000,000,000.00	150,000,000,000.00	-	150,000,000,000.00	-
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**8,363,544,505.75**	**28,750,714,298.00**	**28,750,714,298.00**	**13,044,821,142.29**	**432,927,887,327.00**	**-**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	8,363,544,505.75	28,750,714,298.00	28,750,714,298.00	13,044,821,142.29	432,927,887,327.00	-

Lagos State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Receipts				**291,511,730,804.87**	**424,891,727,327.85**	**424,891,727,327.85**	**105,893,321,676.39**	**728,780,210,671.33**	**-**
Capital Proceed from Lotteries, Bet and Gaming for developmental projects in Lagos	011105100100 - Lagos State Lotteries Board	14020101 - OTHER CAPITAL RECEIPTS TO CDF	03101 - CAPITAL DEVELOPMENT FUND	7,017,408,530.63	-	-	-	-	-
Proceeds from Staffing House Quarters	012500700100 - Public Service Office	14020101 - OTHER CAPITAL RECEIPTS TO CDF	03101 - CAPITAL DEVELOPMENT FUND	-	-	-	-	850,000,000.00	-
External Loan (Others) for lagos infratural development by IFC	022000200100 - Debt Management Office	14030201 - INTERNATIONAL LOANS/ BORROWI	09112 - INTERNATIONAL FINANCE CORPORATION	8,363,544,505.75	-	-	-	-	-
Internal Loans for Infrastructural development	022000200100 - Debt Management Office	14030101 - DOMESTIC LOANS/ BORROWINGS F	09304 - COMMERCIAL BANK	50,000,000,000.00	-	-	-	-	-
Bond Issuance (Green Bond for Educational and LAMATA Infrastructure)	022000200100 - Debt Management Office	14030103 - DOMESTIC LOANS/ BORROWINGS F	03101 - CAPITAL DEVELOPMENT FUND	-	150,000,000,000.00	150,000,000,000.00	-	150,000,000,000.00	-
Foreign loan from African Development Fund (AFD) for Railway Infrastructural Development	022000200100 - Debt Management Office	14030201 - INTERNATIONAL LOANS/ BORROWI	09102 - AFRICAN DEVELOPMENT FUND	-	23,577,800,000.00	23,577,800,000.00	13,044,821,142.29	-	-
Foreign Loan from International Financial Coorperation (IFC) for Railway Infrastructural Development	022000200100 - Debt Management Office	14030201 - INTERNATIONAL LOANS/ BORROWI	09112 - INTERNATIONAL FINANCE CORPORATION	-	5,172,914,298.00	5,172,914,298.00	-	7,458,713,843.00	-
Domestic Loan from CBN for Railway Transport Infrastructure (Red Line)	022000200100 - Debt Management Office	14030101 - DOMESTIC LOANS/ BORROWINGS F	09302 - CENTRAL BANK OF NIGERIA (CBN)	50,000,000,000.00	25,000,000,000.00	25,000,000,000.00	-	-	-
Domestic Loan from CBN Railway Transport Infrastructure (Blue Line)	022000200100 - Debt Management Office	14030101 - DOMESTIC LOANS/ BORROWINGS F	09302 - CENTRAL BANK OF NIGERIA (CBN)	150,000,000,000.00	75,000,000,000.00	75,000,000,000.00	-	50,000,000,000.00	-
Internal Loans (Others) from Commercial Banks for Infrastructural Development	022000200100 - Debt Management Office	14030101 - DOMESTIC LOANS/ BORROWINGS F	03101 - CAPITAL DEVELOPMENT FUND	-	93,591,653,063.00	93,591,653,063.00	90,000,000,000.00	9,038,814,464.97	-
Final draw down from AFD Loan for Railway projects	022000200100 - Debt Management Office	14030201 - INTERNATIONAL LOANS/ BORROWI	09101 - AFRICAN DEVELOPMENT BANK	-	-	-	-	177,169,173,484.00	-
Loan from African Development Fund(AFD) for Omi Eko Waterways Infrastrucuture	022905700100 - Lagos State Waterways Authority	14030201 - INTERNATIONAL LOANS/ BORROWI	09101 - AFRICAN DEVELOPMENT BANK	-	-	-	-	148,800,000,000.00	-
Captial Proceeds Purchase of number plates from Motor Vehicle Adminstration Agency	022905800100 - Motor Vehicle Administration Agency	14020101 - OTHER CAPITAL RECEIPTS TO CDF	03101 - CAPITAL DEVELOPMENT FUND	4,784,737,940.77	-	-	-	-	-
World Bank Grant for Blue Economy Initative to preserve the Lagos State Ocean's Ecosytem	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	500,000,000.00	500,000,000.00	-	642,000,000.00	-
World Bank Grant for Lagos Platform for Development to create a new place based vision for green and inclusive model on econoic growth	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	21,354,668.52	750,000,000.00	750,000,000.00	-	963,000,000.00	-
Amifily Change Grant for HACEY Health Initiative as Private Domestic Support for Vulerable and disadvantage peole for productive and healthy society	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08126 - MULTI-DONOR BUDGET SUPPORT	-	47,787,395.25	47,787,395.25	-	350,000,000.00	-
UNDP Grant for Country Development Programmes on projects that restore and conseerve the enviroment	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08118 - UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP	119,191,920.00	1,000,000,000.00	1,000,000,000.00	79,903,801.96	1,284,000,000.00	-
Grants from Federal Gov. for Livestock Productivity & Resilience Programme	023800100100 - Ministry of Economic Planning & Budget	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	-	500,000,000.00	500,000,000.00	-	642,000,000.00	-
FAO-UNIDO Collaboration grant to enhance Lagos State Coconut Value Chain	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08126 - MULTI-DONOR BUDGET SUPPORT	-	1,312,500,000.00	1,312,500,000.00	-	1,688,525,000.00	-
UNICEF Grant from Qatar to Educate a Child in Lagos State	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	199,920,585.01	1,417,500,000.00	1,417,500,000.00	-	-	-
UsAid Grants to Support Lagos State Water Corporation to ensure clean and avaliabe water	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08202 - UNITED STATES AGENCY FOR INTERNATIONAL DEVE	-	8,340,000,000.00	8,340,000,000.00	-	-	-
Grants from OANDO on Climate Change Educationfor Out of school children	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES	-	3,962,000,000.00	3,962,000,000.00	-	-	-

Lagos State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Universal Health Coverage - Supply Chain Performance Impact in Public Health Facilities in Lagos State by Bill and Melinda Gate Foundation	023800100100 - Ministry of Economic Planning & Budget	13010202 - CAPITAL FOREIGN AIDS	08126 - MULTI-DONOR BUDGET SUPPORT	-	-	-	-	1,115,396,086.60	-
Fed Gov. Grants on Growth Enhancement Support Scheme (GESS)	023800100100 - Ministry of Economic Planning & Budget	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	-	143,273,270.12	143,273,270.12	-	183,962,878.80	-
Fed Gov Grants on National Programme for food Security	023800100100 - Ministry of Economic Planning & Budget	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	-	133,358,400.00	133,358,400.00	-	171,232,185.60	-
Tertriatry Education Fund (TETFUND) grant to improve infrastructures in Lagos State University	023800100100 - Ministry of Economic Planning & Budget	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	137,647,082.69	259,442,400.00	259,442,400.00	1,333,723,077.54	333,124,041.60	-
Federal Govemernt Grant on Universal Basic Education	023800100100 - Ministry of Economic Planning & Budget	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	-	2,782,284,937.19	2,782,284,937.19	-	3,572,453,859.40	-
FG Grant from Tertriatry Education Fund to improve other universities across the State	023800100100 - Ministry of Economic Planning & Budget	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	-	217,787,640.00	217,787,640.00	-	279,639,329.80	-
LASG EDU-TRUST FUND grant by Organised Private Sector for Education Sector	023800100100 - Ministry of Economic Planning & Budget	13020106 - CAPITAL GRANTS FROM OTHER SO	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES	-	3,134,250,000.00	3,134,250,000.00	-	2,740,377,000.00	-
Grants for Youth Power Ecosystem 4 Adolescent Health (YPE4AH) from USAIDs	023800100100 - Ministry of Economic Planning & Budget	13020106 - CAPITAL GRANTS FROM OTHER SO	08202 - UNITED STATES AGENCY FOR INTERNATIONAL DEVEI	-	1,126,125,000.00	1,126,125,000.00	-	-	-
LAG-WIDE Grants from EU for LASWA	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08126 - MULTI-DONOR BUDGET SUPPORT	-	8,945,744,000.00	8,945,744,000.00	-	8,945,744,000.00	-
RSSH Grant for Basic Healthcare Provision Fund	023800100100 - Ministry of Economic Planning & Budget	13010102 - CAPITAL DOMESTIC AIDS	08304 - DONATIONS BY FED. GOVERNMENT	201,217,440.00	-	-	100,608,719.95	9,091,666,667.67	-
Strenthening the Social Proctection through grantts from FG-WB-STATE	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08304 - DONATIONS BY FED. GOVERNMENT	-	1,837,500,000.00	1,837,500,000.00	-	2,359,350,000.00	-
Kingdom of Netherland HCHF grant for Circular Economy Initiative acros the state	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08207 - NETHERLAND HCHF	-	630,000,000.00	630,000,000.00	-	808,920,000.00	-
Grants from Bill & Melinda Gtaes Foundations to Support Lagos State Universal Health Coverage through Primary Health Care Revitalization	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08206 - BILL AND MELINDA GATES FOUNDATION (BMGF)	-	868,688,541.00	868,688,541.00	-	-	-
Global 2000 Grant Support for the Development of electronic HEFAMAA(e-HEFAMAA) Platform	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08124 - GLOBAL 2000	-	47,155,557.75	47,155,557.75	-	250,000,000.00	-
UNFPA Grants for the State Cancer Control Program	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08120 - UNITED NATIONS FUND FOR POPULATION ACTIVITI	-	10,980,900.00	10,980,900.00	-	450,000,000.00	-
World Bank grants on Save One Million Life P for R	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	764,228,463.00	764,228,463.00	-	981,269,346.50	-
Grants from Bill and Melinda gates foundation for Malaria diagnostic testing and conditional subsidies to target ACTs in the retail sector: The TESTsmART trial	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08206 - BILL AND MELINDA GATES FOUNDATION (BMGF)	-	887,037,537.75	887,037,537.75	-	1,600,000,000.00	-
USAID grant to tackle TB, Leprosy and Buruli Ulcer Control Program (TB-LON 3 Project)	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08202 - UNITED STATES AGENCY FOR INTERNATIONAL DEVEI	-	207,529,423.50	207,529,423.50	-	-	-
Multi Donor Budget Grants from Bill and Melinda Gate foundation to improve maternal and newborn health acroos the State	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08206 - BILL AND MELINDA GATES FOUNDATION (BMGF)	-	532,612,500.00	532,612,500.00	154,701,478.31	683,874,450.00	-
Multi Donor Budget grants from Bill and Melinda Gates Foundation for Community Focused approach to increase access to PPFP services in High Home delivery settings in Lagos (PoPCare)	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08206 - BILL AND MELINDA GATES FOUNDATION (BMGF)	-	1,178,169,581.00	1,178,169,581.00	-	1,512,769,742.00	-
Global 2000 grants to Accelerate TBuberculosis Cases in Lagos State	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08124 - GLOBAL 2000	197,375,098.44	3,625,123,197.00	3,625,123,197.00	141,917,965.63	4,654,658,184.95	-
Grant for Performance Monitoring for Action (PMA) by Bill and Mellida Gates	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08206 - BILL AND MELINDA GATES FOUNDATION (BMGF)	-	-	-	1,025,997,910.71	420,000,000.00	-
State -led Strategic Purchasing grant for Family Planning (SP4FP)-Bill & Mellinda Gate	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08206 - BILL AND MELINDA GATES FOUNDATION (BMGF)	-	921,100,000.00	921,100,000.00	-	2,137,057,500.00	-
Bill and Mellinda Gate Foundation Grantss to provide Supply Chain Support to improve logisitic across the state	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08206 - BILL AND MELINDA GATES FOUNDATION (BMGF)	-	130,725,000.00	130,725,000.00	-	167,850,900.00	-
Bill and Mellinda Gate Foundations Grants to provide Technical Support across the State	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08206 - BILL AND MELINDA GATES FOUNDATION (BMGF)	-	133,148,641.50	133,148,641.50	-	170,962,855.69	-

Lagos State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
UNICEF grants to strengthen the primay health activities for children across the State	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	23,506,017.40	13,072,500.00	13,072,500.00	11,647,580.00	533,333,333.33	-
Bill & Mellinda-Community grant support systems are strengthened to promote timely uptake of an integrated package of HIV services by pregnant women, their infants, partners and families, and by adolescents	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08206 - BILL AND MELINDA GATES FOUNDATION (BMGF)	-	5,229,000.00	5,229,000.00	-	400,000,000.00	-
UNICEF-Grant support for Children, adolescents and women have equitable access to and use improved and quality, high-impact maternal, neonatal and child health interventions and adopt healthy life practices.	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	32,083,836.75	32,083,836.75	-	320,000,000.00	-
UNICEF Grant Support to Strengthened national capacity and delivery of routine immunization	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	13,072,500.00	13,072,500.00	-	266,666,666.67	-
UNITAID Grant to fund Secondary Prevention of Cervical Cancer using optimal screening and treatment models	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08126 - MULTI-DONOR BUDGET SUPPORT	-	1,004,450,000.00	1,004,450,000.00	-	1,289,713,800.00	-
World bank grant for Co-prep to LSMOH.	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	672,943,200.13	672,943,200.13	-	864,059,068.97	-
GIZ grants for Strengthening Resilient and Sustainable Systems in Health Sector	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08126 - MULTI-DONOR BUDGET SUPPORT	-	695,592,756.65	695,592,756.65	-	893,141,099.54	-
Lagos State Technical and Vocational Education Board to be grants by UNESCO	023800100100 - Ministry of Economic Planning & Budget	13020202 - CAPITAL FOREIGN GRANTS	08126 - MULTI-DONOR BUDGET SUPPORT	-	3,766,863,788.26	3,766,863,788.26	-	2,500,000,000.00	-
World Bank P for R loan for State Action for Business Enabling Reform	023800100100 - Ministry of Economic Planning & Budget	14030201 - INTERNATIONAL LOANS/ BORROWI	03101 - CAPITAL DEVELOPMENT FUND	-	-	-	-	9,000,000,000.00	-
Federal Government P for R loan for Nigeria Community Action for Resilience and Economic Stimulus	023800100100 - Ministry of Economic Planning & Budget	14030201 - INTERNATIONAL LOANS/ BORROWI	03101 - CAPITAL DEVELOPMENT FUND	-	-	-	-	8,000,000,000.00	-
World Bank P for R loan for Human Captial Opportunities for Prosperity and Equity- Governance	023800100100 - Ministry of Economic Planning & Budget	14030201 - INTERNATIONAL LOANS/ BORROWI	03101 - CAPITAL DEVELOPMENT FUND	-	-	-	-	82,500,000,000.00	-
Proceeds from 375 Housing Units at Sangotedo, Odo-Onosa, Lekki II and Badagry for the Capital Development (Housing Projects)	025300100100 - Ministry of Housing	14020102 - SALE OF FIXED ASSETS	03101 - CAPITAL DEVELOPMENT FUND	6,121,865,237.13	-	-	-	10,237,000,000.00	-
Repayment on Mortgaged and Rent to Own Schemes from Housing Estates	025305800100 - Lagos Mortgage Board (LMB)	14020102 - SALE OF FIXED ASSETS	03101 - CAPITAL DEVELOPMENT FUND	6,050,467,687.06	-	-	-	3,554,567,251.24	-
Proceeds from sale of Abijo GRA Scheme (Other Capital Receipt)	026000200100 - Lands Bureau	14020102 - SALE OF FIXED ASSETS	03101 - CAPITAL DEVELOPMENT FUND	-	-	-	-	1,000,000,000.00	-
Payment from various Allottees on 7 State Residential Schemes	026000400500 - New Towns Development Authority	14020102 - SALE OF FIXED ASSETS	03101 - CAPITAL DEVELOPMENT FUND	8,267,627,992.63	-	-	-	10,000,000,000.00	-
Proceeds from purchase of Eko Atlantic City lands and Waterfront Reclamation	026700100100 - Ministry of Waterfront Infrastructure Dev	14020102 - SALE OF FIXED ASSETS	03101 - CAPITAL DEVELOPMENT FUND	-	-	-	-	700,000,000.00	-
13% Regulatory Fee (MOH) accuring from Regualtory fees by Minsrty of Health	052100100100 - Ministry of Health	14020101 - OTHER CAPITAL RECEIPTS TO CDF	03101 - CAPITAL DEVELOPMENT FUND	-	-	-	-	3,500,000,000.00	-
Donation from Private Sector for Sport Infrastrucutre and Activities	053905200100 - Sports Trust Fund	13020106 - CAPITAL GRANTS FROM OTHER SO	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES	-	-	-	-	900,000,000.00	-
Trust Fund from Private and Public Organisation for the development of Sport Facilities Equipment and Facilities	053905200100 - Sports Trust Fund	14020101 - OTHER CAPITAL RECEIPTS TO CDF	03101 - CAPITAL DEVELOPMENT FUND	5,866,098.84	-	-	-	805,193,631.00	-

Lagos State Government 2026 Approved Budget - Revenue and Expenditure by Fund

Code	Fund	Recurrent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expenditure	Debt Service Expenditure	Capital Expenditure	Total Expenditure
	Total	*3,700,509,565,766.67*	*728,780,210,671.33*	*4,429,289,776,438.00*	*409,494,339,384.43*	*1,105,345,390,721.06*	*591,864,836,007.20*	*2,337,805,210,325.31*	*4,444,509,776,438.00*
01	**FEDERATION ACCOUNT**	**909,000,000,000.00**	**-**	**909,000,000,000.00**	**-**	**-**	**591,864,836,007.20**	**15,200,000,000.00**	**607,064,836,007.20**
011	**FAAC DIRECT ALLOCATION**	**909,000,000,000.00**	**-**	**909,000,000,000.00**	**-**	**-**	**591,864,836,007.20**	**15,200,000,000.00**	**607,064,836,007.20**
01101	FAAC DIRECT ALLOCATION	909,000,000,000.00	-	909,000,000,000.00	-	-	591,864,836,007.20	15,200,000,000.00	607,064,836,007.20
02	**CONSOLIDATED REVENUE FUND**	**2,570,208,116,913.82**	**-**	**2,570,208,116,913.82**	**409,494,339,384.43**	**885,187,524,621.21**	**-**	**-**	**1,294,681,864,005.64**
021	**MAIN ENVELOP**	**2,570,208,116,913.82**	**-**	**2,570,208,116,913.82**	**356,660,510,002.74**	**885,187,524,621.21**	**-**	**-**	**1,241,848,034,623.95**
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	2,570,208,116,913.82	-	2,570,208,116,913.82	356,660,510,002.74	885,187,524,621.21	-	-	1,241,848,034,623.95
022	**CRF CHARGES**	**-**	**-**	**-**	**52,833,829,381.69**	**-**	**-**	**-**	**52,833,829,381.69**
02201	PENSION AND GRATUITIES	-	-	-	51,278,924,799.50	-	-	-	51,278,924,799.50
02204	OTHER CRF CHARGES	-	-	-	1,554,904,582.19	-	-	-	1,554,904,582.19
03	**CAPITAL DEVELOPMENT FUND**	**-**	**289,185,575,347.21**	**289,185,575,347.21**	**-**	**-**	**-**	**1,857,350,478,385.20**	**1,857,350,478,385.20**
031	**CDF MAIN**	**-**	**289,185,575,347.21**	**289,185,575,347.21**	**-**	**-**	**-**	**1,857,350,478,385.20**	**1,857,350,478,385.20**
03101	CAPITAL DEVELOPMENT FUND	-	289,185,575,347.21	289,185,575,347.21	-	-	-	1,857,350,478,385.20	1,857,350,478,385.20
04	**CONTINGENCY FUND**	**-**	**-**	**-**	**-**	**24,516,513,863.00**	**-**	**-**	**24,516,513,863.00**
041	**CONTINGENCY FUND MAIN**	**-**	**-**	**-**	**-**	**24,516,513,863.00**	**-**	**-**	**24,516,513,863.00**
04101	CONTINGENCY FUND	-	-	-	-	24,516,513,863.00	-	-	24,516,513,863.00
08	**AIDS AND GRANTS**	**-**	**56,166,747,997.11**	**56,166,747,997.11**	**-**	**-**	**-**	**56,166,747,997.11**	**56,166,747,997.11**
081	**MULTILATERAL AIDS AND GRANTS**	**-**	**27,991,506,586.55**	**27,991,506,586.55**	**-**	**-**	**-**	**27,991,506,586.55**	**27,991,506,586.55**
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	3,450,328,415.47	3,450,328,415.47	-	-	-	3,450,328,415.47	3,450,328,415.47
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	-	1,284,000,000.00	1,284,000,000.00	-	-	-	1,284,000,000.00	1,284,000,000.00
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	1,120,000,000.00	1,120,000,000.00	-	-	-	1,120,000,000.00	1,120,000,000.00
08120	UNITED NATIONS FUND FOR POPUPLATION ACTIVITIES	-	450,000,000.00	450,000,000.00	-	-	-	450,000,000.00	450,000,000.00
08124	GLOBAL 2000	-	4,904,658,184.95	4,904,658,184.95	-	-	-	4,904,658,184.95	4,904,658,184.95
08126	MULTI-DONOR BUDGET SUPPORT	-	16,782,519,986.14	16,782,519,986.14	-	-	-	16,782,519,986.14	16,782,519,986.14
082	**BILATERAL AIDS AND GRANTS**	**-**	**7,901,435,447.69**	**7,901,435,447.69**	**-**	**-**	**-**	**7,901,435,447.69**	**7,901,435,447.69**
08206	BILL AND MELINDA GATES FOUNDATION (BMGF)	-	7,092,515,447.69	7,092,515,447.69	-	-	-	7,092,515,447.69	7,092,515,447.69
08207	NETHERLAND HCHF	-	808,920,000.00	808,920,000.00	-	-	-	808,920,000.00	808,920,000.00
083	**LOCAL AIDS AND GRANTS**	**-**	**20,273,805,962.87**	**20,273,805,962.87**	**-**	**-**	**-**	**20,273,805,962.87**	**20,273,805,962.87**
08304	DONATIONS BY FED. GOVERNMENT	-	16,633,428,962.87	16,633,428,962.87	-	-	-	16,633,428,962.87	16,633,428,962.87
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	-	3,640,377,000.00	3,640,377,000.00	-	-	-	3,640,377,000.00	3,640,377,000.00
09	**LOANS/DEBTS**	**-**	**383,427,887,327.00**	**383,427,887,327.00**	**-**	**-**	**-**	**383,427,887,327.00**	**383,427,887,327.00**
091	**MULTILATERAL LOANS/DEBTS**	**-**	**333,427,887,327.00**	**333,427,887,327.00**	**-**	**-**	**-**	**333,427,887,327.00**	**333,427,887,327.00**
09101	AFRICAN DEVELOPMENT BANK	-	325,969,173,484.00	325,969,173,484.00	-	-	-	325,969,173,484.00	325,969,173,484.00
09112	INTERNATIONAL FINANCE CORPORATION	-	7,458,713,843.00	7,458,713,843.00	-	-	-	7,458,713,843.00	7,458,713,843.00
093	**LOCAL LOANS/DEBTS**	**-**	**50,000,000,000.00**	**50,000,000,000.00**	**-**	**-**	**-**	**50,000,000,000.00**	**50,000,000,000.00**
09302	CENTRAL BANK OF NIGERIA (CBN)	-	50,000,000,000.00	50,000,000,000.00	-	-	-	50,000,000,000.00	50,000,000,000.00
10	**RETAINED INDEPENDENT REVENUE**	**221,301,448,852.85**	**-**	**221,301,448,852.85**	**-**	**195,641,352,236.85**	**-**	**25,660,096,616.00**	**221,301,448,852.85**
101	**RETAINED INDEPENDENT REVENUE**	**221,301,448,852.85**	**-**	**221,301,448,852.85**	**-**	**195,641,352,236.85**	**-**	**25,660,096,616.00**	**221,301,448,852.85**
10101	RETAINED INTERNALLY GENERATED REVENUE	221,301,448,852.85	-	221,301,448,852.85	-	195,641,352,236.85	-	25,660,096,616.00	221,301,448,852.85

Lagos State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	*2,146,327,526,956.03*	*3,366,815,224,144.10*	*3,366,815,224,144.10*	*2,056,777,898,411.55*	*4,444,509,776,438.00*	*447,088,700.09*
010000000000	**ADMINISTRATION SECTOR**	**246,815,264,335.36**	**458,717,242,651.08**	**430,494,246,154.08**	**197,757,079,859.96**	**529,443,735,076.19**	**5,000,000.00**
011100000000	**Governor's Office**	**42,305,765,389.79**	**86,721,983,698.15**	**88,454,234,895.15**	**44,711,602,864.26**	**139,288,890,591.14**	**-**
011100100200	Office of The Deputy Governor	2,333,948,266.13	4,780,400,616.27	4,780,400,616.27	2,984,996,582.79	7,684,040,609.94	-
011100200100	Office of The Special Advisers, Senior Special Assistants and Spec	234,758,921.00	2,478,168,000.00	2,478,168,000.00	473,205,098.53	-	-
011100500100	Office of Sustainable Development Goals and Investment	1,087,304,353.82	3,612,912,224.21	3,338,169,581.21	1,114,323,879.82	4,691,995,926.50	-
011100800100	Lagos State Emergency Management Agency (LASEMA)	2,246,305,488.55	2,451,740,380.10	2,451,740,380.10	2,100,668,124.88	2,960,173,370.45	-
011100900100	Lagos State Emergency Command and Control Centre	-	142,625,000.00	142,625,000.00	140,000,000.00	2,321,375,000.00	-
011101000100	Lagos State Public Procurement Agency (LASPPA)	925,734,583.01	1,759,806,421.74	1,600,954,421.74	1,340,002,617.06	2,684,261,557.96	-
011102100100	Lagos State Liaison Office - Lagos	300,707,172.02	576,564,173.00	469,493,882.00	384,315,139.86	6,629,794,697.00	-
011102400100	Lagos Safety Commission	1,331,389,171.19	2,246,857,212.88	2,046,857,212.88	679,074,157.85	8,360,836,009.48	-
011103300100	Lagos State Aids Control Agency (LSACA)	462,836,076.90	791,206,629.46	719,206,629.46	624,201,372.11	1,065,846,386.55	-
011103400100	Office of Transformation, Creativity and Innovation	370,701,020.95	795,432,706.53	710,432,706.53	458,882,131.20	1,042,208,547.92	-
011105100100	Lagos State Lotteries Board	1,998,614,941.33	10,100,000,000.00	10,100,000,000.00	523,726,171.58	35,200,000,000.00	-
011110100100	Office of E-GIS	9,155,182,241.06	10,235,000,000.00	15,735,000,000.00	3,213,246,448.93	10,840,783,764.35	-
011110500100	Office of The Chief of Staff	5,375,530,076.10	9,447,231,564.32	9,447,231,564.32	8,543,549,439.17	11,893,720,624.16	-
011111100100	Office of Public Private Partnership	969,488,619.71	1,887,119,883.00	1,887,119,883.00	992,654,985.31	3,170,788,199.18	-
011113600100	Fire Service	3,856,489,033.09	9,271,814,911.96	7,776,810,687.96	4,707,472,543.64	9,409,187,993.00	-
011113700100	Neighbourhood Safety Agency	7,946,661,299.04	19,226,892,385.44	18,116,609,135.44	12,211,688,130.18	20,042,094,122.00	-
011113800100	Lagos State Records and Archives Bureau	189,444,207.41	389,200,000.00	255,481,501.00	193,940,459.12	901,894,594.00	-
011111200100	Office of Internal Audit	433,876,104.15	1,087,112,003.70	1,087,112,003.70	519,146,095.30	1,863,473,338.07	-
011114000100	Parastatals Monitoring Office	546,626,671.82	1,171,027,771.31	1,039,949,875.31	735,959,320.79	1,784,883,712.87	-
011114100100	Office of Political,Legislative and Civic Engagement	2,540,167,142.52	4,270,871,814.21	4,270,871,814.21	2,770,550,166.15	6,741,532,137.71	-
016100000000	**Office of the Secretary to the State Government**	**1,742,805,121.98**	**2,619,539,198.60**	**2,619,539,198.60**	**2,187,295,082.51**	**3,720,083,255.54**	**-**
016100100400	Cabinet Secretariat Office	1,742,805,121.98	2,619,539,198.60	2,619,539,198.60	2,187,295,082.51	3,720,083,255.54	-
011200000000	**State Assembly**	**45,117,080,769.53**	**124,973,600,886.20**	**124,973,600,886.20**	**35,712,690,505.56**	**123,848,483,902.30**	**-**
011200300100	State House of Assembly	45,000,329,110.53	124,746,847,278.03	124,746,847,278.03	35,571,985,953.37	123,633,482,178.44	-
011200400100	House of Assembly Commission	116,751,659.00	226,753,608.17	226,753,608.17	140,704,552.19	215,001,723.86	-
012300000000	**Ministry of Information and Strategy**	**16,812,252,276.14**	**29,922,395,961.87**	**24,829,755,558.87**	**10,086,356,109.73**	**36,919,159,315.48**	**5,000,000.00**
012300100100	Ministry of Information and Strategy and Strategy	1,793,796,109.27	3,895,163,361.62	3,739,986,861.62	2,090,819,270.19	6,601,072,301.98	5,000,000.00
012300300100	Lagos State Television Service	385,728,842.72	2,460,000,000.00	1,920,000,000.00	384,049,889.47	3,770,215,675.25	-
012300400100	Lagos State Radio Services	487,210,348.46	1,640,951,350.00	1,110,951,350.00	567,188,704.72	1,743,175,956.87	-
012300400200	Lagos State Traffic Radio	647,339,661.00	1,546,281,250.25	905,344,347.25	744,459,095.28	1,698,004,863.38	-
012301300100	Lagos State Printing CorporationPrinting and Publishing	13,498,177,314.69	20,380,000,000.00	17,153,473,000.00	6,299,839,150.07	23,106,690,518.00	-
012500000000	**Office of the Head of Service/Public Service Office**	**33,850,281,686.10**	**74,028,514,598.68**	**51,928,139,598.68**	**31,251,153,358.91**	**74,852,717,567.49**	**-**
012500500100	Establishment and Training	26,235,049,725.32	60,044,748,963.40	37,644,373,963.40	22,413,308,790.06	50,926,452,909.07	-
012500600100	Public Service Staff Development Center	823,139,910.42	1,458,800,000.00	1,758,800,000.00	1,119,560,266.32	1,857,807,089.99	-
012500700100	Public Service Office	6,631,368,721.79	12,127,715,635.28	12,127,715,635.28	7,504,089,112.90	20,960,662,200.43	-
012500800100	Public Service Staff Club	160,723,328.57	397,250,000.00	397,250,000.00	214,195,189.63	1,107,795,368.00	-
014000000000	**Office of the Auditor General**	**2,788,816,614.92**	**6,298,936,939.23**	**6,298,936,939.23**	**4,630,218,717.76**	**7,794,906,905.53**	**-**
014000100100	Office of the Auditor General State	1,341,477,268.47	3,463,081,960.01	3,463,081,960.01	2,519,769,041.96	4,083,608,647.73	-
014000200100	Office of the Auditor General for Local Government	950,620,226.99	1,877,348,380.70	1,877,348,380.70	1,361,915,673.55	2,317,135,177.92	-
014000300100	Audit Service Commission	496,719,119.46	958,506,598.53	958,506,598.53	748,534,002.25	1,394,163,079.88	-
014700000000	**Lagos State Civil Service Commission**	**46,313,134,789.00**	**49,703,705,343.59**	**49,593,510,968.59**	**28,056,829,681.78**	**57,490,334,361.13**	**-**
014700100100	Lagos State Civil Service Commission	944,440,221.84	1,623,358,781.54	1,623,358,781.54	1,044,858,680.14	1,837,867,375.63	-
014700200100	Lagos State Pension Commission (LASPEC)	45,368,694,567.17	48,080,346,562.05	47,970,152,187.05	27,011,971,001.64	55,652,466,985.50	-
014900000000	**Local Government Service Commission**	**2,461,486,138.91**	**1,543,085,027.56**	**1,543,085,027.56**	**953,059,861.14**	**1,996,258,421.15**	**-**
014900100100	Local Government Service Commission	2,461,486,138.91	1,543,085,027.56	1,543,085,027.56	953,059,861.14	1,996,258,421.15	-

Lagos State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
014800000000	**Independent Electoral Commission**	**780,221,542.42**	**9,726,186,486.20**	**9,680,503,695.20**	**9,554,594,175.05**	**5,078,633,414.00**	**-**
014800100100	Lagos Independent Electoral Commission	780,221,542.42	9,726,186,486.20	9,680,503,695.20	9,554,594,175.05	5,078,633,414.00	-
012400000000	**Ministry of Home Affairs**	**21,204,491,937.53**	**35,635,971,547.66**	**35,635,971,547.66**	**18,947,190,037.92**	**47,345,301,444.43**	**-**
012400100100	Ministry of Home Affairs	6,948,263,060.02	8,939,471,547.66	8,939,471,547.66	5,888,821,385.50	15,293,301,444.43	-
012403700100	Muslim Pilgrims' Welfare Board	14,233,948,827.50	25,170,000,000.00	25,170,000,000.00	12,816,865,146.09	30,350,000,000.00	-
012403800100	Christian Pilgrims' Welfare Board	22,280,050.01	1,526,500,000.00	1,526,500,000.00	241,503,506.34	1,702,000,000.00	-
016500000000	**Ministry of Special Duties & Inter-Governmental Relations**	**33,438,928,069.03**	**37,543,322,963.32**	**34,936,967,838.32**	**11,666,089,465.35**	**31,108,965,898.00**	**-**
016500100100	Ministry of Special Duties & Inter-Governmental Relations	33,438,928,069.03	37,543,322,963.32	34,936,967,838.32	11,666,089,465.35	31,108,965,898.00	-
020000000000	**ECONOMIC SECTOR**	**1,474,412,143,639.98**	**2,107,052,828,157.46**	**2,154,745,992,781.92**	**1,407,802,886,701.38**	**2,930,317,763,517.25**	**95,500,000.00**
021500000000	**Ministry of Agriculture**	**30,821,470,513.57**	**79,674,697,525.72**	**68,671,017,294.72**	**39,360,978,951.13**	**80,445,050,825.29**	**80,000,000.00**
021500100100	Ministry of Agriculture Hqtrs	30,483,013,510.22	78,674,697,525.72	67,671,017,294.72	38,970,032,294.98	79,365,050,825.29	80,000,000.00
021510200100	Agricultural Development Authority	232,702,643.45	500,000,000.00	500,000,000.00	220,758,547.37	500,000,000.00	-
021510700100	Lagos State Coconut Development Authority	19,999,020.00	80,000,000.00	80,000,000.00	16,761,844.96	80,000,000.00	-
021511000100	Lagos State Agric Input Supply Authority	42,281,831.65	300,000,000.00	300,000,000.00	119,249,111.31	300,000,000.00	-
021511300100	Agricultural Land Holding Authority	43,473,508.25	120,000,000.00	120,000,000.00	34,177,152.51	200,000,000.00	-
022000000000	**Ministry of Finance**	**501,301,584,273.24**	**581,990,643,601.42**	**601,856,956,401.42**	**482,165,641,183.92**	**944,623,329,750.13**	**-**
022000100100	Ministry of Finance	11,336,330,269.80	14,885,097,774.53	13,004,752,774.53	9,400,223,127.79	20,857,648,199.32	-
022000200100	Debt Management Office	387,064,143,443.61	410,172,659,770.40	410,172,659,770.40	331,597,222,434.05	600,993,816,290.17	-
022000700100	Office of The Accountant General/State Treasury Office	69,884,614,902.92	106,165,227,222.51	127,911,885,022.51	104,877,194,485.81	225,753,760,508.25	-
022000800100	Lagos State Internal Revenue Service	33,016,495,656.91	50,767,658,833.98	50,767,658,833.98	36,291,001,136.27	97,018,104,752.39	-
022200000000	**Ministry of Commerce, Cooperatives, Trade and Investmen**	**4,099,318,403.38**	**13,885,460,303.99**	**7,798,117,611.99**	**5,021,873,255.57**	**23,875,578,731.78**	**-**
022200100100	Ministry of Commerce, Cooperatives, Trade and Investment	2,902,760,449.55	10,216,071,371.35	5,236,062,333.35	3,446,498,546.11	18,506,824,468.45	-
022200900100	Lagos Consumer Protection Agency	292,252,493.80	1,470,375,000.00	1,015,000,000.00	691,397,955.96	1,777,710,769.00	-
022205300100	Lagos State Market Development Board	34,878,200.00	35,000,000.00	35,000,000.00	25,527,784.86	40,000,000.00	-
022205500100	Lagos State Cooperative College	418,704,699.07	985,125,000.00	813,978,500.00	415,743,332.29	1,982,600,000.00	-
022205600100	Central Business District	450,722,560.96	1,178,888,932.64	698,076,778.64	442,705,636.36	1,568,443,494.33	-
022700000000	**Ministry of Wealth Creation and Employment**	**6,633,854,177.12**	**9,850,845,001.60**	**6,963,921,305.60**	**4,351,521,393.50**	**15,237,945,435.90**	**-**
022700100100	Ministry of Wealth Creation and Employment	4,933,854,177.12	7,788,345,001.60	4,901,421,305.60	3,751,521,393.50	11,559,860,638.90	-
022700700100	Empolyment Trust Fund	1,700,000,000.00	2,062,500,000.00	2,062,500,000.00	600,000,000.00	3,678,084,797.00	-
022800000000	**Ministry of Innovation, Science and Technology**	**17,383,060,931.79**	**21,245,651,123.16**	**12,760,024,625.16**	**4,752,068,473.64**	**30,397,694,506.24**	**-**
022800100100	Ministry of Innovation, Science and Technology	9,764,358,732.46	16,474,576,123.16	11,386,949,808.16	4,017,235,346.85	24,821,877,285.00	-
022810200100	Lagos State Residents Registration Agency (LASRRA)	7,618,702,199.33	4,771,075,000.00	1,373,074,817.00	734,833,126.79	5,575,817,221.24	-
022900000000	**Ministry of Transportation**	**323,146,497,434.69**	**296,586,991,853.85**	**294,892,902,769.85**	**136,733,190,767.04**	**555,202,729,650.05**	**-**
022900100100	Ministry of Transportation	10,875,042,994.34	22,718,956,712.57	21,995,574,442.57	13,032,183,284.34	31,390,508,571.88	-
022905300100	Lagos State Metropolitan Area Transport Authority(LAMATA)	273,994,715,299.04	218,129,400,616.00	222,129,400,616.00	95,071,170,090.86	302,812,582,796.00	-
022905300200	Lagos Bus Service Limited	1,836,557,262.03	2,046,999,159.00	1,653,793,326.00	1,321,925,269.52	2,967,255,882.00	-
022905300300	Lagos State Ferry Services	1,771,220,983.36	4,646,253,027.00	2,334,397,203.00	1,028,851,039.29	7,806,339,079.00	-
022905400100	Lagos State Drivers' Institute	256,352,302.43	377,616,681.56	281,761,690.56	197,937,917.89	708,065,998.00	-
022905800100	Motor Vehicle Administration Agency	5,344,145,347.41	7,976,839,510.32	7,976,839,510.32	2,690,107,416.27	12,506,706,769.20	-
022905800200	Lagos State Number Plate & Production Authority	9,309,790,290.36	12,867,501,124.00	12,867,501,124.00	5,674,728,514.46	16,680,268,987.94	-
022905500100	Lagos State Traffic Management Agency (LASTMA)	9,470,423,449.90	13,903,795,447.40	13,796,441,757.40	11,509,840,721.91	18,562,985,490.76	-
022905700100	Lagos State Waterways Authority	6,513,663,419.73	8,469,444,735.00	6,407,008,259.00	3,509,787,080.05	156,930,345,979.27	-
022905600100	Lagos State Parking Authority	3,774,586,086.09	5,450,184,841.00	5,450,184,841.00	2,696,659,432.45	4,837,670,096.00	-
023100000000	**Ministry of Energy & Mineral Resources Development**	**43,489,425,552.05**	**187,076,830,545.51**	**172,686,686,471.51**	**59,152,608,687.70**	**112,844,548,792.92**	**-**
023100100100	Ministry of Energy & Mineral Resources Development	1,653,221,596.90	106,857,839,380.79	96,643,335,000.79	9,609,263,589.92	18,902,518,358.92	-
023100300100	Lagos State Electricity Board	30,630,889,465.85	51,130,186,296.72	46,954,546,602.72	28,419,447,124.04	72,690,745,957.00	-
023100400100	Ibile Oil & Gas (IOGAS)	11,205,314,489.29	29,088,804,868.00	29,088,804,868.00	21,123,897,973.74	21,251,284,477.00	-
023400000000	**Ministry of Works & Infrastructure**	**206,480,808,986.00**	**441,710,697,235.61**	**550,156,832,112.61**	**379,411,232,247.81**	**540,659,497,909.17**	**-**
023400100100	Office of Works	16,482,631,378.60	32,672,296,794.29	25,923,223,652.29	4,636,623,441.03	80,448,884,597.81	-
023400100200	Lagos State Infrastructure Assets Management Agency	6,516,403,458.58	12,790,085,086.72	15,790,085,086.72	10,739,530,435.72	16,952,935,046.89	-

Lagos State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
023400200100	Office of Infrastructure	163,348,976,248.04	359,054,427,855.85	467,249,635,874.85	337,678,129,860.60	393,841,105,516.09	-
023400200200	Public Works Corporation	18,023,091,571.93	27,073,487,498.13	30,073,487,498.13	25,205,081,884.71	42,959,491,452.32	-
023400200300	Lagos State Infrastructural Maintenance& Regulatory Agency (LAS	2,109,706,328.85	10,120,400,000.62	11,120,400,000.62	1,151,866,625.75	6,457,081,296.06	-
023600000000	**Ministry of Tourism, Arts & Culture**	**17,533,628,933.71**	**18,317,608,004.00**	**12,862,108,004.00**	**11,576,220,017.27**	**35,470,528,054.00**	**-**
023600100100	Ministry of Tourism, Arts & Culture	17,329,876,344.34	17,998,108,004.00	12,542,608,004.00	11,378,388,847.07	33,980,778,054.00	-
023600400100	Council for Art And Culture	113,691,749.99	169,500,000.00	169,500,000.00	146,731,081.83	991,250,000.00	-
023605500100	Lagos State Film & Video Censors' Board	90,060,839.38	150,000,000.00	150,000,000.00	51,100,088.38	498,500,000.00	-
023800000000	**Ministry of Economic Planning & Budget**	**269,470,288,388.16**	**320,788,710,510.89**	**325,512,282,903.35**	**228,275,885,294.38**	**378,775,157,278.04**	**15,500,000.00**
023800100100	Ministry of Economic Planning & Budget	268,887,014,238.91	320,014,085,510.89	324,737,657,903.35	227,853,096,158.41	377,800,532,278.04	15,500,000.00
023800600100	Lagos State Resilience Office	583,274,149.25	774,625,000.00	774,625,000.00	422,789,135.96	974,625,000.00	-
025300000000	**Ministry of Housing**	**15,414,782,160.74**	**26,614,311,814.87**	**19,488,242,399.87**	**16,469,330,989.80**	**55,717,561,408.30**	**-**
025300100100	Ministry of Housing	14,725,758,754.33	24,257,368,605.06	17,131,299,190.06	15,621,900,121.63	53,404,433,604.78	-
025305700100	Lagos State Real Estate Regulatory Authority (LASRERA)	560,243,538.63	1,954,197,708.82	1,954,197,708.82	645,511,831.10	1,856,653,743.52	-
025305800100	Lagos Mortgage Board (LMB)	128,779,867.78	402,745,501.00	402,745,501.00	201,919,037.08	456,474,060.00	-
026000000000	**Ministry of Physical Planning and Urban Development**	**26,668,938,501.28**	**74,514,076,213.49**	**69,915,193,004.49**	**33,670,672,488.96**	**129,955,649,650.82**	**-**
026000100100	Office of Physical Planning	3,837,381,784.14	5,623,760,248.68	5,482,217,949.68	3,495,602,937.69	2,844,071,721.01	-
026000100200	Lagos State Physical Planning Permit Authority (LASPPPA)	1,563,758,929.52	5,198,633,627.90	5,198,633,605.90	392,675,556.01	9,746,751,578.70	-
026000100300	Lagos State Planning & Environmental Monitoring Authority (LASPE	56,954,762.12	401,037,391.29	265,937,391.29	123,606,552.07	583,466,581.09	-
026000200100	Lands Bureau	6,152,684,455.44	12,943,117,524.76	7,527,919,521.76	2,733,194,332.18	13,944,271,539.13	-
026000200200	Valuation Office	335,965,472.64	810,715,093.33	704,034,802.33	275,564,224.06	904,480,720.60	-
026000300100	Office of Surveyor -General of The State	1,266,416,662.06	3,916,173,574.56	2,805,493,336.56	1,263,566,765.34	2,967,135,387.74	-
026000400100	Office of Urban Development	412,685,527.64	8,321,173,402.85	5,323,938,176.85	3,282,557,311.04	25,643,930,359.20	-
026000400200	Lagos State Building Control Authority (LABCA)	861,838,268.70	2,265,987,319.82	2,265,987,319.82	612,333,211.49	11,827,232,029.41	-
026000400300	Lagos State Urban Renewal Authority (LASURA)	4,752,864,594.83	22,978,543,394.49	28,518,583,394.49	18,558,428,237.52	44,450,529,422.94	-
026000400400	Material Testing Laboratory Services	333,653,821.86	683,960,000.00	683,960,000.00	249,417,284.34	1,686,683,313.00	-
026000400500	New Towns Development Authority	7,094,734,222.33	11,370,974,635.81	11,138,487,505.81	2,683,726,077.22	15,357,096,998.00	-
026700000000	**Ministry of Waterfront Infrastructure Development**	**11,968,485,384.24**	**34,796,304,423.34**	**11,181,707,877.34**	**6,861,662,950.64**	**27,112,491,524.61**	**-**
026700100100	Ministry of Waterfront Infrastructure Development	11,968,485,384.24	34,796,304,423.34	11,181,707,877.34	6,861,662,950.64	27,112,491,524.61	-
030000000000	**LAW AND JUSTICE SECTOR**	**34,860,426,914.97**	**53,914,395,364.46**	**52,054,310,529.46**	**31,651,379,797.42**	**63,086,712,649.21**	**-**
031800000000	**Judiciary**	**25,778,935,276.24**	**41,656,266,658.05**	**41,523,783,789.05**	**23,117,766,550.88**	**46,625,226,855.90**	**-**
031801100100	Judicial Service Commission	711,298,263.41	1,097,743,067.04	965,260,198.04	933,339,952.12	1,954,195,564.90	-
031800400100	High Court of Justice	25,067,637,012.83	40,558,523,591.00	40,558,523,591.00	22,184,426,598.76	44,671,031,291.00	-
032600000000	**Ministry of Justice**	**9,081,491,638.73**	**12,258,128,706.41**	**10,530,526,740.41**	**8,533,613,246.54**	**16,461,485,793.31**	**-**
032600100100	Ministry of Justice	6,938,262,174.91	9,189,142,849.66	7,461,540,883.66	6,436,277,942.63	11,343,414,039.97	-
032600200100	Law Reform Commission	588,769,607.89	385,420,816.76	385,420,816.76	346,820,699.46	1,023,592,424.06	-
032600700100	Citizen's Mediation Center	132,784,081.08	224,950,000.00	224,950,000.00	165,701,029.47	875,096,829.28	-
032605200100	Office of Public Defender	165,226,363.96	310,350,065.00	310,350,065.00	237,350,782.87	415,945,000.00	-
032605300100	Office of Administrator General	122,253,964.14	210,783,164.00	210,783,164.00	103,966,855.49	248,550,000.00	-
032605400100	Multi-Door Court House	186,490,347.35	484,616,285.00	484,616,285.00	338,482,353.28	812,075,000.00	-
032605500100	Law Enforcement Training Institute	450,514,991.79	591,722,610.00	591,722,610.00	188,920,841.02	490,062,500.00	-
032605600100	Lagos State Domestic & Sexual Violence Agency (LSDVSA)	497,190,107.61	861,142,916.00	861,142,916.00	716,092,742.32	1,252,750,000.00	-
050000000000	**SOCIAL SECTOR**	**390,239,692,065.71**	**747,130,757,971.10**	**729,520,674,678.64**	**419,566,552,052.79**	**921,661,565,195.35**	**346,588,700.09**
051300000000	**Ministry of Youth & Social Development**	**10,452,926,067.87**	**9,058,128,788.34**	**13,643,812,268.71**	**6,092,425,075.57**	**37,589,238,358.71**	**30,000,000.00**
051300100100	Ministry of Youth & Social Development	9,984,641,010.66	8,303,249,144.72	13,054,139,369.09	5,867,853,904.52	35,983,816,947.43	30,000,000.00
051305300100	Office of Disability Affairs	468,285,057.21	754,879,643.62	589,672,899.62	224,571,171.06	1,605,421,411.28	-
051400000000	**Ministry of Women Affairs and Poverty Alleviation**	**4,263,727,926.67**	**7,278,944,080.62**	**6,649,323,524.62**	**4,505,567,669.32**	**6,934,932,679.30**	**77,908,700.09**
051400100100	Ministry of Women Affairs and Poverty Alleviation	4,200,634,447.17	7,172,724,080.09	6,543,103,524.09	4,463,944,303.10	6,837,015,563.30	77,908,700.09
051405500100	Women Development Centre	63,093,479.50	106,220,000.53	106,220,000.53	41,623,366.22	97,917,116.00	-
051700000000	**Ministry of Education**	**119,118,665,429.09**	**210,783,351,196.70**	**201,054,012,048.70**	**144,113,814,418.99**	**225,963,615,622.98**	**23,680,000.00**
051700100100	Ministry of Basic Education	10,301,093,055.20	13,044,810,119.85	10,116,971,757.85	11,665,676,011.79	16,140,113,258.91	10,000,000.00

Lagos State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
051700300100	Lagos State Universal Basic Education Board	6,656,117,580.65	13,139,471,725.99	12,519,778,401.99	6,346,320,266.38	8,976,746,964.04	13,680,000.00
051700800100	Library Board	208,673,426.28	403,755,947.00	289,381,520.00	179,932,139.10	442,076,319.00	-
051700900100	Lagos State Examinations Board	751,208,105.67	945,989,799.55	630,902,419.55	458,894,398.61	1,042,935,528.00	-
051701000100	Agency for Mass Education	609,373,508.00	956,373,957.00	717,905,357.00	487,504,423.31	1,627,637,392.00	-
051701800100	Lagos State University of Science and Technology	2,877,242,104.16	13,570,000,000.10	13,350,000,000.10	8,112,117,482.58	12,360,898,464.00	-
051702100100	Lagos State University (LASU)	7,955,847,547.98	28,153,830,868.93	26,028,765,705.93	15,500,300,929.08	29,952,114,506.00	-
051702300100	College of Health Technology	903,485,925.66	1,596,316,418.81	1,387,803,623.81	500,256,139.69	1,850,997,172.37	-
051702600100	Lagos State University of Education	6,673,531,380.93	9,944,400,603.00	9,944,400,603.00	3,951,027,915.20	13,321,580,425.00	-
051702700100	Education District 1	13,517,178,935.86	20,469,132,829.19	20,469,132,829.19	16,593,645,269.10	20,764,548,797.42	-
051702700200	Education District 2	12,731,075,930.96	20,217,344,499.36	20,217,344,499.36	14,351,623,339.76	19,978,361,272.04	-
051702700300	Education District 3	7,213,266,502.55	11,586,055,160.37	11,586,055,160.37	8,928,756,528.28	13,146,427,187.97	-
051702700400	Education District 4	5,418,656,422.34	9,865,086,500.94	9,865,086,500.94	7,733,522,035.54	13,636,003,123.99	-
051702700500	Education District 5	9,830,139,506.05	14,941,941,201.87	14,941,941,201.87	10,925,061,003.21	15,290,571,257.87	-
051702700600	Education District 6	10,927,177,189.88	15,289,309,979.29	15,289,309,979.29	11,432,889,813.10	15,453,378,592.18	-
051705400100	Lagos State Teaching Service Commission	2,563,608,871.76	3,987,510,582.42	3,427,510,582.42	2,482,380,851.39	4,423,988,077.93	-
051705500100	Lagos State Technical and Vocational Education Board	2,316,850,556.39	5,746,510,606.39	3,772,055,190.39	2,429,250,606.09	8,092,453,108.21	-
051705600100	Lagos State Scholarship Board	410,289,022.85	3,070,757,004.16	3,070,757,004.16	902,552,137.72	3,183,546,974.00	-
051706600100	School Committee on Rehabilitation of Public Schools	14,981,578,646.74	20,663,675,742.50	20,463,675,742.50	18,891,927,566.56	23,260,410,344.50	-
051706700100	Office of Education Quality Assurance	2,272,271,209.19	3,191,077,649.99	2,965,233,968.99	2,240,175,562.48	3,018,826,857.55	-
057000000000	**Ministry of Tertiary Education**	**8,373,029,308.52**	**9,566,021,727.79**	**2,737,082,072.79**	**2,469,464,800.93**	**8,638,728,975.01**	**-**
057000100100	Ministry of Tertiary Education	8,373,029,308.52	9,566,021,727.79	2,737,082,072.79	2,469,464,800.93	8,638,728,975.01	-
052100000000	**Ministry of Health**	**140,965,914,795.00**	**221,368,270,889.04**	**221,517,686,945.21**	**138,204,176,813.34**	**362,245,275,925.79**	**150,000,000.00**
052100100100	Ministry of Health	32,010,973,113.65	47,233,408,201.42	49,379,230,004.59	36,203,619,437.30	152,441,229,148.47	70,000,000.00
052100300100	Primary Health Care Board	16,384,081,713.09	3,145,611,603.00	3,145,611,603.00	1,259,855,239.74	5,321,646,087.54	75,000,000.00
052102600100	Lagos State University Teaching Hospital (LASUTH)	21,784,597,069.59	30,332,313,947.20	29,260,984,804.20	18,984,995,496.34	35,830,812,239.11	5,000,000.00
052102600200	Lagos State University College of Medicine(LASUCOM)	3,637,420,004.78	3,832,326,711.00	3,663,420,587.00	2,233,144,115.21	16,337,769,255.22	-
052110200100	Lagos State Health Management Agency (LASHMA)	3,338,880,244.35	4,954,175,874.61	4,954,175,874.61	684,909,837.68	3,502,097,317.75	-
052110300100	Board of Traditional Medicine	201,634,990.66	439,883,641.00	439,883,641.00	226,646,176.48	584,022,533.75	-
052100600200	Lagos State College of Nursing and Midwifery	1,000,781,633.90	1,907,987,647.31	1,151,817,167.31	1,546,482,899.26	2,030,463,569.83	-
052110500100	Lagos State Health Monitoring and Accreditation Agency	368,212,867.50	808,364,662.27	808,364,662.27	267,557,582.68	843,751,414.13	-
052111400200	Health Districts 1	627,071,828.66	5,246,648,440.00	5,246,648,440.00	3,580,021,116.28	5,701,375,529.30	-
052111400300	Health Districts 2	616,325,291.21	4,530,492,344.00	4,530,492,344.00	3,290,675,718.23	5,032,726,012.39	-
052111400400	Health Districts 3	647,814,429.87	3,736,816,450.00	3,736,816,450.00	2,418,768,999.19	4,266,130,410.85	-
052111400500	Health Districts 4	613,661,322.90	3,866,766,079.00	3,866,766,079.00	2,222,117,902.18	3,873,693,701.56	-
052111400600	Health Districts 5	612,803,941.08	4,009,829,659.00	4,009,829,659.00	2,384,180,613.80	4,479,137,163.97	-
052111400100	Health Districts 6	608,814,610.05	3,866,769,079.00	3,866,769,079.00	2,366,216,533.88	4,123,598,795.53	-
052111500100	Lagos State Blood Transfusion Service	355,295,389.38	1,430,503,450.00	1,430,503,450.00	543,448,680.05	1,654,472,642.00	-
052111600100	Lagos State Accident & Emergency Centre (Drugs and Medical Cor	178,845,107.57	313,919,106.00	313,919,106.00	138,386,420.61	326,654,391.25	-
052111700200	General Hospital, Lagos	995,753,042.05	2,521,057,764.54	2,521,057,764.54	448,740,334.03	5,183,864,869.00	-
052111700300	Gbagada General Hospital	1,453,305,975.07	2,747,091,672.89	2,747,091,672.89	587,197,231.07	2,741,758,889.00	-
052111700400	Orile Agege General Hospital	1,169,688,971.76	2,330,155,877.00	2,330,155,877.00	336,635,612.35	2,909,095,029.00	-
052111700500	Isolo General Hospital	1,158,019,215.12	2,511,675,758.70	2,511,675,758.70	423,956,005.63	3,462,675,489.70	-
052111700600	Ikorodu General Hospital	2,228,680,947.11	3,488,613,402.40	3,488,613,402.40	877,641,318.02	3,827,096,479.40	-
052111700700	Ajeromi General Hospital	742,806,798.57	1,379,437,109.00	1,379,437,109.00	296,417,115.29	1,830,410,000.00	-
052111700800	Badagry General Hospital	650,640,581.94	923,871,127.06	923,871,127.06	162,502,223.93	1,389,801,993.00	-
052111700900	Epe General Hospital	697,839,394.26	50,000,000.00	50,000,000.00	46,165,948.17	-	-
052111701000	Agbowa General Hospital	159,606,914.20	367,921,152.00	367,921,152.00	73,052,999.15	910,731,006.00	-
052111701100	Lagos Island Maternity Hospital	1,043,083,449.68	1,830,168,442.90	1,830,168,442.90	372,857,748.57	2,207,055,352.00	-
052111701200	Massey Street Children's Hospital, Lagos	345,440,371.32	676,608,843.00	676,608,843.00	383,179,097.51	866,608,844.00	-
052111701300	Mainland Hospital, Yaba	317,681,767.31	712,341,484.90	712,341,484.90	72,923,404.38	777,215,967.00	-

Lagos State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
052111701400	Onikan Health Centre	254,737,149.83	915,034,837.86	915,034,837.86	270,861,100.35	1,103,499,758.00	-
052111701500	Apapa General Hospital	222,298,741.16	585,079,794.60	585,079,794.60	182,256,042.15	728,558,318.00	-
052111701600	Ebute-Metta Health Centre	294,525,657.42	555,748,610.17	555,748,610.17	136,501,891.14	741,866,892.00	-
052111701700	Harvey Road Health Centre	460,588,463.06	915,860,801.89	915,860,801.89	67,218,025.64	917,223,560.00	-
052111701800	Ketu-Ejinrin Health Centre	34,930,454.35	47,659,999.17	47,659,999.17	7,729,306.36	59,599,999.91	-
052111701900	Ijede General Hospital	422,779,966.60	912,534,138.10	912,534,138.10	319,630,684.02	1,098,978,043.00	-
052111702000	Ibeju-Lekki General Hospital	278,229,996.08	509,548,347.14	509,548,347.14	153,229,438.43	686,548,346.14	-
052111702100	Shomolu General Hospital	423,123,685.49	727,684,561.00	727,684,561.00	238,083,108.30	1,094,032,548.00	-
052111702200	Ifako/Ijaiye General Hospital	962,136,087.53	1,835,375,643.00	1,835,375,643.00	926,495,850.04	1,848,329,623.00	-
052111702300	Mushin General Hospital	411,505,874.39	1,111,410,000.00	1,111,410,000.00	357,284,226.95	1,659,717,376.00	-
052111702400	Surulere General Hospital	932,998,799.00	2,892,382,589.94	2,892,382,589.94	959,827,888.86	3,371,039,646.00	-
052111702500	Alimosho General Hospital	1,452,872,411.13	3,001,158,229.14	3,001,158,229.14	1,449,883,925.91	3,330,045,140.00	-
052111702600	Amuwo Odofin General Hospital	796,283,455.64	1,387,069,660.40	1,387,069,660.40	497,269,648.28	1,655,871,594.00	-
052111702700	Eti-Osa Maternal & Child care	521,080,845.26	1,068,255,330.04	1,068,255,330.04	379,869,631.16	1,450,739,106.00	-
052111702800	ABAT Comprehensive Health Centre	136,730,515.89	480,780,086.00	480,780,086.00	111,891,566.57	688,133,365.00	-
052111702900	Imota General Hospital	-	743,331,620.40	743,331,620.40	94,680,033.11	921,700,000.00	-
052111703100	Orchid Road General Hospital	-	916,099,999.00	916,099,999.00	160,608,654.20	1,007,800,000.00	-
052111800100	Health Service Commission	39,411,331,705.54	63,568,497,112.00	63,568,497,112.00	49,458,559,984.88	67,425,698,480.00	-
053500000000	**Ministry of Environment**	**94,093,582,511.38**	**262,241,194,676.19**	**259,709,458,128.19**	**107,732,608,690.84**	**242,490,064,429.67**	**35,000,000.00**
053500100100	Ministry of Environment	6,643,839,564.26	13,146,818,336.15	11,324,321,165.15	7,091,500,577.41	21,435,261,365.66	35,000,000.00
053500200100	Lagos State Parks & Gardens Agency	1,330,707,865.26	3,112,405,932.19	2,695,965,213.19	1,364,182,692.63	3,283,653,724.04	-
053501600100	Lagos State Environmental Protection Agency (LASEPA)	1,129,599,565.00	4,083,303,911.26	3,423,303,911.26	1,558,806,045.52	9,174,124,503.64	-
053505300100	Lagos State Waste Management Agency (LAWMA)	30,730,361,527.50	52,210,063,683.20	42,759,792,890.20	15,597,902,905.72	51,000,979,973.30	-
053505500100	Lagos State Environmental & Special Offences Unit	313,262,998.15	741,803,885.00	683,757,135.00	452,617,887.58	862,426,724.24	-
053505600100	Lagos State Wastewater Management Office	562,034,240.05	1,547,541,361.72	900,541,361.72	463,620,497.09	1,749,921,717.32	-
053505700100	Office of Drainage Services & Water Resources	45,526,242,267.95	133,444,443,820.95	158,614,443,820.95	67,106,701,193.15	95,150,181,888.51	-
053505800100	Lagos State Environmental Sanitation Corps	1,605,058,468.50	3,104,560,615.00	3,104,560,615.00	2,485,285,362.15	3,612,572,886.00	-
053505900100	Lagos State Signage and Advertisement Agency (LASAA)	2,022,626,049.32	3,699,129,854.91	2,490,452,004.91	1,262,902,134.72	15,440,807,144.17	-
053506000100	Lagos Water Corporation	3,431,768,791.43	45,312,872,135.17	31,874,068,870.17	9,968,523,693.66	39,234,726,030.00	-
053506200100	Water Regulatory Commission	798,081,173.95	1,838,251,140.64	1,838,251,140.64	380,565,701.21	1,545,408,472.79	-
053900000000	**Lagos State Sports Commisssion**	**6,727,620,281.90**	**7,381,272,536.44**	**8,881,979,218.44**	**3,920,512,152.91**	**8,942,231,772.89**	**-**
053900100100	Lagos State Sports Commisssion	6,291,977,115.67	5,247,607,081.14	6,748,313,763.14	3,390,605,977.34	6,989,831,280.67	-
053905200100	Sports Trust Fund	435,643,166.23	2,133,665,455.30	2,133,665,455.30	529,906,175.57	1,952,400,492.22	-
055100000000	**Ministry of Local Government, Chieftancy Affairs and Rura**	**6,244,225,745.29**	**19,453,574,075.99**	**15,327,320,471.99**	**12,527,982,430.89**	**28,857,477,430.99**	**30,000,000.00**
055100100100	Ministry of Local Government, Chieftancy Affair and Rural Developr	4,614,925,459.07	12,890,991,224.99	9,768,435,975.99	10,097,816,839.24	18,324,790,319.44	30,000,000.00
055100300100	Centre for Rural Development	1,288,276,896.61	3,457,208,109.00	2,586,259,754.00	1,509,403,409.28	7,019,389,050.09	-
055100400100	Local Government Establishments, Training and Pensions	341,023,389.62	3,105,374,742.00	2,972,624,742.00	920,762,182.37	3,513,298,061.46	-

Lagos State Government 2026 Approved Budget - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Personnel Expenditure	***255,116,431,538.85***	***401,119,578,614.36***	***378,819,578,614.36***	***262,599,040,729.08***	***409,494,339,384.43***	***-***
010000000000	**ADMINISTRATION SECTOR**	**84,815,849,099.28**	**132,274,790,936.24**	**109,974,790,936.24**	**65,835,909,288.43**	**127,589,955,411.15**	**-**
011100000000	**Governor's Office**	**11,242,355,258.97**	**24,705,138,794.90**	**24,705,138,794.90**	**17,111,357,024.44**	**25,503,882,760.00**	**-**
011100100200	Office of The Deputy Governor	181,907,701.56	317,900,616.27	317,900,616.27	269,687,673.65	350,124,604.00	-
011100500100	Office of Sustainable Development Goals and Investment	115,902,909.36	186,287,224.21	186,287,224.21	141,881,368.28	180,405,836.50	-
011100800100	Lagos State Emergency Management Agency (LASEMA)	215,846,587.20	359,439,876.10	359,439,876.10	246,386,944.38	383,798,370.45	-
011101000100	Lagos State Public Procurement Agency (LASPPA)	115,550,810.04	202,168,921.74	202,168,921.74	189,346,838.69	330,999,391.96	-
011102400100	Lagos Safety Commission	180,342,874.56	276,857,212.88	276,857,212.88	237,092,602.15	421,336,009.48	-
011103400100	Office of Transformation, Creativity and Innovation	115,474,090.54	170,432,706.53	170,432,706.53	120,638,568.04	161,000,111.92	-
011110500100	Office of The Chief of Staff	1,653,533,028.36	2,748,919,112.21	2,748,919,112.21	1,848,707,308.92	2,881,332,493.36	-
011113600100	Fire Service	1,434,358,396.92	3,307,912,982.00	3,307,912,982.00	2,144,721,132.90	2,852,358,308.00	-
011113700100	Neighbourhood Safety Agency	6,894,163,103.36	16,467,769,940.00	16,467,769,940.00	11,372,042,947.43	17,279,594,122.00	-
011111200100	Office of Internal Audit	93,544,635.15	190,540,328.70	190,540,328.70	163,943,048.89	201,572,483.79	-
011114000100	Parastatals Monitoring Office	82,633,027.68	164,163,060.04	164,163,060.04	126,400,131.95	174,283,959.83	-
011114100100	Office of Political,Legislative and Civic Engagement	159,098,094.24	312,746,814.21	312,746,814.21	250,508,459.16	287,077,068.71	-
016100000000	**Office of the Secretary to the State Government**	**186,086,562.12**	**287,397,715.80**	**287,397,715.80**	**245,999,928.62**	**314,691,462.74**	**-**
016100100400	Cabinet Secretariat Office	186,086,562.12	287,397,715.80	287,397,715.80	245,999,928.62	314,691,462.74	-
011200000000	**State Assembly**	**950,565,954.20**	**1,640,581,873.18**	**1,640,581,873.18**	**1,211,251,091.62**	**1,516,208,278.99**	**-**
011200300100	State House of Assembly	833,814,295.20	1,413,828,265.01	1,413,828,265.01	1,070,546,539.43	1,301,206,555.13	-
011200400100	House of Assembly Commission	116,751,659.00	226,753,608.17	226,753,608.17	140,704,552.19	215,001,723.86	-
012300000000	**Ministry of Information and Strategy**	**778,184,558.18**	**1,105,788,361.62**	**1,105,788,361.62**	**922,301,622.74**	**1,462,618,127.91**	**-**
012300100100	Ministry of Information and Strategy and Strategy	778,184,558.18	1,105,788,361.62	1,105,788,361.62	922,301,622.74	1,462,618,127.91	-
012500000000	**Office of the Head of Service/Public Service Office**	**23,868,853,744.09**	**52,847,420,801.98**	**30,547,420,801.98**	**16,850,050,150.49**	**39,581,767,896.43**	**-**
012500500100	Establishment and Training	23,201,121,442.33	51,680,080,166.70	29,380,080,166.70	15,734,843,922.45	38,404,307,708.00	-
012500700100	Public Service Office	667,732,301.76	1,167,340,635.28	1,167,340,635.28	1,115,206,228.04	1,177,460,188.43	-
014000000000	**Office of the Auditor General**	**966,780,310.44**	**1,683,192,364.93**	**1,683,192,364.93**	**1,296,030,740.84**	**1,838,249,497.53**	**-**
014000100100	Office of the Auditor General State	460,158,877.56	851,781,809.01	851,781,809.01	643,312,900.15	945,589,747.73	-
014000200100	Office of the Auditor General for Local Government	362,447,301.84	577,516,457.40	577,516,457.40	418,737,578.55	613,712,496.92	-
014000300100	Audit Service Commission	144,174,131.04	253,894,098.53	253,894,098.53	233,980,262.14	278,947,252.88	-
014700000000	**Lagos State Civil Service Commission**	**45,239,780,778.80**	**47,677,585,968.59**	**47,677,585,968.59**	**26,596,859,135.84**	**54,870,300,925.13**	**-**
014700100100	Lagos State Civil Service Commission	270,327,964.80	536,233,781.54	536,233,781.54	398,068,155.78	529,742,375.63	-
014700200100	Lagos State Pension Commission (LASPEC)	44,969,452,814.00	47,141,352,187.05	47,141,352,187.05	26,198,790,980.06	54,340,558,549.50	-
014900000000	**Local Government Service Commission**	**127,054,086.00**	**181,304,505.56**	**181,304,505.56**	**173,034,935.27**	**180,561,369.61**	**-**
014900100100	Local Government Service Commission	127,054,086.00	181,304,505.56	181,304,505.56	173,034,935.27	180,561,369.61	-
014800000000	**Independent Electoral Commission**	**260,548,567.32**	**423,721,895.00**	**423,721,895.00**	**325,310,388.73**	**458,258,777.00**	**-**
014800100100	Lagos Independent Electoral Commission	260,548,567.32	423,721,895.00	423,721,895.00	325,310,388.73	458,258,777.00	-
012400000000	**Ministry of Home Affairs**	**375,609,359.79**	**612,527,377.66**	**612,527,377.66**	**457,449,269.84**	**644,198,165.81**	**-**
012400100100	Ministry of Home Affairs	375,609,359.79	612,527,377.66	612,527,377.66	457,449,269.84	644,198,165.81	-
016500000000	**Ministry of Special Duties & Inter-Governmental Relations**	**820,029,919.37**	**1,110,131,277.00**	**1,110,131,277.00**	**646,265,000.00**	**1,219,218,150.00**	**-**
016500100100	Ministry of Special Duties & Inter-Governmental Relations	820,029,919.37	1,110,131,277.00	1,110,131,277.00	646,265,000.00	1,219,218,150.00	-
020000000000	**ECONOMIC SECTOR**	**23,694,992,591.30**	**38,676,148,425.14**	**38,676,148,425.14**	**28,422,815,672.78**	**41,391,013,010.18**	**-**
021500000000	**Ministry of Agriculture**	**1,935,392,402.16**	**3,078,274,279.72**	**3,078,274,279.72**	**2,175,426,439.29**	**3,549,520,051.61**	**-**
021500100100	Ministry of Agriculture Hqtrs	1,935,392,402.16	3,078,274,279.72	3,078,274,279.72	2,175,426,439.29	3,549,520,051.61	-
022000000000	**Ministry of Finance**	**854,788,177.44**	**1,356,421,311.53**	**1,356,421,311.53**	**1,083,199,078.99**	**1,583,760,685.25**	**-**
022000100100	Ministry of Finance	272,551,537.08	438,069,649.53	438,069,649.53	335,400,792.00	455,452,295.04	-
022000200100	Debt Management Office	113,983,667.76	215,721,297.49	215,721,297.49	178,951,285.97	236,187,326.97	-
022000700100	Office of The Accountant General/State Treasury Office	468,252,972.60	702,630,364.51	702,630,364.51	568,847,001.02	892,121,063.24	-
022200000000	**Ministry of Commerce, Cooperatives, Trade and Investmen**	**1,120,943,718.48**	**1,845,731,373.01**	**1,845,731,373.01**	**1,342,341,557.92**	**2,000,584,223.25**	**-**
022200100100	Ministry of Commerce, Cooperatives, Trade and Investment	1,042,092,526.56	1,712,171,371.11	1,712,171,371.11	1,240,048,431.99	1,856,815,569.92	-
022205600100	Central Business District	78,851,191.92	133,560,001.90	133,560,001.90	102,293,125.93	143,768,653.33	-

Lagos State Government 2026 Approved Budget - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
022700000000	**Ministry of Wealth Creation and Employment**	**284,997,443.68**	**459,445,402.60**	**459,445,402.60**	**369,994,575.17**	**515,172,273.36**	**-**
022700100100	Ministry of Wealth Creation and Employment	284,997,443.68	459,445,402.60	459,445,402.60	369,994,575.17	515,172,273.36	-
022800000000	**Ministry of Innovation, Science and Technology**	**901,302,228.60**	**1,566,016,698.16**	**1,566,016,698.16**	**901,321,239.51**	**1,401,215,973.00**	**-**
022800100100	Ministry of Innovation, Science and Technology	901,302,228.60	1,566,016,698.16	1,566,016,698.16	901,321,239.51	1,401,215,973.00	-
022900000000	**Ministry of Transportation**	**10,483,932,682.87**	**15,893,444,552.29**	**15,893,444,552.29**	**12,539,626,240.55**	**17,806,629,933.84**	**-**
022900100100	Ministry of Transportation	1,858,944,044.34	2,800,314,671.57	2,800,314,671.57	1,726,720,179.57	2,551,571,880.88	-
022905300300	Lagos State Ferry Services	-	-	-	-	410,773,859.00	-
022905800100	Motor Vehicle Administration Agency	887,922,179.04	1,240,674,600.32	1,240,674,600.32	1,051,246,428.96	1,353,714,405.20	-
022905500100	Lagos State Traffic Management Agency (LASTMA)	7,737,066,459.49	11,852,455,280.40	11,852,455,280.40	9,761,659,632.02	13,490,569,788.76	-
023100000000	**Ministry of Energy & Mineral Resources Development**	**404,846,123.76**	**730,154,232.44**	**730,154,232.44**	**527,881,006.83**	**798,619,817.50**	**-**
023100100100	Ministry of Energy & Mineral Resources Development	404,846,123.76	730,154,232.44	730,154,232.44	527,881,006.83	798,619,817.50	-
023400000000	**Ministry of Works & Infrastructure**	**1,559,840,358.69**	**3,633,562,421.45**	**3,633,562,421.45**	**2,149,961,265.99**	**2,948,934,461.68**	**-**
023400100200	Lagos State Infrastructure Assets Management Agency	733,727,258.52	1,818,197,823.72	1,818,197,823.72	1,126,191,808.90	1,446,873,841.77	-
023400200100	Office of Infrastructure	511,248,121.89	1,314,517,840.94	1,314,517,840.94	637,368,996.94	964,251,645.77	-
023400200200	Public Works Corporation	314,864,978.28	500,846,756.79	500,846,756.79	386,400,460.15	537,808,974.14	-
023600000000	**Ministry of Tourism, Arts & Culture**	**419,278,218.34**	**777,215,869.00**	**777,215,869.00**	**561,511,776.71**	**835,853,104.00**	**-**
023600100100	Ministry of Tourism, Arts & Culture	419,278,218.34	777,215,869.00	777,215,869.00	561,511,776.71	835,853,104.00	-
023800000000	**Ministry of Economic Planning & Budget**	**641,887,827.24**	**771,195,625.78**	**771,195,625.78**	**769,446,191.78**	**1,177,889,404.41**	**-**
023800100100	Ministry of Economic Planning & Budget	641,887,827.24	771,195,625.78	771,195,625.78	769,446,191.78	1,177,889,404.41	-
025300000000	**Ministry of Housing**	**460,537,362.39**	**705,805,301.19**	**705,805,301.19**	**587,614,453.68**	**791,101,850.28**	**-**
025300100100	Ministry of Housing	401,894,569.71	623,997,454.01	623,997,454.01	514,544,842.49	653,071,382.78	-
025305700100	Lagos State Real Estate Regulatory Authority (LASRERA)	58,642,792.68	81,807,847.19	81,807,847.19	73,069,611.19	138,030,467.50	-
026000000000	**Ministry of Physical Planning and Urban Development**	**4,383,616,011.89**	**7,481,798,434.62**	**7,481,798,434.62**	**5,125,712,961.52**	**7,555,845,726.57**	**-**
026000100100	Office of Physical Planning	2,737,578,614.88	4,434,160,441.68	4,434,160,441.68	3,132,226,348.52	1,133,738,549.20	-
026000100200	Lagos State Physical Planning Permit Authority (LASPPPA)	-	-	-	-	1,818,637,282.70	-
026000200100	Lands Bureau	813,365,329.68	1,366,356,151.61	1,366,356,151.61	981,778,318.88	1,329,797,125.13	-
026000200200	Valuation Office	69,362,399.88	394,734,886.33	394,734,886.33	90,343,476.25	154,770,390.60	-
026000300100	Office of Surveyor -General of The State	444,639,596.81	841,995,949.65	841,995,949.65	573,187,347.05	2,220,714,763.74	-
026000400100	Office of Urban Development	318,670,070.64	444,551,005.35	444,551,005.35	348,177,470.82	898,187,615.20	-
026700000000	**Ministry of Waterfront Infrastructure Development**	**243,630,035.76**	**377,082,923.34**	**377,082,923.34**	**288,778,884.84**	**425,885,505.43**	**-**
026700100100	Ministry of Waterfront Infrastructure Development	243,630,035.76	377,082,923.34	377,082,923.34	288,778,884.84	425,885,505.43	-
030000000000	**LAW AND JUSTICE SECTOR**	**8,271,103,710.45**	**11,618,405,143.23**	**11,618,405,143.23**	**8,025,346,084.76**	**12,606,388,700.77**	**-**
031800000000	**Judiciary**	**5,727,732,682.23**	**7,990,299,551.04**	**7,990,299,551.04**	**6,177,922,742.76**	**8,608,501,855.90**	**-**
031801100100	Judicial Service Commission	93,375,171.83	130,260,198.04	130,260,198.04	112,512,045.53	139,695,564.90	-
031800400100	High Court of Justice	5,634,357,510.40	7,860,039,353.00	7,860,039,353.00	6,065,410,697.23	8,468,806,291.00	-
032600000000	**Ministry of Justice**	**2,543,371,028.22**	**3,628,105,592.19**	**3,628,105,592.19**	**1,847,423,342.00**	**3,997,886,844.87**	**-**
032600100100	Ministry of Justice	2,508,211,530.42	3,556,503,360.44	3,556,503,360.44	1,784,384,432.75	3,679,447,591.53	-
032600200100	Law Reform Commission	35,159,497.80	71,602,231.76	71,602,231.76	63,038,909.25	74,342,424.06	-
032600700100	Citizen's Mediation Center	-	-	-	-	244,096,829.28	-
050000000000	**SOCIAL SECTOR**	**138,334,486,137.82**	**218,550,234,109.74**	**218,550,234,109.74**	**160,314,969,683.11**	**227,906,982,262.33**	**-**
051300000000	**Ministry of Youth & Social Development**	**1,191,165,289.99**	**1,812,659,570.01**	**1,812,659,570.01**	**1,316,322,802.63**	**1,941,027,001.23**	**-**
051300100100	Ministry of Youth & Social Development	1,191,165,289.99	1,812,659,570.01	1,812,659,570.01	1,316,322,802.63	1,941,027,001.23	-
051400000000	**Ministry of Women Affairs and Poverty Alleviation**	**456,416,989.08**	**695,788,576.11**	**695,788,576.11**	**387,510,793.06**	**566,727,330.34**	**-**
051400100100	Ministry of Women Affairs and Poverty Alleviation	456,416,989.08	695,788,576.11	695,788,576.11	387,510,793.06	566,727,330.34	-
051700000000	**Ministry of Education**	**62,782,301,887.53**	**100,837,273,827.72**	**100,837,273,827.72**	**72,448,475,471.23**	**100,873,970,147.14**	**-**
051700100100	Ministry of Basic Education	1,053,366,852.28	1,523,554,720.85	1,523,554,720.85	1,093,436,508.75	1,572,586,052.91	-
051700300100	Lagos State Universal Basic Education Board	2,623,255,098.00	6,225,909,218.99	6,225,909,218.99	606,241,319.55	1,229,119,987.04	-
051702300100	College of Health Technology	221,984,494.08	309,813,134.71	309,813,134.71	212,974,713.24	273,247,172.37	-
051702700100	Education District 1	12,943,280,907.81	19,802,429,444.19	19,802,429,444.19	16,171,426,911.14	20,016,492,589.42	-
051702700200	Education District 2	12,066,755,512.80	19,507,089,249.36	19,507,089,249.36	13,811,003,217.98	19,175,750,621.04	-

Lagos State Government 2026 Approved Budget - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
051702700300	Education District 3	6,529,848,562.44	10,779,788,618.37	10,779,788,618.37	8,334,515,852.72	12,221,706,733.97	-
051702700400	Education District 4	4,880,377,288.08	9,278,681,726.74	9,278,681,726.74	7,355,684,894.85	12,974,939,107.99	-
051702700500	Education District 5	9,124,237,561.71	14,084,010,539.87	14,084,010,539.87	10,380,699,177.39	14,323,768,409.87	-
051702700600	Education District 6	10,289,383,293.48	14,625,442,787.29	14,625,442,787.29	11,032,783,701.51	14,704,164,841.18	-
051705400100	Lagos State Teaching Service Commission	439,100,330.52	753,107,752.42	753,107,752.42	537,175,844.90	737,729,441.93	-
051705500100	Lagos State Technical and Vocational Education Board	1,289,635,952.04	2,067,197,680.95	2,067,197,680.95	1,550,546,380.85	2,104,795,462.87	-
051706700100	Office of Education Quality Assurance	1,321,076,034.29	1,880,248,953.99	1,880,248,953.99	1,361,986,948.35	1,539,669,726.55	-
057000000000	**Ministry of Tertiary Education**	**548,169,812.52**	**855,517,497.29**	**855,517,497.29**	**639,113,174.87**	**888,451,714.51**	**-**
057000100100	Ministry of Tertiary Education	548,169,812.52	855,517,497.29	855,517,497.29	639,113,174.87	888,451,714.51	-
052100000000	**Ministry of Health**	**68,972,872,420.85**	**107,537,731,189.61**	**107,537,731,189.61**	**79,896,175,013.34**	**116,173,778,959.87**	**-**
052100100100	Ministry of Health	3,082,696,169.25	4,454,546,712.10	4,454,546,712.10	2,865,518,266.74	4,042,824,387.45	-
052100300100	Primary Health Care Board	14,235,633,358.58	646,693,032.00	646,693,032.00	344,683,089.12	869,247,931.04	-
052102600100	Lagos State University Teaching Hospital (LASUTH)	13,549,004,214.08	18,718,297,752.00	18,718,297,752.00	13,933,671,074.21	22,049,868,189.61	-
052110200100	Lagos State Health Management Agency (LASHMA)	54,089,177.75	145,094,021.95	145,094,021.95	133,874,883.57	162,935,440.98	-
052100600200	Lagos State College of Nursing and Midwifery	255,640,355.76	377,335,615.56	377,335,615.56	282,267,308.87	363,666,941.83	-
052110500100	Lagos State Health Monitoring and Accreditation Agency	-	-	-	-	203,992,194.36	-
052111400200	Health Districts 1	-	4,566,133,440.00	4,566,133,440.00	2,911,753,282.68	4,935,317,119.30	-
052111400300	Health Districts 2	-	3,849,977,344.00	3,849,977,344.00	2,765,581,372.69	4,259,018,950.39	-
052111400400	Health Districts 3	-	3,056,301,450.00	3,056,301,450.00	1,993,824,623.95	3,497,423,348.85	-
052111400500	Health Districts 4	-	3,186,251,079.00	3,186,251,079.00	1,953,021,376.79	3,107,986,639.56	-
052111400600	Health Districts 5	-	3,329,314,659.00	3,329,314,659.00	2,202,941,074.66	3,709,430,101.97	-
052111400100	Health Districts 6	-	3,186,254,079.00	3,186,254,079.00	2,102,504,538.54	3,349,891,733.53	-
052111800100	Health Service Commission	37,795,809,145.43	62,021,532,005.00	62,021,532,005.00	48,406,534,121.52	65,622,175,981.00	-
053500000000	**Ministry of Environment**	**3,219,726,282.96**	**4,951,747,997.58**	**4,951,747,997.58**	**4,322,104,261.37**	**5,544,776,657.39**	**-**
053500100100	Ministry of Environment	1,303,030,576.92	2,001,936,732.65	2,001,936,732.65	1,988,327,284.80	2,158,817,981.66	-
053500200100	Lagos State Parks & Gardens Agency	144,808,190.76	207,937,866.29	207,937,866.29	153,919,924.94	219,102,261.12	-
053505600100	Lagos State Wastewater Management Office	165,137,419.92	246,051,395.11	246,051,395.11	187,690,320.14	270,178,247.32	-
053505700100	Office of Drainage Services & Water Resources	323,783,806.68	492,961,760.53	492,961,760.53	354,750,665.03	509,463,257.29	-
053505800100	Lagos State Environmental Sanitation Corps	1,282,966,288.68	2,002,860,243.00	2,002,860,243.00	1,637,416,066.46	2,387,214,910.00	-
053900000000	**Lagos State Sports Commisssion**	**584,024,475.01**	**993,325,484.44**	**993,325,484.44**	**638,907,211.12**	**1,031,305,170.89**	**-**
053900100100	Lagos State Sports Commisssion	570,514,540.93	967,249,110.14	967,249,110.14	617,195,455.64	1,004,098,309.67	-
053905200100	Sports Trust Fund	13,509,934.08	26,076,374.30	26,076,374.30	21,711,755.48	27,206,861.22	-
055100000000	**Ministry of Local Government, Chieftancy Affairs and Rura**	**579,808,979.88**	**866,189,966.99**	**866,189,966.99**	**666,360,955.49**	**886,945,280.96**	**-**
055100100100	Ministry of Local Government, Chieftancy Affair and Rural Developr	455,185,797.72	671,673,224.99	671,673,224.99	522,577,293.81	698,689,313.50	-
055100400100	Local Government Establishments, Training and Pensions	124,623,182.16	194,516,742.00	194,516,742.00	143,783,661.68	188,255,967.46	-

Lagos State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Other Non-Debt Recurrent Expenditure	*485,832,030,389.67*	*799,510,618,837.90*	*821,810,618,837.90*	*468,969,505,975.57*	*1,105,345,390,721.06*	*432,088,700.09*
010000000000	**ADMINISTRATION SECTOR**	**110,298,808,720.12**	**170,895,003,886.95**	**170,895,003,886.95**	**94,261,533,061.23**	**212,659,509,820.00**	**5,000,000.00**
011100000000	**Governor's Office**	**16,823,458,967.97**	**32,906,222,711.78**	**32,906,222,711.78**	**20,961,856,963.66**	**47,202,411,571.34**	**-**
011100100200	Office of The Deputy Governor	1,998,413,742.57	3,000,000,000.00	3,000,000,000.00	2,617,808,475.14	3,086,100,000.00	-
011100200100	Office of The Special Advisers, Senior Special Assistants and Spec	234,758,921.00	2,478,168,000.00	2,478,168,000.00	473,205,098.53	-	-
011100500100	Office of Sustainable Development Goals and Investment	943,771,444.46	3,100,000,000.00	3,100,000,000.00	958,725,779.14	4,180,090,090.00	-
011100800100	Lagos State Emergency Management Agency (LASEMA)	1,160,709,476.16	1,848,550,504.00	1,848,550,504.00	1,739,872,864.35	1,850,000,000.00	-
011100900100	Lagos State Emergency Command and Control Centre	-	50,000,000.00	50,000,000.00	50,000,000.00	900,000,000.00	-
011101000100	Lagos State Public Procurement Agency (LASPPA)	529,953,862.97	1,117,400,000.00	1,117,400,000.00	802,830,278.37	1,672,851,591.00	-
011102100100	Lagos State Liaison Office - Lagos	242,422,672.02	401,673,548.00	401,673,548.00	338,720,189.86	614,655,549.00	-
011102400100	Lagos Safety Commission	696,265,723.63	1,087,500,000.00	1,087,500,000.00	360,010,055.70	1,179,000,000.00	-
011103300100	Lagos State Aids Control Agency (LSACA)	400,911,111.90	595,000,000.00	595,000,000.00	522,301,372.11	1,001,880,667.00	-
011103400100	Office of Transformation, Creativity and Innovation	248,514,815.41	430,000,000.00	430,000,000.00	290,001,105.87	599,083,436.00	-
011105100100	Lagos State Lotteries Board	660,924,218.49	2,000,000,000.00	2,000,000,000.00	523,726,171.58	6,000,000,000.00	-
011110100100	Office of E-GIS	1,111,516,080.06	1,460,000,000.00	1,460,000,000.00	1,086,973,347.34	2,580,000,000.00	-
011110500100	Office of The Chief of Staff	2,791,782,182.92	4,682,498,070.11	4,682,498,070.11	4,679,433,130.25	6,615,147,365.80	-
011111100100	Office of Public Private Partnership	954,034,634.71	1,675,000,000.00	1,675,000,000.00	857,024,385.31	3,130,337,887.00	-
011113600100	Fire Service	1,181,907,927.17	2,052,201,473.96	2,052,201,473.96	1,387,200,923.53	3,413,061,720.00	-
011113700100	Neighbourhood Safety Agency	515,804,584.68	1,296,622,445.44	1,296,622,445.44	759,083,632.75	1,300,000,000.00	-
011113800100	Lagos State Records and Archives Bureau	99,894,854.41	194,200,000.00	194,200,000.00	179,658,958.58	482,000,000.00	-
011111200100	Office of Internal Audit	271,539,469.00	762,867,020.00	762,867,020.00	282,918,046.41	1,007,212,639.00	-
011114000100	Parastatals Monitoring Office	427,132,698.14	789,541,650.27	789,541,650.27	536,321,441.86	1,252,560,557.54	-
011114100100	Office of Political,Legislative and Civic Engagement	2,353,200,548.28	3,885,000,000.00	3,885,000,000.00	2,516,041,706.99	6,338,430,069.00	-
016100000000	**Office of the Secretary to the State Government**	**1,411,347,699.89**	**2,190,235,545.80**	**2,190,235,545.80**	**1,927,295,153.89**	**3,263,485,855.80**	**-**
016100100400	Cabinet Secretariat Office	1,411,347,699.89	2,190,235,545.80	2,190,235,545.80	1,927,295,153.89	3,263,485,855.80	-
011200000000	**State Assembly**	**24,666,514,815.31**	**36,372,000,000.00**	**36,372,000,000.00**	**16,461,330,961.42**	**43,221,256,555.27**	**-**
011200300100	State House of Assembly	24,666,514,815.31	36,372,000,000.00	36,372,000,000.00	16,461,330,961.42	43,221,256,555.27	-
012300000000	**Ministry of Information and Strategy**	**12,752,924,434.96**	**20,696,326,350.25**	**20,696,326,350.25**	**7,070,220,347.82**	**26,464,088,114.52**	**5,000,000.00**
012300100100	Ministry of Information and Strategy and Strategy	956,766,504.09	2,570,000,000.00	2,570,000,000.00	1,140,683,647.45	4,712,761,765.00	5,000,000.00
012300300100	Lagos State Television Service	333,456,502.72	1,600,000,000.00	1,600,000,000.00	336,558,280.27	1,600,000,000.00	-
012300400100	Lagos State Radio Services	475,269,012.46	746,326,350.00	746,326,350.00	196,800,783.72	746,326,350.00	-
012300400200	Lagos State Traffic Radio	228,081,231.00	400,000,000.25	400,000,000.25	235,274,702.81	424,999,999.52	-
012301300100	Lagos State Printing CorporationPrinting and Publishing	10,759,351,184.69	15,380,000,000.00	15,380,000,000.00	5,160,902,933.57	18,980,000,000.00	-
012500000000	**Office of the Head of Service/Public Service Office**	**6,392,461,394.54**	**13,943,093,874.70**	**13,943,093,874.70**	**10,512,806,860.61**	**18,405,586,027.07**	**-**
012500500100	Establishment and Training	2,839,572,217.99	7,984,293,874.70	7,984,293,874.70	6,668,669,867.61	11,234,600,760.07	-
012500600100	Public Service Staff Development Center	566,864,485.42	1,263,800,000.00	1,263,800,000.00	985,228,966.32	1,343,800,000.00	-
012500700100	Public Service Office	2,907,701,362.56	4,505,000,000.00	4,505,000,000.00	2,706,871,011.55	5,431,000,000.00	-
012500800100	Public Service Staff Club	78,323,328.57	190,000,000.00	190,000,000.00	152,037,015.13	396,185,267.00	-
014000000000	**Office of the Auditor General**	**1,581,445,784.17**	**4,414,645,833.90**	**4,414,645,833.90**	**3,193,832,534.12**	**5,541,757,127.00**	**-**
014000100100	Office of the Auditor General State	743,079,950.60	2,494,268,901.00	2,494,268,901.00	1,760,190,699.01	2,894,268,900.00	-
014000200100	Office of the Auditor General for Local Government	588,172,925.15	1,293,276,932.90	1,293,276,932.90	936,628,095.00	1,703,422,681.00	-
014000300100	Audit Service Commission	250,192,908.42	627,100,000.00	627,100,000.00	497,013,740.11	944,065,546.00	-
014700000000	**Lagos State Civil Service Commission**	**918,620,306.20**	**1,783,575,000.00**	**1,783,575,000.00**	**1,354,337,815.94**	**2,032,208,436.00**	**-**
014700100100	Lagos State Civil Service Commission	561,758,553.04	975,000,000.00	975,000,000.00	546,155,294.36	1,000,000,000.00	-
014700200100	Lagos State Pension Commission (LASPEC)	356,861,753.17	808,575,000.00	808,575,000.00	808,182,521.58	1,032,208,436.00	-
014900000000	**Local Government Service Commission**	**2,041,546,656.91**	**846,220,867.00**	**846,220,867.00**	**709,211,925.87**	**1,440,078,000.00**	**-**
014900100100	Local Government Service Commission	2,041,546,656.91	846,220,867.00	846,220,867.00	709,211,925.87	1,440,078,000.00	-
014800000000	**Independent Electoral Commission**	**460,165,798.10**	**7,229,339,591.20**	**7,229,339,591.20**	**7,229,283,786.32**	**3,855,647,299.00**	**-**
014800100100	Lagos Independent Electoral Commission	460,165,798.10	7,229,339,591.20	7,229,339,591.20	7,229,283,786.32	3,855,647,299.00	-

Lagos State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
012400000000	**Ministry of Home Affairs**	**20,074,333,721.74**	**33,651,658,755.00**	**33,651,658,755.00**	**18,096,223,273.36**	**44,332,549,868.00**	**-**
012400100100	Ministry of Home Affairs	5,818,104,844.23	6,955,158,755.00	6,955,158,755.00	5,037,854,620.94	12,280,549,868.00	-
012403700100	Muslim Pilgrims' Welfare Board	14,233,948,827.50	25,170,000,000.00	25,170,000,000.00	12,816,865,146.09	30,350,000,000.00	-
012403800100	Christian Pilgrims' Welfare Board	22,280,050.01	1,526,500,000.00	1,526,500,000.00	241,503,506.34	1,702,000,000.00	-
016500000000	**Ministry of Special Duties & Inter-Governmental Relations**	**23,175,989,140.32**	**16,861,685,357.32**	**16,861,685,357.32**	**6,745,133,438.23**	**16,900,440,966.00**	**-**
016500100100	Ministry of Special Duties & Inter-Governmental Relations	23,175,989,140.32	16,861,685,357.32	16,861,685,357.32	6,745,133,438.23	16,900,440,966.00	-
020000000000	**ECONOMIC SECTOR**	**240,137,562,664.86**	**393,542,955,955.48**	**415,842,955,955.48**	**253,907,334,129.84**	**603,398,861,984.09**	**95,500,000.00**
021500000000	**Ministry of Agriculture**	**3,072,701,207.39**	**11,560,000,000.00**	**11,560,000,000.00**	**3,369,748,710.41**	**8,773,000,000.00**	**80,000,000.00**
021500100100	Ministry of Agriculture Hqtrs	2,734,244,204.04	10,560,000,000.00	10,560,000,000.00	2,978,802,054.26	7,693,000,000.00	80,000,000.00
021510200100	Agricultural Development Authority	232,702,643.45	500,000,000.00	500,000,000.00	220,758,547.37	500,000,000.00	-
021510700100	Lagos State Coconut Development Authority	19,999,020.00	80,000,000.00	80,000,000.00	16,761,844.96	80,000,000.00	-
021511000100	Lagos State Agric Input Supply Authority	42,281,831.65	300,000,000.00	300,000,000.00	119,249,111.31	300,000,000.00	-
021511300100	Agricultural Land Holding Authority	43,473,508.25	120,000,000.00	120,000,000.00	34,177,152.51	200,000,000.00	-
022000000000	**Ministry of Finance**	**111,080,936,291.83**	**158,675,224,625.98**	**180,975,224,625.98**	**149,181,032,052.57**	**314,281,860,011.28**	**-**
022000100100	Ministry of Finance	9,226,610,386.52	12,326,125,000.00	12,326,125,000.00	8,841,487,262.39	18,929,608,404.28	-
022000200100	Debt Management Office	250,054,762.08	1,154,500,000.00	1,154,500,000.00	379,322,035.99	8,376,042,956.00	-
022000700100	Office of The Accountant General/State Treasury Office	69,154,271,143.32	104,487,596,858.00	126,787,596,858.00	103,937,991,619.29	221,924,436,858.00	-
022000800100	Lagos State Internal Revenue Service	32,449,999,999.91	40,707,002,767.98	40,707,002,767.98	36,022,231,134.90	65,051,771,793.00	-
022200000000	**Ministry of Commerce, Cooperatives, Trade and Investmen**	**1,563,020,533.90**	**4,692,960,000.44**	**4,692,960,000.44**	**3,090,777,000.94**	**9,819,914,540.00**	**-**
022200100100	Ministry of Commerce, Cooperatives, Trade and Investment	904,538,392.99	2,756,000,000.24	2,756,000,000.24	1,741,367,654.66	6,320,916,608.00	-
022200900100	Lagos Consumer Protection Agency	197,504,106.80	900,000,000.00	900,000,000.00	637,961,419.96	1,349,257,932.00	-
022205300100	Lagos State Market Development Board	34,878,200.00	35,000,000.00	35,000,000.00	25,527,784.86	40,000,000.00	-
022205500100	Lagos State Cooperative College	241,433,638.07	522,000,000.00	522,000,000.00	371,197,631.04	1,332,600,000.00	-
022205600100	Central Business District	184,666,196.04	479,960,000.20	479,960,000.20	314,722,510.43	777,140,000.00	-
022700000000	**Ministry of Wealth Creation and Employment**	**2,741,120,641.53**	**4,765,983,963.00**	**4,765,983,963.00**	**2,181,096,258.33**	**6,593,489,842.00**	**-**
022700100100	Ministry of Wealth Creation and Employment	2,741,120,641.53	4,165,983,963.00	4,165,983,963.00	1,581,096,258.33	5,109,155,045.00	-
022700700100	Empolyment Trust Fund	-	600,000,000.00	600,000,000.00	600,000,000.00	1,484,334,797.00	-
022800000000	**Ministry of Innovation, Science and Technology**	**2,093,097,376.19**	**4,387,977,000.00**	**4,387,977,000.00**	**2,099,931,804.94**	**10,418,163,209.00**	**-**
022800100100	Ministry of Innovation, Science and Technology	1,616,574,764.86	3,420,377,000.00	3,420,377,000.00	1,521,402,038.84	7,477,086,312.00	-
022810200100	Lagos State Residents Registration Agency (LASRRA)	476,522,611.33	967,600,000.00	967,600,000.00	578,529,766.10	2,941,076,897.00	-
022900000000	**Ministry of Transportation**	**20,924,265,550.12**	**32,702,913,166.00**	**32,702,913,166.00**	**19,268,129,111.22**	**42,518,627,152.94**	**-**
022900100100	Ministry of Transportation	2,111,455,628.00	3,442,003,799.00	3,442,003,799.00	2,315,452,675.96	3,966,174,051.00	-
022905300100	Lagos State Metropolitan Area Transport Authority(LAMATA)	3,900,000,000.00	8,200,000,000.00	8,200,000,000.00	8,151,837,174.04	8,200,000,000.00	-
022905300200	Lagos Bus Service Limited	1,199,810,045.36	1,225,887,234.00	1,225,887,234.00	826,126,489.84	1,943,505,882.00	-
022905300300	Lagos State Ferry Services	904,259,368.36	1,369,807,203.00	1,369,807,203.00	738,290,746.69	3,663,978,921.00	-
022905400100	Lagos State Drivers' Institute	117,454,237.43	141,796,139.00	141,796,139.00	110,093,549.42	243,245,173.00	-
022905800100	Motor Vehicle Administration Agency	4,238,769,136.37	6,438,940,967.00	6,438,940,967.00	1,507,423,337.31	9,824,947,120.00	-
022905800200	Lagos State Number Plate & Production Authority	4,875,775,562.36	6,859,771,875.00	6,859,771,875.00	2,239,283,961.36	7,888,728,655.94	-
022905500100	Lagos State Traffic Management Agency (LASTMA)	1,203,903,177.41	1,655,834,423.00	1,655,834,423.00	1,484,709,410.89	2,292,415,702.00	-
022905700100	Lagos State Waterways Authority	512,691,412.73	1,000,000,000.00	1,000,000,000.00	620,033,925.61	1,736,000,000.00	-
022905600100	Lagos State Parking Authority	1,860,146,982.09	2,368,871,526.00	2,368,871,526.00	1,274,877,840.10	2,759,631,648.00	-
023100000000	**Ministry of Energy & Mineral Resources Development**	**21,108,907,014.18**	**46,941,645,863.35**	**46,941,645,863.35**	**14,209,920,152.17**	**31,396,196,309.00**	**-**
023100100100	Ministry of Energy & Mineral Resources Development	522,558,098.14	21,617,596,001.35	21,617,596,001.35	2,117,459,985.87	4,819,997,396.00	-
023100300100	Lagos State Electricity Board	19,406,083,002.74	23,397,034,507.00	23,397,034,507.00	10,916,754,147.78	23,760,286,163.00	-
023100400100	Ibile Oil & Gas (IOGAS)	1,180,265,913.29	1,927,015,355.00	1,927,015,355.00	1,175,706,018.52	2,815,912,750.00	-
023400000000	**Ministry of Works & Infrastructure**	**4,921,718,456.33**	**14,908,470,480.59**	**14,908,470,480.59**	**4,847,484,593.29**	**11,344,366,485.00**	**-**
023400100200	Lagos State Infrastructure Assets Management Agency	592,551,200.06	2,090,097,280.00	2,090,097,280.00	738,851,459.89	1,954,740,970.00	-
023400200100	Office of Infrastructure	341,846,940.77	682,343,600.58	682,343,600.58	270,382,206.68	1,502,571,135.00	-
023400200200	Public Works Corporation	2,129,623,986.65	4,515,629,600.01	4,515,629,600.01	2,762,649,300.97	5,262,054,380.00	-
023400200300	Lagos State Infrastructural Maintenance& Regulatory Agency (LAS	1,857,696,328.85	7,620,400,000.00	7,620,400,000.00	1,075,601,625.75	2,625,000,000.00	-

Lagos State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
023600000000	**Ministry of Tourism, Arts & Culture**	**13,330,876,436.37**	**8,600,000,000.00**	**8,600,000,000.00**	**8,478,680,560.20**	**11,421,560,879.00**	**-**
023600100100	Ministry of Tourism, Arts & Culture	13,202,340,617.00	8,300,000,000.00	8,300,000,000.00	8,299,725,640.00	10,331,560,879.00	-
023600400100	Council for Art And Culture	73,359,999.99	150,000,000.00	150,000,000.00	127,854,831.83	650,000,000.00	-
023605500100	Lagos State Film & Video Censors' Board	55,175,819.38	150,000,000.00	150,000,000.00	51,100,088.38	440,000,000.00	-
023800000000	**Ministry of Economic Planning & Budget**	**50,892,957,457.09**	**85,475,540,143.97**	**85,475,540,143.97**	**41,106,776,613.69**	**121,281,669,564.87**	**15,500,000.00**
023800100100	Ministry of Economic Planning & Budget	50,399,937,718.84	84,715,540,143.97	84,715,540,143.97	40,683,987,477.73	120,321,669,564.87	15,500,000.00
023800600100	Lagos State Resilience Office	493,019,738.25	760,000,000.00	760,000,000.00	422,789,135.96	960,000,000.00	-
025300000000	**Ministry of Housing**	**1,129,616,550.06**	**3,125,214,401.94**	**3,125,214,401.94**	**1,519,521,588.69**	**4,128,037,551.00**	**-**
025300100100	Ministry of Housing	499,235,936.33	1,113,329,039.31	1,113,329,039.31	842,821,150.41	2,383,795,155.00	-
025305700100	Lagos State Real Estate Regulatory Authority (LASRERA)	501,600,745.95	1,872,389,861.63	1,872,389,861.63	572,442,219.91	1,463,268,336.00	-
025305800100	Lagos Mortgage Board (LMB)	128,779,867.78	139,495,501.00	139,495,501.00	104,258,218.38	280,974,060.00	-
026000000000	**Ministry of Physical Planning and Urban Development**	**5,859,559,536.39**	**14,930,166,310.21**	**14,930,166,310.21**	**3,515,277,599.15**	**28,439,106,440.00**	**-**
026000100100	Office of Physical Planning	313,097,341.26	461,109,340.00	461,109,340.00	251,941,141.42	668,711,000.00	-
026000100200	Lagos State Physical Planning Permit Authority (LASPPPA)	1,424,999,406.52	4,603,993,539.90	4,603,993,539.90	392,675,556.01	6,486,036,262.00	-
026000100300	Lagos State Planning & Environmental Monitoring Authority (LASPE	25,917,300.12	213,598,419.29	213,598,419.29	94,852,552.07	330,698,464.00	-
026000200100	Lands Bureau	1,304,421,105.76	2,357,300,001.29	2,357,300,001.29	944,622,538.30	3,093,150,499.00	-
026000200200	Valuation Office	100,269,072.76	235,605,207.00	235,605,207.00	157,995,038.81	309,010,330.00	-
026000300100	Office of Surveyor -General of The State	149,064,021.25	223,747,386.91	223,747,386.91	200,887,578.29	238,678,624.00	-
026000400100	Office of Urban Development	-	752,609,340.00	752,609,340.00	155,815,564.21	621,950,595.00	-
026000400200	Lagos State Building Control Authority (LABCA)	861,838,268.70	2,265,987,319.82	2,265,987,319.82	612,333,211.49	11,404,715,729.00	-
026000400300	Lagos State Urban Renewal Authority (LASURA)	121,817,586.83	574,504,756.00	574,504,756.00	122,811,020.44	386,154,937.00	-
026000400400	Material Testing Laboratory Services	333,653,821.86	683,960,000.00	683,960,000.00	249,417,284.34	900,000,000.00	-
026000400500	New Towns Development Authority	1,224,481,611.33	2,557,751,000.00	2,557,751,000.00	331,926,113.77	4,000,000,000.00	-
026700000000	**Ministry of Waterfront Infrastructure Development**	**1,418,785,613.48**	**2,776,860,000.00**	**2,776,860,000.00**	**1,038,958,084.22**	**2,982,870,000.00**	**-**
026700100100	Ministry of Waterfront Infrastructure Development	1,418,785,613.48	2,776,860,000.00	2,776,860,000.00	1,038,958,084.22	2,982,870,000.00	-
030000000000	**LAW AND JUSTICE SECTOR**	**12,255,111,008.52**	**21,030,442,800.22**	**21,030,442,800.22**	**13,129,180,075.57**	**27,636,500,000.00**	**-**
031800000000	**Judiciary**	**8,701,539,382.00**	**16,100,000,000.00**	**16,100,000,000.00**	**8,874,005,273.87**	**18,625,000,000.00**	**-**
031801100100	Judicial Service Commission	499,556,733.58	750,000,000.00	750,000,000.00	744,990,942.23	1,600,000,000.00	-
031800400100	High Court of Justice	8,201,982,648.42	15,350,000,000.00	15,350,000,000.00	8,129,014,331.64	17,025,000,000.00	-
032600000000	**Ministry of Justice**	**3,553,571,626.52**	**4,930,442,800.22**	**4,930,442,800.22**	**4,255,174,801.70**	**9,011,500,000.00**	**-**
032600100100	Ministry of Justice	1,530,667,563.50	2,461,743,262.22	2,461,743,262.22	2,423,656,013.69	5,170,000,000.00	-
032600200100	Law Reform Commission	543,351,610.09	284,568,585.00	284,568,585.00	254,535,627.21	920,000,000.00	-
032600700100	Citizen's Mediation Center	132,784,081.08	176,200,000.00	176,200,000.00	157,710,597.82	436,000,000.00	-
032605200100	Office of Public Defender	124,866,500.96	240,190,978.00	240,190,978.00	167,200,782.87	250,000,000.00	-
032605300100	Office of Administrator General	122,253,964.14	132,783,164.00	132,783,164.00	103,966,855.49	172,500,000.00	-
032605400100	Multi-Door Court House	181,566,347.35	367,616,285.00	367,616,285.00	330,029,353.28	698,000,000.00	-
032605500100	Law Enforcement Training Institute	450,514,991.79	494,222,610.00	494,222,610.00	157,128,541.02	395,000,000.00	-
032605600100	Lagos State Domestic & Sexual Violence Agency (LSDVSA)	467,566,567.61	773,117,916.00	773,117,916.00	660,947,030.32	970,000,000.00	-
050000000000	**SOCIAL SECTOR**	**123,140,547,996.17**	**214,042,216,195.24**	**214,042,216,195.24**	**107,671,458,708.93**	**261,650,518,916.97**	**331,588,700.09**
051300000000	**Ministry of Youth & Social Development**	**3,183,266,347.88**	**3,872,374,928.90**	**3,872,374,928.90**	**2,568,382,533.02**	**4,926,799,256.00**	**30,000,000.00**
051300100100	Ministry of Youth & Social Development	2,890,696,483.67	3,397,074,928.90	3,397,074,928.90	2,358,867,361.97	4,096,343,256.00	30,000,000.00
051305300100	Office of Disability Affairs	292,569,864.21	475,300,000.00	475,300,000.00	209,515,171.06	830,456,000.00	-
051400000000	**Ministry of Women Affairs and Poverty Alleviation**	**2,904,297,024.59**	**5,424,231,858.01**	**5,424,231,858.01**	**3,744,449,225.79**	**5,218,155,298.00**	**77,908,700.09**
051400100100	Ministry of Women Affairs and Poverty Alleviation	2,841,203,545.09	5,318,011,857.48	5,318,011,857.48	3,702,825,859.57	5,120,238,182.00	77,908,700.09
051405500100	Women Development Centre	63,093,479.50	106,220,000.53	106,220,000.53	41,623,366.22	97,917,116.00	-
051700000000	**Ministry of Education**	**32,118,734,893.61**	**63,499,398,275.63**	**63,499,398,275.63**	**43,981,407,489.99**	**69,507,423,771.00**	**23,680,000.00**
051700100100	Ministry of Basic Education	3,677,862,659.92	4,175,708,233.00	4,175,708,233.00	3,227,191,736.97	4,672,654,153.00	10,000,000.00
051700300100	Lagos State Universal Basic Education Board	3,510,619,891.65	5,393,304,656.00	5,393,304,656.00	5,393,304,656.00	6,102,494,006.00	13,680,000.00
051700800100	Library Board	110,334,080.28	178,309,120.00	178,309,120.00	139,554,171.60	198,111,121.00	-
051700900100	Lagos State Examinations Board	532,229,445.70	590,721,620.00	590,721,620.00	446,713,598.61	658,485,354.00	-
051701000100	Agency for Mass Education	474,132,840.00	679,594,640.00	679,594,640.00	471,923,154.51	828,123,214.00	-
051701800100	Lagos State University of Science and Technology	2,877,242,104.16	11,350,000,000.10	11,350,000,000.10	8,112,117,482.58	11,098,216,449.00	-

Lagos State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
051702100100	Lagos State University (LASU)	6,564,379,531.98	19,689,799,054.93	19,689,799,054.93	15,025,962,114.08	20,960,159,599.00	-
051702300100	College of Health Technology	215,091,860.58	580,850,400.00	580,850,400.00	142,528,426.45	979,464,812.00	-
051702600100	Lagos State University of Education	6,673,531,380.93	8,947,328,518.00	8,947,328,518.00	3,951,027,915.20	10,648,374,718.00	-
051702700100	Education District 1	520,944,572.05	607,311,773.00	607,311,773.00	402,732,388.96	683,786,124.00	-
051702700200	Education District 2	582,335,936.18	632,335,079.00	632,335,079.00	482,903,844.68	718,290,059.00	-
051702700300	Education District 3	660,067,940.11	741,405,311.00	741,405,311.00	570,878,675.55	854,531,473.00	-
051702700400	Education District 4	486,263,188.26	526,584,713.00	526,584,713.00	377,052,140.69	596,330,290.00	-
051702700500	Education District 5	702,061,944.34	791,405,744.00	791,405,744.00	528,654,345.82	894,813,524.00	-
051702700600	Education District 6	582,372,033.40	601,148,207.00	601,148,207.00	353,618,511.59	681,342,982.00	-
051705400100	Lagos State Teaching Service Commission	1,534,245,865.24	2,137,740,482.00	2,137,740,482.00	1,506,926,397.79	2,555,090,620.00	-
051705500100	Lagos State Technical and Vocational Education Board	690,760,014.35	1,021,011,045.44	1,021,011,045.44	567,142,877.24	1,168,029,113.00	-
051705600100	Lagos State Scholarship Board	404,326,022.85	3,029,696,484.16	3,029,696,484.16	893,819,337.72	3,139,113,712.00	-
051706600100	School Committee on Rehabilitation of Public Schools	370,118,406.74	760,158,180.00	760,158,180.00	573,907,099.80	856,892,782.00	-
051706700100	Office of Education Quality Assurance	949,815,174.90	1,064,985,015.00	1,064,985,015.00	813,448,614.13	1,213,119,666.00	-
057000000000	**Ministry of Tertiary Education**	**215,414,645.00**	**285,940,400.00**	**285,940,400.00**	**98,334,346.06**	**325,713,430.00**	**-**
057000100100	Ministry of Tertiary Education	215,414,645.00	285,940,400.00	285,940,400.00	98,334,346.06	325,713,430.00	-
052100000000	**Ministry of Health**	**45,724,368,664.15**	**66,535,512,222.33**	**66,535,512,222.33**	**25,630,281,959.05**	**90,726,455,652.42**	**150,000,000.00**
052100100100	Ministry of Health	7,495,935,942.41	13,388,994,581.49	13,388,994,581.49	3,948,249,927.46	13,220,494,951.78	70,000,000.00
052100300100	Primary Health Care Board	379,629,635.51	246,326,471.00	246,326,471.00	184,058,561.79	708,862,844.50	75,000,000.00
052102600100	Lagos State University Teaching Hospital (LASUTH)	7,100,144,666.51	9,620,860,000.00	9,620,860,000.00	4,636,293,873.52	11,800,000,000.00	5,000,000.00
052102600200	Lagos State University College of Medicine(LASUCOM)	2,750,085,501.78	3,161,744,640.00	3,161,744,640.00	2,149,915,834.71	4,492,782,498.00	-
052110200100	Lagos State Health Management Agency (LASHMA)	3,228,711,420.60	4,711,446,832.00	4,711,446,832.00	517,950,954.58	2,539,020,213.00	-
052110300100	Board of Traditional Medicine	156,501,954.66	369,151,470.00	369,151,470.00	155,914,056.98	521,247,732.00	-
052100600200	Lagos State College of Nursing and Midwifery	179,485,422.14	443,615,346.00	443,615,346.00	177,179,032.35	479,648,526.00	-
052110500100	Lagos State Health Monitoring and Accreditation Agency	177,146,788.50	634,472,680.61	634,472,680.61	257,781,582.68	480,869,504.00	-
052111400200	Health Districts 1	607,059,928.66	620,000,000.00	620,000,000.00	619,227,833.60	712,351,348.00	-
052111400300	Health Districts 2	596,313,391.21	620,000,000.00	620,000,000.00	500,124,845.54	720,000,000.00	-
052111400400	Health Districts 3	611,772,429.87	620,000,000.00	620,000,000.00	386,546,375.24	715,000,000.00	-
052111400500	Health Districts 4	588,261,322.90	620,000,000.00	620,000,000.00	247,732,525.39	712,000,000.00	-
052111400600	Health Districts 5	603,713,941.08	620,000,000.00	620,000,000.00	166,239,539.14	716,000,000.00	-
052111400100	Health Districts 6	588,181,330.05	620,000,000.00	620,000,000.00	219,650,995.34	720,000,000.00	-
052111500100	Lagos State Blood Transfusion Service	332,747,789.38	1,380,383,947.00	1,380,383,947.00	529,128,080.05	1,609,991,583.00	-
052111600100	Lagos State Accident & Emergency Centre (Drugs and Medical Cor	145,785,107.57	241,644,265.00	241,644,265.00	102,386,420.61	304,666,720.00	-
052111700200	General Hospital, Lagos	995,753,042.05	1,780,057,764.54	1,780,057,764.54	448,740,334.03	5,183,864,869.00	-
052111700300	Gbagada General Hospital	1,453,305,975.07	1,937,091,672.89	1,937,091,672.89	587,197,231.07	2,741,758,889.00	-
052111700400	Orile Agege General Hospital	1,169,688,971.76	1,682,155,877.00	1,682,155,877.00	287,314,112.35	2,909,095,029.00	-
052111700500	Isolo General Hospital	1,158,019,215.12	1,770,675,758.70	1,770,675,758.70	423,956,005.63	3,462,675,489.70	-
052111700600	Ikorodu General Hospital	2,228,680,947.11	2,462,613,402.40	2,462,613,402.40	877,641,318.02	3,827,096,479.40	-
052111700700	Ajeromi General Hospital	742,806,798.57	974,437,109.00	974,437,109.00	291,469,362.65	1,830,410,000.00	-
052111700800	Badagry General Hospital	650,640,581.94	653,871,127.06	653,871,127.06	138,473,223.93	1,389,801,993.00	-
052111700900	Epe General Hospital	697,839,394.26	50,000,000.00	50,000,000.00	46,165,948.17	-	-
052111701000	Agbowa General Hospital	159,606,914.20	259,921,152.00	259,921,152.00	53,922,999.15	910,731,006.00	-
052111701100	Lagos Island Maternity Hospital	1,043,083,449.68	1,290,168,442.90	1,290,168,442.90	372,857,748.57	2,207,055,352.00	-
052111701200	Massey Street Children's Hospital, Lagos	345,440,371.32	505,608,843.00	505,608,843.00	212,679,097.51	866,608,844.00	-
052111701300	Mainland Hospital, Yaba	317,681,767.31	517,941,484.90	517,941,484.90	72,923,404.38	777,215,967.00	-
052111701400	Onikan Health Centre	254,737,149.83	645,034,837.86	645,034,837.86	197,840,400.35	1,103,499,758.00	-
052111701500	Apapa General Hospital	222,298,741.16	414,079,794.60	414,079,794.60	151,341,292.15	728,558,318.00	-
052111701600	Ebute-Metta Health Centre	294,525,657.42	393,748,610.17	393,748,610.17	136,501,891.14	741,866,892.00	-
052111701700	Harvey Road Health Centre	460,588,463.06	645,860,801.89	645,860,801.89	67,218,025.64	917,223,560.00	-
052111701800	Ketu-Ejinrin Health Centre	34,930,454.35	35,509,999.17	35,509,999.17	7,729,306.36	59,599,999.91	-
052111701900	Ijede General Hospital	422,779,966.60	642,534,138.10	642,534,138.10	319,630,684.02	1,098,978,043.00	-

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
052111702000	Ibeju-Lekki General Hospital	278,229,996.08	374,548,347.14	374,548,347.14	153,229,438.43	686,548,346.14	-
052111702100	Shomolu General Hospital	423,123,685.49	511,684,561.00	511,684,561.00	238,083,108.30	1,094,032,548.00	-
052111702200	Ifako/Ijaiye General Hospital	962,136,087.53	1,295,375,643.00	1,295,375,643.00	926,495,850.04	1,848,329,623.00	-
052111702300	Mushin General Hospital	411,505,874.39	787,410,000.00	787,410,000.00	357,284,226.95	1,659,717,376.00	-
052111702400	Surulere General Hospital	932,998,799.00	2,037,382,589.94	2,037,382,589.94	959,827,888.86	3,371,039,646.00	-
052111702500	Alimosho General Hospital	1,452,872,411.13	2,146,158,229.14	2,146,158,229.14	1,229,018,279.45	3,330,045,140.00	-
052111702600	Amuwo Odofin General Hospital	796,283,455.64	982,069,660.40	982,069,660.40	475,284,594.54	1,655,871,594.00	-
052111702700	Eti-Osa Maternal & Child care	521,080,845.26	754,755,330.04	754,755,330.04	379,869,631.16	1,450,739,106.00	-
052111702800	ABAT Comprehensive Health Centre	136,730,515.89	345,780,086.00	345,780,086.00	111,891,566.57	688,133,365.00	-
052111702900	Imota General Hospital	-	527,331,620.40	527,331,620.40	94,680,033.11	921,700,000.00	-
052111703100	Orchid Road General Hospital	-	646,099,999.00	646,099,999.00	160,608,654.20	1,007,800,000.00	-
052111800100	Health Service Commission	1,615,522,560.11	1,546,965,107.00	1,546,965,107.00	1,052,025,863.36	1,803,522,499.00	-
053500000000	**Ministry of Environment**	**33,644,197,035.41**	**65,891,114,619.37**	**65,891,114,619.37**	**26,269,672,496.66**	**80,347,105,618.54**	**35,000,000.00**
053500100100	Ministry of Environment	2,616,811,067.34	3,982,880,291.00	3,982,880,291.00	3,278,739,672.73	5,582,880,298.00	35,000,000.00
053500200100	Lagos State Parks & Gardens Agency	652,036,537.50	1,293,800,000.00	1,293,800,000.00	1,094,815,040.33	1,805,921,055.00	-
053501600100	Lagos State Environmental Protection Agency (LASEPA)	823,679,125.00	2,976,317,722.00	2,976,317,722.00	1,173,675,359.40	3,176,317,721.00	-
053505300100	Lagos State Waste Management Agency (LAWMA)	23,200,404,496.50	40,381,487,319.20	40,381,487,319.20	13,656,891,030.72	41,631,487,319.30	-
053505500100	Lagos State Environmental & Special Offences Unit	227,506,748.15	490,985,135.00	490,985,135.00	284,986,547.48	790,985,135.00	-
053505600100	Lagos State Wastewater Management Office	184,123,000.13	325,748,000.00	325,748,000.00	191,689,846.95	773,360,000.00	-
053505700100	Office of Drainage Services & Water Resources	2,429,307,403.27	4,362,311,744.93	4,362,311,744.93	2,796,749,403.10	3,857,311,745.00	-
053505800100	Lagos State Environmental Sanitation Corps	235,963,377.82	388,975,372.00	388,975,372.00	255,095,214.44	427,600,000.00	-
053505900100	Lagos State Signage and Advertisement Agency (LASAA)	701,324,528.32	2,155,623,635.00	2,155,623,635.00	378,159,631.91	12,500,000,000.00	-
053506000100	Lagos Water Corporation	1,841,831,766.43	7,824,553,919.00	7,824,553,919.00	2,905,212,747.39	8,292,810,864.00	-
053506200100	Water Regulatory Commission	731,208,984.95	1,708,431,481.24	1,708,431,481.24	253,658,002.21	1,508,431,481.24	-
053900000000	**Lagos State Sports Commisssion**	**3,322,193,670.89**	**2,524,893,522.00**	**2,524,893,522.00**	**2,469,938,941.79**	**3,480,841,522.00**	**-**
053900100100	Lagos State Sports Commisssion	3,246,112,467.74	2,410,841,522.00	2,410,841,522.00	2,410,841,521.70	3,260,841,522.00	-
053905200100	Sports Trust Fund	76,081,203.15	114,052,000.00	114,052,000.00	59,097,420.09	220,000,000.00	-
055100000000	**Ministry of Local Government, Chieftancy Affairs and Rura**	**2,028,075,714.64**	**6,008,750,369.00**	**6,008,750,369.00**	**2,908,991,716.57**	**7,118,024,369.00**	**15,000,000.00**
055100100100	Ministry of Local Government, Chieftancy Affair and Rural Developr	1,237,935,383.35	2,128,918,000.00	2,128,918,000.00	1,623,835,431.65	2,908,000,000.00	15,000,000.00
055100300100	Centre for Rural Development	640,193,831.61	1,306,724,369.00	1,306,724,369.00	664,774,370.24	1,526,124,369.00	-
055100400100	Local Government Establishments, Training and Pensions	149,946,499.69	2,573,108,000.00	2,573,108,000.00	620,381,914.68	2,683,900,000.00	-

Lagos State Government 2026 Approved Budget - Debt Service Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Debt Service Expenditure	*92,912,090,471.76*	*95,000,000,000.00*	*95,000,000,000.00*	*87,008,975,237.85*	*591,864,836,007.20*	-
020000000000	**ECONOMIC SECTOR**	**92,912,090,471.76**	**95,000,000,000.00**	**95,000,000,000.00**	**87,008,975,237.85**	**591,864,836,007.20**	-
022000000000	**Ministry of Finance**	**92,912,090,471.76**	**95,000,000,000.00**	**95,000,000,000.00**	**87,008,975,237.85**	**591,864,836,007.20**	-
022000200100	Debt Management Office	92,912,090,471.76	95,000,000,000.00	95,000,000,000.00	87,008,975,237.85	591,864,836,007.20	-

Lagos State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Expenditure	***1,312,466,974,555.76***	***2,071,185,026,691.84***	***2,071,185,026,691.84***	***1,238,200,376,469.05***	***2,337,805,210,325.31***	***15,000,000.00***
010000000000	**ADMINISTRATION SECTOR**	**51,700,606,515.96**	**155,547,447,827.88**	**149,624,451,330.88**	**37,659,637,510.30**	**189,194,269,845.04**	**-**
011100000000	**Governor's Office**	**14,239,951,162.85**	**29,110,622,191.46**	**30,842,873,388.46**	**6,638,388,876.16**	**66,582,596,259.80**	**-**
011100100200	Office of The Deputy Governor	153,626,822.00	1,462,500,000.00	1,462,500,000.00	97,500,434.00	4,247,816,005.94	-
011100500100	Office of Sustainable Development Goals and Investment	27,630,000.00	326,625,000.00	51,882,357.00	13,716,732.40	331,500,000.00	-
011100800100	Lagos State Emergency Management Agency (LASEMA)	869,749,425.19	243,750,000.00	243,750,000.00	114,408,316.15	726,375,000.00	-
011100900100	Lagos State Emergency Command and Control Centre	-	92,625,000.00	92,625,000.00	90,000,000.00	1,421,375,000.00	-
011101000100	Lagos State Public Procurement Agency (LASPPA)	280,229,910.00	440,237,500.00	281,385,500.00	347,825,500.00	680,410,575.00	-
011102100100	Lagos State Liaison Office - Lagos	58,284,500.00	174,890,625.00	67,820,334.00	45,594,950.00	6,015,139,148.00	-
011102400100	Lagos Safety Commission	454,780,573.00	882,500,000.00	682,500,000.00	81,971,500.00	6,760,500,000.00	-
011103300100	Lagos State Aids Control Agency (LSACA)	61,924,965.00	196,206,629.46	124,206,629.46	101,900,000.00	63,965,719.55	-
011103400100	Office of Transformation, Creativity and Innovation	6,712,115.00	195,000,000.00	110,000,000.00	48,242,457.29	282,125,000.00	-
011105100100	Lagos State Lotteries Board	1,337,690,722.84	8,100,000,000.00	8,100,000,000.00	-	29,200,000,000.00	-
011110100100	Office of E-GIS	8,043,666,161.00	8,775,000,000.00	14,275,000,000.00	2,126,273,101.59	8,260,783,764.35	-
011110500100	Office of The Chief of Staff	930,214,864.82	2,015,814,382.00	2,015,814,382.00	2,015,409,000.00	2,397,240,765.00	-
011111100100	Office of Public Private Partnership	15,453,985.00	212,119,883.00	212,119,883.00	135,630,600.00	40,450,312.18	-
011113600100	Fire Service	1,240,222,709.00	3,911,700,456.00	2,416,696,232.00	1,175,550,487.21	3,143,767,965.00	-
011113700100	Neighbourhood Safety Agency	536,693,611.00	1,462,500,000.00	352,216,750.00	80,561,550.00	1,462,500,000.00	-
011113800100	Lagos State Records and Archives Bureau	89,549,353.00	195,000,000.00	61,281,501.00	14,281,500.54	419,894,594.00	-
011111200100	Office of Internal Audit	68,792,000.00	133,704,655.00	133,704,655.00	72,285,000.00	654,688,215.28	-
011114000100	Parastatals Monitoring Office	36,860,946.00	217,323,061.00	86,245,165.00	73,237,746.98	358,039,195.50	-
011114100100	Office of Political,Legislative and Civic Engagement	27,868,500.00	73,125,000.00	73,125,000.00	4,000,000.00	116,025,000.00	-
016100000000	**Office of the Secretary to the State Government**	**145,370,859.97**	**141,905,937.00**	**141,905,937.00**	**14,000,000.00**	**141,905,937.00**	**-**
016100100400	Cabinet Secretariat Office	145,370,859.97	141,905,937.00	141,905,937.00	14,000,000.00	141,905,937.00	-
011200000000	**State Assembly**	**19,500,000,000.02**	**86,961,019,013.02**	**86,961,019,013.02**	**18,040,108,452.52**	**79,111,019,068.04**	**-**
011200300100	State House of Assembly	19,500,000,000.02	86,961,019,013.02	86,961,019,013.02	18,040,108,452.52	79,111,019,068.04	-
012300000000	**Ministry of Information and Strategy**	**3,281,143,283.00**	**8,120,281,250.00**	**3,027,640,847.00**	**2,093,834,139.17**	**8,992,453,073.05**	**-**
012300100100	Ministry of Information and Strategy and Strategy	58,845,047.00	219,375,000.00	64,198,500.00	27,834,000.00	425,692,409.07	-
012300300100	Lagos State Television Service	52,272,340.00	860,000,000.00	320,000,000.00	47,491,609.20	2,170,215,675.25	-
012300400100	Lagos State Radio Services	11,941,336.00	894,625,000.00	364,625,000.00	370,387,921.00	996,849,606.87	-
012300400200	Lagos State Traffic Radio	419,258,430.00	1,146,281,250.00	505,344,347.00	509,184,392.47	1,273,004,863.86	-
012301300100	Lagos State Printing CorporationPrinting and Publishing	2,738,826,130.00	5,000,000,000.00	1,773,473,000.00	1,138,936,216.50	4,126,690,518.00	-
012500000000	**Office of the Head of Service/Public Service Office**	**3,588,966,547.47**	**7,237,999,922.00**	**7,437,624,922.00**	**3,888,296,347.81**	**16,865,363,643.99**	**-**
012500500100	Establishment and Training	194,356,065.00	380,374,922.00	279,999,922.00	9,795,000.00	1,287,544,441.00	-
012500600100	Public Service Staff Development Center	256,275,425.00	195,000,000.00	495,000,000.00	134,331,300.00	514,007,089.99	-
012500700100	Public Service Office	3,055,935,057.47	6,455,375,000.00	6,455,375,000.00	3,682,011,873.31	14,352,202,012.00	-
012500800100	Public Service Staff Club	82,400,000.00	207,250,000.00	207,250,000.00	62,158,174.50	711,610,101.00	-
014000000000	**Office of the Auditor General**	**240,590,520.31**	**201,098,740.40**	**201,098,740.40**	**140,355,442.80**	**414,900,281.00**	**-**
014000100100	Office of the Auditor General State	138,238,440.31	117,031,250.00	117,031,250.00	116,265,442.80	243,750,000.00	-
014000200100	Office of the Auditor General for Local Government	-	6,554,990.40	6,554,990.40	6,550,000.00	-	-
014000300100	Audit Service Commission	102,352,080.00	77,512,500.00	77,512,500.00	17,540,000.00	171,150,281.00	-
014700000000	**Lagos State Civil Service Commission**	**154,733,704.00**	**242,544,375.00**	**132,350,000.00**	**105,632,730.00**	**587,825,000.00**	**-**
014700100100	Lagos State Civil Service Commission	112,353,704.00	112,125,000.00	112,125,000.00	100,635,230.00	308,125,000.00	-
014700200100	Lagos State Pension Commission (LASPEC)	42,380,000.00	130,419,375.00	20,225,000.00	4,997,500.00	279,700,000.00	-
014900000000	**Local Government Service Commission**	**292,885,396.00**	**515,559,655.00**	**515,559,655.00**	**70,813,000.00**	**375,619,051.54**	**-**
014900100100	Local Government Service Commission	292,885,396.00	515,559,655.00	515,559,655.00	70,813,000.00	375,619,051.54	-
014800000000	**Independent Electoral Commission**	**59,507,177.00**	**2,073,125,000.00**	**2,027,442,209.00**	**2,000,000,000.00**	**764,727,338.00**	**-**
014800100100	Lagos Independent Electoral Commission	59,507,177.00	2,073,125,000.00	2,027,442,209.00	2,000,000,000.00	764,727,338.00	-

Lagos State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
012400000000	**Ministry of Home Affairs**	**754,548,856.00**	**1,371,785,415.00**	**1,371,785,415.00**	**393,517,494.72**	**2,368,553,410.62**	**-**
012400100100	Ministry of Home Affairs	754,548,856.00	1,371,785,415.00	1,371,785,415.00	393,517,494.72	2,368,553,410.62	-
016500000000	**Ministry of Special Duties & Inter-Governmental Relations**	**9,442,909,009.34**	**19,571,506,329.00**	**16,965,151,204.00**	**4,274,691,027.12**	**12,989,306,782.00**	**-**
016500100100	Ministry of Special Duties & Inter-Governmental Relations	9,442,909,009.34	19,571,506,329.00	16,965,151,204.00	4,274,691,027.12	12,989,306,782.00	-
020000000000	**ECONOMIC SECTOR**	**1,117,667,497,912.06**	**1,579,833,723,776.84**	**1,605,226,888,401.30**	**1,038,463,761,660.91**	**1,693,663,052,515.78**	**-**
021500000000	**Ministry of Agriculture**	**25,813,376,904.03**	**65,036,423,246.00**	**54,032,743,015.00**	**33,815,803,801.43**	**68,122,530,773.68**	**-**
021500100100	Ministry of Agriculture Hqtrs	25,813,376,904.03	65,036,423,246.00	54,032,743,015.00	33,815,803,801.43	68,122,530,773.68	-
022000000000	**Ministry of Finance**	**296,453,769,332.21**	**326,958,997,663.91**	**324,525,310,463.91**	**244,892,434,814.52**	**36,892,873,046.40**	**-**
022000100100	Ministry of Finance	1,837,168,346.20	2,120,903,125.00	240,558,125.00	223,335,073.40	1,472,587,500.00	-
022000200100	Debt Management Office	293,788,014,542.01	313,802,438,472.91	313,802,438,472.91	244,029,973,874.25	516,750,000.00	-
022000700100	Office of The Accountant General/State Treasury Office	262,090,787.00	975,000,000.00	421,657,800.00	370,355,865.50	2,937,202,587.01	-
022000800100	Lagos State Internal Revenue Service	566,495,657.00	10,060,656,066.00	10,060,656,066.00	268,770,001.37	31,966,332,959.39	-
022200000000	**Ministry of Commerce, Cooperatives, Trade and Investmen**	**1,415,354,151.00**	**7,346,768,930.54**	**1,259,426,238.54**	**588,754,696.71**	**12,055,079,968.53**	**-**
022200100100	Ministry of Commerce, Cooperatives, Trade and Investment	956,129,530.00	5,747,900,000.00	767,890,962.00	465,082,459.46	10,329,092,290.53	-
022200900100	Lagos Consumer Protection Agency	94,748,387.00	570,375,000.00	115,000,000.00	53,436,536.00	428,452,837.00	-
022205500100	Lagos State Cooperative College	177,271,061.00	463,125,000.00	291,978,500.00	44,545,701.25	650,000,000.00	-
022205600100	Central Business District	187,205,173.00	565,368,930.54	84,556,776.54	25,690,000.00	647,534,841.00	-
022700000000	**Ministry of Wealth Creation and Employment**	**3,607,736,091.91**	**4,625,415,636.00**	**1,738,491,940.00**	**1,800,430,560.00**	**8,129,283,320.54**	**-**
022700100100	Ministry of Wealth Creation and Employment	1,907,736,091.91	3,162,915,636.00	275,991,940.00	1,800,430,560.00	5,935,533,320.54	-
022700700100	Empolyment Trust Fund	1,700,000,000.00	1,462,500,000.00	1,462,500,000.00	-	2,193,750,000.00	-
022800000000	**Ministry of Innovation, Science and Technology**	**14,388,661,327.00**	**15,291,657,425.00**	**6,806,030,927.00**	**1,750,815,429.19**	**18,578,315,324.24**	**-**
022800100100	Ministry of Innovation, Science and Technology	7,246,481,739.00	11,488,182,425.00	6,400,556,110.00	1,594,512,068.50	15,943,575,000.00	-
022810200100	Lagos State Residents Registration Agency (LASRRA)	7,142,179,588.00	3,803,475,000.00	405,474,817.00	156,303,360.69	2,634,740,324.24	-
022900000000	**Ministry of Transportation**	**291,738,299,201.71**	**247,990,634,135.56**	**246,296,545,051.56**	**104,925,435,415.27**	**494,877,472,563.27**	**-**
022900100100	Ministry of Transportation	6,904,643,322.00	16,476,638,242.00	15,753,255,972.00	8,990,010,428.81	24,872,762,640.00	-
022905300100	Lagos State Metropolitan Area Transport Authority(LAMATA)	270,094,715,299.04	209,929,400,616.00	213,929,400,616.00	86,919,332,916.82	294,612,582,796.00	-
022905300200	Lagos Bus Service Limited	636,747,216.67	821,111,925.00	427,906,092.00	495,798,779.68	1,023,750,000.00	-
022905300300	Lagos State Ferry Services	866,961,615.00	3,276,445,824.00	964,590,000.00	290,560,292.60	3,731,586,299.00	-
022905400100	Lagos State Drivers' Institute	138,898,065.00	235,820,542.56	139,965,551.56	87,844,368.47	464,820,825.00	-
022905800100	Motor Vehicle Administration Agency	217,454,032.00	297,223,943.00	297,223,943.00	131,437,650.00	1,328,045,244.00	-
022905800200	Lagos State Number Plate & Production Authority	4,434,014,728.00	6,007,729,249.00	6,007,729,249.00	3,435,444,553.10	8,791,540,332.00	-
022905500100	Lagos State Traffic Management Agency (LASTMA)	529,453,813.00	395,505,744.00	288,152,054.00	263,471,679.00	2,780,000,000.00	-
022905700100	Lagos State Waterways Authority	6,000,972,007.00	7,469,444,735.00	5,407,008,259.00	2,889,753,154.44	155,194,345,979.27	-
022905600100	Lagos State Parking Authority	1,914,439,104.00	3,081,313,315.00	3,081,313,315.00	1,421,781,592.35	2,078,038,448.00	-
023100000000	**Ministry of Energy & Mineral Resources Development**	**21,975,672,414.11**	**139,405,030,449.72**	**125,014,886,375.72**	**44,414,807,528.70**	**80,649,732,666.42**	**-**
023100100100	Ministry of Energy & Mineral Resources Development	725,817,375.00	84,510,089,147.00	74,295,584,767.00	6,963,922,597.22	13,283,901,145.42	-
023100300100	Lagos State Electricity Board	11,224,806,463.11	27,733,151,789.72	23,557,512,095.72	17,502,692,976.26	48,930,459,794.00	-
023100400100	Ibile Oil & Gas (IOGAS)	10,025,048,576.00	27,161,789,513.00	27,161,789,513.00	19,948,191,955.22	18,435,371,727.00	-
023400000000	**Ministry of Works & Infrastructure**	**199,999,250,170.99**	**423,168,664,333.57**	**531,614,799,210.57**	**372,413,786,388.53**	**526,366,196,962.49**	**-**
023400100100	Office of Works	16,482,631,378.60	32,672,296,794.29	25,923,223,652.29	4,636,623,441.03	80,448,884,597.81	-
023400100200	Lagos State Infrastructure Assets Management Agency	5,190,125,000.00	8,881,789,983.00	11,881,789,983.00	8,874,487,166.93	13,551,320,235.12	-
023400200100	Office of Infrastructure	162,495,881,185.39	357,057,566,414.33	465,252,774,433.33	336,770,378,656.98	391,374,282,735.32	-
023400200200	Public Works Corporation	15,578,602,607.00	22,057,011,141.33	25,057,011,141.33	22,056,032,123.59	37,159,628,098.18	-
023400200300	Lagos State Infrastructural Maintenance& Regulatory Agency (LAS	252,010,000.00	2,500,000,000.62	3,500,000,000.62	76,265,000.00	3,832,081,296.06	-
023600000000	**Ministry of Tourism, Arts & Culture**	**3,783,474,279.00**	**8,940,392,135.00**	**3,484,892,135.00**	**2,536,027,680.36**	**23,213,114,071.00**	**-**
023600100100	Ministry of Tourism, Arts & Culture	3,708,257,509.00	8,920,892,135.00	3,465,392,135.00	2,517,151,430.36	22,813,364,071.00	-
023600400100	Council for Art And Culture	40,331,750.00	19,500,000.00	19,500,000.00	18,876,250.00	341,250,000.00	-
023605500100	Lagos State Film & Video Censors' Board	34,885,020.00	-	-	-	58,500,000.00	-
023800000000	**Ministry of Economic Planning & Budget**	**217,935,443,103.83**	**234,541,974,741.14**	**239,265,547,133.60**	**186,399,662,488.90**	**256,315,598,308.76**	**-**
023800100100	Ministry of Economic Planning & Budget	217,845,188,692.83	234,527,349,741.14	239,250,922,133.60	186,399,662,488.90	256,300,973,308.76	-
023800600100	Lagos State Resilience Office	90,254,411.00	14,625,000.00	14,625,000.00	-	14,625,000.00	-

Lagos State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
025300000000	**Ministry of Housing**	**13,824,628,248.29**	**22,783,292,111.74**	**15,657,222,696.74**	**14,362,194,947.43**	**50,798,422,007.02**	**-**
025300100100	Ministry of Housing	13,824,628,248.29	22,520,042,111.74	15,393,972,696.74	14,264,534,128.73	50,367,567,067.00	-
025305700100	Lagos State Real Estate Regulatory Authority (LASRERA)	-	-	-	-	255,354,940.02	-
025305800100	Lagos Mortgage Board (LMB)	-	263,250,000.00	263,250,000.00	97,660,818.70	175,500,000.00	-
026000000000	**Ministry of Physical Planning and Urban Development**	**16,425,762,953.00**	**52,102,111,468.66**	**47,503,228,259.66**	**25,029,681,928.29**	**93,960,697,484.25**	**-**
026000100100	Office of Physical Planning	786,705,828.00	728,490,467.00	586,948,168.00	111,435,447.75	1,041,622,171.81	-
026000100200	Lagos State Physical Planning Permit Authority (LASPPPA)	138,759,523.00	594,640,088.00	594,640,066.00	-	1,442,078,034.00	-
026000100300	Lagos State Planning & Environmental Monitoring Authority (LASPE	31,037,462.00	187,438,972.00	52,338,972.00	28,754,000.00	252,768,117.09	-
026000200100	Lands Bureau	4,034,898,020.00	9,219,461,371.86	3,804,263,368.86	806,793,475.00	9,521,323,915.00	-
026000200200	Valuation Office	166,334,000.00	180,375,000.00	73,694,709.00	27,225,709.00	440,700,000.00	-
026000300100	Office of Surveyor -General of The State	672,713,044.00	2,850,430,238.00	1,739,750,000.00	489,491,840.00	507,742,000.00	-
026000400100	Office of Urban Development	94,015,457.00	7,124,013,057.50	4,126,777,831.50	2,778,564,276.01	24,123,792,149.00	-
026000400200	Lagos State Building Control Authority (LABCA)	-	-	-	-	422,516,300.41	-
026000400300	Lagos State Urban Renewal Authority (LASURA)	4,631,047,008.00	22,404,038,638.49	27,944,078,638.49	18,435,617,217.08	44,064,374,485.94	-
026000400400	Material Testing Laboratory Services	-	-	-	-	786,683,313.00	-
026000400500	New Towns Development Authority	5,870,252,611.00	8,813,223,635.81	8,580,736,505.81	2,351,799,963.45	11,357,096,998.00	-
026700000000	**Ministry of Waterfront Infrastructure Development**	**10,306,069,735.00**	**31,642,361,500.00**	**8,027,764,954.00**	**5,533,925,981.58**	**23,703,736,019.18**	**-**
026700100100	Ministry of Waterfront Infrastructure Development	10,306,069,735.00	31,642,361,500.00	8,027,764,954.00	5,533,925,981.58	23,703,736,019.18	-
030000000000	**LAW AND JUSTICE SECTOR**	**14,334,212,196.01**	**21,265,547,421.00**	**19,405,462,586.00**	**10,496,853,637.09**	**22,843,823,948.44**	**-**
031800000000	**Judiciary**	**11,349,663,212.01**	**17,565,967,107.00**	**17,433,484,238.00**	**8,065,838,534.25**	**19,391,725,000.00**	**-**
031801100100	Judicial Service Commission	118,366,358.00	217,482,869.00	85,000,000.00	75,836,964.36	214,500,000.00	-
031800400100	High Court of Justice	11,231,296,854.01	17,348,484,238.00	17,348,484,238.00	7,990,001,569.89	19,177,225,000.00	-
032600000000	**Ministry of Justice**	**2,984,548,984.00**	**3,699,580,314.00**	**1,971,978,348.00**	**2,431,015,102.84**	**3,452,098,948.44**	**-**
032600100100	Ministry of Justice	2,899,383,081.00	3,170,896,227.00	1,443,294,261.00	2,228,237,496.19	2,493,966,448.44	-
032600200100	Law Reform Commission	10,258,500.00	29,250,000.00	29,250,000.00	29,246,163.00	29,250,000.00	-
032600700100	Citizen's Mediation Center	-	48,750,000.00	48,750,000.00	7,990,431.65	195,000,000.00	-
032605200100	Office of Public Defender	40,359,863.00	70,159,087.00	70,159,087.00	70,150,000.00	165,945,000.00	-
032605300100	Office of Administrator General	-	78,000,000.00	78,000,000.00	-	76,050,000.00	-
032605400100	Multi-Door Court House	4,924,000.00	117,000,000.00	117,000,000.00	8,453,000.00	114,075,000.00	-
032605500100	Law Enforcement Training Institute	-	97,500,000.00	97,500,000.00	31,792,300.00	95,062,500.00	-
032605600100	Lagos State Domestic & Sexual Violence Agency (LSDVSA)	29,623,540.00	88,025,000.00	88,025,000.00	55,145,712.00	282,750,000.00	-
050000000000	**SOCIAL SECTOR**	**128,764,657,931.72**	**314,538,307,666.12**	**296,928,224,373.66**	**151,580,123,660.75**	**432,104,064,016.05**	**15,000,000.00**
051300000000	**Ministry of Youth & Social Development**	**6,078,494,430.00**	**3,373,094,289.43**	**7,958,777,769.80**	**2,207,719,739.92**	**30,721,412,101.48**	**-**
051300100100	Ministry of Youth & Social Development	5,902,779,237.00	3,093,514,645.81	7,844,404,870.18	2,192,663,739.92	29,946,446,690.20	-
051305300100	Office of Disability Affairs	175,715,193.00	279,579,643.62	114,372,899.62	15,056,000.00	774,965,411.28	-
051400000000	**Ministry of Women Affairs and Poverty Alleviation**	**903,013,913.00**	**1,158,923,646.50**	**529,303,090.50**	**373,607,650.47**	**1,150,050,050.96**	**-**
051400100100	Ministry of Women Affairs and Poverty Alleviation	903,013,913.00	1,158,923,646.50	529,303,090.50	373,607,650.47	1,150,050,050.96	-
051700000000	**Ministry of Education**	**24,217,628,647.95**	**46,446,679,093.35**	**36,717,339,945.35**	**27,683,931,457.77**	**55,582,221,704.84**	**-**
051700100100	Ministry of Basic Education	5,569,863,543.00	7,345,547,166.00	4,417,708,804.00	7,345,047,766.07	9,894,873,053.00	-
051700300100	Lagos State Universal Basic Education Board	522,242,591.00	1,520,257,851.00	900,564,527.00	346,774,290.83	1,645,132,971.00	-
051700800100	Library Board	98,339,346.00	225,446,827.00	111,072,400.00	40,377,967.50	243,965,198.00	-
051700900100	Lagos State Examinations Board	218,978,659.97	355,268,179.55	40,180,799.55	12,180,800.00	384,450,174.00	-
051701000100	Agency for Mass Education	135,240,668.00	276,779,317.00	38,310,717.00	15,581,268.80	799,514,178.00	-
051701800100	Lagos State University of Science and Technology	-	2,220,000,000.00	2,000,000,000.00	-	1,262,682,015.00	-
051702100100	Lagos State University (LASU)	1,391,468,016.00	8,464,031,814.00	6,338,966,651.00	474,338,815.00	8,991,954,907.00	-
051702300100	College of Health Technology	466,409,571.00	705,652,884.10	497,140,089.10	144,753,000.00	598,285,188.00	-
051702600100	Lagos State University of Education	-	997,072,085.00	997,072,085.00	-	2,673,205,707.00	-
051702700100	Education District 1	52,953,456.00	59,391,612.00	59,391,612.00	19,485,969.00	64,270,084.00	-
051702700200	Education District 2	81,984,481.98	77,920,171.00	77,920,171.00	57,716,277.10	84,320,592.00	-
051702700300	Education District 3	23,350,000.00	64,861,231.00	64,861,231.00	23,362,000.01	70,188,981.00	-

Lagos State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
051702700400	Education District 4	52,015,946.00	59,820,061.20	59,820,061.20	785,000.00	64,733,726.00	-
051702700500	Education District 5	3,840,000.00	66,524,918.00	66,524,918.00	15,707,480.00	71,989,324.00	-
051702700600	Education District 6	55,421,863.00	62,718,985.00	62,718,985.00	46,487,600.00	67,870,769.00	-
051705400100	Lagos State Teaching Service Commission	590,262,676.00	1,096,662,348.00	536,662,348.00	438,278,608.70	1,131,168,016.00	-
051705500100	Lagos State Technical and Vocational Education Board	336,454,590.00	2,658,301,880.00	683,846,464.00	311,561,348.00	4,819,628,532.34	-
051705600100	Lagos State Scholarship Board	5,963,000.00	41,060,520.00	41,060,520.00	8,732,800.00	44,433,262.00	-
051706600100	School Committee on Rehabilitation of Public Schools	14,611,460,240.00	19,903,517,562.50	19,703,517,562.50	18,318,020,466.76	22,403,517,562.50	-
051706700100	Office of Education Quality Assurance	1,380,000.00	245,843,681.00	20,000,000.00	64,740,000.00	266,037,465.00	-
057000000000	**Ministry of Tertiary Education**	**7,609,444,851.00**	**8,424,563,830.50**	**1,595,624,175.50**	**1,732,017,280.00**	**7,424,563,830.50**	**-**
057000100100	Ministry of Tertiary Education	7,609,444,851.00	8,424,563,830.50	1,595,624,175.50	1,732,017,280.00	7,424,563,830.50	-
052100000000	**Ministry of Health**	**26,268,673,710.00**	**47,295,027,477.10**	**47,444,443,533.27**	**32,677,719,840.95**	**155,345,041,313.50**	**-**
052100100100	Ministry of Health	21,432,341,002.00	29,389,866,907.83	31,535,688,711.00	29,389,851,243.10	135,177,909,809.24	-
052100300100	Primary Health Care Board	1,768,818,719.00	2,252,592,100.00	2,252,592,100.00	731,113,588.83	3,743,535,312.00	-
052102600100	Lagos State University Teaching Hospital (LASUTH)	1,135,448,189.00	1,993,156,195.20	921,827,052.20	415,030,548.61	1,980,944,049.50	-
052102600200	Lagos State University College of Medicine(LASUCOM)	887,334,503.00	670,582,071.00	501,675,947.00	83,228,280.50	11,844,986,757.22	-
052110200100	Lagos State Health Management Agency (LASHMA)	56,079,646.00	97,635,020.66	97,635,020.66	33,083,999.53	800,141,663.77	-
052110300100	Board of Traditional Medicine	45,133,036.00	70,732,171.00	70,732,171.00	70,732,119.50	62,774,801.75	-
052100600200	Lagos State College of Nursing and Midwifery	565,655,856.00	1,087,036,685.75	330,866,205.75	1,087,036,558.04	1,187,148,102.00	-
052110500100	Lagos State Health Monitoring and Accreditation Agency	191,066,079.00	173,891,981.66	173,891,981.66	9,776,000.00	158,889,715.77	-
052111400200	Health Districts 1	20,011,900.00	60,515,000.00	60,515,000.00	49,040,000.00	53,707,062.00	-
052111400300	Health Districts 2	20,011,900.00	60,515,000.00	60,515,000.00	24,969,500.00	53,707,062.00	-
052111400400	Health Districts 3	36,042,000.00	60,515,000.00	60,515,000.00	38,398,000.00	53,707,062.00	-
052111400500	Health Districts 4	25,400,000.00	60,515,000.00	60,515,000.00	21,364,000.00	53,707,062.00	-
052111400600	Health Districts 5	9,090,000.00	60,515,000.00	60,515,000.00	15,000,000.00	53,707,062.00	-
052111400100	Health Districts 6	20,633,280.00	60,515,000.00	60,515,000.00	44,061,000.00	53,707,062.00	-
052111500100	Lagos State Blood Transfusion Service	22,547,600.00	50,119,503.00	50,119,503.00	14,320,600.00	44,481,059.00	-
052111600100	Lagos State Accident & Emergency Centre (Drugs and Medical Cor	33,060,000.00	72,274,841.00	72,274,841.00	36,000,000.00	21,987,671.25	-
052111700200	General Hospital, Lagos	-	741,000,000.00	741,000,000.00	-	-	-
052111700300	Gbagada General Hospital	-	810,000,000.00	810,000,000.00	-	-	-
052111700400	Orile Agege General Hospital	-	648,000,000.00	648,000,000.00	49,321,500.00	-	-
052111700500	Isolo General Hospital	-	741,000,000.00	741,000,000.00	-	-	-
052111700600	Ikorodu General Hospital	-	1,026,000,000.00	1,026,000,000.00	-	-	-
052111700700	Ajeromi General Hospital	-	405,000,000.00	405,000,000.00	4,947,752.64	-	-
052111700800	Badagry General Hospital	-	270,000,000.00	270,000,000.00	24,029,000.00	-	-
052111701000	Agbowa General Hospital	-	108,000,000.00	108,000,000.00	19,130,000.00	-	-
052111701100	Lagos Island Maternity Hospital	-	540,000,000.00	540,000,000.00	-	-	-
052111701200	Massey Street Children's Hospital, Lagos	-	171,000,000.00	171,000,000.00	170,500,000.00	-	-
052111701300	Mainland Hospital, Yaba	-	194,400,000.00	194,400,000.00	-	-	-
052111701400	Onikan Health Centre	-	270,000,000.00	270,000,000.00	73,020,700.00	-	-
052111701500	Apapa General Hospital	-	171,000,000.00	171,000,000.00	30,914,750.00	-	-
052111701600	Ebute-Metta Health Centre	-	162,000,000.00	162,000,000.00	-	-	-
052111701700	Harvey Road Health Centre	-	270,000,000.00	270,000,000.00	-	-	-
052111701800	Ketu-Ejinrin Health Centre	-	12,150,000.00	12,150,000.00	-	-	-
052111701900	Ijede General Hospital	-	270,000,000.00	270,000,000.00	-	-	-
052111702000	Ibeju-Lekki General Hospital	-	135,000,000.00	135,000,000.00	-	-	-
052111702100	Shomolu General Hospital	-	216,000,000.00	216,000,000.00	-	-	-
052111702200	Ifako/Ijaiye General Hospital	-	540,000,000.00	540,000,000.00	-	-	-
052111702300	Mushin General Hospital	-	324,000,000.00	324,000,000.00	-	-	-
052111702400	Surulere General Hospital	-	855,000,000.00	855,000,000.00	-	-	-
052111702500	Alimosho General Hospital	-	855,000,000.00	855,000,000.00	220,865,646.46	-	-

Lagos State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
052111702600	Amuwo Odofin General Hospital	-	405,000,000.00	405,000,000.00	21,985,053.74	-	-
052111702700	Eti-Osa Maternal & Child care	-	313,500,000.00	313,500,000.00	-	-	-
052111702800	ABAT Comprehensive Health Centre	-	135,000,000.00	135,000,000.00	-	-	-
052111702900	Imota General Hospital	-	216,000,000.00	216,000,000.00	-	-	-
052111703100	Orchid Road General Hospital	-	270,000,000.00	270,000,000.00	-	-	-
053500000000	**Ministry of Environment**	**57,229,659,193.00**	**191,398,332,059.24**	**188,866,595,511.24**	**77,140,831,932.81**	**156,598,182,153.74**	**-**
053500100100	Ministry of Environment	2,723,997,920.00	7,162,001,312.50	5,339,504,141.50	1,824,433,619.88	13,693,563,086.00	-
053500200100	Lagos State Parks & Gardens Agency	533,863,137.00	1,610,668,065.90	1,194,227,346.90	115,447,727.36	1,258,630,407.92	-
053501600100	Lagos State Environmental Protection Agency (LASEPA)	305,920,440.00	1,106,986,189.26	446,986,189.26	385,130,686.12	5,997,806,782.64	-
053505300100	Lagos State Waste Management Agency (LAWMA)	7,529,957,031.00	11,828,576,364.00	2,378,305,571.00	1,941,011,875.00	9,369,492,654.00	-
053505500100	Lagos State Environmental & Special Offences Unit	85,756,250.00	250,818,750.00	192,772,000.00	167,631,340.10	71,441,589.24	-
053505600100	Lagos State Wastewater Management Office	212,773,820.00	975,741,966.61	328,741,966.61	84,240,330.00	706,383,470.00	-
053505700100	Office of Drainage Services & Water Resources	42,773,151,058.00	128,589,170,315.49	153,759,170,315.49	63,955,201,125.02	90,783,406,886.22	-
053505800100	Lagos State Environmental Sanitation Corps	86,128,802.00	712,725,000.00	712,725,000.00	592,774,081.25	797,757,976.00	-
053505900100	Lagos State Signage and Advertisement Agency (LASAA)	1,321,301,521.00	1,543,506,219.91	334,828,369.91	884,742,502.81	2,940,807,144.17	-
053506000100	Lagos Water Corporation	1,589,937,025.00	37,488,318,216.17	24,049,514,951.17	7,063,310,946.27	30,941,915,166.00	-
053506200100	Water Regulatory Commission	66,872,189.00	129,819,659.40	129,819,659.40	126,907,699.00	36,976,991.55	-
053900000000	**Lagos State Sports Commisssion**	**2,821,402,136.00**	**3,863,053,530.00**	**5,363,760,212.00**	**811,666,000.00**	**4,430,085,080.00**	**-**
053900100100	Lagos State Sports Commisssion	2,475,350,107.00	1,869,516,449.00	3,370,223,131.00	362,569,000.00	2,724,891,449.00	-
053905200100	Sports Trust Fund	346,052,029.00	1,993,537,081.00	1,993,537,081.00	449,097,000.00	1,705,193,631.00	-
055100000000	**Ministry of Local Government, Chieftancy Affairs and Rura**	**3,636,341,050.77**	**12,578,633,740.00**	**8,452,380,136.00**	**8,952,629,758.83**	**20,852,507,781.03**	**15,000,000.00**
055100100100	Ministry of Local Government, Chieftancy Affair and Rural Developr	2,921,804,278.00	10,090,400,000.00	6,967,844,751.00	7,951,404,113.78	14,718,101,005.94	15,000,000.00
055100300100	Centre for Rural Development	648,083,065.00	2,150,483,740.00	1,279,535,385.00	844,629,039.04	5,493,264,681.09	-
055100400100	Local Government Establishments, Training and Pensions	66,453,707.77	337,750,000.00	205,000,000.00	156,596,606.01	641,142,094.00	-

Lagos State Government 2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	2,146,327,526,956.03	3,366,815,224,144.10	3,366,815,224,144.10	2,056,777,898,411.55	4,444,509,776,438.00	447,088,700.09
2	*EXPENDITURES*	*2,146,327,526,956.03*	*3,366,815,224,144.10*	*3,366,815,224,144.10*	*2,056,777,898,411.55*	*4,444,509,776,438.00*	*447,088,700.09*
21	*PERSONNEL COST*	*255,116,431,538.85*	*401,119,578,614.36*	*378,819,578,614.36*	*262,599,040,729.08*	*409,494,339,384.43*	*-*
2101	**SALARY**	*210,962,052,372.08*	*355,475,472,741.44*	*333,175,472,741.44*	*236,715,971,749.02*	*358,215,414,584.93*	*-*
210101	**SALARIES AND WAGES**	**210,962,052,372.08**	**355,475,472,741.44**	**333,175,472,741.44**	**236,715,971,749.02**	**358,215,414,584.93**	**-**
21010101	SALARY	210,385,141,835.52	354,236,948,980.18	331,936,948,980.18	235,808,758,682.98	356,660,510,002.74	-
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	576,910,536.56	1,238,523,761.27	1,238,523,761.27	907,213,066.04	1,554,904,582.19	-
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	*20,015,516,772.06*	*20,003,945,340.88*	*20,003,945,340.88*	*17,103,194,560.63*	*19,236,684,541.69*	*-*
210201	**ALLOWANCES**	**550,000,000.00**	**767,260,798.76**	**767,260,798.76**	**162,293,000.00**	**-**	**-**
21020101	NON REGULAR ALLOWANCES	550,000,000.00	767,260,798.76	767,260,798.76	162,293,000.00	-	-
210202	**SOCIAL CONTRIBUTIONS**	**19,465,516,772.06**	**19,236,684,542.12**	**19,236,684,542.12**	**16,940,901,560.63**	**19,236,684,541.69**	**-**
21020202	CONTRIBUTORY PENSION	19,465,516,772.06	19,236,684,542.12	19,236,684,542.12	16,940,901,560.63	19,236,684,541.69	-
2103	**SOCIAL BENEFITS**	*24,138,862,394.71*	*25,640,160,532.03*	*25,640,160,532.03*	*8,779,874,419.43*	*32,042,240,257.81*	*-*
210301	**SOCIAL BENEFITS**	**24,138,862,394.71**	**25,640,160,532.03**	**25,640,160,532.03**	**8,779,874,419.43**	**32,042,240,257.81**	**-**
21030101	GRATUITY	4,739,787,767.71	5,687,745,321.47	5,687,745,321.47	3,227,166,675.47	10,726,146,386.00	-
21030102	PENSION	17,544,614,505.00	17,900,445,271.70	17,900,445,271.70	5,552,707,743.96	19,961,633,750.00	-
21030105	Severance Pay for Political office appointees	500,000,000.00	697,509,817.05	697,509,817.05		-	-
21030108	PENSION ARREARS	1,354,460,122.00	1,354,460,121.81	1,354,460,121.81		1,354,460,121.81	-
22	*OTHER RECURRENT COSTS*	*578,744,120,861.43*	*894,510,618,837.90*	*916,810,618,837.90*	*555,978,481,213.42*	*1,697,210,226,728.26*	*432,088,700.09*
2202	**OVERHEAD COST**	*479,763,442,811.12*	*789,068,703,407.44*	*811,368,703,407.44*	*463,471,801,129.49*	*1,067,449,146,047.62*	*357,088,700.09*
220201	**TRAVEL & TRANSPORT - GENERAL**	**19,990,368,980.84**	**34,091,782,711.13**	**34,091,782,711.13**	**18,964,374,101.41**	**44,323,955,789.20**	**-**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	588,739,523.97	1,446,607,033.25	1,446,607,033.25	1,300,513,573.75	2,546,607,033.25	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	934,052,117.93	1,485,958,900.88	1,485,958,900.88	1,188,707,934.38	1,318,131,978.95	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	248,839,744.71	250,000,000.00	250,000,000.00	34,451,953.03	250,000,000.00	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	18,218,737,594.23	30,909,216,777.00	30,909,216,777.00	16,440,700,640.25	40,209,216,777.00	-
220202	**UTILITIES - GENERAL**	**1,729,663,897.40**	**2,481,485,772.34**	**2,481,485,772.34**	**1,590,580,030.32**	**2,485,968,849.30**	**-**
22020201	ELECTRICITY CHARGES	1,143,994,377.04	1,613,795,642.02	1,613,795,642.02	1,256,841,156.21	1,618,278,718.61	-
22020202	TELEPHONE CHARGES	113,211,980.64	130,730,332.12	130,730,332.12	103,173,190.96	130,730,332.12	-
22020203	INTERNET ACCESS CHARGES	4,755,926.80	7,938,000.00	7,938,000.00	5,979,331.84	7,938,000.00	-
22020204	SATELLITE BROADCASTING ACCESS CHARGES	429,605,906.24	676,353,044.57	676,353,044.57	195,395,514.97	676,353,044.57	-
22020205	WATER RATES	4,138,210.71	5,000,000.00	5,000,000.00	4,366,544.28	5,000,000.00	-
22020206	SEWERAGE CHARGES	1,646,742.06	1,700,000.00	1,700,000.00	1,650,480.43	1,700,000.00	-
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	32,310,753.91	45,968,753.63	45,968,753.63	23,173,811.63	45,968,754.00	-
220203	**MATERIALS & SUPPLIES - GENERAL**	**56,473,484,077.74**	**83,246,542,029.22**	**83,246,542,029.22**	**31,639,903,169.88**	**110,204,883,278.43**	**-**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,041,550,118.09	1,557,802,622.45	1,557,802,622.45	1,184,101,264.65	1,924,802,621.97	-
22020302	BOOKS	56,009,188.10	62,842,479.00	62,842,479.00	53,579,585.48	594,644,480.00	-
22020303	NEWSPAPERS	21,052,431.24	24,756,873.61	24,756,873.61	21,421,035.54	24,756,873.61	-
22020304	MAGAZINES & PERIODICALS	97,736,710.98	513,355,316.12	513,355,316.12	445,029,582.10	513,355,315.12	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	176,516,879.20	334,150,000.00	334,150,000.00	309,152,363.47	405,800,958.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	15,320,337,758.73	21,084,719,299.78	21,084,719,299.78	7,393,815,764.81	25,067,730,915.72	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	35,703,427,267.58	54,306,401,374.64	54,306,401,374.64	19,862,170,539.30	75,917,001,081.60	-
22020308	FIELD & CAMPING MATERIALS SUPPLIES	41,252,993.91	44,862,000.00	44,862,000.00	42,957,145.86	44,862,000.00	-
22020309	UNIFORMS & OTHER CLOTHING	1,138,532,931.22	1,342,347,726.93	1,342,347,726.93	889,678,369.37	1,349,473,103.83	-

Lagos State Government 2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	404,989,245.98	424,734,844.00	424,734,844.00	115,392,034.21	324,734,844.00	-
22020312	Fire Fighting Materials	149,765,384.04	149,948,250.00	149,948,250.00	33,279,510.01	329,948,250.00	-
22020313	Drawing Office Materials	14,953,591.69	18,457,184.41	18,457,184.41	11,191,745.91	18,457,184.41	-
22020314	Test Kits Expenses	15,090,591.20	16,100,000.00	16,100,000.00	14,409,465.05	36,100,000.00	-
22020315	Procurement Expenses	1,996,976,305.81	2,653,840,172.03	2,653,840,172.03	998,689,250.76	2,560,991,763.53	-
22020316	Surveying Expenses	217,559,281.89	623,192,754.00	623,192,754.00	205,684,774.94	1,003,192,754.00	-
22020317	Cleaning Materials	77,733,398.09	89,031,132.24	89,031,132.24	59,350,738.42	89,031,132.63	-
220204	**MAINTENANCE SERVICES - GENERAL**	**57,372,793,172.22**	**92,620,567,739.94**	**92,620,567,739.94**	**45,057,906,462.52**	**108,262,033,026.56**	**-**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,175,874,818.05	5,038,761,163.36	5,038,761,163.36	2,833,423,176.33	6,616,099,339.36	-
22020402	MAINTENANCE OF OFFICE FURNITURE	91,170,422.76	106,973,431.49	106,973,431.49	84,649,938.98	261,473,431.49	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,774,709,121.66	7,933,509,919.03	7,933,509,919.03	5,478,049,568.18	12,955,034,754.98	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	852,490,897.83	3,590,225,719.13	3,590,225,719.13	1,784,304,505.63	6,254,393,525.13	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,132,061,102.40	2,573,247,146.60	2,573,247,146.60	1,085,982,981.35	2,834,376,239.60	-
22020406	OTHER MAINTENANCE SERVICES	3,140,191,539.88	3,624,930,902.41	3,624,930,902.41	2,587,191,627.07	3,956,606,465.49	-
22020407	MAINTENANCE OF AIRCRAFTS	763,690,874.66	763,935,259.50	763,935,259.50	74,316,898.18	763,934,260.00	-
22020410	MAINTENANCE OF STREET LIGHTINGS	9,509,888,780.76	11,292,922,191.48	11,292,922,191.48	3,376,044,705.74	11,292,922,191.48	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,602,368,332.14	7,305,400,000.00	7,305,400,000.00	881,886,500.05	2,310,000,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,158,058,904.87	4,580,697,396.27	4,580,697,396.27	2,574,113,236.75	9,535,610,386.97	-
22020413	MINOR ROAD MAINTENANCE	1,619,295,980.61	4,287,424,889.40	4,287,424,889.40	2,806,937,327.30	5,322,070,453.40	-
22020415	Maint. of dumpsites & Evacuation of cacases	765,715,666.11	2,546,944,612.96	2,546,944,612.96	231,101,833.24	2,893,864,109.96	-
22020416	Upkeep of Govt. Quarters and Offices	11,596,289,185.55	20,312,663,617.84	20,312,663,617.84	12,617,962,543.12	23,557,833,489.43	-
22020417	Cleaning Services	50,218,735.86	69,432,245.78	69,432,245.78	45,766,010.90	69,432,245.78	-
22020418	Maintenance of Mini-Health Clinic	35,466,913.33	159,709,185.00	159,709,185.00	40,195,792.08	184,709,185.50	-
22020419	Maintenance of Court Recording System	756,897,646.15	3,835,234,825.50	3,835,234,825.50	3,640,541,503.54	2,986,234,825.76	-
22020420	Maintenance of Public Address System	5,017,668.66	5,017,668.66	5,017,668.66	4,628,726.57	5,017,668.66	-
22020421	Maintenance of Boreholes And Treatment Plant	513,383,221.92	4,244,581,687.28	4,244,581,687.28	1,414,067,093.03	4,244,581,687.28	-
22020422	Repairs of Refrigerator & Air condition	264,967,317.39	369,767,425.05	369,767,425.05	187,908,746.78	369,767,425.05	-
22020423	Maintenance of Farm	243,724.61	250,000.00	250,000.00	237,400.00	400,500,000.00	-
22020424	Maintenance of Tractor & Heavy Equipment	11,532,833,650.48	9,944,570,174.77	9,944,570,174.77	3,277,713,784.62	11,042,081,390.81	-
22020426	Maintenance of Specialised Hospital Equip	31,054,595.37	32,668,278.44	32,668,278.44	30,383,489.56	403,789,950.44	-
22020427	Kitchen & Refectory	904,071.20	1,700,000.00	1,700,000.00	499,073.53	1,700,000.00	-
220205	**TRAINING - GENERAL**	**20,335,125,539.64**	**36,955,657,079.06**	**36,955,657,079.06**	**24,737,447,934.17**	**44,429,752,215.85**	**-**
22020501	LOCAL TRAINING	18,616,047,678.43	32,671,058,217.49	32,671,058,217.49	23,382,682,841.14	38,851,741,839.28	-
22020502	INTERNATIONAL TRAINING	1,719,077,861.21	4,284,598,861.57	4,284,598,861.57	1,354,765,093.03	5,578,010,376.57	-
220206	**OTHER SERVICES - GENERAL**	**14,246,129,170.60**	**13,612,575,183.06**	**13,612,575,183.06**	**7,927,699,606.60**	**16,750,194,737.67**	**-**
22020601	SECURITY SERVICES	11,183,106,636.41	9,719,127,095.28	9,719,127,095.28	5,820,422,610.45	9,124,504,649.99	-
22020602	OFFICE RENT	353,184,309.12	403,644,928.40	403,644,928.40	327,767,950.23	480,686,928.40	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	595,818,598.21	596,221,687.00	596,221,687.00	45,438,298.45	596,221,687.00	-
22020605	CLEANING & FUMIGATION SERVICES	170,195,028.64	240,911,486.27	240,911,486.27	133,507,819.03	240,911,486.17	-
22020606	Oracle Applications & Support	356,746,028.75	1,012,000,000.00	1,012,000,000.00	173,511,266.96	4,151,000,000.00	-
22020607	Treasury Operations Services	873,361,448.97	883,774,564.00	883,774,564.00	864,630,673.32	1,351,174,564.00	-
22020608	Library Services	96,011,022.93	192,668,438.62	192,668,438.62	122,207,968.45	221,468,438.62	-
22020609	Janitorial Services	617,706,097.58	564,226,983.49	564,226,983.49	440,213,019.69	584,226,983.49	-
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**101,296,822,553.24**	**197,193,913,630.04**	**219,493,913,630.04**	**142,118,716,181.02**	**350,931,314,361.80**	**-**
22020701	FINANCIAL CONSULTING	1,578,758,757.65	3,061,387,168.20	3,061,387,168.20	2,125,007,865.21	15,733,531,667.46	-
22020702	INFORMATION TECHNOLOGY CONSULTING	2,478,123,464.61	11,082,774,840.48	11,082,774,840.48	8,565,755,133.40	14,507,937,345.88	-
22020703	LEGAL SERVICES	551,448,267.24	905,571,367.23	905,571,367.23	691,744,813.20	2,077,571,366.73	-
22020704	ENGINEERING SERVICES	1,195,707,134.57	21,943,615,355.00	21,943,615,355.00	2,952,460,240.60	5,615,912,750.00	-
22020705	ARCHITECTURAL SERVICES	512,400,454.62	2,251,295,600.09	2,251,295,600.09	1,193,077,080.73	3,451,761,715.81	-
22020706	SURVEYING SERVICES	1,510,822,397.70	4,343,097,134.00	4,343,097,134.00	398,437,722.23	5,643,097,134.00	-

Lagos State Government 2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
22020707	AGRICULTURAL CONSULTING	3,554,842,274.80	6,010,500,000.00	6,010,500,000.00	3,237,414,806.10	7,300,000,000.00	-
22020708	MEDICAL CONSULTING	791,446,283.87	1,001,708,713.00	1,001,708,713.00	224,308,541.38	884,105,536.00	-
22020709	Professional Fees Expenses	72,032,119,204.50	107,847,141,788.06	130,147,141,788.06	106,168,284,601.94	227,293,256,075.08	-
22020711	Consultancy Services	11,943,094,040.74	19,405,676,463.59	19,405,676,463.59	4,102,579,915.67	43,705,595,156.59	-
22020712	Management Consultancy Fees	3,912,126,881.63	14,011,159,713.77	14,011,159,713.77	10,871,094,663.60	18,384,130,835.62	-
22020713	Professional Advisory	1,235,933,391.31	5,329,985,486.62	5,329,985,486.62	1,588,550,796.96	6,334,414,778.62	-
220208	**FUEL & LUBRICANTS - GENERAL**	**16,924,787,929.09**	**23,964,144,940.98**	**23,964,144,940.98**	**15,652,293,121.98**	**22,764,696,906.00**	**-**
22020801	MOTOR VEHICLE FUEL COST	2,113,617,966.87	2,476,615,245.93	2,476,615,245.93	2,165,640,147.56	1,780,192,564.74	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	49,154,050.96	49,346,400.00	49,346,400.00	33,853,155.25	49,346,400.00	-
22020803	PLANT / GENERATOR FUEL COST	14,753,064,898.94	21,428,183,295.05	21,428,183,295.05	13,442,799,819.16	20,925,157,941.26	-
22020806	COOKING GAS/FUEL COST	8,951,012.32	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	-
220209	**FINANCIAL CHARGES - GENERAL**	**4,820,712,145.32**	**5,903,566,878.32**	**5,903,566,878.32**	**5,631,999,913.39**	**5,448,114,583.21**	**-**
22020901	BANK CHARGES (OTHER THAN INTEREST)	612,660,965.00	621,642,175.63	621,642,175.63	491,903,397.85	621,642,175.63	-
22020905	Insurance - Motor Vehicles	428,725.13	900,000.00	900,000.00	513,592.01	900,000.00	-
22020906	Insurance - Buildings	11,998,553.07	13,030,000.00	13,030,000.00	11,186,410.28	13,030,000.00	-
22020907	INSURANCE PREMIUM OTHERS	4,195,623,902.13	5,267,994,702.69	5,267,994,702.69	5,128,396,513.26	4,812,542,407.58	-
220210	**MISCELLANEOUS EXPENSES GENERAL**	**186,573,555,345.03**	**298,998,467,443.34**	**298,998,467,443.34**	**170,150,880,608.19**	**361,848,232,299.60**	**357,088,700.09**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	22,051,190,251.04	22,624,369,609.17	22,624,369,609.17	21,558,018,505.60	32,947,484,021.13	13,680,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	12,395,978,788.78	3,491,690,129.78	3,491,690,129.78	3,194,824,118.91	4,115,942,785.25	-
22021003	PUBLICITY & ADVERTISEMENTS	14,462,039,392.61	28,893,486,194.57	28,893,486,194.57	15,345,303,081.16	26,328,904,532.21	5,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,285,564,457.06	1,666,024,717.81	1,666,024,717.81	828,646,227.50	2,216,024,717.97	-
22021006	POSTAGES & COURIER SERVICES	5,640,804.81	6,040,000.00	6,040,000.00	4,396,314.38	6,040,000.00	-
22021007	Staff Welfare Packages	803,601,944.05	1,472,379,934.40	1,472,379,934.40	620,164,040.92	1,957,379,934.40	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	122,014,047.08	127,300,000.00	127,300,000.00	98,705,973.77	127,300,000.00	-
22021009	SPORTING ACTIVITIES	1,879,415,955.81	1,463,311,970.16	1,463,311,970.16	1,307,043,840.67	1,521,949,760.78	-
22021014	Planning, Budget Preparation & Final Accounts Expenses	1,344,217,352.33	1,262,992,605.68	1,262,992,605.68	803,405,700.29	2,288,617,115.79	-
22021019	MEDICAL EXPENSES-INTERNATIONAL	644,973,168.24	733,136,901.18	733,136,901.18	188,334,852.38	1,733,136,901.18	-
22021021	SPECIAL DAYS/CELEBRATIONS	2,599,104,434.81	3,514,573,160.47	3,514,573,160.47	2,425,448,149.34	5,561,891,964.39	-
22021024	Committees & Commissions Expenses	1,675,648,169.33	5,502,074,505.68	5,502,074,505.68	4,551,750,291.88	4,468,627,411.41	-
22021025	Compensations	3,673,116,356.75	15,854,067,747.76	15,854,067,747.76	9,442,708,159.61	22,605,424,097.76	-
22021035	Local Technology Support Expenses	1,401,077,938.25	1,809,785,849.95	1,809,785,849.95	1,325,688,558.38	3,630,785,849.59	-
22021036	Special Duties Expenses	1,589,499,779.01				-	-
22021041	Special Schools' (PWD) Expenses	367,092,964.62	867,691,196.69	867,691,196.69	432,812,742.61	1,272,847,196.69	10,000,000.00
22021042	Examination Expenses	773,932,607.82	976,398,874.20	976,398,874.20	828,845,701.07	1,002,937,071.20	-
22021043	Agric Crop Pest Control Expenses	42,651,218.84	300,400,000.00	300,400,000.00	119,636,188.81	400,400,000.00	-
22021045	Youths Empowerment Scheme Expenses	1,230,644,009.98	1,454,144,361.55	1,454,144,361.55	1,383,185,971.52	3,683,852,698.65	-
22021051	Research & Development Expenses	15,141,022,398.74	31,915,281,926.53	31,915,281,926.53	22,365,208,976.69	35,933,027,137.05	-
22021052	Welfare Package & Special Services to the Public	25,082,455,559.24	49,855,262,642.38	49,855,262,642.38	20,023,104,052.50	65,391,527,253.96	218,408,700.09
22021056	Biometric Expenses	60,772,054.95	60,000,000.00	60,000,000.00	36,812,881.26	60,000,000.00	-
22021057	Hosting of National Council	497,846.92	500,000.00	500,000.00	368,030.06	500,000.00	-
22021059	Publication & Documentation Expenses	276,224,039.79	426,132,715.09	426,132,715.09	233,757,935.24	519,345,395.09	-
22021061	Entrepreneurship Development	4,788,769,137.32	12,346,996,766.68	12,346,996,766.68	8,744,680,138.51	16,600,836,822.70	-
22021064	Festivals & Ceremonies	139,253,450.51	345,202,248.71	345,202,248.71	107,558,530.15	345,202,248.71	-
22021067	Sponsorship Expenses	1,480,127,273.27	5,966,430,210.08	5,966,430,210.08	1,907,422,513.20	11,171,281,783.00	-
22021069	Arts & Festival Expenses	7,037,378,272.02	8,432,082,635.10	8,432,082,635.10	8,022,942,418.28	9,458,562,298.60	-
22021073	Monitoring & Evaluation Expenses	3,444,368,821.64	4,157,661,683.85	4,157,661,683.85	2,599,030,002.71	9,768,709,176.99	-
22021076	Food & Nutrition Expenses	11,995,621.85	254,850,000.00	254,850,000.00	159,797,732.36	354,850,000.00	106,000,000.00
22021077	Climate Change Expenses	373,476,315.40	1,219,320,971.72	1,219,320,971.72	1,103,563,956.92	1,294,320,978.72	-
22021079	Regulatory Enforcement Expenses	12,455,185,396.10	22,719,009,804.63	22,719,009,804.63	17,558,028,362.49	25,931,639,557.63	4,000,000.00
22021080	Environmental Implements Expenses	14,340,446,942.70	29,599,004,834.75	29,599,004,834.75	11,883,852,580.20	26,257,180,925.82	-

Lagos State Government 2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
22021084	Occupational Health Safety Expenses	802,440,278.42	1,783,583,947.00	1,783,583,947.00	577,692,219.58	2,104,691,583.00	-
22021090	Overseas Medical & Dental Assistance Expenses	98,714,797.36	120,900,000.00	120,900,000.00	104,217,544.08	120,900,000.00	-
22021096	Staff Skill Development Retreat Expenses	32,643,025,271.56	37,726,379,297.48	37,726,379,297.48	10,221,578,571.52	40,616,111,079.63	-
22021097	Land Use Charge Appeal Tribunal Expenses	49,998,226.04	50,000,000.30	50,000,000.30	42,345,743.64	50,000,000.30	-
2203	**LOANS AND ADVANCES**	***933,572,544.19***	***1,504,500,000.00***	***1,504,500,000.00***	***635,514,489.52***	***1,735,188,413.80***	**-**
220301	**STAFF LOANS & ADVANCES**	**933,572,544.19**	**1,504,500,000.00**	**1,504,500,000.00**	**635,514,489.52**	**1,735,188,413.80**	**-**
22030103	REFURBISHING ADVANCES	929,072,548.19	1,000,000,000.00	1,000,000,000.00	390,298,869.76	1,000,000,000.00	-
22030106	MOTOR VEHICLE ADVANCE	1,999,999.99	2,000,000.00	2,000,000.00	1,994,000.00	2,000,000.00	-
22030108	HOUSING LOANS	2,499,996.01	502,500,000.00	502,500,000.00	243,221,619.76	733,188,413.80	-
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***2,455,858,593.98***	***5,104,862,517.45***	***5,104,862,517.45***	***2,902,304,921.55***	***7,605,471,148.45***	**-**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**2,455,858,593.98**	**5,104,862,517.45**	**5,104,862,517.45**	**2,902,304,921.55**	**7,605,471,148.45**	**-**
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT	1,085,749,345.36	2,449,618,028.57	2,449,618,028.57	2,449,617,757.12	3,507,977,659.57	-
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	1,236,882,453.97	2,469,992,488.88	2,469,992,488.88	336,276,561.57	3,912,241,488.88	-
22040109	GRANTS TO COMMUNITIES/NGOs	133,226,794.65	185,252,000.00	185,252,000.00	116,410,602.86	185,252,000.00	-
2205	**SUBSIDIES GENERAL**	***1,053,086.72***	***501,250,000.00***	***501,250,000.00***	***256,370,301.51***	***1,601,000,000.00***	**-**
220501	**SUBSIDY TO PUBLIC/ PUBLIC INSTITUTIONS**	**805,840.98**	**1,000,000.00**	**1,000,000.00**	**907,621.04**	**1,000,000.00**	**-**
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	805,840.98	1,000,000.00	1,000,000.00	907,621.04	1,000,000.00	-
220502	**SUBSIDY TO PRIVATE COMPANIES**	**247,245.75**	**500,250,000.00**	**500,250,000.00**	**255,462,680.47**	**1,600,000,000.00**	**-**
22050202	Subsidies to Farmers	247,245.75	500,250,000.00	500,250,000.00	255,462,680.47	1,600,000,000.00	-
2206	**PUBLIC DEBT CHARGES**	***92,912,090,471.76***	***95,000,000,000.00***	***95,000,000,000.00***	***87,008,975,237.85***	***591,864,836,007.20***	**-**
220601	**FOREIGN INTEREST / DISCOUNT**	**16,002,645,893.82**	**15,000,000,000.00**	**15,000,000,000.00**	**14,959,656,912.82**	**24,947,074,577.00**	**-**
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	16,002,645,893.82	15,000,000,000.00	15,000,000,000.00	14,959,656,912.82	24,947,074,577.00	-
220602	**DOMESTIC INTEREST / DISCOUNT**	**76,909,444,577.94**	**80,000,000,000.00**	**80,000,000,000.00**	**72,049,318,325.03**	**103,929,627,365.82**	**-**
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	76,909,444,577.94	80,000,000,000.00	80,000,000,000.00	72,049,318,325.03	103,929,627,365.82	-
220603	**FOREIGN PRINCIPAL**	**-**				**93,330,765,745.00**	**-**
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	-				93,330,765,745.00	-
220604	**DOMESTIC PRINCIPAL**	**-**				**369,657,368,319.38**	**-**
22060402	DOMESTIC PRCINIPAL - LONG TERM BORROWINGS	-				369,657,368,319.38	-
2207	**TRANSFERS-PAYMENT**	***1,114,061,221.67***	***1,853,443,377.23***	***1,853,443,377.23***	***1,182,789,031.69***	***24,516,513,863.00***	**-**
220701	**TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT**	**1,114,061,221.67**	**1,853,443,377.23**	**1,853,443,377.23**	**1,182,789,031.69**	**24,516,513,863.00**	**-**
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	580,712,092.77	827,475,044.63	827,475,044.63	651,001,158.93	-	-
22070105	RECURRENT CONTINGENCY	533,349,128.89	1,025,968,332.60	1,025,968,332.60	531,787,872.76	24,516,513,863.00	-
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	***1,564,042,131.98***	***1,477,859,535.78***	***1,477,859,535.78***	***520,726,101.81***	***2,438,071,248.19***	***75,000,000.00***
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**1,564,042,131.98**	**1,477,859,535.78**	**1,477,859,535.78**	**520,726,101.81**	**2,438,071,248.19**	**75,000,000.00**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	1,564,042,131.98	1,477,859,535.78	1,477,859,535.78	520,726,101.81	2,438,071,248.19	75,000,000.00
23	***CAPITAL EXPENDITURE***	***1,312,466,974,555.75***	***2,071,185,026,691.84***	***2,071,185,026,691.84***	***1,238,200,376,469.05***	***2,337,805,210,325.31***	***15,000,000.00***
2301	**FIXED ASSETS PURCHASED**	***81,217,540,448.98***	***157,407,558,378.39***	***128,498,436,621.39***	***59,113,397,455.91***	***187,187,337,997.62***	***15,000,000.00***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**81,217,540,448.98**	**157,407,558,378.39**	**128,498,436,621.39**	**59,113,397,455.91**	**187,187,337,997.62**	**15,000,000.00**
23010101	PURCHASE / ACQUISITION OF LAND	11,679,926.68	684,551,014.00	20,000,000.00	250,000,000.00	10,469,858,932.29	-
23010102	PURCHASE OF OFFICE BUILDINGS	269,115,160.00	1,244,741,773.00	115,000,000.00	78,436,536.00	428,452,837.00	-
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	126,387,757.50	6,220,000,000.00	6,220,000,000.00	1,000,300,000.00	0	-
23010105	PURCHASE OF MOTOR VEHICLES	51,179,837,482.62	67,083,309,907.94	45,057,136,472.94	32,482,536,986.86	58,535,250,102.50	-
23010107	PURCHASE OF TRUCKS	8,497,791,177.98	6,404,486,310.65	2,603,749,999.65	479,108,316.15	4,663,094,552.00	-
23010109	PURCHASE OF SEA BOATS	200,000,000.00	1,857,758,374.00	1,857,758,374.00	34,120,000.00	1,936,157,705.27	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	11,546,014,048.05	35,793,476,957.02	37,935,388,037.02	14,222,161,584.02	58,119,124,471.26	-
23010113	PURCHASE OF COMPUTERS	3,337,670,755.48	5,895,026,503.66	5,184,832,128.66	984,768,179.32	6,410,577,689.53	-
23010114	PURCHASE OF COMPUTER PRINTERS	30,679,950.01	62,000,000.00	62,000,000.00	11,700,000.00	63,964,265.35	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	219,802,014.63	356,707,151.55	41,619,771.55	13,530,800.00	386,390,681.09	-
23010119	PURCHASE OF POWER GENERATING SET	125,956,879.00	4,812,129,533.02	4,812,129,533.02	3,574,013,835.84	5,932,687,262.00	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	3,617,761,628.37	15,082,656,093.83	14,832,656,093.83	3,257,623,068.48	17,342,767,155.58	-

Lagos State Government 2026 Approved Budget - Expenditure by Economic Classification

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23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	171,051,123.99	300,000,000.00	300,000,000.00	271,864,248.59	6,199,105,382.00	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	280,809,871.00	552,732,527.72	291,512,988.72	119,809,000.00	1,702,715,411.28	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	33,966,158.69	5,954,964,365.00	5,934,964,365.00	708,077,987.00	2,197,234,368.18	15,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	572,687,490.00	1,869,455,058.00	959,171,808.00	169,219,375.00	3,663,989,153.49	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	996,329,025.00	3,233,562,809.00	2,270,517,049.00	1,456,127,538.64	9,135,968,028.81	-
2302	**CONSTRUCTION / PROVISION**	***955,728,143,925.30***	***1,482,303,208,824.78***	***1,555,560,274,962.78***	***895,321,686,504.30***	***1,501,949,885,598.66***	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**955,728,143,925.30**	**1,482,303,208,824.78**	**1,555,560,274,962.78**	**895,321,686,504.30**	**1,501,949,885,598.66**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	48,761,128,447.78	83,940,624,121.37	78,583,386,546.74	36,457,858,665.46	96,899,908,400.53	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5,990,288,490.00	10,973,738,635.81	9,901,251,505.81	2,391,097,963.45	68,174,254,904.04	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	13,079,723,974.19	112,367,822,003.72	104,615,754,702.18	25,360,970,178.75	83,572,428,413.72	-
23020104	CONSTRUCTION / PROVISION OF HOUSING	13,824,628,248.29	41,133,969,320.26	34,007,899,905.26	29,031,826,655.81	60,349,876,431.88	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	23,052,860,826.46	49,446,001,686.70	34,363,565,210.70	17,253,070,854.38	47,966,399,120.13	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	16,580,118,137.03	27,044,518,432.87	29,777,191,264.04	24,798,304,888.59	123,492,264,461.24	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	18,678,474,543.78	30,892,544,210.00	26,209,010,447.00	18,399,093,301.58	35,474,907,179.00	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	28,086,723,753.45	57,278,441,052.00	48,978,338,584.00	33,542,457,458.46	65,604,795,575.43	-
23020114	CONSTRUCTION / PROVISION OF ROADS	98,956,237,314.10	190,211,951,286.22	301,707,159,305.21	177,491,778,265.53	275,663,913,465.97	-
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS	257,850,802,711.39	194,024,603,480.00	194,024,603,480.00	85,333,395,073.47	272,291,967,636.00	-
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	600,000,000.00	600,000,000.00	600,000,000.00	396,289,920.71	9,587,744,000.00	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	413,995,291,272.22	665,787,353,472.93	667,006,206,925.93	438,938,549,754.51	337,925,224,617.95	-
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	3,027,207,123.00	3,630,184,514.90	5,214,450,477.90	478,016,727.36	5,133,521,856.92	-
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	32,720,612.48	210,000,000.00	310,000,000.00	155,000,000.00	9,903,068.18	-
23020124	CONSTRUCTION OF MARKETS/PARKS	-				632,984,439.00	-
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	881,928.63	25,000,000.00	25,000,000.00	10,000,000.00	47,799,360.00	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	13,211,056,542.50	14,736,456,608.00	20,236,456,608.00	5,283,976,796.23	19,121,992,668.67	-
2303	**REHABILITATION / REPAIRS**	***131,420,474,022.72***	***315,742,129,009.34***	***268,060,298,900.34***	***220,231,752,306.80***	***400,303,491,639.11***	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**131,420,474,022.72**	**315,742,129,009.34**	**268,060,298,900.34**	**220,231,752,306.80**	**400,303,491,639.11**	**-**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	3,131,902,919.30	7,195,066,591.50	8,695,066,569.50	3,796,705,807.21	29,806,895,473.51	-
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	500,000,000.00	100,000,000.00	196,774,290.83	500,000,000.00	-
23030103	REHABILITATION / REPAIRS - HOUSING	754,548,856.00	1,371,785,415.00	1,371,785,415.00	393,517,494.72	2,368,553,410.62	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	1,289,937,025.00	16,864,745,809.17	3,425,942,544.17	6,713,310,946.27	9,917,007,575.00	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	9,836,660,714.21	7,819,776,692.77	6,161,596,521.77	6,435,182,398.39	14,551,120,047.57	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	12,991,003,943.38	17,609,915,686.13	11,951,451,428.13	14,155,767,945.98	19,586,866,918.14	-
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	267,431,660.84	1,800,000,000.00	1,800,000,000.00	1,168,550,487.21	1,043,767,965.00	-
23030110	REHABILITATION / REPAIRS - LIBRARIES	592,275,216.55	1,172,122,774.00	806,670,193.00	179,463,218.04	2,163,859,808.83	-
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	215,768,222.17	908,358,400.00	908,358,400.00	370,405,832.83	624,195,285.60	-
23030113	REHABILITATION / REPAIRS - ROADS	72,756,926,079.14	192,425,979,313.93	187,009,391,210.93	165,590,300,417.73	231,955,479,138.64	-
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	6,818,034,040.00	9,326,770,989.00	6,316,152,175.00	2,589,080,597.80	6,190,034,000.00	-
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	82,400,000.00	235,277,755.50	235,277,755.50	64,158,174.50	724,900,316.15	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	13,869,031,446.35	43,594,488,725.47	32,674,919,145.47	15,702,180,834.79	62,016,485,325.58	-
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	160,410,670.00	159,489,681.87	159,489,681.87	159,292,638.00	46,592,829.64	-
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	8,654,143,229.78	14,758,351,175.00	6,444,197,860.00	2,717,061,222.50	18,807,733,544.83	-
2304	**PRESERVATION OF THE ENVIRONMENT**	***14,487,261,053.05***	***38,156,304,380.02***	***48,918,457,677.02***	***26,404,230,625.86***	***21,657,753,883.75***	**-**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**14,487,261,053.05**	**38,156,304,380.02**	**48,918,457,677.02**	**26,404,230,625.86**	**21,657,753,883.75**	**-**
23040101	TREE PLANTING	-	12,000,000.00	11,929,709.00	300,000.00	69,653,074.75	-
23040102	EROSION & FLOOD CONTROL	12,454,246,234.96	33,122,009,062.23	46,222,309,340.23	26,009,049,565.62	13,483,433,819.00	-
23040103	WILDLIFE CONSERVATION	135,129,890.86	966,104,460.16	966,104,460.16	3,000,000.00	1,847,166,990.00	-
23040105	WATER POLLUTION PREVENTION & CONTROL	1,897,884,927.23	4,056,190,857.63	1,718,114,167.63	391,881,060.24	6,257,500,000.00	-
2305	**OTHER CAPITAL PROJECTS**	***129,613,555,105.70***	***77,575,826,099.32***	***70,147,558,530.32***	***37,129,309,576.19***	***226,706,741,206.17***	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**129,613,555,105.70**	**77,575,826,099.32**	**70,147,558,530.32**	**37,129,309,576.19**	**226,706,741,206.17**	**-**
23050101	RESEARCH AND DEVELOPMENT	21,523,495,066.75	33,483,208,003.26	29,153,334,916.26	18,590,007,789.78	207,655,433,138.01	-
23050102	COMPUTER SOFTWARE ACQUISITION	10,556,466,633.94	9,092,618,096.06	5,994,223,614.06	2,558,525,794.85	19,051,308,068.16	-
23050107	MARGIN FOR INCREASES IN COSTS	97,533,593,405.00	35,000,000,000.00	35,000,000,000.00	15,980,775,991.56	-	-

Lagos State Government 2026 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	***2,146,327,526,956.03***	***3,366,815,224,144.10***	***3,366,815,224,144.10***	***2,056,777,898,411.55***	***4,444,509,776,438.00***	***447,088,700.09***
701	**GENERAL PUBLIC SERVICES**	**795,441,245,679.70**	**1,057,100,195,342.36**	**1,046,812,848,154.36**	**745,847,014,412.66**	**1,445,944,919,854.29**	**15,500,000.00**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISC/**	**172,121,793,964.29**	**321,195,037,971.92**	**341,061,350,771.92**	**203,605,874,379.41**	**507,549,497,415.76**	**-**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	54,697,328,172.94	141,482,290,499.01	141,482,290,499.01	48,072,761,415.26	146,946,536,509.11	-
70112	FINANCIAL AND FISCAL AFFAIRS	117,424,465,791.35	179,712,747,472.92	199,579,060,272.92	155,533,112,964.15	360,602,960,906.65	-
7013	**GENERAL SERVICES**	**216,554,495,814.96**	**295,026,179,306.33**	**269,316,202,292.33**	**184,283,111,003.11**	**315,814,644,573.09**	**15,500,000.00**
70131	GENERAL PERSONNEL SERVICES	35,900,361,250.41	75,080,089,998.31	52,847,232,129.31	32,802,048,037.79	77,986,347,875.51	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	165,253,771,099.13	193,376,089,741.67	195,601,347,098.67	140,578,747,882.83	171,253,391,155.29	15,500,000.00
70133	OTHER GENERAL SERVICES	15,400,363,465.41	26,569,999,566.35	20,867,623,064.35	10,902,315,082.49	66,574,905,542.29	-
7015	**R&D GENERAL PUBLIC SERVICES**	**452,128.98**	**500,000.00**	**500,000.00**	**176,673.64**	**500,000.00**	**-**
70151	R&D GENERAL PUBLIC SERVICES	452,128.98	500,000.00	500,000.00	176,673.64	500,000.00	-
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**20,061,921,681.43**	**32,073,539,591.20**	**27,629,856,617.20**	**26,917,048,958.68**	**30,196,191,858.24**	**-**
70161	GENERAL PUBLIC SERVICES N.E.C.	20,061,921,681.43	32,073,539,591.20	27,629,856,617.20	26,917,048,958.68	30,196,191,858.24	-
7017	**PUBLIC DEBT TRANSACTIONS**	**386,702,582,090.04**	**408,804,938,472.91**	**408,804,938,472.91**	**331,040,803,397.81**	**592,384,086,007.20**	**-**
70171	PUBLIC DEBT TRANSACTIONS	386,702,582,090.04	408,804,938,472.91	408,804,938,472.91	331,040,803,397.81	592,384,086,007.20	-
703	**PUBLIC ORDER AND SAFETY**	**80,832,781,169.36**	**122,153,847,876.02**	**115,014,603,311.02**	**61,491,508,142.31**	**133,552,998,721.79**	**-**
7032	**FIRE PROTECTION SERVICES**	**3,856,489,033.09**	**9,271,814,911.96**	**7,776,810,687.96**	**4,707,472,543.64**	**9,409,187,993.00**	**-**
70321	FIRE PROTECTION SERVICES	3,856,489,033.09	9,271,814,911.96	7,776,810,687.96	4,707,472,543.64	9,409,187,993.00	-
7033	**LAW COURTS**	**26,622,096,868.76**	**43,017,838,631.00**	**43,017,838,631.00**	**23,895,158,471.56**	**48,399,398,120.28**	**-**
70331	LAW COURTS	26,622,096,868.76	43,017,838,631.00	43,017,838,631.00	23,895,158,471.56	48,399,398,120.28	-
7035	**R & D PUBLIC ORDER AND SAFETY**	**591,259,607.90**	**387,920,816.76**	**387,920,816.76**	**348,901,599.22**	**1,026,092,424.06**	**-**
70351	R&D PUBLIC ORDER AND SAFETY	591,259,607.90	387,920,816.76	387,920,816.76	348,901,599.22	1,026,092,424.06	-
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**49,762,935,659.61**	**69,476,273,516.30**	**63,832,033,175.30**	**32,539,975,527.90**	**74,718,320,184.45**	**-**
70361	PUBLIC ORDER AND SAFETY N.E.C.	49,762,935,659.61	69,476,273,516.30	63,832,033,175.30	32,539,975,527.90	74,718,320,184.45	-
704	**ECONOMIC AFFAIRS**	**621,381,916,439.88**	**1,054,553,715,821.04**	**1,108,153,710,157.50**	**625,543,884,831.39**	**1,391,072,605,959.60**	**80,000,000.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**10,068,243,015.31**	**30,968,648,874.20**	**24,881,306,182.20**	**8,894,202,442.70**	**69,164,060,109.46**	**-**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10,068,243,015.31	30,968,648,874.20	24,881,306,182.20	8,894,202,442.70	69,164,060,109.46	-
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**31,653,028,345.39**	**80,506,055,925.72**	**69,502,375,694.72**	**39,897,614,707.03**	**81,256,283,010.89**	**80,000,000.00**
70421	AGRICULTURE	31,653,028,345.39	80,506,055,925.72	69,502,375,694.72	39,897,614,707.03	81,256,283,010.89	80,000,000.00
7043	**FUEL AND ENERGY**	**13,093,757,421.00**	**113,138,003,536.00**	**108,361,575,928.46**	**27,908,458,010.86**	**42,001,587,922.42**	**-**
70432	PETROLUEM AND NATURAL GAS	11,205,314,489.29	29,088,804,868.00	29,088,804,868.00	21,123,897,973.74	21,251,284,477.00	-
70435	ELECTRICITY	1,888,442,931.71	84,049,198,668.00	79,272,771,060.46	6,784,560,037.12	20,750,303,445.42	-
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**1,587,995,695.01**	**26,635,772,992.79**	**24,421,268,612.79**	**3,649,619,482.16**	**9,809,455,883.50**	**-**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	1,011,086,477.19	24,808,640,712.79	22,594,136,332.79	3,008,340,992.70	8,152,214,913.50	-
70443	CONSTRUCTION	576,909,217.82	1,827,132,280.00	1,827,132,280.00	641,278,489.46	1,657,240,970.00	-
7045	**TRANSPORT**	**504,140,403,176.40**	**686,001,430,589.83**	**795,502,549,524.83**	**506,782,857,211.22**	**1,011,816,830,707.49**	**-**
70451	ROAD TRANSPORT	237,917,407,474.65	479,261,129,347.83	593,136,540,582.83	417,134,568,023.30	566,936,434,013.22	-
70452	WATER TRANSPORT	8,372,192,990.36	12,715,697,762.00	8,341,405,462.00	4,314,894,114.44	172,588,429,058.27	-
70453	RAILWAY TRANSPORT	257,850,802,711.39	194,024,603,480.00	194,024,603,480.00	85,333,395,073.47	272,291,967,636.00	-
7046	**COMMUNICATION**	**135,179,517.53**	**933,098,472.53**	**933,098,472.53**	**327,302,791.19**	**1,753,098,472.53**	**-**
70461	COMMUNICATION	135,179,517.53	933,098,472.53	933,098,472.53	327,302,791.19	1,753,098,472.53	-
7047	**OTHER INDUSTRIES**	**41,861,708,292.54**	**71,753,757,605.63**	**63,549,184,463.63**	**27,265,130,860.11**	**136,182,438,024.76**	**-**
70473	TOURISM	17,329,876,344.34	17,998,108,004.00	12,542,608,004.00	11,378,388,847.07	33,980,778,054.00	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	24,531,831,948.21	53,755,649,601.63	51,006,576,459.63	15,886,742,013.04	102,201,659,970.76	-
7048	**R & D ECONOMIC AFFAIRS**	**6,873,115,592.46**	**9,820,643,401.00**	**9,820,643,401.00**	**3,957,036,375.47**	**11,976,360,303.94**	**-**
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	1,800,568.19	2,000,000.00	2,000,000.00	1,501,153.62	2,000,000.00	-
70485	R & D TRANSPORT	6,871,315,024.28	9,818,643,401.00	9,818,643,401.00	3,955,535,221.84	11,974,360,303.94	-
7049	**ECONOMIC AFFAIRS N.E.C**	**11,968,485,384.24**	**34,796,304,423.34**	**11,181,707,877.34**	**6,861,662,950.64**	**27,112,491,524.61**	**-**
70491	ECONOMIC AFFAIRS N.E.C.	11,968,485,384.24	34,796,304,423.34	11,181,707,877.34	6,861,662,950.64	27,112,491,524.61	-

Lagos State Government 2026 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
705	**ENVIRONMENTAL PROTECTION**	**90,691,747,081.99**	**235,975,071,400.38**	**246,882,138,117.38**	**118,124,677,764.39**	**211,633,773,574.14**	**35,000,000.00**
7051	**WASTE MANAGEMENT**	**31,517,861,527.50**	**52,997,563,683.20**	**43,547,292,890.20**	**16,253,011,808.52**	**51,809,899,973.30**	**-**
70511	WASTE MANAGEMENT	31,517,861,527.50	52,997,563,683.20	43,547,292,890.20	16,253,011,808.52	51,809,899,973.30	-
7052	**WASTE WATER MANAGEMENT**	**562,034,240.05**	**1,547,541,361.72**	**900,541,361.72**	**463,620,497.09**	**1,749,921,717.32**	**-**
70521	WASTE WATER MANAGEMENT	562,034,240.05	1,547,541,361.72	900,541,361.72	463,620,497.09	1,749,921,717.32	-
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**1,330,707,865.26**	**3,112,405,932.19**	**2,695,965,213.19**	**1,364,182,692.63**	**3,283,653,724.04**	**-**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,330,707,865.26	3,112,405,932.19	2,695,965,213.19	1,364,182,692.63	3,283,653,724.04	-
7055	**R&D ENVIRONMENTAL PROTECTION**	**40,514,536.00**	**97,500,000.00**	**97,500,000.00**	**95,000,000.00**	**97,500,000.00**	**-**
70551	R & D ENVIRONMENTAL PROTECTION	40,514,536.00	97,500,000.00	97,500,000.00	95,000,000.00	97,500,000.00	-
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**57,240,628,913.18**	**178,220,060,423.26**	**199,640,838,652.26**	**99,948,862,766.15**	**154,692,798,159.48**	**35,000,000.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	57,240,628,913.18	178,220,060,423.26	199,640,838,652.26	99,948,862,766.15	154,692,798,159.48	35,000,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**108,659,556,788.64**	**236,242,605,977.94**	**208,409,706,790.94**	**112,467,711,975.53**	**350,281,266,696.02**	**30,000,000.00**
7061	**HOUSING DEVELOPMENT**	**40,034,440,021.98**	**64,753,894,011.33**	**57,288,530,252.33**	**28,436,105,207.70**	**99,537,474,266.51**	**-**
70611	HOUSING DEVELOPMENT	40,034,440,021.98	64,753,894,011.33	57,288,530,252.33	28,436,105,207.70	99,537,474,266.51	-
7062	**COMMUNITY DEVELOPMENT**	**7,100,188,445.06**	**18,775,916,822.87**	**14,782,413,218.87**	**11,905,993,147.03**	**37,214,145,858.41**	**30,000,000.00**
70621	COMMUNITY DEVELOPMENT	7,100,188,445.06	18,775,916,822.87	14,782,413,218.87	11,905,993,147.03	37,214,145,858.41	30,000,000.00
7063	**WATER SUPPLY**	**18,464,238,916.57**	**53,385,512,227.00**	**39,946,708,962.00**	**16,506,902,763.99**	**46,123,048,198.72**	**-**
70631	WATER SUPPLY	18,464,238,916.57	53,385,512,227.00	39,946,708,962.00	16,506,902,763.99	46,123,048,198.72	-
7064	**STREET LIGHTING**	**30,630,889,465.85**	**51,130,186,296.72**	**46,954,546,602.72**	**28,419,447,124.04**	**72,690,745,957.00**	**-**
70641	STREET LIGHTING	30,630,889,465.85	51,130,186,296.72	46,954,546,602.72	28,419,447,124.04	72,690,745,957.00	-
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**12,429,799,939.18**	**48,197,096,620.02**	**49,437,507,755.02**	**27,199,263,732.77**	**94,715,852,415.38**	**-**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	12,429,799,939.18	48,197,096,620.02	49,437,507,755.02	27,199,263,732.77	94,715,852,415.38	-
707	**HEALTH**	**162,851,862,689.15**	**242,675,383,322.35**	**243,508,969,858.52**	**153,675,445,833.90**	**414,975,436,934.64**	**150,000,000.00**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**3,373,471,590.83**	**3,373,471,590.83**	**3,373,471,590.83**	**2,354,923,415.64**	**4,471,809,211.94**	**-**
70713	THERAPEUTIC APPLIANCES AND EQUIPTMENT	3,373,471,590.83	3,373,471,590.83	3,373,471,590.83	2,354,923,415.64	4,471,809,211.94	-
7072	**OUTPATIENT SERVICES**	**3,726,491,423.77**	**32,611,372,051.00**	**32,611,372,051.00**	**14,737,173,172.15**	**23,385,302,459.96**	**-**
70721	GENERAL MEDICAL SERVICES	3,726,491,423.77	32,611,372,051.00	32,611,372,051.00	14,737,173,172.15	23,385,302,459.96	-
7073	**HOSPITAL SERVICES**	**89,576,281,108.43**	**131,045,148,009.17**	**129,804,912,742.17**	**84,428,979,961.75**	**194,879,688,440.12**	**5,000,000.00**
70731	GENERAL HOSPITAL SERVICES	59,117,585,244.96	91,843,828,561.87	91,843,828,561.87	60,034,361,562.08	119,674,428,156.39	-
70732	SPECIALIZED HOSPITAL SERVICES	30,458,695,863.47	39,201,319,447.30	37,961,084,180.30	24,394,618,399.67	75,205,260,283.73	5,000,000.00
7074	**PUBLIC HEALTH SERVICES**	**33,921,222,984.97**	**27,659,875,768.67**	**27,587,875,768.67**	**15,688,192,264.37**	**39,205,326,506.37**	**75,000,000.00**
70741	PUBLIC HEALTH SERVICES	33,921,222,984.97	27,659,875,768.67	27,587,875,768.67	15,688,192,264.37	39,205,326,506.37	75,000,000.00
7076	**HEALTH N.E.C.**	**32,254,395,581.15**	**47,985,515,902.69**	**50,131,337,705.86**	**36,466,177,019.98**	**153,033,310,316.24**	**70,000,000.00**
70761	HEALTH N.E.C.	32,254,395,581.15	47,985,515,902.69	50,131,337,705.86	36,466,177,019.98	153,033,310,316.24	70,000,000.00
708	**RECREATION, CULTURE AND RELIGION**	**44,948,117,084.94**	**73,259,140,045.97**	**69,667,206,324.97**	**33,151,889,470.76**	**94,696,442,532.80**	**5,000,000.00**
7081	**RECREATIONAL AND SPORTING SERVICES**	**6,727,620,281.90**	**7,381,272,536.44**	**8,881,979,218.44**	**3,920,512,152.91**	**8,942,231,772.89**	**-**
70811	RECREATIONAL AND SPORTING SERVICES	6,727,620,281.90	7,381,272,536.44	8,881,979,218.44	3,920,512,152.91	8,942,231,772.89	-
7082	**CULTURAL SERVICES**	**203,752,589.37**	**319,500,000.00**	**319,500,000.00**	**197,831,170.20**	**1,489,750,000.00**	**-**
70821	CULTURAL SERVICES	203,752,589.37	319,500,000.00	319,500,000.00	197,831,170.20	1,489,750,000.00	-
7083	**BROADCASTING AND PUBLISHING SERVICES**	**16,812,252,276.14**	**29,922,395,961.87**	**24,829,755,558.87**	**10,086,356,109.73**	**36,919,159,315.48**	**5,000,000.00**
70831	BROADCASTING AND PUBLISHING SERVICES	16,812,252,276.14	29,922,395,961.87	24,829,755,558.87	10,086,356,109.73	36,919,159,315.48	5,000,000.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**21,204,491,937.53**	**35,635,971,547.66**	**35,635,971,547.66**	**18,947,190,037.92**	**47,345,301,444.43**	**-**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	21,204,491,937.53	35,635,971,547.66	35,635,971,547.66	18,947,190,037.92	47,345,301,444.43	-
709	**EDUCATION**	**143,149,122,728.75**	**235,062,306,811.04**	**217,614,139,029.04**	**157,294,679,268.21**	**247,213,046,992.62**	**23,680,000.00**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**13,882,228,739.89**	**20,365,582,885.23**	**19,745,889,561.23**	**12,532,542,813.16**	**14,108,450,823.44**	**13,680,000.00**
70912	PRIMARY EDUCATION	13,882,228,739.89	20,365,582,885.23	19,745,889,561.23	12,532,542,813.16	14,108,450,823.44	13,680,000.00
7092	**SECONDARY EDUCATION**	**62,201,103,359.40**	**96,356,380,753.43**	**95,796,380,753.43**	**72,447,878,840.38**	**104,193,278,309.40**	**-**
70922	UPPER-SECONDARY EDUCATION	62,201,103,359.40	96,356,380,753.43	95,796,380,753.43	72,447,878,840.38	104,193,278,309.40	-
7094	**TERTIARY EDUCATION**	**27,038,174,695.48**	**63,425,192,102.31**	**60,115,443,664.31**	**33,465,417,805.25**	**66,008,308,220.60**	**-**
70941	FIRST STAGE OF TERTIARY EDUCATION	1,904,267,559.56	5,354,304,066.12	4,389,620,791.12	2,046,739,038.95	4,884,214,742.20	-
70942	SECOND STAGE OF TERTIARY EDUCATION	25,133,907,135.92	58,070,888,036.19	55,725,822,873.19	31,418,678,766.30	61,124,093,478.40	-
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**3,795,457,935.06**	**7,809,749,362.94**	**5,281,737,966.94**	**3,378,649,428.02**	**10,938,526,028.21**	**-**
70951	EDUCATION NOT DEFINABLE BY LEVEL	3,795,457,935.06	7,809,749,362.94	5,281,737,966.94	3,378,649,428.02	10,938,526,028.21	-
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**17,447,701,554.93**	**24,316,260,739.49**	**23,642,324,132.49**	**21,195,495,397.08**	**26,987,530,256.05**	**-**
70961	SUBSIDIARY SERVICES TO EDUCATION	17,447,701,554.93	24,316,260,739.49	23,642,324,132.49	21,195,495,397.08	26,987,530,256.05	-

Lagos State Government 2026 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
7097	**R & D EDUCATION**	**115,502,146.01**	**184,359,120.00**	**184,359,120.00**	**144,130,727.20**	**204,161,121.00**	**-**
70971	R & D EDUCATION	115,502,146.01	184,359,120.00	184,359,120.00	144,130,727.20	204,161,121.00	-
7098	**EDUCATION N.E.C.**	**18,668,954,297.98**	**22,604,781,847.64**	**12,848,003,830.64**	**14,130,564,257.12**	**24,772,792,233.92**	**10,000,000.00**
70981	EDUCATION N.E.C	18,668,954,297.98	22,604,781,847.64	12,848,003,830.64	14,130,564,257.12	24,772,792,233.92	10,000,000.00
710	**SOCIAL PROTECTION**	**98,371,177,293.61**	**109,792,957,546.99**	**110,751,902,400.36**	**49,181,086,712.39**	**155,139,285,172.11**	**107,908,700.09**
7102	**OLD AGE**	**46,018,641,066.86**	**51,350,964,379.10**	**51,240,770,004.10**	**27,632,352,916.32**	**58,336,366,985.50**	**-**
71021	OLD AGE	46,018,641,066.86	51,350,964,379.10	51,240,770,004.10	27,632,352,916.32	58,336,366,985.50	-
7104	**FAMILY AND CHILDREN**	**38,158,063,194.17**	**36,475,973,224.80**	**40,597,242,893.17**	**13,431,527,297.42**	**60,820,832,510.73**	**107,908,700.09**
71041	FAMILY AND CHILDREN	38,158,063,194.17	36,475,973,224.80	40,597,242,893.17	13,431,527,297.42	60,820,832,510.73	107,908,700.09
7105	**UNEMPLOYMENT**	**7,890,608,744.42**	**10,049,399,919.37**	**7,162,476,223.37**	**5,128,174,542.75**	**12,719,080,178.76**	**-**
71051	UNEMPLOYMENT	7,890,608,744.42	10,049,399,919.37	7,162,476,223.37	5,128,174,542.75	12,719,080,178.76	-
7107	**SOCIAL EXCLUSSION N.E.C**	**468,285,057.21**	**754,879,643.62**	**589,672,899.62**	**224,571,171.06**	**1,605,421,411.28**	**-**
71071	SOCIAL EXCLUSION N.E.C.	468,285,057.21	754,879,643.62	589,672,899.62	224,571,171.06	1,605,421,411.28	-
7109	**SOCIAL PROTECTION N.E.C.**	**5,835,579,230.95**	**11,161,740,380.10**	**11,161,740,380.10**	**2,764,460,784.85**	**21,657,584,085.83**	**-**
71091	SOCIAL PROTECTION N.E.C.	5,835,579,230.95	11,161,740,380.10	11,161,740,380.10	2,764,460,784.85	21,657,584,085.83	-

Lagos State Government 2026 Approved Budget - Personnel Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Personnel Expenditure	*255,116,431,538.85*	*401,119,578,614.36*	*378,819,578,614.36*	*262,599,040,729.08*	*409,494,339,384.43*	-
701	**GENERAL PUBLIC SERVICES**	**31,967,965,083.18**	**66,137,756,533.18**	**43,837,756,533.18**	**27,125,504,638.14**	**54,515,905,516.52**	**-**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISC**	**4,716,043,770.35**	**7,996,408,322.51**	**7,996,408,322.51**	**5,889,347,139.93**	**8,379,377,858.75**	**-**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,945,104,778.36	5,020,148,415.88	5,020,148,415.88	3,580,154,533.35	5,034,742,445.06	-
70112	FINANCIAL AND FISCAL AFFAIRS	1,770,938,991.99	2,976,259,906.64	2,976,259,906.64	2,309,192,606.58	3,344,635,413.69	-
7013	**GENERAL SERVICES**	**27,251,921,312.83**	**58,141,348,210.67**	**35,841,348,210.67**	**21,236,157,498.21**	**46,136,527,657.77**	**-**
70131	GENERAL PERSONNEL SERVICES	24,128,408,279.92	53,446,120,310.61	31,146,120,310.61	17,911,429,210.89	40,898,970,426.91	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	641,887,827.24	771,195,625.78	771,195,625.78	769,446,191.78	1,177,889,404.41	-
70133	OTHER GENERAL SERVICES	2,481,625,205.67	3,924,032,274.28	3,924,032,274.28	2,555,282,095.54	4,059,667,826.45	-
703	**PUBLIC ORDER AND SAFETY**	**16,686,592,913.46**	**31,540,685,080.08**	**31,540,685,080.08**	**21,666,690,721.71**	**33,019,981,575.35**	**-**
7032	**FIRE PROTECTION SERVICES**	**1,434,358,396.92**	**3,307,912,982.00**	**3,307,912,982.00**	**2,144,721,132.90**	**2,852,358,308.00**	**-**
70321	FIRE PROTECTION SERVICES	1,434,358,396.92	3,307,912,982.00	3,307,912,982.00	2,144,721,132.90	2,852,358,308.00	-
7033	**LAW COURTS**	**5,634,357,510.40**	**7,860,039,353.00**	**7,860,039,353.00**	**6,065,410,697.23**	**8,712,903,120.28**	**-**
70331	LAW COURTS	5,634,357,510.40	7,860,039,353.00	7,860,039,353.00	6,065,410,697.23	8,712,903,120.28	-
7035	**R & D PUBLIC ORDER AND SAFETY**	**35,159,497.80**	**71,602,231.76**	**71,602,231.76**	**63,038,909.25**	**74,342,424.06**	**-**
70351	R&D PUBLIC ORDER AND SAFETY	35,159,497.80	71,602,231.76	71,602,231.76	63,038,909.25	74,342,424.06	-
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**9,582,717,508.34**	**20,301,130,513.32**	**20,301,130,513.32**	**13,393,519,982.33**	**21,380,377,723.01**	**-**
70361	PUBLIC ORDER AND SAFETY N.E.C.	9,582,717,508.34	20,301,130,513.32	20,301,130,513.32	13,393,519,982.33	21,380,377,723.01	-
704	**ECONOMIC AFFAIRS**	**16,283,766,449.42**	**26,521,752,875.46**	**26,521,752,875.46**	**19,727,408,540.41**	**28,546,432,933.81**	**-**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**1,236,846,627.84**	**2,032,018,597.22**	**2,032,018,597.22**	**1,484,222,926.20**	**2,180,990,059.75**	**-**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,236,846,627.84	2,032,018,597.22	2,032,018,597.22	1,484,222,926.20	2,180,990,059.75	-
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**1,935,392,402.16**	**3,078,274,279.72**	**3,078,274,279.72**	**2,175,426,439.29**	**3,549,520,051.61**	**-**
70421	AGRICULTURE	1,935,392,402.16	3,078,274,279.72	3,078,274,279.72	2,175,426,439.29	3,549,520,051.61	-
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**404,846,123.76**	**730,154,232.44**	**730,154,232.44**	**527,881,006.83**	**798,619,817.50**	**-**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	404,846,123.76	730,154,232.44	730,154,232.44	527,881,006.83	798,619,817.50	-
7045	**TRANSPORT**	**11,310,045,783.04**	**17,708,809,150.02**	**17,708,809,150.02**	**13,563,395,697.64**	**19,308,690,553.75**	**-**
70451	ROAD TRANSPORT	11,310,045,783.04	17,708,809,150.02	17,708,809,150.02	13,563,395,697.64	18,897,916,694.75	-
70452	WATER TRANSPORT	-				410,773,859.00	-
7047	**OTHER INDUSTRIES**	**1,153,005,476.86**	**2,595,413,692.72**	**2,595,413,692.72**	**1,687,703,585.61**	**2,282,726,945.77**	**-**
70473	TOURISM	419,278,218.34	777,215,869.00	777,215,869.00	561,511,776.71	835,853,104.00	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	733,727,258.52	1,818,197,823.72	1,818,197,823.72	1,126,191,808.90	1,446,873,841.77	-
7049	**ECONOMIC AFFAIRS N.E.C**	**243,630,035.76**	**377,082,923.34**	**377,082,923.34**	**288,778,884.84**	**425,885,505.43**	**-**
70491	ECONOMIC AFFAIRS N.E.C.	243,630,035.76	377,082,923.34	377,082,923.34	288,778,884.84	425,885,505.43	-
705	**ENVIRONMENTAL PROTECTION**	**3,219,726,282.96**	**4,951,747,997.58**	**4,951,747,997.58**	**4,322,104,261.37**	**7,285,478,310.09**	**-**
7052	**WASTE WATER MANAGEMENT**	**165,137,419.92**	**246,051,395.11**	**246,051,395.11**	**187,690,320.14**	**270,178,247.32**	**-**
70521	WASTE WATER MANAGEMENT	165,137,419.92	246,051,395.11	246,051,395.11	187,690,320.14	270,178,247.32	-
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**144,808,190.76**	**207,937,866.29**	**207,937,866.29**	**153,919,924.94**	**219,102,261.12**	**-**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	144,808,190.76	207,937,866.29	207,937,866.29	153,919,924.94	219,102,261.12	-
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**2,909,780,672.28**	**4,497,758,736.17**	**4,497,758,736.17**	**3,980,494,016.29**	**6,796,197,801.65**	**-**
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,909,780,672.28	4,497,758,736.17	4,497,758,736.17	3,980,494,016.29	6,796,197,801.65	-

Lagos State Government 2026 Approved Budget - Personnel Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	**HOUSING AND COMMUNITY AMMENITIES**	**5,299,339,172.00**	**8,859,276,960.80**	**8,859,276,960.80**	**6,235,904,709.01**	**7,304,935,237.65**	**-**
7061	**HOUSING DEVELOPMENT**	**1,787,904,688.76**	**3,308,892,288.79**	**3,308,892,288.79**	**2,232,923,595.86**	**4,939,827,023.63**	**-**
70611	HOUSING DEVELOPMENT	1,787,904,688.76	3,308,892,288.79	3,308,892,288.79	2,232,923,595.86	4,939,827,023.63	-
7062	**COMMUNITY DEVELOPMENT**	**455,185,797.72**	**671,673,224.99**	**671,673,224.99**	**522,577,293.81**	**698,689,313.50**	**-**
70621	COMMUNITY DEVELOPMENT	455,185,797.72	671,673,224.99	671,673,224.99	522,577,293.81	698,689,313.50	-
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**3,056,248,685.52**	**4,878,711,447.02**	**4,878,711,447.02**	**3,480,403,819.34**	**1,666,418,900.52**	**-**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	3,056,248,685.52	4,878,711,447.02	4,878,711,447.02	3,480,403,819.34	1,666,418,900.52	-
707	**HEALTH**	**68,717,232,065.09**	**107,160,395,574.05**	**107,160,395,574.05**	**79,613,907,704.47**	**115,810,112,018.04**	**-**
7072	**OUTPATIENT SERVICES**	**-**	**21,174,232,051.00**	**21,174,232,051.00**	**13,929,626,269.31**	**23,063,060,087.96**	**-**
70721	GENERAL MEDICAL SERVICES	-	21,174,232,051.00	21,174,232,051.00	13,929,626,269.31	23,063,060,087.96	-
7073	**HOSPITAL SERVICES**	**51,344,813,359.51**	**80,739,829,757.00**	**80,739,829,757.00**	**62,340,205,195.73**	**87,672,044,170.61**	**-**
70731	GENERAL HOSPITAL SERVICES	37,795,809,145.43	62,021,532,005.00	62,021,532,005.00	48,406,534,121.52	65,622,175,981.00	-
70732	SPECIALIZED HOSPITAL SERVICES	13,549,004,214.08	18,718,297,752.00	18,718,297,752.00	13,933,671,074.21	22,049,868,189.61	-
7074	**PUBLIC HEALTH SERVICES**	**14,289,722,536.33**	**791,787,053.95**	**791,787,053.95**	**478,557,972.69**	**1,032,183,372.02**	**-**
70741	PUBLIC HEALTH SERVICES	14,289,722,536.33	791,787,053.95	791,787,053.95	478,557,972.69	1,032,183,372.02	-
7076	**HEALTH N.E.C.**	**3,082,696,169.25**	**4,454,546,712.10**	**4,454,546,712.10**	**2,865,518,266.74**	**4,042,824,387.45**	**-**
70761	HEALTH N.E.C.	3,082,696,169.25	4,454,546,712.10	4,454,546,712.10	2,865,518,266.74	4,042,824,387.45	-
708	**RECREATION, CULTURE AND RELIGION**	**1,737,818,392.98**	**2,711,641,223.72**	**2,711,641,223.72**	**2,018,658,103.70**	**3,138,121,464.61**	**-**
7081	**RECREATIONAL AND SPORTING SERVICES**	**584,024,475.01**	**993,325,484.44**	**993,325,484.44**	**638,907,211.12**	**1,031,305,170.89**	**-**
70811	RECREATIONAL AND SPORTING SERVICES	584,024,475.01	993,325,484.44	993,325,484.44	638,907,211.12	1,031,305,170.89	-
7083	**BROADCASTING AND PUBLISHING SERVICES**	**778,184,558.18**	**1,105,788,361.62**	**1,105,788,361.62**	**922,301,622.74**	**1,462,618,127.91**	**-**
70831	BROADCASTING AND PUBLISHING SERVICES	778,184,558.18	1,105,788,361.62	1,105,788,361.62	922,301,622.74	1,462,618,127.91	-
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**375,609,359.79**	**612,527,377.66**	**612,527,377.66**	**457,449,269.84**	**644,198,165.81**	**-**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	375,609,359.79	612,527,377.66	612,527,377.66	457,449,269.84	644,198,165.81	-
709	**EDUCATION**	**63,586,112,055.81**	**102,070,126,940.57**	**102,070,126,940.57**	**73,369,855,954.97**	**102,126,088,803.48**	**-**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**2,623,255,098.00**	**6,225,909,218.99**	**6,225,909,218.99**	**606,241,319.55**	**1,229,119,987.04**	**-**
70912	PRIMARY EDUCATION	2,623,255,098.00	6,225,909,218.99	6,225,909,218.99	606,241,319.55	1,229,119,987.04	-
7092	**SECONDARY EDUCATION**	**56,272,983,456.84**	**88,830,550,118.23**	**88,830,550,118.23**	**67,623,289,600.49**	**94,154,551,745.40**	**-**
70922	UPPER-SECONDARY EDUCATION	56,272,983,456.84	88,830,550,118.23	88,830,550,118.23	67,623,289,600.49	94,154,551,745.40	-
7094	**TERTIARY EDUCATION**	**477,624,849.84**	**687,148,750.27**	**687,148,750.27**	**495,242,022.11**	**636,914,114.20**	**-**
70941	FIRST STAGE OF TERTIARY EDUCATION	477,624,849.84	687,148,750.27	687,148,750.27	495,242,022.11	636,914,114.20	-
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**1,289,635,952.04**	**2,067,197,680.95**	**2,067,197,680.95**	**1,550,546,380.85**	**2,104,795,462.87**	**-**
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,289,635,952.04	2,067,197,680.95	2,067,197,680.95	1,550,546,380.85	2,104,795,462.87	-
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**1,321,076,034.29**	**1,880,248,953.99**	**1,880,248,953.99**	**1,361,986,948.35**	**1,539,669,726.55**	**-**
70961	SUBSIDIARY SERVICES TO EDUCATION	1,321,076,034.29	1,880,248,953.99	1,880,248,953.99	1,361,986,948.35	1,539,669,726.55	-
7098	**EDUCATION N.E.C.**	**1,601,536,664.80**	**2,379,072,218.14**	**2,379,072,218.14**	**1,732,549,683.62**	**2,461,037,767.42**	**-**
70981	EDUCATION N.E.C	1,601,536,664.80	2,379,072,218.14	2,379,072,218.14	1,732,549,683.62	2,461,037,767.42	-
710	**SOCIAL PROTECTION**	**47,617,879,123.95**	**51,166,195,428.92**	**51,166,195,428.92**	**28,519,006,095.30**	**57,747,283,524.88**	**-**
7102	**OLD AGE**	**45,469,452,814.00**	**47,838,862,004.10**	**47,838,862,004.10**	**26,198,790,980.06**	**54,340,558,549.50**	**-**
71021	OLD AGE	45,469,452,814.00	47,838,862,004.10	47,838,862,004.10	26,198,790,980.06	54,340,558,549.50	-
7104	**FAMILY AND CHILDREN**	**1,647,582,279.07**	**2,508,448,146.11**	**2,508,448,146.11**	**1,703,833,595.69**	**2,507,754,331.57**	**-**
71041	FAMILY AND CHILDREN	1,647,582,279.07	2,508,448,146.11	2,508,448,146.11	1,703,833,595.69	2,507,754,331.57	-
7105	**UNEMPLOYMENT**	**284,997,443.68**	**459,445,402.60**	**459,445,402.60**	**369,994,575.17**	**515,172,273.36**	**-**
71051	UNEMPLOYMENT	284,997,443.68	459,445,402.60	459,445,402.60	369,994,575.17	515,172,273.36	-
7109	**SOCIAL PROTECTION N.E.C.**	**215,846,587.20**	**359,439,876.10**	**359,439,876.10**	**246,386,944.38**	**383,798,370.45**	**-**
71091	SOCIAL PROTECTION N.E.C.	215,846,587.20	359,439,876.10	359,439,876.10	246,386,944.38	383,798,370.45	-

Lagos State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Other Non-Debt Recurrent Expenditure	***485,832,030,389.67***	***799,510,618,837.90***	***821,810,618,837.90***	***468,969,505,975.57***	***1,105,345,390,721.06***	***432,088,700.09***
701	**GENERAL PUBLIC SERVICES**	**184,261,112,293.09**	**306,390,625,770.93**	**328,690,625,770.93**	**243,624,790,391.26**	**513,460,224,231.25**	**15,500,000.00**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISC**	**144,725,469,641.41**	**211,162,135,549.99**	**233,462,135,549.99**	**178,433,352,207.42**	**379,144,698,221.35**	**-**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	31,944,728,072.55	47,839,498,070.11	47,839,498,070.11	26,266,993,232.92	59,160,933,990.07	-
70112	FINANCIAL AND FISCAL AFFAIRS	112,780,741,568.85	163,322,637,479.88	185,622,637,479.88	152,166,358,974.50	319,983,764,231.28	-
7013	**GENERAL SERVICES**	**38,596,025,037.00**	**87,028,550,629.74**	**87,028,550,629.74**	**57,381,593,672.06**	**127,515,801,813.90**	**15,500,000.00**
70131	GENERAL PERSONNEL SERVICES	9,745,516,246.49	17,141,414,741.70	17,141,414,741.70	13,010,178,763.19	23,389,729,573.07	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	23,854,564,308.51	60,443,708,143.97	60,443,708,143.97	38,366,549,425.20	68,384,781,575.49	15,500,000.00
70133	OTHER GENERAL SERVICES	4,995,944,482.00	9,443,427,744.07	9,443,427,744.07	6,004,865,483.67	35,741,290,665.34	-
7015	**R&D GENERAL PUBLIC SERVICES**	**452,128.98**	**500,000.00**	**500,000.00**	**176,673.64**	**500,000.00**	**-**
70151	R&D GENERAL PUBLIC SERVICES	452,128.98	500,000.00	500,000.00	176,673.64	500,000.00	-
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**936,688,409.43**	**8,196,939,591.20**	**8,196,939,591.20**	**7,807,813,552.42**	**6,796,724,196.00**	**-**
70161	GENERAL PUBLIC SERVICES N.E.C.	936,688,409.43	8,196,939,591.20	8,196,939,591.20	7,807,813,552.42	6,796,724,196.00	-
7017	**PUBLIC DEBT TRANSACTIONS**	**2,477,076.27**	**2,500,000.00**	**2,500,000.00**	**1,854,285.71**	**2,500,000.00**	**-**
70171	PUBLIC DEBT TRANSACTIONS	2,477,076.27	2,500,000.00	2,500,000.00	1,854,285.71	2,500,000.00	-
703	**PUBLIC ORDER AND SAFETY**	**37,325,521,650.73**	**41,628,452,076.94**	**41,628,452,076.94**	**21,685,617,183.54**	**49,729,002,686.00**	**-**
7032	**FIRE PROTECTION SERVICES**	**1,181,907,927.17**	**2,052,201,473.96**	**2,052,201,473.96**	**1,387,200,923.53**	**3,413,061,720.00**	**-**
70321	FIRE PROTECTION SERVICES	1,181,907,927.17	2,052,201,473.96	2,052,201,473.96	1,387,200,923.53	3,413,061,720.00	-
7033	**LAW COURTS**	**9,681,535,101.35**	**17,534,130,953.00**	**17,534,130,953.00**	**9,705,997,492.44**	**19,946,500,000.00**	**-**
70331	LAW COURTS	9,681,535,101.35	17,534,130,953.00	17,534,130,953.00	9,705,997,492.44	19,946,500,000.00	-
7035	**R & D PUBLIC ORDER AND SAFETY**	**545,841,610.10**	**287,068,585.00**	**287,068,585.00**	**256,616,526.97**	**922,500,000.00**	**-**
70351	R&D PUBLIC ORDER AND SAFETY	545,841,610.10	287,068,585.00	287,068,585.00	256,616,526.97	922,500,000.00	-
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**25,916,237,012.12**	**21,755,051,064.98**	**21,755,051,064.98**	**10,335,802,240.61**	**25,446,940,966.00**	**-**
70361	PUBLIC ORDER AND SAFETY N.E.C.	25,916,237,012.12	21,755,051,064.98	21,755,051,064.98	10,335,802,240.61	25,446,940,966.00	-
704	**ECONOMIC AFFAIRS**	**51,161,735,484.37**	**106,926,798,966.38**	**106,926,798,966.38**	**46,769,835,959.70**	**109,130,076,931.94**	**80,000,000.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**5,919,100,028.63**	**13,133,943,963.44**	**13,133,943,963.44**	**6,652,623,816.16**	**25,543,742,269.00**	**-**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	5,919,100,028.63	13,133,943,963.44	13,133,943,963.44	6,652,623,816.16	25,543,742,269.00	-
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**3,070,900,639.20**	**11,558,000,000.00**	**11,558,000,000.00**	**3,368,247,556.79**	**8,771,000,000.00**	**80,000,000.00**
70421	AGRICULTURE	3,070,900,639.20	11,558,000,000.00	11,558,000,000.00	3,368,247,556.79	8,771,000,000.00	80,000,000.00
7043	**FUEL AND ENERGY**	**1,180,265,913.29**	**1,927,015,355.00**	**1,927,015,355.00**	**1,175,706,018.52**	**2,815,912,750.00**	**-**
70432	PETROLUEM AND NATURAL GAS	1,180,265,913.29	1,927,015,355.00	1,927,015,355.00	1,175,706,018.52	2,815,912,750.00	-
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**1,099,467,315.96**	**23,444,728,281.35**	**23,444,728,281.35**	**2,758,738,475.33**	**6,477,238,366.00**	**-**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	522,558,098.14	21,617,596,001.35	21,617,596,001.35	2,117,459,985.87	4,819,997,396.00	-
70443	CONSTRUCTION	576,909,217.82	1,827,132,280.00	1,827,132,280.00	641,278,489.46	1,657,240,970.00	-
7045	**TRANSPORT**	**16,524,421,453.27**	**28,082,242,965.59**	**28,082,242,965.59**	**18,345,625,397.03**	**37,308,892,364.00**	**-**
70451	ROAD TRANSPORT	15,620,162,084.91	26,712,435,762.59	26,712,435,762.59	17,607,334,650.33	33,644,913,443.00	-
70452	WATER TRANSPORT	904,259,368.36	1,369,807,203.00	1,369,807,203.00	738,290,746.69	3,663,978,921.00	-
7047	**OTHER INDUSTRIES**	**15,075,678,928.08**	**16,183,365,000.00**	**16,183,365,000.00**	**9,472,900,236.18**	**13,254,060,879.00**	**-**
70473	TOURISM	13,202,340,617.00	8,300,000,000.00	8,300,000,000.00	8,299,725,640.00	10,331,560,879.00	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	1,873,338,311.09	7,883,365,000.00	7,883,365,000.00	1,173,174,596.18	2,922,500,000.00	-
7048	**R & D ECONOMIC AFFAIRS**	**6,873,115,592.46**	**9,820,643,401.00**	**9,820,643,401.00**	**3,957,036,375.47**	**11,976,360,303.94**	**-**
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	1,800,568.19	2,000,000.00	2,000,000.00	1,501,153.62	2,000,000.00	-
70485	R & D TRANSPORT	6,871,315,024.28	9,818,643,401.00	9,818,643,401.00	3,955,535,221.84	11,974,360,303.94	-
7049	**ECONOMIC AFFAIRS N.E.C**	**1,418,785,613.48**	**2,776,860,000.00**	**2,776,860,000.00**	**1,038,958,084.22**	**2,982,870,000.00**	**-**
70491	ECONOMIC AFFAIRS N.E.C.	1,418,785,613.48	2,776,860,000.00	2,776,860,000.00	1,038,958,084.22	2,982,870,000.00	-
705	**ENVIRONMENTAL PROTECTION**	**31,071,156,284.03**	**56,358,129,219.13**	**56,358,129,219.13**	**23,110,801,747.05**	**70,545,863,273.30**	**35,000,000.00**
7051	**WASTE MANAGEMENT**	**23,200,404,496.50**	**40,381,487,319.20**	**40,381,487,319.20**	**13,656,891,030.72**	**41,631,487,319.30**	**-**
70511	WASTE MANAGEMENT	23,200,404,496.50	40,381,487,319.20	40,381,487,319.20	13,656,891,030.72	41,631,487,319.30	-
7052	**WASTE WATER MANAGEMENT**	**184,123,000.13**	**325,748,000.00**	**325,748,000.00**	**191,689,846.95**	**773,360,000.00**	**-**
70521	WASTE WATER MANAGEMENT	184,123,000.13	325,748,000.00	325,748,000.00	191,689,846.95	773,360,000.00	-

Lagos State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
7054	**PROTECTION OF BIODIVERSITY AND LANDSCAPE**	**652,036,537.50**	**1,293,800,000.00**	**1,293,800,000.00**	**1,094,815,040.33**	**1,805,921,055.00**	**-**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	652,036,537.50	1,293,800,000.00	1,293,800,000.00	1,094,815,040.33	1,805,921,055.00	-
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**7,034,592,249.90**	**14,357,093,899.93**	**14,357,093,899.93**	**8,167,405,829.06**	**26,335,094,899.00**	**35,000,000.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	7,034,592,249.90	14,357,093,899.93	14,357,093,899.93	8,167,405,829.06	26,335,094,899.00	35,000,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**31,957,945,135.59**	**55,881,042,988.39**	**55,881,042,988.39**	**22,486,007,234.45**	**73,142,796,868.24**	**15,000,000.00**
7061	**HOUSING DEVELOPMENT**	**3,722,574,087.46**	**7,297,345,301.26**	**7,297,345,301.26**	**3,785,736,373.08**	**10,170,950,185.12**	**-**
70611	HOUSING DEVELOPMENT	3,722,574,087.46	7,297,345,301.26	7,297,345,301.26	3,785,736,373.08	10,170,950,185.12	-
7062	**COMMUNITY DEVELOPMENT**	**3,075,115,304.34**	**5,863,359,857.88**	**5,863,359,857.88**	**2,587,382,700.40**	**8,304,090,857.88**	**15,000,000.00**
70621	COMMUNITY DEVELOPMENT	3,075,115,304.34	5,863,359,857.88	5,863,359,857.88	2,587,382,700.40	8,304,090,857.88	15,000,000.00
7063	**WATER SUPPLY**	**2,573,040,751.38**	**9,532,985,400.24**	**9,532,985,400.24**	**3,158,870,749.60**	**9,801,242,345.24**	**-**
70631	WATER SUPPLY	2,573,040,751.38	9,532,985,400.24	9,532,985,400.24	3,158,870,749.60	9,801,242,345.24	-
7064	**STREET LIGHTING**	**19,406,083,002.74**	**23,397,034,507.00**	**23,397,034,507.00**	**10,916,754,147.78**	**23,760,286,163.00**	**-**
70641	STREET LIGHTING	19,406,083,002.74	23,397,034,507.00	23,397,034,507.00	10,916,754,147.78	23,760,286,163.00	-
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**3,181,131,989.66**	**9,790,317,922.01**	**9,790,317,922.01**	**2,037,263,263.59**	**21,106,227,317.00**	**-**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	3,181,131,989.66	9,790,317,922.01	9,790,317,922.01	2,037,263,263.59	21,106,227,317.00	-
707	**HEALTH**	**45,945,794,353.91**	**66,686,896,876.33**	**66,686,896,876.33**	**25,975,404,298.81**	**91,248,687,793.42**	**150,000,000.00**
7072	**OUTPATIENT SERVICES**	**3,595,302,343.77**				**-**	**-**
70721	GENERAL MEDICAL SERVICES	3,595,302,343.77				-	-
7073	**HOSPITAL SERVICES**	**30,178,907,367.19**	**41,641,120,894.24**	**41,641,120,894.24**	**17,720,497,648.91**	**66,870,968,950.14**	**5,000,000.00**
70731	GENERAL HOSPITAL SERVICES	20,328,677,198.90	28,858,516,254.24	28,858,516,254.24	10,934,287,940.68	50,578,186,452.14	-
70732	SPECIALIZED HOSPITAL SERVICES	9,850,230,168.29	12,782,604,640.00	12,782,604,640.00	6,786,209,708.23	16,292,782,498.00	5,000,000.00
7074	**PUBLIC HEALTH SERVICES**	**4,498,501,912.04**	**11,022,308,720.00**	**11,022,308,720.00**	**4,048,875,139.76**	**10,676,354,387.50**	**75,000,000.00**
70741	PUBLIC HEALTH SERVICES	4,498,501,912.04	11,022,308,720.00	11,022,308,720.00	4,048,875,139.76	10,676,354,387.50	75,000,000.00
7076	**HEALTH N.E.C.**	**7,673,082,730.91**	**14,023,467,262.10**	**14,023,467,262.10**	**4,206,031,510.14**	**13,701,364,455.78**	**70,000,000.00**
70761	HEALTH N.E.C.	7,673,082,730.91	14,023,467,262.10	14,023,467,262.10	4,206,031,510.14	13,701,364,455.78	70,000,000.00
708	**RECREATION, CULTURE AND RELIGION**	**36,277,987,646.96**	**57,172,878,627.25**	**57,172,878,627.25**	**27,815,337,483.17**	**75,367,479,504.52**	**5,000,000.00**
7081	**RECREATIONAL AND SPORTING SERVICES**	**3,322,193,670.89**	**2,524,893,522.00**	**2,524,893,522.00**	**2,469,938,941.79**	**3,480,841,522.00**	**-**
70811	RECREATIONAL AND SPORTING SERVICES	3,322,193,670.89	2,524,893,522.00	2,524,893,522.00	2,469,938,941.79	3,480,841,522.00	-
7082	**CULTURAL SERVICES**	**128,535,819.37**	**300,000,000.00**	**300,000,000.00**	**178,954,920.20**	**1,090,000,000.00**	**-**
70821	CULTURAL SERVICES	128,535,819.37	300,000,000.00	300,000,000.00	178,954,920.20	1,090,000,000.00	-
7083	**BROADCASTING AND PUBLISHING SERVICES**	**12,752,924,434.96**	**20,696,326,350.25**	**20,696,326,350.25**	**7,070,220,347.82**	**26,464,088,114.52**	**5,000,000.00**
70831	BROADCASTING AND PUBLISHING SERVICES	12,752,924,434.96	20,696,326,350.25	20,696,326,350.25	7,070,220,347.82	26,464,088,114.52	5,000,000.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**20,074,333,721.74**	**33,651,658,755.00**	**33,651,658,755.00**	**18,096,223,273.36**	**44,332,549,868.00**	**-**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,074,333,721.74	33,651,658,755.00	33,651,658,755.00	18,096,223,273.36	44,332,549,868.00	-
709	**EDUCATION**	**32,513,634,960.75**	**64,228,954,021.63**	**64,228,954,021.63**	**44,256,920,868.39**	**70,312,785,727.00**	**23,680,000.00**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**3,510,619,891.65**	**5,393,304,656.00**	**5,393,304,656.00**	**5,393,304,656.00**	**6,102,494,006.00**	**13,680,000.00**
70912	PRIMARY EDUCATION	3,510,619,891.65	5,393,304,656.00	5,393,304,656.00	5,393,304,656.00	6,102,494,006.00	13,680,000.00
7092	**SECONDARY EDUCATION**	**5,068,291,479.58**	**6,037,931,309.00**	**6,037,931,309.00**	**4,222,766,305.08**	**6,984,185,072.00**	**-**
70922	UPPER-SECONDARY EDUCATION	5,068,291,479.58	6,037,931,309.00	6,037,931,309.00	4,222,766,305.08	6,984,185,072.00	-
7094	**TERTIARY EDUCATION**	**16,914,056,322.64**	**44,041,289,803.19**	**44,041,289,803.19**	**28,302,634,308.38**	**47,304,977,816.00**	**-**
70941	FIRST STAGE OF TERTIARY EDUCATION	394,577,282.72	1,024,465,746.00	1,024,465,746.00	319,707,458.80	1,459,113,338.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	16,519,479,039.92	43,016,824,057.19	43,016,824,057.19	27,982,926,849.58	45,845,864,478.00	-

Lagos State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**1,697,122,300.05**	**2,291,327,305.44**	**2,291,327,305.44**	**1,485,779,630.37**	**2,654,637,681.00**	**-**
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,697,122,300.05	2,291,327,305.44	2,291,327,305.44	1,485,779,630.37	2,654,637,681.00	-
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**1,319,933,581.64**	**1,825,143,195.00**	**1,825,143,195.00**	**1,387,355,713.93**	**2,070,012,448.00**	**-**
70961	SUBSIDIARY SERVICES TO EDUCATION	1,319,933,581.64	1,825,143,195.00	1,825,143,195.00	1,387,355,713.93	2,070,012,448.00	-
7097	**R & D EDUCATION**	**115,502,146.01**	**184,359,120.00**	**184,359,120.00**	**144,130,727.20**	**204,161,121.00**	**-**
70971	R & D EDUCATION	115,502,146.01	184,359,120.00	184,359,120.00	144,130,727.20	204,161,121.00	-
7098	**EDUCATION N.E.C.**	**3,888,109,239.18**	**4,455,598,633.00**	**4,455,598,633.00**	**3,320,949,527.43**	**4,992,317,583.00**	**10,000,000.00**
70981	EDUCATION N.E.C	3,888,109,239.18	4,455,598,633.00	4,455,598,633.00	3,320,949,527.43	4,992,317,583.00	10,000,000.00
710	**SOCIAL PROTECTION**	**35,317,142,580.23**	**44,236,840,290.91**	**44,236,840,290.91**	**13,244,790,809.19**	**52,408,473,705.38**	**107,908,700.09**
7102	**OLD AGE**	**506,808,252.86**	**3,381,683,000.00**	**3,381,683,000.00**	**1,428,564,436.26**	**3,716,108,436.00**	**-**
71021	OLD AGE	506,808,252.86	3,381,683,000.00	3,381,683,000.00	1,428,564,436.26	3,716,108,436.00	-
7104	**FAMILY AND CHILDREN**	**29,704,687,765.10**	**29,715,086,786.38**	**29,715,086,786.38**	**9,161,422,311.34**	**27,216,581,438.00**	**107,908,700.09**
71041	FAMILY AND CHILDREN	29,704,687,765.10	29,715,086,786.38	29,715,086,786.38	9,161,422,311.34	27,216,581,438.00	107,908,700.09
7105	**UNEMPLOYMENT**	**63,093,479.50**	**106,220,000.53**	**106,220,000.53**	**41,623,366.22**	**97,917,116.00**	**-**
71051	UNEMPLOYMENT	63,093,479.50	106,220,000.53	106,220,000.53	41,623,366.22	97,917,116.00	-
7107	**SOCIAL EXCLUSSION N.E.C**	**292,569,864.21**	**475,300,000.00**	**475,300,000.00**	**209,515,171.06**	**830,456,000.00**	**-**
71071	SOCIAL EXCLUSION N.E.C.	292,569,864.21	475,300,000.00	475,300,000.00	209,515,171.06	830,456,000.00	-
7109	**SOCIAL PROTECTION N.E.C.**	**4,749,983,218.56**	**10,558,550,504.00**	**10,558,550,504.00**	**2,403,665,524.32**	**20,547,410,715.38**	**-**
71091	SOCIAL PROTECTION N.E.C.	4,749,983,218.56	10,558,550,504.00	10,558,550,504.00	2,403,665,524.32	20,547,410,715.38	-

Lagos State Government 2026 Approved Budget - Debt Service Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Debt Service Expenditure	*92,912,090,471.76*	*95,000,000,000.00*	*95,000,000,000.00*	*87,008,975,237.85*	*591,864,836,007.20*	-
701	GENERAL PUBLIC SERVICES	92,912,090,471.76	95,000,000,000.00	95,000,000,000.00	87,008,975,237.85	591,864,836,007.20	-
7017	PUBLIC DEBT TRANSACTIONS	92,912,090,471.76	95,000,000,000.00	95,000,000,000.00	87,008,975,237.85	591,864,836,007.20	-
70171	PUBLIC DEBT TRANSACTIONS	92,912,090,471.76	95,000,000,000.00	95,000,000,000.00	87,008,975,237.85	591,864,836,007.20	-

Lagos State Government 2026 Approved Budget - Capital Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Expenditure	***1,312,466,974,555.75***	***2,071,185,026,691.84***	***2,071,185,026,691.84***	***1,238,200,376,469.05***	***2,337,805,210,325.31***	***15,000,000.00***
701	**GENERAL PUBLIC SERVICES**	**486,300,077,831.67**	**589,571,813,038.25**	**579,284,465,850.25**	**388,087,744,145.41**	**286,103,954,099.32**	**-**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISC**	**22,680,280,552.53**	**102,036,494,099.42**	**99,602,806,899.42**	**19,283,175,032.06**	**120,025,421,335.66**	**-**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	19,807,495,322.02	88,622,644,013.02	88,622,644,013.02	18,225,613,648.99	82,750,860,073.98	-
70112	FINANCIAL AND FISCAL AFFAIRS	2,872,785,230.51	13,413,850,086.40	10,980,162,886.40	1,057,561,383.07	37,274,561,261.68	-
7013	**GENERAL SERVICES**	**150,706,549,465.12**	**149,856,280,465.92**	**146,446,303,451.92**	**105,665,359,832.85**	**142,162,315,101.42**	**-**
70131	GENERAL PERSONNEL SERVICES	2,026,436,724.00	4,492,554,946.00	4,559,697,077.00	1,880,440,063.71	13,697,647,875.53	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	140,757,318,963.38	132,161,185,971.92	134,386,443,328.92	101,442,752,265.86	101,690,720,175.39	-
70133	OTHER GENERAL SERVICES	7,922,793,777.74	13,202,539,548.00	7,500,163,046.00	2,342,167,503.28	26,773,947,050.50	-
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**19,125,233,272.00**	**23,876,600,000.00**	**19,432,917,026.00**	**19,109,235,406.26**	**23,399,467,662.24**	**-**
70161	GENERAL PUBLIC SERVICES N.E.C.	19,125,233,272.00	23,876,600,000.00	19,432,917,026.00	19,109,235,406.26	23,399,467,662.24	-
7017	**PUBLIC DEBT TRANSACTIONS**	**293,788,014,542.01**	**313,802,438,472.91**	**313,802,438,472.91**	**244,029,973,874.25**	**516,750,000.00**	**-**
70171	PUBLIC DEBT TRANSACTIONS	293,788,014,542.01	313,802,438,472.91	313,802,438,472.91	244,029,973,874.25	516,750,000.00	-
703	**PUBLIC ORDER AND SAFETY**	**26,820,666,605.17**	**48,984,710,719.00**	**41,845,466,154.00**	**18,139,200,237.06**	**50,804,014,460.44**	**-**
7032	**FIRE PROTECTION SERVICES**	**1,240,222,709.00**	**3,911,700,456.00**	**2,416,696,232.00**	**1,175,550,487.21**	**3,143,767,965.00**	**-**
70321	FIRE PROTECTION SERVICES	1,240,222,709.00	3,911,700,456.00	2,416,696,232.00	1,175,550,487.21	3,143,767,965.00	-
7033	**LAW COURTS**	**11,306,204,257.01**	**17,623,668,325.00**	**17,623,668,325.00**	**8,123,750,281.89**	**19,739,995,000.00**	**-**
70331	LAW COURTS	11,306,204,257.01	17,623,668,325.00	17,623,668,325.00	8,123,750,281.89	19,739,995,000.00	-
7035	**R & D PUBLIC ORDER AND SAFETY**	**10,258,500.00**	**29,250,000.00**	**29,250,000.00**	**29,246,163.00**	**29,250,000.00**	**-**
70351	R&D PUBLIC ORDER AND SAFETY	10,258,500.00	29,250,000.00	29,250,000.00	29,246,163.00	29,250,000.00	-
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**14,263,981,139.16**	**27,420,091,938.00**	**21,775,851,597.00**	**8,810,653,304.96**	**27,891,001,495.44**	**-**
70361	PUBLIC ORDER AND SAFETY N.E.C.	14,263,981,139.16	27,420,091,938.00	21,775,851,597.00	8,810,653,304.96	27,891,001,495.44	-
704	**ECONOMIC AFFAIRS**	**553,936,414,506.09**	**921,105,163,979.20**	**974,705,158,315.66**	**559,046,640,331.28**	**1,253,396,096,093.85**	**-**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**2,912,296,358.84**	**15,802,686,313.54**	**9,715,343,621.54**	**757,355,700.34**	**41,439,327,780.71**	**-**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,912,296,358.84	15,802,686,313.54	9,715,343,621.54	757,355,700.34	41,439,327,780.71	-
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**26,646,735,304.03**	**65,869,781,646.00**	**54,866,101,415.00**	**34,353,940,710.95**	**68,935,762,959.28**	**-**
70421	AGRICULTURE	26,646,735,304.03	65,869,781,646.00	54,866,101,415.00	34,353,940,710.95	68,935,762,959.28	-
7043	**FUEL AND ENERGY**	**11,913,491,507.71**	**111,210,988,181.00**	**106,434,560,573.46**	**26,732,751,992.34**	**39,185,675,172.42**	**-**
70432	PETROLUEM AND NATURAL GAS	10,025,048,576.00	27,161,789,513.00	27,161,789,513.00	19,948,191,955.22	18,435,371,727.00	-
70435	ELECTRICITY	1,888,442,931.71	84,049,198,668.00	79,272,771,060.46	6,784,560,037.12	20,750,303,445.42	-
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**83,682,255.29**	**2,460,890,479.00**	**246,386,099.00**	**363,000,000.00**	**2,533,597,700.00**	**-**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	83,682,255.29	2,460,890,479.00	246,386,099.00	363,000,000.00	2,533,597,700.00	-
7045	**TRANSPORT**	**476,305,935,940.09**	**640,210,378,474.22**	**749,711,497,409.22**	**474,873,836,116.55**	**955,199,247,789.74**	**-**
70451	ROAD TRANSPORT	210,987,199,606.71	434,839,884,435.22	548,715,295,670.22	385,963,837,675.33	514,393,603,875.47	-
70452	WATER TRANSPORT	7,467,933,622.00	11,345,890,559.00	6,971,598,259.00	3,576,603,367.75	168,513,676,278.27	-
70453	RAILWAY TRANSPORT	257,850,802,711.39	194,024,603,480.00	194,024,603,480.00	85,333,395,073.47	272,291,967,636.00	-
7046	**COMMUNICATION**	**135,179,517.53**	**933,098,472.53**	**933,098,472.53**	**327,302,791.19**	**1,753,098,472.53**	**-**
70461	COMMUNICATION	135,179,517.53	933,098,472.53	933,098,472.53	327,302,791.19	1,753,098,472.53	-
7047	**OTHER INDUSTRIES**	**25,633,023,887.60**	**52,974,978,912.91**	**44,770,405,770.91**	**16,104,527,038.32**	**120,645,650,199.99**	**-**
70473	TOURISM	3,708,257,509.00	8,920,892,135.00	3,465,392,135.00	2,517,151,430.36	22,813,364,071.00	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	21,924,766,378.60	44,054,086,777.91	41,305,013,635.91	13,587,375,607.96	97,832,286,128.99	-
7049	**ECONOMIC AFFAIRS N.E.C**	**10,306,069,735.00**	**31,642,361,500.00**	**8,027,764,954.00**	**5,533,925,981.58**	**23,703,736,019.18**	**-**
70491	ECONOMIC AFFAIRS N.E.C.	10,306,069,735.00	31,642,361,500.00	8,027,764,954.00	5,533,925,981.58	23,703,736,019.18	-
705	**ENVIRONMENTAL PROTECTION**	**56,400,864,515.00**	**174,665,194,183.67**	**185,572,260,900.67**	**90,691,771,755.96**	**133,802,431,990.75**	**-**
7051	**WASTE MANAGEMENT**	**8,317,457,031.00**	**12,616,076,364.00**	**3,165,805,571.00**	**2,596,120,777.80**	**10,178,412,654.00**	**-**
70511	WASTE MANAGEMENT	8,317,457,031.00	12,616,076,364.00	3,165,805,571.00	2,596,120,777.80	10,178,412,654.00	-
7052	**WASTE WATER MANAGEMENT**	**212,773,820.00**	**975,741,966.61**	**328,741,966.61**	**84,240,330.00**	**706,383,470.00**	**-**
70521	WASTE WATER MANAGEMENT	212,773,820.00	975,741,966.61	328,741,966.61	84,240,330.00	706,383,470.00	-
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**533,863,137.00**	**1,610,668,065.90**	**1,194,227,346.90**	**115,447,727.36**	**1,258,630,407.92**	**-**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	533,863,137.00	1,610,668,065.90	1,194,227,346.90	115,447,727.36	1,258,630,407.92	-

Lagos State Government 2026 Approved Budget - Capital Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
7055	**R&D ENVIRONMENTAL PROTECTION**	**40,514,536.00**	**97,500,000.00**	**97,500,000.00**	**95,000,000.00**	**97,500,000.00**	**-**
70551	R & D ENVIRONMENTAL PROTECTION	40,514,536.00	97,500,000.00	97,500,000.00	95,000,000.00	97,500,000.00	-
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**47,296,255,991.00**	**159,365,207,787.16**	**180,785,986,016.16**	**87,800,962,920.80**	**121,561,505,458.83**	**-**
70561	ENVIRONMENTAL PROTECTION N.E.C.	47,296,255,991.00	159,365,207,787.16	180,785,986,016.16	87,800,962,920.80	121,561,505,458.83	-
706	**HOUSING AND COMMUNITY AMMENITIES**	**71,402,272,481.06**	**171,502,286,028.75**	**143,669,386,841.75**	**83,745,800,032.07**	**269,833,534,590.13**	**15,000,000.00**
7061	**HOUSING DEVELOPMENT**	**34,523,961,245.76**	**54,147,656,421.28**	**46,682,292,662.28**	**22,417,445,238.76**	**84,426,697,057.76**	**-**
70611	HOUSING DEVELOPMENT	34,523,961,245.76	54,147,656,421.28	46,682,292,662.28	22,417,445,238.76	84,426,697,057.76	-
7062	**COMMUNITY DEVELOPMENT**	**3,569,887,343.00**	**12,240,883,740.00**	**8,247,380,136.00**	**8,796,033,152.82**	**28,211,365,687.03**	**15,000,000.00**
70621	COMMUNITY DEVELOPMENT	3,569,887,343.00	12,240,883,740.00	8,247,380,136.00	8,796,033,152.82	28,211,365,687.03	15,000,000.00
7063	**WATER SUPPLY**	**15,891,198,165.19**	**43,852,526,826.76**	**30,413,723,561.76**	**13,348,032,014.39**	**36,321,805,853.48**	**-**
70631	WATER SUPPLY	15,891,198,165.19	43,852,526,826.76	30,413,723,561.76	13,348,032,014.39	36,321,805,853.48	-
7064	**STREET LIGHTING**	**11,224,806,463.11**	**27,733,151,789.72**	**23,557,512,095.72**	**17,502,692,976.26**	**48,930,459,794.00**	**-**
70641	STREET LIGHTING	11,224,806,463.11	27,733,151,789.72	23,557,512,095.72	17,502,692,976.26	48,930,459,794.00	-
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**6,192,419,264.00**	**33,528,067,250.99**	**34,768,478,385.99**	**21,681,596,649.84**	**71,943,206,197.86**	**-**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	6,192,419,264.00	33,528,067,250.99	34,768,478,385.99	21,681,596,649.84	71,943,206,197.86	-
707	**HEALTH**	**48,188,836,270.16**	**68,828,090,871.97**	**69,661,677,408.14**	**48,086,133,830.62**	**207,916,637,123.17**	**-**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**3,373,471,590.83**	**3,373,471,590.83**	**3,373,471,590.83**	**2,354,923,415.64**	**4,471,809,211.94**	**-**
70713	THERAPEUTIC APPLIANCES AND EQUIPTMENT	3,373,471,590.83	3,373,471,590.83	3,373,471,590.83	2,354,923,415.64	4,471,809,211.94	-
7072	**OUTPATIENT SERVICES**	**131,189,080.00**	**11,437,140,000.00**	**11,437,140,000.00**	**807,546,902.84**	**322,242,372.00**	**-**
70721	GENERAL MEDICAL SERVICES	131,189,080.00	11,437,140,000.00	11,437,140,000.00	807,546,902.84	322,242,372.00	-
7073	**HOSPITAL SERVICES**	**8,052,560,381.73**	**8,664,197,357.93**	**7,423,962,090.93**	**4,368,277,117.12**	**40,336,675,319.37**	**-**
70731	GENERAL HOSPITAL SERVICES	993,098,900.63	963,780,302.63	963,780,302.63	693,539,499.88	3,474,065,723.25	-
70732	SPECIALIZED HOSPITAL SERVICES	7,059,461,481.10	7,700,417,055.30	6,460,181,788.30	3,674,737,617.23	36,862,609,596.12	-
7074	**PUBLIC HEALTH SERVICES**	**15,132,998,536.60**	**15,845,779,994.72**	**15,773,779,994.72**	**11,160,759,151.92**	**27,496,788,746.85**	**-**
70741	PUBLIC HEALTH SERVICES	15,132,998,536.60	15,845,779,994.72	15,773,779,994.72	11,160,759,151.92	27,496,788,746.85	-
7076	**HEALTH N.E.C.**	**21,498,616,681.00**	**29,507,501,928.49**	**31,653,323,731.66**	**29,394,627,243.10**	**135,289,121,473.01**	**-**
70761	HEALTH N.E.C.	21,498,616,681.00	29,507,501,928.49	31,653,323,731.66	29,394,627,243.10	135,289,121,473.01	-
708	**RECREATION, CULTURE AND RELIGION**	**6,932,311,045.00**	**13,374,620,195.00**	**9,782,686,474.00**	**3,317,893,883.89**	**16,190,841,563.67**	**-**
7081	**RECREATIONAL AND SPORTING SERVICES**	**2,821,402,136.00**	**3,863,053,530.00**	**5,363,760,212.00**	**811,666,000.00**	**4,430,085,080.00**	**-**
70811	RECREATIONAL AND SPORTING SERVICES	2,821,402,136.00	3,863,053,530.00	5,363,760,212.00	811,666,000.00	4,430,085,080.00	-
7082	**CULTURAL SERVICES**	**75,216,770.00**	**19,500,000.00**	**19,500,000.00**	**18,876,250.00**	**399,750,000.00**	**-**
70821	CULTURAL SERVICES	75,216,770.00	19,500,000.00	19,500,000.00	18,876,250.00	399,750,000.00	-
7083	**BROADCASTING AND PUBLISHING SERVICES**	**3,281,143,283.00**	**8,120,281,250.00**	**3,027,640,847.00**	**2,093,834,139.17**	**8,992,453,073.05**	**-**
70831	BROADCASTING AND PUBLISHING SERVICES	3,281,143,283.00	8,120,281,250.00	3,027,640,847.00	2,093,834,139.17	8,992,453,073.05	-
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**754,548,856.00**	**1,371,785,415.00**	**1,371,785,415.00**	**393,517,494.72**	**2,368,553,410.62**	**-**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	754,548,856.00	1,371,785,415.00	1,371,785,415.00	393,517,494.72	2,368,553,410.62	-

Lagos State Government 2026 Approved Budget - Capital Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	**EDUCATION**	**47,049,375,712.19**	**68,763,225,848.84**	**51,315,058,066.84**	**39,667,902,444.85**	**74,774,172,462.14**	**-**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**7,748,353,750.24**	**8,746,369,010.24**	**8,126,675,686.24**	**6,532,996,837.61**	**6,776,836,830.40**	**-**
70912	PRIMARY EDUCATION	7,748,353,750.24	8,746,369,010.24	8,126,675,686.24	6,532,996,837.61	6,776,836,830.40	-
7092	**SECONDARY EDUCATION**	**859,828,422.98**	**1,487,899,326.20**	**927,899,326.20**	**601,822,934.81**	**3,054,541,492.00**	**-**
70922	UPPER-SECONDARY EDUCATION	859,828,422.98	1,487,899,326.20	927,899,326.20	601,822,934.81	3,054,541,492.00	-
7094	**TERTIARY EDUCATION**	**9,646,493,523.00**	**18,696,753,548.85**	**15,387,005,110.85**	**4,667,541,474.76**	**18,066,416,290.40**	**-**
70941	FIRST STAGE OF TERTIARY EDUCATION	1,032,065,427.00	3,642,689,569.85	2,678,006,294.85	1,231,789,558.04	2,788,187,290.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	8,614,428,096.00	15,054,063,979.00	12,708,998,816.00	3,435,751,916.72	15,278,229,000.40	-
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**808,699,682.97**	**3,451,224,376.55**	**923,212,980.55**	**342,323,416.80**	**6,179,092,884.34**	**-**
70951	EDUCATION NOT DEFINABLE BY LEVEL	808,699,682.97	3,451,224,376.55	923,212,980.55	342,323,416.80	6,179,092,884.34	-
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**14,806,691,939.00**	**20,610,868,590.50**	**19,936,931,983.50**	**18,446,152,734.80**	**23,377,848,081.50**	**-**
70961	SUBSIDIARY SERVICES TO EDUCATION	14,806,691,939.00	20,610,868,590.50	19,936,931,983.50	18,446,152,734.80	23,377,848,081.50	-
7098	**EDUCATION N.E.C.**	**13,179,308,394.00**	**15,770,110,996.50**	**6,013,332,979.50**	**9,077,065,046.07**	**17,319,436,883.50**	**-**
70981	EDUCATION N.E.C	13,179,308,394.00	15,770,110,996.50	6,013,332,979.50	9,077,065,046.07	17,319,436,883.50	-
710	**SOCIAL PROTECTION**	**15,436,155,589.43**	**14,389,921,827.16**	**15,348,866,680.53**	**7,417,289,807.90**	**44,983,527,941.84**	**-**
7102	**OLD AGE**	**42,380,000.00**	**130,419,375.00**	**20,225,000.00**	**4,997,500.00**	**279,700,000.00**	**-**
71021	OLD AGE	42,380,000.00	130,419,375.00	20,225,000.00	4,997,500.00	279,700,000.00	-
7104	**FAMILY AND CHILDREN**	**6,805,793,150.00**	**4,252,438,292.31**	**8,373,707,960.68**	**2,566,271,390.39**	**31,096,496,741.16**	**-**
71041	FAMILY AND CHILDREN	6,805,793,150.00	4,252,438,292.31	8,373,707,960.68	2,566,271,390.39	31,096,496,741.16	-
7105	**UNEMPLOYMENT**	**7,542,517,821.24**	**9,483,734,516.23**	**6,596,810,820.23**	**4,716,556,601.36**	**12,105,990,789.40**	**-**
71051	UNEMPLOYMENT	7,542,517,821.24	9,483,734,516.23	6,596,810,820.23	4,716,556,601.36	12,105,990,789.40	-
7107	**SOCIAL EXCLUSSION N.E.C**	**175,715,193.00**	**279,579,643.62**	**114,372,899.62**	**15,056,000.00**	**774,965,411.28**	**-**
71071	SOCIAL EXCLUSION N.E.C.	175,715,193.00	279,579,643.62	114,372,899.62	15,056,000.00	774,965,411.28	-
7109	**SOCIAL PROTECTION N.E.C.**	**869,749,425.19**	**243,750,000.00**	**243,750,000.00**	**114,408,316.15**	**726,375,000.00**	**-**
71091	SOCIAL PROTECTION N.E.C.	869,749,425.19	243,750,000.00	243,750,000.00	114,408,316.15	726,375,000.00	-

Lagos State Government 2026 Approved Budget - Total Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
624	**LAGOS STATE**	**2,146,327,526,956.03**	**3,366,815,224,144.10**	**3,366,815,224,144.10**	**2,056,777,898,411.54**	**4,444,509,776,438.00**	**447,088,700.09**
6241	**LAGOS WEST SENATORIAL DISTRICT**	**251,681,006,319.38**	**555,736,494,719.88**	**499,003,919,986.88**	**206,732,042,001.25**	**712,857,901,928.72**	**5,000,000.00**
62410100	Agege Local Government	16,360,459,219.79	31,040,588,949.45	26,280,777,306.45	18,496,790,793.13	29,958,983,804.10	-
62410200	AJEROMI/IFELODUN Local Government	1,252,726,128.61	1,827,383,686.04	1,827,383,686.04	609,363,115.29	7,637,516,952.04	-
62410300	ALIMOSHO Local Government	3,511,375,433.52	10,357,393,197.67	9,601,222,717.67	6,678,575,035.76	16,075,174,454.28	-
62410400	Amuwo Odofin Local Government	11,230,136,902.78	20,301,657,141.67	20,301,657,141.67	13,806,891,126.47	21,393,572,953.84	-
62410600	BADAGRY Local Government	650,640,581.94	1,920,943,212.06	1,920,943,212.06	162,502,223.93	10,086,757,700.00	-
62411000	IFAKO/IJAYE Local Government	1,315,089,543.53	22,547,089,662.00	22,547,089,662.00	1,297,981,819.04	28,037,507,298.00	-
62411100	IKEJA Local Government	160,372,101,526.33	366,472,218,602.47	323,644,971,520.47	109,069,875,050.00	469,582,642,248.92	5,000,000.00
62411600	MUSHIN Local Government	2,206,856,354.59	1,564,626,562.00	1,249,380,970.00	505,214,786.95	4,282,850,696.54	-
62411700	OJO Local Government	26,956,874,652.42	48,876,736,186.93	42,413,479,023.93	23,932,401,305.94	69,636,916,426.60	-
62411800	OSHODI/ISOLO Local Government	27,824,745,975.88	50,827,857,519.60	49,217,014,746.60	32,172,446,744.74	56,165,979,394.39	-
6242	**LAGOS CENTRAL SENATORIAL DISTRICT**	**98,889,680,451.78**	**182,231,961,173.23**	**179,111,633,231.23**	**124,535,045,148.67**	**367,086,077,103.24**	**-**
62420500	APAPA Local Government	439,339,076.41	10,335,079,794.60	10,335,079,794.60	9,127,747,438.93	3,228,558,318.00	-
62420800	ETI-OSA Local Government	61,226,490,158.98	56,153,261,199.69	53,675,655,375.69	40,381,453,329.91	208,971,163,950.63	-
62421400	LAGOS ISLAND Local Government	22,104,950,521.71	87,778,682,241.30	89,870,100,667.30	58,539,845,444.43	118,746,223,374.30	-
62421500	LAGOS MAINLAND	14,139,026,782.68	22,511,244,735.70	19,476,881,060.70	14,143,452,046.56	30,002,885,315.16	-
62422000	SURULERE Local Government	979,873,912.00	5,453,693,201.94	5,753,916,332.94	2,342,546,888.86	6,137,246,145.15	-
6243	**Lagos East Senatorial District**	**59,341,998,543.51**	**100,630,376,935.49**	**91,253,096,432.86**	**54,974,488,012.80**	**240,692,707,302.22**	**-**
62430700	EPE Local Government	7,985,498,376.23	10,169,360,851.90	5,891,011,254.27	4,508,650,815.64	19,875,082,541.55	-
62430900	IBEJU-LEKKI LOCAL GOVERNMENT	10,404,373,173.99	9,582,948,194.14	8,782,948,194.14	3,630,875,180.66	33,603,125,583.00	-
62431200	IKORODU Local Government	18,775,863,349.81	49,043,171,659.20	44,577,959,253.20	28,342,957,719.55	105,510,591,010.94	-
62431300	KOSOFE Local Government	21,164,878,635.10	30,487,211,669.25	30,653,493,170.25	18,006,188,663.27	50,963,056,139.73	-
62431900	SOMOLU Local Government	1,011,385,008.39	1,347,684,561.00	1,347,684,561.00	485,815,633.69	30,740,852,027.00	-
6244	**Other**	**1,736,414,841,641.36**	**2,528,216,391,315.50**	**2,597,446,574,493.13**	**1,670,536,323,248.82**	**3,123,873,090,103.82**	**442,088,700.09**
62442100	State Wide	1,736,414,841,641.36	2,528,216,391,315.50	2,597,446,574,493.13	1,670,536,323,248.82	3,123,873,090,103.82	442,088,700.09

Lagos State Government 2026 Approved Budget - Personnel Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
624	**LAGOS STATE**	**255,116,431,538.85**	**401,119,578,614.36**	**378,819,578,614.36**	**262,599,040,729.08**	**409,494,339,384.43**	**-**
6241	**LAGOS WEST SENATORIAL DISTRICT**	**53,055,709,436.20**	**99,006,965,600.91**	**99,006,965,600.91**	**73,155,671,389.12**	**107,052,846,749.10**	**-**
62410100	Agege Local Government	12,943,280,907.81	19,802,429,444.19	19,802,429,444.19	16,171,426,911.14	22,078,126,339.42	-
62410300	ALIMOSHO Local Government	255,640,355.76	4,943,469,055.56	4,943,469,055.56	3,194,020,591.55	5,298,984,061.13	-
62410400	Amuwo Odofin Local Government	9,124,237,561.71	17,413,325,198.87	17,413,325,198.87	12,583,640,252.05	18,033,198,511.84	-
62411100	IKEJA Local Government	13,549,004,214.08	25,754,529,175.00	25,754,529,175.00	18,801,756,985.44	29,658,778,873.53	-
62411800	OSHODI/ISOLO Local Government	17,183,546,396.84	31,093,212,727.29	31,093,212,727.29	22,404,826,648.94	31,983,758,963.18	-
6242	**LAGOS CENTRAL SENATORIAL DISTRICT**	**11,632,210,344.60**	**26,610,836,008.81**	**26,610,836,008.81**	**19,850,021,461.55**	**32,075,303,002.74**	**-**
62420800	ETI-OSA Local Government	6,529,848,562.44	13,836,090,068.37	13,836,090,068.37	10,328,340,476.67	15,719,130,082.82	-
62421500	LAGOS MAINLAND	5,102,361,782.16	12,774,745,940.45	12,774,745,940.45	9,521,680,984.88	16,356,172,919.92	-
6243	**Lagos East Senatorial District**	**12,066,755,512.80**	**19,507,089,249.36**	**19,507,089,249.36**	**13,811,003,217.98**	**19,175,750,621.04**	**-**
62431300	KOSOFE Local Government	12,066,755,512.80	19,507,089,249.36	19,507,089,249.36	13,811,003,217.98	19,175,750,621.04	-
6244	**Other**	**178,361,756,245.25**	**255,994,687,755.28**	**233,694,687,755.28**	**155,782,344,660.43**	**251,190,439,011.55**	**-**
62442100	State Wide	178,361,756,245.25	255,994,687,755.28	233,694,687,755.28	155,782,344,660.43	251,190,439,011.55	-

Lagos State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
624	**LAGOS STATE**	**485,832,030,389.67**	**799,510,618,837.90**	**821,810,618,837.90**	**468,969,505,975.57**	**1,105,345,390,721.06**	**432,088,700.09**
6241	**LAGOS WEST SENATORIAL DISTRICT**	**41,252,481,728.40**	**71,389,890,752.70**	**71,389,890,752.70**	**39,575,302,901.43**	**86,328,809,118.71**	**5,000,000.00**
62410100	Agege Local Government	1,690,633,543.81	2,289,467,650.00	2,289,467,650.00	690,046,501.31	3,592,881,153.00	-
62410200	AJEROMI/IFELODUN Local Government	742,806,798.57	974,437,109.00	974,437,109.00	291,469,362.65	1,830,410,000.00	-
62410300	ALIMOSHO Local Government	2,239,417,761.93	3,209,773,575.14	3,209,773,575.14	2,025,425,145.40	4,522,045,014.00	-
62410400	Amuwo Odofin Local Government	2,102,059,341.07	2,416,807,024.80	2,416,807,024.80	1,185,558,340.68	3,288,385,118.00	-
62410600	BADAGRY Local Government	650,640,581.94	653,871,127.06	653,871,127.06	138,473,223.93	1,389,801,993.00	-
62411000	IFAKO/IJAYE Local Government	962,136,087.53	1,295,375,643.00	1,295,375,643.00	926,495,850.04	1,848,329,623.00	-
62411100	IKEJA Local Government	15,041,285,907.40	21,112,000,945.96	21,112,000,945.96	9,602,827,274.17	24,458,224,431.00	5,000,000.00
62411600	MUSHIN Local Government	411,505,874.39	787,410,000.00	787,410,000.00	357,284,226.95	1,659,717,376.00	-
62411700	OJO Local Government	13,237,910,912.91	28,637,127,572.93	28,637,127,572.93	18,976,990,029.28	31,608,534,317.00	-
62411800	OSHODI/ISOLO Local Government	4,174,084,918.86	10,013,620,104.80	10,013,620,104.80	5,380,732,947.03	12,130,480,093.70	-
6242	**LAGOS CENTRAL SENATORIAL DISTRICT**	**8,874,397,407.58**	**15,406,978,224.84**	**15,406,978,224.84**	**6,342,248,084.48**	**25,926,703,219.99**	**-**
62420500	APAPA Local Government	222,298,741.16	414,079,794.60	414,079,794.60	151,341,292.15	728,558,318.00	-
62420800	ETI-OSA Local Government	2,973,187,128.53	4,673,175,996.04	4,673,175,996.04	2,666,713,756.81	6,826,183,329.00	-
62421400	LAGOS ISLAND Local Government	2,971,761,802.25	5,601,253,835.30	5,601,253,835.30	1,761,245,660.51	10,971,020,406.00	-
62421500	LAGOS MAINLAND	1,774,150,936.63	2,681,086,008.95	2,681,086,008.95	803,119,486.15	4,029,901,520.99	-
62422000	SURULERE Local Government	932,998,799.00	2,037,382,589.94	2,037,382,589.94	959,827,888.86	3,371,039,646.00	-
6243	**Lagos East Senatorial District**	**8,022,789,292.90**	**12,611,031,088.60**	**12,611,031,088.60**	**6,971,255,542.40**	**16,792,184,047.45**	**-**
62430700	EPE Local Government	892,376,762.81	345,431,151.17	345,431,151.17	107,818,253.69	970,331,005.91	-
62430900	IBEJU-LEKKI LOCAL GOVERNMENT	278,229,996.08	374,548,347.14	374,548,347.14	153,229,438.43	686,548,346.14	-
62431200	IKORODU Local Government	3,208,855,515.02	7,454,073,402.40	7,454,073,402.40	4,894,776,179.21	9,169,556,479.40	-
62431300	KOSOFE Local Government	2,631,942,010.61	3,305,293,626.89	3,305,293,626.89	1,329,616,037.39	4,159,715,668.00	-
62431900	SOMOLU Local Government	1,011,385,008.39	1,131,684,561.00	1,131,684,561.00	485,815,633.69	1,806,032,548.00	-
6244	**Other**	**427,682,361,960.79**	**700,102,718,771.76**	**722,402,718,771.76**	**416,080,699,447.25**	**976,297,694,334.91**	**427,088,700.09**
62442100	State Wide	427,682,361,960.79	700,102,718,771.76	722,402,718,771.76	416,080,699,447.25	976,297,694,334.91	427,088,700.09

Lagos State Government 2026 Approved Budget - Debt Service Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
624	**LAGOS STATE**	**92,912,090,471.76**	**95,000,000,000.00**	**95,000,000,000.00**	**87,008,975,237.85**	**591,864,836,007.20**	**-**
6244	**Other**	**92,912,090,471.76**	**95,000,000,000.00**	**95,000,000,000.00**	**87,008,975,237.85**	**591,864,836,007.20**	**-**
62442100	State Wide	92,912,090,471.76	95,000,000,000.00	95,000,000,000.00	87,008,975,237.85	591,864,836,007.20	-

Lagos State Government 2026 Approved Budget - Capital Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
624	**LAGOS STATE**	**1,312,466,974,555.75**	**2,071,185,026,691.84**	**2,071,185,026,691.84**	**1,238,200,376,469.05**	**2,337,805,210,325.31**	**15,000,000.00**
6241	**LAGOS WEST SENATORIAL DISTRICT**	**157,372,815,154.79**	**385,339,638,366.28**	**328,607,063,633.28**	**94,001,067,710.70**	**519,476,246,060.91**	**-**
62410100	Agege Local Government	1,726,544,768.17	8,948,691,855.25	4,188,880,212.25	1,635,317,380.68	4,287,976,311.68	-
62410200	AJEROMI/IFELODUN Local Government	509,919,330.04	852,946,577.04	852,946,577.04	317,893,752.64	5,807,106,952.04	-
62410300	ALIMOSHO Local Government	1,016,317,315.83	2,204,150,566.97	1,447,980,086.97	1,459,129,298.82	6,254,145,379.15	-
62410400	Amuwo Odofin Local Government	3,840,000.00	471,524,918.00	471,524,918.00	37,692,533.74	71,989,324.00	-
62410600	BADAGRY Local Government	-	1,267,072,085.00	1,267,072,085.00	24,029,000.00	8,696,955,707.00	-
62411000	IFAKO/IJAYE Local Government	352,953,456.00	21,251,714,019.00	21,251,714,019.00	371,485,969.00	26,189,177,675.00	-
62411100	IKEJA Local Government	131,781,811,404.85	319,605,688,481.51	276,778,441,399.51	80,665,290,790.40	415,465,638,944.39	-
62411600	MUSHIN Local Government	1,795,350,480.20	777,216,562.00	461,970,970.00	147,930,560.00	2,623,133,320.54	-
62411700	OJO Local Government	13,718,963,739.51	20,239,608,614.00	13,776,351,451.00	4,955,411,276.66	38,028,382,109.60	-
62411800	OSHODI/ISOLO Local Government	6,467,114,660.18	9,721,024,687.51	8,110,181,914.51	4,386,887,148.77	12,051,740,337.51	-
6242	**LAGOS CENTRAL SENATORIAL DISTRICT**	**78,383,072,699.60**	**140,214,146,939.58**	**137,093,818,997.58**	**98,342,775,602.64**	**309,084,070,880.51**	**-**
62420500	APAPA Local Government	217,040,335.25	9,921,000,000.00	9,921,000,000.00	8,976,406,146.78	2,500,000,000.00	-
62420800	ETI-OSA Local Government	51,723,454,468.01	37,643,995,135.28	35,166,389,311.28	27,386,399,096.42	186,425,850,538.81	-
62421400	LAGOS ISLAND Local Government	19,133,188,719.46	82,177,428,406.00	84,268,846,832.00	56,778,599,783.91	107,775,202,968.30	-
62421500	LAGOS MAINLAND	7,262,514,063.89	7,055,412,786.30	4,021,049,111.30	3,818,651,575.53	9,616,810,874.25	-
62422000	SURULERE Local Government	46,875,113.00	3,416,310,612.00	3,716,533,743.00	1,382,719,000.00	2,766,206,499.15	-
6243	**Lagos East Senatorial District**	**39,252,453,737.81**	**68,512,256,597.53**	**59,134,976,094.90**	**34,192,229,252.42**	**204,724,772,633.73**	**-**
62430700	EPE Local Government	7,093,121,613.42	9,823,929,700.73	5,545,580,103.10	4,400,832,561.95	18,904,751,535.64	-
62430900	IBEJU-LEKKI LOCAL GOVERNMENT	10,126,143,177.91	9,208,399,847.00	8,408,399,847.00	3,477,645,742.23	32,916,577,236.86	-
62431200	IKORODU Local Government	15,567,007,834.79	41,589,098,256.80	37,123,885,850.80	23,448,181,540.34	96,341,034,531.54	-
62431300	KOSOFE Local Government	6,466,181,111.69	7,674,828,793.00	7,841,110,294.00	2,865,569,407.90	27,627,589,850.69	-
62431900	SOMOLU Local Government	-	216,000,000.00	216,000,000.00	-	28,934,819,479.00	-
6244	**Other**	**1,037,458,632,963.56**	**1,477,118,984,788.46**	**1,546,349,167,966.09**	**1,011,664,303,903.29**	**1,304,520,120,750.16**	**15,000,000.00**
62442100	State Wide	1,037,458,632,963.56	1,477,118,984,788.46	1,546,349,167,966.09	1,011,664,303,903.29	1,304,520,120,750.16	15,000,000.00

Lagos State Government 2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	*2,146,327,526,956.03*	*3,366,815,224,144.10*	*3,366,815,224,144.10*	*2,056,777,898,411.55*	*4,444,509,776,438.00*	*447,088,700.09*
01	**Agriculture**	**32,980,067,385.09**	**81,180,555,925.72**	**70,176,875,694.72**	**40,757,145,852.35**	**81,896,711,079.07**	**95,000,000.00**
0101	**Effective governance of the Agriculture Sector**	**2,698,216,635.74**	**11,118,799,998.00**	**10,740,072,898.00**	**3,121,100,900.55**	**6,867,469,498.00**	**80,000,000.00**
010101	Legal, policy, regulations and standards, guidelines and protocols	2,677,745.85	3,000,000.00	3,000,000.00	2,602,770.48	3,000,000.00	-
010102	Agriculture sector coordination mechanisms	2,695,538,889.89	11,115,799,998.00	10,737,072,898.00	3,118,498,130.08	6,864,469,498.00	80,000,000.00
0102	**Development of the livestock value chain**	**665,870,280.43**	**3,595,855,427.00**	**2,928,046,677.00**	**1,137,731,076.69**	**2,310,596,600.00**	**-**
010201	Ruminant (cattle, sheep & goats) production and marketing	620,000,000.00	620,000,000.00	620,000,000.00	452,731,076.69	642,000,000.00	-
010203	Poultry, pig, and micro livestock production	43,460,458.27	2,280,855,427.00	1,613,046,677.00	400,000,000.00	1,215,633,500.00	-
010205	Animal health and livestock diseases management	963,928.87	90,000,000.00	90,000,000.00	85,000,000.00	58,657,100.00	-
010206	Livestock feeds development	1,445,893.30	605,000,000.00	605,000,000.00	200,000,000.00	394,306,000.00	-
0103	**Enhancement of food production and productivity**	**44,056,219.80**	**12,113,994,365.00**	**9,093,994,365.00**	**1,933,540,667.47**	**6,021,541,443.86**	**15,000,000.00**
010301	Crop value chains and food systems promotion (food and cash cro	18,136,591.17	2,781,069,573.00	2,781,069,573.00	830,000,000.00	1,812,549,700.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversifica	2,847,924.35	4,230,000,000.00	1,230,000,000.00	400,700,000.00	1,316,491,743.86	15,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, f	23,071,704.28	5,102,924,792.00	5,082,924,792.00	702,840,667.47	2,892,500,000.00	-
0104	**Reduction of post-harvest losses**	**25,905,590,590.00**	**45,588,131,854.00**	**40,525,838,136.00**	**29,986,510,524.76**	**55,830,411,283.60**	**-**
010401	Modern technology for post-harvest storage and value addition	213,358,400.00	213,358,400.00	213,358,400.00	85,405,832.83	171,232,185.60	-
010403	Market linkage	25,688,339,298.54	44,723,498,454.00	40,091,204,736.00	29,550,717,614.43	55,159,800,198.00	-
010404	Agricultural produce and quality control	3,892,891.46	651,275,000.00	221,275,000.00	350,387,077.50	499,378,900.00	-
0105	**Enhancement of fisheries resources development (aquacu**	**17,557,275.80**	**2,470,000,000.00**	**1,470,000,000.00**	**400,000,000.00**	**4,747,269,200.00**	**-**
010503	Fish processing and post-harvest management	17,557,275.80	2,470,000,000.00	1,470,000,000.00	400,000,000.00	4,747,269,200.00	-
0106	**Promotion of forest resource conservation and preservati**	**1,900,316.91**	**288,000,000.00**	**288,000,000.00**	**250,000,000.00**	**187,702,700.00**	**-**
010601	Forest regeneration and conservation	1,101,632.99	130,000,000.00	130,000,000.00	100,000,000.00	84,726,900.00	-
010602	Eco-tourism development	798,683.92	158,000,000.00	158,000,000.00	150,000,000.00	102,975,800.00	-
0107	**Promotion of enabling environment for increased agricultu**	**48,599,369.69**	**1,264,600,002.00**	**389,749,339.00**	**504,168,677.38**	**693,275,302.00**	**-**
010701	Integrated rural development (agricultural land development, farm	3,958,993.56	975,000,000.00	100,149,337.00	228,378,200.00	487,500,000.00	-
010702	Youth and women In agriculture empowerment & smallholder agri	698,159.91	150,700,000.00	150,700,000.00	150,000,000.00	98,218,100.00	-
010703	Agricultural data and statistic management and institutionalisation	1,090,776.08	1,200,000.00	1,200,000.00	1,139,378.29	1,200,000.00	-
010704	Adaptive research, unified and all-inclusive extension services deli	7,681,676.56	8,700,002.00	8,700,002.00	7,995,649.36	8,700,002.00	-
010705	Public Private Partnerships (corporate private sector, NGOs, donor	1,800,568.19	2,000,000.00	2,000,000.00	1,501,153.62	2,000,000.00	-
010706	Capacity building for stakeholders and professional human resourc	33,369,195.39	127,000,000.00	127,000,000.00	115,154,296.11	95,657,200.00	-
0110	**Agriculture Sector Expenditures Not Elsewhere Classified**	**3,598,276,696.73**	**4,741,174,279.72**	**4,741,174,279.72**	**3,424,094,005.49**	**5,238,445,051.61**	**-**
011001	Agriculture Programme Not Elsewhere Classified	3,598,276,696.73	4,741,174,279.72	4,741,174,279.72	3,424,094,005.49	5,238,445,051.61	-
02	**Societal Re-orientation**	**17,553,743,688.99**	**13,363,674,490.00**	**11,210,820,800.00**	**8,776,870,575.83**	**36,866,523,135.94**	**-**
0210	**Societal Re-orientation - General**	**17,553,743,688.99**	**13,363,674,490.00**	**11,210,820,800.00**	**8,776,870,575.83**	**36,866,523,135.94**	**-**
021001	Societal Re-orientation - General	17,553,743,688.99	13,363,674,490.00	11,210,820,800.00	8,776,870,575.83	36,866,523,135.94	-
03	**Poverty Alleviation**	**9,601,253,498.32**	**15,423,465,596.44**	**12,371,335,156.44**	**6,439,699,017.78**	**18,754,092,229.68**	**-**
0310	**Poverty Alleviation - General**	**9,601,253,498.32**	**15,423,465,596.44**	**12,371,335,156.44**	**6,439,699,017.78**	**18,754,092,229.68**	**-**
031001	Poverty Alleviation - General	9,601,253,498.32	15,423,465,596.44	12,371,335,156.44	6,439,699,017.78	18,754,092,229.68	-
04	**Health**	**209,955,195,638.39**	**305,929,927,736.21**	**308,855,694,295.38**	**185,758,183,964.27**	**472,183,758,070.71**	**150,000,000.00**
0401	**Effective governance of the health system**	**150,480,400,036.63**	**203,529,600,936.93**	**203,529,600,936.93**	**114,609,680,331.80**	**247,280,778,732.69**	**150,000,000.00**
040101	Legal, policy, regulations and standards, guidelines and protocols	17,318,329,527.83	5,101,239,744.10	5,101,239,744.10	3,210,201,355.86	4,912,072,318.49	-
040102	Human and institutional capacity performance management	37,795,809,145.43	62,021,532,005.00	62,021,532,005.00	48,406,534,121.52	65,622,175,981.00	-
040103	Health sector coordination mechanisms	95,366,261,363.37	136,406,829,187.83	136,406,829,187.83	62,992,944,854.42	176,746,530,433.20	150,000,000.00
0402	**Community engagement and participation in health**	**56,079,646.00**	**97,635,020.66**	**97,635,020.66**	**33,083,999.53**	**800,141,663.77**	**-**
040201	Community interventions	56,079,646.00	97,635,020.66	97,635,020.66	33,083,999.53	800,141,663.77	-
0403	**Enhancement of the delivery of Essential Package of Healt**	**14,434,856,273.48**	**13,494,565,991.42**	**17,673,839,702.42**	**11,893,618,618.06**	**34,030,849,760.73**	**-**
040301	Reproductive, maternal and neonatal health	3,285,712,500.00	3,285,712,500.00	3,285,712,500.00	2,550,188,392.30	3,285,712,500.30	-
040302	Child health	9,978,656,273.48	9,038,365,991.42	13,217,639,702.42	9,006,537,473.02	29,574,649,760.43	-
040303	Adolescent health	1,170,487,500.00	1,170,487,500.00	1,170,487,500.00	336,892,752.74	1,170,487,500.00	-

Lagos State Government 2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
0404	**Provision of the right number and right skill mix of compete**	**13,549,004,214.08**	**18,718,297,752.00**	**18,718,297,752.00**	**13,933,671,074.21**	**22,049,868,189.61**	**-**
040402	HRH Performance management	13,549,004,214.08	18,718,297,752.00	18,718,297,752.00	13,933,671,074.21	22,049,868,189.61	-
0405	**Provision of adequate and modern health infrastructure fo**	**20,819,334,796.05**	**59,384,081,752.39**	**58,371,480,724.56**	**36,690,751,077.89**	**147,964,300,052.59**	**-**
040501	Functional health facilities	19,804,145,823.71	56,067,456,230.46	55,480,605,202.63	33,374,127,355.89	123,590,091,837.15	-
040502	Planned Preventive Maintenance (PPM)	1,015,188,972.34	3,316,625,521.93	2,890,875,521.93	3,316,623,722.00	24,374,208,215.44	-
0408	**Institution and maintenance of a responsive public health**	**9,356,192,546.40**	**9,356,192,546.40**	**9,356,192,546.40**	**8,109,543,198.71**	**8,546,011,346.40**	**-**
040802	Public health laboratories	9,356,192,546.40	9,356,192,546.40	9,356,192,546.40	8,109,543,198.71	8,546,011,346.40	-
0409	**Provision of universal health coverage and financial risk pr**	**54,089,177.75**	**145,094,021.95**	**145,094,021.95**	**133,874,883.57**	**162,935,440.98**	**-**
040901	Mobilising equity contributions and vulnerable group funds	54,089,177.75	145,094,021.95	145,094,021.95	133,874,883.57	162,935,440.98	-
0410	**Health Sector Expenditures Not Elsewhere Classified**	**1,205,238,948.00**	**1,204,459,714.46**	**963,553,590.46**	**353,960,780.50**	**11,348,872,883.94**	**-**
041001	Health Not Elsewhere Classified	1,205,238,948.00	1,204,459,714.46	963,553,590.46	353,960,780.50	11,348,872,883.94	-
05	**Education**	**142,782,364,081.75**	**232,511,254,931.04**	**217,000,114,564.04**	**157,010,382,120.92**	**240,948,023,866.28**	**23,680,000.00**
0501	**Effective governance of the education system**	**28,979,083,211.77**	**59,112,308,716.94**	**58,697,221,336.94**	**40,111,317,052.41**	**64,235,301,890.00**	**23,680,000.00**
050102	Human and institutional capacity performance management	23,958,721,828.63	53,334,785,286.19	53,334,785,286.19	36,411,778,871.67	57,836,566,274.00	13,680,000.00
050103	Education sector coordination mechanisms	5,020,361,383.15	5,777,523,430.75	5,362,436,050.75	3,699,538,180.74	6,398,735,616.00	10,000,000.00
0502	**Increase in access, retention, and completion rate at all le**	**7,426,111,159.24**	**8,209,111,522.24**	**8,209,111,522.24**	**6,236,222,546.78**	**6,251,425,176.40**	**-**
050201	Early Childhood Care, Development and Education (ECCDE)	7,226,111,159.24	7,226,111,159.24	7,226,111,159.24	6,186,222,546.78	5,131,703,859.40	-
050206	Tertiary institutions' new courses accreditation	200,000,000.00	983,000,363.00	983,000,363.00	50,000,000.00	1,119,721,317.00	-
0503	**Equity and inclusiveness in the provision of educational ser**	**1,166,272,854.35**	**1,946,449,366.44**	**1,720,605,685.44**	**1,103,806,031.75**	**2,262,189,792.00**	**-**
050301	Inclusive Education	690,760,014.35	1,021,011,045.44	1,021,011,045.44	567,142,877.24	1,168,029,113.00	-
050302	Special education	474,132,840.00	679,594,640.00	679,594,640.00	471,923,154.51	828,123,214.00	-
050306	Emergency Response	1,380,000.00	245,843,681.00	20,000,000.00	64,740,000.00	266,037,465.00	-
0504	**Improved quality of teaching and learning outcomes**	**3,209,677,838.84**	**3,986,834,470.00**	**3,813,446,470.00**	**2,887,088,610.54**	**4,620,082,993.00**	**-**
050401	All levels of education quality assurance	949,815,174.90	1,064,985,015.00	1,064,985,015.00	813,448,614.13	1,213,119,666.00	-
050405	Teachers' recruitment and deployment	1,727,633,218.24	2,331,127,835.00	2,157,739,835.00	1,626,926,397.79	2,748,477,973.00	-
050406	School examination and MLA	532,229,445.70	590,721,620.00	590,721,620.00	446,713,598.61	658,485,354.00	-
0505	**Adequate infrastructure at all levels**	**38,374,106,961.74**	**56,595,423,914.85**	**42,298,602,608.85**	**33,015,317,633.64**	**60,861,935,211.40**	**-**
050501	Schools' infrastructure construction and rehabilitation	38,374,106,961.74	56,595,423,914.85	42,298,602,608.85	33,015,317,633.64	60,861,935,211.40	-
0506	**Improved education information management system (EIM**	**41,000,000.00**	**591,000,000.00**	**191,000,000.00**	**286,774,290.83**	**591,000,000.00**	**-**
050601	ICT equipment, software and expertise	41,000,000.00	591,000,000.00	191,000,000.00	286,774,290.83	591,000,000.00	-
0510	**Education Sector Expenditures Not Elsewhere Classified**	**63,586,112,055.81**	**102,070,126,940.57**	**102,070,126,940.57**	**73,369,855,954.97**	**102,126,088,803.48**	**-**
051001	Education Not Elsewhere Classified	63,586,112,055.81	102,070,126,940.57	102,070,126,940.57	73,369,855,954.97	102,126,088,803.48	-
06	**Housing and Urban Development**	**48,756,946,263.68**	**117,536,123,017.94**	**104,940,222,038.94**	**55,775,913,373.43**	**201,603,415,618.30**	**-**
0610	**Housing and Urban Development - General**	**48,756,946,263.68**	**117,536,123,017.94**	**104,940,222,038.94**	**55,775,913,373.43**	**201,603,415,618.30**	**-**
061001	Housing and Urban Development - General	48,756,946,263.68	117,536,123,017.94	104,940,222,038.94	55,775,913,373.43	201,603,415,618.30	-
07	**Gender**	**1,359,430,902.08**	**1,854,712,222.61**	**1,225,091,666.61**	**761,118,443.53**	**1,716,777,381.30**	**-**
0710	**Gender - General**	**1,359,430,902.08**	**1,854,712,222.61**	**1,225,091,666.61**	**761,118,443.53**	**1,716,777,381.30**	**-**
071001	Gender - General	1,359,430,902.08	1,854,712,222.61	1,225,091,666.61	761,118,443.53	1,716,777,381.30	-
08	**Youth**	**13,275,077,216.30**	**13,034,628,159.16**	**19,286,225,065.53**	**7,194,059,911.51**	**41,320,207,198.32**	**30,000,000.00**
0810	**Youth - General**	**13,275,077,216.30**	**13,034,628,159.16**	**19,286,225,065.53**	**7,194,059,911.51**	**41,320,207,198.32**	**30,000,000.00**
081001	Youth - General	13,275,077,216.30	13,034,628,159.16	19,286,225,065.53	7,194,059,911.51	41,320,207,198.32	30,000,000.00
09	**Environmental Improvement**	**44,286,771,004.21**	**132,724,298,608.91**	**120,636,483,894.91**	**62,718,673,840.37**	**176,645,758,246.39**	**35,000,000.00**
0910	**Environmental Improvement - General**	**44,286,771,004.21**	**132,724,298,608.91**	**120,636,483,894.91**	**62,718,673,840.37**	**176,645,758,246.39**	**35,000,000.00**
091001	Environmental Improvement - General	44,286,771,004.21	132,724,298,608.91	120,636,483,894.91	62,718,673,840.37	176,645,758,246.39	35,000,000.00
10	**Water Resources and Rural Development**	**17,504,221,219.33**	**18,805,131,876.12**	**18,805,131,876.12**	**12,283,419,503.14**	**18,074,063,700.94**	**-**
1010	**Water Resources and Rural Deve - General**	**17,504,221,219.33**	**18,805,131,876.12**	**18,805,131,876.12**	**12,283,419,503.14**	**18,074,063,700.94**	**-**
101001	Water Resources and Rural Deve - General	17,504,221,219.33	18,805,131,876.12	18,805,131,876.12	12,283,419,503.14	18,074,063,700.94	-
11	**Information Communication and Technology**	**31,667,903,892.74**	**47,611,939,147.78**	**34,033,672,246.78**	**12,536,773,962.48**	**62,419,830,438.08**	**5,000,000.00**
1110	**Information Communication and Technology - General**	**31,667,903,892.74**	**47,611,939,147.78**	**34,033,672,246.78**	**12,536,773,962.48**	**62,419,830,438.08**	**5,000,000.00**
111001	Information Communication and Technology - General	31,667,903,892.74	47,611,939,147.78	34,033,672,246.78	12,536,773,962.48	62,419,830,438.08	5,000,000.00

Lagos State Government 2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
12	**Growing the Private Sector**	**7,069,763,357.84**	**18,377,802,275.90**	**11,623,303,233.90**	**7,241,183,270.42**	**34,402,424,846.13**	**-**
1210	**Growing the Private Sector - General**	**7,069,763,357.84**	**18,377,802,275.90**	**11,623,303,233.90**	**7,241,183,270.42**	**34,402,424,846.13**	**-**
121001	Growing the Private Sector - General	7,069,763,357.84	18,377,802,275.90	11,623,303,233.90	7,241,183,270.42	34,402,424,846.13	-
13	**Reform of Government and Governance**	**929,772,614,187.11**	**1,257,516,419,700.26**	**1,256,571,360,946.26**	**852,128,680,198.05**	**1,706,039,793,315.02**	**30,500,000.00**
1310	**Reform of Government and Governance - General**	**929,772,614,187.11**	**1,257,516,419,700.26**	**1,256,571,360,946.26**	**852,128,680,198.05**	**1,706,039,793,315.02**	**30,500,000.00**
131001	Reform of Government and Governance - General	929,772,614,187.11	1,257,516,419,700.26	1,256,571,360,946.26	852,128,680,198.05	1,706,039,793,315.02	30,500,000.00
14	**Power**	**15,613,211,484.38**	**146,194,138,123.51**	**130,677,566,441.97**	**32,386,970,342.97**	**88,457,321,474.64**	**-**
1410	**Power - General**	**15,613,211,484.38**	**146,194,138,123.51**	**130,677,566,441.97**	**32,386,970,342.97**	**88,457,321,474.64**	**-**
141001	Power - General	15,613,211,484.38	146,194,138,123.51	130,677,566,441.97	32,386,970,342.97	88,457,321,474.64	-
15	**Rail**	**200,000,000,000.00**	**51,121,348,597.00**	**51,121,348,597.00**	**29,511,093,301.52**	**71,743,131,250.00**	**-**
1510	**Rail - General**	**200,000,000,000.00**	**51,121,348,597.00**	**51,121,348,597.00**	**29,511,093,301.52**	**71,743,131,250.00**	**-**
151001	Rail - General	200,000,000,000.00	51,121,348,597.00	51,121,348,597.00	29,511,093,301.52	71,743,131,250.00	-
16	**Water Ways**	**24,258,497,534.78**	**54,661,075,690.80**	**26,672,186,844.80**	**16,042,906,099.16**	**207,609,616,640.17**	**-**
1610	**Water Ways - General**	**24,258,497,534.78**	**54,661,075,690.80**	**26,672,186,844.80**	**16,042,906,099.16**	**207,609,616,640.17**	**-**
161001	Water Ways - General	24,258,497,534.78	54,661,075,690.80	26,672,186,844.80	16,042,906,099.16	207,609,616,640.17	-
17	**Road**	**312,006,582,223.58**	**655,601,275,742.45**	**763,834,967,525.45**	**474,250,497,058.66**	**844,618,027,639.90**	**-**
1710	**Road - General**	**312,006,582,223.58**	**655,601,275,742.45**	**763,834,967,525.45**	**474,250,497,058.66**	**844,618,027,639.90**	**-**
171001	Road - General	312,006,582,223.58	655,601,275,742.45	763,834,967,525.45	474,250,497,058.66	844,618,027,639.90	-
19	**COVID-19**	**2,045,896,653.25**	**9,928,414,247.04**	**5,761,778,808.04**	**5,581,594,111.14**	**14,059,775,795.67**	**-**
1910	**COVID-19 - General**	**2,045,896,653.25**	**9,928,414,247.04**	**5,761,778,808.04**	**5,581,594,111.14**	**14,059,775,795.67**	**-**
191001	COVID-19 - General	2,045,896,653.25	9,928,414,247.04	5,761,778,808.04	5,581,594,111.14	14,059,775,795.67	-
20	**CLIMATE CHANGE**	**42,536,621,639.00**	**129,672,888,752.98**	**140,537,644,768.98**	**56,686,714,002.17**	**74,593,065,641.67**	**-**
2010	**CLIMATE CHANGE - General**	**42,536,621,639.00**	**129,672,888,752.98**	**140,537,644,768.98**	**56,686,714,002.17**	**74,593,065,641.67**	**-**
201001	CLIMATE CHANGE - General	42,536,621,639.00	129,672,888,752.98	140,537,644,768.98	56,686,714,002.17	74,593,065,641.67	-
21	**Oil and Gas Infrastructure**	**10,025,048,576.00**	**27,161,789,513.00**	**27,161,789,513.00**	**19,948,191,955.22**	**18,435,371,727.00**	**-**
2110	**Oil and Gas Infrastructure - General**	**10,025,048,576.00**	**27,161,789,513.00**	**27,161,789,513.00**	**19,948,191,955.22**	**18,435,371,727.00**	**-**
211001	Oil and Gas Infrastructure - General	10,025,048,576.00	27,161,789,513.00	27,161,789,513.00	19,948,191,955.22	18,435,371,727.00	-
23	**Social Protection**	**33,276,316,509.21**	**36,604,359,789.23**	**34,311,610,165.23**	**12,987,827,506.62**	**32,122,087,142.80**	**77,908,700.09**
2301	**Effective Governance of Social Protection**	**2,351,460,168.79**	**4,537,843,403.00**	**2,355,288,154.00**	**4,416,859,986.88**	**4,725,328,360.94**	**-**
230102	Social protection coordination and mechanisms	1,994,598,415.62	3,729,268,403.00	1,546,713,154.00	3,608,677,465.30	3,693,119,924.94	-
230103	Integrated Supportive supervision	356,861,753.17	808,575,000.00	808,575,000.00	808,182,521.58	1,032,208,436.00	-
2302	**Reduce Poverty and Vulnerability**	**30,266,331,627.45**	**31,253,671,056.23**	**31,253,671,056.23**	**7,893,992,117.90**	**26,434,632,826.86**	**-**
230201	Conditional Cash Transfer to alleviate extreme poverty and suppor	-	600,000,000.00	600,000,000.00	600,000,000.00	1,484,334,797.00	-
230202	Unconditional Cash Transfers alleviate extreme poverty and suppo	1,055,822,608.45	1,300,000,000.00	1,300,000,000.00	897,084,943.13	1,606,575,000.00	-
230203	Unemployment benefits	3,353,671,056.23	3,353,671,056.23	3,353,671,056.23	2,916,126,041.36	3,343,723,029.86	-
230204	Other Social Safety Nets	25,856,837,962.77	26,000,000,000.00	26,000,000,000.00	3,480,781,133.40	20,000,000,000.00	-
2303	**Promote gender equity and social justice**	**501,154,307.60**	**557,425,955.00**	**557,425,955.00**	**547,610,697.72**	**557,425,955.00**	**77,908,700.09**
230301	Women's Economic Empowerment	500,781,640.46	534,500,000.00	534,500,000.00	528,925,819.16	534,500,000.00	77,908,700.09
230302	Political Participation and Leadership	372,667.14	22,925,955.00	22,925,955.00	18,684,878.56	22,925,955.00	-
2304	**Enhancement of Child Rights and Support**	**114,990,405.37**	**125,000,000.00**	**125,000,000.00**	**124,367,204.13**	**125,000,000.00**	**-**
230401	Child Protection Services	114,990,405.37	125,000,000.00	125,000,000.00	124,367,204.13	125,000,000.00	-
2305	**Social Pensions and Old Age Support**	**42,380,000.00**	**130,419,375.00**	**20,225,000.00**	**4,997,500.00**	**279,700,000.00**	**-**
230501	Pensions Payments and Contributions	42,380,000.00	130,419,375.00	20,225,000.00	4,997,500.00	279,700,000.00	-

Lagos State Government 2026 Approved Budget - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Personnel Expenditure	*255,116,431,538.85*	*401,119,578,614.36*	*378,819,578,614.36*	*262,599,040,729.08*	*409,494,339,384.43*	-
01	**Agriculture**	**1,935,392,402.16**	**3,078,274,279.72**	**3,078,274,279.72**	**2,175,426,439.29**	**3,549,520,051.61**	**-**
0110	**Agriculture Sector Expenditures Not Elsewhere Classified**	**1,935,392,402.16**	**3,078,274,279.72**	**3,078,274,279.72**	**2,175,426,439.29**	**3,549,520,051.61**	**-**
011001	Agriculture Programme Not Elsewhere Classified	1,935,392,402.16	3,078,274,279.72	3,078,274,279.72	2,175,426,439.29	3,549,520,051.61	-
03	**Poverty Alleviation**	**400,900,353.04**	**645,732,626.81**	**645,732,626.81**	**511,875,943.45**	**695,578,109.86**	**-**
0310	**Poverty Alleviation - General**	**400,900,353.04**	**645,732,626.81**	**645,732,626.81**	**511,875,943.45**	**695,578,109.86**	**-**
031001	Poverty Alleviation - General	400,900,353.04	645,732,626.81	645,732,626.81	511,875,943.45	695,578,109.86	-
04	**Health**	**68,717,232,065.09**	**107,160,395,574.05**	**107,160,395,574.05**	**79,613,907,704.47**	**115,810,112,018.04**	**-**
0401	**Effective governance of the health system**	**55,114,138,673.26**	**67,122,771,749.10**	**67,122,771,749.10**	**51,616,735,477.38**	**70,534,248,299.49**	**-**
040101	Legal, policy, regulations and standards, guidelines and protocols	17,318,329,527.83	5,101,239,744.10	5,101,239,744.10	3,210,201,355.86	4,912,072,318.49	-
040102	Human and institutional capacity performance management	37,795,809,145.43	62,021,532,005.00	62,021,532,005.00	48,406,534,121.52	65,622,175,981.00	-
0404	**Provision of the right number and right skill mix of compete**	**13,549,004,214.08**	**18,718,297,752.00**	**18,718,297,752.00**	**13,933,671,074.21**	**22,049,868,189.61**	**-**
040402	HRH Performance management	13,549,004,214.08	18,718,297,752.00	18,718,297,752.00	13,933,671,074.21	22,049,868,189.61	-
0405	**Provision of adequate and modern health infrastructure fo**	**-**	**21,174,232,051.00**	**21,174,232,051.00**	**13,929,626,269.31**	**23,063,060,087.96**	**-**
040501	Functional health facilities	-	21,174,232,051.00	21,174,232,051.00	13,929,626,269.31	23,063,060,087.96	-
0409	**Provision of universal health coverage and financial risk pr**	**54,089,177.75**	**145,094,021.95**	**145,094,021.95**	**133,874,883.57**	**162,935,440.98**	**-**
040901	Mobilising equity contributions and vulnerable group funds	54,089,177.75	145,094,021.95	145,094,021.95	133,874,883.57	162,935,440.98	-
05	**Education**	**63,586,112,055.81**	**102,070,126,940.57**	**102,070,126,940.57**	**73,369,855,954.97**	**102,126,088,803.48**	**-**
0510	**Education Sector Expenditures Not Elsewhere Classified**	**63,586,112,055.81**	**102,070,126,940.57**	**102,070,126,940.57**	**73,369,855,954.97**	**102,126,088,803.48**	**-**
051001	Education Not Elsewhere Classified	63,586,112,055.81	102,070,126,940.57	102,070,126,940.57	73,369,855,954.97	102,126,088,803.48	-
06	**Housing and Urban Development**	**4,844,153,374.28**	**8,187,603,735.81**	**8,187,603,735.81**	**5,713,327,415.20**	**6,971,753,188.03**	**-**
0610	**Housing and Urban Development - General**	**4,844,153,374.28**	**8,187,603,735.81**	**8,187,603,735.81**	**5,713,327,415.20**	**6,971,753,188.03**	**-**
061001	Housing and Urban Development - General	4,844,153,374.28	8,187,603,735.81	8,187,603,735.81	5,713,327,415.20	6,971,753,188.03	-
07	**Gender**	**456,416,989.08**	**695,788,576.11**	**695,788,576.11**	**387,510,793.06**	**566,727,330.34**	**-**
0710	**Gender - General**	**456,416,989.08**	**695,788,576.11**	**695,788,576.11**	**387,510,793.06**	**566,727,330.34**	**-**
071001	Gender - General	456,416,989.08	695,788,576.11	695,788,576.11	387,510,793.06	566,727,330.34	-
08	**Youth**	**1,775,189,765.00**	**2,805,985,054.45**	**2,805,985,054.45**	**1,955,230,013.75**	**2,972,332,172.12**	**-**
0810	**Youth - General**	**1,775,189,765.00**	**2,805,985,054.45**	**2,805,985,054.45**	**1,955,230,013.75**	**2,972,332,172.12**	**-**
081001	Youth - General	1,775,189,765.00	2,805,985,054.45	2,805,985,054.45	1,955,230,013.75	2,972,332,172.12	-
09	**Environmental Improvement**	**2,751,134,285.52**	**4,250,848,370.76**	**4,250,848,370.76**	**3,813,433,671.40**	**6,191,405,527.80**	**-**
0910	**Environmental Improvement - General**	**2,751,134,285.52**	**4,250,848,370.76**	**4,250,848,370.76**	**3,813,433,671.40**	**6,191,405,527.80**	**-**
091001	Environmental Improvement - General	2,751,134,285.52	4,250,848,370.76	4,250,848,370.76	3,813,433,671.40	6,191,405,527.80	-
10	**Water Resources and Rural Development**	**144,808,190.76**	**207,937,866.29**	**207,937,866.29**	**153,919,924.94**	**219,102,261.12**	**-**
1010	**Water Resources and Rural Deve - General**	**144,808,190.76**	**207,937,866.29**	**207,937,866.29**	**153,919,924.94**	**219,102,261.12**	**-**
101001	Water Resources and Rural Deve - General	144,808,190.76	207,937,866.29	207,937,866.29	153,919,924.94	219,102,261.12	-
12	**Growing the Private Sector**	**1,540,221,936.82**	**2,622,947,242.01**	**2,622,947,242.01**	**1,903,853,334.63**	**2,836,437,327.25**	**-**
1210	**Growing the Private Sector - General**	**1,540,221,936.82**	**2,622,947,242.01**	**2,622,947,242.01**	**1,903,853,334.63**	**2,836,437,327.25**	**-**
121001	Growing the Private Sector - General	1,540,221,936.82	2,622,947,242.01	2,622,947,242.01	1,903,853,334.63	2,836,437,327.25	-
13	**Reform of Government and Governance**	**95,768,494,238.97**	**147,989,875,244.85**	**125,689,875,244.85**	**76,902,608,868.53**	**144,644,413,609.56**	**-**
1310	**Reform of Government and Governance - General**	**95,768,494,238.97**	**147,989,875,244.85**	**125,689,875,244.85**	**76,902,608,868.53**	**144,644,413,609.56**	**-**
131001	Reform of Government and Governance - General	95,768,494,238.97	147,989,875,244.85	125,689,875,244.85	76,902,608,868.53	144,644,413,609.56	-
14	**Power**	**404,846,123.76**	**730,154,232.44**	**730,154,232.44**	**527,881,006.83**	**798,619,817.50**	**-**
1410	**Power - General**	**404,846,123.76**	**730,154,232.44**	**730,154,232.44**	**527,881,006.83**	**798,619,817.50**	**-**
141001	Power - General	404,846,123.76	730,154,232.44	730,154,232.44	527,881,006.83	798,619,817.50	-
16	**Water Ways**	**567,413,842.44**	**870,044,683.87**	**870,044,683.87**	**643,529,549.87**	**1,346,122,621.72**	**-**
1610	**Water Ways - General**	**567,413,842.44**	**870,044,683.87**	**870,044,683.87**	**643,529,549.87**	**1,346,122,621.72**	**-**
161001	Water Ways - General	567,413,842.44	870,044,683.87	870,044,683.87	643,529,549.87	1,346,122,621.72	-
17	**Road**	**12,224,115,916.12**	**19,803,864,186.62**	**19,803,864,186.62**	**14,926,680,108.69**	**20,766,126,546.00**	**-**
1710	**Road - General**	**12,224,115,916.12**	**19,803,864,186.62**	**19,803,864,186.62**	**14,926,680,108.69**	**20,766,126,546.00**	**-**
171001	Road - General	12,224,115,916.12	19,803,864,186.62	19,803,864,186.62	14,926,680,108.69	20,766,126,546.00	-

Lagos State Government 2026 Approved Budget -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Non-Debt Recurrent Expenditure	***485,832,030,389.67***	***799,510,618,837.90***	***821,810,618,837.90***	***468,969,505,975.57***	***1,105,345,390,721.06***	***432,088,700.09***
01	**Agriculture**	**2,734,244,204.04**	**10,560,000,000.00**	**10,560,000,000.00**	**2,978,802,054.26**	**7,693,000,000.00**	**80,000,000.00**
0101	**Effective governance of the Agriculture Sector**	**2,689,989,580.94**	**10,010,049,998.00**	**10,010,049,998.00**	**2,676,770,900.55**	**5,943,299,998.00**	**80,000,000.00**
010101	Legal, policy, regulations and standards, guidelines and protocols	2,677,745.85	3,000,000.00	3,000,000.00	2,602,770.48	3,000,000.00	-
010102	Agriculture sector coordination mechanisms	2,687,311,835.09	10,007,049,998.00	10,007,049,998.00	2,674,168,130.08	5,940,299,998.00	80,000,000.00
0103	**Enhancement of food production and productivity**	**247,245.75**	**500,250,000.00**	**500,250,000.00**	**255,462,680.47**	**1,600,000,000.00**	**-**
010303	Farm inputs supply and service delivery system (improved seeds,	247,245.75	500,250,000.00	500,250,000.00	255,462,680.47	1,600,000,000.00	-
0104	**Reduction of post-harvest losses**	**369,387.19**	**400,000.00**	**400,000.00**	**387,077.50**	**100,400,000.00**	**-**
010404	Agricultural produce and quality control	369,387.19	400,000.00	400,000.00	387,077.50	100,400,000.00	-
0107	**Promotion of enabling environment for increased agricultu**	**43,253,695.60**	**48,900,002.00**	**48,900,002.00**	**45,790,477.38**	**48,900,002.00**	**-**
010703	Agricultural data and statistic management and institutionalisation	1,090,776.08	1,200,000.00	1,200,000.00	1,139,378.29	1,200,000.00	-
010704	Adaptive research, unified and all-inclusive extension services deli	7,681,676.56	8,700,002.00	8,700,002.00	7,995,649.36	8,700,002.00	-
010705	Public Private Partnerships (corporate private sector, NGOs, donor	1,800,568.19	2,000,000.00	2,000,000.00	1,501,153.62	2,000,000.00	-
010706	Capacity building for stakeholders and professional human resourc	32,680,674.77	37,000,000.00	37,000,000.00	35,154,296.11	37,000,000.00	-
0110	**Agriculture Sector Expenditures Not Elsewhere Classified**	**384,294.57**	**400,000.00**	**400,000.00**	**390,918.36**	**400,000.00**	**-**
011001	Agriculture Programme Not Elsewhere Classified	384,294.57	400,000.00	400,000.00	390,918.36	400,000.00	-
02	**Societal Re-orientation**	**13,275,700,616.99**	**8,450,000,000.00**	**8,450,000,000.00**	**8,427,580,471.83**	**10,981,560,879.00**	**-**
0210	**Societal Re-orientation - General**	**13,275,700,616.99**	**8,450,000,000.00**	**8,450,000,000.00**	**8,427,580,471.83**	**10,981,560,879.00**	**-**
021001	Societal Re-orientation - General	13,275,700,616.99	8,450,000,000.00	8,450,000,000.00	8,427,580,471.83	10,981,560,879.00	-
03	**Poverty Alleviation**	**4,381,010,614.28**	**8,208,089,866.01**	**8,208,089,866.01**	**4,090,365,014.33**	**8,993,765,388.00**	**-**
0310	**Poverty Alleviation - General**	**4,381,010,614.28**	**8,208,089,866.01**	**8,208,089,866.01**	**4,090,365,014.33**	**8,993,765,388.00**	**-**
031001	Poverty Alleviation - General	4,381,010,614.28	8,208,089,866.01	8,208,089,866.01	4,090,365,014.33	8,993,765,388.00	-
04	**Health**	**95,299,985,684.37**	**136,309,194,167.17**	**136,309,194,167.17**	**62,989,168,854.42**	**176,655,318,769.43**	**150,000,000.00**
0401	**Effective governance of the health system**	**95,299,985,684.37**	**136,309,194,167.17**	**136,309,194,167.17**	**62,989,168,854.42**	**176,655,318,769.43**	**150,000,000.00**
040103	Health sector coordination mechanisms	95,299,985,684.37	136,309,194,167.17	136,309,194,167.17	62,989,168,854.42	176,655,318,769.43	150,000,000.00
05	**Education**	**32,513,634,960.75**	**64,228,954,021.63**	**64,228,954,021.63**	**44,256,920,868.39**	**70,312,785,727.00**	**23,680,000.00**
0501	**Effective governance of the education system**	**27,962,333,213.82**	**57,974,743,039.19**	**57,974,743,039.19**	**39,876,859,126.30**	**63,033,044,978.00**	**23,680,000.00**
050102	Human and institutional capacity performance management	23,958,721,828.63	53,334,785,286.19	53,334,785,286.19	36,411,778,871.67	57,836,566,274.00	13,680,000.00
050103	Education sector coordination mechanisms	4,003,611,385.20	4,639,957,753.00	4,639,957,753.00	3,465,080,254.63	5,196,478,704.00	10,000,000.00
0503	**Equity and inclusiveness in the provision of educational ser**	**1,164,892,854.35**	**1,700,605,685.44**	**1,700,605,685.44**	**1,039,066,031.75**	**1,996,152,327.00**	**-**
050301	Inclusive Education	690,760,014.35	1,021,011,045.44	1,021,011,045.44	567,142,877.24	1,168,029,113.00	-
050302	Special education	474,132,840.00	679,594,640.00	679,594,640.00	471,923,154.51	828,123,214.00	-
0504	**Improved quality of teaching and learning outcomes**	**3,016,290,485.84**	**3,793,447,117.00**	**3,793,447,117.00**	**2,767,088,610.54**	**4,426,695,640.00**	**-**
050401	All levels of education quality assurance	949,815,174.90	1,064,985,015.00	1,064,985,015.00	813,448,614.13	1,213,119,666.00	-
050405	Teachers' recruitment and deployment	1,534,245,865.24	2,137,740,482.00	2,137,740,482.00	1,506,926,397.79	2,555,090,620.00	-
050406	School examination and MLA	532,229,445.70	590,721,620.00	590,721,620.00	446,713,598.61	658,485,354.00	-
0505	**Adequate infrastructure at all levels**	**370,118,406.74**	**760,158,180.00**	**760,158,180.00**	**573,907,099.80**	**856,892,782.00**	**-**
050501	Schools' infrastructure construction and rehabilitation	370,118,406.74	760,158,180.00	760,158,180.00	573,907,099.80	856,892,782.00	-
06	**Housing and Urban Development**	**12,611,094,534.11**	**31,634,750,841.86**	**31,634,750,841.86**	**9,467,711,436.14**	**44,429,766,045.00**	**-**
0610	**Housing and Urban Development - General**	**12,611,094,534.11**	**31,634,750,841.86**	**31,634,750,841.86**	**9,467,711,436.14**	**44,429,766,045.00**	**-**
061001	Housing and Urban Development - General	12,611,094,534.11	31,634,750,841.86	31,634,750,841.86	9,467,711,436.14	44,429,766,045.00	-
08	**Youth**	**2,775,706,078.30**	**3,272,074,928.90**	**3,272,074,928.90**	**2,234,500,157.84**	**3,971,343,256.00**	**30,000,000.00**
0810	**Youth - General**	**2,775,706,078.30**	**3,272,074,928.90**	**3,272,074,928.90**	**2,234,500,157.84**	**3,971,343,256.00**	**30,000,000.00**
081001	Youth - General	2,775,706,078.30	3,272,074,928.90	3,272,074,928.90	2,234,500,157.84	3,971,343,256.00	30,000,000.00
09	**Environmental Improvement**	**27,288,487,814.94**	**48,546,393,839.20**	**48,546,393,839.20**	**18,841,077,671.72**	**52,382,630,473.30**	**35,000,000.00**
0910	**Environmental Improvement - General**	**27,288,487,814.94**	**48,546,393,839.20**	**48,546,393,839.20**	**18,841,077,671.72**	**52,382,630,473.30**	**35,000,000.00**
091001	Environmental Improvement - General	27,288,487,814.94	48,546,393,839.20	48,546,393,839.20	18,841,077,671.72	52,382,630,473.30	35,000,000.00
10	**Water Resources and Rural Development**	**2,573,040,751.38**	**9,532,985,400.24**	**9,532,985,400.24**	**3,158,870,749.60**	**9,801,242,345.24**	**-**
1010	**Water Resources and Rural Deve - General**	**2,573,040,751.38**	**9,532,985,400.24**	**9,532,985,400.24**	**3,158,870,749.60**	**9,801,242,345.24**	**-**
101001	Water Resources and Rural Deve - General	2,573,040,751.38	9,532,985,400.24	9,532,985,400.24	3,158,870,749.60	9,801,242,345.24	-

Lagos State Government 2026 Approved Budget -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
11	**Information Communication and Technology**	**13,894,230,187.36**	**23,370,377,000.25**	**23,370,377,000.25**	**8,394,821,602.94**	**33,194,848,076.52**	**5,000,000.00**
1110	**Information Communication and Technology - General**	**13,894,230,187.36**	**23,370,377,000.25**	**23,370,377,000.25**	**8,394,821,602.94**	**33,194,848,076.52**	**5,000,000.00**
111001	Information Communication and Technology - General	13,894,230,187.36	23,370,377,000.25	23,370,377,000.25	8,394,821,602.94	33,194,848,076.52	5,000,000.00
12	**Growing the Private Sector**	**3,007,854,077.02**	**7,490,960,000.44**	**7,490,960,000.44**	**3,777,941,916.23**	**17,267,477,931.00**	**-**
1210	**Growing the Private Sector - General**	**3,007,854,077.02**	**7,490,960,000.44**	**7,490,960,000.44**	**3,777,941,916.23**	**17,267,477,931.00**	**-**
121001	Growing the Private Sector - General	3,007,854,077.02	7,490,960,000.44	7,490,960,000.44	3,777,941,916.23	17,267,477,931.00	-
13	**Reform of Government and Governance**	**224,845,469,155.26**	**359,227,730,871.92**	**381,527,730,871.92**	**270,097,708,324.90**	**593,294,265,948.63**	**30,500,000.00**
1310	**Reform of Government and Governance - General**	**224,845,469,155.26**	**359,227,730,871.92**	**381,527,730,871.92**	**270,097,708,324.90**	**593,294,265,948.63**	**30,500,000.00**
131001	Reform of Government and Governance - General	224,845,469,155.26	359,227,730,871.92	381,527,730,871.92	270,097,708,324.90	593,294,265,948.63	30,500,000.00
14	**Power**	**1,702,824,011.43**	**23,544,611,356.35**	**23,544,611,356.35**	**3,293,166,004.40**	**7,635,910,146.00**	**-**
1410	**Power - General**	**1,702,824,011.43**	**23,544,611,356.35**	**23,544,611,356.35**	**3,293,166,004.40**	**7,635,910,146.00**	**-**
141001	Power - General	1,702,824,011.43	23,544,611,356.35	23,544,611,356.35	3,293,166,004.40	7,635,910,146.00	-
16	**Water Ways**	**5,917,080,335.34**	**10,802,778,947.93**	**10,802,778,947.93**	**6,288,847,199.96**	**14,046,081,721.00**	**-**
1610	**Water Ways - General**	**5,917,080,335.34**	**10,802,778,947.93**	**10,802,778,947.93**	**6,288,847,199.96**	**14,046,081,721.00**	**-**
161001	Water Ways - General	5,917,080,335.34	10,802,778,947.93	10,802,778,947.93	6,288,847,199.96	14,046,081,721.00	-
17	**Road**	**15,126,000,326.74**	**24,940,716,641.00**	**24,940,716,641.00**	**14,213,997,148.66**	**29,879,849,826.94**	**-**
1710	**Road - General**	**15,126,000,326.74**	**24,940,716,641.00**	**24,940,716,641.00**	**14,213,997,148.66**	**29,879,849,826.94**	**-**
171001	Road - General	15,126,000,326.74	24,940,716,641.00	24,940,716,641.00	14,213,997,148.66	29,879,849,826.94	-
23	**Social Protection**	**27,885,667,037.35**	**29,391,000,955.00**	**29,391,000,955.00**	**6,458,026,499.96**	**24,805,544,188.00**	**77,908,700.09**
2301	**Effective Governance of Social Protection**	**356,861,753.17**	**808,575,000.00**	**808,575,000.00**	**808,182,521.58**	**1,032,208,436.00**	**-**
230103	Integrated Supportive supervision	356,861,753.17	808,575,000.00	808,575,000.00	808,182,521.58	1,032,208,436.00	-
2302	**Reduce Poverty and Vulnerability**	**26,912,660,571.22**	**27,900,000,000.00**	**27,900,000,000.00**	**4,977,866,076.54**	**23,090,909,797.00**	**-**
230201	Conditional Cash Transfer to alleviate extreme poverty and suppor	-	600,000,000.00	600,000,000.00	600,000,000.00	1,484,334,797.00	-
230202	Unconditional Cash Transfers alleviate extreme poverty and suppo	1,055,822,608.45	1,300,000,000.00	1,300,000,000.00	897,084,943.13	1,606,575,000.00	-
230204	Other Social Safety Nets	25,856,837,962.77	26,000,000,000.00	26,000,000,000.00	3,480,781,133.40	20,000,000,000.00	-
2303	**Promote gender equity and social justice**	**501,154,307.60**	**557,425,955.00**	**557,425,955.00**	**547,610,697.72**	**557,425,955.00**	**77,908,700.09**
230301	Women's Economic Empowerment	500,781,640.46	534,500,000.00	534,500,000.00	528,925,819.16	534,500,000.00	77,908,700.09
230302	Political Participation and Leadership	372,667.14	22,925,955.00	22,925,955.00	18,684,878.56	22,925,955.00	-
2304	**Enhancement of Child Rights and Support**	**114,990,405.37**	**125,000,000.00**	**125,000,000.00**	**124,367,204.13**	**125,000,000.00**	**-**
230401	Child Protection Services	114,990,405.37	125,000,000.00	125,000,000.00	124,367,204.13	125,000,000.00	-

Lagos State Government 2026 Approved Budget - Debt Service Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Debt Service Expenditure	*92,912,090,471.76*	*95,000,000,000.00*	*95,000,000,000.00*	*87,008,975,237.85*	*591,864,836,007.20*	-
13	**Reform of Government and Governance**	**92,912,090,471.76**	**95,000,000,000.00**	**95,000,000,000.00**	**87,008,975,237.85**	**591,864,836,007.20**	-
1310	**Reform of Government and Governance - General**	**92,912,090,471.76**	**95,000,000,000.00**	**95,000,000,000.00**	**87,008,975,237.85**	**591,864,836,007.20**	-
131001	Reform of Government and Governance - General	92,912,090,471.76	95,000,000,000.00	95,000,000,000.00	87,008,975,237.85	591,864,836,007.20	-

Lagos State Government 2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Expenditure	*1,312,466,974,555.76*	*2,071,185,026,691.84*	*2,071,185,026,691.84*	*1,238,200,376,469.05*	*2,337,805,210,325.31*	*15,000,000.00*
01	**Agriculture**	**28,310,430,778.89**	**67,542,281,646.00**	**56,538,601,415.00**	**35,602,917,358.79**	**70,654,191,027.46**	**15,000,000.00**
0101	**Effective governance of the Agriculture Sector**	**8,227,054.80**	**1,108,750,000.00**	**730,022,900.00**	**444,330,000.00**	**924,169,500.00**	**-**
010102	Agriculture sector coordination mechanisms	8,227,054.80	1,108,750,000.00	730,022,900.00	444,330,000.00	924,169,500.00	-
0102	**Development of the livestock value chain**	**665,870,280.43**	**3,595,855,427.00**	**2,928,046,677.00**	**1,137,731,076.69**	**2,310,596,600.00**	**-**
010201	Ruminant (cattle, sheep & goats) production and marketing	620,000,000.00	620,000,000.00	620,000,000.00	452,731,076.69	642,000,000.00	-
010203	Poultry, pig, and micro livestock production	43,460,458.27	2,280,855,427.00	1,613,046,677.00	400,000,000.00	1,215,633,500.00	-
010205	Animal health and livestock diseases management	963,928.87	90,000,000.00	90,000,000.00	85,000,000.00	58,657,100.00	-
010206	Livestock feeds development	1,445,893.30	605,000,000.00	605,000,000.00	200,000,000.00	394,306,000.00	-
0103	**Enhancement of food production and productivity**	**43,808,974.05**	**11,613,744,365.00**	**8,593,744,365.00**	**1,678,077,987.00**	**4,421,541,443.86**	**15,000,000.00**
010301	Crop value chains and food systems promotion (food and cash cro	18,136,591.17	2,781,069,573.00	2,781,069,573.00	830,000,000.00	1,812,549,700.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversifica	2,847,924.35	4,230,000,000.00	1,230,000,000.00	400,700,000.00	1,316,491,743.86	15,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, f	22,824,458.54	4,602,674,792.00	4,582,674,792.00	447,377,987.00	1,292,500,000.00	-
0104	**Reduction of post-harvest losses**	**25,905,221,202.81**	**45,587,731,854.00**	**40,525,438,136.00**	**29,986,123,447.26**	**55,730,011,283.60**	**-**
010401	Modern technology for post-harvest storage and value addition	213,358,400.00	213,358,400.00	213,358,400.00	85,405,832.83	171,232,185.60	-
010403	Market linkage	25,688,339,298.54	44,723,498,454.00	40,091,204,736.00	29,550,717,614.43	55,159,800,198.00	-
010404	Agricultural produce and quality control	3,523,504.27	650,875,000.00	220,875,000.00	350,000,000.00	398,978,900.00	-
0105	**Enhancement of fisheries resources development (aquacu**	**17,557,275.80**	**2,470,000,000.00**	**1,470,000,000.00**	**400,000,000.00**	**4,747,269,200.00**	**-**
010503	Fish processing and post-harvest management	17,557,275.80	2,470,000,000.00	1,470,000,000.00	400,000,000.00	4,747,269,200.00	-
0106	**Promotion of forest resource conservation and preservati**	**1,900,316.91**	**288,000,000.00**	**288,000,000.00**	**250,000,000.00**	**187,702,700.00**	**-**
010601	Forest regeneration and conservation	1,101,632.99	130,000,000.00	130,000,000.00	100,000,000.00	84,726,900.00	-
010602	Eco-tourism development	798,683.92	158,000,000.00	158,000,000.00	150,000,000.00	102,975,800.00	-
0107	**Promotion of enabling environment for increased agricultu**	**5,345,674.09**	**1,215,700,000.00**	**340,849,337.00**	**458,378,200.00**	**644,375,300.00**	**-**
010701	Integrated rural development (agricultural land development, farm	3,958,993.56	975,000,000.00	100,149,337.00	228,378,200.00	487,500,000.00	-
010702	Youth and women In agriculture empowerment & smallholder agri	698,159.91	150,700,000.00	150,700,000.00	150,000,000.00	98,218,100.00	-
010706	Capacity building for stakeholders and professional human resourc	688,520.62	90,000,000.00	90,000,000.00	80,000,000.00	58,657,200.00	-
0110	**Agriculture Sector Expenditures Not Elsewhere Classified**	**1,662,500,000.00**	**1,662,500,000.00**	**1,662,500,000.00**	**1,248,276,647.84**	**1,688,525,000.00**	**-**
011001	Agriculture Programme Not Elsewhere Classified	1,662,500,000.00	1,662,500,000.00	1,662,500,000.00	1,248,276,647.84	1,688,525,000.00	-
02	**Societal Re-orientation**	**4,278,043,072.00**	**4,913,674,490.00**	**2,760,820,800.00**	**349,290,104.00**	**25,884,962,256.94**	**-**
0210	**Societal Re-orientation - General**	**4,278,043,072.00**	**4,913,674,490.00**	**2,760,820,800.00**	**349,290,104.00**	**25,884,962,256.94**	**-**
021001	Societal Re-orientation - General	4,278,043,072.00	4,913,674,490.00	2,760,820,800.00	349,290,104.00	25,884,962,256.94	-
03	**Poverty Alleviation**	**4,819,342,531.00**	**6,569,643,103.62**	**3,517,512,663.62**	**1,837,458,060.00**	**9,064,748,731.82**	**-**
0310	**Poverty Alleviation - General**	**4,819,342,531.00**	**6,569,643,103.62**	**3,517,512,663.62**	**1,837,458,060.00**	**9,064,748,731.82**	**-**
031001	Poverty Alleviation - General	4,819,342,531.00	6,569,643,103.62	3,517,512,663.62	1,837,458,060.00	9,064,748,731.82	-
04	**Health**	**45,937,977,888.93**	**62,460,337,994.99**	**65,386,104,554.16**	**43,155,107,405.38**	**179,718,327,283.24**	**-**
0401	**Effective governance of the health system**	**66,275,679.00**	**97,635,020.66**	**97,635,020.66**	**3,776,000.00**	**91,211,663.77**	**-**
040103	Health sector coordination mechanisms	66,275,679.00	97,635,020.66	97,635,020.66	3,776,000.00	91,211,663.77	-
0402	**Community engagement and participation in health**	**56,079,646.00**	**97,635,020.66**	**97,635,020.66**	**33,083,999.53**	**800,141,663.77**	**-**
040201	Community interventions	56,079,646.00	97,635,020.66	97,635,020.66	33,083,999.53	800,141,663.77	-
0403	**Enhancement of the delivery of Essential Package of Healt**	**14,434,856,273.48**	**13,494,565,991.42**	**17,673,839,702.42**	**11,893,618,618.06**	**34,030,849,760.73**	**-**
040301	Reproductive, maternal and neonatal health	3,285,712,500.00	3,285,712,500.00	3,285,712,500.00	2,550,188,392.30	3,285,712,500.30	-
040302	Child health	9,978,656,273.48	9,038,365,991.42	13,217,639,702.42	9,006,537,473.02	29,574,649,760.43	-
040303	Adolescent health	1,170,487,500.00	1,170,487,500.00	1,170,487,500.00	336,892,752.74	1,170,487,500.00	-
0405	**Provision of adequate and modern health infrastructure fo**	**20,819,334,796.05**	**38,209,849,701.39**	**37,197,248,673.56**	**22,761,124,808.58**	**124,901,239,964.63**	**-**
040501	Functional health facilities	19,804,145,823.71	34,893,224,179.46	34,306,373,151.63	19,444,501,086.58	100,527,031,749.19	-
040502	Planned Preventive Maintenance (PPM)	1,015,188,972.34	3,316,625,521.93	2,890,875,521.93	3,316,623,722.00	24,374,208,215.44	-
0408	**Institution and maintenance of a responsive public health**	**9,356,192,546.40**	**9,356,192,546.40**	**9,356,192,546.40**	**8,109,543,198.71**	**8,546,011,346.40**	**-**
040802	Public health laboratories	9,356,192,546.40	9,356,192,546.40	9,356,192,546.40	8,109,543,198.71	8,546,011,346.40	-
0410	**Health Sector Expenditures Not Elsewhere Classified**	**1,205,238,948.00**	**1,204,459,714.46**	**963,553,590.46**	**353,960,780.50**	**11,348,872,883.94**	**-**
041001	Health Not Elsewhere Classified	1,205,238,948.00	1,204,459,714.46	963,553,590.46	353,960,780.50	11,348,872,883.94	-

Lagos State Government 2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
05	**Education**	**46,682,617,065.19**	**66,212,173,968.84**	**50,701,033,601.84**	**39,383,605,297.56**	**68,509,149,335.80**	**-**
0501	**Effective governance of the education system**	**1,016,749,997.95**	**1,137,565,677.75**	**722,478,297.75**	**234,457,926.11**	**1,202,256,912.00**	**-**
050103	Education sector coordination mechanisms	1,016,749,997.95	1,137,565,677.75	722,478,297.75	234,457,926.11	1,202,256,912.00	-
0502	**Increase in access, retention, and completion rate at all le**	**7,426,111,159.24**	**8,209,111,522.24**	**8,209,111,522.24**	**6,236,222,546.78**	**6,251,425,176.40**	**-**
050201	Early Childhood Care, Development and Education (ECCDE)	7,226,111,159.24	7,226,111,159.24	7,226,111,159.24	6,186,222,546.78	5,131,703,859.40	-
050206	Tertiary institutions' new courses accreditation	200,000,000.00	983,000,363.00	983,000,363.00	50,000,000.00	1,119,721,317.00	-
0503	**Equity and inclusiveness in the provision of educational se**	**1,380,000.00**	**245,843,681.00**	**20,000,000.00**	**64,740,000.00**	**266,037,465.00**	**-**
050306	Emergency Response	1,380,000.00	245,843,681.00	20,000,000.00	64,740,000.00	266,037,465.00	-
0504	**Improved quality of teaching and learning outcomes**	**193,387,353.00**	**193,387,353.00**	**19,999,353.00**	**120,000,000.00**	**193,387,353.00**	**-**
050405	Teachers' recruitment and deployment	193,387,353.00	193,387,353.00	19,999,353.00	120,000,000.00	193,387,353.00	-
0505	**Adequate infrastructure at all levels**	**38,003,988,555.00**	**55,835,265,734.85**	**41,538,444,428.85**	**32,441,410,533.84**	**60,005,042,429.40**	**-**
050501	Schools' infrastructure construction and rehabilitation	38,003,988,555.00	55,835,265,734.85	41,538,444,428.85	32,441,410,533.84	60,005,042,429.40	-
0506	**Improved education information management system (EIM**	**41,000,000.00**	**591,000,000.00**	**191,000,000.00**	**286,774,290.83**	**591,000,000.00**	**-**
050601	ICT equipment, software and expertise	41,000,000.00	591,000,000.00	191,000,000.00	286,774,290.83	591,000,000.00	-
06	**Housing and Urban Development**	**31,301,698,355.29**	**77,713,768,440.27**	**65,117,867,461.27**	**40,594,874,522.09**	**150,201,896,385.27**	**-**
0610	**Housing and Urban Development - General**	**31,301,698,355.29**	**77,713,768,440.27**	**65,117,867,461.27**	**40,594,874,522.09**	**150,201,896,385.27**	**-**
061001	Housing and Urban Development - General	31,301,698,355.29	77,713,768,440.27	65,117,867,461.27	40,594,874,522.09	150,201,896,385.27	-
07	**Gender**	**903,013,913.00**	**1,158,923,646.50**	**529,303,090.50**	**373,607,650.47**	**1,150,050,050.96**	**-**
0710	**Gender - General**	**903,013,913.00**	**1,158,923,646.50**	**529,303,090.50**	**373,607,650.47**	**1,150,050,050.96**	**-**
071001	Gender - General	903,013,913.00	1,158,923,646.50	529,303,090.50	373,607,650.47	1,150,050,050.96	-
08	**Youth**	**8,724,181,373.00**	**6,956,568,175.81**	**13,208,165,082.18**	**3,004,329,739.92**	**34,376,531,770.20**	**-**
0810	**Youth - General**	**8,724,181,373.00**	**6,956,568,175.81**	**13,208,165,082.18**	**3,004,329,739.92**	**34,376,531,770.20**	**-**
081001	Youth - General	8,724,181,373.00	6,956,568,175.81	13,208,165,082.18	3,004,329,739.92	34,376,531,770.20	-
09	**Environmental Improvement**	**14,247,148,903.75**	**79,927,056,398.95**	**67,839,241,684.95**	**40,064,162,497.25**	**118,071,722,245.29**	**-**
0910	**Environmental Improvement - General**	**14,247,148,903.75**	**79,927,056,398.95**	**67,839,241,684.95**	**40,064,162,497.25**	**118,071,722,245.29**	**-**
091001	Environmental Improvement - General	14,247,148,903.75	79,927,056,398.95	67,839,241,684.95	40,064,162,497.25	118,071,722,245.29	-
10	**Water Resources and Rural Development**	**14,786,372,277.19**	**9,064,208,609.59**	**9,064,208,609.59**	**8,970,628,828.60**	**8,053,719,094.58**	**-**
1010	**Water Resources and Rural Deve - General**	**14,786,372,277.19**	**9,064,208,609.59**	**9,064,208,609.59**	**8,970,628,828.60**	**8,053,719,094.58**	**-**
101001	Water Resources and Rural Deve - General	14,786,372,277.19	9,064,208,609.59	9,064,208,609.59	8,970,628,828.60	8,053,719,094.58	-
11	**Information Communication and Technology**	**17,773,673,705.38**	**24,241,562,147.53**	**10,663,295,246.53**	**4,141,952,359.55**	**29,224,982,361.56**	**-**
1110	**Information Communication and Technology - General**	**17,773,673,705.38**	**24,241,562,147.53**	**10,663,295,246.53**	**4,141,952,359.55**	**29,224,982,361.56**	**-**
111001	Information Communication and Technology - General	17,773,673,705.38	24,241,562,147.53	10,663,295,246.53	4,141,952,359.55	29,224,982,361.56	-
12	**Growing the Private Sector**	**2,521,687,344.00**	**8,263,895,033.45**	**1,509,395,991.45**	**1,559,388,019.56**	**14,298,509,587.88**	**-**
1210	**Growing the Private Sector - General**	**2,521,687,344.00**	**8,263,895,033.45**	**1,509,395,991.45**	**1,559,388,019.56**	**14,298,509,587.88**	**-**
121001	Growing the Private Sector - General	2,521,687,344.00	8,263,895,033.45	1,509,395,991.45	1,559,388,019.56	14,298,509,587.88	-
13	**Reform of Government and Governance**	**516,246,560,321.12**	**655,298,813,583.49**	**654,353,754,829.49**	**418,119,387,766.78**	**376,236,277,749.62**	**-**
1310	**Reform of Government and Governance - General**	**516,246,560,321.12**	**655,298,813,583.49**	**654,353,754,829.49**	**418,119,387,766.78**	**376,236,277,749.62**	**-**
131001	Reform of Government and Governance - General	516,246,560,321.12	655,298,813,583.49	654,353,754,829.49	418,119,387,766.78	376,236,277,749.62	-
14	**Power**	**13,505,541,349.19**	**121,919,372,534.72**	**106,402,800,853.18**	**28,565,923,331.74**	**80,022,791,511.14**	**-**
1410	**Power - General**	**13,505,541,349.19**	**121,919,372,534.72**	**106,402,800,853.18**	**28,565,923,331.74**	**80,022,791,511.14**	**-**
141001	Power - General	13,505,541,349.19	121,919,372,534.72	106,402,800,853.18	28,565,923,331.74	80,022,791,511.14	-
15	**Rail**	**200,000,000,000.00**	**51,121,348,597.00**	**51,121,348,597.00**	**29,511,093,301.52**	**71,743,131,250.00**	**-**
1510	**Rail - General**	**200,000,000,000.00**	**51,121,348,597.00**	**51,121,348,597.00**	**29,511,093,301.52**	**71,743,131,250.00**	**-**
151001	Rail - General	200,000,000,000.00	51,121,348,597.00	51,121,348,597.00	29,511,093,301.52	71,743,131,250.00	-
16	**Water Ways**	**17,774,003,357.00**	**42,988,252,059.00**	**14,999,363,213.00**	**9,110,529,349.33**	**192,217,412,297.45**	**-**
1610	**Water Ways - General**	**17,774,003,357.00**	**42,988,252,059.00**	**14,999,363,213.00**	**9,110,529,349.33**	**192,217,412,297.45**	**-**
161001	Water Ways - General	17,774,003,357.00	42,988,252,059.00	14,999,363,213.00	9,110,529,349.33	192,217,412,297.45	-
17	**Road**	**284,656,465,980.71**	**610,856,694,914.83**	**719,090,386,697.83**	**445,109,819,801.31**	**793,972,051,266.96**	**-**
1710	**Road - General**	**284,656,465,980.71**	**610,856,694,914.83**	**719,090,386,697.83**	**445,109,819,801.31**	**793,972,051,266.96**	**-**
171001	Road - General	284,656,465,980.71	610,856,694,914.83	719,090,386,697.83	445,109,819,801.31	793,972,051,266.96	-

Lagos State Government 2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
19	**COVID-19**	**2,045,896,653.25**	**9,928,414,247.04**	**5,761,778,808.04**	**5,581,594,111.14**	**14,059,775,795.67**	**-**
1910	**COVID-19 - General**	**2,045,896,653.25**	**9,928,414,247.04**	**5,761,778,808.04**	**5,581,594,111.14**	**14,059,775,795.67**	**-**
191001	COVID-19 - General	2,045,896,653.25	9,928,414,247.04	5,761,778,808.04	5,581,594,111.14	14,059,775,795.67	-
20	**CLIMATE CHANGE**	**42,536,621,639.00**	**129,672,888,752.98**	**140,537,644,768.98**	**56,686,714,002.17**	**74,593,065,641.67**	**-**
2010	**CLIMATE CHANGE - General**	**42,536,621,639.00**	**129,672,888,752.98**	**140,537,644,768.98**	**56,686,714,002.17**	**74,593,065,641.67**	**-**
201001	CLIMATE CHANGE - General	42,536,621,639.00	129,672,888,752.98	140,537,644,768.98	56,686,714,002.17	74,593,065,641.67	-
21	**Oil and Gas Infrastructure**	**10,025,048,576.00**	**27,161,789,513.00**	**27,161,789,513.00**	**19,948,191,955.22**	**18,435,371,727.00**	**-**
2110	**Oil and Gas Infrastructure - General**	**10,025,048,576.00**	**27,161,789,513.00**	**27,161,789,513.00**	**19,948,191,955.22**	**18,435,371,727.00**	**-**
211001	Oil and Gas Infrastructure - General	10,025,048,576.00	27,161,789,513.00	27,161,789,513.00	19,948,191,955.22	18,435,371,727.00	-
23	**Social Protection**	**5,390,649,471.86**	**7,213,358,834.23**	**4,920,609,210.23**	**6,529,801,006.66**	**7,316,542,954.80**	**-**
2301	**Effective Governance of Social Protection**	**1,994,598,415.62**	**3,729,268,403.00**	**1,546,713,154.00**	**3,608,677,465.30**	**3,693,119,924.94**	**-**
230102	Social protection coordination and mechanisms	1,994,598,415.62	3,729,268,403.00	1,546,713,154.00	3,608,677,465.30	3,693,119,924.94	-
2302	**Reduce Poverty and Vulnerability**	**3,353,671,056.23**	**3,353,671,056.23**	**3,353,671,056.23**	**2,916,126,041.36**	**3,343,723,029.86**	**-**
230203	Unemployment benefits	3,353,671,056.23	3,353,671,056.23	3,353,671,056.23	2,916,126,041.36	3,343,723,029.86	-
2305	**Social Pensions and Old Age Support**	**42,380,000.00**	**130,419,375.00**	**20,225,000.00**	**4,997,500.00**	**279,700,000.00**	**-**
230501	Pensions Payments and Contributions	42,380,000.00	130,419,375.00	20,225,000.00	4,997,500.00	279,700,000.00	-

Lagos State Government 2026 Approved Budget - Health Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Health Sector Expenditure	*45,937,977,888.93*	*62,460,337,994.99*	*65,386,104,554.16*	*43,155,107,405.38*	*178,218,327,283.24*	-
04	**Health**	**45,937,977,888.93**	**62,460,337,994.99**	**65,386,104,554.16**	**43,155,107,405.38**	**178,218,327,283.24**	**-**
0401	**Effective governance of the health system**	**66,275,679.00**	**97,635,020.66**	**97,635,020.66**	**3,776,000.00**	**91,211,663.77**	**-**
040103	Health sector coordination mechanisms	66,275,679.00	97,635,020.66	97,635,020.66	3,776,000.00	91,211,663.77	-
04010300000003	*Tertiary Health Care*	*66,275,679.00*	*97,635,020.66*	*97,635,020.66*	*3,776,000.00*	*91,211,663.77*	-
0402	**Community engagement and participation in health**	**56,079,646.00**	**97,635,020.66**	**97,635,020.66**	**33,083,999.53**	**800,141,663.77**	**-**
040201	Community interventions	56,079,646.00	97,635,020.66	97,635,020.66	33,083,999.53	800,141,663.77	-
04020100000001	*Primary Health Care*	*56,079,646.00*	*97,635,020.66*	*97,635,020.66*	*33,083,999.53*	*91,211,663.77*	-
04020100000004	*Other/Multiple Level of Health Care*	-	-	-	-	*708,930,000.00*	-
0403	**Enhancement of the delivery of Essential Package of Healt**	**14,434,856,273.48**	**13,494,565,991.42**	**17,673,839,702.42**	**11,893,618,618.06**	**34,030,849,760.73**	**-**
040301	Reproductive, maternal and neonatal health	3,285,712,500.00	3,285,712,500.00	3,285,712,500.00	2,550,188,392.30	3,285,712,500.30	-
04030100000002	*Secondary Health Care*	*554,400,000.00*	*554,400,000.00*	*554,400,000.00*	*387,247,959.18*	*554,400,000.00*	-
04030100000003	*Tertiary Health Care*	*2,731,312,500.00*	*2,731,312,500.00*	*2,731,312,500.00*	*2,162,940,433.12*	*2,731,312,500.30*	-
040302	Child health	9,978,656,273.48	9,038,365,991.42	13,217,639,702.42	9,006,537,473.02	29,574,649,760.43	-
04030200000001	*Primary Health Care*	*35,292,220.43*	*35,292,220.43*	*35,292,220.43*	*3,464,553.42*	*35,292,220.43*	-
04030200000002	*Secondary Health Care*	*9,943,364,053.05*	*9,003,073,770.99*	*13,182,347,481.99*	*9,003,072,919.60*	*29,539,357,540.00*	-
040303	Adolescent health	1,170,487,500.00	1,170,487,500.00	1,170,487,500.00	336,892,752.74	1,170,487,500.00	-
04030300000004	*Other/Multiple Level of Health Care*	*1,170,487,500.00*	*1,170,487,500.00*	*1,170,487,500.00*	*336,892,752.74*	*1,170,487,500.00*	-
0405	**Provision of adequate and modern health infrastructure fo**	**20,819,334,796.05**	**38,209,849,701.39**	**37,197,248,673.56**	**22,761,124,808.58**	**123,401,239,964.63**	**-**
040501	Functional health facilities	19,804,145,823.71	34,893,224,179.46	34,306,373,151.63	19,444,501,086.58	99,027,031,749.19	-
04050100000001	*Primary Health Care*	*11,772,515,774.16*	*15,787,544,129.91*	*15,200,693,102.08*	*14,397,708,928.30*	*16,976,109,314.80*	-
04050100000002	*Secondary Health Care*	*5,740,643,510.45*	*16,814,693,510.45*	*16,814,693,510.45*	*4,044,345,581.07*	*78,259,935,895.29*	-
04050100000003	*Tertiary Health Care*	*2,290,986,539.10*	*2,290,986,539.10*	*2,290,986,539.10*	*1,002,446,577.21*	*2,290,986,539.10*	-
04050100000004	*Other/Multiple Level of Health Care*	-	-	-	-	*1,500,000,000.00*	-
040502	Planned Preventive Maintenance (PPM)	1,015,188,972.34	3,316,625,521.93	2,890,875,521.93	3,316,623,722.00	24,374,208,215.44	-
04050200000002	*Secondary Health Care*	*1,015,188,972.34*	*3,316,625,521.93*	*2,890,875,521.93*	*3,316,623,722.00*	*24,374,208,215.44*	-
0408	**Institution and maintenance of a responsive public health**	**9,356,192,546.40**	**9,356,192,546.40**	**9,356,192,546.40**	**8,109,543,198.71**	**8,546,011,346.40**	**-**
040802	Public health laboratories	9,356,192,546.40	9,356,192,546.40	9,356,192,546.40	8,109,543,198.71	8,546,011,346.40	-
04080200000002	*Secondary Health Care*	*2,114,274,750.00*	*2,114,274,750.00*	*2,114,274,750.00*	*1,106,975,200.16*	*1,304,093,550.00*	-
04080200000003	*Tertiary Health Care*	*7,241,917,796.40*	*7,241,917,796.40*	*7,241,917,796.40*	*7,002,567,998.55*	*7,241,917,796.40*	-
0410	**Health Sector Expenditures Not Elsewhere Classified**	**1,205,238,948.00**	**1,204,459,714.46**	**963,553,590.46**	**353,960,780.50**	**11,348,872,883.94**	**-**
041001	Health Not Elsewhere Classified	1,205,238,948.00	1,204,459,714.46	963,553,590.46	353,960,780.50	11,348,872,883.94	-
04100100000001	*Primary Health Care*	*255,979,480.00*	*439,346,961.00*	*439,346,961.00*	*198,832,500.00*	*389,920,424.00*	-
04100100000003	*Tertiary Health Care*	-	-	-	-	*9,400,000,000.00*	-
04100100000004	*Other/Multiple Level of Health Care*	*949,259,468.00*	*765,112,753.46*	*524,206,629.46*	*155,128,280.50*	*1,558,952,459.94*	-

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Expenditure					**1,312,466,974,555.76**	**2,071,185,026,691.84**	**2,071,185,026,691.84**	**1,238,200,376,469.05**	**2,337,805,210,325.31**	**15,000,000.00**
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	011100100200 - Office of The Deputy Governor	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	153,626,822.00	1,462,500,000.00	1,462,500,000.00	97,500,434.00	4,247,816,005.94	
Construction and Rehabilitation of One stop shop in 2 different CDC and other offices in the 20 LGs	011100500100 - Office of Sustainable Development Goals	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	27,630,000.00	326,625,000.00	51,882,357.00	13,716,732.40	331,500,000.00	
Purchase and Maintenance of emeregency related Equipment	011100800100 - Lagos State Emergency Management Age	23010107 - PURCHASE OF TRUCKS	71091 - SOCIAL PROTECTION N.E.C.	62442100 - State Wide	869,749,425.19	243,750,000.00	243,750,000.00	114,408,316.15	726,375,000.00	
Rehabilitation of control Centre in LASEMA	011100900100 - Lagos State Emergency Command and Co	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Govern	-	92,625,000.00	92,625,000.00	90,000,000.00	1,421,375,000.00	
Integration and set-up of E-Procurement system in 10 MDAs	011101000100 - Lagos State Public Procurement Agency (	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Govern	280,229,910.00	440,237,500.00	281,385,500.00	347,825,500.00	680,410,575.00	
Rehabilitation of Main Governor's House, Governor's lodge Annex A and B Abuja	011102100100 - Lagos State Liaison Office - Lagos	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	58,284,500.00	80,535,250.00	30,535,250.00	17,062,000.00	467,460,649.01	
Rehabilitation of 1 Office Complex, 1 Office Auditorium, 1 Office Building in Abuja	011102100100 - Lagos State Liaison Office - Lagos	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	-	40,262,107.27	15,262,107.27	25,469,000.00	233,698,297.27	
Installation of Water Collector and Plumbing Works in the Governor's lodge Annex A and B Abuja	011102100100 - Lagos State Liaison Office - Lagos	23020105 - CONSTRUCTION / PROVISION OF WATER FA	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	-	24,240,142.73	4,240,142.73	2,763,950.00	140,700,039.46	
Renovation of Lagos House Abuja	011102100100 - Lagos State Liaison Office - Lagos	23030104 - REHABILITATION / REPAIRS - WATER FACIL	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	-	-	-	-	5,000,000,000.00	
Landscaping and Beautification of Governor's lodge, Annex and Office Complex	011102100100 - Lagos State Liaison Office - Lagos	23040101 - TREE PLANTING	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	-	12,000,000.00	11,929,709.00	300,000.00	69,653,074.75	
Provision sum for maintenance and upgrading of facilities in the Office in Abuja	011102100100 - Lagos State Liaison Office - Lagos	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	-	17,853,125.00	5,853,125.00	-	103,627,087.51	
Establishment of 1 (one) zonal safety office @ Amunwo Odofin	011102400100 - Lagos Safety Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	454,780,573.00	160,000,000.00	160,000,000.00	21,971,500.00	160,500,000.00	
Purchase of Personal Protective Equipment (PPE) & Compliance Equipment, Safety Equipment, Safety Signage Project	011102400100 - Lagos Safety Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	-	722,500,000.00	522,500,000.00	60,000,000.00	600,000,000.00	
Purchase of Gas Mask and other Fire Prevention Equipments for Market Safety Intervention	011102400100 - Lagos Safety Commission	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	-	-	-	-	6,000,000,000.00	
General Renovation of Lagos State Aids Control Agency Building	011103300100 - Lagos State Aids Control Agency (LSACA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70741 - PUBLIC HEALTH SERVICES	62421400 - LAGOS ISLAND Loc	61,924,965.00	196,206,629.46	124,206,629.46	101,900,000.00	63,965,719.55	
Purchase of ICT Equipment (20 Units of Laptops)	011103400100 - Office of Transformation, Creativity and I	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Govern	-	71,400,000.00	71,400,000.00	3,063,956.80	100,000,000.00	
Office furniture & Equipment: 5Nos Executive Table with Extension and Chairs, 15Nos. Officers Table and Chairs, 5 Nos Refrigerator, 5 Nos Shelf	011103400100 - Office of Transformation, Creativity and I	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	6,712,115.00	123,600,000.00	38,600,000.00	45,178,500.49	182,125,000.00	
Infrastructural Development in Environment and Security	011105100100 - Lagos State Lotteries Board	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70411 - GENERAL ECONOMIC AND COMMERC	62411100 - IKEJA Local Govern	1,337,690,722.84	8,100,000,000.00	8,100,000,000.00	-	29,200,000,000.00	
Purchase of Specialised Equipment and Land Information System	011110100100 - Office of E-GIS	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	8,043,666,161.00	6,775,000,000.00	12,275,000,000.00	1,526,273,101.59	6,260,783,764.35	
Purchase of 25nos Executive Tables and Chairs, 50nos of officers Chairs, 50nos officers tables, 20Nos. Television, 20nos of file cabinets, 30Nos HP Laptop, 40Nos Desktop, 10Nos. Scanner	011110100100 - Office of E-GIS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	-	2,000,000,000.00	2,000,000,000.00	600,000,000.00	2,000,000,000.00	
Construction of 5 Police Stations in Surulere, Epe, Ibeju-Lekki, Ikorodu,Amuwo-Odofin. 2 State Security Services Offices in Alimosho and Ikeja	011110500100 - Office of The Chief of Staff	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Govern	530,214,864.82	1,000,000,000.00	1,000,000,000.00	999,595,104.08	1,100,000,000.00	
REHABILITATION / REVOVATION OF SECURITY BUILDINGS AT STATE HOUSE ALAUSA IKEJA, LAGOS HOUSE IKEJA AND MARINA, L-WING OFFICE BLOCK ALAUSA, SPEECH WRITERS BUILDING, LAGOS FUEL DUMP AT ALAUSA, MARINA & POLICE COMMANCE IKEJA.	011110500100 - Office of The Chief of Staff	23030101 - REHABILITATION / REPAIRS OF RESIDENTIA	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	400,000,000.00	1,015,814,382.00	1,015,814,382.00	1,015,813,895.92	1,297,240,765.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of 20 Office Chairs and Tables	011111100100 - Office of Public Private Partnership	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERC	62411100 - IKEJA Local Govern	15,453,985.00	212,119,883.00	212,119,883.00	135,630,600.00	40,450,312.18	
Purchase of Office Furniture and Equipment (10Nos. Executive Table and Chair, 25Nos Officers Table and Chair)	011111200100 - Office of Internal Audit	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	68,792,000.00	107,132,979.50	107,132,979.50	67,285,000.00	524,579,336.05	
Renovation and Maintenance of Office Building	011111200100 - Office of Internal Audit	23030121 - REHABILITATION / REPAIRS OF OFFICE BUIL	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	-	26,571,675.50	26,571,675.50	5,000,000.00	130,108,879.23	
Rehabilitation of Fire Service Security and Control Centre	011113600100 - Fire Service	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTIN	70321 - FIRE PROTECTION SERVICES	62411100 - IKEJA Local Govern	267,431,660.84	1,800,000,000.00	1,800,000,000.00	1,168,550,487.21	1,043,767,965.00	
FIRE AND RESCUE SERVICE RESPONSE UNIT (HEAVY DUTY VEHICLE EQUIPMENT)	011113600100 - Fire Service	23010105 - PURCHASE OF MOTOR VEHICLES	70321 - FIRE PROTECTION SERVICES	62411100 - IKEJA Local Govern	972,791,048.16	2,111,700,456.00	616,696,232.00	7,000,000.00	2,100,000,000.00	
Purchase of Security Equipment (1,000 Bola Wrap, 6,867 Bullet Proof Vex, 500 Body Worn Camera, 240 Non-Lethal Weapon etc)	011113700100 - Neighbourhood Safety Agency	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411800 - OSHODI/ISOLO Loc	536,693,611.00	1,462,500,000.00	352,216,750.00	80,561,550.00	1,462,500,000.00	
Renovation of LASRAB Building in Magodo	011113800100 - Lagos State Records and Archives Bureau	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70961 - SUBSIDIARY SERVICES TO EDUCATI	62431300 - KOSOFE Local Gove	89,549,353.00	195,000,000.00	61,281,501.00	14,281,500.54	419,894,594.00	
Purchase of one (1) 13 Seater Bus for monitoring and ease of movement of the Staff	011114000100 - Parastatals Monitoring Office	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Govern	36,860,946.00	217,323,061.00	86,245,165.00	73,237,746.98	358,039,195.50	
Purchase of Conference room Table and 18Nos. Chairs, 4Nos Executive Table with Extension and Chairs, 20Nos. Officers Table and Chairs and 4 Man Work Station for the newly renovated Conference room and Offices	011114100100 - Office of Political,Legislative and Civic Eng	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	27,868,500.00	73,125,000.00	73,125,000.00	4,000,000.00	116,025,000.00	
Construction of Permanent Legislative Quarters for Honourable Members of the Assembly, processing of document, Architectural drawing design, Structural Engineering, Soil Test, Pile work and Consultancy Services etc.	011200300100 - State House of Assembly	23020102 - CONSTRUCTION / PROVISION OF RESIDENT	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	-	-	-	-	35,473,450,844.04	
Provision of Office furniture & equipment for the L-Shaped Office Complex and LKJ Auditorium	011200300100 - State House of Assembly	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	-	-	-	-	300,000,000.00	
Provision of official residential quarterS/Guest House	011200300100 - State House of Assembly	23020102 - CONSTRUCTION / PROVISION OF RESIDENT	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	83,993,879.00	500,000,000.00	600,000,000.00	300,000.00		
Equipping the New House of Assembly Chamber/Legislative Qtrs/Legislative/New Office Block/Purchase of office furniture and equipment	011200300100 - State House of Assembly	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	80,274,650.60	669,006,430.00	3,669,006,430.00	400,000.00	0	
Construction of New Office Block	011200300100 - State House of Assembly	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	3,476,127,688.44	10,145,658,776.00	12,145,658,776.00	4,200,000,000.00		
Memorial Garden/Gallery at the State House of Assembly	011200300100 - State House of Assembly	23020119 - CONSTRUCTION / PROVISION OF RECREAT	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	17,993,879.00	150,000,000.00	650,000,000.00	-	250,000,000.00	
New Fence/Access road/Landscapping/Beautification inculding secuirty infranstructures of the State Assembly	011200300100 - State House of Assembly	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	35,993,879.00	30,300,000,000.00	32,500,000,000.00	4,913,961,416.68		
Provision of vehicles for Oversight functions,Committee Vehicles, Ambulances,The Clerk of the House, Deputy Clerks, Management and Staff of the Assembly.	011200300100 - State House of Assembly	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62442100 - State Wide	-	-	-	-	4,850,000,000.00	
Reconstruction of LKJ Auditorium/Speaker's/Clerk's office blocks	011200300100 - State House of Assembly	23030121 - REHABILITATION / REPAIRS OF OFFICE BUIL	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	35,993,879.00	300,000,000.00	1,800,000,000.00	100,000,000.00		
Renovation of Honourable Speaker's official Residence/Guest House (Final Payment)	011200300100 - State House of Assembly	23030101 - REHABILITATION / REPAIRS OF RESIDENTIA	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	17,993,879.00	150,000,000.00	1,650,000,000.00	-		
Marble Wall finishing for the Honourable Speaker and Clerk's Office Blocks	011200300100 - State House of Assembly	23030121 - REHABILITATION / REPAIRS OF OFFICE BUIL	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	5,993,879.00	50,000,000.00	300,000,000.00	-		
Provision of ICT Infrastructure for E-Parliament/Computerization Activities	011200300100 - State House of Assembly	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	95,993,879.00	533,181,776.00	833,181,776.00	-		
Renovation/equipping of Lagos State House of Assembly's Library	011200300100 - State House of Assembly	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	11,993,879.00	100,000,000.00	300,000,000.00	90,000,000.00		
Construction of Lagos State House of Assembly Visitors' toilets	011200300100 - State House of Assembly	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	5,993,879.00	50,000,000.00	250,000,000.00	40,000,000.00		
Rehabilitation of E-library for members of staff at the Assembly Complex (Provision of standard and up to date electronic library)	011200300100 - State House of Assembly	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	5,993,879.00	50,000,000.00	350,000,000.00	-	150,000,000.00	
Purchase of Back up Vehicles for Forty (40) Honourable Members, (40) utility Buses and (40) Official Vehicles	011200300100 - State House of Assembly	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	15,074,295,652.60	20,665,334,794.00	3,565,334,794.00	500,000,000.00	0	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase and Installation of 40 50kva Generators	011200300100 - State House of Assembly	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	119,993,879.00	4,536,069,013.02	4,536,069,013.02	3,545,147,035.84		
Construction of the Institute of Democratic and Legislative Studies, Alausa Ikeja (Preliminary design of the building, Consultancy Services, pile works and take off of the centre)	011200300100 - State House of Assembly	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	23,993,879.00	200,000,000.00	450,000,000.00	-	350,000,000.00	
Rehabilitation of House of Assembly Complex, Gatehouses, Prayer Complexes, Car Parks and Leisure Centres	011200300100 - State House of Assembly	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	125,006,065.88	11,041,768,224.00	13,141,768,224.00	3,500,000,000.00		
Replacement of 8nos. Elevators attached to te various blocks at the Assembly Complex	011200300100 - State House of Assembly	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	95,993,879.00	800,000,000.00	3,200,000,000.00	-		
Construction of ramps at the State Assembly Building Complex (completion)	011200300100 - State House of Assembly	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ R	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	23,993,879.00	200,000,000.00	300,000,000.00	150,000,000.00		
Purchase of CCTV for Security purposes in the House of Assembly	011200300100 - State House of Assembly	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	35,993,879.00	300,000,000.00	500,000,000.00	-		
Provision for the purchase of 40Nos. Properties (Lagos and Abuja)	011200300100 - State House of Assembly	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	126,387,757.50	6,220,000,000.00	6,220,000,000.00	1,000,300,000.00	0	
Construction of new fence and drainage channels at the Permanent Legislative Quarters, covering of gutters with slabs as well as land scapping and beautification of the assembly Complex and Legislative Quarters.	011200300100 - State House of Assembly	23020102 - CONSTRUCTION / PROVISION OF RESIDENT	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	-	-	-	-	20,000,000,000.00	
Installation of E-Parliament & Management Software to address internet facility and some computerization needs of the House.	011200300100 - State House of Assembly	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62411100 - IKEJA Local Govern	-	-	-	-	800,000,000.00	
Deployment of Green Energy (Solar Power Facility) in the State House of Assembly	011200300100 - State House of Assembly	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70132 - OVERALL PLANNING AND STATISTIC	62411100 - IKEJA Local Govern	-	-	-	-	850,000,000.00	
MDA executed commuity based Capital Infrastructural Intervention	011200300100 - State House of Assembly	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62442100 - State Wide	-	-	-	-	16,087,568,224.00	
Purchase /Installation of100KVA Soundprove (Mantrac) Generator	012300100100 - Ministry of Information and Strategy and	23010119 - PURCHASE OF POWER GENERATING SET	70831 - BROADCASTING AND PUBLISHING SE	62411100 - IKEJA Local Govern	-	35,000,000.00	35,000,000.00	20,134,000.00	100,000,000.00	
Purchase of 4nos.operational Vehicle in the Ministry	012300100100 - Ministry of Information and Strategy and	23010105 - PURCHASE OF MOTOR VEHICLES	70831 - BROADCASTING AND PUBLISHING SE	62411100 - IKEJA Local Govern	-	120,000,000.00	-	4,700,000.00	200,000,000.00	
Production Equipt- 14k Wireless HDMI Transmitter/Receiver, 1 Nikon D7500 Camera, 1 Sony FE 24-70mm Lens, 2 Projector, 2 HIFI Boosting Amplifier, 2 Ahuja Horn Speakers, 2 Megaphones, 1 15 inches PAS, 5 professional tripods	012300100100 - Ministry of Information and Strategy and	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SE	62411100 - IKEJA Local Govern	58,845,047.00	64,375,000.00	29,198,500.00	3,000,000.00	125,692,409.07	
Purchase of 25" and 60" Operational TV monitors for various offices, Chairs and Tables with extention for Blue Roof, Paints and Artworks, Vision Miser	012300300100 - Lagos State Television Service	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70831 - BROADCASTING AND PUBLISHING SE	62411100 - IKEJA Local Govern	52,272,340.00	860,000,000.00	320,000,000.00	47,491,609.20	2,170,215,675.25	
Purchase of 10 pieces of 32" LG Television, 30 pieces of UPS	012300400100 - Lagos State Radio Services	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70831 - BROADCASTING AND PUBLISHING SE	62411100 - IKEJA Local Govern	11,941,336.00	894,625,000.00	364,625,000.00	370,387,921.00	996,849,606.87	
Rehabilitation of Recording Studio, Procurement of Studio Broadcast, 4 units of Dehydrator for dehumidifying Transmitter and Studio, 20nos. Smart phones, 2nos. Automated Logger Machine Printer	012300400200 - Lagos State Traffic Radio	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70831 - BROADCASTING AND PUBLISHING SE	62411100 - IKEJA Local Govern	419,258,430.00	1,146,281,250.00	505,344,347.00	509,184,392.47	1,273,004,863.86	
Purchase and Installation of 1 Colour Web Machine, KBA RAPIDA 105 Machine, 1 Foiling & Flat bed Dicutting Machine	012301300100 - Lagos State Printing CorporationPrinting a	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRU	70831 - BROADCASTING AND PUBLISHING SE	62411100 - IKEJA Local Govern	2,738,826,130.00	5,000,000,000.00	1,773,473,000.00	1,138,936,216.50	4,126,690,518.00	
Rehabilitation of 12 Religious Houses in Ebutemetta,Alausa, Badagry,Okeodo,Lagos Island , Ikorodu etc.	012400100100 - Ministry of Home Affairs	23030103 - REHABILITATION / REPAIRS - HOUSING	70841 - RELIGIOUS AND OTHER COMMUNITY	62442100 - State Wide	754,548,856.00	1,371,785,415.00	1,371,785,415.00	393,517,494.72	2,368,553,410.62	
Refurbishment - Office Building, Alausa	012500500100 - Establishment and Training	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	23,057,300.00	156,124,922.00	109,124,922.00	6,045,000.00	352,044,441.00	
Purchase & Installation of Mechanized Shelving system (Central Records)	012500500100 - Establishment and Training	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	53,273,000.00	63,375,000.00	10,000,000.00	750,000.00	160,000,000.00	
Purchase & Installation of Staff Training Management System (STMS)	012500500100 - Establishment and Training	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	-	-	-	-	120,000,000.00	
Purchase & Installation of FISKAL (Personnel Budget Planning System)	012500500100 - Establishment and Training	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	-	-	-	-	480,000,000.00	
Provision of Facilities for the Lateef Jakande Leadership Academy - Purchase of luminous inverter, 30 Nos Split Air conditioners, 12 Nos. Standing Air Conditioner, 6 Nos Industrial Cooker, 6 Nos. Washing Machine	012500500100 - Establishment and Training	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70951 - EDUCATION NOT DEFINABLE BY LEV	62411100 - IKEJA Local Govern	118,025,765.00	160,875,000.00	160,875,000.00	3,000,000.00	175,500,000.00	
Renovation /Upgrading of the PSSDC learning Centre Magodo	012500600100 - Public Service Staff Development Center	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70131 - GENERAL PERSONNEL SERVICES	62431300 - KOSOFE Local Gove	256,275,425.00	195,000,000.00	495,000,000.00	134,331,300.00	514,007,089.99	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Renovation of the entire Public Service Office	012500700100 - Public Service Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	4,000,000.00	304,000,000.00	304,000,000.00	58,650,000.00	1,842,405,635.96	
Purchase of 60nos of Computer software for PSO Library	012500700100 - Public Service Office	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	2,000,000.00	141,375,000.00	141,375,000.00	140,000,000.00	856,809,528.89	
Complete replacement of roofing of Adeyemi Bero Auditorium	012500700100 - Public Service Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	10,000,000.00	310,000,000.00	310,000,000.00	250,000.00	1,878,768,905.09	
Renovationn of Staff Canteen (Alausa Secretariat and Old Secretariat)	012500700100 - Public Service Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	1,000,000,000.00	2,000,000,000.00	2,000,000,000.00	1,275,238,569.35	4,000,000,000.00	
Refurbishment of Staff Quarters @ Ogba, Ikorodu, Amuwo-Odofin and Ikeja	012500700100 - Public Service Office	23030101 - REHABILITATION / REPAIRS OF RESIDENTIA	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	388,061,596.00	400,000,000.00	400,000,000.00	357,523,303.96	400,000,000.00	
Refurbishment of Staff Quarters @ Ojokoro, Oko-Oba and Badagry	012500700100 - Public Service Office	23030101 - REHABILITATION / REPAIRS OF RESIDENTIA	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	600,000,000.00	400,000,000.00	400,000,000.00	350,000,000.00	450,000,000.00	
Staff Housing Fund for the Construction and Renovation of Staff Houses (Statewide)	012500700100 - Public Service Office	23030101 - REHABILITATION / REPAIRS OF RESIDENTIA	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	1,000,000,000.47	2,500,000,000.00	2,500,000,000.00	1,500,000,000.00	2,500,000,000.00	
Purchase of 20 GAC Motor Vehicles for Directors Statewide	012500700100 - Public Service Office	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	51,873,461.00	400,000,000.00	400,000,000.00	350,000.00	2,424,217,942.05	
Renovation of of the Club Annexes (Ikorodu, Ikeja, Epe and Badagry)	012500800100 - Public Service Staff Club	23030118 - REHABILITATION / REPAIRS - RECREATIONA	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Govern	82,400,000.00	207,250,000.00	207,250,000.00	62,158,174.50	711,610,101.00	
Purchase of 10 Executive Tables, 12 Executive Chairs, 4 KG LG Fridge, 12 6inch filling cabinet, 4 Samsung Smart 40inch TV	014000100100 - Office of the Auditor General State	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	138,238,440.31	117,031,250.00	117,031,250.00	116,265,442.80	243,750,000.00	
Office furniture & Equipment: 5Nos Executive Table with Extension and Chairs, 15Nos. Officers Table and Chairs, 5 Nos Refrigerator, 5 Nos Shelf	014000200100 - Office of the Auditor General for Local Go	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	-	6,554,990.40	6,554,990.40	6,550,000.00		
Office Equipment (Purchase of Conference Room Table with 20 Chairs, 10 Executive Table, 10 Executive Chair)	014000300100 - Audit Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	102,352,080.00	77,512,500.00	77,512,500.00	17,540,000.00	171,150,281.00	
Renovation of Office Building HQ	014700100100 - Lagos State Civil Service Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	112,353,704.00	112,125,000.00	112,125,000.00	100,635,230.00	308,125,000.00	
Purchase of 8 Nos Coloured Printer, 2 Nos Photocopier Machine, 20 Nos Laptops and Desktop	014700200100 - Lagos State Pension Commission (LASPE	23010113 - PURCHASE OF COMPUTERS	71021 - OLD AGE	62411100 - IKEJA Local Govern	42,380,000.00	130,419,375.00	20,225,000.00	4,997,500.00	279,700,000.00	
Construction of Store/Warehouse at Lagos East, West Senatorial Districts	014800100100 - Lagos Independent Electoral Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70161 - GENERAL PUBLIC SERVICES N.E.C.	62442100 - State Wide	59,507,177.00	2,073,125,000.00	2,027,442,209.00	2,000,000,000.00	764,727,338.00	
Purchase of 500 Nos Computer System and Accessories	014900100100 - Local Government Service Commission	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	292,885,396.00	515,559,655.00	515,559,655.00	70,813,000.00	375,619,051.54	
Purchase of Equipment (200Nos Tablet, 50Nos Laptops) for State Enumeration Program (MEPB)	016100100400 - Cabinet Secretariat Office	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	145,370,859.97	141,905,937.00	141,905,937.00	14,000,000.00	141,905,937.00	
Balance Payment on Light Equipment for LASEMA, and FIRE & Rescue Service	016500100100 - Ministry of Special Duties & Inter-Governr	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Govern	171,051,123.99	300,000,000.00	300,000,000.00	271,864,248.59	199,105,382.00	
BALANCE PAYMENT ON CONSTR. OF ACCESS ROAD & PROPOSED FENCE WORK IN 3RD RELIEF CAMP IBEJU-LEKKI, ADD. WORKS ON CONSTR. OF FIRE STATION AT EBUTE ELEFUN, RETENTION FEE ON CONSTR. EMERGENCY & REGIONAL DISPATCHED CENTER,EPE.	016500100100 - Ministry of Special Duties & Inter-Governr	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	418,336,491.00	504,436,229.00	504,436,229.00	504,358,423.50	334,786,500.00	
PURCHASE OF MEDICAL EQUIPMENT - 4nos. MEDICAL OXYGEN CYLINDER, 4nos. PATIENT TROLLEY, 5nos. WHEEL CHAIR, 4nos. CATAGUT, 4nos. DIAGNOSTIC SET, 2nos. RECHARBLE OXYGEN CONCETRATOR, 4nos. HEMATOLOGY REAGENTS AT EPE AND BOLADE OSHODI	016500100100 - Ministry of Special Duties & Inter-Governr	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	-	16,528,760.00	16,528,760.00	15,994,158.79	10,969,900.00	
Rehabilitation of Office Buildings(LASEMA)	016500100100 - Ministry of Special Duties & Inter-Governr	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Govern	-	5,018,034,040.35	7,518,034,040.35	668,693,598.44	3,330,391,800.00	
Balance payment for the Procurement of Fire Equipment/Trucks (PSP)	016500100100 - Ministry of Special Duties & Inter-Governr	23010107 - PURCHASE OF TRUCKS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Govern	2,035,487,354.35	4,405,736,310.65	2,309,999,999.65	224,700,000.00	2,924,019,200.00	
MANAGEMENT OF CALL CENTRE AT THE SECURITY, COMMAND & CONTROL CENTRE, FLEET MANAGEMENT FOR LASEMA RESPONSE UNITS AND SUNDRY EXPENSES	016500100100 - Ministry of Special Duties & Inter-Governr	23030116 - REHABILITATION / REPAIRS - AIR-PORT / A	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	6,818,034,040.00	9,326,770,989.00	6,316,152,175.00	2,589,080,597.80	6,190,034,000.00	
Agric Input Supply (Projects) - Purchase of Harvesters, Tractors, Plough to 100 Farmers	021500100100 - Ministry of Agriculture Hqtrs	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	62410100 - Agege Local Gover	1,342,615.21	292,500,000.00	272,500,000.00	247,377,987.00	292,500,000.00	
Agric Development Projects - Provision of extension services to farmers	021500100100 - Ministry of Agriculture Hqtrs	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	62410100 - Agege Local Gover	6,161,492.94	438,750,000.00	60,022,900.00	204,330,000.00	487,500,000.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Agric Land Holdings Projects - Provision of Agric Lands for Farmers	021500100100 - Ministry of Agriculture Hqtrs	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	62410100 - Agege Local Govern	3,958,993.56	975,000,000.00	100,149,337.00	228,378,200.00	487,500,000.00	
Coconut Development Projects (Development of Coconut Value Chain)	021500100100 - Ministry of Agriculture Hqtrs	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	62411100 - IKEJA Local Govern	2,650,804.38	487,500,000.00	57,500,000.00	200,000,000.00	292,500,000.00	
RESEARCH & DEVELOPMENT(Impact Assessment of Government Intervention in Agricultural Sector)	021500100100 - Ministry of Agriculture Hqtrs	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	62411100 - IKEJA Local Govern	688,520.62	90,000,000.00	90,000,000.00	80,000,000.00	58,657,200.00	
Provision of Value Chain Empowerement Equipment- eg Feed fish, Plastic Tank, Outboard Engine, Smoking Kiln etc	021500100100 - Ministry of Agriculture Hqtrs	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	62411100 - IKEJA Local Govern	9,257,704.67	1,272,289,573.00	1,272,289,573.00	200,000,000.00	829,209,100.00	
Establishment of forest through planting,seeding or natural regeneration on land	021500100100 - Ministry of Agriculture Hqtrs	23030121 - REHABILITATION / REPAIRS OF OFFICE BUIL	70421 - AGRICULTURE	62411100 - IKEJA Local Govern	1,101,632.99	130,000,000.00	130,000,000.00	100,000,000.00	84,726,900.00	
ketu Ereyun Fish farm Estate	021500100100 - Ministry of Agriculture Hqtrs	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70421 - AGRICULTURE	62430700 - EPE Local Governm	4,131,123.72	1,300,000,000.00	300,000,000.00	200,000,000.00	847,269,200.00	
Rehabilitation of Offices	021500100100 - Ministry of Agriculture Hqtrs	23030121 - REHABILITATION / REPAIRS OF OFFICE BUIL	70421 - AGRICULTURE	62442100 - State Wide	413,112.37	50,000,000.00	50,000,000.00	40,000,000.00	32,587,300.00	
Rehabilitation of Abattoir at Agege, Badagry, Owode-Elede, Otto - Awori, Ipaja Ayobo,Ifako-Ijaiye, Ajah, Ikeja	021500100100 - Ministry of Agriculture Hqtrs	23030112 - REHABILITATION / REPAIRS - AGRICICULTU	70421 - AGRICULTURE	62410100 - Agege Local Govern	1,445,893.30	605,000,000.00	605,000,000.00	200,000,000.00	394,306,000.00	
Veterinary Public Health (Upgrade of Vet Clinics, Monitoring Enforcement and Compliance, and Establishment of Butchers Academy)	021500100100 - Ministry of Agriculture Hqtrs	23030112 - REHABILITATION / REPAIRS - AGRICICULTU	70421 - AGRICULTURE	62442100 - State Wide	963,928.87	90,000,000.00	90,000,000.00	85,000,000.00	58,657,100.00	
School Agric. Programm(Purchase and Installation of Smart Agri-pyramid system SAP-SYS)	021500100100 - Ministry of Agriculture Hqtrs	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	62442100 - State Wide	688,520.62	70,000,000.00	70,000,000.00	60,000,000.00	45,622,200.00	
Provision of Cage and Pen (livestock) for farmers	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62442100 - State Wide	1,652,449.49	220,000,000.00	220,000,000.00	200,000,000.00	143,384,000.00	
Provision of Infrastructres for Vegetable Vaule Chain.	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62442100 - State Wide	1,377,041.24	600,000,000.00	600,000,000.00	200,000,000.00	391,047,300.00	
Infrastructural Development for Lagos Wholesale Market Hub	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62442100 - State Wide	8,137,650,777.92	8,775,000,000.00	4,142,706,282.00	4,916,784,817.29	27,029,451,098.00	
Infrastructural Development for Rice Value Chain	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62442100 - State Wide	5,508,164.96	644,000,000.00	644,000,000.00	200,000,000.00	419,724,100.00	
Provision of Infrastructure for Cattle Farm Project	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62442100 - State Wide	1,798,490.58	330,855,427.00	330,855,427.00	200,000,000.00	215,633,500.00	
Provision of Storage Equipments for Eko Farmers Market	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62411100 - IKEJA Local Govern	688,520.62	200,000,000.00	200,000,000.00	200,000,000.00	130,349,100.00	
Provision of Offcie equipment for Agric Innovation Centre(Agribusiness Desk)	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62410100 - Agege Local Govern	1,652,449.49	620,000,000.00	620,000,000.00	200,000,000.00	404,082,200.00	
Creation of Agricbusiness for AgroTourism	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62442100 - State Wide	798,683.92	158,000,000.00	158,000,000.00	150,000,000.00	102,975,800.00	
Provision of Agricultural tools such as Seedling Planter, Smooking Kiln, Outboard Engine etc) to empower Youth -Agric Yes (LAP) Epe	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62430700 - EPE Local Governm	698,159.91	150,700,000.00	150,700,000.00	150,000,000.00	98,218,100.00	
Revitalization of Cassava value chain	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62442100 - State Wide	1,305,159.69	194,780,000.00	194,780,000.00	170,000,000.00	126,947,000.00	
Lagos Food production Centre(Fencing of 100 Food Production Centre, Construction of Auditorium)	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62442100 - State Wide	872,699.89	163,375,000.00	163,375,000.00	150,000,000.00	106,478,900.00	
Lagos Wholesale Produce Hub(Variation in the Cost of Constrution of Idi-Oro Mid level Produce Hub, Construction Truck park, Furnishing and Fitting)	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62442100 - State Wide	17,550,000,000.00	35,248,498,454.00	35,248,498,454.00	24,233,932,797.14	28,000,000,000.00	
Rice Mill (Paddy) (Payment of Retention Fee)	021500100100 - Ministry of Agriculture Hqtrs	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	62442100 - State Wide	21,481,843.33	4,310,174,792.00	4,310,174,792.00	200,000,000.00	1,000,000,000.00	
Agric Assets Rehabilitation Okinni (Osun), Kuje (Abuja), Itoikin, Ketu Ereyun, Iya Afin (Badagry), Eggua (Yewa) (MEPB)	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62410100 - Agege Local Govern	-	4,000,000,000.00	1,000,000,000.00	200,000,000.00	1,143,204,675.68	
Cattle Feedlot Project	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62442100 - State Wide	41,661,967.68	1,950,000,000.00	1,282,191,250.00	200,000,000.00	1,000,000,000.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Completion of Iya Afin Farm Settlement Road	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62411100 - IKEJA Local Govern	-	500,000,000.00	500,000,000.00	200,000,000.00		
Lagos Aquaculture Centre of Excellence Project	021500100100 - Ministry of Agriculture Hqtrs	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62411100 - IKEJA Local Govern	13,426,152.08	1,170,000,000.00	1,170,000,000.00	200,000,000.00	3,900,000,000.00	
Purchase of 20 Laptops, 20 Desktops,	022000100100 - Ministry of Finance	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	10,000,000.00	25,250,000.00	25,250,000.00	1,000,000.00	94,241,068.78	
Refurbishment of Vehicles (40 Nos)	022000100100 - Ministry of Finance	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	26,685,000.00	51,884,382.00	1,884,382.00	30,701,544.00	193,649,093.57	
Purchase of Computer Software for digitalization in the Ministry	022000100100 - Ministry of Finance	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	2,000,000.00	11,000,000.00	11,000,000.00	1,000,000.00	41,055,515.11	
Rehabilitation of Facility in the HQ	022000100100 - Ministry of Finance	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	3,000,000.00	6,250,000.00	6,250,000.00	250,000.00	23,326,997.22	
Office Furniture & Fittings (40 Tables and Chairs, 5 File Cabinet and 12 Office Blinds)	022000100100 - Ministry of Finance	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	9,000,000.00	21,518,743.00	21,518,743.00	5,000,000.00	80,314,825.31	
Purchase of land for Odua Group	022000100100 - Ministry of Finance	23010101 - PURCHASE / ACQUISITION OF LAND	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	-	150,000,000.00	15,000,000.00	100,000,000.00	150,000,000.00	
Renovation of Property (Revenue House), Ikeja	022000100100 - Ministry of Finance	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	1,780,483,346.20	975,000,000.00	-	81,783,529.40	500,000,000.00	
Purchase of Office Equipment and Furniture Purchase of 20 Executive Tables, 20 Executive Chairs, 6 KG LG Fridge, 20 6inch filling cabinet, 10 Samsung Smart 40inch TV	022000100100 - Ministry of Finance	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	-	100,000,000.00	100,000,000.00	3,000,000.00	100,000,000.00	
Office Furniture and Equipment (Office of Taxation & Revenue) - Purchase of 10 Executive Tables, 12 Executive Chairs, 4 KG LG Fridge, 12 6inch filling cabinet, 4 Samsung Smart 40inch TV	022000100100 - Ministry of Finance	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	-	390,000,000.00	59,655,000.00	300,000.00	190,000,000.00	
Furnishing of Revenue House - 200 Exe. Table & Chair, 1000 Officier Table & Chair, 20 Conference Table & 18 Chairs, 250 Air Conditioner, 150 Cabinet, 150 Visitors Chairs, 150 Photocopier Machine, 200 Television Set, 20 Fridges.	022000100100 - Ministry of Finance	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	6,000,000.00	390,000,000.00	-	300,000.00	100,000,000.00	
Purchase of Conference table set, dining table set 11 Ergonomic executive chairs, 10 fire proof filling cabinet, 16 airconditioner, projector & screen	022000200100 - Debt Management Office	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70171 - PUBLIC DEBT TRANSACTIONS	62411100 - IKEJA Local Govern	23,406,885.00	287,625,000.00	287,625,000.00	-	516,750,000.00	
EXTERNAL LOANS (PRINCIPAL REPAYMENTS)	022000200100 - Debt Management Office	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70171 - PUBLIC DEBT TRANSACTIONS	62442100 - State Wide	56,313,285,726.37	73,187,740,629.53	73,187,740,629.53	50,448,899,516.10		
INTERNAL LOANS (PRINCIPAL REPAYMENTS)	022000200100 - Debt Management Office	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70171 - PUBLIC DEBT TRANSACTIONS	62442100 - State Wide	149,154,678,370.67	153,008,558,260.35	153,008,558,260.35	131,984,145,740.81		
Bond Issuance (Repayments)	022000200100 - Debt Management Office	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70171 - PUBLIC DEBT TRANSACTIONS	62442100 - State Wide	5,261,765,762.75	-	-	-		
CONSOLIDATED DEBT SERVICE ACCOUNTS (CDSA)	022000200100 - Debt Management Office	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70171 - PUBLIC DEBT TRANSACTIONS	62442100 - State Wide	83,034,877,797.22	87,318,514,583.03	87,318,514,583.03	61,596,928,617.34		
Automated Digitalized Central Store Infrastructure (2 Industrial Scanner, Application Software/Customization)	022000700100 - Office of The Accountant General/State T	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	193,445,300.00	450,000,000.00	50,000,000.00	186,788,400.50	348,292,215.51	
Office Furniture and Equipment (10 Executive Tables and Chairs, 25 Office Tables and Chairs, 20 Window Blinds, 5 File Cabinet) HQ	022000700100 - Office of The Accountant General/State T	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	16,301,000.00	80,450,000.00	80,450,000.00	500,000.00	560,402,174.76	
Purchase of 20 Computers 50 laptops	022000700100 - Office of The Accountant General/State T	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	10,000,000.00	98,650,000.00	98,650,000.00	10,000,000.00	687,180,541.21	
Automated Multi-Channel Payment Solution Application	022000700100 - Office of The Accountant General/State T	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	-	11,670,750.00	11,670,750.00	1,150,000.00	81,296,627.48	
Office Furniture and Fittings (20 Executive Tables and Chairs, 50 Office Tables and Chairs, 40 Window Blinds, 10 File Cabinet)	022000700100 - Office of The Accountant General/State T	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	-	134,229,250.00	130,887,050.00	134,127,811.00	911,738,812.53	
Purchase of 2 No. Utility Vehicle (Hilux) & 2 No. Hiace Bus	022000700100 - Office of The Accountant General/State T	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	42,344,487.00	200,000,000.00	50,000,000.00	37,789,654.00	348,292,215.51	
Purchase of 19 GA4 Saloon cars & 7 Donfeng Buses	022000800100 - Lagos State Internal Revenue Service	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	166,495,657.00	5,000,000,000.00	5,000,000,000.00	60,502,219.70	6,000,000,000.00	
Purchase of 700 4 legged office chairs, 120 executive swivel chairs, 120 executive tables & 125 workstations	022000800100 - Lagos State Internal Revenue Service	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Govern	400,000,000.00	5,060,656,066.00	5,060,656,066.00	208,267,781.67	6,366,332,959.39	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Acquisition of 2Nos. of Land for Tax office within the Lekki Free Trade Zone Areas	022000800100 - Lagos State Internal Revenue Service	23010101 - PURCHASE / ACQUISITION OF LAND	70112 - FINANCIAL AND FISCAL AFFAIRS	62430900 - IBEJU-LEKKI LOCAL	-	-	-	-	10,000,000,000.00	
Construction of 2 Tax offices within the Lekki Free Trade Zone Areas	022000800100 - Lagos State Internal Revenue Service	23020101 - CONSTRUCTION / PROVISION OF OFFICE BU	70112 - FINANCIAL AND FISCAL AFFAIRS	62430900 - IBEJU-LEKKI LOCAL	-	-	-	-	9,600,000,000.00	
Development of Imota Light Industrial Park/Gberigbe Enterprise Zone	022200100100 - Ministry of Commerce, Cooperatives, Tra	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70411 - GENERAL ECONOMIC AND COMMERC	62431200 - IKORODU Local Gov	177,542,930.12	780,000,000.00	350,000,000.00	58,956,245.81	2,000,000,000.00	
Rehabilitation of Small Scale Industrial Estate (BOI Initiatives for MSME)	022200100100 - Ministry of Commerce, Cooperatives, Tra	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70411 - GENERAL ECONOMIC AND COMMERC	62431200 - IKORODU Local Gov	47,336,599.88	1,000,000,000.00	-	406,126,213.65	5,000,000,000.00	
Establishment of Lagos Fashion MSME Hub2	022200100100 - Ministry of Commerce, Cooperatives, Tra	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70411 - GENERAL ECONOMIC AND COMMERC	62411100 - IKEJA Local Govern	-	850,000,000.00	299,990,962.00	-	200,000,000.00	
Establishment of 1 Building Material Hub	022200100100 - Ministry of Commerce, Cooperatives, Tra	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70411 - GENERAL ECONOMIC AND COMMERC	62431200 - IKORODU Local Gov	731,250,000.00	2,031,250,000.00	31,250,000.00	-	2,000,000,000.00	
Construction of 5nos COOPERATIVES AREA OFFICES	022200100100 - Ministry of Commerce, Cooperatives, Tra	23020101 - CONSTRUCTION / PROVISION OF OFFICE BU	70411 - GENERAL ECONOMIC AND COMMERC	62442100 - State Wide	-	1,000,000,000.00	-	-	1,000,000,000.00	
Repair of 5 Operational Vehicles and Purchase of Vehicle Accessories	022200100100 - Ministry of Commerce, Cooperatives, Tra	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70411 - GENERAL ECONOMIC AND COMMERC	62411100 - IKEJA Local Govern	-	86,650,000.00	86,650,000.00	-	129,092,290.53	
Purchase of Office Buildings at 4 LGAs/LCDAs	022200900100 - Lagos Consumer Protection Agency	23010102 - PURCHASE OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERC	62411100 - IKEJA Local Govern	94,748,387.00	570,375,000.00	115,000,000.00	53,436,536.00	428,452,837.00	
Rehabilitation of 10 Offices in the Building	022205500100 - Lagos State Cooperative College	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70411 - GENERAL ECONOMIC AND COMMERC	62410100 - Agege Local Govern	177,271,061.00	463,125,000.00	291,978,500.00	44,545,701.25	650,000,000.00	
Outstanding payment for Beautification/Construction of Water Fountain at Onikan and opposite flag house marina, installation of iron railings at Apongbon road side	022205600100 - Central Business District	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70411 - GENERAL ECONOMIC AND COMMERC	62421400 - LAGOS ISLAND Loc	187,205,173.00	565,368,930.54	84,556,776.54	25,690,000.00	647,534,841.00	
Creation of Industrial / Gemstone Hubs (Building & Equipping) in Mushin	022700100100 - Ministry of Wealth Creation and Employm	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	71051 - UNEMPLOYMENT	62411600 - MUSHIN Local Gove	1,795,350,480.20	453,216,562.00	137,970,970.00	147,930,560.00	2,623,133,320.54	
Creation of Industrial / Incubation Hubs (Building & Equipping)	022700100100 - Ministry of Wealth Creation and Employm	23020101 - CONSTRUCTION / PROVISION OF OFFICE BU	71051 - UNEMPLOYMENT	62442100 - State Wide	-	1,504,647,824.00	138,020,970.00	1,502,500,000.00	2,000,000,000.00	
Provision of Equipment for the 2000 artisans & tradesmen, grants to 500 PWLD, wealth creation academy for 200 MSMEs, talent discovery empowerment for 570 youths in LGAs, solar farm empowerment for 400 youths	022700100100 - Ministry of Wealth Creation and Employm	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	62442100 - State Wide	112,385,611.70	1,205,051,250.00	-	150,000,000.00	1,312,400,000.00	
Empowerment of of SMEs, MSMEs and Enterpreneurs across the 57 LGAs/LCDAs on quaterly basis	022700700100 - Empolyment Trust Fund	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	62442100 - State Wide	1,700,000,000.00	1,462,500,000.00	1,462,500,000.00	-	2,193,750,000.00	
Construction of Lagos New DATA CENTRE	022800100100 - Ministry of Innovation, Science and Techn	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Govern	650,067,249.50	1,072,500,000.00	1,072,500,000.00	19,987,062.50	488,441,213.32	
Renovation of the Ministry's Main Office Building	022800100100 - Ministry of Innovation, Science and Techn	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Govern	277,836,750.43	400,000,000.00	400,000,000.00	200,000.00	555,129,590.05	
L/S SMART CITY PROJECT (Novation Agreement for the Supply, Installation, Operation and Maintenance works by Blueprint Business Tech. Ltd (Phase II))	022800100100 - Ministry of Innovation, Science and Techn	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRU	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Govern	4,650,707,279.44	6,783,216,175.00	3,110,724,860.00	1,558,125,006.00	10,413,910,036.11	
Provision of ICT Infrastructure-Server, Modem for the Oracle Upgrade & Others	022800100100 - Ministry of Innovation, Science and Techn	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Govern	655,270,639.29	757,331,250.00	757,331,250.00	700,000.00	1,051,042,465.86	
Provision of Equipment to Support Oracle Upgrade	022800100100 - Ministry of Innovation, Science and Techn	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRU	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Govern	208,757,695.19	934,050,000.00	-	500,000.00	1,296,296,983.96	
Enterprise Architecture and Cyber Security	022800100100 - Ministry of Innovation, Science and Techn	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRU	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Govern	803,842,125.16	1,541,085,000.00	1,060,000,000.00	15,000,000.00	2,138,754,710.70	
ICT INFRASTRUCTURE UPGRADE/SUPPORT- BACKEND INFRASTRUCTURE, SOFTWARE, LICENSES	022810200100 - Lagos State Residents Registration Agenc	23050102 - COMPUTER SOFTWARE ACQUISITION	70161 - GENERAL PUBLIC SERVICES N.E.C.	62411100 - IKEJA Local Govern	6,435,186,006.33	2,750,000,000.00	251,999,817.00	32,632,293.47	1,628,000,944.31	
SERVICE PROVIDERS AND PROJECT MANAGEMENT- DATA CAPTURE PARTNERS, REVAMP OF LASRRA STATIONS, INSTALLATION OF SIGNAGE AND OTHER BRANDING AT ALL LASRRA STATIONS STATEWIDE, PURCHASE OF REGISTRATION DEVICES	022810200100 - Lagos State Residents Registration Agenc	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	62411100 - IKEJA Local Govern	654,247,398.32	900,000,000.00	-	83,671,067.22	860,073,036.32	
PURCHASE OF CARD PRINTING EQUIPMENT FOR LAGOS STATE STAFF IDENTITY CARD PROJECT	022810200100 - Lagos State Residents Registration Agenc	23010114 - PURCHASE OF COMPUTER PRINTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	62411100 - IKEJA Local Govern	21,435,761.20	50,000,000.00	50,000,000.00	10,000,000.00	47,781,835.35	
Office Furniture and Equipment (10 Executive Tables and Chairs, 25 Office Tables and Chairs, 20 Window Blinds, 5 File Cabinet)	022810200100 - Lagos State Residents Registration Agenc	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70161 - GENERAL PUBLIC SERVICES N.E.C.	62411100 - IKEJA Local Govern	19,557,773.79	50,000,000.00	50,000,000.00	10,000,000.00	47,781,835.35	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of ICT Equipment (50 Units of Laptops)	022810200100 - Lagos State Residents Registration Agenc	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	62411100 - IKEJA Local Govern	11,752,648.36	53,475,000.00	53,475,000.00	20,000,000.00	51,102,672.91	
Traffic Improvement Scheme (Outstanding Projects, Gridlock Resolution and Traffic improvement)	022900100100 - Ministry of Transportation	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	6,904,643,322.00	14,728,230,117.16	14,004,847,847.16	7,287,120,195.81	22,339,519,440.00	
Public Road Safety Prog -Outstanding Liabilities (Projects)	022900100100 - Ministry of Transportation	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	984,963,124.84	984,963,124.84	967,890,233.00	1,427,098,800.00	
TRANSPORTATION EQUIPMENT AND GADGETS- 20nos. Of Proc. of Generating Sets for Newly established PTCS Centres across the State, Polaris and Tech. to latch on MIST Digital Center/ Technology to monitor & maintain TSLs,	022900100100 - Ministry of Transportation	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70451 - ROAD TRANSPORT	62442100 - State Wide	-	150,000,000.00	150,000,000.00	135,000,000.00	217,332,800.00	
Procurement of Transport Tools for Production of Drivers', Conductors' and Vehicles Body Badges, Installation/Rehabilitation of Truck Barriers across the metropolis	022900100100 - Ministry of Transportation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	105,000,000.00	105,000,000.00	100,000,000.00	152,133,000.00	
Facility Management/Maintenance Cost	022900100100 - Ministry of Transportation	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62411100 - IKEJA Local Govern	-	176,470,000.00	176,470,000.00	170,000,000.00	255,684,800.00	
Purchase 10 of Road Marking Machine	022900100100 - Ministry of Transportation	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70451 - ROAD TRANSPORT	62442100 - State Wide	-	331,975,000.00	331,975,000.00	330,000,000.00	480,993,800.00	
Blueline Rail (Power Project)	022905300100 - Lagos State Metropolitan Area Transport	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAY	70453 - RAILWAY TRANSPORT	62411100 - IKEJA Local Govern	4,012,833,388.58	4,875,000,000.00	4,875,000,000.00	2,045,227,347.35	6,841,520,796.00	
Construction of 10 Bus Terminals across the State	022905300100 - Lagos State Metropolitan Area Transport	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70451 - ROAD TRANSPORT	62442100 - State Wide	9,413,412,587.65	14,244,922,136.00	18,244,922,136.00	500,000.00	19,991,165,070.00	
Mega City Transport Initiative	022905300100 - Lagos State Metropolitan Area Transport	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAY	70453 - RAILWAY TRANSPORT	62411100 - IKEJA Local Govern	940,810,246.74	963,983,759.00	963,983,759.00	400,000,000.00	1,287,233,650.00	
Rail Transportation Infrastructure from Marina to Okokomiako	022905300100 - Lagos State Metropolitan Area Transport	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAY	70453 - RAILWAY TRANSPORT	62411100 - IKEJA Local Govern	11,320,279,192.69	23,577,800,000.00	23,577,800,000.00	500,000.00	33,154,432,340.00	
Rail Transportation Infrastructure for Badagry Division of the State	022905300100 - Lagos State Metropolitan Area Transport	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAY	70453 - RAILWAY TRANSPORT	62411100 - IKEJA Local Govern	3,865,749,784.95	5,172,914,298.00	5,172,914,298.00	396,743,846.38	7,458,713,843.00	
Rail Transportation Infrastructure for Red line Rail (Agbado-National Theartre)	022905300100 - Lagos State Metropolitan Area Transport	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAY	70453 - RAILWAY TRANSPORT	62442100 - State Wide	14,423,534,065.98	25,000,000,000.00	25,000,000,000.00	500,000.00	35,084,721,560.00	
Acquisition of 2sets of 10 car trains for LASG 37km redline railway	022905300100 - Lagos State Metropolitan Area Transport	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAY	70453 - RAILWAY TRANSPORT	62442100 - State Wide	7,210,776,306.75	8,313,556,826.00	8,313,556,826.00	5,000,000.00	11,468,049,527.00	
Replacement of Rail Tracks Infrastructures	022905300100 - Lagos State Metropolitan Area Transport	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAY	70453 - RAILWAY TRANSPORT	62442100 - State Wide	150,000,000,000.00	1,199,960,000.00	1,199,960,000.00	500,000.00	1,684,010,500.00	
Construction of the 2nd Phase of Blueline Rail	022905300100 - Lagos State Metropolitan Area Transport	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAY	70453 - RAILWAY TRANSPORT	62442100 - State Wide	50,000,000,000.00	47,995,616,438.00	47,995,616,438.00	28,510,593,301.52	67,356,513,550.00	
Construction of Dedicated Roads for Bus Rapid Transit across the State	022905300100 - Lagos State Metropolitan Area Transport	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	2,830,500,000.00	1,659,875,000.00	1,659,875,000.00	1,585,437,843.35	2,329,450,090.00	
Construction of alternative power for rail transportation (Green Bond)	022905300100 - Lagos State Metropolitan Area Transport	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAY	70453 - RAILWAY TRANSPORT	62442100 - State Wide	-	1,925,772,159.00	1,925,772,159.00	1,000,000,000.00	2,702,607,200.00	
Provision of Rail Transportation Infrastructure for Blue line Project	022905300100 - Lagos State Metropolitan Area Transport	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAY	70453 - RAILWAY TRANSPORT	62421400 - LAGOS ISLAND Loc	16,076,819,725.70	75,000,000,000.00	75,000,000,000.00	52,974,330,578.22	105,254,164,670.00	
Lagos Bus Reform Project: Development of Oshodi Depot-Outstanding Liabilities, (Phase II)-Spare parts for High/ Medium-capacity buses and Remedial works	022905300200 - Lagos Bus Service Limited	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62411800 - OSHODI/ISOLO Loc	636,747,216.67	821,111,925.00	427,906,092.00	495,798,779.68	1,023,750,000.00	
Completion of 2-storey LAGFERRY Office at Oyin Abayomi Drive, Ikoyi, Creation of drydock yard at Ijegun Egba terminal	022905300300 - Lagos State Ferry Services	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70452 - WATER TRANSPORT	62420800 - ETI-OSA Local Gov	866,961,615.00	3,276,445,824.00	964,590,000.00	290,560,292.60	3,731,586,299.00	
Purchase of 100 theatre sitting chairs for Training Hall in 5 zonal offices across the State	022905400100 - Lagos State Drivers' Institute	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70451 - ROAD TRANSPORT	62442100 - State Wide	138,898,065.00	53,520,718.46	53,520,718.46	2,004,000.00	105,493,545.00	
Construction of Driving Range at Epe and Provision of Porta Cabin for Badagry and Ikorodu	022905400100 - Lagos State Drivers' Institute	23020101 - CONSTRUCTION / PROVISION OF OFFICE BU	70451 - ROAD TRANSPORT	62430700 - EPE Local Governm	-	77,139,575.58	22,139,575.58	32,088,000.00	152,048,170.00	
Purchase of 10Nos. Card Printing Machine	022905400100 - Lagos State Drivers' Institute	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70451 - ROAD TRANSPORT	62411800 - OSHODI/ISOLO Loc	-	49,500,000.00	49,500,000.00	4,400,000.00	97,568,390.00	
Renovation of Ikorodu and Epe Driving Institutes' Centers	022905400100 - Lagos State Drivers' Institute	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70451 - ROAD TRANSPORT	62430700 - EPE Local Governm	-	55,660,248.52	14,805,257.52	49,352,368.47	109,710,720.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Provision of Traffic Equipment and accessories(Provision for 2nos Waterproof, 5-Color LED Long-range Visibility Digital Solar-Powered Variable Messages Signaling Apparatus with the latest technology and remote setup)	022905500100 - Lagos State Traffic Management Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70451 - ROAD TRANSPORT	62411800 - OSHODI/ISOLO Loc	529,453,813.00	223,282,355.00	115,928,665.00	104,813,854.00	440,348,185.94	
Purchase of over 1500 Equipment and Accessories for LASTMA Control Centre and Officers	022905500100 - Lagos State Traffic Management Agency	23010128 - PURCHASE OF SECURITY EQUIPMENT	70451 - ROAD TRANSPORT	62411100 - IKEJA Local Govern	-	-	-	-	2,000,000,000.00	
Information Technology (Provision for Live camera Feeds for monitoring traffic situations across the State, Provision for Upgrading, Restoring and Reposition of network Infrasture in LASTMA HQ and Annex)	022905500100 - Lagos State Traffic Management Agency	23010128 - PURCHASE OF SECURITY EQUIPMENT	70451 - ROAD TRANSPORT	62411100 - IKEJA Local Govern	-	86,955,058.00	86,955,058.00	78,657,825.00	171,489,153.49	
Provision for the refurbilishment of 37nos Patrol vehices	022905500100 - Lagos State Traffic Management Agency	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	62411800 - OSHODI/ISOLO Loc	-	85,268,331.00	85,268,331.00	80,000,000.00	168,162,660.57	
Provision of Porter Cabins, Vehicle Parking Lane Markings, Wordings and Instructive Signages	022905600100 - Lagos State Parking Authority	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70451 - ROAD TRANSPORT	62442100 - State Wide	1,914,439,104.00	3,081,313,315.00	3,081,313,315.00	1,421,781,592.35	2,078,038,448.00	
purchase of 8nos of new boat engines, annual dry docking and replacement of parts of patrol boats	022905700100 - Lagos State Waterways Authority	23010109 - PURCHASE OF SEA BOATS	70452 - WATER TRANSPORT	62420800 - ETI-OSA Local Gov	200,000,000.00	1,857,758,374.00	1,857,758,374.00	34,120,000.00	1,936,157,705.27	
Development of water transport system along Lekki-Epe/Lekki free trade zone	022905700100 - Lagos State Waterways Authority	23020105 - CONSTRUCTION / PROVISION OF WATER F	70452 - WATER TRANSPORT	62430700 - EPE Local Governm	5,800,972,007.00	5,611,686,361.00	3,549,249,885.00	2,855,633,154.44	4,458,188,274.00	
Development of Lagos waterways (Omi-Eko)	022905700100 - Lagos State Waterways Authority	23050101 - RESEARCH AND DEVELOPMENT	70452 - WATER TRANSPORT	62420800 - ETI-OSA Local Gov	-	-	-	-	148,800,000,000.00	
Construction/Rehabilitation of 2 MVAA Stations	022905800100 - Motor Vehicle Administration Agency	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70451 - ROAD TRANSPORT	62442100 - State Wide	217,454,032.00	297,223,943.00	297,223,943.00	131,437,650.00	1,328,045,244.00	
Purchase of Digital equipment for the production of Plate Numbers and others	022905800200 - Lagos State Number Plate & Production A	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70451 - ROAD TRANSPORT	62411800 - OSHODI/ISOLO Loc	282,623,341.31	995,925,000.00	995,925,000.00	389,715,053.10	720,787,920.00	
Purchase of Plants and Machinery for the production of Number plates	022905800200 - Lagos State Number Plate & Production A	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70451 - ROAD TRANSPORT	62411800 - OSHODI/ISOLO Loc	4,151,391,386.69	5,011,804,249.00	5,011,804,249.00	3,045,729,500.00	8,070,752,412.00	
ELECTRICITY INFRASTRUCTURE IMPROVEMENT OF GENERAL HOSPITALS. Phase 1 & 2, ELECTRICITY INFRASTRUCTURE IMPROVEMENT WITHIN & OUTSIDE ALAUSA SECR., COMMUNITY ELECTRIFICATION INTERVENTION	023100100100 - Ministry of Energy & Mineral Resources D	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70435 - ELECTRICITY	62442100 - State Wide	342,135,119.71	1,240,660,052.00	40,660,052.00	549,801,722.63	1,277,315,397.42	
DEV. OF GAS INFRASTRUCTURE MASTERPLAN (Phase 1, 2 & 3), ADVOCACY FOR SAFER OPERATIONS OF LPG USER ACROSS THE 5 DIVISIONS OF THE STATE, ESTAB. OF GAS AUTONOMOUS PLATFORM, INTERVENTION FUNDS TO SWITCH TO THE USE OF NATURAL GAS	023100100100 - Ministry of Energy & Mineral Resources D	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70441 - MINING OF MINERAL RESOURCES OT	62442100 - State Wide	71,844,864.19	1,222,232,368.00	7,727,988.00	300,000,000.00	1,258,343,300.00	
Construction/Renovation of Buildings	023100100100 - Ministry of Energy & Mineral Resources D	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70441 - MINING OF MINERAL RESOURCES OT	62411100 - IKEJA Local Govern	11,837,391.10	878,287,100.00	78,287,100.00	8,000,000.00	904,236,200.00	
Purchase of 2 nos Hilux vehicles @25m and 2 other vehicles @ 15m each	023100100100 - Ministry of Energy & Mineral Resources D	23010105 - PURCHASE OF MOTOR VEHICLES	70441 - MINING OF MINERAL RESOURCES OT	62411100 - IKEJA Local Govern	-	105,000,000.00	5,000,000.00	1,500,000.00	108,102,200.00	
Facility Management of office building	023100100100 - Ministry of Energy & Mineral Resources D	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70441 - MINING OF MINERAL RESOURCES OT	62411100 - IKEJA Local Govern	-	109,822,075.00	9,822,075.00	3,500,000.00	113,066,800.00	
GEOLOGICAL SERVICES & SOLID MINERALS DEVELOPMENT- Phase 1 Lagos East Agriculture zone and Phase 1 Lagos West Agricultural zone	023100100100 - Ministry of Energy & Mineral Resources D	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70441 - MINING OF MINERAL RESOURCES OT	62442100 - State Wide	-	80,090,000.00	80,090,000.00	10,000,000.00	82,456,300.00	
Electrification of Ibeju-Lekki	023100100100 - Ministry of Energy & Mineral Resources D	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70435 - ELECTRICITY	62430900 - IBEJU-LEKKI LOCAL	300,000,000.00	808,538,616.00	8,538,616.00	50,000,000.00	832,427,000.00	
Purchase of 50nos of Senior Executive Chairs & Tables, Purchase of 100nos of Junior Exec Chairs & Tables, Purchase of 20nos of 34"LED Television and Purchase of 20nos of Medium Refrigerators	023100100100 - Ministry of Energy & Mineral Resources D	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70441 - MINING OF MINERAL RESOURCES OT	62411100 - IKEJA Local Govern	-	65,458,936.00	65,458,936.00	40,000,000.00	67,392,900.00	
Lagos State Electrification Fund for Electricity Infrastructure Reform across the State.	023100100100 - Ministry of Energy & Mineral Resources D	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70435 - ELECTRICITY	62442100 - State Wide	-	80,000,000,000.00	74,000,000,000.00	6,001,120,874.59	8,151,111,048.00	
Purchase of Office Equipment and Furniture for the New Commission	023100100100 - Ministry of Energy & Mineral Resources D	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70435 - ELECTRICITY	62442100 - State Wide	-	-	-	-	489,450,000.00	
Retrofitting of Existing HPS to Smart LED Street Lights (ISPO)	023100300100 - Lagos State Electricity Board	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70641 - STREET LIGHTING	62442100 - State Wide	617,824,918.56	14,326,963,102.00	12,647,664,754.00	12,813,008,842.59	9,975,000,000.00	
Rehabilitation/Installation of Street Lights/Retrofitting (LSEB)/Solar Power/Energy Audit/Community Electrification Statewide	023100300100 - Lagos State Electricity Board	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70641 - STREET LIGHTING	62442100 - State Wide	7,975,330,237.25	6,948,633,424.62	6,948,633,424.62	4,689,684,133.67	16,455,459,794.00	
Lagos State Electricity Board (LSEB) (IPPs)/LASG facilities- 18 Communities Electrication ,Solar System in Secodary Scoolsand PHCs Statewide	023100300100 - Lagos State Electricity Board	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70641 - STREET LIGHTING	62442100 - State Wide	1,679,604,406.30	5,358,617,856.38	3,367,229,864.38	-	20,000,000,000.00	
Lagos State Electricity Board (LSEB) (IPPs)/LASG facilities	023100300100 - Lagos State Electricity Board	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70641 - STREET LIGHTING	62442100 - State Wide	952,046,901.00	1,098,937,406.72	593,984,052.72	-	2,500,000,000.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Oil and Gas Projects - Construction of 3 CNG Containerized Solutions, Purchase of 1,000Nos. Conversion Kits, Bulk Offtake of Petroleum Products/LPG & CNG from NNPC and other FG approved importers, Purchase of 2 CNG Trucks	023100400100 - Ibile Oil & Gas (IOGAS)	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70432 - PETROLUEM AND NATURAL GAS	62430900 - IBEJU-LEKKI LOCAL	7,025,048,576.00	4,000,000,000.00	4,000,000,000.00	2,277,580,745.52	7,390,211,255.86	
Construction of 2Nos. Fuel and 2Nos.Containerized Retail Gas Filling Station across the State	023100400100 - Ibile Oil & Gas (IOGAS)	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70432 - PETROLUEM AND NATURAL GAS	62442100 - State Wide	3,000,000,000.00	23,161,789,513.00	23,161,789,513.00	17,670,611,209.70	11,045,160,471.14	
Refurbishment of 35nos Operational Motor Vehicles	023400100100 - Office of Works	23010105 - PURCHASE OF MOTOR VEHICLES	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62411100 - IKEJA Local Govern	8,479,127.10	548,772,110.79	548,772,110.79	200,000,000.00	1,377,497,029.00	
Purchase of 50nos of Executive Chairs & Tables, Purchase of 100nos Officers Chairs & Tables, Purchase of 20nos of 34"LED Television and Purchase of 20nos of Medium Refrigerators	023400100100 - Office of Works	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62411100 - IKEJA Local Govern	7,688,451.77	544,224,130.00	544,224,130.00	200,000,000.00	1,000,000,000.00	
Installation of Lift in 5 Buildings in the Lagos State Secretariat	023400100100 - Office of Works	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62411100 - IKEJA Local Govern	12,278,094.80	571,223,850.00	571,223,850.00	200,000,000.00	3,000,000,000.00	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) across the State	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	1,819,899,000.99	14,555,616,720.00	10,555,616,720.00	3,036,623,441.03		
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Agege LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at EPE LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Amuwo LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Oshodi/Isolo LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Surulere LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Lagos IslandvLGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Ikorodu LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Ajeromi-Ifelodun LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Apapa LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Eti-Osa LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Kosofe LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Ibeju Lekki LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Lagos Mainland LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Shomolu LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Alimosho LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Badagry LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Ifako- IjaiyeLGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Mushin LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Ikeja LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Special IBILE Projects (Completion of on going Projects - Roads and Drainages) at Ojo LGA	023400100100 - Office of Works	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	-	-	-	-	1,515,000,000.02	
Upgrading of Mechanical Workshop in the ministry	023400100100 - Office of Works	23030121 - REHABILITATION / REPAIRS OF OFFICE BUIL	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62411100 - IKEJA Local Govern	132,692,904.02	1,513,252,261.21	1,513,252,261.21	200,000,000.00	3,000,000,000.00	
Rehabilitation of 50 Offices/blocks in the secretariat	023400100100 - Office of Works	23030121 - REHABILITATION / REPAIRS OF OFFICE BUIL	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62411100 - IKEJA Local Govern	146,051,827.53	1,340,293,058.00	1,340,293,058.00	200,000,000.00	5,500,000,000.00	
Rehabilitation of 216 Staff quarters	023400100100 - Office of Works	23030101 - REHABILITATION / REPAIRS OF RESIDENTIA	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	165,234,730.51	1,450,493,775.00	1,450,493,775.00	200,000,000.00	7,500,000,000.00	
Rebuilding of Lagos Projects destroyed during end SARS Protest	023400100100 - Office of Works	23030121 - REHABILITATION / REPAIRS OF OFFICE BUIL	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62411100 - IKEJA Local Govern	-	-	-	-	1,000,000,000.00	
Special Building Projects - Const. of Multi-Level Car park Alausa, Const. of Access Staircase for Blocks 1,2, 4 & 5, Ren. of lawschool wing B & C, 4 Ilabere Avenue Ikoyi, Ren. of Serice Quarters Marina, ILE-PAKO 1	023400100100 - Office of Works	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	2,474,178,489.79	4,796,782,746.19	4,796,782,746.19	200,000,000.00	8,553,810,893.81	
Furnishing of Multi-Agency Office Complex at Alausa, Ikeja	023400100100 - Office of Works	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62411100 - IKEJA Local Govern	11,716,128,752.09	7,351,638,143.10	4,602,565,001.10	200,000,000.00	3,000,000,000.00	
Provision of Multi Agency Office Complex and Car Park	023400100100 - Office of Works	23030101 - REHABILITATION / REPAIRS OF RESIDENTIA	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62411100 - IKEJA Local Govern	-	-	-	-	16,217,576,674.51	
Unscheduled Rehabilitation for Statewides Facilities	023400100200 - Lagos State Infrastructure Assets Manage	23030121 - REHABILITATION / REPAIRS OF OFFICE BUIL	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	190,125,000.00	599,625,000.00	599,625,000.00	599,620,000.00	653,250,000.00	
Facility Rehabilitation of 16 MCCs, 100schools, 9 other Agencies and 14 FireStations	023400100200 - Lagos State Infrastructure Assets Manage	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70474 - MULTIPURPOSE DEVELOPMENT PROJ	62442100 - State Wide	5,000,000,000.00	8,282,164,983.00	11,282,164,983.00	8,274,867,166.93	12,898,070,235.12	
Construction of Ijeh Road	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62420800 - ETI-OSA Local Gov	-	-	-	-	5,000,000,000.00	
Provision of Access Road to Legislative Quarters in Ogudu Ori-Oke, Kosofe Local Government (Sakiru Adeoye Street, Eddy Okeke Street, Omotayo Street and Ogun Street)	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62431300 - KOSOFE Local Gove	-	-	-	-	14,175,373,591.00	
Construction of Road from Ijora Causeway connecting Oba Ganiyu Odesanya Way and Palace Road, Extending to and Terminating under the New Oyingbo-Apapa RoadCrossover Bridge	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	5,000,000,000.00	
THE REHABILITATION/RE-CONSTRUCTION OF ETI-OSA LEKKI-EPE EXPRESSWAY (PHASE IIA & IIB), LEKKI EPE REGIONAL ROAD (PHASE II & III)	023400200100 - Office of Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	12,185,739,302.68	129,549,517,265.95	129,249,517,265.95	128,551,517,266.04	125,794,759,964.00	
Construction of Opebi Road / Mende Link Bridge	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62431300 - KOSOFE Local Gove	5,615,209,017.72	5,474,828,793.00	5,474,828,793.00	2,616,956,607.36	10,968,314,575.70	
Outstanding Liabilities (State Infrastructure Intervention Fund)	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	25,000,000,000.00	25,000,000,000.00	25,000,000,000.00	24,983,801,183.11	15,000,000,000.00	
Construction of PPP slip Roads, Bridges and Pedest. Bridges witnin the State	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	153,922,516.80	150,074,454.00	150,074,454.00	103,382,367.91	200,000,000.00	
Construction of Lekki Regional Roads	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62420800 - ETI-OSA Local Gov	3,525,462,971.91	3,437,326,398.00	3,437,326,398.00	3,355,729,027.48	1,531,435,110.32	
Construction of Strategic Roads (Bola Ahmed Tinubu, Igbogbo)	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62431200 - IKORODU Local Gov	1,158,881,995.67	1,129,909,945.67	1,129,909,945.67	800,178,518.53	11,303,409,790.62	
Construction of Agric Ishawo Road in Ikorodu	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62431200 - IKORODU Local Gov	1,957,192,844.67	1,908,263,024.00	1,908,263,024.00	1,571,795,389.95	9,350,190,135.10	
Rehabilitation of Oshodi Airport Road	023400200100 - Office of Infrastructure	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70451 - ROAD TRANSPORT	62411800 - OSHODI/ISOLO Loc	274,783,428.51	267,913,842.51	267,913,842.51	139,380,811.99		
Construction of Lagos Badagry Expressway	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	3,914,070,861.81	4,109,698,187.00	4,109,698,187.00	3,510,699,072.61	1,830,997,515.99	
Reconstruction of Lagos Badagry Carriageway Lot 2A Segment 3	023400200100 - Office of Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	3,177,165,540.63	3,097,736,401.63	3,097,736,401.63	1,743,956,802.70	1,380,137,274.93	
State Infrastructure Intervention Fund (SIIF) for Ikeja, Ikorodu, Lagos Island, Epe and Badagry Division	023400200100 - Office of Infrastructure	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70451 - ROAD TRANSPORT	62442100 - State Wide	22,000,000,000.32	40,000,000,000.00	40,000,000,000.00	39,991,821,778.20	40,000,000,000.00	
Construction of Flyover @ Agege, Pen- Cinema	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62410100 - Agege Local Gover	523,064,774.70	509,988,155.70	509,988,155.70	240,450,392.43		

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

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4th Mainland Bridge	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62420500 - APAPA Local Gover	217,040,335.25	9,750,000,000.00	9,750,000,000.00	8,945,491,396.78	1,000,000,000.00	
Construction of Ishuti Road	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62410300 - ALIMOSHO Local G	430,649,559.83	173,571,125.72	173,571,125.72	100,187,094.32		
Construction of Oregun Bridge Road Network	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62411100 - IKEJA Local Govern	251,933,103.83	245,634,776.00	245,634,776.00	10,871,063.99	109,437,881.87	
Construction of Lagos Ogun Boundary roads	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62411100 - IKEJA Local Govern	795,124,877.01	25,374,334,189.00	15,624,334,189.00	25,035,309,413.30	11,305,049,849.41	
Construction of Ijede Rd, Ikorodu	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62431200 - IKORODU Local Gov	301,004,201.55	16,209,079,544.64	16,209,079,544.64	16,197,442,044.85	7,500,000,000.00	
Urban Renewal/Regeneration - Onikan Car park, Repairs on failed section Lekki,Technical studies 4th Mainland bridge	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62420800 - ETI-OSA Local Gov	732,801,460.18	714,481,423.00	714,481,423.00	69,437,469.68		
Rehabilitation/Upgrading of Eti-Osa/Lekki/Epe Expressway Project from Eleko Junction to Epe T-junction (Phase 1)	023400200100 - Office of Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62420800 - ETI-OSA Local Gov	46,038,706,393.10	26,568,159,089.28	26,568,159,089.28	23,206,192,600.99	19,634,528,859.22	
Outstanding Liabilities (Rooads and Bridges)	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	45,000,000,000.00	
Construction of New Strategic Roads (Igbogbo Baiyeku, Surulere, Ijede Phase II & Construction of Ikoyi Phase II	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	12,844,542,672.24	
Construction of Identified Strategic Roads Across the State (52 Roads)	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	1,950,000,000.00	1,901,250,000.00	133,355,537,564.00	47,064,012.36	1,200,000,000.00	
Rehabilitation / Upgrading of Eti-Osa/Lekki/Epe Expressway Project from Abraham Adesanya to Eleko Junction	023400200100 - Office of Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	1,994,025,303.08	1,944,174,670.08	1,944,174,670.08	131,201,098.47	29,800,000,000.00	
Construction of Omu Creek Road	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	9,750,000,000.00	9,506,250,000.00	9,506,250,000.00	5,838,568,367.44	4,235,328,081.14	
Provision for Variation in Contract Sum of Ongoing Projects	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	15,962,344,597.18	35,563,285,982.18	19,354,206,437.18	35,563,280,034.43		
Provision for Roads with Letters of Intent (Hospital Road,Badagry; Ogombo Road, Eti Osa, Emergency Repair of failed sections on Mile 2, Lagos Badagry Expressway	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	487,500,000.00	475,312,500.00	475,312,500.00	29,359,592.33	430,089,952.70	
Construction of New Strategic Roads (Igbogbo Baiyeku, Surulere, Ijede Phase II, Construction of Ikoyi Phase II & Obalende Rd	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	4,099,258,098.98	3,996,776,646.98	6,996,776,646.98	3,993,736,526.23	1,780,687,481.08	
Dualization of Ojo Road/Baale Adeyemi (MEPB)	023400200100 - Office of Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	10,000,000,000.00	10,000,000,000.00	9,992,568,723.51	15,000,000,000.00	
Maintenance of Equipment/ Asphalt Plant	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62411100 - IKEJA Local Govern	850,000,000.00	957,429,310.93	957,429,310.93	957,428,000.00	6,151,087,035.84	
Construction of Drainages Across the State	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	150,000,000.00	2,823,795,519.37	2,823,795,519.37	2,823,000,000.00	3,802,728,140.84	
Rehabilitation of different Roads within the State	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	14,578,602,607.00	18,275,786,311.03	21,275,786,311.03	18,275,604,123.59		
Rehabilitation of different Roads within Agege LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Amuwo Odofin LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Epe LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Oshodi Isolo LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Surulere LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Lagos Island LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Rehabilitation of different Roads within Ikorodu LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Ajeromi Ifelodun LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Eti-Osa LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Kosofe LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Ibeju Lekki LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Lagos Mainland LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Shomolu LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Alimosho LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Badagry LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Ifako Ijaiye LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Mushin LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Ikeja LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Ojo LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Rehabilitation of different Roads within Apapa LGA	023400200200 - Public Works Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	-	-	-	-	1,360,290,646.08	
Renovation / Refurbishment of Office Building	023400200300 - Lagos State Infrastructural Maintenance&	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70474 - MULTIPURPOSE DEVELOPMENT PRO	62411100 - IKEJA Local Govern	-	2,000,000,000.62	3,000,000,000.62	71,765,000.00	3,000,000,000.00	
Infrastructure Development - Construction of a Common Utility Service Cross Duct in the Utility Corridors of Roads in the State (6 Roads)	023400200300 - Lagos State Infrastructural Maintenance&	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRU	70474 - MULTIPURPOSE DEVELOPMENT PRO	62411100 - IKEJA Local Govern	252,010,000.00	500,000,000.00	500,000,000.00	4,500,000.00	832,081,296.06	
Provision of Infrastructural Facilities - Enhancement of Monuments/ Statues in Lagos State	023600100100 - Ministry of Tourism, Arts & Culture	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70473 - TOURISM	62442100 - State Wide	205,613,194.63	226,505,928.00	226,505,928.00	50,000,000.00	7,313,364,071.00	
Development of Lagos Heritage Centre and Upgrade of National Museum and others	023600100100 - Ministry of Tourism, Arts & Culture	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70473 - TOURISM	62442100 - State Wide	-	5,850,000,000.00	1,500,000,000.00	2,292,151,430.36	6,000,000,000.00	
Construction of Tourism Theatre in Badagry, Epe, Ikorodu, Ikeja & Alimosho	023600100100 - Ministry of Tourism, Arts & Culture	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70473 - TOURISM	62442100 - State Wide	2,169,059,422.87	1,462,500,000.00	527,000,000.00	50,000,000.00	2,000,000,000.00	
Rehabilitation of the Office Building	023600100100 - Ministry of Tourism, Arts & Culture	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70473 - TOURISM	62411100 - IKEJA Local Govern	482,560,823.81	500,000,000.00	500,000,000.00	25,000,000.00	500,000,000.00	
Yoruba Cultural Heritage Week	023600100100 - Ministry of Tourism, Arts & Culture	23050101 - RESEARCH AND DEVELOPMENT	70473 - TOURISM	62411100 - IKEJA Local Govern	94,872,390.48	-	-	-		
Eko Water World	023600100100 - Ministry of Tourism, Arts & Culture	23050101 - RESEARCH AND DEVELOPMENT	70473 - TOURISM	62411100 - IKEJA Local Govern	1,829,471.43	-	-	-		
Cultural Development Project- Rehabilitation/ Construction of Badagry Slave Route	023600100100 - Ministry of Tourism, Arts & Culture	23050101 - RESEARCH AND DEVELOPMENT	70473 - TOURISM	62442100 - State Wide	753,102,558.17	881,886,207.00	711,886,207.00	100,000,000.00	7,000,000,000.00	
Lagos Festival, Paint Lagos and Arts Initiative, King Festival and Cultural Promotion across IBILE, Arts and Craft Fair and World Arts Week	023600100100 - Ministry of Tourism, Arts & Culture	23050101 - RESEARCH AND DEVELOPMENT	70473 - TOURISM	62411100 - IKEJA Local Govern	1,219,647.62	-	-	-		
Purchase of 4nos of Photocopy Machines, 10no of HP Eclipse Laptops and 15nos of Desktops	023604000100 - Council for Art And Culture	23010113 - PURCHASE OF COMPUTERS	70821 - CULTURAL SERVICES	62411100 - IKEJA Local Govern	40,331,750.00	19,500,000.00	19,500,000.00	18,876,250.00	341,250,000.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Procurement of sony photo digital camera, 4 laptops, 2 printers, 2 55" HD LED smart tv, 2 HP Laserjet pro 400 colour M451nw, HP scanjet N60310 scanner and optons W490 projector	023605500100 - Lagos State Film & Video Censors' Board	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70821 - CULTURAL SERVICES	62411100 - IKEJA Local Govern	34,885,020.00	-	-	-	58,500,000.00	
Construction of Learning Space for Basic Education	023800100100 - Ministry of Economic Planning & Budget	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	5,399,342,431.73	17,694,591,035.00	17,694,591,035.00	12,268,808,500.53	17,694,591,035.00	
Community /Grassroot Project (Rehabilitation of Inner Roads at Alimosho, Ikorodu, Eti-Osa, Victorial Island, Ajah-Badore, Epe, Amuwo-Odofin, Festac	023800100100 - Ministry of Economic Planning & Budget	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	3,717,489,328.00	10,725,000,000.00	10,725,000,000.00	10,724,000,000.00	15,725,000,000.00	
Intervention on Consultative Forum Project across all the 5 Divisions of the State	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	-	40,084,330,940.53	40,084,330,940.53	39,508,642,555.61	24,453,489,877.58	
Current Outstanding Liabilities on Different Project across the State	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	110,909,691.00	2,679,915,887.00	2,679,915,887.00	2,200,539,633.14	2,445,838,980.11	
Ncares - Scares (Purchase of empowerment Equipment eg , Laptops, Desktops, Smooking Cline, Defeeding Machine)	023800100100 - Ministry of Economic Planning & Budget	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	868,500,000.00	3,300,000,000.00	3,300,000,000.00	2,000,000,000.00	3,300,000,000.00	
Special Roads Intervention across the State (Public Works Corporation) at Ikeja, Epe, Ikorodu, Lagos Island and Badagry Divisions	023800100100 - Ministry of Economic Planning & Budget	23050101 - RESEARCH AND DEVELOPMENT	70451 - ROAD TRANSPORT	62442100 - State Wide	2,175,663,618.00	1,780,166,783.00	1,780,166,783.00	1,700,000.00	6,475,120,392.97	
Project Development /Resilient Cities at Ikeja, Epe, Ikorodu, Lagos Island and Badagry Divisions	023800100100 - Ministry of Economic Planning & Budget	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	10,162,193,296.00	12,820,172,547.83	15,320,172,547.83	12,699,219,256.03	23,900,176,479.14	
Purchase of GAC Operational Vehicle (Statewide) for Top Management Staff across all MDAs	023800100100 - Ministry of Economic Planning & Budget	23010105 - PURCHASE OF MOTOR VEHICLES	70161 - GENERAL PUBLIC SERVICES N.E.C.	62442100 - State Wide	11,923,546,507.00	18,000,000,000.00	17,000,000,000.00	16,952,932,045.57	20,000,000,000.00	
Provision of future infrastrastrual development in the State(Lagos State Wealth Fund (LSWF)	023800100100 - Ministry of Economic Planning & Budget	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	1,400,000,000.00	1,951,340,393.00	1,951,340,393.00	1,775,303,656.26	5,000,000,000.00	
Purchase of Specialized Equipment to track the weather and Pollution components and Recycling of waste on Circular Economy	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70551 - R & D ENVIRONMENTAL PROTECTIO	62442100 - State Wide	40,514,536.00	97,500,000.00	97,500,000.00	95,000,000.00	97,500,000.00	
Ibile Broadband - Purchase of over 350 Communication Equipment	023800100100 - Ministry of Economic Planning & Budget	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	62442100 - State Wide	83,308,404.00	881,227,359.00	881,227,359.00	302,272,079.04	1,581,227,359.00	
Purchase of Eighty (80) nos Hiace Bus, Eighty (80) Hilux and 120 JAC Vehicle (Statewide)	023800100100 - Ministry of Economic Planning & Budget	23010105 - PURCHASE OF MOTOR VEHICLES	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	17,441,273,838.00	11,743,776,912.91	11,743,776,912.91	11,202,388,632.89	11,743,776,912.91	
Alternative Energy for General Hospitals at Ibeju Lekki, Surulere, Alimosho, Ikeja, Gbagada,Yaba, Ikorodu, Badagry, Orile Agege, Shomolu, Ijede, Amuwo Odofin, Mushin and Ketu-Ejirin,	023800100100 - Ministry of Economic Planning & Budget	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70435 - ELECTRICITY	62442100 - State Wide	1,246,307,812.00	2,000,000,000.00	5,223,572,392.46	183,637,439.90	10,000,000,000.00	
Provision for Variation in Contract Sum of Ongoing Projects across the State (Office of Infrastructure) (MEPB)	023800100100 - Ministry of Economic Planning & Budget	23050107 - MARGIN FOR INCREASES IN COSTS	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	97,533,593,405.00	35,000,000,000.00	35,000,000,000.00	15,980,775,991.56		
Provision of Waterways Infrastructure (EU)	023800100100 - Ministry of Economic Planning & Budget	23020116 - CONSTRUCTION / PROVISION OF WATER-W	70452 - WATER TRANSPORT	62442100 - State Wide	-	-	-	-	8,945,744,000.00	
Provision of Waterways Infrastructure (Blue Economy Initiative) IDA	023800100100 - Ministry of Economic Planning & Budget	23020116 - CONSTRUCTION / PROVISION OF WATER-W	70452 - WATER TRANSPORT	62442100 - State Wide	600,000,000.00	600,000,000.00	600,000,000.00	396,289,920.71	642,000,000.00	
Purchase of 1500 Equipment for the Development of Lagos as a platform for new place based vision for green and inclusive model on economic growth	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	870,000,000.00	870,000,000.00	870,000,000.00	464,935,532.06	5,870,000,000.00	
Purchase of Digital tools and other Health Equipment for Vulerable and disadvantage peole for productive and healthy society by Hacey Health Initiative	023800100100 - Ministry of Economic Planning & Budget	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70731 - GENERAL HOSPITAL SERVICES	62442100 - State Wide	52,566,134.78	52,566,134.78	52,566,134.78	50,000,000.00	350,000,000.00	
Provision of Infrastructure for Country Development Programmes	023800100100 - Ministry of Economic Planning & Budget	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	2,300,000,000.00	1,300,000,000.00	1,300,000,000.00	716,955,174.47	1,300,000,000.00	
Livestock Productivity & Resilience Projects at Ikeja, Epe, Badagry, Lagos Island and Ikorodu Divisions	023800100100 - Ministry of Economic Planning & Budget	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	62442100 - State Wide	620,000,000.00	620,000,000.00	620,000,000.00	452,731,076.69	642,000,000.00	
FAO-UNIDO Collaboration grant to enhance Lagos State Coconut Value Chain	023800100100 - Ministry of Economic Planning & Budget	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	1,662,500,000.00	1,662,500,000.00	1,662,500,000.00	1,248,276,647.84	1,688,525,000.00	
Provision of 5000 tools to educate children across the State	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70912 - PRIMARY EDUCATION	62442100 - State Wide	1,559,250,000.00	1,559,250,000.00	1,559,250,000.00	1,322,359,926.72	1,559,250,000.00	
Ongoing Construction of Adiyan Water Works, Iju Water Corporation	023800100100 - Ministry of Economic Planning & Budget	23020105 - CONSTRUCTION / PROVISION OF WATER F	70631 - WATER SUPPLY	62442100 - State Wide	14,234,388,951.19	6,234,388,951.19	6,234,388,951.19	6,157,813,369.12	5,342,913,695.93	
PPA - United Nations Support	023800100100 - Ministry of Economic Planning & Budget	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGA	62442100 - State Wide	126,000,000.00	126,000,000.00	126,000,000.00	84,004,762.47	126,000,000.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Out of School Children - Climate Change Education	023800100100 - Ministry of Economic Planning & Budget	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	62442100 - State Wide	102,291,284.86	102,291,284.86	102,291,284.86	100,000,000.00		
Provision of Infrastructure and Tools (Growth Enhancement Support Scheme (GESS))	023800100100 - Ministry of Economic Planning & Budget	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	71051 - UNEMPLOYMENT	62442100 - State Wide	193,910,905.17	193,910,905.17	193,910,905.17	54,791,231.97	183,962,878.80	
National Programme for food Security (FG)	023800100100 - Ministry of Economic Planning & Budget	23030112 - REHABILITATION / REPAIRS - AGRICICULTU	70421 - AGRICULTURE	62442100 - State Wide	213,358,400.00	213,358,400.00	213,358,400.00	85,405,832.83	171,232,185.60	
LASU: TETFUND for the Provision of Infrastructure (Rehabilitation of Lecture theatre)	023800100100 - Ministry of Economic Planning & Budget	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70942 - SECOND STAGE OF TERTIARY EDUC	62411700 - OJO Local Governm	518,884,800.00	518,884,800.00	518,884,800.00	455,259,221.01	333,124,041.60	
UBEC Grant, FG for the Provision of Infrastructure and Rehabilitation of Primary and Secondary School Statewide	023800100100 - Ministry of Economic Planning & Budget	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70912 - PRIMARY EDUCATION	62442100 - State Wide	5,564,569,874.38	5,564,569,874.38	5,564,569,874.38	4,763,862,620.06	3,572,453,859.40	
TETFUND - OTHERS For the Provision of Infrastructure for the Institutions (Furnitures & ICT Equipments)	023800100100 - Ministry of Economic Planning & Budget	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70942 - SECOND STAGE OF TERTIARY EDUC	62442100 - State Wide	435,575,280.00	435,575,280.00	435,575,280.00	193,000,432.80	279,639,329.80	
LASG EDU-TRUST FUND (Organised Private Sector) for Infrastructure support (LASU Hostels)	023800100100 - Ministry of Economic Planning & Budget	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70942 - SECOND STAGE OF TERTIARY EDUC	62411700 - OJO Local Governm	6,268,500,000.00	4,268,500,000.00	4,268,500,000.00	2,313,153,447.91	2,740,377,000.00	
Empowerment of the Youth Power Ecosystem 4 Adolescent Health (YPE4AH) (Organised Private Sector)	023800100100 - Ministry of Economic Planning & Budget	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	1,170,487,500.00	1,170,487,500.00	1,170,487,500.00	336,892,752.74	1,170,487,500.00	
Upgrading of Data Storage System for Social Proctection	023800100100 - Ministry of Economic Planning & Budget	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	2,126,250,000.00	1,948,436,365.00	1,948,436,365.00	1,483,697,993.42	2,359,350,000.00	
Provision of Equipment/Infrastructure for Waste Management Authority (Circular Economy Initiative)	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70511 - WASTE MANAGEMENT	62442100 - State Wide	787,500,000.00	787,500,000.00	787,500,000.00	655,108,902.80	808,920,000.00	
Primary Health Care Revitalization Project	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	946,491,735.00	946,491,735.00	946,491,735.00	682,125,443.12	946,491,735.00	
Development of electronic HEFAMAA(e-HEFAMAA) Platform (Software)	023800100100 - Ministry of Economic Planning & Budget	23050101 - RESEARCH AND DEVELOPMENT	70461 - COMMUNICATION	62442100 - State Wide	51,871,113.53	51,871,113.53	51,871,113.53	25,030,712.15	171,871,113.53	
Purchase of 10 Equipment for Hospital (State Cancer Control)	023800100100 - Ministry of Economic Planning & Budget	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70713 - THERAPEUTIC APPLIANCES AND EQU	62442100 - State Wide	12,078,990.00	12,078,990.00	12,078,990.00	2,985,923.47	450,000,000.00	
Purchase of Health Care Facilities Equipment by SOMLP for R	023800100100 - Ministry of Economic Planning & Budget	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70713 - THERAPEUTIC APPLIANCES AND EQU	62442100 - State Wide	2,385,651,309.30	2,385,651,309.30	2,385,651,309.30	1,686,108,574.79	2,385,651,309.30	
Purchase of 120 Equipment for Malaria diagnostic testing and conditional subsidies to target ACTs in the retail sector: The TESTsmART trial	023800100100 - Ministry of Economic Planning & Budget	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70713 - THERAPEUTIC APPLIANCES AND EQU	62442100 - State Wide	975,741,291.53	975,741,291.53	975,741,291.53	665,828,917.39	1,636,157,902.64	
TB, Leprosy and Buruli Ulcer Control Program (TB-LON 3 Project)	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70731 - GENERAL HOSPITAL SERVICES	62442100 - State Wide	228,282,365.85	228,282,365.85	228,282,365.85	215,291,540.70		
Provision of Support Equipment to improve maternal and newborn health across the state by Ministry of Health	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70731 - GENERAL HOSPITAL SERVICES	62442100 - State Wide	554,400,000.00	554,400,000.00	554,400,000.00	387,247,959.18	554,400,000.00	
Community Focused approach to increase access to PPFP services in High Home delivery settings in Nigeria (PoPCare)	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70732 - SPECIALIZED HOSPITAL SERVICES	62442100 - State Wide	2,290,986,539.10	2,290,986,539.10	2,290,986,539.10	1,002,446,577.21	2,290,986,539.10	
Accelerating TB Case Notification in Lagos State with Digital equipment	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	7,241,917,796.40	7,241,917,796.40	7,241,917,796.40	7,002,567,998.55	7,241,917,796.40	
Performance Monitoring for Action (PMA) to generate frequent, high-quality surveys monitoring key health indicators in the State	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	143,797,500.00	143,797,500.00	143,797,500.00	78,381,440.51	143,797,500.00	
State -led Strategic Purchasing for Family Planning (SP4FP)	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70732 - SPECIALIZED HOSPITAL SERVICES	62442100 - State Wide	2,731,312,500.00	2,731,312,500.00	2,731,312,500.00	2,162,940,433.12	2,731,312,500.30	
Provision of Infrastructure to support to transform the Supply Chain in Lagos State	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70411 - GENERAL ECONOMIC AND COMMERC	62442100 - State Wide	143,797,500.00	143,797,500.00	143,797,500.00	32,970,403.63	143,797,500.00	
Purchase of 20 Tools -Technical Support Unit (TSU 2.0)	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	146,463,505.65	146,463,505.65	146,463,505.65	17,843,714.96	146,463,505.65	
Provision of equipment for Primary Health Care Centres across the State	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	14,379,750.00	14,379,750.00	14,379,750.00	12,000,000.00	14,379,750.00	
Purchase of 10 Computer and other tools to support Community systems to promote timely uptake of an integrated package of HIV services by pregnant women, their infants, partners and families, and by adolescents	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	5,751,900.00	5,751,900.00	5,751,900.00	525,256.15	5,751,900.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Provision of equipment to support Children, adolescents and women have equitable access to and use improved and quality, high-impact maternal, neonatal and child health interventions and adopt healthy life practices.	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	35,292,220.43	35,292,220.43	35,292,220.43	3,464,553.42	35,292,220.43	
Provision of 125 working tools to support delivery of routine immunization	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70732 - SPECIALIZED HOSPITAL SERVICES	62442100 - State Wide	14,379,750.00	14,379,750.00	14,379,750.00	11,091,777.79	14,379,750.00	
Provision of Equipment for Secondary Prevention of Cervical Cancer using optimal screening and treatment models (UNITAID)	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	2,099,895,000.00	2,099,895,000.00	2,099,895,000.00	1,095,883,422.37	1,289,713,800.00	
World bank Co-prep to support LSMOH for the Provision of equipment to Health Facilities	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	1,426,237,520.15	1,426,237,520.15	1,426,237,520.15	715,255,786.39	1,426,237,520.15	
Renovation of Health Facilities -Strengthening Resilient and Sustainable Systems for Health in Lagos State	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	712,652,033.62	712,652,033.62	712,652,033.62	144,160,435.49	9,091,666,667.67	
Purchase of over 4500 equipment to support the Lagos State Technical and Vocational Education	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	71051 - UNEMPLOYMENT	62442100 - State Wide	3,159,760,151.06	3,159,760,151.06	3,159,760,151.06	2,861,334,809.39	3,159,760,151.06	
Social Intervention & Humanitarian Programme (Constituencies) Ministry of the Environment	023800100100 - Ministry of Economic Planning & Budget	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	20,000,000,000.00	20,000,000,000.00	19,991,049,565.62		
Social Intervention & Humanitarian Programme at Ikeja LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Agege LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Amuwo LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Epe LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Oshodi Isolo LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Surulere LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Lagos Island LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Ikorodu LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Ajeromi LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Apapa LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Eti-Osa LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Kosofe LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Ibeju Lekki LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Lagos Mainland LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Shomolu LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Alimosho LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Badagry LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Ifako-Ijaiye LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Social Intervention & Humanitarian Programme at Mushin LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Social Intervention & Humanitarian Programme at Ojo LGA (Constituency Projects) - Purchase of Equipment for Empowerment	023800100100 - Ministry of Economic Planning & Budget	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	363,836,099.73	
Supply Chain Performance Impact in Public Health Facilities in Lagos State	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	1,115,396,086.60	
Strengthening Resilient and Sustainable Systems in Health Sector - GIZ	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	893,141,099.54	
Alternative Energy for power supply for General Hospitals	023800100100 - Ministry of Economic Planning & Budget	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70731 - GENERAL HOSPITAL SERVICES	62442100 - State Wide	-	-	-	-	2,500,000,000.00	
Alternative Energy for power supply for Education District 1-6	023800100100 - Ministry of Economic Planning & Budget	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70922 - UPPER-SECONDARY EDUCATION	62442100 - State Wide	-	-	-	-	1,500,000,000.00	
Provison and Installation of Solar Power for LASPPA HQ and All other Area Offices in the State	023800100100 - Ministry of Economic Planning & Budget	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	-	-	-	-	1,000,000,000.00	
Provison and Installation of Solar Power for LASTMA HQ and All other Area Offices in the State	023800100100 - Ministry of Economic Planning & Budget	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	-	-	-	-	1,000,000,000.00	
Automation and Construction of LASUTH Gate	023800100100 - Ministry of Economic Planning & Budget	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	70732 - SPECIALIZED HOSPITAL SERVICES	62442100 - State Wide	-	-	-	-	1,000,000,000.00	
Purchase of Software for Complete Enumeration and Digital House Numbering of All LGs/LCDAs-(EGIS)	023800100100 - Ministry of Economic Planning & Budget	23050102 - COMPUTER SOFTWARE ACQUISITION	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	-	-	-	-	8,000,000,000.00	
Procurement and Installation of the State-of-the-Heart Medical Equipment for all Secondary and Tertiary Hospitals in Lagos State-General Hospital	023800100100 - Ministry of Economic Planning & Budget	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70732 - SPECIALIZED HOSPITAL SERVICES	62442100 - State Wide	-	-	-	-	10,000,000,000.00	
Creation of Dialysis/Cancer Dialysis centre in 3 Senatorial Districts with Propsed Upgrade to University Teaching Hospital	023800100100 - Ministry of Economic Planning & Budget	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70732 - SPECIALIZED HOSPITAL SERVICES	62442100 - State Wide	-	-	-	-	7,000,000,000.00	
Construction of Adire HUB - WAPA	023800100100 - Ministry of Economic Planning & Budget	23020124 - CONSTRUCTION OF MARKETS/PARKS	71051 - UNEMPLOYMENT	62442100 - State Wide	-	-	-	-	632,984,439.00	
Special Expenditure - Creation of Industrial Hub (Leather Hub) (MEPB)	023800100100 - Ministry of Economic Planning & Budget	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	71051 - UNEMPLOYMENT	62442100 - State Wide	581,110,673.10	1,504,647,824.00	1,504,647,824.00	-		
Re-Engineering of Existing Government Estate (Abraham Adesanya, Omojola Housing Apapa, Oluwole, Ibeshe, Oke-Eletu, Jubilee, Micheal Otedola-Odo-Iragushin etc)	023800100100 - Ministry of Economic Planning & Budget	23030101 - REHABILITATION / REPAIRS OF RESIDENTIA	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	421,853,190.33	684,118,346.50	684,118,346.50	373,368,607.33		
CONSTRUCTION OF PREFABRICATED PORTACABIN OFFICES STRUCTURE IN DIFFERENT AREA IN LAGOS STATE	023800100100 - Ministry of Economic Planning & Budget	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	12,408,360.67	31,201,745.37	31,201,745.37	-		
Purchase of Conference Room Table with 20 Chairs, 20 Executive Table, 20 Executive Chair, 15 Office Table and Chair, Visitor Table and Chair for Resilience Office	023800600100 - Lagos State Resilience Office	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70132 - OVERALL PLANNING AND STATISTIC	62442100 - State Wide	90,254,411.00	14,625,000.00	14,625,000.00	-	14,625,000.00	
Construction of Housing Unit for LAGOSHOMS at Ibeshe Phase II, Late Abdul -Wahab Oke Benson Estate, Ikorodu)	025300100100 - Ministry of Housing	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	62431200 - IKORODU Local Gov	-	-	-	-	12,831,354,756.00	
Construction of Housing Unit for LAGOSHOMS at Ajara-Badagry)	025300100100 - Ministry of Housing	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	62410600 - BADAGRY Local Gov	-	-	-	-	6,000,000,000.00	
Construction of 504 Housing Units at LagosHoms Sangotedo Phase II, Prov. of infrasructure for LagsosHoms Ajara, Badagry, Completion of Housing Estates Outstanding Payments and Purchase of 50 Housing Units for Government Functionaries	025300100100 - Ministry of Housing	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	4,824,628,248.29	12,334,567,251.24	12,334,567,251.24	4,972,524,207.73	17,536,212,311.00	
Construction of Housing Unit for LAGOSHOMS at Sangotedo Phase II	025300100100 - Ministry of Housing	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	62420800 - ETI-OSA Local Gov	-	-	-	-	5,000,000,000.00	
Capital Dev. (Const. of LAGOSHOMS Sangotedo Phase II, Ajara-Badagry, Epe Housing Scheme, Ibeshe Phase II, Egan Mixed Housin Scheme Cluster I-III, Late Abdul -Wahab Oke Benson Estate, Ikorodu)	025300100100 - Ministry of Housing	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	9,000,000,000.00	10,185,474,860.50	3,059,405,445.50	9,292,009,921.00		
Construction of Housing Unit for LAGOSHOMS at Epe Housing Scheme	025300100100 - Ministry of Housing	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	62430700 - EPE Local Governm	-	-	-	-	4,000,000,000.00	
Construction of Housing Unit for LAGOSHOMS at Egan Mixed Housin Scheme Cluster I-III	025300100100 - Ministry of Housing	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	62410300 - ALIMOSHO Local G	-	-	-	-	5,000,000,000.00	
Purchase of Office Furniture	025305700100 - Lagos State Real Estate Regulatory Autho	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	-	-	-	-	255,354,940.02	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of Office Equipment (50 Exexcutive chairs, 50 Tables, File Cabinets, Shelves, Conference Room chairs and tables etc)	025305800100 - Lagos Mortgage Board (LMB)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	-	263,250,000.00	263,250,000.00	97,660,818.70	175,500,000.00	
Construction/Rehabilitation/Renovation of Market(OKOOBA Resettlement)	026000100100 - Office of Physical Planning	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70661 - HOUSING AND COMMUNITY AMENITI	62410100 - Agege Local Gover	786,705,828.00	-	-	-		
Information Technology/Data Base Development(Model City Master Plans)	026000100100 - Office of Physical Planning	23050102 - COMPUTER SOFTWARE ACQUISITION	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	-	328,490,467.00	186,948,168.00	86,435,447.75	641,622,171.81	
Provision of Infrastructure (Physical Planning Museum and Studio)	026000100100 - Office of Physical Planning	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	-	400,000,000.00	400,000,000.00	25,000,000.00	400,000,000.00	
Construction & Rehabilation of District offices	026000100200 - Lagos State Physical Planning Permit Auth	23030101 - REHABILITATION / REPAIRS OF RESIDENTIA	70661 - HOUSING AND COMMUNITY AMENITI	62442100 - State Wide	138,759,523.00	594,640,088.00	594,640,066.00	-	1,442,078,034.00	
Purchase of 10 New Photocopier Machine (SHARP AR-6020)	026000100300 - Lagos State Planning & Environmental Mo	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	823,354.66	1,438,972.00	1,438,972.00	1,350,000.00	1,940,507.09	
Purchase 4nos of Laptops	026000100300 - Lagos State Planning & Environmental Mo	23010113 - PURCHASE OF COMPUTERS	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	1,431,702.35	2,000,000.00	2,000,000.00	1,950,000.00	2,697,070.00	
Purchase 2 Cam corder	026000100300 - Lagos State Planning & Environmental Mo	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	4,822,094.40	4,073,174.81	4,073,174.81	3,000,000.00	5,492,820.00	
Purchase of 1 Camera	026000100300 - Lagos State Planning & Environmental Mo	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	1,137,594.01	2,926,825.19	2,926,825.19	2,000,000.00	3,946,930.00	
Purchase of 5Nos. JAC Motor Vehicle	026000100300 - Lagos State Planning & Environmental Mo	23010105 - PURCHASE OF MOTOR VEHICLES	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	-	150,000,000.00	14,900,000.00	13,754,000.00	202,280,330.00	
Procurement of 10 Projector	026000100300 - Lagos State Planning & Environmental Mo	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	13,578,527.77	15,000,000.00	15,000,000.00	5,000,000.00	20,228,030.00	
Purchase of 25nos of Printers	026000100300 - Lagos State Planning & Environmental Mo	23010114 - PURCHASE OF COMPUTER PRINTERS	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	9,244,188.81	12,000,000.00	12,000,000.00	1,700,000.00	16,182,430.00	
Purchase of 5nos. Industrial Photocopier machine, 15 Desktops, 70 Bluegate UPS, Purchase of Fire Extinguishers with installation of FM - 200 Waterless, 10 of 96 unit batteries	026000200100 - Lands Bureau	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	5,326,970.52	500,000,000.00	500,000,000.00	100,000,000.00	450,000,000.00	
Digitalization of Lands Document Search	026000200100 - Lands Bureau	23050102 - COMPUTER SOFTWARE ACQUISITION	70611 - HOUSING DEVELOPMENT	62431300 - KOSOFE Local Gove	505,147,315.97	1,000,000,000.00	1,000,000,000.00	100,000,000.00	1,550,000,000.00	
Acquisition of Lands around Train Station	026000200100 - Lands Bureau	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	342,686,106.48	3,233,502,451.66	1,196,357,914.66	157,017,236.00	4,906,666,229.14	
Land Compensation to Individuals, Families and Communities	026000200100 - Lands Bureau	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	3,169,256,327.92	3,800,000,000.00	951,497,548.00	199,776,239.00	1,743,390,847.37	
Renovation of office buiings	026000200100 - Lands Bureau	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	801,372.44	151,407,906.20	151,407,906.20	100,000,000.00	551,407,906.20	
Development of Lands across the State	026000200100 - Lands Bureau	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	11,679,926.68	534,551,014.00	5,000,000.00	150,000,000.00	319,858,932.29	
Valuation of Lagos State Government Properties / Tagging of Fixed Assets	026000200200 - Valuation Office	23050101 - RESEARCH AND DEVELOPMENT	70661 - HOUSING AND COMMUNITY AMENITI	62442100 - State Wide	166,334,000.00	180,375,000.00	73,694,709.00	27,225,709.00	440,700,000.00	
Infrastructure Upgrade of the 10 Zonal Survey Offices and Units at Ikeja, Lagos Island, Epe, Badagry and Ikorodu	026000300100 - Office of Surveyor -General of The State	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	50,896,180.00	62,999,125.00	62,999,125.00	44,491,840.00	52,999,125.00	
Purchase of 2 Hiace Bus and 2 Hilux Pick-up Vehicles	026000300100 - Office of Surveyor -General of The State	23010105 - PURCHASE OF MOTOR VEHICLES	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	201,247,758.32	402,000,000.00	210,390,789.00	100,000,000.00	55,225,700.00	
Geospatal Information Project Management	026000300100 - Office of Surveyor -General of The State	23050102 - COMPUTER SOFTWARE ACQUISITION	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	17,000,000.00	17,000,000.00	17,000,000.00	10,000,000.00	17,000,000.00	
Purchase of 5 Deskstop, 7 core i7 laptop and 5 Ipads	026000300100 - Office of Surveyor -General of The State	23050102 - COMPUTER SOFTWARE ACQUISITION	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	24,559,321.00	24,599,796.00	24,599,796.00	10,000,000.00	25,240,586.00	
Computer Software System - Annual renewal of EDM License/support	026000300100 - Office of Surveyor -General of The State	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	14,229,510.16	14,500,000.00	14,500,000.00	10,000,000.00	14,500,000.00	
Office Equipment: public address system in the conference room, 7 2hp Airconditioner, 4nos. workstations, 2nos. Multipurpose photocopier machines	026000300100 - Office of Surveyor -General of The State	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	10,819,636.99	10,819,637.00	10,819,637.00	10,000,000.00	10,819,637.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Rehabilitation of Facilities in the Agency's Main Office Building at Ikeja	026000300100 - Office of Surveyor -General of The State	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	9,440,651.53	9,440,652.00	9,440,652.00	5,000,000.00	9,440,652.00	
Purchase of 15 Computers and 15 Laptops	026000300100 - Office of Surveyor -General of The State	23010113 - PURCHASE OF COMPUTERS	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	19,526,741.35	220,000,000.00	220,000,000.00	25,000,000.00	73,350,000.00	
e-Monitoring - Purchase of Backup power inverter with Solar and 8 nos CCTV (8 Channels)	026000300100 - Office of Surveyor -General of The State	23050102 - COMPUTER SOFTWARE ACQUISITION	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	59,000,000.00	600,000,000.00	600,000,000.00	50,000,000.00	100,000,000.00	
Purchase of Cabinets , Tables etc for district office	026000300100 - Office of Surveyor -General of The State	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	-	43,079,255.00	43,079,255.00	40,000,000.00	50,000,000.00	
Purchase of Cutting Machine, Cutting Blade, Backhole and Cameras	026000300100 - Office of Surveyor -General of The State	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	-	250,000,000.00	250,000,000.00	50,000,000.00		
Demolition of Illegal Structures on restricted areas, Canals	026000300100 - Office of Surveyor -General of The State	23010105 - PURCHASE OF MOTOR VEHICLES	70661 - HOUSING AND COMMUNITY AMENITI	62442100 - State Wide	66,626,471.65	276,625,000.00	31,920,746.00	50,000,000.00	69,166,300.00	
Purchase of 135 Tyres, 37 Batteries and 40 Fire Extinguishers	026000300100 - Office of Surveyor -General of The State	23010105 - PURCHASE OF MOTOR VEHICLES	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	25,000,000.00	225,000,000.00	225,000,000.00	50,000,000.00		
Purchase of Safety Equipment(PPE, Safetyboats, Raincoats, Heay Duty Gloves, Eye Googles etc)	026000300100 - Office of Surveyor -General of The State	23010128 - PURCHASE OF SECURITY EQUIPMENT	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	-	20,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00	
Construction of New LABSCA Headquarters	026000300100 - Office of Surveyor -General of The State	23010102 - PURCHASE OF OFFICE BUILDINGS	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	174,366,773.00	674,366,773.00	-	25,000,000.00		
Construction/Rehabilitation/Renovation Market(Computer Village Market to Katangwa)	026000400100 - Office of Urban Development	23030118 - REHABILITATION / REPAIRS - RECREATIONA	70661 - HOUSING AND COMMUNITY AMENITI	62410300 - ALIMOSHO Local G	-	28,027,755.50	28,027,755.50	2,000,000.00	13,290,215.15	
Implemetation of Issa williima Districit (Redevlopment Plan)	026000400100 - Office of Urban Development	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70661 - HOUSING AND COMMUNITY AMENITI	62422000 - SURULERE Local Gc	-	1,121,151,525.00	2,421,151,525.00	1,000,000,000.00	259,886,499.15	
Relocation of Agbowa Settlement	026000400100 - Office of Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70661 - HOUSING AND COMMUNITY AMENITI	62431200 - IKORODU Local Gov	-	3,902,765,851.00	533,399,885.00	1,209,176,240.17	1,850,615,434.82	
RENOVATION OF HEAD-OFFICE & 5 DIVISIONAL OFFICES (Ikeja, Badagry, Ikorodu, Lagos Island & Epe)	026000400100 - Office of Urban Development	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	94,015,457.00	2,072,067,926.00	1,144,198,666.00	567,388,035.84	786,683,313.00	
Completion of Agbowa-Owu-Ikosi Timberville Main Access Road and Deck-on-Pile Bridge for enhanced Accessibility	026000400100 - Office of Urban Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	-	-	-	-	20,000,000,000.00	
Completion of Trailer Park and Additional Housing Units in Agbowa-Owu-Okosi Timberville	026000400100 - Office of Urban Development	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70661 - HOUSING AND COMMUNITY AMENITI	62411100 - IKEJA Local Govern	-	-	-	-	1,213,316,686.88	
Purchase of 3 Utility Vehicles for Monitoring and Enforcement Activities	026000400200 - Lagos State Building Control Authority (LA	23010105 - PURCHASE OF MOTOR VEHICLES	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	-	-	-	-	222,516,300.41	
Procurement of 15 Desktop and Laptop Computer Systems	026000400200 - Lagos State Building Control Authority (LA	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	-	-	-	-	50,000,000.00	
Renovation of office building	026000400200 - Lagos State Building Control Authority (LA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	-	-	-	-	150,000,000.00	
Construction of Roads (Agege, Ajeromi/Ifelodun, Epe, Ibeju/Lekki)	026000400300 - Lagos State Urban Renewal Authority (LA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70661 - HOUSING AND COMMUNITY AMENITI	62442100 - State Wide	-	-	-	-	20,498,184,902.00	
Developmental Projects Facilities - Compensation for Isale Gangan Phase 1 and upon acquisition and other land dispute settlement(legal matters), STASTICAL SLUM IDENTIFICATION and Prevention, Rehabilitation of lasura transit camp	026000400300 - Lagos State Urban Renewal Authority (LA	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70661 - HOUSING AND COMMUNITY AMENITI	62442100 - State Wide	-	18,613,927,208.52	18,613,927,208.52	14,767,292,527.08	8,768,992,678.00	
Redevelopment of Isalegangan	026000400300 - Lagos State Urban Renewal Authority (LA	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70661 - HOUSING AND COMMUNITY AMENITI	62421400 - LAGOS ISLAND Loc	2,335,860,515.56	354,731,752.00	3,354,731,752.00	300,000,000.00	168,206,877.00	
Slum Regeneration across the State	026000400300 - Lagos State Urban Renewal Authority (LA	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70661 - HOUSING AND COMMUNITY AMENITI	62442100 - State Wide	-	80,124,607.00	2,620,164,607.00	80,000,000.00	13,037,993,525.64	
Proposed Upgrading/Rehabilitation of Alafia Street in Ifelodun LCDA and Lakowe Phase II Roads in Ibeju Lekki	026000400300 - Lagos State Urban Renewal Authority (LA	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70661 - HOUSING AND COMMUNITY AMENITI	62442100 - State Wide	2,295,186,492.44	3,355,255,070.97	3,355,255,070.97	3,288,324,690.00	1,590,996,503.30	
Renovation of laboratory and office building	026000400400 - Material Testing Laboratory Services	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	-	-	-	-	486,683,313.00	
Purchase of laboratory equipment	026000400400 - Material Testing Laboratory Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Govern	-	-	-	-	300,000,000.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Developmental Housing Projects LEKKI PENINSULA SCHEME I	026000400500 - New Towns Development Authority	23020102 - CONSTRUCTION / PROVISION OF RESIDENT	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Governi	-	413,223,635.81	180,736,505.81	140,650,704.01	1,357,096,998.00	
Development of Lands at Abijo GRA Scheme	026000400500 - New Towns Development Authority	23020102 - CONSTRUCTION / PROVISION OF RESIDENT	70611 - HOUSING DEVELOPMENT	62430900 - IBEJU-LEKKI LOCAL	1,405,220,303.05	2,100,000,000.00	2,100,000,000.00	526,702,996.70	2,500,000,000.00	
Development of LEKKI PENINSULA SCHEME II and Other Estates Projects (Other Capital Expenditure)	026000400500 - New Towns Development Authority	23020102 - CONSTRUCTION / PROVISION OF RESIDENT	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	1,894,756,325.25	2,100,000,000.00	2,100,000,000.00	500,000,000.00	2,500,000,000.00	
Development of Safe-Court Ijanikin (Other Capital Expenditure)	026000400500 - New Towns Development Authority	23020102 - CONSTRUCTION / PROVISION OF RESIDENT	70611 - HOUSING DEVELOPMENT	62411700 - OJO Local Governm	1,197,751,683.84	2,100,000,000.00	2,100,000,000.00	584,446,262.74	2,500,000,000.00	
Development of Prince-Court Sangotedo (Other Capital Expenditure)	026000400500 - New Towns Development Authority	23020102 - CONSTRUCTION / PROVISION OF RESIDENT	70611 - HOUSING DEVELOPMENT	62430900 - IBEJU-LEKKI LOCAL	1,372,524,298.86	2,100,000,000.00	2,100,000,000.00	600,000,000.00	2,500,000,000.00	
Creation of 6 Waterfront Schemes in Eputu,Ehinile,Ibeshe,Akodo,Owode-Apa	026700100100 - Ministry of Waterfront Infrastructure Deve	23020105 - CONSTRUCTION / PROVISION OF WATER F	70491 - ECONOMIC AFFAIRS N.E.C.	62442100 - State Wide	476,608,063.39	5,481,808,725.38	481,808,725.38	1,509,560.00	6,288,884,121.09	
Investigative& Bathymetric Survey of Waterbodies	026700100100 - Ministry of Waterfront Infrastructure Deve	23020105 - CONSTRUCTION / PROVISION OF WATER F	70491 - ECONOMIC AFFAIRS N.E.C.	62442100 - State Wide	1,688,908,478.88	8,640,485,441.00	640,485,441.00	5,072,535,361.34	1,000,000,000.00	
Removal of beached/ Abandoned vessel along the coastal shoreline of the State	026700100100 - Ministry of Waterfront Infrastructure Deve	23040105 - WATER POLLUTION PREVENTION & CONTR	70491 - ECONOMIC AFFAIRS N.E.C.	62442100 - State Wide	-	468,730,901.34	468,730,901.34	283,881,060.24	500,000,000.00	
Channelization of 6 Ferry Routes in Ikorodu-Agboyi Ketu/Mende, Ayobo-Mile2,Apa-Badagry, Oke Afa to Mile 2, Badore-Epe	026700100100 - Ministry of Waterfront Infrastructure Deve	23040105 - WATER POLLUTION PREVENTION & CONTR	70491 - ECONOMIC AFFAIRS N.E.C.	62431200 - IKORODU Local Gov	868,336,431.29	2,568,336,432.29	122,489,992.29	50,000,000.00	5,500,000,000.00	
Construction of 14 Jetties & Terminals(Badagry, Ajah,Igbo ologun,Bogije,Iyafin,Iworo,Awunwo,Ikare Island, Ebute Owere, Lekki,Pertnovo,Ajeromi,Ojo, Irede)	026700100100 - Ministry of Waterfront Infrastructure Deve	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70491 - ECONOMIC AFFAIRS N.E.C.	62442100 - State Wide	1,079,793,614.25	7,063,876,476.00	4,187,056,342.00	50,000,000.00	5,937,056,342.09	
Holistic Shoreline Protection Phase IV(VI - Ibejulekki)	026700100100 - Ministry of Waterfront Infrastructure Deve	23040105 - WATER POLLUTION PREVENTION & CONTR	70491 - ECONOMIC AFFAIRS N.E.C.	62420800 - ETI-OSA Local Gov	-	531,623,524.00	531,623,524.00	50,000,000.00	150,000,000.00	
Channelization and Bouys- Outstanding liabilities on Channelization of Ferry Route: Mende Channel to Ikorodu	026700100100 - Ministry of Waterfront Infrastructure Deve	23040102 - EROSION & FLOOD CONTROL	70491 - ECONOMIC AFFAIRS N.E.C.	62411100 - IKEJA Local Governi	5,162,874,651.25	6,400,000,000.00	1,000,300,278.00	18,000,000.00	4,220,295,556.00	
Provision of Electronic Surveillance, Solar Enegry lighting and Toilets across the Waterfront Schemes	026700100100 - Ministry of Waterfront Infrastructure Deve	23040105 - WATER POLLUTION PREVENTION & CONTR	70491 - ECONOMIC AFFAIRS N.E.C.	62442100 - State Wide	1,029,548,495.94	487,500,000.00	595,269,750.00	8,000,000.00	107,500,000.00	
Construction of Warehouse in Ikorodu, Court House in 3 divisions, Magistrate/Judges Quarters in Epe, Procurement of Land, Purchase of 5 judges' Houses	031800400100 - High Court of Justice	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70331 - LAW COURTS	62431200 - IKORODU Local Gov	5,325,462,831.61	6,377,493,459.20	6,377,493,459.20	1,954,506,887.37	8,942,782,400.00	
Procurment and Installation of Smoke Detectors/Fire Extinguishers in all Court Houses	031800400100 - High Court of Justice	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70331 - LAW COURTS	62442100 - State Wide	192,499,837.93	660,000,000.00	660,000,000.00	568,614,404.69	925,479,000.00	
Procurement of 30 Vehicles for Hon Judges, Magistrates and Principal Officers	031800400100 - High Court of Justice	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	62411100 - IKEJA Local Governi	3,652,767,410.52	4,500,000,000.00	4,500,000,000.00	2,121,145,486.54	6,310,084,200.00	
Installation of e-Affidavit software	031800400100 - High Court of Justice	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	62411100 - IKEJA Local Governi	2,944,467.36	8,990,778.80	8,990,778.80	934,692.33	12,607,200.00	
Digitalization and Archive Management System	031800400100 - High Court of Justice	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	62411100 - IKEJA Local Governi	24,062,479.74	45,000,000.00	45,000,000.00	7,678,254.87	63,100,800.00	
Installation of Bail Information Management Sytem (1st Phase)	031800400100 - High Court of Justice	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	62411100 - IKEJA Local Governi	17,111,096.71	32,000,000.00	32,000,000.00	18,000,000.00	44,871,700.00	
Installation of Electronic Case List	031800400100 - High Court of Justice	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	62411100 - IKEJA Local Governi	10,694,435.44	20,000,000.00	20,000,000.00	2,079,224.38	28,044,800.00	
Installation and Upgrading of 100 Computers across 5 High Courts, & Magistrate for E-filling system and Digitalizaton at Ikeja, Badagry, Igbosere, Apapa, Igando and Epe	031800400100 - High Court of Justice	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	62411100 - IKEJA Local Governi	112,291,572.13	260,000,000.00	260,000,000.00	49,282,243.00	429,582,600.00	
Purchase of 100 Desktop Computers, 200 Laptops to all Magistrate Court	031800400100 - High Court of Justice	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	62411100 - IKEJA Local Governi	133,680,443.01	300,000,000.00	300,000,000.00	32,879,903.77	420,672,300.00	
Construction/ Completion of Commercial Court House Tapa	031800400100 - High Court of Justice	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70331 - LAW COURTS	62421400 - LAGOS ISLAND Loc	230,227,052.88	3,585,000,000.00	3,585,000,000.00	2,822,700,970.94	1,000,000,000.00	
Judiciary ICT Infrastructure Project (Disaster Recovery Planning; Magistrate Courts Management System; Solar Power to all Magistrate Courts. & Intranet System Solution; Procurement of 90 Stenographic Machines)	031800400100 - High Court of Justice	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	62411100 - IKEJA Local Governi	1,529,555,226.67	1,560,000,000.00	1,560,000,000.00	412,179,502.00	1,000,000,000.00	
Purchase of 100 Office Blinds, 10 Office Tables and Chairs, 22 rechargeable fans, 10 Air-Conditioners and 8 Water Closet	031801100100 - Judicial Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Governi	7,138,906.00	6,126,525.00	6,126,525.00	3,000,000.00	7,500,000.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of 20 Computer Systems, 1 Voice Over Internet Protocol (VOIP)	031801100100 - Judicial Service Commission	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	14,930,098.75	15,000,000.00	15,000,000.00	5,000,000.00	15,000,000.00	
Purchase of 1No. 30 seater Coaster Bus	031801100100 - Judicial Service Commission	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	14,356,344.00	114,356,344.00	14,356,344.00	14,709,166.26	110,000,000.00	
Retiling of JSC Building Staircase, Electical Installation, Capentry and Plumbing works	031801100100 - Judicial Service Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Govern	81,941,009.25	82,000,000.00	49,517,131.00	53,127,798.10	82,000,000.00	
Construction/ Completion of Magistrate Courts at Igbosere, Badagry, Apapa, Igando, Ijede and Epe	032600100100 - Ministry of Justice	23020101 - CONSTRUCTION / PROVISION OF OFFICE BU	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Govern	2,014,680,429.08	899,145,705.00	640,884,538.00	656,070,621.93	800,769,745.44	
Payment of retention on completion of Police Area "M" Command, Idimu and Payment of fluctuation and variation claims on completion of Police Area "J" Commande Phase I -III Elemoro Ibeju-Lekki	032600100100 - Ministry of Justice	23020101 - CONSTRUCTION / PROVISION OF OFFICE BU	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	13,845,670.74	556,413,105.00	51,226,733.00	323,399,926.50	200,000,000.00	
Rehabilitation of Prisons- Final Payment on renovation of Burnt/damaged Cell block, Ikoyi, Furnishing and Equiping correctional service centre, Ikoyi	032600100100 - Ministry of Justice	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62420800 - ETI-OSA Local Gov	123,480,027.82	165,750,000.00	-	146,961,705.67	140,000,000.00	
DNA Forensic Centre- Renovation of the Main Building Roof, Conversion of the Cafeteria to Temporary Office, Renovation of the damaged fence	032600100100 - Ministry of Justice	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62421400 - LAGOS ISLAND Loc	168,546,651.31	516,269,420.00	160,500,000.00	216,951,815.25	420,000,000.00	
Furnishing and equipping of Magistrate Court, Yaba and supply of 73 generators to 73 judges residences	032600100100 - Ministry of Justice	23020101 - CONSTRUCTION / PROVISION OF OFFICE BU	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	272,352,643.55	660,682,990.00	590,682,990.00	650,000,000.00	690,561,696.00	
Purchase of 1 Hilux and 1 GAC Vehicle (Task Force on Land Grabbers)	032600100100 - Ministry of Justice	23050101 - RESEARCH AND DEVELOPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Govern	14,772,063.60	80,135,007.00	-	50,000,000.00	50,135,007.00	
Establishments of 2nos additional take-off point of Mobile Courts	032600100100 - Ministry of Justice	23020101 - CONSTRUCTION / PROVISION OF OFFICE BU	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Govern	291,705,594.91	292,500,000.00	-	184,853,426.84	192,500,000.00	
Renovation of the Agency's Office Building	032600200100 - Law Reform Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70351 - R&D PUBLIC ORDER AND SAFETY	62411100 - IKEJA Local Govern	10,258,500.00	29,250,000.00	29,250,000.00	29,246,163.00	29,250,000.00	
Purchase of office Equipment (150 Chairs, Tables, 35 File Cabinets etc)	032600700100 - Citizen's Mediation Center	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	-	20,000,000.00	20,000,000.00	5,990,431.65	95,000,000.00	
Purchase of Computer Software & Installation of Software for Citizen Mediation	032600700100 - Citizen's Mediation Center	23010113 - PURCHASE OF COMPUTERS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411000 - IFAKO/IJAYE Local	-	28,750,000.00	28,750,000.00	2,000,000.00	100,000,000.00	
Purchase of 1 excevitive Conference table with 20 seaters and 5 luxury excevitive wodden office table with drawers	032605200100 - Office of Public Defender	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70331 - LAW COURTS	62422000 - SURULERE Local G	40,359,863.00	70,159,087.00	70,159,087.00	70,150,000.00	165,945,000.00	
Purchase of Office Bus (Hiace and Pick Up Truck)	032605300100 - Office of Administrator General	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Govern	-	78,000,000.00	78,000,000.00	-	76,050,000.00	
Purchase of 10 Laptops	032605400100 - Multi-Door Court House	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	62421400 - LAGOS ISLAND Loc	4,924,000.00	10,000,000.00	10,000,000.00	753,000.00	10,000,000.00	
Renovation of the Agency's Main Office Building	032605400100 - Multi-Door Court House	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70331 - LAW COURTS	62421400 - LAGOS ISLAND Loc	-	63,000,000.00	63,000,000.00	2,000,000.00	63,000,000.00	
Purchase 4 File Cabinets, 2 Note Counting Machine, 3 Fireproof Safe,	032605400100 - Multi-Door Court House	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70331 - LAW COURTS	62421400 - LAGOS ISLAND Loc	-	8,000,000.00	8,000,000.00	700,000.00	8,000,000.00	
Purchase of 1 GAC OFFICIAL VEHICLE	032605400100 - Multi-Door Court House	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	62421400 - LAGOS ISLAND Loc	-	30,000,000.00	30,000,000.00	4,000,000.00	27,075,000.00	
Purchase of Management Information System	032605400100 - Multi-Door Court House	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	62421400 - LAGOS ISLAND Loc	-	6,000,000.00	6,000,000.00	1,000,000.00	6,000,000.00	
Purchase of Motor Vehicles (Salon Cars and Hiace Bus)	032605500100 - Law Enforcement Training Institute	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Govern	-	97,500,000.00	97,500,000.00	31,792,300.00	95,062,500.00	
Office Equipments and Furniture for new DSVA Sub offices.(5 Executive Chairs, 20 Tables, 30 Officers Chairs, 10 Visitors Chairs, 20 Window Blinds	032605600100 - Lagos State Domestic & Sexual Violence A	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70331 - LAW COURTS	62411100 - IKEJA Local Govern	29,623,540.00	88,025,000.00	88,025,000.00	55,145,712.00	282,750,000.00	
Renovation and Equipping of Social Home, Offices , Youth Centes and Hostels in Badagry , Epe, Isheri,Ipaja, Ikorodu ,ikjea, Onikan etc	051300100100 - Ministry of Youth & Social Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BU	71041 - FAMILY AND CHILDREN	62442100 - State Wide	263,541,979.20	894,404,870.18	894,404,870.18	792,663,739.92	924,422,055.65	
Construction of Elderly Care Centre in Epe	051300100100 - Ministry of Youth & Social Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BU	71041 - FAMILY AND CHILDREN	62430700 - EPE Local Governm	639,237,257.80	249,109,775.63	-	200,000,000.00	222,024,634.55	
Construction of NYSC Permanent Site at Ikorodu	051300100100 - Ministry of Youth & Social Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BU	71041 - FAMILY AND CHILDREN	62431200 - IKORODU Local Gov	5,000,000,000.00	1,950,000,000.00	6,950,000,000.00	1,200,000,000.00	28,800,000,000.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Procurement of Assisting Equipment (Hearing Aids, Wheel chairs etc) for People with Disability	051305300100 - Office of Disability Affairs	23010124 - PURCHASE OF TEACHING / LEARNING AID E	71071 - SOCIAL EXCLUSION N.E.C.	62442100 - State Wide	14,400,300.00	84,579,643.62	31,872,899.62	5,056,000.00	374,965,411.28	
Entrepreneurship for People with Disability	051305300100 - Office of Disability Affairs	23050101 - RESEARCH AND DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	62442100 - State Wide	161,314,893.00	195,000,000.00	82,500,000.00	10,000,000.00	400,000,000.00	
Upgrading of 14 Standard Public Toilets and 4 Carwash across the State	051400100100 - Ministry of Women Affairs and Poverty Al	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	71041 - FAMILY AND CHILDREN	62442100 - State Wide	73,768,392.94	162,237,779.50	162,237,779.50	98,607,650.47	162,237,779.50	
Construction of Skill Acquisition Centre and other povery alleviation projects	051400100100 - Ministry of Women Affairs and Poverty Al	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	71041 - FAMILY AND CHILDREN	62442100 - State Wide	224,822,442.57	229,280,312.00	29,280,312.00	100,000,000.00	220,406,716.46	
Construction of Multipurpose Centre for Women in Agindingbi	051400100100 - Ministry of Women Affairs and Poverty Al	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	71041 - FAMILY AND CHILDREN	62411100 - IKEJA Local Govern	277,877,820.49	331,860,298.00	22,239,742.00	50,000,000.00	331,860,298.00	
Construction of Ketu Vocational Centre Phase II	051400100100 - Ministry of Women Affairs and Poverty Al	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	71041 - FAMILY AND CHILDREN	62430700 - EPE Local Governm	-	109,000,000.00	109,000,000.00	50,000,000.00	109,000,000.00	
Upgrading and Renovation of Women Development Centre, Agege	051400100100 - Ministry of Women Affairs and Poverty Al	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	71041 - FAMILY AND CHILDREN	62442100 - State Wide	154,036,386.00	154,036,386.00	34,036,386.00	50,000,000.00	154,036,386.00	
Balance payment of additional works for Shelter for Domestic Violence Survivors (Care Giver Institute), Agidingbi	051400100100 - Ministry of Women Affairs and Poverty Al	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	71041 - FAMILY AND CHILDREN	62442100 - State Wide	172,508,871.00	172,508,871.00	172,508,871.00	25,000,000.00	172,508,871.00	
Construction/Rehabilitation of Schools Statewide	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	2,398,609,383.74	3,516,587,303.00	1,151,228,086.00	3,516,586,566.07		
Construction/Rehabilitation of School at Ikeja Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Agege Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Alimosho Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Ifako-Ijaiye Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Kosofe Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at oshodi-Isolo Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Shomolu Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Mushin Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Apapa Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Eti-Osa Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Lagos ISland Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Lagos Mainland Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Surulere Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Ajeromi-Ifelodun Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Amuwo-Odofin Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Ojo Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Construction/Rehabilitation of School at Badagry Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Ikorodu Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Epe Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Construction/Rehabilitation of School at Ibeju- Lekki Local Government	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	-	-	-	-	270,666,100.10	
Provision of Infrastructual Boarding Facilities	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	406,224,263.00	385,913,051.00	30,153,276.00	385,900,000.00	459,591,830.00	
Buildings - Construction and Rehabilitation of Schools across the State	051700100100 - Ministry of Basic Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	62442100 - State Wide	2,765,029,896.26	3,443,046,812.00	3,236,327,442.00	3,442,561,200.00	4,021,959,221.00	
Upgrading and Revamping of ICT facilities in Primary Schools Statewide	051700300100 - Lagos State Universal Basic Education Boa	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70912 - PRIMARY EDUCATION	62442100 - State Wide	-	500,000,000.00	100,000,000.00	196,774,290.83	500,000,000.00	
Rehabilitation of SUBEB HQ	051700300100 - Lagos State Universal Basic Education Boa	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70912 - PRIMARY EDUCATION	62421500 - LAGOS MAINLAND	522,242,591.00	350,000,000.00	250,000,000.00	50,000,000.00	350,000,000.00	
Rehabilation of Solar Streetlights in Primary Schools Statewide	051700300100 - Lagos State Universal Basic Education Boa	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	62442100 - State Wide	-	670,257,851.00	550,564,527.00	100,000,000.00	795,132,971.00	
Rehabilation of Libaries in Ikorodu, Badagry, Epe, igbogbo,Agege and Isolo	051700800100 - Library Board	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	98,339,346.00	225,446,827.00	111,072,400.00	40,377,967.50	243,965,198.00	
Procurement of Prime link b9136 Digital Printer with Integrated Copy/Printer sever, Purchase of 2 Digital Printing Machines , 2 Photocopiers ,4 Special Scanners	051700900100 - Lagos State Examinations Board	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70951 - EDUCATION NOT DEFINABLE BY LEVE	62410100 - Agege Local Gover	218,978,659.97	355,268,179.55	40,180,799.55	12,180,800.00	384,450,174.00	
Rehabliation /Upgrading of Vocational Centes in Badagry and Sabo	051701000100 - Agency for Mass Education	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70951 - EDUCATION NOT DEFINABLE BY LEVE	62442100 - State Wide	135,240,668.00	276,779,317.00	38,310,717.00	15,581,268.80	299,514,178.00	
Provision for Equipment and Tools for Mass Education Centres	051701000100 - Agency for Mass Education	23010124 - PURCHASE OF TEACHING / LEARNING AID E	70951 - EDUCATION NOT DEFINABLE BY LEVE	62442100 - State Wide	-	-	-	-	500,000,000.00	
Construction of School of Technology Complex at Ikorodu Campus. (Block D)	051701800100 - Lagos State University of Science and Tec	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70942 - SECOND STAGE OF TERTIARY EDUC	62431200 - IKORODU Local Go	-	570,000,000.00	350,000,000.00	-	1,048,182,015.00	
Construction of Lagos State University Administrative Block	051701800100 - Lagos State University of Science and Tec	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70941 - FIRST STAGE OF TERTIARY EDUCAT	62431200 - IKORODU Local Go	-	1,650,000,000.00	1,650,000,000.00	-	214,500,000.00	
Uprgrading of Uni Building (Capital Dev.) - Office buildings, Laboratories & Classrooms across the campuses, Students Hostels at Epe & Ojo, CBT Centre & furnishing, Academic studios (Phase I), Const. of Fence at Epe & Ojo Campuses	051702100100 - Lagos State University (LASU)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70942 - SECOND STAGE OF TERTIARY EDUC	62411700 - OJO Local Governm	1,391,468,016.00	4,365,603,536.00	2,240,538,373.00	354,338,815.00	4,524,197,485.00	
Renovation/Uprgrading of Univeristy Building (Senate,Library,Faculty of Mgt Sceince etc)	051702100100 - Lagos State University (LASU)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70942 - SECOND STAGE OF TERTIARY EDUC	62411700 - OJO Local Governm	-	3,600,000,000.00	3,600,000,000.00	100,000,000.00	3,900,000,000.00	
Accreditation Exercise (Laboratory Equipment, Resource Assements, Purchase of 4Nos Toyota Hiace Bus)	051702100100 - Lagos State University (LASU)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70942 - SECOND STAGE OF TERTIARY EDUC	62411700 - OJO Local Governm	-	498,428,278.00	498,428,278.00	20,000,000.00	567,757,422.00	
Buildings - Construction/Rehabilitation of School Building	051702300100 - College of Health Technology	23010124 - PURCHASE OF TEACHING / LEARNING AID E	70941 - FIRST STAGE OF TERTIARY EDUCAT	62421500 - LAGOS MAINLAND	266,409,571.00	468,152,884.10	259,640,089.10	114,753,000.00	327,750,000.00	
Accreditation Programmes (Departmental Laboratory Equipment; Skills Lab. Procedure Mannuals, Stimulators, Engraving on items, Installation, Resource Assessment; Across Departments	051702300100 - College of Health Technology	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCAT	62421500 - LAGOS MAINLAND	200,000,000.00	237,500,000.00	237,500,000.00	30,000,000.00	270,535,188.00	
Supply & installation of 3nos 500KVA transformer, upgrade of campus main supply cables & supply of 2np 500KVA generators.	051702600100 - Lagos State University of Education	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY EDUCAT	62410600 - BADAGRY Local Go	-	200,000,000.00	200,000,000.00	-	788,254,000.00	
Accreditation Programmes (Proc. 10 Com. Desktop, 10 Laptops, Ren. of 10 Laboratories (Physics,Chemistry,Biology,Integrated Sci,Mathematics, Physical & Health Edu,Technical Edu, Home Economics, Agric Sci, & Fine Arts) & Equipments	051702600100 - Lagos State University of Education	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUC	62410600 - BADAGRY Local Go	-	247,072,085.00	247,072,085.00	-	281,428,707.00	
Perimeter Fencing of the University Landed property (Oto/Ijanikin & Epe)	051702600100 - Lagos State University of Education	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70942 - SECOND STAGE OF TERTIARY EDUC	62410600 - BADAGRY Local Go	-	550,000,000.00	550,000,000.00	-	1,603,523,000.00	
Purchase of 2 GAC Vehicles (Education District 1)	051702700100 - Education District 1	23010105 - PURCHASE OF MOTOR VEHICLES	70922 - UPPER-SECONDARY EDUCATION	62411000 - IFAKO/IJAYE Local	52,953,456.00	59,391,612.00	59,391,612.00	19,485,969.00	64,270,084.00	
Purchase of 2 GAC Vehicles (Education District 2)	051702700200 - Education District 2	23010105 - PURCHASE OF MOTOR VEHICLES	70922 - UPPER-SECONDARY EDUCATION	62411100 - IKEJA Local Govern	81,984,481.98	77,920,171.00	77,920,171.00	57,716,277.10	84,320,592.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of 2 GAC Vehicles (Education District 3)	051702700300 - Education District 3	23010105 - PURCHASE OF MOTOR VEHICLES	70922 - UPPER-SECONDARY EDUCATION	62430900 - IBEJU-LEKKI LOCAL	23,350,000.00	64,861,231.00	64,861,231.00	23,362,000.01	70,188,981.00	
Purchase of 2 GAC Vehicles (Education District 4)	051702700400 - Education District 4	23010105 - PURCHASE OF MOTOR VEHICLES	70922 - UPPER-SECONDARY EDUCATION	62421500 - LAGOS MAINLAND	52,015,946.00	59,820,061.20	59,820,061.20	785,000.00	64,733,726.00	
Purchase of 2 GAC Vehicles (Education District 5	051702700500 - Education District 5	23010105 - PURCHASE OF MOTOR VEHICLES	70922 - UPPER-SECONDARY EDUCATION	62410400 - Amuwo Odofin Loc	3,840,000.00	66,524,918.00	66,524,918.00	15,707,480.00	71,989,324.00	
Purchase of 2 GAC Vehicles (Education District 6)	051702700600 - Education District 6	23010105 - PURCHASE OF MOTOR VEHICLES	70922 - UPPER-SECONDARY EDUCATION	62411800 - OSHODI/ISOLO Loc	55,421,863.00	62,718,985.00	62,718,985.00	46,487,600.00	67,870,769.00	
Rehabilation of Teaching Service Commission (TESCOM) Buiding HQ	051705400100 - Lagos State Teaching Service Commissio	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70922 - UPPER-SECONDARY EDUCATION	62411100 - IKEJA Local Govern	590,262,676.00	1,096,662,348.00	536,662,348.00	438,278,608.70	1,131,168,016.00	
Renovation of 18 classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	336,454,590.00	2,658,301,880.00	683,846,464.00	311,561,348.00		
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Badagry LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Ibeju-Lekki LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Lagos Mainland LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Surulere LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Alimosho LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Ikeja LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Apapa LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Eti -Osa LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Ajeromi-Ifelodun LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Ojo LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Amuwo-Odofin LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Kosofe LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Epe LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Somolu LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Agege LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Agege LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	156,250,000.00	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Ikorodu LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	909,814,266.17	
Renovation of classroom Buildings,Catering, Automobile,Welding , Painting/Decoration and Eletrical Workshop at Mushin LGA	051705500100 - Lagos State Technical and Vocational Edu	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	909,814,266.17	
Purchase of Working kits for Solar Training	051705500100 - Lagos State Technical and Vocational Edu	23010124 - PURCHASE OF TEACHING / LEARNING AID E	70951 - EDUCATION NOT DEFINABLE BY LEV	62442100 - State Wide	-	-	-	-	500,000,000.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of 100KVA Generating set	051705600100 - Lagos State Scholarship Board	23010119 - PURCHASE OF POWER GENERATING SET	70961 - SUBSIDIARY SERVICES TO EDUCATI	62410100 - Agege Local Gover	5,963,000.00	41,060,520.00	41,060,520.00	8,732,800.00	44,433,262.00	
Emergency Intervention for Public Schools State wide	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	1,473,768,961.00	1,373,768,961.00	703,847,248.98		
Emergency Intervention for Public School at Ikeja Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Kosofe Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Mushin Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Oshodi- Isolo Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Shomolu Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Apapa Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Eti-Osa Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Lagos Island Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Lagos Mainland Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Surulere Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Ajeromi_ifelodun Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Amuwo-Odofin Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Ojo Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Badagry Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Ikorodu Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Ibeju-Lekki Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Epe Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Agege Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Alimosho Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Emergency Intervention for Public School at Ifako-Ijaiye Local Government	051706600100 - School Committee on Rehabilitation of Pu	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	73,688,448.05	
Construction/Rehabilitation of Public Schools Statwide	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	6,325,123,510.48	9,370,607,290.00	9,370,607,290.00	9,054,908,708.59		
Construction/Rehabilitation of Public Schools at Ikeja Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Kosofe Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Construction/Rehabilitation of Public Schools at Mushin Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Aimosho Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Lagos Mainland Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Lagos Island Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Oshodi-Isolo Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Sholmolu Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Ibeju- Lekki Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Apapa Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Eti-Osa Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Surulere Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Ajeromi-Ifelodun Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Amuwo-Odofin Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Ojo Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at BadagryLocal Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Ikorodu Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Agege Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at AlimoshoLocal Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction/Rehabilitation of Public Schools at Ifako-Ijaiye Local Government	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	468,530,364.50	
Construction of WOWBII Modular Classroom (EKOEXCEL)	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	2,754,985,647.35	2,972,681,310.00	2,972,681,310.00	2,772,681,310.00	5,472,681,310.00	
Construction of Blocks 18 Classrooms & Toilet on Raft Foundation (EKOEXCEL)	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	5,531,351,082.17	6,086,460,001.50	5,986,460,001.50	5,786,583,199.19		
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Kosofe LLGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Alimosho LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Ikeja LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Ibeju-Lekki LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Agege LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SC	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

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Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Epe LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Lagos Mainland LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Lagos Island LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Ikorodu LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Badagry LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Ifako-Ijaiye LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Eti-Osa LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Surulere LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Amuwo-Odofin LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Ajeromi-Ifelodun LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Mushin LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Ojo LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Construction of Blocks of Classrooms & Toilet on Raft Foundation (EKOEXCEL) at Apapa LGA	051706600100 - School Committee on Rehabilitation of Pu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	-	-	-	-	338,136,666.75	
Rehabilitation of Coordinating District Offices and Zonal Offices spread across the State for the use of Quality Assurance evaluators-EDUCATION QUALITY ASSURANCE PROJECT	051706700100 - Office of Education Quality Assurance	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70961 - SUBSIDIARY SERVICES TO EDUCATI	62442100 - State Wide	1,380,000.00	245,843,681.00	20,000,000.00	64,740,000.00	266,037,465.00	
Construction of Lagos State Medical Industrial and Innovation Zone	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	62442100 - State Wide	735,437,795.25	7,500,000,000.00	7,500,000,000.17	7,499,998,676.19	7,500,000,000.00	
Development and Upgrading/ Renovation of Healthcare Facilities in the State	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	70761 - HEALTH N.E.C.	62442100 - State Wide	1,248,380,753.93	793,465,956.54	793,465,956.54	793,461,817.78	793,465,956.54	
Construction of New Massey Children Hospital (ISPO)	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	62442100 - State Wide	6,236,631,497.35	5,003,073,770.99	5,003,073,770.99	5,003,073,119.60	12,354,148,842.44	
Construction of New Massey Children Hospital (ISPO II)	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	62442100 - State Wide	3,706,732,555.70	4,000,000,000.00	8,179,273,711.00	3,999,999,800.00	17,185,208,697.56	
Construction of Public Health Epidermics (Infectious Disease Research Institute (IDRI))	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	62411100 - IKEJA Local Govern	438,605,814.89	290,875,521.93	290,875,521.93	290,875,000.00	15,271,738,974.44	
Renovation of Building Facilities (Statewide)	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	70761 - HEALTH N.E.C.	62411100 - IKEJA Local Govern	503,845,534.09	543,665,556.55	192,203,422.55	543,660,000.00	543,665,556.55	
Construction of Ojo General Hospital	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	62411700 - OJO Local Governm	-	-	-	-	19,550,984,161.00	
Construction of Shomolu General Hospital	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	62431900 - SOMOLU Local Gov	-	-	-	-	28,934,819,479.00	
Renovation of Hospitals (Statewide)	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	70761 - HEALTH N.E.C.	62442100 - State Wide	934,073,278.97	206,184,760.41	206,184,760.41	206,184,000.00	286,041,025.83	
Construction & Equipping of Psychiatric Hospital and Rehabilitation Centre, Ketu Ejirin	052100100100 - Ministry of Health	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70761 - HEALTH N.E.C.	62430700 - EPE Local Governm	-	-	-	-	5,891,277,756.00	
Expansion / Acquisition of properties for Ajeromi General Hospital, Orile Agege General Hospital and Ebute Meta General Hospital.	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	70761 - HEALTH N.E.C.	62410200 - AJEROMI/IFELODUI	509,919,330.04	312,946,577.04	312,946,577.04	312,946,000.00	1,307,106,952.04	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Construction/Rehabilitation of Hospitals Statewide	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	70761 - HEALTH N.E.C.	62442100 - State Wide	5,971,299,726.89	4,288,154,764.37	4,052,765,870.37	4,288,154,532.00	5,941,586,291.84	
Infectious Disease Research Institute (Construction of Infectious Disease Research Institute (IDRI) in Mainland Hospital, Yaba)	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	62421500 - LAGOS MAINLAND	570,831,557.45	3,425,750,000.00	2,404,899,120.00	3,425,749,575.53	2,515,396,875.00	
Construction of Specialist Hospitals (Oncology Centre, Ikeja)	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70761 - HEALTH N.E.C.	62411100 - IKEJA Local Govern	576,583,157.45	3,025,750,000.00	2,600,000,000.00	3,025,748,722.00	9,102,469,241.00	
Reconstruction and Provision of Renewable Energy in Ajeromi General Hospital	052100100100 - Ministry of Health	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70761 - HEALTH N.E.C.	62410200 - AJEROMI/IFELODUI	-	-	-	-	4,500,000,000.00	
Provision of Water Treatment Plants in General Hospitals	052100100100 - Ministry of Health	23020105 - CONSTRUCTION / PROVISION OF WATER FA	70761 - HEALTH N.E.C.	62442100 - State Wide	-	-	-	-	2,000,000,000.00	
Remodelling and Upgrading of Apapa General Hospital	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	70761 - HEALTH N.E.C.	62420500 - APAPA Local Gover	-	-	-	-	1,500,000,000.00	
Construction of Headquarters for Primary Health Care Board	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	1,500,000,000.00	
Renovation of Primary Health Care Centres across the State	052100300100 - Primary Health Care Board	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	1,500,000,000.00	
Construction and Rehabilitation of PHCs across the State.	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	1,768,818,719.00	1,950,000,000.00	1,950,000,000.00	632,251,182.83		
Construction and Rehabilitation of PHC at Ikeja Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Agege Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Ifako-Ijaiye Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Kosofe Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Mushin Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Oshodi-Isolo Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Shomolu Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Apapa Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Eti-Osa Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Lagos Island Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Lagos Mainland Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Surulere Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Ajeromi-Ifelodun Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Amuwo-Odofin Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Ojo Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62411700 - OJO Local Governm	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Badagry Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62410600 - BADAGRY Local Go	-	-	-	-	23,750,000.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Construction and Rehabilitation of PHC at Ikorodu Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Ibeju-Lekki Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62430900 - IBEJU-LEKKI LOCAL	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Epe Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62430700 - EPE Local Governm	-	-	-	-	23,750,000.00	
Construction and Rehabilitation of PHC at Alimosho Local Government	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	-	-	-	23,750,000.00	
Construction & Equipping of 20 PHCs/Procument of Portal Cabin.	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	-	302,592,100.00	302,592,100.00	98,862,406.00	268,535,312.00	
Construction and Beautification of Office Complex, Hostel Annex and Main library	052100600200 - Lagos State College of Nursing and Midwi	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70941 - FIRST STAGE OF TERTIARY EDUCAT	62410300 - ALIMOSHO Local G	565,655,856.00	1,087,036,685.75	330,866,205.75	1,087,036,558.04	1,187,148,102.00	
Expansion of Medical Emergency Unit, Procurement of Specialised Medical Equipment, Automation of LASUTH, International Accreditation, Renovation of (Consultant Clinics, Call Rooms, Surgical Emergency,Hospital Laboratory)	052102600100 - Lagos State University Teaching Hospital	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Govern	602,332,402.20	1,547,209,057.20	475,879,914.20	265,030,548.61	1,564,335,539.00	
Renovation of Building Facilities within the College Premises	052102600100 - Lagos State University Teaching Hospital	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Govern	533,115,786.80	445,947,138.00	445,947,138.00	150,000,000.00	416,608,510.50	
Construction of Hostel Building, Upgrade of Laboratory in LASUCOM	052102600200 - Lagos State University College of Medicine	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Govern	887,334,503.00	568,906,124.00	400,000,000.00	53,228,280.50	1,494,986,740.39	
Establishement of Central Library, Procurement of Library Books, Anatomy Processing Machine and Laboratory Refrigerator for 4 Facilities	052102600200 - Lagos State University College of Medicine	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Govern	-	101,675,947.00	101,675,947.00	30,000,000.00	950,000,016.83	
Rehabiltaion of Office Building for Lagos State University of Health and Medical Sciences (Take off Grant)	052102600200 - Lagos State University College of Medicine	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Govern	-	-	-	-	9,400,000,000.00	
ICT for Health Insurance (LASHMA) and Call Centre(Ileraeko)	052110200100 - Lagos State Health Management Agency (	23010113 - PURCHASE OF COMPUTERS	70741 - PUBLIC HEALTH SERVICES	62411100 - IKEJA Local Govern	56,079,646.00	97,635,020.66	97,635,020.66	33,083,999.53	91,211,663.77	
Construction of Call Centres (Ileraeko)	052110200100 - Lagos State Health Management Agency (	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70741 - PUBLIC HEALTH SERVICES	62411100 - IKEJA Local Govern	-	-	-	-	708,930,000.00	
Construction of Mist Chambers and Paving /grading acess for Planting Propaguales and Medical Plant and Vegetables	052110300100 - Board of Traditional Medicine	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70741 - PUBLIC HEALTH SERVICES	62421400 - LAGOS ISLAND Loc	45,133,036.00	70,732,171.00	70,732,171.00	70,732,119.50	62,774,801.75	
Purchase of Office Furniture & Fittings (1No. Executive conference table, 25Nos. Conference Chairs, 10Nos. Executive Office Chairs, 10Nos. Executive Office Tables, 5Nos. HP Pavillion laptop and Connectivity for Office extension)	052110500100 - Lagos State Health Monitoring and Accred	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70731 - GENERAL HOSPITAL SERVICES	62411100 - IKEJA Local Govern	124,790,400.00	56,256,961.00	56,256,961.00	5,000,000.00	47,678,052.00	
Office Equipment for HEFAMMMA: 10 Nos Airconditioners, 3 Nos Refrigerator, 10 Nos. Television, 6 Nos. Scredding Machine	052110500100 - Lagos State Health Monitoring and Accred	23010113 - PURCHASE OF COMPUTERS	70761 - HEALTH N.E.C.	62411100 - IKEJA Local Govern	-	20,000,000.00	20,000,000.00	1,000,000.00	20,000,000.00	
Production of illuminated Identification Logo for registered health facilities.	052110500100 - Lagos State Health Monitoring and Accred	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	70761 - HEALTH N.E.C.	62442100 - State Wide	46,797,788.10	67,635,020.66	67,635,020.66	776,000.00	61,211,663.77	
Upgrade of e-HEFAMAA Software Internet HEFAMAA Interactive Platform	052110500100 - Lagos State Health Monitoring and Accred	23050102 - COMPUTER SOFTWARE ACQUISITION	70761 - HEALTH N.E.C.	62411100 - IKEJA Local Govern	19,477,890.90	30,000,000.00	30,000,000.00	3,000,000.00	30,000,000.00	
Purchase of 5nos Executive Tables and Chairs, 15nos of office chairs, 15nos of office tables, 5nos of file cabinets	052111400100 - Health Districts 6	23050101 - RESEARCH AND DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	62411100 - IKEJA Local Govern	20,633,280.00	60,515,000.00	60,515,000.00	44,061,000.00	53,707,062.00	
Purchase of 5nos Executive Tables and Chairs, 15nos of office chairs, 15nos of office tables, 3nos of file cabinets	052111400200 - Health Districts 1	23010105 - PURCHASE OF MOTOR VEHICLES	70721 - GENERAL MEDICAL SERVICES	62410300 - ALIMOSHO Local G	20,011,900.00	60,515,000.00	60,515,000.00	49,040,000.00	53,707,062.00	
Purchase of 8nos Executive Tables and Chairs, 30nos of office chairs, 30nos of office tables, 10nos of file cabinets	052111400300 - Health Districts 2	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	70721 - GENERAL MEDICAL SERVICES	62411100 - IKEJA Local Govern	20,011,900.00	60,515,000.00	60,515,000.00	24,969,500.00	53,707,062.00	
Purchase of 5nos Executive Tables and Chairs, 20nos of office chairs, 20nos of office tables, 5nos of file cabinets	052111400400 - Health Districts 3	23020102 - CONSTRUCTION / PROVISION OF RESIDENT	70721 - GENERAL MEDICAL SERVICES	62420800 - ETI-OSA Local Gov	36,042,000.00	60,515,000.00	60,515,000.00	38,398,000.00	53,707,062.00	
Purchase of 5nos Executive Tables and Chairs, 20nos of office chairs, 20nos of office tables, 5nos of file cabinets	052111400500 - Health Districts 4	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62421500 - LAGOS MAINLAND	25,400,000.00	60,515,000.00	60,515,000.00	21,364,000.00	53,707,062.00	
Purchase of 5nos Executive Tables and Chairs, 20nos of office chairs, 20nos of office tables, 5nos of file cabinets	052111400600 - Health Districts 5	23050101 - RESEARCH AND DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	62411100 - IKEJA Local Govern	9,090,000.00	60,515,000.00	60,515,000.00	15,000,000.00	53,707,062.00	
Purchase of Blood Tranfusion Equipment(Donor Lab,Scale,Haemocue,Scale,Bloodbags etc)	052111500100 - Lagos State Blood Transfusion Service	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70741 - PUBLIC HEALTH SERVICES	62421400 - LAGOS ISLAND Loc	22,547,600.00	50,119,503.00	50,119,503.00	14,320,600.00	44,481,059.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of 5 Hosptial Bed, Solar Panel and 6 CCTV for Lagos State Accident and Emergency Centre Head Quarters	052111600100 - Lagos State Accident & Emergency Centre	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70731 - GENERAL HOSPITAL SERVICES	62421500 - LAGOS MAINLAND	33,060,000.00	72,274,841.00	72,274,841.00	36,000,000.00	21,987,671.25	
Provision of Medical Infrastructure	052111700200 - General Hospital, Lagos	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62421400 - LAGOS ISLAND Loc	-	741,000,000.00	741,000,000.00	-		
Provision of Medical Infrastructure	052111700300 - Gbagada General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62431300 - KOSOFE Local Gove	-	810,000,000.00	810,000,000.00	-		
Provision of Medical Infrastructure	052111700400 - Orile Agege General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62410100 - Agege Local Gover	-	648,000,000.00	648,000,000.00	49,321,500.00		
Provision of Medical Infrastructure	052111700500 - Isolo General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62411800 - OSHODI/ISOLO Loc	-	741,000,000.00	741,000,000.00	-		
Provision of Medical Infrastructure	052111700600 - Ikorodu General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62431200 - IKORODU Local Gov	-	1,026,000,000.00	1,026,000,000.00	-		
Provision of Medical Infrastructure	052111700700 - Ajeromi General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62410200 - AJEROMI/IFELODUI	-	405,000,000.00	405,000,000.00	4,947,752.64		
Provision of Medical Infrastructure	052111700800 - Badagry General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62410600 - BADAGRY Local Gov	-	270,000,000.00	270,000,000.00	24,029,000.00		
Provision of Medical Infrastructure	052111701000 - Agbowa General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62430700 - EPE Local Governm	-	108,000,000.00	108,000,000.00	19,130,000.00		
Provision of Medical Infrastructure	052111701100 - Lagos Island Maternity Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62421400 - LAGOS ISLAND Loc	-	540,000,000.00	540,000,000.00	-		
Provision of Medical Infrastructure	052111701200 - Massey Street Children's Hospital, Lagos	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62421400 - LAGOS ISLAND Loc	-	171,000,000.00	171,000,000.00	170,500,000.00		
Provision of Medical Infrastructure	052111701300 - Mainland Hospital, Yaba	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62421500 - LAGOS MAINLAND	-	194,400,000.00	194,400,000.00	-		
Provision of Medical Infrastructure	052111701400 - Onikan Health Centre	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62421400 - LAGOS ISLAND Loc	-	270,000,000.00	270,000,000.00	73,020,700.00		
Provision of Medical Infrastructure	052111701500 - Apapa General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62420500 - APAPA Local Gover	-	171,000,000.00	171,000,000.00	30,914,750.00		
Provision of Medical Infrastructure	052111701600 - Ebute-Metta Health Centre	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62421500 - LAGOS MAINLAND	-	162,000,000.00	162,000,000.00	-		
Provision of Medical Infrastructure	052111701700 - Harvey Road Health Centre	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62421500 - LAGOS MAINLAND	-	270,000,000.00	270,000,000.00	-		
Provision of Medical Infrastructure	052111701800 - Ketu-Ejinrin Health Centre	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62430700 - EPE Local Governm	-	12,150,000.00	12,150,000.00	-		
Provision of Medical Infrastructure	052111701900 - Ijede General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62431200 - IKORODU Local Gov	-	270,000,000.00	270,000,000.00	-		
Provision of Medical Infrastructure	052111702000 - Ibeju-Lekki General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62430900 - IBEJU-LEKKI LOCAL	-	135,000,000.00	135,000,000.00	-		
Provision of Medical Infrastructure	052111702100 - Shomolu General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62431900 - SOMOLU Local Gov	-	216,000,000.00	216,000,000.00	-		
Provision of Medical Infrastructure	052111702200 - Ifako/Ijaiye General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62411000 - IFAKO/IJAYE Local	-	540,000,000.00	540,000,000.00	-		
Provision of Medical Infrastructure	052111702300 - Mushin General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62411600 - MUSHIN Local Gove	-	324,000,000.00	324,000,000.00	-		
Provision of Medical Infrastructure	052111702400 - Surulere General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62422000 - SURULERE Local Gi	-	855,000,000.00	855,000,000.00	-		
Provision of Medical Infrastructure	052111702500 - Alimosho General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62410300 - ALIMOSHO Local Gi	-	855,000,000.00	855,000,000.00	220,865,646.46		
Provision of Medical Infrastructure	052111702600 - Amuwo Odofin General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62410400 - Amuwo Odofin Loc	-	405,000,000.00	405,000,000.00	21,985,053.74		

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Provision of Medical Infrastructure	052111702700 - Eti-Osa Maternal & Child care	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62420800 - ETI-OSA Local Gov	-	313,500,000.00	313,500,000.00	-		
Provision of Medical Infrastructure	052111702800 - ABAT Comprehensive Health Centre	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62410200 - AJEROMI/IFELODUI	-	135,000,000.00	135,000,000.00	-		
Provision of Medical Infrastructure	052111702900 - Imota General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62431200 - IKORODU Local Gov	-	216,000,000.00	216,000,000.00	-		
Provision of Medical Infrastructure	052111703100 - Orchid Road General Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70721 - GENERAL MEDICAL SERVICES	62420800 - ETI-OSA Local Gov	-	270,000,000.00	270,000,000.00	-		
Renovation of 4nos.Environmental zonal Offices across the state, Ugrading of Conference room in Alausa Ikeja and Renovation of MTN Building	053500100100 - Ministry of Environment	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70561 - ENVIRONMENTAL PROTECTION N.E.(	62442100 - State Wide	3,387,774.48	219,206,625.00	219,206,625.00	105,000,000.00	419,117,450.00	
Provision of Santitation Technology Equipment	053500100100 - Ministry of Environment	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70561 - ENVIRONMENTAL PROTECTION N.E.(	62411100 - IKEJA Local Govern	159,367,525.79	1,158,161,994.30	1,158,161,994.30	1,051,933,619.88	2,214,376,070.00	
Conservation Projects WETLAND Study Report 2016 to date	053500100100 - Ministry of Environment	23040103 - WILDLIFE CONSERVATION	70561 - ENVIRONMENTAL PROTECTION N.E.(	62411100 - IKEJA Local Govern	135,129,890.86	966,104,460.16	966,104,460.16	3,000,000.00	1,847,166,990.00	
Feasibility Studies on Ground water contamination around Cemetaries Statewide and Data Collection for Policy formulation	053500100100 - Ministry of Environment	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.(	62442100 - State Wide	7,759,044.19	63,989,071.00	63,989,071.00	50,000,000.00	122,345,460.00	
Purchase of 1 Cutting Torch with Kits and 20Cutting machine Blades	053500100100 - Ministry of Environment	23020125 - CONSTRUCTION OF POWER GENERATING PI	70561 - ENVIRONMENTAL PROTECTION N.E.(	62411100 - IKEJA Local Govern	881,928.63	25,000,000.00	25,000,000.00	10,000,000.00	47,799,360.00	
Purchase of 20 Laptop and 15 Deskstops	053500100100 - Ministry of Environment	23010113 - PURCHASE OF COMPUTERS	70561 - ENVIRONMENTAL PROTECTION N.E.(	62411100 - IKEJA Local Govern	3,204,848.02	51,408,018.00	51,408,018.00	4,500,000.00	98,290,816.00	
Environmental Intervention Fund - Purchase of enviromental related tools	053500100100 - Ministry of Environment	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.(	62442100 - State Wide	176,385,725.30	2,039,504,142.04	2,039,504,142.04	300,000,000.00	3,899,479,690.00	
Construction of 57 Nos Modified Public Toilets and Bathrooms in Strategic Locations	053500100100 - Ministry of Environment	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70561 - ENVIRONMENTAL PROTECTION N.E.(	62442100 - State Wide	2,237,881,182.72	2,638,627,002.00	816,129,831.00	300,000,000.00	5,044,987,250.00	
Landscaping & Beautification of Obalende Underbridge and Setback, Dev. of New Parks and Garden (i) Landscaping and Beautification of Apogbon & Eko Unbrige, Converting other identified open spaces and setback into Parks & Gardens	053500200100 - Lagos State Parks & Gardens Agency	23020119 - CONSTRUCTION / PROVISION OF RECREAT	70541 - PROTECTION OF BIODIVERSITY AND	62442100 - State Wide	533,863,137.00	610,668,065.90	194,227,346.90	68,484,027.36	972,829,239.00	
Festive Season Christmas Decoration and Light (MEPB)	053500200100 - Lagos State Parks & Gardens Agency	23020119 - CONSTRUCTION / PROVISION OF RECREAT	70541 - PROTECTION OF BIODIVERSITY AND	62442100 - State Wide	-	1,000,000,000.00	1,000,000,000.00	46,963,700.00	285,801,168.92	
Purchase of Laboratory Equipment (4 Mulitparameter,5OxggenMeter, 4 Bench PHMeter, 3Incubator, 5 Chemical Balance,2 Conductivity Meter,3 Lamina Cabinet etc.)	053501600100 - Lagos State Environmental Protection Age	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70561 - ENVIRONMENTAL PROTECTION N.E.(	62411100 - IKEJA Local Govern	195,478,875.09	422,000,000.00	172,000,000.00	202,300,650.00	2,380,379,152.64	
Purchase/Installaiton of Sofware for data reporting ,E pollution sampling equipmets	053501600100 - Lagos State Environmental Protection Age	23050102 - COMPUTER SOFTWARE ACQUISITION	70561 - ENVIRONMENTAL PROTECTION N.E.(	62411100 - IKEJA Local Govern	103,780,421.66	227,486,189.26	27,486,189.26	50,000,000.00	205,049,770.00	
purchase of 10 quality air measurement equipment	053501600100 - Lagos State Environmental Protection Age	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70561 - ENVIRONMENTAL PROTECTION N.E.(	62411100 - IKEJA Local Govern	863,562.45	102,500,000.00	102,500,000.00	50,000,000.00	92,390,670.00	
Purchase of 17 Tables and Chairs, 5 Photcopy,10cabinets, 1 small fridge	053501600100 - Lagos State Environmental Protection Age	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70561 - ENVIRONMENTAL PROTECTION N.E.(	62411100 - IKEJA Local Govern	1,054,105.60	110,000,000.00	-	10,000,000.00	99,150,960.00	
RENOVATION AND REHABILITATION OF OFFICE BUILDING (PortaCarbin at Zonal Offices)	053501600100 - Lagos State Environmental Protection Age	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70561 - ENVIRONMENTAL PROTECTION N.E.(	62411100 - IKEJA Local Govern	1,581,158.40	115,000,000.00	115,000,000.00	70,330,036.12	1,603,657,820.00	
CREATION OF ADDITIONAL ZONAL OFFICES (Purchase of Portal Cabin for Epe, Mushin, Oshodi, Isolo, Surulere and Mainland Zonal Offices)	053501600100 - Lagos State Environmental Protection Age	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70561 - ENVIRONMENTAL PROTECTION N.E.(	62442100 - State Wide	3,162,316.80	130,000,000.00	30,000,000.00	2,500,000.00	1,617,178,410.00	
Construction/Rehabilitation of Public Facility- Decommissioning of dumpsite including capping, fencework and drainage (Olushosun, Abule-egba, Solous1-3 & Epe), Fabrication of 38pcs of bins	053505300100 - Lagos State Waste Management Agency (	23020101 - CONSTRUCTION / PROVISION OF OFFICE BI	70511 - WASTE MANAGEMENT	62442100 - State Wide	1,937,402,632.56	10,073,576,364.00	2,328,305,571.00	1,801,011,875.00	3,356,792,302.00	
LASG Contribution for 200 New gas Powered Trucks for PSP Operators	053505300100 - Lagos State Waste Management Agency (	23010107 - PURCHASE OF TRUCKS	70511 - WASTE MANAGEMENT	62421500 - LAGOS MAINLAND	5,592,554,398.44	1,755,000,000.00	50,000,000.00	140,000,000.00	1,012,700,352.00	
Purchase of 20 Waste Compactor PSP Trucks	053505300100 - Lagos State Waste Management Agency (	23010119 - PURCHASE OF POWER GENERATING SET	70511 - WASTE MANAGEMENT	62421500 - LAGOS MAINLAND	-	-	-	-	5,000,000,000.00	
RENOVATION AND REHABILITATION OF OFFICE BUILDING (Porta Carbin at Zonal Offices)	053505500100 - Lagos State Environmental & Special Offe	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70561 - ENVIRONMENTAL PROTECTION N.E.(	62411100 - IKEJA Local Govern	85,756,250.00	250,818,750.00	192,772,000.00	167,631,340.10	71,441,589.24	
RENOVATION AND REHABILITATION OF OFFICE BUILDING (Porta Carbin at Zonal Offices)	053505600100 - Lagos State Wastewater Management Off	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70521 - WASTE WATER MANAGEMENT	62411100 - IKEJA Local Govern	212,773,820.00	975,741,966.61	328,741,966.61	84,240,330.00	706,383,470.00	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
OUTSTANDING LIABILITIES ON CONSTRUCTION OF DRAINAGE SYSTEMS across the State	053505700100 - Office of Drainage Services & Water Reso	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	2,834,378,837.26	38,834,786,537.00	38,834,786,537.00	14,770,582,746.48	41,145,076,187.28	
DRAINAGE CONSTRUCTION & DREDGING AT IKORODU, EPE, IKEJA, BADAGRY AND LAGOS ISLAND DIVISION	053505700100 - Office of Drainage Services & Water Reso	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	14,827,450,494.84	49,763,480,996.74	59,263,480,996.74	41,184,618,378.54	1,562,758,736.94	
Rehabilation of Drainage across LGAs in the State	053505700100 - Office of Drainage Services & Water Reso	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	7,291,371,583.71	6,722,009,062.23	25,222,009,062.23	6,000,000,000.00	9,263,138,263.00	
Dredging and Construction of Drainages Across the State	053505700100 - Office of Drainage Services & Water Reso	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70561 - ENVIRONMENTAL PROTECTION N.E.C	62411100 - IKEJA Local Govern	17,819,950,142.20	33,268,893,719.52	30,438,893,719.52	2,000,000,000.00	27,154,604,407.00	
Construction of Drainage Lining Across the State	053505700100 - Office of Drainage Services & Water Reso	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	9,500,000,000.00	
Dredging of Primary Channel along Legislative Quarters in Kosofe LGA and Construction of Collector Drains for Legislative Quarters and it's Environs in Ogudu	053505700100 - Office of Drainage Services & Water Reso	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	-	-	-	-	2,157,829,292.00	
RENOVATION AND REHABILITATION OF OFFICE BUILDING (Porta Carbin at Zonal Offices)	053505800100 - Lagos State Environmental Sanitation Cor	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70561 - ENVIRONMENTAL PROTECTION N.E.C	62411100 - IKEJA Local Govern	86,128,802.00	712,725,000.00	712,725,000.00	592,774,081.25	797,757,976.00	
Construction/Installation of Street Directional Signs in some LGAs and LCDAs	053505900100 - Lagos State Signage and Advertisement A	23030123 - REHABILITATION/REPAIRS- TRAFFIC /STRE	70561 - ENVIRONMENTAL PROTECTION N.E.C	62442100 - State Wide	160,410,670.00	159,489,681.87	159,489,681.87	159,292,638.00	46,592,829.64	
Purchase of Operational vehicles 50nos. Toyota Hiace, 30nos. Toyota Hilux, 20nos. For Directors	053505900100 - Lagos State Signage and Advertisement A	23010105 - PURCHASE OF MOTOR VEHICLES	70561 - ENVIRONMENTAL PROTECTION N.E.C	62411100 - IKEJA Local Govern	1,160,890,851.00	1,384,016,538.04	175,338,688.04	725,449,864.81	894,214,314.53	
Provision for ICT infrastructure for Smart Street Signage and way Finding System Naming	053505900100 - Lagos State Signage and Advertisement A	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70561 - ENVIRONMENTAL PROTECTION N.E.C	62411100 - IKEJA Local Govern	-	-	-	-	2,000,000,000.00	
Improvement of 15 Nos Existing Mini and Micro Waterworks	053506000100 - Lagos Water Corporation	23030104 - REHABILITATION / REPAIRS - WATER FACIL	70631 - WATER SUPPLY	62442100 - State Wide	1,289,937,025.00	16,864,745,809.17	3,425,942,544.17	6,713,310,946.27	4,917,007,575.00	
Construction of New Water Works (Adiyan Phase II 70mgd)	053506000100 - Lagos Water Corporation	23020105 - CONSTRUCTION / PROVISION OF WATER FA	70631 - WATER SUPPLY	62411000 - IFAKO/IJAYE Local	300,000,000.00	20,623,572,407.00	20,623,572,407.00	350,000,000.00	26,024,907,591.00	
Construction of Water Laboratory in Ikeja	053506200100 - Water Regulatory Commission	23020105 - CONSTRUCTION / PROVISION OF WATER FA	70631 - WATER SUPPLY	62411100 - IKEJA Local Govern	66,872,189.00	129,819,659.40	129,819,659.40	126,907,699.00	36,976,991.55	
Renovation and Completion of Teslim Balogun Stadium (Grassing, Indoor Sport Hall, Eletronic Score Board, Flood Light, CCTv Cameras, VIP and VVIP Stands)	053900100100 - Lagos State Sports Commisssion	23020119 - CONSTRUCTION / PROVISION OF RECREATI	70811 - RECREATIONAL AND SPORTING SER	62422000 - SURULERE Local Go	6,515,250.00	1,000,000,000.00	223,131.00	262,569,000.00	1,000,000,000.00	
Provision of Sporting Equipment for all the Sport Association in the State and Rehabilation of Indoor hall in Teslim Balogun Stadium.	053900100100 - Lagos State Sports Commisssion	23020119 - CONSTRUCTION / PROVISION OF RECREATI	70811 - RECREATIONAL AND SPORTING SER	62422000 - SURULERE Local Go	-	370,000,000.00	370,000,000.00	50,000,000.00	440,375,000.00	
Construction of 8 Stadia in Ikorodu,Epe, Badagry, Ibejulekki, Ifakoaijiye,Ketu,Ajeromi and Sarilganum	053900100100 - Lagos State Sports Commisssion	23020119 - CONSTRUCTION / PROVISION OF RECREATI	70811 - RECREATIONAL AND SPORTING SER	62442100 - State Wide	2,468,834,857.00	499,516,449.00	3,000,000,000.00	50,000,000.00	1,284,516,449.00	
Sport Trust Fund from Private Sector for sport Infrastrucutre and activities	053905200100 - Sports Trust Fund	23020119 - CONSTRUCTION / PROVISION OF RECREATI	70811 - RECREATIONAL AND SPORTING SER	62422000 - SURULERE Local Go	-	-	-	-	900,000,000.00	
Provision of Infrastructure for 2 Sports Centres in the IBILEs	053905200100 - Sports Trust Fund	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70811 - RECREATIONAL AND SPORTING SER	62442100 - State Wide	5,870,000.00	250,000,000.00	250,000,000.00	100,000,000.00		
Provision of Sport Centres in the 6 eduactional Districts in the State	053905200100 - Sports Trust Fund	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70811 - RECREATIONAL AND SPORTING SER	62442100 - State Wide	340,182,029.00	1,743,537,081.00	1,743,537,081.00	349,097,000.00	805,193,631.00	
Office Furniture and Equipment (10 Executive Tables and Chairs, 25 Office Tables and Chairs, 20 Window Blinds, 5 File Cabinet)	055100100100 - Ministry of Local Government, Chieftancy	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70621 - COMMUNITY DEVELOPMENT	62411100 - IKEJA Local Govern	25,186,413.19	25,796,911.00	25,796,911.00	8,876,987.00	25,546,856.84	
Renovation of Technical Services Department and Office Building, Balance Payment on Renovation of Special Adviser Chieftancy's Office and the L'wing of the Ministry	055100100100 - Ministry of Local Government, Chieftancy	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70621 - COMMUNITY DEVELOPMENT	62411100 - IKEJA Local Govern	23,535,074.44	25,000,000.00	25,000,000.00	9,563,897.00	24,757,670.45	
Purchase of 1 Operational Vehichle (Pick Up Van)	055100100100 - Ministry of Local Government, Chieftancy	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	62411100 - IKEJA Local Govern	24,725,276.28	25,000,000.00	25,000,000.00	5,000,000.00	24,757,670.45	
Production and Installation of Boundary Signage in all LGAs and LCDAs	055100100100 - Ministry of Local Government, Chieftancy	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RI	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	8,726,733.48	10,000,000.00	10,000,000.00	5,000,000.00	9,903,068.18	
Construction of Community Halls, Balance payments for Reconstruction of dilapidated community Halls in Olorunda, Otunla village, Ikorodu Hall	055100100100 - Ministry of Local Government, Chieftancy	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	1,822,203,667.18	3,460,287,846.00	1,277,732,597.00	3,460,236,581.30	3,426,746,645.48	
Provision of 10 Nos. Public Toilet, Water Sanitation, Perimeter Fencing, and other amenities across the state	055100100100 - Ministry of Local Government, Chieftancy	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	126,909,914.55	180,000,000.00	180,000,000.00	10,000,000.00	178,255,227.21	

Lagos State Government 2026 Approved Budget - Capital Expenditure by Project

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E-Marriage Software Design and Survey, Network Establishment and Maintenance	055100100100 - Ministry of Local Government, Chieftancy	23050102 - COMPUTER SOFTWARE ACQUISITION	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	1,195,474.86	10,000,000.00	10,000,000.00	2,000,000.00	9,903,068.18	
Rehabilitation of Office Building and T-Block of the Ministry	055100100100 - Ministry of Local Government, Chieftancy	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70621 - COMMUNITY DEVELOPMENT	62411100 - IKEJA Local Govern	90,221,251.06	183,183,646.00	183,183,646.00	120,000,000.00	181,408,013.55	
Rural Electrification in 13 various communities in the State	055100100100 - Ministry of Local Government, Chieftancy	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	308,609,699.08	1,826,131,598.00	1,826,131,598.00	1,623,518,888.00	1,808,430,571.72	
Rehabilitation of 50 modfied Type A Portable Water Scheme & Sanitation	055100100100 - Ministry of Local Government, Chieftancy	23020105 - CONSTRUCTION / PROVISION OF WATER F	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	485,111,137.00	2,699,999,999.00	2,699,999,999.00	2,685,907,760.48	2,673,828,407.10	
Community Based Projects - Drainage and Roads Construction in the various communities	055100100100 - Ministry of Local Government, Chieftancy	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	4,184,162.02	35,000,000.00	35,000,000.00	20,000,000.00	34,660,738.62	
Construction of Irrigation Farming System, Provision of facility for raw materials, Aggricultural Inputs Support to Lagos State Farmers	055100100100 - Ministry of Local Government, Chieftancy	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	1,195,474.86	10,000,000.00	10,000,000.00	700,000.00	29,903,068.18	15,000,000.00
Completion of Oba of Lagos Palace (Iga Idunganran) and other Obas Palace	055100100100 - Ministry of Local Government, Chieftancy	23020102 - CONSTRUCTION / PROVISION OF RESIDENT	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	-	750,000,000.00	660,000,000.00	300,000.00	1,290,000,000.00	
Construction of Akran of Badagry Palace	055100100100 - Ministry of Local Government, Chieftancy	23020102 - CONSTRUCTION / PROVISION OF RESIDENT	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	-	850,000,000.00	-	300,000.00		
Rehabilitation of Rural Roads across the State	055100100100 - Ministry of Local Government, Chieftancy	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	-	-	-	-	5,000,000,000.00	
Provision of 1 Asphalt premix machine, Re-installation of Solar lights at the medicinal plant arena, Upgrade of CERUD Cottage Mill and Training Centre at Igbokuta	055100300100 - Centre for Rural Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FIT	70621 - COMMUNITY DEVELOPMENT	62430700 - EPE Local Governm	648,083,065.00	2,150,483,740.00	1,279,535,385.00	844,629,039.04	2,993,264,681.09	
Purchase of 100 Nos. of Transformer across the Rural Areas across the State	055100300100 - Centre for Rural Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	-	-	-	-	2,500,000,000.00	
Renovation of Offices and Toilets	055100400100 - Local Government Establishments, Traini	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Govern	66,453,707.77	337,750,000.00	205,000,000.00	156,596,606.01	641,142,094.00	
Rehabiliation of 70 Public Secondary School Library across the State	057000100100 - Ministry of Tertiary Education	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70981 - EDUCATION N.E.C	62442100 - State Wide	392,392,638.55	550,000,000.00	232,640,345.00	4,803,750.00	550,000,000.00	
Rehabilation/Construction of LASU Business School at VI	057000100100 - Ministry of Tertiary Education	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70981 - EDUCATION N.E.C	62420800 - ETI-OSA Local Gov	200,000,000.00	448,435,503.00	448,435,503.00	195,000,000.00	448,435,503.00	
Purchase of 1 Photocopier, Projector, Computer Accessories in OSAE and Equipments for Special School(Alternative High School Amuwo- Odofin)	057000100100 - Ministry of Tertiary Education	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	62411100 - IKEJA Local Govern	41,000,000.00	91,000,000.00	91,000,000.00	90,000,000.00	91,000,000.00	
Entreprenueral Skill (Education Intervention JOB INITITAIVE LAGOS) - JIL for 1,000 final year students from Federal, State & Private Institutions/Col; JIL Academic-Platform Build, Seed Funding, Apprenticeship (250 students).	057000100100 - Ministry of Tertiary Education	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	62442100 - State Wide	16,000,000.00	16,000,000.00	16,000,000.00	10,000,000.00	16,000,000.00	
Entreprenueral Skill (Education Intervention) Eko Digital Skill Initiative Lagos (EDSIL): Establishment of 60 additional coding centres.	057000100100 - Ministry of Tertiary Education	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	62442100 - State Wide	177,387,353.00	177,387,353.00	3,999,353.00	110,000,000.00	177,387,353.00	
Buildings - Retention for the completion of 50nos. Public Secondary School Libraries phase 1 & phase II and Rehabilitation/Partitioning of Offices in various directorates/Statutory Units in MTE to accommodate more staff.	057000100100 - Ministry of Tertiary Education	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70981 - EDUCATION N.E.C	62442100 - State Wide	100,000,000.00	100,000,000.00	100,000,000.00	94,000,000.00	100,000,000.00	
Balance Payment on 460 seater lecture Threare Hall for LASUSTECH in Ikorodu and LASUED in Epe	057000100100 - Ministry of Tertiary Education	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70981 - EDUCATION N.E.C	62442100 - State Wide	2,340,305,619.78	2,153,548,974.50	153,548,974.50	100,000,000.00	2,153,548,974.50	
Provision of Intervetion in tertiary Insitution and Balance payment on TECH HUB in LASU	057000100100 - Ministry of Tertiary Education	23030121 - REHABILITATION / REPAIRS OF OFFICE BUI	70981 - EDUCATION N.E.C	62411700 - OJO Local Governm	4,342,359,239.67	4,888,192,000.00	550,000,000.00	1,128,213,530.00	3,888,192,000.00	

Lagos State Government 2026 Approved Budget - Primary Health Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	***26,789,219,292.43***	***17,397,931,856.95***	***16,811,080,829.12***	***15,295,706,515.74***	***19,233,579,839.52***	***75,000,000.00***
020000000000	**ECONOMIC SECTOR**	**35,292,220.43**	**35,292,220.43**	**35,292,220.43**	**3,464,553.42**	**35,292,220.43**	**-**
023800000000	**Ministry of Economic Planning & Budget**	**35,292,220.43**	**35,292,220.43**	**35,292,220.43**	**3,464,553.42**	**35,292,220.43**	**-**
023800100100	Ministry of Economic Planning & Budget	35,292,220.43	35,292,220.43	35,292,220.43	3,464,553.42	35,292,220.43	-
050000000000	**SOCIAL SECTOR**	**26,753,927,072.00**	**17,362,639,636.52**	**16,775,788,608.69**	**15,292,241,962.31**	**19,198,287,619.09**	**75,000,000.00**
052100000000	**Ministry of Health**	**26,753,927,072.00**	**17,362,639,636.52**	**16,775,788,608.69**	**15,292,241,962.31**	**19,198,287,619.09**	**75,000,000.00**
052100100100	Ministry of Health	9,902,956,419.16	13,644,417,614.91	13,057,566,587.08	13,644,405,025.97	16,371,865,782.80	-
052100300100	Primary Health Care Board	16,384,081,713.09	2,843,019,503.00	2,843,019,503.00	1,160,992,833.74	2,053,110,775.54	75,000,000.00
052110200100	Lagos State Health Management Agency (LASHMA)	110,168,823.75	242,729,042.61	242,729,042.61	166,958,883.10	254,147,104.75	-
052110300100	Board of Traditional Medicine	45,133,036.00	70,732,171.00	70,732,171.00	70,732,119.50	62,774,801.75	-
052110500100	Lagos State Health Monitoring and Accreditation Agency	124,790,400.00	76,256,961.00	76,256,961.00	6,000,000.00	67,678,052.00	-
052111400200	Health Districts 1	20,011,900.00	60,515,000.00	60,515,000.00	49,040,000.00	53,707,062.00	-
052111400300	Health Districts 2	20,011,900.00	60,515,000.00	60,515,000.00	24,969,500.00	53,707,062.00	-
052111400400	Health Districts 3	36,042,000.00	60,515,000.00	60,515,000.00	38,398,000.00	53,707,062.00	-
052111400500	Health Districts 4	25,400,000.00	60,515,000.00	60,515,000.00	21,364,000.00	53,707,062.00	-
052111400600	Health Districts 5	9,090,000.00	60,515,000.00	60,515,000.00	15,000,000.00	53,707,062.00	-
052111400100	Health Districts 6	20,633,280.00	60,515,000.00	60,515,000.00	44,061,000.00	53,707,062.00	-
052111500100	Lagos State Blood Transfusion Service	22,547,600.00	50,119,503.00	50,119,503.00	14,320,600.00	44,481,059.00	-
052111600100	Lagos State Accident & Emergency Centre (Drugs and Medical Consumables)	33,060,000.00	72,274,841.00	72,274,841.00	36,000,000.00	21,987,671.25	-

Lagos State Government 2026 Approved Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	**26,789,219,292.43**	**17,397,931,856.95**	**16,811,080,829.12**	**15,295,706,515.74**	**19,233,579,839.52**	**75,000,000.00**
2	***EXPENDITURES***	***26,789,219,292.43***	***17,397,931,856.95***	***16,811,080,829.12***	***15,295,706,515.74***	***19,233,579,839.52***	***75,000,000.00***
21	***PERSONNEL COST***	***14,289,722,536.33***	***791,787,053.95***	***791,787,053.95***	***478,557,972.69***	***1,032,183,372.02***	***-***
2101	**SALARY**	***14,289,722,536.33***	***791,787,053.95***	***791,787,053.95***	***478,557,972.69***	***1,032,183,372.02***	**-**
210101	**SALARIES AND WAGES**	**14,289,722,536.33**	**791,787,053.95**	**791,787,053.95**	**478,557,972.69**	**1,032,183,372.02**	**-**
21010101	SALARY	14,289,722,536.33	791,787,053.95	791,787,053.95	478,557,972.69	1,032,183,372.02	-
22	***OTHER RECURRENT COSTS***	***379,629,635.51***	***246,326,471.00***	***246,326,471.00***	***184,058,561.79***	***708,862,844.50***	***75,000,000.00***
2202	**OVERHEAD COST**	***379,629,635.51***	***246,326,471.00***	***246,326,471.00***	***184,058,561.79***	***708,862,844.50***	***75,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,410,068.32**	**3,956,000.00**	**3,956,000.00**	**2,999,200.64**	**3,956,000.00**	**-**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,410,068.32	3,956,000.00	3,956,000.00	2,999,200.64	3,956,000.00	-
220202	**UTILITIES - GENERAL**	**2,806,619.74**	**3,228,888.00**	**3,228,888.00**	**1,381,308.82**	**3,228,888.00**	**-**
22020201	ELECTRICITY CHARGES	2,806,619.74	3,228,888.00	3,228,888.00	1,381,308.82	3,228,888.00	-
220203	**MATERIALS & SUPPLIES - GENERAL**	**84,171,817.74**	**39,953,971.00**	**39,953,971.00**	**30,192,824.75**	**50,956,594.00**	**-**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,667,736.11	14,528,971.00	14,528,971.00	12,615,119.15	14,528,971.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	639,831.64	1,000,000.00	1,000,000.00	173,208.32	12,002,623.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	35,576,313.23	12,000,000.00	12,000,000.00	7,857,265.58	12,000,000.00	-
22020309	UNIFORMS & OTHER CLOTHING	29,099,198.91	10,000,000.00	10,000,000.00	8,068,561.05	10,000,000.00	-
22020313	Drawing Office Materials	1,409,735.53	1,000,000.00	1,000,000.00	977,460.25	1,000,000.00	-
22020315	Procurement Expenses	1,779,002.32	1,425,000.00	1,425,000.00	501,210.41	1,425,000.00	-
220204	**MAINTENANCE SERVICES - GENERAL**	**129,969,510.37**	**96,110,412.00**	**96,110,412.00**	**82,746,278.70**	**472,644,162.50**	**-**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,314,202.01	6,200,000.00	6,200,000.00	3,801,629.75	6,200,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,608,725.47	4,200,000.00	4,200,000.00	3,124,803.14	4,200,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	11,439,363.88	5,000,000.00	5,000,000.00	3,614,315.61	5,000,000.00	-
22020406	OTHER MAINTENANCE SERVICES	77,928,507.48	63,700,000.00	63,700,000.00	59,081,052.04	63,700,000.00	-
22020416	Upkeep of Govt. Quarters and Offices	3,631,694.48	5,000,000.00	5,000,000.00	2,660,661.75	5,000,000.00	-
22020418	Maintenance of Mini-Health Clinic	18,283,844.51	7,010,412.00	7,010,412.00	5,463,816.40	32,010,412.50	-
22020426	Maintenance of Specialised Hospital Equip	9,763,172.54	5,000,000.00	5,000,000.00	5,000,000.00	356,533,750.00	-
220205	**TRAINING - GENERAL**	**22,673,525.47**	**10,000,000.00**	**10,000,000.00**	**5,233,245.71**	**10,000,000.00**	**-**
22020501	LOCAL TRAINING	22,673,525.47	10,000,000.00	10,000,000.00	5,233,245.71	10,000,000.00	-
220206	**OTHER SERVICES - GENERAL**	**9,644,469.10**	**6,500,000.00**	**6,500,000.00**	**4,652,420.82**	**6,500,000.00**	**-**
22020605	CLEANING & FUMIGATION SERVICES	8,672,401.93	5,000,000.00	5,000,000.00	3,614,315.61	5,000,000.00	-
22020608	Library Services	972,067.17	1,500,000.00	1,500,000.00	1,038,105.20	1,500,000.00	-

Lagos State Government 2026 Approved Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**54,460,827.26**	**32,000,000.00**	**32,000,000.00**	**19,416,138.19**	**32,000,000.00**	**-**
22020701	FINANCIAL CONSULTING	2,170,172.42	3,000,000.00	3,000,000.00	2,981,524.21	3,000,000.00	-
22020703	LEGAL SERVICES	793,247.40	1,000,000.00	1,000,000.00	353,347.29	1,000,000.00	-
22020708	MEDICAL CONSULTING	7,579,729.51	5,000,000.00	5,000,000.00	3,669,742.99	5,000,000.00	-
22020711	Consultancy Services	15,792,979.33	9,000,000.00	9,000,000.00	5,766,736.43	9,000,000.00	-
22020713	Professional Advisory	28,124,698.59	14,000,000.00	14,000,000.00	6,644,787.27	14,000,000.00	-
220208	**FUEL & LUBRICANTS - GENERAL**	**5,692,374.32**	**6,577,200.00**	**6,577,200.00**	**1,229,258.27**	**6,577,200.00**	**-**
22020801	MOTOR VEHICLE FUEL COST	5,692,374.32	6,577,200.00	6,577,200.00	1,229,258.27	6,577,200.00	-
220210	**MISCELLANEOUS EXPENSES GENERAL**	**66,800,423.18**	**48,000,000.00**	**48,000,000.00**	**36,207,885.91**	**123,000,000.00**	**75,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	2,682,970.83	3,500,000.00	3,500,000.00	1,929,557.69	3,500,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	4,593,530.05	6,000,000.00	6,000,000.00	2,430,070.55	6,000,000.00	-
22021014	Planning, Budget Preparation & Final Accounts Expenses	1,778,585.17	2,500,000.00	2,500,000.00	2,176,673.64	2,500,000.00	-
22021024	Committees & Commissions Expenses	38,222,795.66	15,000,000.00	15,000,000.00	14,076,210.41	15,000,000.00	-
22021073	Monitoring & Evaluation Expenses	7,445,247.74	5,000,000.00	5,000,000.00	3,614,315.61	5,000,000.00	-
22021076	Food & Nutrition Expenses	5,970,455.07	8,000,000.00	8,000,000.00	4,905,304.87	83,000,000.00	75,000,000.00
22021096	Staff Skill Development Retreat Expenses	6,106,838.65	8,000,000.00	8,000,000.00	7,075,753.13	8,000,000.00	-
23	***CAPITAL EXPENDITURE***	***12,119,867,120.59***	***16,359,818,332.00***	***15,772,967,304.17***	***14,633,089,981.25***	***17,492,533,623.00***	***-***
2301	**FIXED ASSETS PURCHASED**	***281,889,546.00***	***417,316,325.66***	***417,316,325.66***	***159,808,599.53***	***332,772,570.02***	***-***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**281,889,546.00**	**417,316,325.66**	**417,316,325.66**	**159,808,599.53**	**332,772,570.02**	**-**
23010105	PURCHASE OF MOTOR VEHICLES	20,011,900.00	60,515,000.00	60,515,000.00	49,040,000.00	53,707,062.00	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	157,850,400.00	128,531,802.00	128,531,802.00	41,000,000.00	69,665,723.25	-
23010113	PURCHASE OF COMPUTERS	56,079,646.00	117,635,020.66	117,635,020.66	34,083,999.53	111,211,663.77	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	47,947,600.00	110,634,503.00	110,634,503.00	35,684,600.00	98,188,121.00	-
2302	**CONSTRUCTION / PROVISION**	***2,620,723,770.68***	***9,616,539,391.43***	***9,616,539,391.60***	***8,244,844,531.94***	***8,126,774,084.18***	***-***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**2,620,723,770.68**	**9,616,539,391.43**	**9,616,539,391.60**	**8,244,844,531.94**	**8,126,774,084.18**	**-**
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	36,042,000.00	60,515,000.00	60,515,000.00	38,398,000.00	53,707,062.00	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	2,504,256,514.25	9,450,000,000.00	9,450,000,000.17	8,132,249,859.02	7,975,000,000.00	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	45,133,036.00	70,732,171.00	70,732,171.00	70,732,119.50	62,774,801.75	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	35,292,220.43	35,292,220.43	35,292,220.43	3,464,553.42	35,292,220.43	-
2303	**REHABILITATION / REPAIRS**	***9,187,530,523.91***	***6,204,932,614.91***	***5,618,081,586.91***	***6,169,375,849.78***	***8,925,572,844.80***	***-***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**9,187,530,523.91**	**6,204,932,614.91**	**5,618,081,586.91**	**6,169,375,849.78**	**8,925,572,844.80**	**-**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	9,187,530,523.91	6,204,932,614.91	5,618,081,586.91	6,169,375,849.78	8,925,572,844.80	-
2305	**OTHER CAPITAL PROJECTS**	***29,723,280.00***	***121,030,000.00***	***121,030,000.00***	***59,061,000.00***	***107,414,124.00***	***-***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**29,723,280.00**	**121,030,000.00**	**121,030,000.00**	**59,061,000.00**	**107,414,124.00**	**-**
23050101	RESEARCH AND DEVELOPMENT	29,723,280.00	121,030,000.00	121,030,000.00	59,061,000.00	107,414,124.00	-

Lagos State Government 2026 Approved Budget - Primary Health Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	*26,789,219,292.43*	*17,397,931,856.95*	*16,811,080,829.12*	*15,295,706,515.74*	*19,233,579,839.52*	*75,000,000.00*
707	**HEALTH**	**26,789,219,292.43**	**17,397,931,856.95**	**16,811,080,829.12**	**15,295,706,515.74**	**19,233,579,839.52**	**75,000,000.00**
7072	**OUTPATIENT SERVICES**	**131,189,080.00**	**363,090,000.00**	**363,090,000.00**	**192,832,500.00**	**322,242,372.00**	**-**
70721	GENERAL MEDICAL SERVICES	131,189,080.00	363,090,000.00	363,090,000.00	192,832,500.00	322,242,372.00	-
7073	**HOSPITAL SERVICES**	**157,850,400.00**	**128,531,802.00**	**128,531,802.00**	**41,000,000.00**	**69,665,723.25**	**-**
70731	GENERAL HOSPITAL SERVICES	157,850,400.00	128,531,802.00	128,531,802.00	41,000,000.00	69,665,723.25	-
7074	**PUBLIC HEALTH SERVICES**	**16,597,223,393.27**	**3,241,892,440.04**	**3,241,892,440.04**	**1,416,468,989.77**	**2,449,805,961.47**	**75,000,000.00**
70741	PUBLIC HEALTH SERVICES	16,597,223,393.27	3,241,892,440.04	3,241,892,440.04	1,416,468,989.77	2,449,805,961.47	75,000,000.00
7076	**HEALTH N.E.C.**	**9,902,956,419.16**	**13,664,417,614.91**	**13,077,566,587.08**	**13,645,405,025.97**	**16,391,865,782.80**	**-**
70761	HEALTH N.E.C.	9,902,956,419.16	13,664,417,614.91	13,077,566,587.08	13,645,405,025.97	16,391,865,782.80	-

Lagos State Government 2026 Approved Budget - Primary Health Expenditure by Programme Classification

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	*12,499,496,756.10*	*16,606,144,803.00*	*16,019,293,775.17*	*14,817,148,543.05*	*18,201,396,467.50*	*75,000,000.00*
04	**Health**	**12,499,496,756.10**	**16,606,144,803.00**	**16,019,293,775.17**	**14,817,148,543.05**	**18,201,396,467.50**	**75,000,000.00**
0401	**Effective governance of the health system**	**379,629,635.51**	**246,326,471.00**	**246,326,471.00**	**184,058,561.79**	**708,862,844.50**	**75,000,000.00**
040103	Health sector coordination mechanisms	379,629,635.51	246,326,471.00	246,326,471.00	184,058,561.79	708,862,844.50	75,000,000.00
0402	**Community engagement and participation in health**	**56,079,646.00**	**97,635,020.66**	**97,635,020.66**	**33,083,999.53**	**91,211,663.77**	**-**
040201	Community interventions	56,079,646.00	97,635,020.66	97,635,020.66	33,083,999.53	91,211,663.77	-
0403	**Enhancement of the delivery of Essential Package of Health Services**	**35,292,220.43**	**35,292,220.43**	**35,292,220.43**	**3,464,553.42**	**35,292,220.43**	**-**
040302	Child health	35,292,220.43	35,292,220.43	35,292,220.43	3,464,553.42	35,292,220.43	-
0405	**Provision of adequate and modern health infrastructure for health s**	**11,772,515,774.16**	**15,787,544,129.91**	**15,200,693,102.08**	**14,397,708,928.30**	**16,976,109,314.80**	**-**
040501	Functional health facilities	11,772,515,774.16	15,787,544,129.91	15,200,693,102.08	14,397,708,928.30	16,976,109,314.80	-
0410	**Health Sector Expenditures Not Elsewhere Classified**	**255,979,480.00**	**439,346,961.00**	**439,346,961.00**	**198,832,500.00**	**389,920,424.00**	**-**
041001	Health Not Elsewhere Classified	255,979,480.00	439,346,961.00	439,346,961.00	198,832,500.00	389,920,424.00	-

Lagos State Government 2026 Approved Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transfers)

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	*1,032,183,372.02*	*708,862,844.50*	*-*	*1,741,046,216.52*	*17,492,533,623.00*	*19,233,579,839.52*
020000000000	**ECONOMIC SECTOR**	**-**	**-**	**-**	**-**	**35,292,220.43**	**35,292,220.43**
023800000000	**Ministry of Economic Planning & Budget**	**-**	**-**	**-**	**-**	**35,292,220.43**	**35,292,220.43**
023800100100	Ministry of Economic Planning & Budget	-	-	-	-	35,292,220.43	35,292,220.43
050000000000	**SOCIAL SECTOR**	**1,032,183,372.02**	**708,862,844.50**	**-**	**1,741,046,216.52**	**17,457,241,402.57**	**19,198,287,619.09**
052100000000	**Ministry of Health**	**1,032,183,372.02**	**708,862,844.50**	**-**	**1,741,046,216.52**	**17,457,241,402.57**	**19,198,287,619.09**
052100100100	Ministry of Health	-	-	-	-	16,371,865,782.80	16,371,865,782.80
052100300100	Primary Health Care Board	869,247,931.04	708,862,844.50	-	1,578,110,775.54	475,000,000.00	2,053,110,775.54
052110200100	Lagos State Health Management Agency (LASHMA)	162,935,440.98	-	-	162,935,440.98	91,211,663.77	254,147,104.75
052110300100	Board of Traditional Medicine	-	-	-	-	62,774,801.75	62,774,801.75
052110500100	Lagos State Health Monitoring and Accreditation Agency	-	-	-	-	67,678,052.00	67,678,052.00
052111400200	Health Districts 1	-	-	-	-	53,707,062.00	53,707,062.00
052111400300	Health Districts 2	-	-	-	-	53,707,062.00	53,707,062.00
052111400400	Health Districts 3	-	-	-	-	53,707,062.00	53,707,062.00
052111400500	Health Districts 4	-	-	-	-	53,707,062.00	53,707,062.00
052111400600	Health Districts 5	-	-	-	-	53,707,062.00	53,707,062.00
052111400100	Health Districts 6	-	-	-	-	53,707,062.00	53,707,062.00
052111500100	Lagos State Blood Transfusion Service	-	-	-	-	44,481,059.00	44,481,059.00
052111600100	Lagos State Accident & Emergency Centre (Drugs and Medical Consumables)	-	-	-	-	21,987,671.25	21,987,671.25

Lagos State Government 2026 Approved Budget - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	***13,882,228,739.89***	***20,365,582,885.23***	***19,745,889,561.23***	***12,532,542,813.16***	***14,108,450,823.44***	***13,680,000.00***
020000000000	**ECONOMIC SECTOR**	**7,226,111,159.24**	**7,226,111,159.24**	**7,226,111,159.24**	**6,186,222,546.78**	**5,131,703,859.40**	**-**
023800000000	**Ministry of Economic Planning & Budget**	**7,226,111,159.24**	**7,226,111,159.24**	**7,226,111,159.24**	**6,186,222,546.78**	**5,131,703,859.40**	**-**
023800100100	Ministry of Economic Planning & Budget	7,226,111,159.24	7,226,111,159.24	7,226,111,159.24	6,186,222,546.78	5,131,703,859.40	-
050000000000	**SOCIAL SECTOR**	**6,656,117,580.65**	**13,139,471,725.99**	**12,519,778,401.99**	**6,346,320,266.38**	**8,976,746,964.04**	**13,680,000.00**
051700000000	**Ministry of Education**	**6,656,117,580.65**	**13,139,471,725.99**	**12,519,778,401.99**	**6,346,320,266.38**	**8,976,746,964.04**	**13,680,000.00**
051700300100	Lagos State Universal Basic Education Board	6,656,117,580.65	13,139,471,725.99	12,519,778,401.99	6,346,320,266.38	8,976,746,964.04	13,680,000.00

Lagos State Government 2026 Approved Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	**13,882,228,739.89**	**20,365,582,885.23**	**19,745,889,561.23**	**12,532,542,813.16**	**14,108,450,823.44**	**13,680,000.00**
2	***EXPENDITURES***	***13,882,228,739.89***	***20,365,582,885.23***	***19,745,889,561.23***	***12,532,542,813.16***	***14,108,450,823.44***	***13,680,000.00***
21	***PERSONNEL COST***	***2,623,255,098.00***	***6,225,909,218.99***	***6,225,909,218.99***	***606,241,319.55***	***1,229,119,987.04***	***-***
2101	**SALARY**	***2,623,255,098.00***	***6,225,909,218.99***	***6,225,909,218.99***	***606,241,319.55***	***1,229,119,987.04***	**-**
210101	**SALARIES AND WAGES**	**2,623,255,098.00**	**6,225,909,218.99**	**6,225,909,218.99**	**606,241,319.55**	**1,229,119,987.04**	**-**
21010101	SALARY	2,623,255,098.00	6,225,909,218.99	6,225,909,218.99	606,241,319.55	1,229,119,987.04	-
22	***OTHER RECURRENT COSTS***	***3,510,619,891.65***	***5,393,304,656.00***	***5,393,304,656.00***	***5,393,304,656.00***	***6,102,494,006.00***	***13,680,000.00***
2202	**OVERHEAD COST**	***3,510,619,891.65***	***5,393,304,656.00***	***5,393,304,656.00***	***5,393,304,656.00***	***6,102,494,006.00***	***13,680,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**24,863,763.90**	**38,997,000.00**	**38,997,000.00**	**38,997,000.00**	**38,997,000.00**	**-**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	24,863,763.90	38,997,000.00	38,997,000.00	38,997,000.00	38,997,000.00	-
220202	**UTILITIES - GENERAL**	**12,612,868.48**	**17,892,000.00**	**17,892,000.00**	**17,892,000.00**	**17,892,000.00**	**-**
22020202	TELEPHONE CHARGES	12,612,868.48	17,892,000.00	17,892,000.00	17,892,000.00	17,892,000.00	-
220203	**MATERIALS & SUPPLIES - GENERAL**	**19,395,143.44**	**33,139,119.00**	**33,139,119.00**	**33,139,119.00**	**33,139,119.00**	**-**
22020301	OFFICE STATIONERIES / COMPUTER CONSUM	8,134,447.01	9,504,000.00	9,504,000.00	9,504,000.00	9,504,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	7,610,712.42	19,985,119.00	19,985,119.00	19,985,119.00	19,985,119.00	-
22020309	UNIFORMS & OTHER CLOTHING	1,299,991.01	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	-
22020315	Procurement Expenses	2,349,993.01	2,350,000.00	2,350,000.00	2,350,000.00	2,350,000.00	-
220204	**MAINTENANCE SERVICES - GENERAL**	**1,881,224,115.56**	**3,118,242,578.30**	**3,118,242,578.30**	**3,118,242,578.30**	**3,666,750,295.30**	**-**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSP	15,294,807.75	23,120,000.00	23,120,000.00	23,120,000.00	23,120,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	5,491,827.31	12,802,000.00	12,802,000.00	12,802,000.00	12,802,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDEN	386,603,383.71	506,982,099.00	506,982,099.00	506,982,099.00	576,447,865.00	-
22020416	Upkeep of Govt. Quarters and Offices	1,457,961,870.88	2,552,938,479.30	2,552,938,479.30	2,552,938,479.30	3,031,980,430.30	-
22020424	Maintenance of Tractor & Heavy Equipment	15,872,225.92	22,400,000.00	22,400,000.00	22,400,000.00	22,400,000.00	-
220205	**TRAINING - GENERAL**	**783,044,264.21**	**1,263,318,566.00**	**1,263,318,566.00**	**1,263,318,566.00**	**1,424,000,199.00**	**-**
22020501	LOCAL TRAINING	783,044,264.21	1,263,318,566.00	1,263,318,566.00	1,263,318,566.00	1,424,000,199.00	-
220206	**OTHER SERVICES - GENERAL**	**5,111,868.88**	**8,800,000.00**	**8,800,000.00**	**8,800,000.00**	**8,800,000.00**	**-**
22020609	Janitorial Services	5,111,868.88	8,800,000.00	8,800,000.00	8,800,000.00	8,800,000.00	-
220207	**CONSULTING & PROFESSIONAL SERVICES -**	**8,679,382.12**	**10,700,000.00**	**10,700,000.00**	**10,700,000.00**	**10,700,000.00**	**-**
22020702	INFORMATION TECHNOLOGY CONSULTING	8,179,392.11	10,200,000.00	10,200,000.00	10,200,000.00	10,200,000.00	-
22020703	LEGAL SERVICES	499,990.01	500,000.00	500,000.00	500,000.00	500,000.00	-

Lagos State Government 2026 Approved Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
220208	**FUEL & LUBRICANTS - GENERAL**	**61,247,145.37**	**82,658,524.00**	**82,658,524.00**	**82,658,524.00**	**82,658,524.00**	**-**
22020801	MOTOR VEHICLE FUEL COST	37,333,377.75	58,568,400.00	58,568,400.00	58,568,400.00	58,568,400.00	-
22020803	PLANT / GENERATOR FUEL COST	23,913,767.62	24,090,124.00	24,090,124.00	24,090,124.00	24,090,124.00	-
220210	**MISCELLANEOUS EXPENSES GENERAL**	**714,441,339.69**	**819,556,868.70**	**819,556,868.70**	**819,556,868.70**	**819,556,868.70**	**13,680,000.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESH	24,162,044.25	45,722,100.00	45,722,100.00	45,722,100.00	45,722,100.00	13,680,000.00
22021003	PUBLICITY & ADVERTISEMENTS	25,662,141.09	44,800,000.00	44,800,000.00	44,800,000.00	44,800,000.00	-
22021014	Planning, Budget Preparation & Final Accounts	29,482,911.41	45,690,888.00	45,690,888.00	45,690,888.00	45,690,888.00	-
22021035	Local Technology Support Expenses	13,489,072.58	16,036,000.00	16,036,000.00	16,036,000.00	16,036,000.00	-
22021051	Research & Development Expenses	7,526,971.45	15,824,200.00	15,824,200.00	15,824,200.00	15,824,200.00	-
22021059	Publication & Documentation Expenses	5,267,969.01	10,880,000.00	10,880,000.00	10,880,000.00	10,880,000.00	-
22021073	Monitoring & Evaluation Expenses	598,867,926.31	615,292,680.70	615,292,680.70	615,292,680.70	615,292,680.70	-
22021096	Staff Skill Development Retreat Expenses	9,982,303.57	25,311,000.00	25,311,000.00	25,311,000.00	25,311,000.00	-
23	***CAPITAL EXPENDITURE***	***7,748,353,750.24***	***8,746,369,010.24***	***8,126,675,686.24***	***6,532,996,837.61***	***6,776,836,830.40***	***-***
2302	**CONSTRUCTION / PROVISION**	***2,081,492,591.00***	***1,909,250,000.00***	***1,809,250,000.00***	***1,372,359,926.72***	***1,909,250,000.00***	***-***
230201	**CONSTRUCTION / PROVISION OF FIXED ASS**	**2,081,492,591.00**	**1,909,250,000.00**	**1,809,250,000.00**	**1,372,359,926.72**	**1,909,250,000.00**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUIL	522,242,591.00	350,000,000.00	250,000,000.00	50,000,000.00	350,000,000.00	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRU	1,559,250,000.00	1,559,250,000.00	1,559,250,000.00	1,322,359,926.72	1,559,250,000.00	-
2303	**REHABILITATION / REPAIRS**	***5,564,569,874.38***	***6,064,569,874.38***	***5,664,569,874.38***	***4,960,636,910.89***	***4,072,453,859.40***	***-***
230301	**REHABILITATION / REPAIRS OF FIXED ASS**	**5,564,569,874.38**	**6,064,569,874.38**	**5,664,569,874.38**	**4,960,636,910.89**	**4,072,453,859.40**	**-**
23030102	REHABILITATION / REPAIRS - ELECTRICITY		500,000,000.00	100,000,000.00	196,774,290.83	500,000,000.00	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOL	5,564,569,874.38	5,564,569,874.38	5,564,569,874.38	4,763,862,620.06	3,572,453,859.40	-
2305	**OTHER CAPITAL PROJECTS**	***102,291,284.86***	***772,549,135.86***	***652,855,811.86***	***200,000,000.00***	***795,132,971.00***	***-***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**102,291,284.86**	**772,549,135.86**	**652,855,811.86**	**200,000,000.00**	**795,132,971.00**	**-**
23050101	RESEARCH AND DEVELOPMENT	102,291,284.86	772,549,135.86	652,855,811.86	200,000,000.00	795,132,971.00	-

Lagos State Government 2026 Approved Budget - Basic Education Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	*13,882,228,739.89*	*20,365,582,885.23*	*19,745,889,561.23*	*12,532,542,813.16*	*14,108,450,823.44*	*13,680,000.00*
709	**EDUCATION**	**13,882,228,739.89**	**20,365,582,885.23**	**19,745,889,561.23**	**12,532,542,813.16**	**14,108,450,823.44**	**13,680,000.00**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**13,882,228,739.89**	**20,365,582,885.23**	**19,745,889,561.23**	**12,532,542,813.16**	**14,108,450,823.44**	**13,680,000.00**
70912	PRIMARY EDUCATION	13,882,228,739.89	20,365,582,885.23	19,745,889,561.23	12,532,542,813.16	14,108,450,823.44	13,680,000.00

Lagos State Government 2026 Approved Budget - Basic Education Expenditure by Programme Classification

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	*11,258,973,641.89*	*14,139,673,666.24*	*13,519,980,342.24*	*11,926,301,493.61*	*12,879,330,836.40*	*13,680,000.00*
05	**Education**	**11,258,973,641.89**	**14,139,673,666.24**	**13,519,980,342.24**	**11,926,301,493.61**	**12,879,330,836.40**	**13,680,000.00**
0501	**Effective governance of the education sy**	**4,032,862,482.65**	**5,743,304,656.00**	**5,643,304,656.00**	**5,443,304,656.00**	**6,452,494,006.00**	**13,680,000.00**
050102	Human and institutional capacity performance	3,510,619,891.65	5,393,304,656.00	5,393,304,656.00	5,393,304,656.00	6,102,494,006.00	13,680,000.00
050103	Education sector coordination mechanisms	522,242,591.00	350,000,000.00	250,000,000.00	50,000,000.00	350,000,000.00	-
0502	**Increase in access, retention, and compl**	**7,226,111,159.24**	**7,226,111,159.24**	**7,226,111,159.24**	**6,186,222,546.78**	**5,131,703,859.40**	**-**
050201	Early Childhood Care, Development and Educat	7,226,111,159.24	7,226,111,159.24	7,226,111,159.24	6,186,222,546.78	5,131,703,859.40	-
0505	**Adequate infrastructure at all levels**	**-**	**670,257,851.00**	**550,564,527.00**	**100,000,000.00**	**795,132,971.00**	**-**
050501	Schools' infrastructure construction and rehabi	-	670,257,851.00	550,564,527.00	100,000,000.00	795,132,971.00	-
0506	**Improved education information manage**	**-**	**500,000,000.00**	**100,000,000.00**	**196,774,290.83**	**500,000,000.00**	**-**
050601	ICT equipment, software and expertise	-	500,000,000.00	100,000,000.00	196,774,290.83	500,000,000.00	-

Lagos State Government 2026 Approved Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and T

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	***1,229,119,987.04***	***6,102,494,006.00***	***-***	***7,331,613,993.04***	***6,776,836,830.40***	***14,108,450,823.44***
020000000000	**ECONOMIC SECTOR**	**-**	**-**	**-**	**-**	**5,131,703,859.40**	**5,131,703,859.40**
023800000000	**Ministry of Economic Planning & Budget**	**-**	**-**	**-**	**-**	**5,131,703,859.40**	**5,131,703,859.40**
023800100100	Ministry of Economic Planning & Budget	-	-	-	-	5,131,703,859.40	5,131,703,859.40
050000000000	**SOCIAL SECTOR**	**1,229,119,987.04**	**6,102,494,006.00**	**-**	**7,331,613,993.04**	**1,645,132,971.00**	**8,976,746,964.04**
051700000000	**Ministry of Education**	**1,229,119,987.04**	**6,102,494,006.00**	**-**	**7,331,613,993.04**	**1,645,132,971.00**	**8,976,746,964.04**
051700300100	Lagos State Universal Basic Education Board	1,229,119,987.04	6,102,494,006.00	-	7,331,613,993.04	1,645,132,971.00	8,976,746,964.04

Lagos State Government 2026 Approved Budget - Basic Education Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Expenditure						**7,748,353,750.24**	**8,746,369,010.24**	**8,126,675,686.24**	**6,532,996,837.61**	**6,776,836,830.40**	
Provision of 5000 tools to educate children across the State	050201240007300 - Early Childhood Care, De	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFR	70912 - PRIMARY EDUCATION	62442100 - State Wide	1,559,250,000.00	1,559,250,000.00	1,559,250,000.00	1,322,359,926.72	1,559,250,000.00	
Out of School Children - Climate Change Education	050201240007600 - Early Childhood Care, De	023800100100 - Ministry of Economic Planning & Budget	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	62442100 - State Wide	102,291,284.86	102,291,284.86	102,291,284.86	100,000,000.00		
UBEC Grant, FG for the Provision of Infrastructure and Rehabilitation of Primary and Secondary School Statewide	050201240008100 - Early Childhood Care, De	023800100100 - Ministry of Economic Planning & Budget	23030106 - REHABILITATION / REPAIRS - PUBLIC S	70912 - PRIMARY EDUCATION	62442100 - State Wide	5,564,569,874.38	5,564,569,874.38	5,564,569,874.38	4,763,862,620.06	3,572,453,859.40	
Upgrading and Revamping of ICT facilities in Primary Schools Statewide	050601250000100 - ICT equipment, software	051700300100 - Lagos State Universal Basic Education Board	23030102 - REHABILITATION / REPAIRS - ELECTRI	70912 - PRIMARY EDUCATION	62442100 - State Wide		500,000,000.00	100,000,000.00	196,774,290.83	500,000,000.00	
Rehabilitation of SUBEB HQ	050103240001100 - Education sector coordin	051700300100 - Lagos State Universal Basic Education Board	23020101 - CONSTRUCTION / PROVISION OF OFFI	70912 - PRIMARY EDUCATION	62421500 - LAGOS MAINLAN	522,242,591.00	350,000,000.00	250,000,000.00	50,000,000.00	350,000,000.00	
Rehabilation of Solar Streetlights in Primary Schools Statewide	050501250000100 - Schools' infrastructure c	051700300100 - Lagos State Universal Basic Education Board	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	62442100 - State Wide		670,257,851.00	550,564,527.00	100,000,000.00	795,132,971.00	

Lagos State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Expenditure						**12,119,867,120.59**	**16,359,818,332.00**	**15,772,967,304.17**	**14,633,089,981.25**	**17,492,533,623.00**	
Provision of equipment to support Children, adolescents and women have equitable access to and use improved and quality, high-impact maternal, neonatal and child health interventions and adopt healthy life practices.	04030224011301 - Child health	023800100100 - Ministry of Economic Planning & Budget	23020118 - CONSTRUCTION / PROVISION OF INFR	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide	35,292,220.43	35,292,220.43	35,292,220.43	3,464,553.42	35,292,220.43	
Construction of Lagos State Medical Industrial and Innovation Zone	04050124000101 - Functional health facilitie	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF HOS	70761 - HEALTH N.E.C.	62442100 - State Wide	735,437,795.25	7,500,000,000.00	7,500,000,000.17	7,499,998,676.19	7,500,000,000.00	
Development and Upgrading/ Renovation of Healthcare Facilities in the State	04050124000101 - Functional health facilitie	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITA	70761 - HEALTH N.E.C.	62442100 - State Wide	1,248,380,753.93	793,465,956.54	793,465,956.54	793,461,817.78	793,465,956.54	
Renovation of Building Facilities (Statewide)	04050124000101 - Functional health facilitie	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITA	70761 - HEALTH N.E.C.	62411100 - IKEJA Local Gove	503,845,534.09	543,665,556.55	192,203,422.55	543,660,000.00	543,665,556.55	
Renovation of Hospitals (Statewide)	04050124000101 - Functional health facilitie	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITA	70761 - HEALTH N.E.C.	62442100 - State Wide	934,073,278.97	206,184,760.41	206,184,760.41	206,184,000.00	286,041,025.83	
Expansion / Acquisition of properties for Ajeromi General Hospital, Orile Agege General Hospital and Ebute Meta General Hospital.	04050124000101 - Functional health facilitie	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITA	70761 - HEALTH N.E.C.	62410200 - AJEROMI/IFELOD	509,919,330.04	312,946,577.04	312,946,577.04	312,946,000.00	1,307,106,952.04	
Construction/Rehabilitation of Hospitals Statewide	04050124000101 - Functional health facilitie	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITA	70761 - HEALTH N.E.C.	62442100 - State Wide	5,971,299,726.89	4,288,154,764.37	4,052,765,870.37	4,288,154,532.00	5,941,586,291.84	
Construction and Rehabilitation of PHCs across the State.	04050124002501 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide	1,768,818,719.00	1,950,000,000.00	1,950,000,000.00	632,251,182.83		
Construction and Rehabilitation of PHC at Ikeja Local Government	04050124002501 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
Construction and Rehabilitation of PHC at Agege Local Government	04050124002501 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
Construction and Rehabilitation of PHC at Ifako-Ijaiye Local Government	04050124002501 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
Construction and Rehabilitation of PHC at Kosofe Local Government	04050124002501 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
Construction and Rehabilitation of PHC at Mushin Local Government	04050124002501 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
Construction and Rehabilitation of PHC at Oshodi-Isolo Local Government	04050124002501 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
Construction and Rehabilitation of PHC at Shomolu Local Government	04050124002501 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
Construction and Rehabilitation of PHC at Apapa Local Government	04050124002501 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
Construction and Rehabilitation of PHC at Eti-Osa Local Government	04050124002501 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
Construction and Rehabilitation of PHC at Lagos Island Local Government	04050124002501 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
Construction and Rehabilitation of PHC at Lagos Mainland Local Government	04050124002501 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
Construction and Rehabilitation of PHC at Surulere Local Government	04050124002501 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
Construction and Rehabilitation of PHC at Ajeromi-Ifelodun Local Government	04050124002501 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	

Lagos State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Construction and Rehabilitation of PHC at Amuwo-Odofin Local Government	0405012400250 1 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
Construction and Rehabilitation of PHC at Ojo Local Government	0405012400250 1 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62411700 - OJO Local Gover					23,750,000.00	
Construction and Rehabilitation of PHC at Badagry Local Government	0405012400250 1 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62410600 - BADAGRY Local G					23,750,000.00	
Construction and Rehabilitation of PHC at Ikorodu Local Government	0405012400250 1 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
Construction and Rehabilitation of PHC at Ibeju-Lekki Local Government	0405012400250 1 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62430900 - IBEJU-LEKKI LOC					23,750,000.00	
Construction and Rehabilitation of PHC at Epe Local Government	0405012400250 1 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62430700 - EPE Local Gover					23,750,000.00	
Construction and Rehabilitation of PHC at Alimosho Local Government	0405012400250 1 - Functional health facilitie	052100300100 - Primary Health Care Board	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVICE	62442100 - State Wide					23,750,000.00	
ICT for Health Insurance (LASHMA) and Call Centre(Ileraeko)	0402012400010 1 - Community interventions	052110200100 - Lagos State Health Management Agency (LAS	23010113 - PURCHASE OF COMPUTERS	70741 - PUBLIC HEALTH SERVICE	62411100 - IKEJA Local Gove	56,079,646.00	97,635,020.66	97,635,020.66	33,083,999.53	91,211,663.77	
Construction of Mist Chambers and Paving /grading acess for Planting Propaguales and Medical Plant and Vegetables	0405012400050 1 - Functional health facilitie	052110300100 - Board of Traditional Medicine	23020113 - CONSTRUCTION / PROVISION OF AGR	70741 - PUBLIC HEALTH SERVICE	62421400 - LAGOS ISLAND L	45,133,036.00	70,732,171.00	70,732,171.00	70,732,119.50	62,774,801.75	
Purchase of Office Furniture & Fittings (1No. Executive conference table, 25Nos. Conference Chairs, 10Nos. Executive Office Chairs, 10Nos. Executive Office Tables, 5Nos. HP Pavillion laptop and Connectivity for Office extension)	0410012400190 1 - Health Not Elsewhere Cl	052110500100 - Lagos State Health Monitoring and Accreditati	23010112 - PURCHASE OF OFFICE FURNITURE AN	70731 - GENERAL HOSPITAL SER	62411100 - IKEJA Local Gove	124,790,400.00	56,256,961.00	56,256,961.00	5,000,000.00	47,678,052.00	
Office Equipment for HEFAMMMA: 10 Nos Airconditioners, 3 Nos Refrigerator, 10 Nos. Television, 6 Nos. Scredding Machine	0410012400190 1 - Health Not Elsewhere Cl	052110500100 - Lagos State Health Monitoring and Accreditati	23010113 - PURCHASE OF COMPUTERS	70761 - HEALTH N.E.C.	62411100 - IKEJA Local Gove		20,000,000.00	20,000,000.00	1,000,000.00	20,000,000.00	
Purchase of 5nos Executive Tables and Chairs, 15nos of office chairs, 15nos of office tables, 5nos of file cabinets	0410012400310 1 - Health Not Elsewhere Cl	052111400100 - Health Districts 6	23050101 - RESEARCH AND DEVELOPMENT	70721 - GENERAL MEDICAL SERV	62411100 - IKEJA Local Gove	20,633,280.00	60,515,000.00	60,515,000.00	44,061,000.00	53,707,062.00	
Purchase of 5nos Executive Tables and Chairs, 15nos of office chairs, 15nos of office tables, 3nos of file cabinets	0410012400260 1 - Health Not Elsewhere Cl	052111400200 - Health Districts 1	23010105 - PURCHASE OF MOTOR VEHICLES	70721 - GENERAL MEDICAL SERV	62410300 - ALIMOSHO Local	20,011,900.00	60,515,000.00	60,515,000.00	49,040,000.00	53,707,062.00	
Purchase of 8nos Executive Tables and Chairs, 30nos of office chairs, 30nos of office tables, 10nos of file cabinets	0410012400270 1 - Health Not Elsewhere Cl	052111400300 - Health Districts 2	23030105 - REHABILITATION / REPAIRS - HOSPITA	70721 - GENERAL MEDICAL SERV	62411100 - IKEJA Local Gove	20,011,900.00	60,515,000.00	60,515,000.00	24,969,500.00	53,707,062.00	
Purchase of 5nos Executive Tables and Chairs, 20nos of office chairs, 20nos of office tables, 5nos of file cabinets	0410012400280 1 - Health Not Elsewhere Cl	052111400400 - Health Districts 3	23020102 - CONSTRUCTION / PROVISION OF RES	70721 - GENERAL MEDICAL SERV	62420800 - ETI-OSA Local G	36,042,000.00	60,515,000.00	60,515,000.00	38,398,000.00	53,707,062.00	
Purchase of 5nos Executive Tables and Chairs, 20nos of office chairs, 20nos of office tables, 5nos of file cabinets	0410012400290 1 - Health Not Elsewhere Cl	052111400500 - Health Districts 4	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERV	62421500 - LAGOS MAINLAN	25,400,000.00	60,515,000.00	60,515,000.00	21,364,000.00	53,707,062.00	
Purchase of 5nos Executive Tables and Chairs, 20nos of office chairs, 20nos of office tables, 5nos of file cabinets	0410012400300 1 - Health Not Elsewhere Cl	052111400600 - Health Districts 5	23050101 - RESEARCH AND DEVELOPMENT	70721 - GENERAL MEDICAL SERV	62411100 - IKEJA Local Gove	9,090,000.00	60,515,000.00	60,515,000.00	15,000,000.00	53,707,062.00	
Purchase of Blood Tranfusion Equipment(Donor Lab,Scale,Haemocue,Scale,Bloodbags etc)	0405012400010 1 - Functional health facilitie	052111500100 - Lagos State Blood Transfusion Service	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVICE	62421400 - LAGOS ISLAND L	22,547,600.00	50,119,503.00	50,119,503.00	14,320,600.00	44,481,059.00	
Purchase of 5 Hosptial Bed, Solar Panel and 6 CCTV for Lagos State Accident and Emergncy Centre Head Quarters	0405012400350 1 - Functional health facilitie	052111600100 - Lagos State Accident & Emergency Centre (D	23010112 - PURCHASE OF OFFICE FURNITURE AN	70731 - GENERAL HOSPITAL SER	62421500 - LAGOS MAINLAN	33,060,000.00	72,274,841.00	72,274,841.00	36,000,000.00	21,987,671.25	

011100100200	Office of The Deputy Governor						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***2,333,948,266.13***	***4,780,400,616.27***	***4,780,400,616.27***	***2,984,996,582.79***	***7,684,040,609.94***	***0.00***
21	***PERSONNEL COST***	***181,907,701.56***	***317,900,616.27***	***317,900,616.27***	***269,687,673.65***	***350,124,604.00***	***0.00***
2101	**SALARY**	**181,907,701.56**	**317,900,616.27**	**317,900,616.27**	**269,687,673.65**	**350,124,604.00**	**0.00**
210101	**SALARIES AND WAGES**	**181,907,701.56**	**317,900,616.27**	**317,900,616.27**	**269,687,673.65**	**350,124,604.00**	**0.00**
21010101	SALARY	181,907,701.56	306,256,348.27	306,256,348.27	259,804,458.10	338,480,336.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALAR	0.00	11,644,268.00	11,644,268.00	9,883,215.55	11,644,268.00	0.00
22	***OTHER RECURRENT COSTS***	***1,998,413,742.57***	***3,000,000,000.00***	***3,000,000,000.00***	***2,617,808,475.14***	***3,086,100,000.00***	***0.00***
2202	**OVERHEAD COST**	**1,898,447,155.46**	**2,850,000,000.00**	**2,850,000,000.00**	**2,530,362,227.47**	**2,936,100,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**11,998,673.88**	**12,000,000.00**	**12,000,000.00**	**9,361,656.93**	**12,000,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,998,673.88	12,000,000.00	12,000,000.00	9,361,656.93	12,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**9,199,380.65**	**9,200,000.00**	**9,200,000.00**	**4,950,567.88**	**9,200,000.00**	**0.00**
22020202	TELEPHONE CHARGES	9,199,380.65	9,200,000.00	9,200,000.00	4,950,567.88	9,200,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**11,899,754.66**	**11,900,000.00**	**11,900,000.00**	**8,271,882.37**	**11,900,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	8,999,754.67	9,000,000.00	9,000,000.00	6,505,768.10	9,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,500,000.00	1,500,000.00	1,500,000.00	898,217.07	1,500,000.00	0.00
22020315	Procurement Expenses	1,399,999.99	1,400,000.00	1,400,000.00	867,897.20	1,400,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**127,498,469.18**	**177,500,000.00**	**177,500,000.00**	**155,742,102.53**	**177,500,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	5,999,829.03	6,000,000.00	6,000,000.00	3,782,904.98	6,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	7,500,000.00	7,500,000.00	7,500,000.00	2,650,104.65	7,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	11,999,999.99	12,000,000.00	12,000,000.00	6,805,663.10	12,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	99,998,640.17	150,000,000.00	150,000,000.00	141,358,595.03	150,000,000.00	0.00
22020421	Maintenance of Boreholes And Treatment Plant	2,000,000.00	2,000,000.00	2,000,000.00	1,144,834.78	2,000,000.00	0.00
220205	**TRAINING - GENERAL**	**67,969,299.72**	**118,000,000.00**	**118,000,000.00**	**71,879,144.81**	**118,000,000.00**	**0.00**
22020501	LOCAL TRAINING	67,969,299.72	118,000,000.00	118,000,000.00	71,879,144.81	118,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**6,399,983.22**	**6,400,000.00**	**6,400,000.00**	**3,857,731.04**	**6,400,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	6,399,983.22	6,400,000.00	6,400,000.00	3,857,731.04	6,400,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**17,298,110.45**	**17,300,000.00**	**17,300,000.00**	**4,514,752.06**	**17,300,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	17,298,110.45	17,300,000.00	17,300,000.00	4,514,752.06	17,300,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,646,183,483.70**	**2,497,700,000.00**	**2,497,700,000.00**	**2,271,784,389.86**	**2,583,800,000.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	99,982,058.88	130,000,000.00	130,000,000.00	86,596,046.29	130,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	31,595,222.53	101,600,000.00	101,600,000.00	63,951,615.06	101,600,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,399,999.99	1,400,000.00	1,400,000.00	860,506.88	1,400,000.00	0.00
22021025	Compensations	22,000,000.00	122,000,000.00	122,000,000.00	67,902,881.53	122,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	1,491,206,202.30	2,142,700,000.00	2,142,700,000.00	2,052,473,340.10	2,228,800,000.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**99,966,587.11**	**150,000,000.00**	**150,000,000.00**	**87,446,247.68**	**150,000,000.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**99,966,587.11**	**150,000,000.00**	**150,000,000.00**	**87,446,247.68**	**150,000,000.00**	**0.00**
22040109	GRANTS TO COMMUNITIES/NGOs	99,966,587.11	150,000,000.00	150,000,000.00	87,446,247.68	150,000,000.00	0.00
23	***CAPITAL EXPENDITURE***	***153,626,822.00***	***1,462,500,000.00***	***1,462,500,000.00***	***97,500,434.00***	***4,247,816,005.94***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**153,626,822.00**	**1,462,500,000.00**	**1,462,500,000.00**	**97,500,434.00**	**4,247,816,005.94**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**153,626,822.00**	**1,462,500,000.00**	**1,462,500,000.00**	**97,500,434.00**	**4,247,816,005.94**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	153,626,822.00	1,462,500,000.00	1,462,500,000.00	97,500,434.00	4,247,816,005.94	0.00

011100200100	Office of The Special Advisers, Senior Special Assi						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***234,758,921.00***	***2,478,168,000.00***	***2,478,168,000.00***	***473,205,098.53***	***0.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***234,758,921.00***	***2,478,168,000.00***	***2,478,168,000.00***	***473,205,098.53***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**234,758,921.00**	**2,478,168,000.00**	**2,478,168,000.00**	**473,205,098.53**	**0.00**	**0.00**
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**2,478,168,000.00**	**2,478,168,000.00**	**473,205,098.53**	**0.00**	**0.00**
22020416	Upkeep of Govt. Quarters and Offices	0.00	2,478,168,000.00	2,478,168,000.00	473,205,098.53	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**234,758,921.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
22021036	Special Duties Expenses	234,758,921.00	0.00	0.00	0.00	0.00	0.00

011100500100	Office of Sustainable Development Goals and Inv						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*1,087,304,353.82*	*3,612,912,224.21*	*3,338,169,581.21*	*1,114,323,879.82*	*4,691,995,926.50*	*0.00*
21	*PERSONNEL COST*	*115,902,909.36*	*186,287,224.21*	*186,287,224.21*	*141,881,368.28*	*180,405,836.50*	*0.00*
2101	**SALARY**	**115,902,909.36**	**186,287,224.21**	**186,287,224.21**	**141,881,368.28**	**180,405,836.50**	**0.00**
210101	**SALARIES AND WAGES**	**115,902,909.36**	**186,287,224.21**	**186,287,224.21**	**141,881,368.28**	**180,405,836.50**	**0.00**
21010101	SALARY	115,902,909.36	186,287,224.21	186,287,224.21	141,881,368.28	180,405,836.50	0.00
22	*OTHER RECURRENT COSTS*	*943,771,444.46*	*3,100,000,000.00*	*3,100,000,000.00*	*958,725,779.14*	*4,180,090,090.00*	*0.00*
2202	**OVERHEAD COST**	**943,771,444.46**	**3,100,000,000.00**	**3,100,000,000.00**	**958,725,779.14**	**4,180,090,090.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,496,000.00**	**2,500,000.00**	**2,500,000.00**	**2,321,133.22**	**2,500,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,496,000.00	2,500,000.00	2,500,000.00	2,321,133.22	2,500,000.00	0.00
220202	**UTILITIES - GENERAL**	**15,369,030.71**	**16,000,000.00**	**16,000,000.00**	**9,533,472.86**	**16,000,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	15,369,030.71	16,000,000.00	16,000,000.00	9,533,472.86	16,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,299,000.01**	**8,500,000.00**	**8,500,000.00**	**7,031,082.17**	**8,500,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,800,000.01	4,000,000.00	4,000,000.00	3,584,294.68	4,000,000.00	0.00
22020303	NEWSPAPERS	999,000.01	1,000,000.00	1,000,000.00	889,145.25	1,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,500,000.00	2,500,000.00	2,500,000.00	1,576,118.03	2,500,000.00	0.00
22020315	Procurement Expenses	1,000,000.00	1,000,000.00	1,000,000.00	981,524.21	1,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**37,572,138.43**	**38,500,000.00**	**38,500,000.00**	**33,898,663.43**	**38,500,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	5,900,000.01	6,000,000.00	6,000,000.00	4,619,858.35	6,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	4,498,000.00	4,500,000.00	4,500,000.00	4,234,007.98	4,500,000.00	0.00
22020415	Maint. of dumpsites & Evacuation of cacases	2,000,000.00	2,000,000.00	2,000,000.00	1,584,294.68	2,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	25,174,138.41	26,000,000.00	26,000,000.00	23,460,502.41	26,000,000.00	0.00
220205	**TRAINING - GENERAL**	**111,919,358.42**	**113,000,000.00**	**113,000,000.00**	**90,621,912.16**	**113,000,000.00**	**0.00**
22020501	LOCAL TRAINING	111,919,358.42	113,000,000.00	113,000,000.00	90,621,912.16	113,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**4,280,728.00**	**4,280,728.00**	**4,280,728.00**	**3,282,824.62**	**4,280,728.00**	**0.00**
22020609	Janitorial Services	4,280,728.00	4,280,728.00	4,280,728.00	3,282,824.62	4,280,728.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**282,700,183.00**	**2,433,219,272.00**	**2,433,219,272.00**	**529,186,867.10**	**3,433,219,272.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	10,000,000.00	10,000,000.00	10,000,000.00	5,572,738.38	10,000,000.00	0.00
22020703	LEGAL SERVICES	241,719,271.92	241,719,272.00	241,719,272.00	240,174,738.12	741,719,272.00	0.00
22020711	Consultancy Services	30,980,911.07	31,500,000.00	31,500,000.00	31,397,063.45	31,500,000.00	0.00
22020713	Professional Advisory	0.00	2,150,000,000.00	2,150,000,000.00	252,042,327.15	2,650,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**7,400,000.00**	**7,500,000.00**	**7,500,000.00**	**5,470,434.27**	**7,500,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	7,400,000.00	7,500,000.00	7,500,000.00	5,470,434.27	7,500,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**473,735,005.90**	**476,500,000.00**	**476,500,000.00**	**277,379,389.30**	**556,590,090.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	31,627,216.17	32,400,000.00	32,400,000.00	27,227,979.22	32,400,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	50,900,000.00	51,000,000.00	51,000,000.00	33,762,917.64	51,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	29,157,852.81	30,000,000.00	30,000,000.00	23,303,218.31	30,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,600,000.00	1,600,000.00	1,600,000.00	1,369,052.60	1,600,000.00	0.00
22021025	Compensations	1,490,000.00	1,500,000.00	1,500,000.00	1,269,514.50	1,500,000.00	0.00
22021035	Local Technology Support Expenses	80,000,000.01	80,000,000.00	80,000,000.00	78,245,788.36	80,000,000.00	0.00
22021051	Research & Development Expenses	19,512,891.75	20,000,000.00	20,000,000.00	17,090,894.20	20,000,000.00	0.00
22021059	Publication & Documentation Expenses	14,975,582.50	15,000,000.00	15,000,000.00	12,696,068.76	15,000,000.00	0.00
22021061	Entrepreneurship Development	244,471,462.66	245,000,000.00	245,000,000.00	82,413,955.72	325,090,090.00	0.00
23	*CAPITAL EXPENDITURE*	*27,630,000.00*	*326,625,000.00*	*51,882,357.00*	*13,716,732.40*	*331,500,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**27,630,000.00**	**326,625,000.00**	**51,882,357.00**	**13,716,732.40**	**331,500,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**27,630,000.00**	**326,625,000.00**	**51,882,357.00**	**13,716,732.40**	**331,500,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	27,630,000.00	326,625,000.00	51,882,357.00	13,716,732.40	331,500,000.00	0.00

011100800100	Lagos State Emergency Management Agency (LA						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*2,246,305,488.55*	*2,451,740,380.10*	*2,451,740,380.10*	*2,100,668,124.88*	*2,960,173,370.45*	*0.00*
21	*PERSONNEL COST*	*215,846,587.20*	*359,439,876.10*	*359,439,876.10*	*246,386,944.38*	*383,798,370.45*	*0.00*
2101	**SALARY**	**215,846,587.20**	**359,439,876.10**	**359,439,876.10**	**246,386,944.38**	**383,798,370.45**	**0.00**
210101	**SALARIES AND WAGES**	**215,846,587.20**	**359,439,876.10**	**359,439,876.10**	**246,386,944.38**	**383,798,370.45**	**0.00**
21010101	SALARY	215,846,587.20	359,439,876.10	359,439,876.10	246,386,944.38	383,798,370.45	0.00
22	*OTHER RECURRENT COSTS*	*1,160,709,476.16*	*1,848,550,504.00*	*1,848,550,504.00*	*1,739,872,864.35*	*1,850,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**1,160,709,476.16**	**1,848,550,504.00**	**1,848,550,504.00**	**1,739,872,864.35**	**1,850,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**11,932,289.90**	**12,000,000.00**	**12,000,000.00**	**6,742,317.53**	**12,000,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,932,289.90	12,000,000.00	12,000,000.00	6,742,317.53	12,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**4,200,000.00**	**4,200,000.00**	**4,200,000.00**	**2,448,494.93**	**4,200,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	4,200,000.00	4,200,000.00	4,200,000.00	2,448,494.93	4,200,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**21,090,303.29**	**21,180,000.00**	**21,180,000.00**	**12,965,979.68**	**21,180,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	4,660,723.05	4,680,000.00	4,680,000.00	2,753,027.70	4,680,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	14,930,580.23	15,000,000.00	15,000,000.00	9,219,716.56	15,000,000.00	0.00
22020315	Procurement Expenses	1,499,000.01	1,500,000.00	1,500,000.00	993,235.42	1,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**992,367,891.79**	**1,679,417,197.68**	**1,679,417,197.68**	**1,621,550,132.00**	**1,680,866,693.68**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	17,894,393.30	18,000,000.00	18,000,000.00	10,303,513.01	18,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	64,000,723.05	64,020,000.00	64,020,000.00	42,419,687.84	64,020,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	11,985,332.82	12,000,000.00	12,000,000.00	7,755,846.68	12,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	118,825,502.07	120,000,000.00	120,000,000.00	116,410,417.59	120,000,000.00	0.00
22020424	Maintenance of Tractor & Heavy Equipment	779,661,940.55	1,465,397,197.68	1,465,397,197.68	1,444,660,666.89	1,466,846,693.68	0.00
220205	**TRAINING - GENERAL**	**80,440,601.18**	**80,833,306.32**	**80,833,306.32**	**58,597,260.94**	**80,833,306.32**	**0.00**
22020501	LOCAL TRAINING	80,440,601.18	80,833,306.32	80,833,306.32	58,597,260.94	80,833,306.32	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENE**	**2,996,144.61**	**3,000,000.00**	**3,000,000.00**	**1,828,106.92**	**3,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	2,996,144.61	3,000,000.00	3,000,000.00	1,828,106.92	3,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,920,000.00**	**4,920,000.00**	**4,920,000.00**	**2,842,265.24**	**4,920,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	4,920,000.00	4,920,000.00	4,920,000.00	2,842,265.24	4,920,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**42,762,245.39**	**43,000,000.00**	**43,000,000.00**	**32,898,307.11**	**43,000,000.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	5,998,072.31	6,000,000.00	6,000,000.00	3,751,232.19	6,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	999,000.01	1,000,000.00	1,000,000.00	656,878.15	1,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	32,766,329.69	33,000,000.00	33,000,000.00	26,709,599.02	33,000,000.00	0.00
22021025	Compensations	2,998,843.38	3,000,000.00	3,000,000.00	1,780,597.74	3,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*869,749,425.19*	*243,750,000.00*	*243,750,000.00*	*114,408,316.15*	*726,375,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**869,749,425.19**	**243,750,000.00**	**243,750,000.00**	**114,408,316.15**	**726,375,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**869,749,425.19**	**243,750,000.00**	**243,750,000.00**	**114,408,316.15**	**726,375,000.00**	**0.00**
23010107	PURCHASE OF TRUCKS	869,749,425.19	243,750,000.00	243,750,000.00	114,408,316.15	726,375,000.00	0.00

011100900100	Lagos State Emergency Command and Control C						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*0.00*	*142,625,000.00*	*142,625,000.00*	*140,000,000.00*	*2,321,375,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*0.00*	*50,000,000.00*	*50,000,000.00*	*50,000,000.00*	*900,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**0.00**	**50,000,000.00**	**50,000,000.00**	**50,000,000.00**	**900,000,000.00**	**0.00**
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**50,000,000.00**	**50,000,000.00**	**50,000,000.00**	**900,000,000.00**	**0.00**
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	0.00	50,000,000.00	50,000,000.00	50,000,000.00	900,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*92,625,000.00*	*92,625,000.00*	*90,000,000.00*	*1,421,375,000.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**0.00**	**92,625,000.00**	**92,625,000.00**	**90,000,000.00**	**1,421,375,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**0.00**	**92,625,000.00**	**92,625,000.00**	**90,000,000.00**	**1,421,375,000.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	0.00	92,625,000.00	92,625,000.00	90,000,000.00	1,421,375,000.00	0.00

011101000100	Lagos State Public Procurement Agency (LASPPA						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*925,734,583.01*	*1,759,806,421.74*	*1,600,954,421.74*	*1,340,002,617.06*	*2,684,261,557.96*	*0.00*
21	*PERSONNEL COST*	*115,550,810.04*	*202,168,921.74*	*202,168,921.74*	*189,346,838.69*	*330,999,391.96*	*0.00*
2101	**SALARY**	**115,550,810.04**	**202,168,921.74**	**202,168,921.74**	**189,346,838.69**	**330,999,391.96**	**0.00**
210101	**SALARIES AND WAGES**	**115,550,810.04**	**202,168,921.74**	**202,168,921.74**	**189,346,838.69**	**330,999,391.96**	**0.00**
21010101	SALARY	115,550,810.04	202,168,921.74	202,168,921.74	189,346,838.69	330,999,391.96	0.00
22	*OTHER RECURRENT COSTS*	*529,953,862.97*	*1,117,400,000.00*	*1,117,400,000.00*	*802,830,278.37*	*1,672,851,591.00*	*0.00*
2202	**OVERHEAD COST**	**529,953,862.97**	**1,117,400,000.00**	**1,117,400,000.00**	**802,830,278.37**	**1,672,851,591.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,492,100.27**	**2,750,000.00**	**2,750,000.00**	**2,691,933.23**	**2,750,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,492,100.27	2,750,000.00	2,750,000.00	2,691,933.23	2,750,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,154,577.24**	**3,500,000.02**	**3,500,000.02**	**2,530,020.94**	**3,500,000.02**	**0.00**
22020202	TELEPHONE CHARGES	3,154,577.24	3,500,000.02	3,500,000.02	2,530,020.94	3,500,000.02	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**328,082,426.10**	**891,906,354.99**	**891,906,354.99**	**661,214,702.15**	**1,297,357,945.99**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,726,929.29	3,000,000.00	3,000,000.00	1,060,041.86	3,000,000.00	0.00
22020303	NEWSPAPERS	300,000.00	300,000.00	300,000.00	176,476.13	300,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	17,185,136.50	19,297,000.00	19,297,000.00	12,019,638.98	19,297,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,348,294.05	2,500,000.00	2,500,000.00	1,428,404.07	2,500,000.00	0.00
22020315	Procurement Expenses	304,144,598.00	865,309,355.00	865,309,355.00	645,584,414.86	1,270,760,946.00	0.00
22020317	Cleaning Materials	1,377,468.26	1,499,999.99	1,499,999.99	945,726.24	1,499,999.99	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**27,872,792.19**	**31,250,000.00**	**31,250,000.00**	**23,131,209.19**	**31,250,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	9,600,535.71	10,750,000.01	10,750,000.01	9,417,103.60	10,750,000.01	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,285,277.73	2,499,999.99	2,499,999.99	2,460,409.01	2,499,999.99	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	15,986,978.76	18,000,000.00	18,000,000.00	11,253,696.58	18,000,000.00	0.00
220205	**TRAINING - GENERAL**	**28,430,242.33**	**32,000,000.00**	**32,000,000.00**	**15,279,408.40**	**32,000,000.00**	**0.00**
22020501	LOCAL TRAINING	28,430,242.33	32,000,000.00	32,000,000.00	15,279,408.40	32,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**12,241,288.96**	**13,700,000.00**	**13,700,000.00**	**8,211,634.07**	**13,700,000.00**	**0.00**
22020609	Janitorial Services	12,241,288.96	13,700,000.00	13,700,000.00	8,211,634.07	13,700,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**17,729,078.65**	**20,000,000.00**	**20,000,000.00**	**11,342,771.83**	**50,000,000.00**	**0.00**
22020711	Consultancy Services	17,729,078.65	20,000,000.00	20,000,000.00	11,342,771.83	50,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**27,995,055.24**	**30,999,999.99**	**30,999,999.99**	**23,804,998.77**	**30,999,999.99**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	11,570,463.17	12,999,999.99	12,999,999.99	12,931,375.62	12,999,999.99	0.00
22020803	PLANT / GENERATOR FUEL COST	16,424,592.07	18,000,000.00	18,000,000.00	10,873,623.15	18,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**81,956,301.99**	**91,293,645.00**	**91,293,645.00**	**54,623,599.79**	**211,293,645.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	31,713,815.76	35,000,000.00	35,000,000.00	21,116,762.14	55,000,000.00	0.00
22021007	Staff Welfare Packages	17,729,078.65	20,000,000.00	20,000,000.00	12,609,683.27	120,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,387,341.36	6,000,000.00	6,000,000.00	3,371,158.76	6,000,000.00	0.00
22021035	Local Technology Support Expenses	12,236,483.21	13,793,645.00	13,793,645.00	7,677,280.68	13,793,645.00	0.00
22021051	Research & Development Expenses	13,512,114.73	15,000,000.00	15,000,000.00	8,982,170.66	15,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	1,377,468.27	1,500,000.00	1,500,000.00	866,544.28	1,500,000.00	0.00
23	*CAPITAL EXPENDITURE*	*280,229,910.00*	*440,237,500.00*	*281,385,500.00*	*347,825,500.00*	*680,410,575.00*	*0.00*
2305	**OTHER CAPITAL PROJECTS**	**280,229,910.00**	**440,237,500.00**	**281,385,500.00**	**347,825,500.00**	**680,410,575.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**280,229,910.00**	**440,237,500.00**	**281,385,500.00**	**347,825,500.00**	**680,410,575.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	280,229,910.00	440,237,500.00	281,385,500.00	347,825,500.00	680,410,575.00	0.00

011102100100	Lagos State Liaison Office - Lagos						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*300,707,172.02*	*576,564,173.00*	*469,493,882.00*	*384,315,139.86*	*6,629,794,697.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*242,422,672.02*	*401,673,548.00*	*401,673,548.00*	*338,720,189.86*	*614,655,549.00*	*0.00*
2202	**OVERHEAD COST**	**242,422,672.02**	**401,673,548.00**	**401,673,548.00**	**338,720,189.86**	**614,655,549.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,479,881.40**	**4,484,726.00**	**4,484,726.00**	**3,064,288.33**	**4,484,726.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,479,881.40	4,484,726.00	4,484,726.00	3,064,288.33	4,484,726.00	0.00
220202	**UTILITIES - GENERAL**	**80,094,965.54**	**83,467,860.00**	**83,467,860.00**	**65,686,871.25**	**83,467,860.00**	**0.00**
22020201	ELECTRICITY CHARGES	80,094,965.54	83,467,860.00	83,467,860.00	65,686,871.25	83,467,860.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**9,880,517.32**	**10,000,000.00**	**10,000,000.00**	**7,487,292.31**	**10,000,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,996,312.75	2,000,000.00	2,000,000.00	1,472,120.23	2,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	7,884,204.57	8,000,000.00	8,000,000.00	6,015,172.08	8,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**90,668,516.98**	**244,830,962.00**	**244,830,962.00**	**215,292,879.24**	**457,812,963.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	5,082,612.87	5,234,414.00	5,234,414.00	3,956,688.26	5,234,414.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	499,740.04	500,000.00	500,000.00	344,275.47	500,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	79,276,713.33	233,096,548.00	233,096,548.00	206,448,863.66	446,078,549.00	0.00
22020417	Cleaning Services	5,809,450.74	6,000,000.00	6,000,000.00	4,543,051.84	6,000,000.00	0.00
220205	**TRAINING - GENERAL**	**6,977,593.15**	**7,000,000.00**	**7,000,000.00**	**5,099,632.84**	**7,000,000.00**	**0.00**
22020501	LOCAL TRAINING	6,977,593.15	7,000,000.00	7,000,000.00	5,099,632.84	7,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**42,083,243.10**	**43,390,000.00**	**43,390,000.00**	**35,745,614.74**	**43,390,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,937,347.19	4,000,000.00	4,000,000.00	2,796,434.13	4,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	38,145,895.92	39,390,000.00	39,390,000.00	32,949,180.61	39,390,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,237,954.52**	**8,500,000.00**	**8,500,000.00**	**6,343,611.15**	**8,500,000.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	7,738,376.79	8,000,000.00	8,000,000.00	5,972,941.70	8,000,000.00	0.00
22021059	Publication & Documentation Expenses	499,577.72	500,000.00	500,000.00	370,669.46	500,000.00	0.00
23	*CAPITAL EXPENDITURE*	*58,284,500.00*	*174,890,625.00*	*67,820,334.00*	*45,594,950.00*	*6,015,139,148.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**0.00**	**24,240,142.73**	**4,240,142.73**	**2,763,950.00**	**140,700,039.46**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**0.00**	**24,240,142.73**	**4,240,142.73**	**2,763,950.00**	**140,700,039.46**	**0.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITI	0.00	24,240,142.73	4,240,142.73	2,763,950.00	140,700,039.46	0.00
2303	**REHABILITATION / REPAIRS**	**58,284,500.00**	**138,650,482.27**	**51,650,482.27**	**42,531,000.00**	**5,804,786,033.79**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**58,284,500.00**	**138,650,482.27**	**51,650,482.27**	**42,531,000.00**	**5,804,786,033.79**	**0.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	58,284,500.00	138,650,482.27	51,650,482.27	42,531,000.00	804,786,033.79	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**0.00**	**12,000,000.00**	**11,929,709.00**	**300,000.00**	**69,653,074.75**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERA**	**0.00**	**12,000,000.00**	**11,929,709.00**	**300,000.00**	**69,653,074.75**	**0.00**
23040101	TREE PLANTING	0.00	12,000,000.00	11,929,709.00	300,000.00	69,653,074.75	0.00

011102400100	Lagos Safety Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*1,331,389,171.19*	*2,246,857,212.88*	*2,046,857,212.88*	*679,074,157.85*	*8,360,836,009.48*	*0.00*
21	*PERSONNEL COST*	*180,342,874.56*	*276,857,212.88*	*276,857,212.88*	*237,092,602.15*	*421,336,009.48*	*0.00*
2101	**SALARY**	**180,342,874.56**	**276,857,212.88**	**276,857,212.88**	**237,092,602.15**	**421,336,009.48**	**0.00**
210101	**SALARIES AND WAGES**	**180,342,874.56**	**276,857,212.88**	**276,857,212.88**	**237,092,602.15**	**421,336,009.48**	**0.00**
21010101	SALARY	180,342,874.56	276,857,212.88	276,857,212.88	237,092,602.15	421,336,009.48	0.00
22	*OTHER RECURRENT COSTS*	*696,265,723.63*	*1,087,500,000.00*	*1,087,500,000.00*	*360,010,055.70*	*1,179,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**696,265,723.63**	**1,087,500,000.00**	**1,087,500,000.00**	**360,010,055.70**	**1,179,000,000.00**	**0.00**
220210	**MISCELLANEOUS EXPENSES GENERAL**	**696,265,723.63**	**1,087,500,000.00**	**1,087,500,000.00**	**360,010,055.70**	**1,179,000,000.00**	**0.00**
22021084	Occupational Health Safety Expenses	696,265,723.63	1,087,500,000.00	1,087,500,000.00	360,010,055.70	1,179,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*454,780,573.00*	*882,500,000.00*	*682,500,000.00*	*81,971,500.00*	*6,760,500,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**454,780,573.00**	**882,500,000.00**	**682,500,000.00**	**81,971,500.00**	**6,760,500,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**454,780,573.00**	**882,500,000.00**	**682,500,000.00**	**81,971,500.00**	**6,760,500,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	454,780,573.00	882,500,000.00	682,500,000.00	81,971,500.00	760,500,000.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	0.00	0.00	0.00	6,000,000,000.00	0.00

011103300100	Lagos State Aids Control Agency (LSACA)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*462,836,076.90*	*791,206,629.46*	*719,206,629.46*	*624,201,372.11*	*1,065,846,386.55*	*0.00*
22	*OTHER RECURRENT COSTS*	*400,911,111.90*	*595,000,000.00*	*595,000,000.00*	*522,301,372.11*	*1,001,880,667.00*	*0.00*
2202	**OVERHEAD COST**	**296,947,325.54**	**478,758,850.00**	**478,758,850.00**	**411,500,985.29**	**785,639,517.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**15,805,503.22**	**17,625,000.00**	**17,625,000.00**	**7,347,840.80**	**17,625,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,805,503.22	17,625,000.00	17,625,000.00	7,347,840.80	17,625,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,437,873.26**	**2,700,000.00**	**2,700,000.00**	**2,625,173.04**	**2,700,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,437,873.26	2,700,000.00	2,700,000.00	2,625,173.04	2,700,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**139,428,266.07**	**304,324,306.00**	**304,324,306.00**	**279,794,268.79**	**604,324,306.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,159,016.32	3,500,000.00	3,500,000.00	2,576,210.41	3,500,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	132,740,450.16	296,824,306.00	296,824,306.00	274,603,742.77	596,824,306.00	0.00
22020315	Procurement Expenses	3,528,799.59	4,000,000.00	4,000,000.00	2,614,315.61	4,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,048,603.81**	**8,000,000.00**	**8,000,000.00**	**7,005,979.31**	**8,000,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	2,869,189.10	3,200,000.00	3,200,000.00	3,111,293.10	3,200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,510,069.51	2,800,000.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,669,345.20	2,000,000.00	2,000,000.00	1,094,686.20	2,000,000.00	0.00
220205	**TRAINING - GENERAL**	**40,313,909.02**	**45,275,000.00**	**45,275,000.00**	**32,228,319.60**	**52,155,667.00**	**0.00**
22020501	LOCAL TRAINING	40,313,909.02	45,275,000.00	45,275,000.00	32,228,319.60	52,155,667.00	0.00
220206	**OTHER SERVICES - GENERAL**	**5,527,927.00**	**6,300,000.00**	**6,300,000.00**	**5,972,792.80**	**6,300,000.00**	**0.00**
22020601	SECURITY SERVICES	5,527,927.00	6,300,000.00	6,300,000.00	5,972,792.80	6,300,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**4,514,969.43**	**5,032,485.00**	**5,032,485.00**	**4,108,247.37**	**5,032,485.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	4,514,969.43	5,032,485.00	5,032,485.00	4,108,247.37	5,032,485.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,958,680.71**	**5,500,000.00**	**5,500,000.00**	**5,060,276.15**	**5,500,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	4,958,680.71	5,500,000.00	5,500,000.00	5,060,276.15	5,500,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**76,911,593.03**	**84,002,059.00**	**84,002,059.00**	**67,358,087.43**	**84,002,059.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	12,103,737.68	13,500,000.00	13,500,000.00	10,728,631.23	13,500,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,833,785.74	3,185,000.00	3,185,000.00	3,185,000.00	3,185,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	39,534,524.17	42,300,000.00	42,300,000.00	42,300,000.00	42,300,000.00	0.00
22021025	Compensations	1,175,873.22	1,300,000.00	1,300,000.00	1,115,242.08	1,300,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	21,263,672.21	23,717,059.00	23,717,059.00	10,029,214.12	23,717,059.00	0.00
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**103,963,786.36**	**116,241,150.00**	**116,241,150.00**	**110,800,386.81**	**216,241,150.00**	**0.00**
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**103,963,786.36**	**116,241,150.00**	**116,241,150.00**	**110,800,386.81**	**216,241,150.00**	**0.00**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GR	103,963,786.36	116,241,150.00	116,241,150.00	110,800,386.81	216,241,150.00	0.00
23	*CAPITAL EXPENDITURE*	*61,924,965.00*	*196,206,629.46*	*124,206,629.46*	*101,900,000.00*	*63,965,719.55*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**61,924,965.00**	**196,206,629.46**	**124,206,629.46**	**101,900,000.00**	**63,965,719.55**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**61,924,965.00**	**196,206,629.46**	**124,206,629.46**	**101,900,000.00**	**63,965,719.55**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	61,924,965.00	196,206,629.46	124,206,629.46	101,900,000.00	63,965,719.55	0.00

011103400100	Office of Transformation, Creativity and Innovat						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*370,701,020.95*	*795,432,706.53*	*710,432,706.53*	*458,882,131.20*	*1,042,208,547.92*	*0.00*
21	*PERSONNEL COST*	*115,474,090.54*	*170,432,706.53*	*170,432,706.53*	*120,638,568.04*	*161,000,111.92*	*0.00*
2101	**SALARY**	**115,474,090.54**	**170,432,706.53**	**170,432,706.53**	**120,638,568.04**	**161,000,111.92**	**0.00**
210101	**SALARIES AND WAGES**	**115,474,090.54**	**170,432,706.53**	**170,432,706.53**	**120,638,568.04**	**161,000,111.92**	**0.00**
21010101	SALARY	115,474,090.54	170,432,706.53	170,432,706.53	120,638,568.04	161,000,111.92	0.00
22	*OTHER RECURRENT COSTS*	*248,514,815.41*	*430,000,000.00*	*430,000,000.00*	*290,001,105.87*	*599,083,436.00*	*0.00*
2202	**OVERHEAD COST**	**248,514,815.41**	**430,000,000.00**	**430,000,000.00**	**290,001,105.87**	**599,083,436.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,180,604.91**	**2,399,999.75**	**2,399,999.75**	**1,905,904.34**	**2,399,999.75**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,180,604.91	2,399,999.75	2,399,999.75	1,905,904.34	2,399,999.75	0.00
220202	**UTILITIES - GENERAL**	**2,121,037.93**	**2,299,999.80**	**2,299,999.80**	**1,965,405.28**	**2,299,999.80**	**0.00**
22020202	TELEPHONE CHARGES	2,121,037.93	2,299,999.80	2,299,999.80	1,965,405.28	2,299,999.80	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,345,567.40**	**6,915,000.01**	**6,915,000.01**	**5,873,706.41**	**6,915,000.01**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,730,759.57	3,000,000.01	3,000,000.01	2,461,562.65	3,000,000.01	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,756,140.65	1,915,000.00	1,915,000.00	1,662,277.56	1,915,000.00	0.00
22020315	Procurement Expenses	936,692.02	1,000,000.00	1,000,000.00	883,866.45	1,000,000.00	0.00
22020317	Cleaning Materials	921,975.16	1,000,000.00	1,000,000.00	865,999.75	1,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**6,700,546.26**	**7,700,000.24**	**7,700,000.24**	**6,605,461.80**	**7,700,000.24**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	2,178,560.72	2,399,999.75	2,399,999.75	1,931,242.57	2,399,999.75	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,647,041.62	1,800,000.49	1,800,000.49	1,488,307.69	1,800,000.49	0.00
22020416	Upkeep of Govt. Quarters and Offices	2,874,943.93	3,500,000.00	3,500,000.00	3,185,911.54	3,500,000.00	0.00
220205	**TRAINING - GENERAL**	**16,435,671.70**	**18,198,560.00**	**18,198,560.00**	**15,994,060.19**	**47,281,996.00**	**0.00**
22020501	LOCAL TRAINING	16,435,671.70	18,198,560.00	18,198,560.00	15,994,060.19	47,281,996.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**6,480,214.58**	**7,500,000.00**	**7,500,000.00**	**6,463,528.38**	**7,500,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	3,207,582.96	3,500,000.00	3,500,000.00	2,970,292.96	3,500,000.00	0.00
22020711	Consultancy Services	3,272,631.62	4,000,000.00	4,000,000.00	3,493,235.42	4,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,192,299.12**	**2,399,999.75**	**2,399,999.75**	**1,943,911.68**	**2,399,999.75**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,192,299.12	2,399,999.75	2,399,999.75	1,943,911.68	2,399,999.75	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**206,058,873.51**	**382,586,440.45**	**382,586,440.45**	**249,249,127.79**	**522,586,440.45**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	12,152,517.83	14,901,959.47	14,901,959.47	13,407,335.32	14,901,959.47	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,315,296.92	2,500,000.00	2,500,000.00	2,212,102.50	2,500,000.00	0.00
22021007	Staff Welfare Packages	24,307,243.61	29,850,820.00	29,850,820.00	25,816,912.61	59,850,820.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,835,940.10	2,000,000.00	2,000,000.00	1,704,387.33	2,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	141,419,088.90	304,807,670.00	304,807,670.00	182,341,002.48	404,807,670.00	0.00
22021025	Compensations	3,804,364.30	4,199,999.98	4,199,999.98	3,468,358.63	4,199,999.98	0.00
22021051	Research & Development Expenses	16,697,475.69	20,500,991.00	20,500,991.00	16,927,873.55	30,500,991.00	0.00
22021052	Welfare Package & Special Services to the Public	3,526,946.15	3,825,000.00	3,825,000.00	3,371,155.37	3,825,000.00	0.00
23	*CAPITAL EXPENDITURE*	*6,712,115.00*	*195,000,000.00*	*110,000,000.00*	*48,242,457.29*	*282,125,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**6,712,115.00**	**195,000,000.00**	**110,000,000.00**	**48,242,457.29**	**282,125,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**6,712,115.00**	**195,000,000.00**	**110,000,000.00**	**48,242,457.29**	**282,125,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	6,712,115.00	123,600,000.00	38,600,000.00	45,178,500.49	182,125,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	71,400,000.00	71,400,000.00	3,063,956.80	100,000,000.00	0.00

011105100100	Lagos State Lotteries Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*1,998,614,941.33*	*10,100,000,000.00*	*10,100,000,000.00*	*523,726,171.58*	*35,200,000,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*660,924,218.49*	*2,000,000,000.00*	*2,000,000,000.00*	*523,726,171.58*	*6,000,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**660,924,218.49**	**2,000,000,000.00**	**2,000,000,000.00**	**523,726,171.58**	**6,000,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,012,036.77**	**5,050,000.00**	**5,050,000.00**	**3,877,051.16**	**5,050,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,012,036.77	5,050,000.00	5,050,000.00	3,877,051.16	5,050,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,251,111.14**	**13,000,000.00**	**13,000,000.00**	**11,321,342.34**	**13,000,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,069,112.15	6,000,000.00	6,000,000.00	4,733,088.56	6,000,000.00	0.00
22020202	TELEPHONE CHARGES	500,000.00	500,000.00	500,000.00	449,851.42	500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	694,541.53	3,000,000.00	3,000,000.00	2,841,636.07	3,000,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	987,457.46	3,500,000.00	3,500,000.00	3,296,766.29	3,500,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,808,348.49**	**26,180,982.00**	**26,180,982.00**	**22,568,047.52**	**26,180,982.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,889,212.09	7,200,000.00	7,200,000.00	5,860,241.15	7,200,000.00	0.00
22020302	BOOKS	1,134,415.10	2,500,000.00	2,500,000.00	2,064,499.19	2,500,000.00	0.00
22020303	NEWSPAPERS	1,062,319.88	1,300,000.00	1,300,000.00	1,155,888.82	1,300,000.00	0.00
22020304	MAGAZINES & PERIODICALS	1,810,932.82	5,200,000.00	5,200,000.00	4,628,834.09	5,200,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00	500,000.00	500,000.00	415,539.24	500,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,525,598.48	6,530,982.00	6,530,982.00	5,929,073.71	6,530,982.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	885,870.13	2,950,000.00	2,950,000.00	2,513,971.31	2,950,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,128,725.07**	**11,449,318.00**	**11,449,318.00**	**9,009,213.02**	**11,449,318.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	802,268.77	3,524,318.00	3,524,318.00	2,742,943.21	3,524,318.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,076,388.45	3,500,000.00	3,500,000.00	2,705,540.95	3,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,250,067.85	4,425,000.00	4,425,000.00	3,560,728.85	4,425,000.00	0.00
220205	**TRAINING - GENERAL**	**2,299,670.97**	**4,717,820.90**	**4,717,820.90**	**3,960,731.64**	**4,717,820.90**	**0.00**
22020501	LOCAL TRAINING	2,299,670.97	4,717,820.90	4,717,820.90	3,960,731.64	4,717,820.90	0.00
220206	**OTHER SERVICES - GENERAL**	**2,096,143.91**	**9,668,030.10**	**9,668,030.10**	**8,724,136.30**	**9,668,030.10**	**0.00**
22020601	SECURITY SERVICES	1,145,229.39	2,680,000.00	2,680,000.00	2,326,320.56	2,680,000.00	0.00
22020602	OFFICE RENT	950,914.52	6,988,030.10	6,988,030.10	6,397,815.75	6,988,030.10	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,276,202.37**	**4,860,000.00**	**4,860,000.00**	**4,116,006.26**	**4,860,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,276,202.37	4,860,000.00	4,860,000.00	4,116,006.26	4,860,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,143,447.90**	**7,500,000.00**	**7,500,000.00**	**5,942,754.69**	**7,500,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,284,613.48	5,000,000.00	5,000,000.00	3,917,846.48	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	858,834.42	2,500,000.00	2,500,000.00	2,024,908.21	2,500,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**636,908,531.87**	**1,917,573,849.00**	**1,917,573,849.00**	**454,206,888.65**	**5,917,573,849.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	986,269.42	2,000,000.00	2,000,000.00	1,714,944.93	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,166,507.47	5,000,000.00	5,000,000.00	4,181,786.36	5,000,000.00	0.00
22021025	Compensations	662,625.25	1,200,000.00	1,200,000.00	959,286.83	1,200,000.00	0.00
22021036	Special Duties Expenses	605,124,989.54	0.00	0.00	0.00	0.00	0.00
22021051	Research & Development Expenses	768,715.39	1,000,000.00	1,000,000.00	873,308.86	1,000,000.00	0.00
22021067	Sponsorship Expenses	28,199,424.79	1,908,373,849.00	1,908,373,849.00	446,477,561.68	5,908,373,849.00	0.00
23	*CAPITAL EXPENDITURE*	*1,337,690,722.84*	*8,100,000,000.00*	*8,100,000,000.00*	*0.00*	*29,200,000,000.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**1,337,690,722.84**	**8,100,000,000.00**	**8,100,000,000.00**	**0.00**	**29,200,000,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**1,337,690,722.84**	**8,100,000,000.00**	**8,100,000,000.00**	**0.00**	**29,200,000,000.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	1,337,690,722.84	8,100,000,000.00	8,100,000,000.00	0.00	29,200,000,000.00	0.00

011110100100	Office of E-GIS						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*9,155,182,241.06*	*10,235,000,000.00*	*15,735,000,000.00*	*3,213,246,448.93*	*10,840,783,764.35*	*0.00*
22	*OTHER RECURRENT COSTS*	*1,111,516,080.06*	*1,460,000,000.00*	*1,460,000,000.00*	*1,086,973,347.34*	*2,580,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**1,111,516,080.06**	**1,460,000,000.00**	**1,460,000,000.00**	**1,086,973,347.34**	**2,580,000,000.00**	**0.00**
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,111,516,080.06**	**1,460,000,000.00**	**1,460,000,000.00**	**1,086,973,347.34**	**2,580,000,000.00**	**0.00**
22021035	Local Technology Support Expenses	1,111,516,080.06	1,460,000,000.00	1,460,000,000.00	1,086,973,347.34	2,580,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*8,043,666,161.00*	*8,775,000,000.00*	*14,275,000,000.00*	*2,126,273,101.59*	*8,260,783,764.35*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**2,000,000,000.00**	**2,000,000,000.00**	**600,000,000.00**	**2,000,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**2,000,000,000.00**	**2,000,000,000.00**	**600,000,000.00**	**2,000,000,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000,000.00	2,000,000,000.00	600,000,000.00	2,000,000,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**8,043,666,161.00**	**6,775,000,000.00**	**12,275,000,000.00**	**1,526,273,101.59**	**6,260,783,764.35**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**8,043,666,161.00**	**6,775,000,000.00**	**12,275,000,000.00**	**1,526,273,101.59**	**6,260,783,764.35**	**0.00**
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	8,043,666,161.00	6,775,000,000.00	12,275,000,000.00	1,526,273,101.59	6,260,783,764.35	0.00

011110500100	Office of The Chief of Staff						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*5,375,530,076.10*	*9,447,231,564.32*	*9,447,231,564.32*	*8,543,549,439.17*	*11,893,720,624.16*	*0.00*
21	*PERSONNEL COST*	*1,653,533,028.36*	*2,748,919,112.21*	*2,748,919,112.21*	*1,848,707,308.92*	*2,881,332,493.36*	*0.00*
2101	**SALARY**	**1,653,533,028.36**	**2,748,919,112.21**	**2,748,919,112.21**	**1,848,707,308.92**	**2,881,332,493.36**	**0.00**
210101	**SALARIES AND WAGES**	**1,653,533,028.36**	**2,748,919,112.21**	**2,748,919,112.21**	**1,848,707,308.92**	**2,881,332,493.36**	**0.00**
21010101	SALARY	1,653,533,028.36	2,737,165,526.21	2,737,165,526.21	1,838,906,946.83	2,869,578,907.36	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALAR	0.00	11,753,586.00	11,753,586.00	9,800,362.09	11,753,586.00	0.00
22	*OTHER RECURRENT COSTS*	*2,791,782,182.92*	*4,682,498,070.11*	*4,682,498,070.11*	*4,679,433,130.25*	*6,615,147,365.80*	*0.00*
2202	**OVERHEAD COST**	**1,610,620,777.76**	**2,136,579,241.31**	**2,136,579,241.31**	**2,133,515,427.43**	**3,010,868,906.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**158,118,441.69**	**160,000,000.00**	**160,000,000.00**	**159,990,000.00**	**260,000,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	158,118,441.69	160,000,000.00	160,000,000.00	159,990,000.00	260,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**156,282,254.67**	**156,800,000.00**	**156,800,000.00**	**156,786,000.00**	**156,800,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	155,531,091.85	156,000,000.00	156,000,000.00	155,994,000.00	156,000,000.00	0.00
22020206	SEWERAGE CHARGES	751,162.82	800,000.00	800,000.00	792,000.00	800,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**38,153,961.80**	**47,530,000.00**	**47,530,000.00**	**47,520,100.00**	**47,530,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	27,072,296.06	36,000,000.00	36,000,000.00	35,999,000.00	36,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,879,128.52	3,200,000.00	3,200,000.00	3,196,000.00	3,200,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	7,923,146.72	8,000,000.00	8,000,000.00	7,996,000.00	8,000,000.00	0.00
22020317	Cleaning Materials	279,390.51	330,000.00	330,000.00	329,100.00	330,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**534,455,657.82**	**1,021,000,000.00**	**1,021,000,000.00**	**1,020,910,200.00**	**1,321,000,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	77,128,399.36	90,000,000.00	90,000,000.00	89,990,000.00	90,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	29,524,065.10	30,000,000.00	30,000,000.00	29,990,000.00	30,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	21,139,075.53	22,000,000.00	22,000,000.00	21,980,000.00	22,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	18,305,826.79	19,000,000.00	19,000,000.00	18,997,000.00	19,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	388,358,291.04	860,000,000.00	860,000,000.00	859,953,200.00	1,160,000,000.00	0.00
220205	**TRAINING - GENERAL**	**60,646,040.14**	**62,000,000.00**	**62,000,000.00**	**61,974,000.00**	**62,000,000.00**	**0.00**
22020501	LOCAL TRAINING	60,646,040.14	62,000,000.00	62,000,000.00	61,974,000.00	62,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**158,485,488.15**	**173,276,587.00**	**173,276,587.00**	**173,260,464.15**	**173,276,587.00**	**0.00**
22020601	SECURITY SERVICES	156,540,600.55	171,276,587.00	171,276,587.00	171,270,464.15	171,276,587.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,944,887.60	2,000,000.00	2,000,000.00	1,990,000.00	2,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**83,828,881.19**	**91,000,000.00**	**91,000,000.00**	**90,991,000.00**	**91,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	83,828,881.19	91,000,000.00	91,000,000.00	90,991,000.00	91,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**420,650,052.31**	**424,972,654.31**	**424,972,654.31**	**422,083,663.28**	**899,262,319.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	125,477,169.64	127,727,125.00	127,727,125.00	124,896,316.26	127,727,125.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	98,757,985.94	99,670,000.00	99,670,000.00	99,648,840.00	99,670,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	109,534,504.67	110,000,000.00	110,000,000.00	109,995,686.12	210,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	1,940,132.15	2,000,000.00	2,000,000.00	1,980,000.00	2,000,000.00	0.00
22021069	Arts & Festival Expenses	4,711,072.71	5,000,000.00	5,000,000.00	4,990,000.00	5,000,000.00	0.00
22021073	Monitoring & Evaluation Expenses	10,393,211.56	10,575,529.31	10,575,529.31	10,573,820.90	384,865,194.00	0.00
22021090	Overseas Medical & Dental Assistance Expenses	69,835,975.65	70,000,000.00	70,000,000.00	69,999,000.00	70,000,000.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**1,085,749,345.36**	**2,449,618,028.57**	**2,449,618,028.57**	**2,449,617,757.12**	**3,507,977,659.57**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**1,085,749,345.36**	**2,449,618,028.57**	**2,449,618,028.57**	**2,449,617,757.12**	**3,507,977,659.57**	**0.00**
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES	1,085,749,345.36	2,449,618,028.57	2,449,618,028.57	2,449,617,757.12	3,507,977,659.57	0.00
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**95,412,059.80**	**96,300,800.23**	**96,300,800.23**	**96,299,945.70**	**96,300,800.23**	**0.00**
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**95,412,059.80**	**96,300,800.23**	**96,300,800.23**	**96,299,945.70**	**96,300,800.23**	**0.00**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GR	95,412,059.80	96,300,800.23	96,300,800.23	96,299,945.70	96,300,800.23	0.00
23	*CAPITAL EXPENDITURE*	*930,214,864.82*	*2,015,814,382.00*	*2,015,814,382.00*	*2,015,409,000.00*	*2,397,240,765.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**530,214,864.82**	**1,000,000,000.00**	**1,000,000,000.00**	**999,595,104.08**	**1,100,000,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**530,214,864.82**	**1,000,000,000.00**	**1,000,000,000.00**	**999,595,104.08**	**1,100,000,000.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	530,214,864.82	1,000,000,000.00	1,000,000,000.00	999,595,104.08	1,100,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**400,000,000.00**	**1,015,814,382.00**	**1,015,814,382.00**	**1,015,813,895.92**	**1,297,240,765.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**400,000,000.00**	**1,015,814,382.00**	**1,015,814,382.00**	**1,015,813,895.92**	**1,297,240,765.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUIL	400,000,000.00	1,015,814,382.00	1,015,814,382.00	1,015,813,895.92	1,297,240,765.00	0.00

011111100100	Office of Public Private Partnership						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*969,488,619.71*	*1,887,119,883.00*	*1,887,119,883.00*	*992,654,985.31*	*3,170,788,199.18*	*0.00*
22	*OTHER RECURRENT COSTS*	*954,034,634.71*	*1,675,000,000.00*	*1,675,000,000.00*	*857,024,385.31*	*3,130,337,887.00*	*0.00*
2202	**OVERHEAD COST**	**954,034,634.71**	**1,675,000,000.00**	**1,675,000,000.00**	**857,024,385.31**	**3,130,337,887.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,788,562.78**	**2,200,000.00**	**2,200,000.00**	**1,317,385.03**	**2,200,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,788,562.78	2,200,000.00	2,200,000.00	1,317,385.03	2,200,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,740,550.27**	**4,760,000.00**	**4,760,000.00**	**2,950,850.46**	**4,760,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,740,550.27	4,760,000.00	4,760,000.00	2,950,850.46	4,760,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,018,385.31**	**4,920,000.00**	**4,920,000.00**	**3,098,181.35**	**4,920,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,436,390.38	4,320,000.00	4,320,000.00	2,700,887.18	4,320,000.00	0.00
22020315	Procurement Expenses	581,994.93	600,000.00	600,000.00	397,294.17	600,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**14,480,831.42**	**18,440,000.00**	**18,440,000.00**	**12,149,687.05**	**18,440,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	3,136,838.44	4,000,000.00	4,000,000.00	2,476,441.34	4,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,999,260.60	2,440,000.00	2,440,000.00	1,473,980.03	2,440,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	9,344,732.38	12,000,000.00	12,000,000.00	8,199,265.68	12,000,000.00	0.00
220205	**TRAINING - GENERAL**	**18,674,117.36**	**58,756,862.00**	**58,756,862.00**	**4,477,884.47**	**58,756,862.00**	**0.00**
22020501	LOCAL TRAINING	18,674,117.36	58,756,862.00	58,756,862.00	4,477,884.47	58,756,862.00	0.00
220206	**OTHER SERVICES - GENERAL**	**872,063.76**	**1,000,000.00**	**1,000,000.00**	**693,829.74**	**1,000,000.00**	**0.00**
22020609	Janitorial Services	872,063.76	1,000,000.00	1,000,000.00	693,829.74	1,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**70,507,021.51**	**141,600,000.00**	**141,600,000.00**	**17,555,645.20**	**141,600,000.00**	**0.00**
22020703	LEGAL SERVICES	899,521.18	1,000,000.00	1,000,000.00	741,338.91	1,000,000.00	0.00
22020711	Consultancy Services	560,722.55	10,600,000.00	10,600,000.00	6,906,953.15	10,600,000.00	0.00
22020713	Professional Advisory	69,046,777.78	130,000,000.00	130,000,000.00	9,907,353.13	130,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,207,746.38**	**4,000,000.00**	**4,000,000.00**	**2,458,591.08**	**4,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,207,746.38	4,000,000.00	4,000,000.00	2,458,591.08	4,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**836,745,355.91**	**1,439,323,138.00**	**1,439,323,138.00**	**812,322,330.93**	**2,894,661,025.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	1,688,244.57	2,000,000.00	2,000,000.00	1,377,101.88	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	27,606,013.71	35,600,000.00	35,600,000.00	24,133,395.71	35,600,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,838,330.14	2,280,000.00	2,280,000.00	1,437,503.89	2,280,000.00	0.00
22021007	Staff Welfare Packages	9,481,614.70	12,000,000.00	12,000,000.00	8,959,412.55	262,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,521,845.96	7,000,000.00	7,000,000.00	4,930,711.32	7,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,088,240.22	1,200,000.00	1,200,000.00	788,253.78	1,200,000.00	0.00
22021024	Committees & Commissions Expenses	41,380,334.94	44,000,000.00	44,000,000.00	4,493,478.28	44,000,000.00	0.00
22021051	Research & Development Expenses	10,846,289.09	93,600,000.00	93,600,000.00	26,946,944.56	98,937,887.00	0.00
22021061	Entrepreneurship Development	721,566,794.39	1,196,643,138.00	1,196,643,138.00	729,491,503.37	2,396,643,138.00	0.00
22021073	Monitoring & Evaluation Expenses	7,829,447.64	10,000,000.00	10,000,000.00	7,096,661.28	10,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	7,898,200.56	35,000,000.00	35,000,000.00	2,667,364.31	35,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*15,453,985.00*	*212,119,883.00*	*212,119,883.00*	*135,630,600.00*	*40,450,312.18*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**15,453,985.00**	**212,119,883.00**	**212,119,883.00**	**135,630,600.00**	**40,450,312.18**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**15,453,985.00**	**212,119,883.00**	**212,119,883.00**	**135,630,600.00**	**40,450,312.18**	**0.00**
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	15,453,985.00	212,119,883.00	212,119,883.00	135,630,600.00	40,450,312.18	0.00

011113600100	Fire Service						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*3,856,489,033.09*	*9,271,814,911.96*	*7,776,810,687.96*	*4,707,472,543.64*	*9,409,187,993.00*	*0.00*
21	*PERSONNEL COST*	*1,434,358,396.92*	*3,307,912,982.00*	*3,307,912,982.00*	*2,144,721,132.90*	*2,852,358,308.00*	*0.00*
2101	**SALARY**	**1,434,358,396.92**	**3,307,912,982.00**	**3,307,912,982.00**	**2,144,721,132.90**	**2,852,358,308.00**	**0.00**
210101	**SALARIES AND WAGES**	**1,434,358,396.92**	**3,307,912,982.00**	**3,307,912,982.00**	**2,144,721,132.90**	**2,852,358,308.00**	**0.00**
21010101	SALARY	1,434,358,396.92	3,307,912,982.00	3,307,912,982.00	2,144,721,132.90	2,852,358,308.00	0.00
22	*OTHER RECURRENT COSTS*	*1,181,907,927.17*	*2,052,201,473.96*	*2,052,201,473.96*	*1,387,200,923.53*	*3,413,061,720.00*	*0.00*
2202	**OVERHEAD COST**	**1,181,907,927.17**	**2,052,201,473.96**	**2,052,201,473.96**	**1,387,200,923.53**	**3,413,061,720.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,219,995.96**	**5,219,999.95**	**5,219,999.95**	**5,016,766.29**	**5,219,999.95**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,219,995.96	5,219,999.95	5,219,999.95	5,016,766.29	5,219,999.95	0.00
220202	**UTILITIES - GENERAL**	**19,559,999.98**	**19,559,999.98**	**19,559,999.98**	**11,820,561.84**	**19,559,999.98**	**0.00**
22020201	ELECTRICITY CHARGES	19,559,999.98	19,559,999.98	19,559,999.98	11,820,561.84	19,559,999.98	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**202,488,024.01**	**202,670,889.99**	**202,670,889.99**	**61,972,456.64**	**382,670,889.99**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	29,165,949.99	29,165,949.99	29,165,949.99	6,519,169.65	29,165,949.99	0.00
22020309	UNIFORMS & OTHER CLOTHING	21,956,689.99	21,956,690.00	21,956,690.00	21,035,671.78	21,956,690.00	0.00
22020312	Fire Fighting Materials	149,765,384.04	149,948,250.00	149,948,250.00	33,279,510.01	329,948,250.00	0.00
22020315	Procurement Expenses	1,599,999.99	1,600,000.00	1,600,000.00	1,138,105.20	1,600,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**404,155,233.56**	**1,011,422,727.05**	**1,011,422,727.05**	**775,964,685.06**	**2,074,484,447.09**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	13,007,000.04	13,007,000.04	13,007,000.04	6,653,295.90	13,007,000.04	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	26,249,249.97	26,249,249.97	26,249,249.97	19,470,144.78	26,249,249.97	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,999,999.99	4,000,000.00	4,000,000.00	824,935.17	4,000,000.00	0.00
22020415	Maint. of dumpsites & Evacuation of cacases	2,349,000.00	2,349,000.00	2,349,000.00	2,349,000.00	2,349,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	3,340,000.00	3,340,000.00	3,340,000.00	254,542.77	3,340,000.00	0.00
22020422	Repairs of Refrigerator & Air condition	500,000.00	500,000.00	500,000.00	38,105.20	500,000.00	0.00
22020424	Maintenance of Tractor & Heavy Equipment	354,709,983.56	961,977,477.04	961,977,477.04	746,374,661.25	2,025,039,197.08	0.00
220205	**TRAINING - GENERAL**	**60,671,000.00**	**60,671,000.00**	**60,671,000.00**	**55,121,057.65**	**60,671,000.00**	**0.00**
22020501	LOCAL TRAINING	60,671,000.00	60,671,000.00	60,671,000.00	55,121,057.65	60,671,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**3,003,999.98**	**3,004,000.00**	**3,004,000.00**	**373,492.51**	**3,004,000.00**	**0.00**
22020608	Library Services	999,999.99	1,000,000.00	1,000,000.00	76,210.41	1,000,000.00	0.00
22020609	Janitorial Services	2,003,999.99	2,004,000.00	2,004,000.00	297,282.10	2,004,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,099,999.99**	**2,100,000.00**	**2,100,000.00**	**713,917.60**	**2,100,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,500,000.00	1,500,000.00	1,500,000.00	391,452.49	1,500,000.00	0.00
22020703	LEGAL SERVICES	599,999.99	600,000.00	600,000.00	322,465.11	600,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**385,254,776.74**	**648,097,959.99**	**648,097,959.99**	**402,190,908.00**	**765,896,485.99**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	12,097,799.99	12,097,799.99	12,097,799.99	4,951,059.33	12,097,799.99	0.00
22020803	PLANT / GENERATOR FUEL COST	373,156,976.75	636,000,160.00	636,000,160.00	397,239,848.66	753,798,686.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**99,454,896.94**	**99,454,897.00**	**99,454,897.00**	**74,027,077.94**	**99,454,897.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	1,360,000.00	1,360,000.00	1,360,000.00	1,360,000.00	1,360,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	14,149,999.97	14,150,000.00	14,150,000.00	2,186,924.79	14,150,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,500,000.00	2,500,000.00	2,500,000.00	190,526.02	2,500,000.00	0.00
22021025	Compensations	14,700,000.00	14,700,000.00	14,700,000.00	5,703,164.51	14,700,000.00	0.00
22021051	Research & Development Expenses	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22021052	Welfare Package & Special Services to the Public	64,908,396.99	64,908,397.00	64,908,397.00	63,984,607.41	64,908,397.00	0.00
22021059	Publication & Documentation Expenses	1,336,499.99	1,336,500.00	1,336,500.00	101,855.21	1,336,500.00	0.00
23	*CAPITAL EXPENDITURE*	*1,240,222,709.00*	*3,911,700,456.00*	*2,416,696,232.00*	*1,175,550,487.21*	*3,143,767,965.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**972,791,048.16**	**2,111,700,456.00**	**616,696,232.00**	**7,000,000.00**	**2,100,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**972,791,048.16**	**2,111,700,456.00**	**616,696,232.00**	**7,000,000.00**	**2,100,000,000.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	972,791,048.16	2,111,700,456.00	616,696,232.00	7,000,000.00	2,100,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**267,431,660.84**	**1,800,000,000.00**	**1,800,000,000.00**	**1,168,550,487.21**	**1,043,767,965.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**267,431,660.84**	**1,800,000,000.00**	**1,800,000,000.00**	**1,168,550,487.21**	**1,043,767,965.00**	**0.00**
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STAT	267,431,660.84	1,800,000,000.00	1,800,000,000.00	1,168,550,487.21	1,043,767,965.00	0.00

011113700100	Neighbourhood Safety Agency						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*7,946,661,299.04*	*19,226,892,385.44*	*18,116,609,135.44*	*12,211,688,130.18*	*20,042,094,122.00*	*0.00*
21	*PERSONNEL COST*	*6,894,163,103.36*	*16,467,769,940.00*	*16,467,769,940.00*	*11,372,042,947.43*	*17,279,594,122.00*	*0.00*
2101	**SALARY**	**6,894,163,103.36**	**16,467,769,940.00**	**16,467,769,940.00**	**11,372,042,947.43**	**17,279,594,122.00**	**0.00**
210101	**SALARIES AND WAGES**	**6,894,163,103.36**	**16,467,769,940.00**	**16,467,769,940.00**	**11,372,042,947.43**	**17,279,594,122.00**	**0.00**
21010101	SALARY	6,894,163,103.36	16,467,769,940.00	16,467,769,940.00	11,372,042,947.43	17,279,594,122.00	0.00
22	*OTHER RECURRENT COSTS*	*515,804,584.68*	*1,296,622,445.44*	*1,296,622,445.44*	*759,083,632.75*	*1,300,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**515,804,584.68**	**1,296,622,445.44**	**1,296,622,445.44**	**759,083,632.75**	**1,300,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,697,726.87**	**9,000,000.03**	**9,000,000.03**	**6,054,430.92**	**9,000,000.03**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,697,726.87	9,000,000.03	9,000,000.03	6,054,430.92	9,000,000.03	0.00
220202	**UTILITIES - GENERAL**	**2,020,985.97**	**3,000,000.01**	**3,000,000.01**	**2,081,489.21**	**3,000,000.01**	**0.00**
22020201	ELECTRICITY CHARGES	2,020,985.97	3,000,000.01	3,000,000.01	2,081,489.21	3,000,000.01	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**9,316,761.20**	**20,999,999.99**	**20,999,999.99**	**16,180,457.73**	**20,999,999.99**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,028,628.43	3,999,999.99	3,999,999.99	2,796,434.13	3,999,999.99	0.00
22020309	UNIFORMS & OTHER CLOTHING	5,129,934.65	12,000,000.00	12,000,000.00	9,624,541.05	12,000,000.00	0.00
22020315	Procurement Expenses	2,158,198.12	5,000,000.00	5,000,000.00	3,759,482.55	5,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,592,355.74**	**22,837,499.99**	**22,837,499.99**	**17,590,309.13**	**22,837,499.99**	**0.00**
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,632,777.48	3,999,999.99	3,999,999.99	2,711,973.36	3,999,999.99	0.00
22020406	OTHER MAINTENANCE SERVICES	4,192,044.16	10,000,000.00	10,000,000.00	8,046,844.86	10,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	3,767,534.09	8,837,500.00	8,837,500.00	6,831,490.90	8,837,500.00	0.00
220205	**TRAINING - GENERAL**	**270,527,587.97**	**720,037,945.44**	**720,037,945.44**	**261,263,042.67**	**720,037,945.00**	**0.00**
22020501	LOCAL TRAINING	270,527,587.97	720,037,945.44	720,037,945.44	261,263,042.67	720,037,945.00	0.00
220206	**OTHER SERVICES - GENERAL**	**171,749,120.61**	**413,300,000.00**	**413,300,000.00**	**368,702,925.84**	**416,677,555.00**	**0.00**
22020601	SECURITY SERVICES	171,749,120.61	413,300,000.00	413,300,000.00	368,702,925.84	416,677,555.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**17,971,853.15**	**43,078,000.00**	**43,078,000.00**	**35,143,671.50**	**43,078,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	6,488,636.61	15,578,000.00	15,578,000.00	11,713,624.50	15,578,000.00	0.00
22020703	LEGAL SERVICES	1,141,275.09	2,500,000.00	2,500,000.00	1,840,150.29	2,500,000.00	0.00
22020709	Professional Fees Expenses	10,341,941.45	25,000,000.00	25,000,000.00	21,589,896.71	25,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,219,677.95**	**10,000,000.00**	**10,000,000.00**	**8,257,996.77**	**10,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	4,219,677.95	10,000,000.00	10,000,000.00	8,257,996.77	10,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**23,708,515.22**	**54,368,999.98**	**54,368,999.98**	**43,809,308.97**	**54,368,999.98**	**0.00**
22021002	HONORARIUM & SITTING ALLOWANCE	7,677,216.24	18,500,000.00	18,500,000.00	14,984,320.76	18,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,442,936.56	5,700,000.00	5,700,000.00	4,436,255.84	5,700,000.00	0.00
22021007	Staff Welfare Packages	8,314,533.21	18,793,000.00	18,793,000.00	14,714,743.45	18,793,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,135,392.53	4,876,000.00	4,876,000.00	3,614,768.55	4,876,000.00	0.00
22021024	Committees & Commissions Expenses	2,389,216.51	5,500,000.00	5,500,000.00	5,354,833.06	5,500,000.00	0.00
22021025	Compensations	749,220.17	999,999.98	999,999.98	704,387.32	999,999.98	0.00
23	*CAPITAL EXPENDITURE*	*536,693,611.00*	*1,462,500,000.00*	*352,216,750.00*	*80,561,550.00*	*1,462,500,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**536,693,611.00**	**1,462,500,000.00**	**352,216,750.00**	**80,561,550.00**	**1,462,500,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**536,693,611.00**	**1,462,500,000.00**	**352,216,750.00**	**80,561,550.00**	**1,462,500,000.00**	**0.00**
23010128	PURCHASE OF SECURITY EQUIPMENT	536,693,611.00	1,462,500,000.00	352,216,750.00	80,561,550.00	1,462,500,000.00	0.00

011113800100	Lagos State Records and Archives Bureau						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*189,444,207.41*	*389,200,000.00*	*255,481,501.00*	*193,940,459.12*	*901,894,594.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*99,894,854.41*	*194,200,000.00*	*194,200,000.00*	*179,658,958.58*	*482,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**99,894,854.41**	**194,200,000.00**	**194,200,000.00**	**179,658,958.58**	**482,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,430,771.00**	**2,530,771.00**	**2,530,771.00**	**2,319,606.40**	**2,530,771.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,430,771.00	2,530,771.00	2,530,771.00	2,319,606.40	2,530,771.00	0.00
220202	**UTILITIES - GENERAL**	**5,343,997.69**	**5,343,997.69**	**5,343,997.69**	**2,988,380.03**	**5,343,997.69**	**0.00**
22020202	TELEPHONE CHARGES	5,343,997.69	5,343,997.69	5,343,997.69	2,988,380.03	5,343,997.69	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,463,567.87**	**3,463,587.84**	**3,463,587.84**	**3,150,361.34**	**40,463,587.84**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,470,935.55	1,470,935.55	1,470,935.55	1,291,922.21	38,470,935.55	0.00
22020303	NEWSPAPERS	492,632.32	492,652.29	492,652.29	381,533.87	492,652.29	0.00
22020316	Surveying Expenses	1,500,000.00	1,500,000.00	1,500,000.00	1,476,905.26	1,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**14,488,385.63**	**108,688,505.61**	**108,688,505.61**	**101,797,103.34**	**208,688,505.61**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,578,296.93	1,578,306.92	1,578,306.92	1,344,235.72	1,578,306.92	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	7,092,188.70	101,292,198.69	101,292,198.69	95,679,601.96	201,292,198.69	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,818,000.00	1,818,000.00	1,818,000.00	1,389,116.59	1,818,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00	1,000,000.00	915,935.15	1,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	2,999,900.01	3,000,000.00	3,000,000.00	2,468,213.92	3,000,000.00	0.00
220205	**TRAINING - GENERAL**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**1,608,022.88**	**2,000,000.00**	**0.00**
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	2,000,000.00	1,608,022.88	2,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**8,496,994.01**	**8,502,000.00**	**8,502,000.00**	**6,251,803.75**	**8,502,000.00**	**0.00**
22020601	SECURITY SERVICES	3,271,000.01	3,276,000.00	3,276,000.00	2,433,999.04	3,276,000.00	0.00
22020609	Janitorial Services	5,225,994.01	5,226,000.00	5,226,000.00	3,817,804.71	5,226,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,000,000.00**	**1,000,000.00**	**1,000,000.00**	**929,021.29**	**1,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,000,000.00	1,000,000.00	929,021.29	1,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,276,121.46**	**3,276,121.45**	**3,276,121.45**	**2,983,982.08**	**3,276,121.45**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,276,121.45	1,276,121.45	1,276,121.45	1,052,342.51	1,276,121.45	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	2,000,000.00	1,931,639.57	2,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**59,395,016.73**	**59,395,016.41**	**59,395,016.41**	**57,630,677.47**	**210,195,016.41**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	700,000.00	700,000.00	700,000.00	690,880.00	700,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	300,000.00	300,000.00	300,000.00	227,548.50	300,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	56,737,348.31	56,737,348.00	56,737,348.00	55,424,755.61	156,737,348.00	0.00
22021024	Committees & Commissions Expenses	307,668.41	307,668.41	307,668.41	232,634.10	307,668.41	0.00
22021051	Research & Development Expenses	1,350,000.00	1,350,000.00	1,350,000.00	1,054,859.26	52,150,000.00	0.00
23	*CAPITAL EXPENDITURE*	*89,549,353.00*	*195,000,000.00*	*61,281,501.00*	*14,281,500.54*	*419,894,594.00*	*0.00*
2303	**REHABILITATION / REPAIRS**	**89,549,353.00**	**195,000,000.00**	**61,281,501.00**	**14,281,500.54**	**419,894,594.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**89,549,353.00**	**195,000,000.00**	**61,281,501.00**	**14,281,500.54**	**419,894,594.00**	**0.00**
23030110	REHABILITATION / REPAIRS - LIBRARIES	89,549,353.00	195,000,000.00	61,281,501.00	14,281,500.54	419,894,594.00	0.00

011111200100	Office of Internal Audit						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*433,876,104.15*	*1,087,112,003.70*	*1,087,112,003.70*	*519,146,095.30*	*1,863,473,338.07*	*0.00*
21	*PERSONNEL COST*	*93,544,635.15*	*190,540,328.70*	*190,540,328.70*	*163,943,048.89*	*201,572,483.79*	*0.00*
2101	**SALARY**	**93,544,635.15**	**190,540,328.70**	**190,540,328.70**	**163,943,048.89**	**201,572,483.79**	**0.00**
210101	**SALARIES AND WAGES**	**93,544,635.15**	**190,540,328.70**	**190,540,328.70**	**163,943,048.89**	**201,572,483.79**	**0.00**
21010101	SALARY	93,544,635.15	190,540,328.70	190,540,328.70	163,943,048.89	201,572,483.79	0.00
22	*OTHER RECURRENT COSTS*	*271,539,469.00*	*762,867,020.00*	*762,867,020.00*	*282,918,046.41*	*1,007,212,639.00*	*0.00*
2202	**OVERHEAD COST**	**271,539,469.00**	**762,867,020.00**	**762,867,020.00**	**282,918,046.41**	**1,007,212,639.00**	**0.00**
220205	**TRAINING - GENERAL**	**271,539,469.00**	**762,867,020.00**	**762,867,020.00**	**282,918,046.41**	**1,007,212,639.00**	**0.00**
22020501	LOCAL TRAINING	271,539,469.00	762,867,020.00	762,867,020.00	282,918,046.41	1,007,212,639.00	0.00
23	*CAPITAL EXPENDITURE*	*68,792,000.00*	*133,704,655.00*	*133,704,655.00*	*72,285,000.00*	*654,688,215.28*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**68,792,000.00**	**107,132,979.50**	**107,132,979.50**	**67,285,000.00**	**524,579,336.05**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**68,792,000.00**	**107,132,979.50**	**107,132,979.50**	**67,285,000.00**	**524,579,336.05**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	68,792,000.00	107,132,979.50	107,132,979.50	67,285,000.00	524,579,336.05	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**26,571,675.50**	**26,571,675.50**	**5,000,000.00**	**130,108,879.23**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**0.00**	**26,571,675.50**	**26,571,675.50**	**5,000,000.00**	**130,108,879.23**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	26,571,675.50	26,571,675.50	5,000,000.00	130,108,879.23	0.00

011114000100	Parastatals Monitoring Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*546,626,671.82*	*1,171,027,771.31*	*1,039,949,875.31*	*735,959,320.79*	*1,784,883,712.87*	*0.00*
21	*PERSONNEL COST*	*82,633,027.68*	*164,163,060.04*	*164,163,060.04*	*126,400,131.95*	*174,283,959.83*	*0.00*
2101	**SALARY**	**82,633,027.68**	**164,163,060.04**	**164,163,060.04**	**126,400,131.95**	**174,283,959.83**	**0.00**
210101	**SALARIES AND WAGES**	**82,633,027.68**	**164,163,060.04**	**164,163,060.04**	**126,400,131.95**	**174,283,959.83**	**0.00**
21010101	SALARY	82,633,027.68	164,163,060.04	164,163,060.04	126,400,131.95	174,283,959.83	0.00
22	*OTHER RECURRENT COSTS*	*427,132,698.14*	*789,541,650.27*	*789,541,650.27*	*536,321,441.86*	*1,252,560,557.54*	*0.00*
2202	**OVERHEAD COST**	**427,132,698.14**	**789,541,650.27**	**789,541,650.27**	**536,321,441.86**	**1,252,560,557.54**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,213,391.73**	**4,335,000.00**	**4,335,000.00**	**4,025,530.49**	**4,335,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,213,391.73	4,335,000.00	4,335,000.00	4,025,530.49	4,335,000.00	0.00
220202	**UTILITIES - GENERAL**	**5,830,542.33**	**6,000,000.00**	**6,000,000.00**	**3,371,158.76**	**6,000,000.00**	**0.00**
22020202	TELEPHONE CHARGES	5,830,542.33	6,000,000.00	6,000,000.00	3,371,158.76	6,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,487,361.43**	**8,775,000.00**	**8,775,000.00**	**6,166,061.05**	**8,775,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,202,430.18	2,300,000.00	2,300,000.00	2,169,456.55	2,300,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	956,169.16	975,000.00	975,000.00	563,253.78	975,000.00	0.00
22020315	Procurement Expenses	1,466,372.53	1,500,000.00	1,500,000.00	898,217.07	1,500,000.00	0.00
22020316	Surveying Expenses	2,437,378.74	2,500,000.00	2,500,000.00	1,549,816.42	2,500,000.00	0.00
22020317	Cleaning Materials	1,425,010.83	1,500,000.00	1,500,000.00	985,317.23	1,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**4,476,462.12**	**4,599,000.00**	**4,599,000.00**	**3,275,671.41**	**4,599,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	4,212,703.45	4,335,000.00	4,335,000.00	3,133,611.64	4,335,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	263,758.67	264,000.00	264,000.00	142,059.77	264,000.00	0.00
220205	**TRAINING - GENERAL**	**6,812,908.31**	**17,000,000.00**	**17,000,000.00**	**16,852,193.67**	**17,000,000.00**	**0.00**
22020501	LOCAL TRAINING	6,812,908.31	17,000,000.00	17,000,000.00	16,852,193.67	17,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**3,796,634.20**	**8,880,000.00**	**8,880,000.00**	**5,521,417.77**	**8,880,000.00**	**0.00**
22020608	Library Services	985,491.43	6,000,000.00	6,000,000.00	3,751,232.19	6,000,000.00	0.00
22020609	Janitorial Services	2,811,142.78	2,880,000.00	2,880,000.00	1,770,185.58	2,880,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,218,671.83**	**4,335,000.00**	**4,335,000.00**	**2,412,778.62**	**4,335,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	4,218,671.83	4,335,000.00	4,335,000.00	2,412,778.62	4,335,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**389,296,726.17**	**735,617,650.27**	**735,617,650.27**	**494,696,630.10**	**1,198,636,557.54**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	2,925,391.90	3,000,000.00	3,000,000.00	2,010,225.44	3,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,955,491.19	2,000,000.00	2,000,000.00	1,187,065.16	2,000,000.00	0.00
22021024	Committees & Commissions Expenses	4,865,391.42	5,000,000.00	5,000,000.00	2,914,874.92	5,000,000.00	0.00
22021059	Publication & Documentation Expenses	2,974,020.46	3,140,000.00	3,140,000.00	1,913,418.57	3,140,000.00	0.00
22021073	Monitoring & Evaluation Expenses	355,787,153.23	700,477,650.27	700,477,650.27	466,793,868.29	1,163,496,557.54	0.00
22021096	Staff Skill Development Retreat Expenses	20,789,277.99	22,000,000.00	22,000,000.00	19,877,177.71	22,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*36,860,946.00*	*217,323,061.00*	*86,245,165.00*	*73,237,746.98*	*358,039,195.50*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**36,860,946.00**	**217,323,061.00**	**86,245,165.00**	**73,237,746.98**	**358,039,195.50**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**36,860,946.00**	**217,323,061.00**	**86,245,165.00**	**73,237,746.98**	**358,039,195.50**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	36,860,946.00	217,323,061.00	86,245,165.00	73,237,746.98	358,039,195.50	0.00

011114100100	Office of Political,Legislative and Civic Engagemer						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*2,540,167,142.52*	*4,270,871,814.21*	*4,270,871,814.21*	*2,770,550,166.15*	*6,741,532,137.71*	*0.00*
21	*PERSONNEL COST*	*159,098,094.24*	*312,746,814.21*	*312,746,814.21*	*250,508,459.16*	*287,077,068.71*	*0.00*
2101	**SALARY**	**159,098,094.24**	**312,746,814.21**	**312,746,814.21**	**250,508,459.16**	**287,077,068.71**	**0.00**
210101	**SALARIES AND WAGES**	**159,098,094.24**	**312,746,814.21**	**312,746,814.21**	**250,508,459.16**	**287,077,068.71**	**0.00**
21010101	SALARY	159,098,094.24	312,746,814.21	312,746,814.21	250,508,459.16	287,077,068.71	0.00
22	*OTHER RECURRENT COSTS*	*2,353,200,548.28*	*3,885,000,000.00*	*3,885,000,000.00*	*2,516,041,706.99*	*6,338,430,069.00*	*0.00*
2202	**OVERHEAD COST**	**2,353,200,548.28**	**3,885,000,000.00**	**3,885,000,000.00**	**2,516,041,706.99**	**6,338,430,069.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,499,247.95**	**3,500,000.00**	**3,500,000.00**	**2,853,347.29**	**3,500,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,499,247.95	3,500,000.00	3,500,000.00	2,853,347.29	3,500,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,196,914.73**	**3,200,000.00**	**3,200,000.00**	**2,676,343.27**	**3,200,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,196,914.73	3,200,000.00	3,200,000.00	2,676,343.27	3,200,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,981,213.50**	**7,000,000.00**	**7,000,000.00**	**6,118,440.79**	**7,000,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,494,037.20	2,500,000.00	2,500,000.00	2,104,090.18	2,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	992,962.92	1,000,000.00	1,000,000.00	957,769.62	1,000,000.00	0.00
22020315	Procurement Expenses	3,494,213.39	3,500,000.00	3,500,000.00	3,056,581.00	3,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**9,189,270.96**	**24,300,000.00**	**24,300,000.00**	**20,505,072.36**	**24,300,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	5,198,303.61	5,300,000.00	5,300,000.00	4,376,738.29	5,300,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,993,726.00	2,000,000.00	2,000,000.00	1,641,041.76	2,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	1,997,241.35	17,000,000.00	17,000,000.00	14,487,292.31	17,000,000.00	0.00
220205	**TRAINING - GENERAL**	**53,602,814.51**	**169,500,000.00**	**169,500,000.00**	**150,142,648.96**	**169,500,000.00**	**0.00**
22020501	LOCAL TRAINING	53,602,814.51	169,500,000.00	169,500,000.00	150,142,648.96	169,500,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**2,384,945.62**	**2,396,959.80**	**2,396,959.80**	**2,321,041.41**	**2,396,959.80**	**0.00**
22020609	Janitorial Services	2,384,945.62	2,396,959.80	2,396,959.80	2,321,041.41	2,396,959.80	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**63,598,357.16**	**68,500,000.00**	**68,500,000.00**	**66,678,814.81**	**68,500,000.00**	**0.00**
22020701	FINANCIAL CONSULTING	55,186,700.10	60,000,000.00	60,000,000.00	58,733,088.56	60,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	995,275.09	1,000,000.00	1,000,000.00	920,818.04	1,000,000.00	0.00
22020703	LEGAL SERVICES	7,416,381.97	7,500,000.00	7,500,000.00	7,024,908.21	7,500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,999,247.98**	**5,000,000.00**	**5,000,000.00**	**4,155,392.37**	**5,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	4,999,247.98	5,000,000.00	5,000,000.00	4,155,392.37	5,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,205,748,535.87**	**3,601,603,040.20**	**3,601,603,040.20**	**2,260,590,605.73**	**6,055,033,109.20**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	81,772,351.78	84,000,000.00	84,000,000.00	75,136,898.72	84,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	4,164,066.25	4,200,000.00	4,200,000.00	4,000,461.45	4,200,000.00	0.00
22021025	Compensations	2,495,267.39	92,500,000.00	92,500,000.00	78,339,625.27	92,500,000.00	0.00
22021051	Research & Development Expenses	9,742,993.95	40,000,000.00	40,000,000.00	35,988,113.78	40,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	1,795,254,915.43	2,965,521,436.20	2,965,521,436.20	1,703,463,103.23	5,418,951,505.20	0.00
22021061	Entrepreneurship Development	220,485,997.87	240,000,000.00	240,000,000.00	236,885,509.38	240,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	91,832,943.21	175,381,604.00	175,381,604.00	126,776,893.92	175,381,604.00	0.00
23	*CAPITAL EXPENDITURE*	*27,868,500.00*	*73,125,000.00*	*73,125,000.00*	*4,000,000.00*	*116,025,000.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**27,868,500.00**	**73,125,000.00**	**73,125,000.00**	**4,000,000.00**	**116,025,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**27,868,500.00**	**73,125,000.00**	**73,125,000.00**	**4,000,000.00**	**116,025,000.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	27,868,500.00	73,125,000.00	73,125,000.00	4,000,000.00	116,025,000.00	0.00

016100100400	Cabinet Secretariat Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*1,742,805,121.98*	*2,619,539,198.60*	*2,619,539,198.60*	*2,187,295,082.51*	*3,720,083,255.54*	*0.00*
21	*PERSONNEL COST*	*186,086,562.12*	*287,397,715.80*	*287,397,715.80*	*245,999,928.62*	*314,691,462.74*	*0.00*
2101	**SALARY**	**186,086,562.12**	**287,397,715.80**	**287,397,715.80**	**245,999,928.62**	**314,691,462.74**	**0.00**
210101	**SALARIES AND WAGES**	**186,086,562.12**	**287,397,715.80**	**287,397,715.80**	**245,999,928.62**	**314,691,462.74**	**0.00**
21010101	SALARY	186,086,562.12	287,397,715.80	287,397,715.80	245,999,928.62	314,691,462.74	0.00
22	*OTHER RECURRENT COSTS*	*1,411,347,699.89*	*2,190,235,545.80*	*2,190,235,545.80*	*1,927,295,153.89*	*3,263,485,855.80*	*0.00*
2202	**OVERHEAD COST**	**1,411,347,699.89**	**2,190,235,545.80**	**2,190,235,545.80**	**1,927,295,153.89**	**3,263,485,855.80**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,598,707.95**	**3,600,000.00**	**3,600,000.00**	**2,326,754.00**	**3,600,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,598,707.95	3,600,000.00	3,600,000.00	2,326,754.00	3,600,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,148,184.19**	**3,150,000.00**	**3,150,000.00**	**2,102,422.60**	**3,150,000.00**	**0.00**
22020202	TELEPHONE CHARGES	3,148,184.19	3,150,000.00	3,150,000.00	2,102,422.60	3,150,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**84,966,472.98**	**171,410,630.95**	**171,410,630.95**	**131,253,895.40**	**171,410,630.95**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,598,201.60	23,600,000.00	23,600,000.00	15,876,063.26	23,600,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	55,033,355.51	106,090,630.95	106,090,630.95	84,249,422.93	106,090,630.95	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,997,638.34	7,000,000.00	7,000,000.00	4,967,662.90	7,000,000.00	0.00
22020315	Procurement Expenses	1,719,117.61	11,720,000.00	11,720,000.00	8,502,889.55	11,720,000.00	0.00
22020317	Cleaning Materials	22,618,159.93	23,000,000.00	23,000,000.00	17,657,856.76	23,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**45,230,412.46**	**66,036,203.00**	**66,036,203.00**	**50,548,102.30**	**66,036,203.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	2,999,841.87	3,000,000.00	3,000,000.00	2,142,195.38	3,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,247,928.25	3,250,000.00	3,250,000.00	2,117,697.90	3,250,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,498,159.91	3,500,000.00	3,500,000.00	2,520,783.03	3,500,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	33,985,492.58	54,786,203.00	54,786,203.00	42,639,581.22	54,786,203.00	0.00
22020417	Cleaning Services	1,498,989.86	1,500,000.00	1,500,000.00	1,127,844.76	1,500,000.00	0.00
220205	**TRAINING - GENERAL**	**24,678,650.41**	**100,000,000.00**	**100,000,000.00**	**82,569,282.76**	**100,000,000.00**	**0.00**
22020501	LOCAL TRAINING	24,678,650.41	100,000,000.00	100,000,000.00	82,569,282.76	100,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**1,498,456.74**	**16,500,000.00**	**16,500,000.00**	**12,319,192.25**	**16,500,000.00**	**0.00**
22020609	Janitorial Services	1,498,456.74	16,500,000.00	16,500,000.00	12,319,192.25	16,500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,499,810.83**	**3,500,000.00**	**3,500,000.00**	**2,317,549.32**	**3,500,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,499,810.83	3,500,000.00	3,500,000.00	2,317,549.32	3,500,000.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**19,549,193.22**	**20,000,000.00**	**20,000,000.00**	**13,982,170.66**	**20,000,000.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	19,549,193.22	20,000,000.00	20,000,000.00	13,982,170.66	20,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,225,177,811.10**	**1,806,038,711.85**	**1,806,038,711.85**	**1,629,875,784.58**	**2,879,289,021.85**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	161,119,059.68	259,418,127.00	259,418,127.00	202,371,611.89	259,418,127.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,157,458.16	4,215,039.00	4,215,039.00	3,124,772.44	4,215,039.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	118,050,071.10	171,000,000.00	171,000,000.00	149,104,968.37	171,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	6,569,704.39	11,670,000.00	11,670,000.00	8,343,407.29	11,670,000.00	0.00
22021024	Committees & Commissions Expenses	202,528,112.25	357,500,000.00	357,500,000.00	303,103,312.41	1,130,750,310.00	0.00
22021051	Research & Development Expenses	39,196,760.07	90,000,000.00	90,000,000.00	86,596,611.34	90,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	693,556,645.43	912,235,545.85	912,235,545.85	877,231,100.86	1,212,235,545.85	0.00
23	*CAPITAL EXPENDITURE*	*145,370,859.97*	*141,905,937.00*	*141,905,937.00*	*14,000,000.00*	*141,905,937.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**145,370,859.97**	**141,905,937.00**	**141,905,937.00**	**14,000,000.00**	**141,905,937.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**145,370,859.97**	**141,905,937.00**	**141,905,937.00**	**14,000,000.00**	**141,905,937.00**	**0.00**
23010113	PURCHASE OF COMPUTERS	145,370,859.97	141,905,937.00	141,905,937.00	14,000,000.00	141,905,937.00	0.00

011200300100	State House of Assembly						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*45,000,329,110.53*	*124,746,847,278.03*	*124,746,847,278.03*	*35,571,985,953.37*	*123,633,482,178.44*	*0.00*
21	*PERSONNEL COST*	*833,814,295.20*	*1,413,828,265.01*	*1,413,828,265.01*	*1,070,546,539.43*	*1,301,206,555.13*	*0.00*
2101	**SALARY**	**833,814,295.20**	**1,413,828,265.01**	**1,413,828,265.01**	**1,070,546,539.43**	**1,301,206,555.13**	**0.00**
210101	**SALARIES AND WAGES**	**833,814,295.20**	**1,413,828,265.01**	**1,413,828,265.01**	**1,070,546,539.43**	**1,301,206,555.13**	**0.00**
21010101	SALARY	833,814,295.20	1,413,828,265.01	1,413,828,265.01	1,070,546,539.43	1,301,206,555.13	0.00
22	*OTHER RECURRENT COSTS*	*24,666,514,815.31*	*36,372,000,000.00*	*36,372,000,000.00*	*16,461,330,961.42*	*43,221,256,555.27*	*0.00*
2202	**OVERHEAD COST**	**24,666,514,815.31**	**36,372,000,000.00**	**36,372,000,000.00**	**16,461,330,961.42**	**43,221,256,555.27**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,995,695.01**	**4,000,000.00**	**4,000,000.00**	**304,841.63**	**4,000,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,995,695.01	4,000,000.00	4,000,000.00	304,841.63	4,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**154,949,361.55**	**155,000,000.00**	**155,000,000.00**	**11,812,613.35**	**155,000,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	74,965,864.01	75,000,000.00	75,000,000.00	5,715,780.65	75,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	79,983,497.54	80,000,000.00	80,000,000.00	6,096,832.70	80,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,939,089,256.15**	**1,940,435,277.00**	**1,940,435,277.00**	**446,699,694.26**	**2,157,520,007.27**	**0.00**
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	430,124,656.13	430,435,277.00	430,435,277.00	32,803,648.39	430,435,277.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	1,508,964,600.02	1,510,000,000.00	1,510,000,000.00	413,896,045.87	1,727,084,730.27	0.00
220205	**TRAINING - GENERAL**	**2,559,721,949.41**	**2,562,164,723.00**	**2,562,164,723.00**	**1,632,096,286.76**	**4,562,164,723.00**	**0.00**
22020501	LOCAL TRAINING	2,559,721,949.41	2,562,164,723.00	2,562,164,723.00	1,632,096,286.76	4,562,164,723.00	0.00
220206	**OTHER SERVICES - GENERAL**	**1,015,551,691.93**	**1,016,221,687.00**	**1,016,221,687.00**	**77,446,670.12**	**1,016,221,687.00**	**0.00**
22020601	SECURITY SERVICES	419,733,093.72	420,000,000.00	420,000,000.00	32,008,371.66	420,000,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	595,818,598.21	596,221,687.00	596,221,687.00	45,438,298.45	596,221,687.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**709,536,173.07**	**710,000,000.00**	**710,000,000.00**	**44,487,645.25**	**1,210,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	109,942,163.77	110,000,000.00	110,000,000.00	11,717,169.50	110,000,000.00	0.00
22020703	LEGAL SERVICES	49,999,890.48	50,000,000.00	50,000,000.00	3,810,520.44	50,000,000.00	0.00
22020708	MEDICAL CONSULTING	149,908,859.63	150,000,000.00	150,000,000.00	11,431,561.31	150,000,000.00	0.00
22020711	Consultancy Services	399,685,259.19	400,000,000.00	400,000,000.00	17,528,394.01	900,000,000.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**99,942,137.52**	**100,000,000.00**	**100,000,000.00**	**7,621,040.87**	**100,000,000.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	99,942,137.52	100,000,000.00	100,000,000.00	7,621,040.87	100,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**18,183,728,550.67**	**29,884,178,313.00**	**29,884,178,313.00**	**14,240,862,169.17**	**34,016,350,138.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	832,919,211.24	833,400,000.00	833,400,000.00	490,978,516.71	833,400,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	12,114,331,538.62	3,156,778,313.00	3,156,778,313.00	2,946,501,243.64	3,788,950,138.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	79,972,090.78	80,000,000.00	80,000,000.00	6,096,832.70	80,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	4,999,583.13	5,000,000.00	5,000,000.00	381,052.04	5,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	139,962,135.08	140,000,000.00	140,000,000.00	10,669,457.22	640,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	749,530,812.74	750,000,000.00	750,000,000.00	320,206,892.66	750,000,000.00	0.00
22021024	Committees & Commissions Expenses	404,772,770.12	405,000,000.00	405,000,000.00	110,926,980.10	405,000,000.00	0.00
22021025	Compensations	2,498,064,187.52	13,154,000,000.00	13,154,000,000.00	7,972,426,769.03	15,154,000,000.00	0.00
22021051	Research & Development Expenses	49,985,062.39	50,000,000.00	50,000,000.00	3,810,520.44	50,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	929,413,975.37	10,930,000,000.00	10,930,000,000.00	2,349,903,949.32	11,930,000,000.00	0.00
22021067	Sponsorship Expenses	79,981,742.01	80,000,000.00	80,000,000.00	6,096,832.70	80,000,000.00	0.00
22021079	Regulatory Enforcement Expenses	299,795,441.67	300,000,000.00	300,000,000.00	22,863,122.62	300,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*19,500,000,000.02*	*86,961,019,013.02*	*86,961,019,013.02*	*18,040,108,452.52*	*79,111,019,068.04*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**15,628,933,576.70**	**33,723,592,013.02**	**22,523,592,013.02**	**5,045,847,035.84**	**5,150,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**15,628,933,576.70**	**33,723,592,013.02**	**22,523,592,013.02**	**5,045,847,035.84**	**5,150,000,000.00**	**0.00**
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	126,387,757.50	6,220,000,000.00	6,220,000,000.00	1,000,300,000.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	15,074,295,652.60	20,665,334,794.00	3,565,334,794.00	500,000,000.00	4,850,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	176,268,529.60	1,469,006,430.00	6,869,006,430.00	400,000.00	300,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	95,993,879.00	533,181,776.00	833,181,776.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	119,993,879.00	4,536,069,013.02	4,536,069,013.02	3,545,147,035.84	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	35,993,879.00	300,000,000.00	500,000,000.00	0.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**3,668,090,962.44**	**41,545,658,776.00**	**46,895,658,776.00**	**9,304,261,416.68**	**73,011,019,068.04**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**3,668,090,962.44**	**41,545,658,776.00**	**46,895,658,776.00**	**9,304,261,416.68**	**73,011,019,068.04**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	3,500,121,567.44	10,345,658,776.00	12,595,658,776.00	4,200,000,000.00	350,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BU	83,993,879.00	500,000,000.00	600,000,000.00	300,000.00	55,473,450,844.04	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	0.00	850,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	41,987,758.00	30,350,000,000.00	32,750,000,000.00	4,953,961,416.68	16,087,568,224.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL	17,993,879.00	150,000,000.00	650,000,000.00	0.00	250,000,000.00	0.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT C	23,993,879.00	200,000,000.00	300,000,000.00	150,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**196,981,581.88**	**11,641,768,224.00**	**17,191,768,224.00**	**3,690,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**196,981,581.88**	**11,641,768,224.00**	**17,191,768,224.00**	**3,690,000,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUIL	17,993,879.00	150,000,000.00	1,650,000,000.00	0.00	0.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	11,993,879.00	100,000,000.00	300,000,000.00	90,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	166,993,823.88	11,391,768,224.00	15,241,768,224.00	3,600,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**5,993,879.00**	**50,000,000.00**	**350,000,000.00**	**0.00**	**950,000,000.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**5,993,879.00**	**50,000,000.00**	**350,000,000.00**	**0.00**	**950,000,000.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	5,993,879.00	50,000,000.00	350,000,000.00	0.00	950,000,000.00	0.00

011200400100	House of Assembly Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*116,751,659.00*	*226,753,608.17*	*226,753,608.17*	*140,704,552.19*	*215,001,723.86*	*0.00*
21	*PERSONNEL COST*	*116,751,659.00*	*226,753,608.17*	*226,753,608.17*	*140,704,552.19*	*215,001,723.86*	*0.00*
2101	**SALARY**	**116,751,659.00**	**226,753,608.17**	**226,753,608.17**	**140,704,552.19**	**215,001,723.86**	**0.00**
210101	**SALARIES AND WAGES**	**116,751,659.00**	**226,753,608.17**	**226,753,608.17**	**140,704,552.19**	**215,001,723.86**	**0.00**
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALAR	116,751,659.00	226,753,608.17	226,753,608.17	140,704,552.19	215,001,723.86	0.00

012300100100	Ministry of Information and Strategy and Strateg						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*1,793,796,109.27*	*3,895,163,361.62*	*3,739,986,861.62*	*2,090,819,270.19*	*6,601,072,301.98*	*5,000,000.00*
21	*PERSONNEL COST*	*778,184,558.18*	*1,105,788,361.62*	*1,105,788,361.62*	*922,301,622.74*	*1,462,618,127.91*	*0.00*
2101	**SALARY**	**778,184,558.18**	**1,105,788,361.62**	**1,105,788,361.62**	**922,301,622.74**	**1,462,618,127.91**	**0.00**
210101	**SALARIES AND WAGES**	**778,184,558.18**	**1,105,788,361.62**	**1,105,788,361.62**	**922,301,622.74**	**1,462,618,127.91**	**0.00**
21010101	SALARY	778,184,558.18	1,105,788,361.62	1,105,788,361.62	922,301,622.74	1,462,618,127.91	0.00
22	*OTHER RECURRENT COSTS*	*956,766,504.09*	*2,570,000,000.00*	*2,570,000,000.00*	*1,140,683,647.45*	*4,712,761,765.00*	*5,000,000.00*
2202	**OVERHEAD COST**	**956,766,504.09**	**2,570,000,000.00**	**2,570,000,000.00**	**1,140,683,647.45**	**4,712,761,765.00**	**5,000,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,439,999.99**	**1,440,000.00**	**1,440,000.00**	**961,107.48**	**1,440,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,439,999.99	1,440,000.00	1,440,000.00	961,107.48	1,440,000.00	0.00
220202	**UTILITIES - GENERAL**	**5,561,808.47**	**6,200,000.00**	**6,200,000.00**	**5,446,613.23**	**6,200,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	4,761,808.46	5,400,000.00	5,400,000.00	4,781,750.45	5,400,000.00	0.00
22020202	TELEPHONE CHARGES	800,000.00	800,000.00	800,000.00	664,862.78	800,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**9,076,977.18**	**9,479,677.60**	**9,479,677.60**	**8,160,162.67**	**9,479,677.60**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	5,409,299.58	5,810,000.00	5,810,000.00	5,334,830.32	5,810,000.00	0.00
22020302	BOOKS	1,942,479.00	1,942,479.00	1,942,479.00	1,532,320.86	1,942,479.00	0.00
22020303	NEWSPAPERS	648,000.00	650,000.00	650,000.00	481,870.29	650,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	227,198.60	227,198.60	227,198.60	172,029.17	227,198.60	0.00
22020315	Procurement Expenses	850,000.00	850,000.00	850,000.00	639,112.03	850,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**53,039,252.23**	**74,526,523.76**	**74,526,523.76**	**60,023,685.53**	**371,962,073.76**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	5,956,964.74	7,200,000.00	7,200,000.00	4,881,552.07	7,200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	45,482,593.56	65,726,523.76	65,726,523.76	53,909,537.78	363,162,073.76	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	800,000.00	800,000.00	800,000.00	618,409.36	800,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	799,693.92	800,000.00	800,000.00	614,186.32	800,000.00	0.00
220205	**TRAINING - GENERAL**	**9,988,989.41**	**10,000,000.00**	**10,000,000.00**	**7,745,953.40**	**10,000,000.00**	**0.00**
22020501	LOCAL TRAINING	9,988,989.41	10,000,000.00	10,000,000.00	7,745,953.40	10,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**2,494,995.19**	**2,500,000.00**	**2,500,000.00**	**1,998,514.22**	**2,500,000.00**	**0.00**
22020608	Library Services	2,494,995.19	2,500,000.00	2,500,000.00	1,998,514.22	2,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**4,641,445.29**	**5,000,000.00**	**5,000,000.00**	**4,260,968.33**	**5,000,000.00**	**0.00**
22020709	Professional Fees Expenses	4,641,445.29	5,000,000.00	5,000,000.00	4,260,968.33	5,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**7,560,894.58**	**10,800,000.00**	**10,800,000.00**	**8,363,261.89**	**10,800,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	7,560,894.58	10,800,000.00	10,800,000.00	8,363,261.89	10,800,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**862,962,141.74**	**2,450,053,798.64**	**2,450,053,798.64**	**1,043,723,380.71**	**4,295,380,013.64**	**5,000,000.00**
22021003	PUBLICITY & ADVERTISEMENTS	763,970,102.16	2,294,051,549.93	2,294,051,549.93	984,590,354.63	4,080,177,764.93	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	2,500,000.00	2,500,000.00	2,500,000.00	2,024,908.21	2,500,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	900,000.00	900,000.00	900,000.00	662,454.11	900,000.00	0.00
22021025	Compensations	3,305,243.39	3,600,000.00	3,600,000.00	2,516,790.72	3,600,000.00	0.00
22021059	Publication & Documentation Expenses	85,460,881.41	140,800,000.00	140,800,000.00	47,328,650.75	200,000,000.00	0.00
22021064	Festivals & Ceremonies	6,825,914.79	8,202,248.71	8,202,248.71	6,600,222.29	8,202,248.71	0.00
23	*CAPITAL EXPENDITURE*	*58,845,047.00*	*219,375,000.00*	*64,198,500.00*	*27,834,000.00*	*425,692,409.07*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**58,845,047.00**	**219,375,000.00**	**64,198,500.00**	**27,834,000.00**	**425,692,409.07**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**58,845,047.00**	**219,375,000.00**	**64,198,500.00**	**27,834,000.00**	**425,692,409.07**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	120,000,000.00	0.00	4,700,000.00	200,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	35,000,000.00	35,000,000.00	20,134,000.00	100,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	58,845,047.00	64,375,000.00	29,198,500.00	3,000,000.00	125,692,409.07	0.00

012300300100	Lagos State Television Service						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*385,728,842.72*	*2,460,000,000.00*	*1,920,000,000.00*	*384,049,889.47*	*3,770,215,675.25*	*0.00*
22	*OTHER RECURRENT COSTS*	*333,456,502.72*	*1,600,000,000.00*	*1,600,000,000.00*	*336,558,280.27*	*1,600,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**333,456,502.72**	**1,600,000,000.00**	**1,600,000,000.00**	**336,558,280.27**	**1,600,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,686,382.91**	**10,000,000.00**	**10,000,000.00**	**8,891,452.49**	**10,000,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,686,382.91	10,000,000.00	10,000,000.00	8,891,452.49	10,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**934,861.25**	**3,480,000.00**	**3,480,000.00**	**3,078,865.75**	**3,480,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	854,269.76	3,180,000.00	3,180,000.00	2,908,724.18	3,180,000.00	0.00
22020202	TELEPHONE CHARGES	80,591.49	300,000.00	300,000.00	170,141.58	300,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,189,402.07**	**8,150,000.00**	**8,150,000.00**	**6,887,443.57**	**8,150,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	268,638.29	1,000,000.00	1,000,000.00	915,539.24	1,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	214,910.63	800,000.00	800,000.00	787,330.89	800,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,276,031.88	4,750,000.00	4,750,000.00	4,278,207.46	4,750,000.00	0.00
22020317	Cleaning Materials	429,821.26	1,600,000.00	1,600,000.00	906,365.99	1,600,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**314,524,674.42**	**1,529,526,694.57**	**1,529,526,694.57**	**283,238,157.60**	**1,529,526,694.57**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	402,957.44	1,500,000.00	1,500,000.00	1,349,554.27	1,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	268,638.29	1,000,000.00	1,000,000.00	926,096.83	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	671,595.73	2,500,000.00	2,500,000.00	2,236,060.12	2,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	310,763,738.35	1,515,526,694.57	1,515,526,694.57	270,272,801.94	1,515,526,694.57	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	402,957.44	1,500,000.00	1,500,000.00	1,397,063.45	1,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,014,787.18	7,500,000.00	7,500,000.00	7,056,581.00	7,500,000.00	0.00
220205	**TRAINING - GENERAL**	**1,746,148.89**	**6,500,000.00**	**6,500,000.00**	**6,312,602.68**	**6,500,000.00**	**0.00**
22020501	LOCAL TRAINING	1,746,148.89	6,500,000.00	6,500,000.00	6,312,602.68	6,500,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**537,276.58**	**2,000,000.00**	**2,000,000.00**	**1,957,769.62**	**2,000,000.00**	**0.00**
22020609	Janitorial Services	537,276.58	2,000,000.00	2,000,000.00	1,957,769.62	2,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,058,098.12**	**7,661,224.00**	**7,661,224.00**	**5,378,622.13**	**7,661,224.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	805,914.87	3,000,000.00	3,000,000.00	2,402,842.63	3,000,000.00	0.00
22020711	Consultancy Services	107,455.32	400,000.00	400,000.00	289,145.25	400,000.00	0.00
22020713	Professional Advisory	1,144,727.93	4,261,224.00	4,261,224.00	2,686,634.25	4,261,224.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**402,957.44**	**1,500,000.00**	**1,500,000.00**	**1,357,472.46**	**1,500,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	402,957.44	1,500,000.00	1,500,000.00	1,357,472.46	1,500,000.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**586,190.63**	**2,182,081.43**	**2,182,081.43**	**1,762,286.74**	**2,182,081.43**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	478,735.31	1,782,081.43	1,782,081.43	1,383,265.99	1,782,081.43	0.00
22020905	Insurance - Motor Vehicles	80,591.49	300,000.00	300,000.00	284,163.61	300,000.00	0.00
22020906	Insurance - Buildings	26,863.83	100,000.00	100,000.00	94,857.14	100,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,790,510.43**	**29,000,000.00**	**29,000,000.00**	**17,693,607.22**	**29,000,000.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	456,685.09	1,700,000.00	1,700,000.00	905,540.95	1,700,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	67,159.57	250,000.00	250,000.00	157,621.04	250,000.00	0.00
22021007	Staff Welfare Packages	3,760,936.07	14,000,000.00	14,000,000.00	9,048,487.79	14,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	537,276.58	2,000,000.00	2,000,000.00	994,389.04	2,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	120,887.23	450,000.00	450,000.00	290,844.25	450,000.00	0.00
22021024	Committees & Commissions Expenses	752,187.21	2,800,000.00	2,800,000.00	1,610,159.01	2,800,000.00	0.00
22021052	Welfare Package & Special Services to the Public	537,276.58	2,000,000.00	2,000,000.00	1,250,410.73	2,000,000.00	0.00
22021059	Publication & Documentation Expenses	805,914.87	3,000,000.00	3,000,000.00	1,733,088.56	3,000,000.00	0.00
22021090	Overseas Medical & Dental Assistance Expenses	80,591.49	300,000.00	300,000.00	179,643.41	300,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	671,595.73	2,500,000.00	2,500,000.00	1,523,422.43	2,500,000.00	0.00
23	*CAPITAL EXPENDITURE*	*52,272,340.00*	*860,000,000.00*	*320,000,000.00*	*47,491,609.20*	*2,170,215,675.25*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**52,272,340.00**	**860,000,000.00**	**320,000,000.00**	**47,491,609.20**	**2,170,215,675.25**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**52,272,340.00**	**860,000,000.00**	**320,000,000.00**	**47,491,609.20**	**2,170,215,675.25**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	52,272,340.00	860,000,000.00	320,000,000.00	47,491,609.20	2,170,215,675.25	0.00

012300400100	Lagos State Radio Services						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*487,210,348.46*	*1,640,951,350.00*	*1,110,951,350.00*	*567,188,704.72*	*1,743,175,956.87*	*0.00*
22	*OTHER RECURRENT COSTS*	*475,269,012.46*	*746,326,350.00*	*746,326,350.00*	*196,800,783.72*	*746,326,350.00*	*0.00*
2202	**OVERHEAD COST**	**475,269,012.46**	**746,326,350.00**	**746,326,350.00**	**196,800,783.72**	**746,326,350.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**8,218,990.91**	**10,000,000.00**	**10,000,000.00**	**762,104.09**	**10,000,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,218,990.91	10,000,000.00	10,000,000.00	762,104.09	10,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**429,794,647.97**	**674,853,044.57**	**674,853,044.57**	**191,353,773.90**	**674,853,044.57**	**0.00**
22020201	ELECTRICITY CHARGES	2,176,189.20	3,000,000.00	3,000,000.00	228,631.23	3,000,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	427,618,458.77	671,853,044.57	671,853,044.57	191,125,142.67	671,853,044.57	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,818,636.99**	**4,530,000.00**	**4,530,000.00**	**345,233.15**	**4,530,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,590,641.75	2,880,000.00	2,880,000.00	219,485.98	2,880,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	163,834.25	800,000.00	800,000.00	60,968.33	800,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	250,000.00	250,000.00	19,052.60	250,000.00	0.00
22020317	Cleaning Materials	64,161.00	600,000.00	600,000.00	45,726.25	600,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**9,675,719.86**	**14,000,000.00**	**14,000,000.00**	**1,066,945.72**	**14,000,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,038,774.26	1,500,000.00	1,500,000.00	114,315.61	1,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	357,451.01	1,000,000.00	1,000,000.00	76,210.41	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,739,119.06	2,500,000.00	2,500,000.00	190,526.02	2,500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,010,591.21	1,500,000.00	1,500,000.00	114,315.61	1,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	5,529,784.34	7,500,000.00	7,500,000.00	571,578.07	7,500,000.00	0.00
220205	**TRAINING - GENERAL**	**10,618,369.86**	**16,000,000.00**	**16,000,000.00**	**1,219,366.54**	**16,000,000.00**	**0.00**
22020501	LOCAL TRAINING	10,618,369.86	16,000,000.00	16,000,000.00	1,219,366.54	16,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**545,338.02**	**1,000,000.00**	**1,000,000.00**	**76,210.41**	**1,000,000.00**	**0.00**
22020609	Janitorial Services	545,338.02	1,000,000.00	1,000,000.00	76,210.41	1,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**4,431,647.85**	**7,261,224.00**	**7,261,224.00**	**553,380.85**	**7,261,224.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,495,098.79	3,000,000.00	3,000,000.00	228,631.23	3,000,000.00	0.00
22020713	Professional Advisory	2,936,549.06	4,261,224.00	4,261,224.00	324,749.62	4,261,224.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,081,048.84**	**1,500,000.00**	**1,500,000.00**	**114,315.61**	**1,500,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,081,048.84	1,500,000.00	1,500,000.00	114,315.61	1,500,000.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**795,707.17**	**2,182,081.43**	**2,182,081.43**	**166,297.32**	**2,182,081.43**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	669,683.17	1,782,081.43	1,782,081.43	135,813.15	1,782,081.43	0.00
22020905	Insurance - Motor Vehicles	126,024.00	300,000.00	300,000.00	22,863.12	300,000.00	0.00
22020906	Insurance - Buildings	0.00	100,000.00	100,000.00	7,621.04	100,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,288,904.99**	**15,000,000.00**	**15,000,000.00**	**1,143,156.13**	**15,000,000.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	682,821.51	1,700,000.00	1,700,000.00	129,557.69	1,700,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	89,362.75	250,000.00	250,000.00	19,052.60	250,000.00	0.00
22021007	Staff Welfare Packages	2,463,182.57	4,000,000.00	4,000,000.00	304,841.63	4,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	592,309.77	1,000,000.00	1,000,000.00	76,210.41	1,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	95,092.50	450,000.00	450,000.00	34,294.68	450,000.00	0.00
22021024	Committees & Commissions Expenses	1,489,369.04	2,800,000.00	2,800,000.00	213,389.14	2,800,000.00	0.00
22021052	Welfare Package & Special Services to the Public	1,419,478.30	2,000,000.00	2,000,000.00	152,420.82	2,000,000.00	0.00
22021090	Overseas Medical & Dental Assistance Expenses	0.00	300,000.00	300,000.00	22,863.12	300,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	1,457,288.54	2,500,000.00	2,500,000.00	190,526.02	2,500,000.00	0.00
23	*CAPITAL EXPENDITURE*	*11,941,336.00*	*894,625,000.00*	*364,625,000.00*	*370,387,921.00*	*996,849,606.87*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**11,941,336.00**	**894,625,000.00**	**364,625,000.00**	**370,387,921.00**	**996,849,606.87**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**11,941,336.00**	**894,625,000.00**	**364,625,000.00**	**370,387,921.00**	**996,849,606.87**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	11,941,336.00	894,625,000.00	364,625,000.00	370,387,921.00	996,849,606.87	0.00

012300400200	Lagos State Traffic Radio						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*647,339,661.00*	*1,546,281,250.25*	*905,344,347.25*	*744,459,095.28*	*1,698,004,863.38*	*0.00*
22	*OTHER RECURRENT COSTS*	*228,081,231.00*	*400,000,000.25*	*400,000,000.25*	*235,274,702.81*	*424,999,999.52*	*0.00*
2202	**OVERHEAD COST**	**228,081,231.00**	**400,000,000.25**	**400,000,000.25**	**235,274,702.81**	**424,999,999.52**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**7,403,654.55**	**10,000,000.00**	**10,000,000.00**	**5,288,673.08**	**10,000,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,403,654.55	10,000,000.00	10,000,000.00	5,288,673.08	10,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,701,827.27**	**5,000,000.25**	**5,000,000.25**	**3,411,081.90**	**5,000,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,221,096.36	3,000,000.25	3,000,000.25	1,970,634.46	3,000,000.00	0.00
22020202	TELEPHONE CHARGES	1,480,730.91	2,000,000.00	2,000,000.00	1,440,447.45	2,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,907,609.69**	**9,330,000.00**	**9,330,000.00**	**6,678,301.57**	**9,330,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	4,072,010.00	5,500,000.00	5,500,000.00	3,665,617.81	5,500,000.00	0.00
22020303	NEWSPAPERS	133,265.78	180,000.00	180,000.00	131,540.64	180,000.00	0.00
22020304	MAGAZINES & PERIODICALS	740,365.45	1,000,000.00	1,000,000.00	788,848.09	1,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	592,292.36	800,000.00	800,000.00	580,402.02	800,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	185,091.36	250,000.00	250,000.00	190,613.53	250,000.00	0.00
22020317	Cleaning Materials	1,184,584.73	1,600,000.00	1,600,000.00	1,321,279.48	1,600,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**118,136,960.95**	**251,500,000.00**	**251,500,000.00**	**115,635,705.48**	**251,500,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,110,548.18	1,500,000.00	1,500,000.00	969,480.83	1,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	740,365.45	1,000,000.00	1,000,000.00	672,714.54	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,850,913.64	2,500,000.00	2,500,000.00	1,602,604.40	2,500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,110,548.18	1,500,000.00	1,500,000.00	1,016,990.01	1,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	5,552,740.91	7,500,000.00	7,500,000.00	6,054,929.14	7,500,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	107,771,844.58	237,500,000.00	237,500,000.00	105,318,986.55	237,500,000.00	0.00
220205	**TRAINING - GENERAL**	**4,812,375.46**	**6,500,000.00**	**6,500,000.00**	**4,631,305.63**	**6,500,000.00**	**0.00**
22020501	LOCAL TRAINING	4,812,375.46	6,500,000.00	6,500,000.00	4,631,305.63	6,500,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**2,221,096.36**	**3,000,000.00**	**3,000,000.00**	**2,382,380.67**	**3,000,000.00**	**0.00**
22020609	Janitorial Services	2,221,096.36	3,000,000.00	3,000,000.00	2,382,380.67	3,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**4,561,557.41**	**6,161,224.00**	**6,161,224.00**	**4,736,595.14**	**31,161,224.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,110,548.18	1,500,000.00	1,500,000.00	1,236,060.12	1,500,000.00	0.00
22020711	Consultancy Services	296,146.18	400,000.00	400,000.00	296,535.57	5,400,000.00	0.00
22020713	Professional Advisory	3,154,863.05	4,261,224.00	4,261,224.00	3,203,999.45	24,261,224.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,110,548.18**	**1,500,000.00**	**1,500,000.00**	**977,399.03**	**1,500,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,110,548.18	1,500,000.00	1,500,000.00	977,399.03	1,500,000.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,615,537.71**	**2,182,081.43**	**2,182,081.43**	**1,617,677.16**	**2,182,081.43**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,319,391.53	1,782,081.43	1,782,081.43	1,341,728.91	1,782,081.43	0.00
22020905	Insurance - Motor Vehicles	222,109.64	300,000.00	300,000.00	206,565.28	300,000.00	0.00
22020906	Insurance - Buildings	74,036.55	100,000.00	100,000.00	69,382.97	100,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**77,610,063.41**	**104,826,694.57**	**104,826,694.57**	**89,915,583.14**	**104,826,694.09**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	1,258,621.27	1,700,000.00	1,700,000.00	1,297,755.62	1,700,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	7,588,745.91	10,250,000.00	10,250,000.00	8,944,817.28	10,250,000.00	0.00
22021007	Staff Welfare Packages	2,961,461.82	4,000,000.00	4,000,000.00	3,345,429.09	4,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	962,475.09	1,300,000.00	1,300,000.00	981,688.50	1,300,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	12,179,011.73	16,450,000.00	16,450,000.00	14,192,258.24	16,450,000.00	0.00
22021024	Committees & Commissions Expenses	2,073,023.27	2,800,000.00	2,800,000.00	2,216,164.98	2,800,000.00	0.00
22021035	Local Technology Support Expenses	1,110,548.18	1,500,000.00	1,500,000.00	1,104,090.18	1,500,000.00	0.00
22021051	Research & Development Expenses	45,922,421.94	62,026,694.57	62,026,694.57	53,841,035.31	62,026,694.09	0.00
22021052	Welfare Package & Special Services to the Public	1,480,730.91	2,000,000.00	2,000,000.00	1,683,272.14	2,000,000.00	0.00
22021090	Overseas Medical & Dental Assistance Expenses	222,109.64	300,000.00	300,000.00	244,572.62	300,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	1,850,913.64	2,500,000.00	2,500,000.00	2,064,499.19	2,500,000.00	0.00
23	*CAPITAL EXPENDITURE*	*419,258,430.00*	*1,146,281,250.00*	*505,344,347.00*	*509,184,392.47*	*1,273,004,863.86*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**419,258,430.00**	**1,146,281,250.00**	**505,344,347.00**	**509,184,392.47**	**1,273,004,863.86**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**419,258,430.00**	**1,146,281,250.00**	**505,344,347.00**	**509,184,392.47**	**1,273,004,863.86**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	419,258,430.00	1,146,281,250.00	505,344,347.00	509,184,392.47	1,273,004,863.86	0.00

012301300100	Lagos State Printing CorporationPrinting and Pul						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*13,498,177,314.69*	*20,380,000,000.00*	*17,153,473,000.00*	*6,299,839,150.07*	*23,106,690,518.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*10,759,351,184.69*	*15,380,000,000.00*	*15,380,000,000.00*	*5,160,902,933.57*	*18,980,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**10,759,351,184.69**	**15,380,000,000.00**	**15,380,000,000.00**	**5,160,902,933.57**	**18,980,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,599,029.10**	**2,600,000.00**	**2,600,000.00**	**2,534,015.03**	**2,600,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,599,029.10	2,600,000.00	2,600,000.00	2,534,015.03	2,600,000.00	0.00
220202	**UTILITIES - GENERAL**	**7,248,990.02**	**7,250,000.00**	**7,250,000.00**	**6,034,431.49**	**7,250,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,999,000.01	3,000,000.00	3,000,000.00	2,168,589.37	3,000,000.00	0.00
22020202	TELEPHONE CHARGES	3,150,000.00	3,150,000.00	3,150,000.00	2,800,807.53	3,150,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	999,990.01	1,000,000.00	1,000,000.00	973,606.01	1,000,000.00	0.00
22020206	SEWERAGE CHARGES	100,000.00	100,000.00	100,000.00	91,428.57	100,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**9,817,229,152.11**	**13,305,805,770.00**	**13,305,805,770.00**	**4,440,043,604.84**	**15,905,805,770.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,599,999.95	3,600,000.00	3,600,000.00	3,219,926.57	3,600,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	9,801,087,259.23	13,289,663,770.00	13,289,663,770.00	4,424,860,984.09	15,889,663,770.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	5,899,995.92	5,900,000.00	5,900,000.00	5,392,707.54	5,900,000.00	0.00
22020315	Procurement Expenses	999,997.01	1,000,000.00	1,000,000.00	957,769.62	1,000,000.00	0.00
22020317	Cleaning Materials	5,641,900.01	5,642,000.00	5,642,000.00	5,612,217.02	5,642,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**16,695,745.27**	**16,796,217.00**	**16,796,217.00**	**13,020,314.39**	**16,796,217.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	7,899,953.90	8,000,000.00	8,000,000.00	4,402,499.39	8,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,249,997.01	3,250,000.00	3,250,000.00	3,203,124.28	3,250,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	545,894.35	546,217.00	546,217.00	520,266.68	546,217.00	0.00
22020417	Cleaning Services	4,999,900.01	5,000,000.00	5,000,000.00	4,894,424.05	5,000,000.00	0.00
220205	**TRAINING - GENERAL**	**9,999,997.49**	**10,000,000.00**	**10,000,000.00**	**9,076,210.41**	**10,000,000.00**	**0.00**
22020501	LOCAL TRAINING	9,999,997.49	10,000,000.00	10,000,000.00	9,076,210.41	10,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,499,997.20**	**3,500,000.00**	**3,500,000.00**	**3,093,532.58**	**3,500,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,499,997.20	3,500,000.00	3,500,000.00	3,093,532.58	3,500,000.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**499,000.01**	**500,000.00**	**500,000.00**	**465,687.82**	**500,000.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	499,000.01	500,000.00	500,000.00	465,687.82	500,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**901,579,273.50**	**2,033,548,013.00**	**2,033,548,013.00**	**686,635,137.02**	**3,033,548,013.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	11,811,983.01	11,812,083.00	11,812,083.00	11,625,022.21	11,812,083.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,999,990.01	2,000,000.00	2,000,000.00	1,873,308.86	2,000,000.00	0.00
22021007	Staff Welfare Packages	4,999,900.01	5,000,000.00	5,000,000.00	4,667,435.75	5,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	999,997.01	1,000,000.00	1,000,000.00	968,327.21	1,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,999,999.01	2,000,000.00	2,000,000.00	1,894,424.05	2,000,000.00	0.00
22021024	Committees & Commissions Expenses	4,999,900.01	5,000,000.00	5,000,000.00	4,947,212.02	5,000,000.00	0.00
22021051	Research & Development Expenses	99,990.01	100,000.00	100,000.00	90,857.14	100,000.00	0.00
22021052	Welfare Package & Special Services to the Public	874,667,514.44	2,006,635,930.00	2,006,635,930.00	660,568,549.77	3,006,635,930.00	0.00
23	*CAPITAL EXPENDITURE*	*2,738,826,130.00*	*5,000,000,000.00*	*1,773,473,000.00*	*1,138,936,216.50*	*4,126,690,518.00*	*0.00*
2303	**REHABILITATION / REPAIRS**	**2,738,826,130.00**	**5,000,000,000.00**	**1,773,473,000.00**	**1,138,936,216.50**	**4,126,690,518.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**2,738,826,130.00**	**5,000,000,000.00**	**1,773,473,000.00**	**1,138,936,216.50**	**4,126,690,518.00**	**0.00**
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURE	2,738,826,130.00	5,000,000,000.00	1,773,473,000.00	1,138,936,216.50	4,126,690,518.00	0.00

012500500100	Establishment and Training						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*26,235,049,725.32*	*60,044,748,963.40*	*37,644,373,963.40*	*22,413,308,790.06*	*50,926,452,909.07*	*0.00*
21	*PERSONNEL COST*	*23,201,121,442.33*	*51,680,080,166.70*	*29,380,080,166.70*	*15,734,843,922.45*	*38,404,307,708.00*	*0.00*
2101	**SALARY**	**22,151,121,442.33**	**50,215,309,550.88**	**27,915,309,550.88**	**15,572,550,922.45**	**38,404,307,708.00**	**0.00**
210101	**SALARIES AND WAGES**	**22,151,121,442.33**	**50,215,309,550.88**	**27,915,309,550.88**	**15,572,550,922.45**	**38,404,307,708.00**	**0.00**
21010101	SALARY	22,151,121,442.33	50,215,309,550.88	27,915,309,550.88	15,572,550,922.45	38,404,307,708.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**550,000,000.00**	**767,260,798.76**	**767,260,798.76**	**162,293,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**550,000,000.00**	**767,260,798.76**	**767,260,798.76**	**162,293,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	550,000,000.00	767,260,798.76	767,260,798.76	162,293,000.00	0.00	0.00
2103	**SOCIAL BENEFITS**	**500,000,000.00**	**697,509,817.05**	**697,509,817.05**	**0.00**	**0.00**	**0.00**
210301	**SOCIAL BENEFITS**	**500,000,000.00**	**697,509,817.05**	**697,509,817.05**	**0.00**	**0.00**	**0.00**
21030105	Severance Pay for Political office appointees	500,000,000.00	697,509,817.05	697,509,817.05	0.00	0.00	0.00
22	*OTHER RECURRENT COSTS*	*2,839,572,217.99*	*7,984,293,874.70*	*7,984,293,874.70*	*6,668,669,867.61*	*11,234,600,760.07*	*0.00*
2202	**OVERHEAD COST**	**2,837,920,364.15**	**7,982,641,874.70**	**7,982,641,874.70**	**6,667,369,550.91**	**11,232,948,760.07**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**679,866.31**	**680,000.00**	**680,000.00**	**531,498.98**	**680,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	679,866.31	680,000.00	680,000.00	531,498.98	680,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**7,099,006.96**	**7,100,000.00**	**7,100,000.00**	**5,266,637.68**	**7,100,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,999,917.31	3,000,000.00	3,000,000.00	2,401,067.62	3,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,999,596.44	2,000,000.00	2,000,000.00	1,187,065.16	2,000,000.00	0.00
22020315	Procurement Expenses	1,499,695.08	1,500,000.00	1,500,000.00	1,221,279.48	1,500,000.00	0.00
22020317	Cleaning Materials	599,798.12	600,000.00	600,000.00	457,225.42	600,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**13,417,956.85**	**13,427,646.07**	**13,427,646.07**	**11,664,259.69**	**13,427,646.07**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	999,791.01	1,000,000.00	1,000,000.00	771,343.60	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	12,418,165.84	12,427,646.07	12,427,646.07	10,892,916.09	12,427,646.07	0.00
220205	**TRAINING - GENERAL**	**2,741,562,457.23**	**7,886,251,202.44**	**7,886,251,202.44**	**6,590,694,372.96**	**9,420,311,990.00**	**0.00**
22020501	LOCAL TRAINING	2,741,562,457.23	7,886,251,202.44	7,886,251,202.44	6,590,694,372.96	9,420,311,990.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**3,183,263.52**	**3,183,786.00**	**3,183,786.00**	**2,412,532.87**	**3,183,786.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	3,183,263.52	3,183,786.00	3,183,786.00	2,412,532.87	3,183,786.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**53,941,922.94**	**53,962,493.19**	**53,962,493.19**	**42,784,701.25**	**35,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	53,941,922.94	53,962,493.19	53,962,493.19	42,784,701.25	35,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**18,035,890.35**	**18,036,747.00**	**18,036,747.00**	**14,015,547.49**	**1,753,245,338.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	5,971,785.07	5,972,000.00	5,972,000.00	4,568,192.66	5,972,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	499,829.38	500,000.00	500,000.00	383,285.78	500,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,999,983.40	2,000,000.00	2,000,000.00	1,176,507.56	2,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,999,714.19	5,000,000.00	5,000,000.00	3,911,247.98	5,000,000.00	0.00
22021024	Committees & Commissions Expenses	4,564,578.30	4,564,747.00	4,564,747.00	3,976,313.50	4,564,747.00	0.00
22021045	Youths Empowerment Scheme Expenses	0.00	0.00	0.00	0.00	1,735,208,591.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**1,651,853.84**	**1,652,000.00**	**1,652,000.00**	**1,300,316.70**	**1,652,000.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**1,651,853.84**	**1,652,000.00**	**1,652,000.00**	**1,300,316.70**	**1,652,000.00**	**0.00**
22040109	GRANTS TO COMMUNITIES/NGOs	1,651,853.84	1,652,000.00	1,652,000.00	1,300,316.70	1,652,000.00	0.00
23	*CAPITAL EXPENDITURE*	*194,356,065.00*	*380,374,922.00*	*279,999,922.00*	*9,795,000.00*	*1,287,544,441.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**53,273,000.00**	**63,375,000.00**	**10,000,000.00**	**750,000.00**	**760,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**53,273,000.00**	**63,375,000.00**	**10,000,000.00**	**750,000.00**	**760,000,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	53,273,000.00	63,375,000.00	10,000,000.00	750,000.00	280,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	480,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**141,083,065.00**	**316,999,922.00**	**269,999,922.00**	**9,045,000.00**	**527,544,441.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**141,083,065.00**	**316,999,922.00**	**269,999,922.00**	**9,045,000.00**	**527,544,441.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	141,083,065.00	316,999,922.00	269,999,922.00	9,045,000.00	527,544,441.00	0.00

012500600100	Public Service Staff Development Center						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*823,139,910.42*	*1,458,800,000.00*	*1,758,800,000.00*	*1,119,560,266.32*	*1,857,807,089.99*	*0.00*
22	*OTHER RECURRENT COSTS*	*566,864,485.42*	*1,263,800,000.00*	*1,263,800,000.00*	*985,228,966.32*	*1,343,800,000.00*	*0.00*
2202	**OVERHEAD COST**	**566,864,485.42**	**1,263,800,000.00**	**1,263,800,000.00**	**985,228,966.32**	**1,343,800,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,353,657.70**	**1,359,540.22**	**1,359,540.22**	**1,259,065.89**	**1,359,540.22**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,353,657.70	1,359,540.22	1,359,540.22	1,259,065.89	1,359,540.22	0.00
220202	**UTILITIES - GENERAL**	**5,149,436.17**	**5,199,534.49**	**5,199,534.49**	**4,925,061.58**	**5,199,534.49**	**0.00**
22020201	ELECTRICITY CHARGES	5,149,436.17	5,199,534.49	5,199,534.49	4,925,061.58	5,199,534.49	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**11,753,351.56**	**11,892,120.36**	**11,892,120.36**	**11,077,976.24**	**11,892,120.36**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	10,202,459.55	10,292,120.36	10,292,120.36	9,935,120.11	10,292,120.36	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	996,216.01	1,000,000.00	1,000,000.00	561,859.79	1,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	554,676.00	600,000.00	600,000.00	580,996.33	600,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**13,325,493.71**	**13,473,140.85**	**13,473,140.85**	**11,851,956.34**	**13,473,140.85**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	6,180,827.29	6,288,376.13	6,288,376.13	5,890,035.35	6,288,376.13	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	3,658,386.40	3,684,764.72	3,684,764.72	3,431,900.06	3,684,764.72	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,486,280.01	3,500,000.00	3,500,000.00	2,530,020.93	3,500,000.00	0.00
220205	**TRAINING - GENERAL**	**90,291,176.02**	**696,766,662.47**	**696,766,662.47**	**525,687,056.81**	**776,766,662.47**	**0.00**
22020501	LOCAL TRAINING	90,291,176.02	696,766,662.47	696,766,662.47	525,687,056.81	776,766,662.47	0.00
220206	**OTHER SERVICES - GENERAL**	**324,150,133.47**	**339,621,238.20**	**339,621,238.20**	**272,264,044.25**	**339,621,238.20**	**0.00**
22020609	Janitorial Services	324,150,133.47	339,621,238.20	339,621,238.20	272,264,044.25	339,621,238.20	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**9,094,626.94**	**9,104,970.15**	**9,104,970.15**	**3,969,576.59**	**9,104,970.15**	**0.00**
22020701	FINANCIAL CONSULTING	4,352,845.62	4,356,000.00	4,356,000.00	2,730,245.79	4,356,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	4,741,781.32	4,748,970.15	4,748,970.15	1,239,330.79	4,748,970.15	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**10,480,004.21**	**20,536,258.26**	**20,536,258.26**	**18,578,384.72**	**20,536,258.26**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	5,523,388.19	5,536,258.26	5,536,258.26	5,214,785.60	5,536,258.26	0.00
22020803	PLANT / GENERATOR FUEL COST	4,956,616.02	15,000,000.00	15,000,000.00	13,363,599.12	15,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**101,266,605.64**	**165,846,535.00**	**165,846,535.00**	**135,615,843.90**	**165,846,535.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	1,460,194.01	13,500,000.00	13,500,000.00	7,282,896.05	13,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	981,775.01	1,000,000.00	1,000,000.00	984,163.61	1,000,000.00	0.00
22021007	Staff Welfare Packages	3,990,266.01	4,000,000.00	4,000,000.00	3,957,769.62	4,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	3,469,241.01	3,500,000.00	3,500,000.00	2,530,020.93	3,500,000.00	0.00
22021024	Committees & Commissions Expenses	1,980,525.01	2,000,000.00	2,000,000.00	706,694.57	2,000,000.00	0.00
22021051	Research & Development Expenses	77,735,260.76	80,078,683.00	80,078,683.00	61,530,204.64	80,078,683.00	0.00
22021073	Monitoring & Evaluation Expenses	7,421,050.02	7,500,000.00	7,500,000.00	4,603,681.38	7,500,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	4,228,293.80	54,267,852.00	54,267,852.00	54,020,413.11	54,267,852.00	0.00
23	*CAPITAL EXPENDITURE*	*256,275,425.00*	*195,000,000.00*	*495,000,000.00*	*134,331,300.00*	*514,007,089.99*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**256,275,425.00**	**195,000,000.00**	**495,000,000.00**	**134,331,300.00**	**514,007,089.99**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**256,275,425.00**	**195,000,000.00**	**495,000,000.00**	**134,331,300.00**	**514,007,089.99**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	256,275,425.00	195,000,000.00	495,000,000.00	134,331,300.00	514,007,089.99	0.00

012500700100	Public Service Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*6,631,368,721.79*	*12,127,715,635.28*	*12,127,715,635.28*	*7,504,089,112.90*	*20,960,662,200.43*	*0.00*
21	*PERSONNEL COST*	*667,732,301.76*	*1,167,340,635.28*	*1,167,340,635.28*	*1,115,206,228.04*	*1,177,460,188.43*	*0.00*
2101	**SALARY**	**667,732,301.76**	**1,167,340,635.28**	**1,167,340,635.28**	**1,115,206,228.04**	**1,177,460,188.43**	**0.00**
210101	**SALARIES AND WAGES**	**667,732,301.76**	**1,167,340,635.28**	**1,167,340,635.28**	**1,115,206,228.04**	**1,177,460,188.43**	**0.00**
21010101	SALARY	667,732,301.76	1,167,340,635.28	1,167,340,635.28	1,115,206,228.04	1,177,460,188.43	0.00
22	*OTHER RECURRENT COSTS*	*2,907,701,362.56*	*4,505,000,000.00*	*4,505,000,000.00*	*2,706,871,011.55*	*5,431,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**1,947,020,460.67**	**3,471,400,000.00**	**3,471,400,000.00**	**2,288,908,103.31**	**4,397,400,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,561,184.53**	**2,592,291.10**	**2,592,291.10**	**2,214,607.73**	**2,592,291.10**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,561,184.53	2,592,291.10	2,592,291.10	2,214,607.73	2,592,291.10	0.00
220202	**UTILITIES - GENERAL**	**2,608,138.78**	**2,639,285.71**	**2,639,285.71**	**2,163,359.87**	**2,639,285.71**	**0.00**
22020201	ELECTRICITY CHARGES	2,608,138.78	2,639,285.71	2,639,285.71	2,163,359.87	2,639,285.71	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**54,448,980.78**	**56,554,775.00**	**56,554,775.00**	**49,912,044.13**	**56,554,775.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	16,507,907.82	17,054,775.00	17,054,775.00	14,519,374.39	17,054,775.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	23,313,238.16	24,500,000.00	24,500,000.00	22,711,645.55	24,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	9,652,224.54	10,000,000.00	10,000,000.00	8,314,585.48	10,000,000.00	0.00
22020315	Procurement Expenses	4,975,610.26	5,000,000.00	5,000,000.00	4,366,438.70	5,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**267,061,114.17**	**611,363,576.42**	**611,363,576.42**	**479,487,250.54**	**1,650,323,764.42**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	246,981,581.34	590,939,290.71	590,939,290.71	461,172,024.58	1,590,939,290.71	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,393,924.08	1,424,285.71	1,424,285.71	1,220,233.18	1,424,285.71	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,962,697.64	5,000,000.00	5,000,000.00	4,520,949.11	5,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,802,857.72	3,000,000.00	3,000,000.00	2,683,272.14	41,960,188.00	0.00
22020406	OTHER MAINTENANCE SERVICES	5,922,668.42	6,000,000.00	6,000,000.00	5,785,211.00	6,000,000.00	0.00
22020417	Cleaning Services	4,997,384.96	5,000,000.00	5,000,000.00	4,105,560.52	5,000,000.00	0.00
220205	**TRAINING - GENERAL**	**131,713,489.02**	**139,500,000.00**	**139,500,000.00**	**122,862,614.45**	**139,500,000.00**	**0.00**
22020501	LOCAL TRAINING	131,713,489.02	139,500,000.00	139,500,000.00	122,862,614.45	139,500,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**29,121,826.75**	**30,810,001.00**	**30,810,001.00**	**28,940,540.80**	**30,810,001.00**	**0.00**
22020602	OFFICE RENT	29,121,826.75	30,810,001.00	30,810,001.00	28,940,540.80	30,810,001.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**9,548,371.12**	**10,000,000.00**	**10,000,000.00**	**8,285,077.00**	**10,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	9,548,371.12	10,000,000.00	10,000,000.00	8,285,077.00	10,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,208,352,263.91**	**2,362,978,514.00**	**2,362,978,514.00**	**1,364,412,126.79**	**1,185,518,326.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,010,613,629.48	1,152,978,514.00	1,152,978,514.00	1,145,814,076.21	475,518,326.00	0.00
22020803	PLANT / GENERATOR FUEL COST	197,738,634.43	1,210,000,000.00	1,210,000,000.00	218,598,050.58	710,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**241,605,091.61**	**254,961,556.77**	**254,961,556.77**	**230,630,482.01**	**1,319,461,556.77**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	16,167,997.66	16,500,000.00	16,500,000.00	15,908,921.83	81,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,828,193.47	6,000,000.00	6,000,000.00	5,181,258.48	6,000,000.00	0.00
22021009	SPORTING ACTIVITIES	37,920,486.45	40,000,000.00	40,000,000.00	36,547,666.33	40,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	7,734,418.77	8,000,000.00	8,000,000.00	7,600,462.19	8,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	148,651,359.92	158,000,000.00	158,000,000.00	140,476,397.55	1,158,000,000.00	0.00
22021025	Compensations	5,925,267.23	6,461,556.77	6,461,556.77	5,415,357.83	6,461,556.77	0.00
22021051	Research & Development Expenses	9,714,571.13	10,000,000.00	10,000,000.00	9,721,279.48	10,000,000.00	0.00
22021059	Publication & Documentation Expenses	9,662,796.98	10,000,000.00	10,000,000.00	9,779,138.32	10,000,000.00	0.00
2203	**LOANS AND ADVANCES**	**929,072,548.19**	**1,000,000,000.00**	**1,000,000,000.00**	**390,298,869.76**	**1,000,000,000.00**	**0.00**
220301	**STAFF LOANS & ADVANCES**	**929,072,548.19**	**1,000,000,000.00**	**1,000,000,000.00**	**390,298,869.76**	**1,000,000,000.00**	**0.00**
22030103	REFURBISHING ADVANCES	929,072,548.19	1,000,000,000.00	1,000,000,000.00	390,298,869.76	1,000,000,000.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**31,608,353.70**	**33,600,000.00**	**33,600,000.00**	**27,664,038.48**	**33,600,000.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**31,608,353.70**	**33,600,000.00**	**33,600,000.00**	**27,664,038.48**	**33,600,000.00**	**0.00**
22040109	GRANTS TO COMMUNITIES/NGOs	31,608,353.70	33,600,000.00	33,600,000.00	27,664,038.48	33,600,000.00	0.00
23	*CAPITAL EXPENDITURE*	*3,055,935,057.47*	*6,455,375,000.00*	*6,455,375,000.00*	*3,682,011,873.31*	*14,352,202,012.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**51,873,461.00**	**400,000,000.00**	**400,000,000.00**	**350,000.00**	**2,424,217,942.05**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**51,873,461.00**	**400,000,000.00**	**400,000,000.00**	**350,000.00**	**2,424,217,942.05**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	51,873,461.00	400,000,000.00	400,000,000.00	350,000.00	2,424,217,942.05	0.00
2303	**REHABILITATION / REPAIRS**	**3,002,061,596.47**	**5,914,000,000.00**	**5,914,000,000.00**	**3,541,661,873.31**	**11,071,174,541.05**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**3,002,061,596.47**	**5,914,000,000.00**	**5,914,000,000.00**	**3,541,661,873.31**	**11,071,174,541.05**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUIL	1,988,061,596.47	3,300,000,000.00	3,300,000,000.00	2,207,523,303.96	3,350,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,014,000,000.00	2,614,000,000.00	2,614,000,000.00	1,334,138,569.35	7,721,174,541.05	0.00
2305	**OTHER CAPITAL PROJECTS**	**2,000,000.00**	**141,375,000.00**	**141,375,000.00**	**140,000,000.00**	**856,809,528.89**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**2,000,000.00**	**141,375,000.00**	**141,375,000.00**	**140,000,000.00**	**856,809,528.89**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	141,375,000.00	141,375,000.00	140,000,000.00	856,809,528.89	0.00

012500800100	Public Service Staff Club						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*160,723,328.57*	*397,250,000.00*	*397,250,000.00*	*214,195,189.63*	*1,107,795,368.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*78,323,328.57*	*190,000,000.00*	*190,000,000.00*	*152,037,015.13*	*396,185,267.00*	*0.00*
2202	**OVERHEAD COST**	**78,323,328.57**	**190,000,000.00**	**190,000,000.00**	**152,037,015.13**	**396,185,267.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,797,314.92**	**1,900,000.00**	**1,900,000.00**	**1,448,662.80**	**1,900,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,797,314.92	1,900,000.00	1,900,000.00	1,448,662.80	1,900,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,631,062.48**	**5,784,000.00**	**5,784,000.00**	**4,963,674.84**	**5,784,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,631,062.48	5,784,000.00	5,784,000.00	4,963,674.84	5,784,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,751,704.05**	**6,770,000.00**	**6,770,000.00**	**5,304,764.13**	**6,770,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,751,704.05	6,770,000.00	6,770,000.00	5,304,764.13	6,770,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**21,036,763.64**	**100,928,080.00**	**100,928,080.00**	**80,104,310.65**	**250,928,080.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,514,362.48	1,600,000.00	1,600,000.00	1,236,818.72	1,600,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,565,690.25	1,650,000.00	1,650,000.00	1,266,759.29	1,650,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,798,422.05	40,300,000.00	40,300,000.00	22,747,997.77	90,300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	7,674,425.80	51,878,080.00	51,878,080.00	50,261,743.83	151,878,080.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	483,863.07	5,500,000.00	5,500,000.00	4,590,991.04	5,500,000.00	0.00
220205	**TRAINING - GENERAL**	**6,510,787.92**	**17,635,279.00**	**17,635,279.00**	**13,050,253.52**	**23,820,546.00**	**0.00**
22020501	LOCAL TRAINING	6,510,787.92	17,635,279.00	17,635,279.00	13,050,253.52	23,820,546.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**35,706,215.41**	**38,696,782.20**	**38,696,782.20**	**31,751,378.98**	**38,696,782.20**	**0.00**
22020701	FINANCIAL CONSULTING	35,706,215.41	38,696,782.20	38,696,782.20	31,751,378.98	38,696,782.20	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,192,519.08**	**1,249,920.00**	**1,249,920.00**	**972,800.86**	**1,249,920.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,192,519.08	1,249,920.00	1,249,920.00	972,800.86	1,249,920.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,696,961.06**	**17,035,938.80**	**17,035,938.80**	**14,441,169.35**	**67,035,938.80**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	5,323,656.86	7,535,938.80	7,535,938.80	6,896,963.89	57,535,938.80	0.00
22021007	Staff Welfare Packages	2,373,304.19	9,500,000.00	9,500,000.00	7,544,205.47	9,500,000.00	0.00
23	*CAPITAL EXPENDITURE*	*82,400,000.00*	*207,250,000.00*	*207,250,000.00*	*62,158,174.50*	*711,610,101.00*	*0.00*
2303	**REHABILITATION / REPAIRS**	**82,400,000.00**	**207,250,000.00**	**207,250,000.00**	**62,158,174.50**	**711,610,101.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**82,400,000.00**	**207,250,000.00**	**207,250,000.00**	**62,158,174.50**	**711,610,101.00**	**0.00**
23030118	REHABILITATION / REPAIRS - RECREATIONAL FAC	82,400,000.00	207,250,000.00	207,250,000.00	62,158,174.50	711,610,101.00	0.00

014000100100	Office of the Auditor General State						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*1,341,477,268.47*	*3,463,081,960.01*	*3,463,081,960.01*	*2,519,769,041.96*	*4,083,608,647.73*	*0.00*
21	*PERSONNEL COST*	*460,158,877.56*	*851,781,809.01*	*851,781,809.01*	*643,312,900.15*	*945,589,747.73*	*0.00*
2101	**SALARY**	**460,158,877.56**	**851,781,809.01**	**851,781,809.01**	**643,312,900.15**	**945,589,747.73**	**0.00**
210101	**SALARIES AND WAGES**	**460,158,877.56**	**851,781,809.01**	**851,781,809.01**	**643,312,900.15**	**945,589,747.73**	**0.00**
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARI	460,158,877.56	851,781,809.01	851,781,809.01	643,312,900.15	945,589,747.73	0.00
22	*OTHER RECURRENT COSTS*	*743,079,950.60*	*2,494,268,901.00*	*2,494,268,901.00*	*1,760,190,699.01*	*2,894,268,900.00*	*0.00*
2202	**OVERHEAD COST**	**742,627,821.62**	**2,493,768,901.00**	**2,493,768,901.00**	**1,760,014,025.37**	**2,893,768,900.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**13,794,934.07**	**21,114,205.00**	**21,114,205.00**	**19,999,628.84**	**21,114,205.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	13,794,934.07	21,114,205.00	21,114,205.00	19,999,628.84	21,114,205.00	0.00
220202	**UTILITIES - GENERAL**	**6,162,928.92**	**7,500,000.00**	**7,500,000.00**	**7,090,893.18**	**7,500,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	5,670,305.42	7,000,000.00	7,000,000.00	6,778,290.50	7,000,000.00	0.00
22020202	TELEPHONE CHARGES	492,623.50	500,000.00	500,000.00	312,602.68	500,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**126,313,162.66**	**560,718,901.00**	**560,718,901.00**	**476,134,022.86**	**560,718,900.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	7,430,516.93	8,500,000.00	8,500,000.00	7,568,292.21	8,500,000.00	0.00
22020302	BOOKS	175,296.97	200,000.00	200,000.00	120,818.04	200,000.00	0.00
22020303	NEWSPAPERS	220,079.25	250,000.00	250,000.00	145,743.75	250,000.00	0.00
22020304	MAGAZINES & PERIODICALS	92,440,089.81	502,268,901.00	502,268,901.00	437,965,163.48	502,268,900.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	460,777.87	500,000.00	500,000.00	269,052.60	500,000.00	0.00
22020315	Procurement Expenses	852,564.12	1,000,000.00	1,000,000.00	561,859.79	1,000,000.00	0.00
22020316	Surveying Expenses	24,733,837.70	48,000,000.00	48,000,000.00	29,503,092.98	48,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**90,375,559.69**	**140,737,500.00**	**140,737,500.00**	**96,454,260.26**	**140,737,500.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	12,422,235.85	17,000,000.00	17,000,000.00	16,282,083.52	17,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	71,274,671.92	114,737,500.00	114,737,500.00	75,162,947.77	114,737,500.00	0.00
22020422	Repairs of Refrigerator & Air condition	6,678,651.92	9,000,000.00	9,000,000.00	5,009,228.97	9,000,000.00	0.00
220205	**TRAINING - GENERAL**	**448,790,570.53**	**1,446,713,488.00**	**1,446,713,488.00**	**899,935,131.41**	**1,746,713,488.00**	**0.00**
22020501	LOCAL TRAINING	448,790,570.53	1,446,713,488.00	1,446,713,488.00	899,935,131.41	1,746,713,488.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**17,756,955.15**	**55,000,000.00**	**55,000,000.00**	**33,937,597.32**	**55,000,000.00**	**0.00**
22020701	FINANCIAL CONSULTING	10,506,093.97	45,000,000.00	45,000,000.00	26,708,966.09	45,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	7,250,861.18	10,000,000.00	10,000,000.00	7,228,631.23	10,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**14,704,829.29**	**20,432,749.00**	**20,432,749.00**	**19,677,726.57**	**20,432,749.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	14,704,829.29	20,432,749.00	20,432,749.00	19,677,726.57	20,432,749.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**24,728,881.30**	**241,552,058.00**	**241,552,058.00**	**206,784,764.94**	**341,552,058.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	2,843,739.93	3,420,000.00	3,420,000.00	1,449,952.71	3,420,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	3,213,579.49	4,750,000.00	4,750,000.00	3,433,599.83	4,750,000.00	0.00
22021025	Compensations	2,647,424.42	2,882,058.00	2,882,058.00	2,821,202.80	2,882,058.00	0.00
22021051	Research & Development Expenses	469,104.55	150,500,000.00	150,500,000.00	150,330,491.77	250,500,000.00	0.00
22021059	Publication & Documentation Expenses	15,555,032.91	80,000,000.00	80,000,000.00	48,749,517.83	80,000,000.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**452,128.98**	**500,000.00**	**500,000.00**	**176,673.64**	**500,000.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**452,128.98**	**500,000.00**	**500,000.00**	**176,673.64**	**500,000.00**	**0.00**
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	452,128.98	500,000.00	500,000.00	176,673.64	500,000.00	0.00
23	*CAPITAL EXPENDITURE*	*138,238,440.31*	*117,031,250.00*	*117,031,250.00*	*116,265,442.80*	*243,750,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**138,238,440.31**	**117,031,250.00**	**117,031,250.00**	**116,265,442.80**	**243,750,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**138,238,440.31**	**117,031,250.00**	**117,031,250.00**	**116,265,442.80**	**243,750,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	138,238,440.31	117,031,250.00	117,031,250.00	116,265,442.80	243,750,000.00	0.00

014000200100	Office of the Auditor General for Local Governme						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*950,620,226.99*	*1,877,348,380.70*	*1,877,348,380.70*	*1,361,915,673.55*	*2,317,135,177.92*	*0.00*
21	*PERSONNEL COST*	*362,447,301.84*	*577,516,457.40*	*577,516,457.40*	*418,737,578.55*	*613,712,496.92*	*0.00*
2101	**SALARY**	**362,447,301.84**	**577,516,457.40**	**577,516,457.40**	**418,737,578.55**	**613,712,496.92**	**0.00**
210101	**SALARIES AND WAGES**	**362,447,301.84**	**577,516,457.40**	**577,516,457.40**	**418,737,578.55**	**613,712,496.92**	**0.00**
21010101	SALARY	362,447,301.84	567,218,798.40	567,218,798.40	410,183,107.87	603,414,837.92	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALAR	0.00	10,297,659.00	10,297,659.00	8,554,470.68	10,297,659.00	0.00
22	*OTHER RECURRENT COSTS*	*588,172,925.15*	*1,293,276,932.90*	*1,293,276,932.90*	*936,628,095.00*	*1,703,422,681.00*	*0.00*
2202	**OVERHEAD COST**	**588,172,925.15**	**1,293,276,932.90**	**1,293,276,932.90**	**936,628,095.00**	**1,703,422,681.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**7,365,361.20**	**10,000,000.00**	**10,000,000.00**	**7,782,904.98**	**10,000,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,365,361.20	10,000,000.00	10,000,000.00	7,782,904.98	10,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**10,005,733.41**	**13,000,000.00**	**13,000,000.00**	**10,788,183.78**	**13,000,000.00**	**0.00**
22020202	TELEPHONE CHARGES	7,416,317.20	10,000,000.00	10,000,000.00	7,994,056.89	10,000,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	2,589,416.21	3,000,000.00	3,000,000.00	2,794,126.89	3,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**59,276,868.62**	**129,000,000.00**	**129,000,000.00**	**113,950,147.86**	**179,000,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	16,433,984.58	22,000,000.00	22,000,000.00	17,850,865.04	22,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	14,980,985.33	70,000,000.00	70,000,000.00	63,718,230.78	120,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	25,882,296.57	35,000,000.00	35,000,000.00	30,644,991.93	35,000,000.00	0.00
22020315	Procurement Expenses	1,979,602.14	2,000,000.00	2,000,000.00	1,736,060.12	2,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**33,772,268.69**	**49,771,492.00**	**49,771,492.00**	**42,218,356.71**	**69,771,492.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	24,482,543.61	33,000,000.00	33,000,000.00	27,721,202.34	53,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	9,289,725.08	16,771,492.00	16,771,492.00	14,497,154.37	16,771,492.00	0.00
220205	**TRAINING - GENERAL**	**327,816,430.60**	**876,863,571.00**	**876,863,571.00**	**572,281,699.90**	**1,107,009,319.00**	**0.00**
22020501	LOCAL TRAINING	327,816,430.60	876,863,571.00	876,863,571.00	572,281,699.90	1,107,009,319.00	0.00
220206	**OTHER SERVICES - GENERAL**	**3,298,111.23**	**3,852,958.00**	**3,852,958.00**	**3,181,771.47**	**3,852,958.00**	**0.00**
22020608	Library Services	3,298,111.23	3,852,958.00	3,852,958.00	3,181,771.47	3,852,958.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**80,908,034.21**	**108,288,911.90**	**108,288,911.90**	**94,970,914.41**	**168,288,912.00**	**0.00**
22020701	FINANCIAL CONSULTING	50,237,871.92	67,375,550.00	67,375,550.00	58,902,364.74	127,375,550.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,603,487.13	3,000,000.00	3,000,000.00	2,524,908.21	3,000,000.00	0.00
22020712	Management Consultancy Fees	18,277,122.33	24,413,361.90	24,413,361.90	22,609,137.13	24,413,362.00	0.00
22020713	Professional Advisory	9,789,552.82	13,500,000.00	13,500,000.00	10,934,504.34	13,500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**17,956,535.40**	**25,000,000.00**	**25,000,000.00**	**19,853,172.28**	**25,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	17,956,535.40	25,000,000.00	25,000,000.00	19,853,172.28	25,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**47,773,581.80**	**77,500,000.00**	**77,500,000.00**	**71,600,943.61**	**127,500,000.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	2,442,592.90	2,500,000.00	2,500,000.00	2,090,893.18	2,500,000.00	0.00
22021007	Staff Welfare Packages	36,599,658.00	50,000,000.00	50,000,000.00	46,832,721.40	80,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,921,763.52	2,000,000.00	2,000,000.00	1,767,732.90	2,000,000.00	0.00
22021051	Research & Development Expenses	2,512,982.21	3,000,000.00	3,000,000.00	2,493,235.42	3,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	4,296,585.18	20,000,000.00	20,000,000.00	18,416,360.70	40,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*6,554,990.40*	*6,554,990.40*	*6,550,000.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**6,554,990.40**	**6,554,990.40**	**6,550,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**6,554,990.40**	**6,554,990.40**	**6,550,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	6,554,990.40	6,554,990.40	6,550,000.00	0.00	0.00

014000300100	Audit Service Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*496,719,119.46*	*958,506,598.53*	*958,506,598.53*	*748,534,002.25*	*1,394,163,079.88*	*0.00*
21	*PERSONNEL COST*	*144,174,131.04*	*253,894,098.53*	*253,894,098.53*	*233,980,262.14*	*278,947,252.88*	*0.00*
2101	**SALARY**	**144,174,131.04**	**253,894,098.53**	**253,894,098.53**	**233,980,262.14**	**278,947,252.88**	**0.00**
210101	**SALARIES AND WAGES**	**144,174,131.04**	**253,894,098.53**	**253,894,098.53**	**233,980,262.14**	**278,947,252.88**	**0.00**
21010101	SALARY	144,174,131.04	213,533,435.44	213,533,435.44	210,384,271.04	238,586,589.79	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALAR	0.00	40,360,663.09	40,360,663.09	23,595,991.10	40,360,663.09	0.00
22	*OTHER RECURRENT COSTS*	*250,192,908.42*	*627,100,000.00*	*627,100,000.00*	*497,013,740.11*	*944,065,546.00*	*0.00*
2202	**OVERHEAD COST**	**250,192,908.42**	**627,100,000.00**	**627,100,000.00**	**497,013,740.11**	**944,065,546.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**67,020,850.65**	**67,038,404.99**	**67,038,404.99**	**45,795,567.02**	**67,038,404.99**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	67,020,850.65	67,038,404.99	67,038,404.99	45,795,567.02	67,038,404.99	0.00
220202	**UTILITIES - GENERAL**	**5,799,314.47**	**5,800,000.00**	**5,800,000.00**	**3,871,127.33**	**5,800,000.00**	**0.00**
22020202	TELEPHONE CHARGES	5,799,314.47	5,800,000.00	5,800,000.00	3,871,127.33	5,800,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**9,469,302.75**	**9,470,000.00**	**9,470,000.00**	**6,580,016.64**	**9,470,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	6,999,334.36	7,000,000.00	7,000,000.00	4,798,741.37	7,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,499,983.58	1,500,000.00	1,500,000.00	1,072,417.39	1,500,000.00	0.00
22020315	Procurement Expenses	969,984.82	970,000.00	970,000.00	708,857.88	970,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**15,918,263.65**	**15,920,000.01**	**15,920,000.01**	**11,989,955.73**	**15,920,000.01**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	7,149,052.79	7,150,000.01	7,150,000.01	5,127,125.15	7,150,000.01	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	5,399,436.19	5,400,000.00	5,400,000.00	4,481,232.66	5,400,000.00	0.00
22020415	Maint. of dumpsites & Evacuation of cacases	3,369,774.67	3,370,000.00	3,370,000.00	2,381,597.93	3,370,000.00	0.00
220205	**TRAINING - GENERAL**	**68,885,752.89**	**248,896,250.99**	**248,896,250.99**	**217,261,895.98**	**435,619,796.99**	**0.00**
22020501	LOCAL TRAINING	68,885,752.89	248,896,250.99	248,896,250.99	217,261,895.98	435,619,796.99	0.00
220206	**OTHER SERVICES - GENERAL**	**36,394,973.80**	**77,688,000.00**	**77,688,000.00**	**58,719,252.93**	**100,930,000.00**	**0.00**
22020602	OFFICE RENT	36,394,973.80	77,688,000.00	77,688,000.00	58,719,252.93	100,930,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**969,996.33**	**970,000.00**	**970,000.00**	**744,700.92**	**970,000.00**	**0.00**
22020701	FINANCIAL CONSULTING	969,996.33	970,000.00	970,000.00	744,700.92	970,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**13,998,296.30**	**19,000,000.01**	**19,000,000.01**	**14,464,034.75**	**26,000,000.01**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	5,999,381.45	6,000,000.01	6,000,000.01	4,346,258.27	6,000,000.01	0.00
22020803	PLANT / GENERATOR FUEL COST	7,998,914.85	13,000,000.00	13,000,000.00	10,117,776.48	20,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**31,736,157.59**	**182,317,344.00**	**182,317,344.00**	**137,587,188.81**	**282,317,344.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	2,199,955.47	2,200,000.00	2,200,000.00	1,654,172.32	2,200,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,169,901.40	1,170,000.00	1,170,000.00	830,309.37	1,170,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,169,983.73	1,170,000.00	1,170,000.00	842,661.76	1,170,000.00	0.00
22021024	Committees & Commissions Expenses	6,099,365.21	6,100,000.00	6,100,000.00	4,296,762.72	6,100,000.00	0.00
22021059	Publication & Documentation Expenses	1,099,984.23	1,677,344.00	1,677,344.00	1,243,480.38	1,677,344.00	0.00
22021096	Staff Skill Development Retreat Expenses	19,996,967.55	170,000,000.00	170,000,000.00	128,719,802.26	270,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*102,352,080.00*	*77,512,500.00*	*77,512,500.00*	*17,540,000.00*	*171,150,281.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**102,352,080.00**	**77,512,500.00**	**77,512,500.00**	**17,540,000.00**	**171,150,281.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**102,352,080.00**	**77,512,500.00**	**77,512,500.00**	**17,540,000.00**	**171,150,281.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	102,352,080.00	77,512,500.00	77,512,500.00	17,540,000.00	171,150,281.00	0.00

014700100100	Lagos State Civil Service Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*944,440,221.84*	*1,623,358,781.54*	*1,623,358,781.54*	*1,044,858,680.14*	*1,837,867,375.63*	*0.00*
21	*PERSONNEL COST*	*270,327,964.80*	*536,233,781.54*	*536,233,781.54*	*398,068,155.78*	*529,742,375.63*	*0.00*
2101	**SALARY**	**270,327,964.80**	**536,233,781.54**	**536,233,781.54**	**398,068,155.78**	**529,742,375.63**	**0.00**
210101	**SALARIES AND WAGES**	**270,327,964.80**	**536,233,781.54**	**536,233,781.54**	**398,068,155.78**	**529,742,375.63**	**0.00**
21010101	SALARY	270,327,964.80	536,233,781.54	536,233,781.54	398,068,155.78	529,742,375.63	0.00
22	*OTHER RECURRENT COSTS*	*561,758,553.04*	*975,000,000.00*	*975,000,000.00*	*546,155,294.36*	*1,000,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**561,758,553.04**	**975,000,000.00**	**975,000,000.00**	**546,155,294.36**	**1,000,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,599,996.30**	**3,600,000.00**	**3,600,000.00**	**3,257,933.91**	**3,600,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,599,996.30	3,600,000.00	3,600,000.00	3,257,933.91	3,600,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,799,996.09**	**3,800,000.00**	**3,800,000.00**	**3,519,167.96**	**3,800,000.00**	**0.00**
22020202	TELEPHONE CHARGES	3,799,996.09	3,800,000.00	3,800,000.00	3,519,167.96	3,800,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**7,849,992.49**	**7,849,999.94**	**7,849,999.94**	**7,077,387.88**	**7,849,999.94**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	5,499,994.44	5,499,999.94	5,499,999.94	5,207,026.67	5,499,999.94	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	449,999.74	450,000.00	450,000.00	442,285.71	450,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	999,999.12	1,000,000.00	1,000,000.00	556,581.00	1,000,000.00	0.00
22020315	Procurement Expenses	899,999.19	900,000.00	900,000.00	871,494.49	900,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**39,099,959.16**	**39,100,000.07**	**39,100,000.07**	**29,641,978.29**	**39,100,000.07**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	8,499,991.01	8,499,999.98	8,499,999.98	7,782,083.50	8,499,999.98	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,999,998.02	2,000,000.00	2,000,000.00	1,176,507.56	2,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	5,599,994.20	5,600,000.00	5,600,000.00	5,097,458.46	5,600,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,999,998.02	2,000,000.00	2,000,000.00	1,894,424.05	2,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	20,999,977.92	21,000,000.09	21,000,000.09	13,691,504.72	21,000,000.09	0.00
220205	**TRAINING - GENERAL**	**27,111,541.59**	**27,111,570.00**	**27,111,570.00**	**25,619,354.25**	**27,111,570.00**	**0.00**
22020501	LOCAL TRAINING	27,111,541.59	27,111,570.00	27,111,570.00	25,619,354.25	27,111,570.00	0.00
220206	**OTHER SERVICES - GENERAL**	**999,999.15**	**1,000,000.00**	**1,000,000.00**	**561,859.79**	**1,000,000.00**	**0.00**
22020609	Janitorial Services	999,999.15	1,000,000.00	1,000,000.00	561,859.79	1,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,479,997.96**	**2,480,000.00**	**2,480,000.00**	**1,924,221.81**	**2,480,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	699,999.41	700,000.00	700,000.00	396,997.01	700,000.00	0.00
22020703	LEGAL SERVICES	179,999.98	180,000.00	180,000.00	104,935.50	180,000.00	0.00
22020709	Professional Fees Expenses	999,999.09	1,000,000.00	1,000,000.00	988,571.43	1,000,000.00	0.00
22020712	Management Consultancy Fees	599,999.49	600,000.00	600,000.00	433,717.87	600,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,999,994.85**	**4,999,999.99**	**4,999,999.99**	**4,604,090.17**	**4,999,999.99**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	4,999,994.85	4,999,999.99	4,999,999.99	4,604,090.17	4,999,999.99	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**471,817,075.44**	**885,058,430.00**	**885,058,430.00**	**469,949,300.29**	**910,058,430.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	20,558,408.46	20,558,430.00	20,558,430.00	7,434,387.77	20,558,430.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	14,999,984.07	28,241,136.00	28,241,136.00	23,398,967.22	28,241,136.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	999,999.12	1,000,000.00	1,000,000.00	994,285.71	1,000,000.00	0.00
22021007	Staff Welfare Packages	9,999,989.45	10,000,000.00	10,000,000.00	4,453,567.29	35,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	699,999.44	700,000.00	700,000.00	666,743.57	700,000.00	0.00
22021024	Committees & Commissions Expenses	400,458,720.01	800,458,864.00	800,458,864.00	424,342,227.80	800,458,864.00	0.00
22021051	Research & Development Expenses	3,299,996.73	3,300,000.00	3,300,000.00	2,348,760.66	3,300,000.00	0.00
22021059	Publication & Documentation Expenses	799,999.36	800,000.00	800,000.00	282,677.83	800,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	19,999,978.80	20,000,000.00	20,000,000.00	6,027,682.43	20,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*112,353,704.00*	*112,125,000.00*	*112,125,000.00*	*100,635,230.00*	*308,125,000.00*	*0.00*
2303	**REHABILITATION / REPAIRS**	**112,353,704.00**	**112,125,000.00**	**112,125,000.00**	**100,635,230.00**	**308,125,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**112,353,704.00**	**112,125,000.00**	**112,125,000.00**	**100,635,230.00**	**308,125,000.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	112,353,704.00	112,125,000.00	112,125,000.00	100,635,230.00	308,125,000.00	0.00

014700200100	Lagos State Pension Commission (LASPEC)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*45,368,694,567.17*	*48,080,346,562.05*	*47,970,152,187.05*	*27,011,971,001.64*	*55,652,466,985.50*	*0.00*
21	*PERSONNEL COST*	*44,969,452,814.00*	*47,141,352,187.05*	*47,141,352,187.05*	*26,198,790,980.06*	*54,340,558,549.50*	*0.00*
2101	**SALARY**	**1,865,073,647.23**	**2,962,016,929.95**	**2,962,016,929.95**	**478,015,000.00**	**3,061,633,750.00**	**0.00**
210101	**SALARIES AND WAGES**	**1,865,073,647.23**	**2,962,016,929.95**	**2,962,016,929.95**	**478,015,000.00**	**3,061,633,750.00**	**0.00**
21010101	SALARY	1,865,073,647.23	2,962,016,929.95	2,962,016,929.95	478,015,000.00	3,061,633,750.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**19,465,516,772.06**	**19,236,684,542.12**	**19,236,684,542.12**	**16,940,901,560.63**	**19,236,684,541.69**	**0.00**
210202	**SOCIAL CONTRIBUTIONS**	**19,465,516,772.06**	**19,236,684,542.12**	**19,236,684,542.12**	**16,940,901,560.63**	**19,236,684,541.69**	**0.00**
21020202	CONTRIBUTORY PENSION	19,465,516,772.06	19,236,684,542.12	19,236,684,542.12	16,940,901,560.63	19,236,684,541.69	0.00
2103	**SOCIAL BENEFITS**	**23,638,862,394.71**	**24,942,650,714.98**	**24,942,650,714.98**	**8,779,874,419.43**	**32,042,240,257.81**	**0.00**
210301	**SOCIAL BENEFITS**	**23,638,862,394.71**	**24,942,650,714.98**	**24,942,650,714.98**	**8,779,874,419.43**	**32,042,240,257.81**	**0.00**
21030101	GRATUITY	4,739,787,767.71	5,687,745,321.47	5,687,745,321.47	3,227,166,675.47	10,726,146,386.00	0.00
21030102	PENSION	17,544,614,505.00	17,900,445,271.70	17,900,445,271.70	5,552,707,743.96	19,961,633,750.00	0.00
21030108	PENSION ARREARS	1,354,460,122.00	1,354,460,121.81	1,354,460,121.81	0.00	1,354,460,121.81	0.00
22	*OTHER RECURRENT COSTS*	*356,861,753.17*	*808,575,000.00*	*808,575,000.00*	*808,182,521.58*	*1,032,208,436.00*	*0.00*
2202	**OVERHEAD COST**	**356,861,753.17**	**808,575,000.00**	**808,575,000.00**	**808,182,521.58**	**1,032,208,436.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,390,318.03**	**2,449,999.99**	**2,449,999.99**	**2,440,000.00**	**2,449,999.99**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,390,318.03	2,449,999.99	2,449,999.99	2,440,000.00	2,449,999.99	0.00
220202	**UTILITIES - GENERAL**	**2,125,847.45**	**2,220,000.00**	**2,220,000.00**	**2,200,000.00**	**2,220,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,125,847.45	2,220,000.00	2,220,000.00	2,200,000.00	2,220,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,454,345.75**	**4,639,712.48**	**4,639,712.48**	**4,615,000.00**	**4,639,712.48**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,642,222.45	2,739,712.48	2,739,712.48	2,730,000.00	2,739,712.48	0.00
22020309	UNIFORMS & OTHER CLOTHING	418,501.29	460,000.00	460,000.00	450,000.00	460,000.00	0.00
22020315	Procurement Expenses	1,393,622.00	1,440,000.00	1,440,000.00	1,435,000.00	1,440,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**47,801,830.91**	**56,177,748.47**	**56,177,748.47**	**56,146,574.00**	**116,177,748.47**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	4,553,186.84	4,593,000.01	4,593,000.01	4,592,000.00	4,593,000.01	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	21,795,040.64	29,920,005.06	29,920,005.06	29,900,000.00	59,920,005.06	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	21,453,603.43	21,664,743.40	21,664,743.40	21,654,574.00	51,664,743.40	0.00
220205	**TRAINING - GENERAL**	**22,359,440.03**	**122,476,000.00**	**122,476,000.00**	**122,462,521.58**	**142,476,000.00**	**0.00**
22020501	LOCAL TRAINING	22,359,440.03	122,476,000.00	122,476,000.00	122,462,521.58	142,476,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**21,556,848.89**	**21,801,374.65**	**21,801,374.65**	**21,790,000.00**	**21,801,374.65**	**0.00**
22020602	OFFICE RENT	16,009,181.50	16,108,897.30	16,108,897.30	16,100,000.00	16,108,897.30	0.00
22020609	Janitorial Services	5,547,667.40	5,692,477.35	5,692,477.35	5,690,000.00	5,692,477.35	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**98,729,623.69**	**88,329,603.09**	**88,329,603.09**	**88,213,000.00**	**101,338,039.09**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	92,089,629.08	81,579,603.09	81,579,603.09	81,570,000.00	94,588,039.09	0.00
22020709	Professional Fees Expenses	3,100,753.85	3,150,000.00	3,150,000.00	3,143,000.00	3,150,000.00	0.00
22020711	Consultancy Services	3,539,240.76	3,600,000.00	3,600,000.00	3,500,000.00	3,600,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**15,297,792.65**	**91,365,952.98**	**91,365,952.98**	**91,340,426.00**	**121,365,952.98**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,896,075.73	2,945,999.98	2,945,999.98	2,944,000.00	2,945,999.98	0.00
22020803	PLANT / GENERATOR FUEL COST	12,401,716.92	88,419,953.00	88,419,953.00	88,396,426.00	118,419,953.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**525,001.42**	**564,608.34**	**564,608.34**	**560,000.00**	**564,608.34**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	525,001.42	564,608.34	564,608.34	560,000.00	564,608.34	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**141,620,704.35**	**418,550,000.00**	**418,550,000.00**	**418,415,000.00**	**519,175,000.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	5,662,175.61	5,750,000.00	5,750,000.00	5,675,000.00	5,750,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	9,631,695.09	9,700,000.00	9,700,000.00	9,650,000.00	9,700,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	125,826,548.74	402,500,000.00	402,500,000.00	402,500,000.00	503,125,000.00	0.00
22021025	Compensations	500,284.90	600,000.00	600,000.00	590,000.00	600,000.00	0.00
23	*CAPITAL EXPENDITURE*	*42,380,000.00*	*130,419,375.00*	*20,225,000.00*	*4,997,500.00*	*279,700,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**42,380,000.00**	**130,419,375.00**	**20,225,000.00**	**4,997,500.00**	**279,700,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**42,380,000.00**	**130,419,375.00**	**20,225,000.00**	**4,997,500.00**	**279,700,000.00**	**0.00**
23010113	PURCHASE OF COMPUTERS	42,380,000.00	130,419,375.00	20,225,000.00	4,997,500.00	279,700,000.00	0.00

014900100100	Local Government Service Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*2,461,486,138.91*	*1,543,085,027.56*	*1,543,085,027.56*	*953,059,861.14*	*1,996,258,421.15*	*0.00*
21	*PERSONNEL COST*	*127,054,086.00*	*181,304,505.56*	*181,304,505.56*	*173,034,935.27*	*180,561,369.61*	*0.00*
2101	**SALARY**	**127,054,086.00**	**181,304,505.56**	**181,304,505.56**	**173,034,935.27**	**180,561,369.61**	**0.00**
210101	**SALARIES AND WAGES**	**127,054,086.00**	**181,304,505.56**	**181,304,505.56**	**173,034,935.27**	**180,561,369.61**	**0.00**
21010101	SALARY	127,054,086.00	134,344,125.56	134,344,125.56	132,540,031.65	0.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALAR	0.00	46,960,380.00	46,960,380.00	40,494,903.62	180,561,369.61	0.00
22	*OTHER RECURRENT COSTS*	*2,041,546,656.91*	*846,220,867.00*	*846,220,867.00*	*709,211,925.87*	*1,440,078,000.00*	*0.00*
2202	**OVERHEAD COST**	**2,041,546,656.91**	**846,220,867.00**	**846,220,867.00**	**709,211,925.87**	**1,440,078,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,880,664.43**	**2,900,000.00**	**2,900,000.00**	**2,624,446.76**	**2,900,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,880,664.43	2,900,000.00	2,900,000.00	2,624,446.76	2,900,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,583,218.81**	**2,600,000.00**	**2,600,000.00**	**2,407,851.77**	**2,600,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,583,218.81	2,600,000.00	2,600,000.00	2,407,851.77	2,600,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,490,771,677.23**	**24,700,000.00**	**24,700,000.00**	**20,768,483.47**	**24,700,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	6,856,455.74	6,900,000.00	6,900,000.00	5,592,441.82	6,900,000.00	0.00
22020302	BOOKS	698,266.64	700,000.00	700,000.00	247,343.10	700,000.00	0.00
22020303	NEWSPAPERS	697,601.68	700,000.00	700,000.00	681,524.21	700,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	500,000.00	500,000.00	470,966.61	500,000.00	0.00
22020315	Procurement Expenses	1,482,019,353.16	15,900,000.00	15,900,000.00	13,776,207.73	15,900,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**78,197,162.54**	**179,097,650.00**	**179,097,650.00**	**174,955,091.12**	**179,097,650.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	76,700,977.60	177,597,650.00	177,597,650.00	173,553,402.11	177,597,650.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	996,450.07	1,000,000.00	1,000,000.00	910,260.44	1,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	499,734.87	500,000.00	500,000.00	491,428.57	500,000.00	0.00
220205	**TRAINING - GENERAL**	**21,977,314.11**	**22,132,360.66**	**22,132,360.66**	**21,404,921.57**	**515,989,493.66**	**0.00**
22020501	LOCAL TRAINING	21,977,314.11	22,132,360.66	22,132,360.66	21,404,921.57	515,989,493.66	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,696,898.77**	**1,700,000.34**	**1,700,000.34**	**1,339,722.24**	**1,700,000.34**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	997,220.28	1,000,000.00	1,000,000.00	963,048.42	1,000,000.00	0.00
22020703	LEGAL SERVICES	699,678.49	700,000.34	700,000.34	376,673.83	700,000.34	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,965,750.75**	**5,000,000.00**	**5,000,000.00**	**4,604,090.18**	**5,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	4,965,750.75	5,000,000.00	5,000,000.00	4,604,090.18	5,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**438,473,970.28**	**608,090,856.00**	**608,090,856.00**	**481,107,318.77**	**708,090,856.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	2,384,802.37	2,400,000.00	2,400,000.00	2,387,330.89	2,400,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	697,550.87	700,000.00	700,000.00	670,438.73	700,000.00	0.00
22021007	Staff Welfare Packages	11,939,304.48	12,028,000.00	12,028,000.00	11,647,039.73	12,028,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,493,486.20	1,500,000.00	1,500,000.00	1,468,327.21	1,500,000.00	0.00
22021024	Committees & Commissions Expenses	420,788,545.29	590,290,856.00	590,290,856.00	463,801,534.99	690,290,856.00	0.00
22021025	Compensations	499,055.39	500,000.00	500,000.00	468,327.21	500,000.00	0.00
22021059	Publication & Documentation Expenses	671,225.68	672,000.00	672,000.00	664,320.00	672,000.00	0.00
23	*CAPITAL EXPENDITURE*	*292,885,396.00*	*515,559,655.00*	*515,559,655.00*	*70,813,000.00*	*375,619,051.54*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**292,885,396.00**	**515,559,655.00**	**515,559,655.00**	**70,813,000.00**	**375,619,051.54**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**292,885,396.00**	**515,559,655.00**	**515,559,655.00**	**70,813,000.00**	**375,619,051.54**	**0.00**
23010113	PURCHASE OF COMPUTERS	292,885,396.00	515,559,655.00	515,559,655.00	70,813,000.00	375,619,051.54	0.00

014800100100	Lagos Independent Electoral Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*780,221,542.42*	*9,726,186,486.20*	*9,680,503,695.20*	*9,554,594,175.05*	*5,078,633,414.00*	*0.00*
21	*PERSONNEL COST*	*260,548,567.32*	*423,721,895.00*	*423,721,895.00*	*325,310,388.73*	*458,258,777.00*	*0.00*
2101	**SALARY**	**260,548,567.32**	**423,721,895.00**	**423,721,895.00**	**325,310,388.73**	**458,258,777.00**	**0.00**
210101	**SALARIES AND WAGES**	**260,548,567.32**	**423,721,895.00**	**423,721,895.00**	**325,310,388.73**	**458,258,777.00**	**0.00**
21010101	SALARY	260,548,567.32	423,721,895.00	423,721,895.00	325,310,388.73	458,258,777.00	0.00
22	*OTHER RECURRENT COSTS*	*460,165,798.10*	*7,229,339,591.20*	*7,229,339,591.20*	*7,229,283,786.32*	*3,855,647,299.00*	*0.00*
2202	**OVERHEAD COST**	**460,165,798.10**	**7,229,339,591.20**	**7,229,339,591.20**	**7,229,283,786.32**	**3,855,647,299.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**16,205,164.40**	**27,819,339.27**	**27,819,339.27**	**27,812,952.48**	**27,819,339.27**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,205,164.40	27,819,339.27	27,819,339.27	27,812,952.48	27,819,339.27	0.00
220202	**UTILITIES - GENERAL**	**8,949,504.13**	**14,937,680.70**	**14,937,680.70**	**14,936,419.86**	**14,937,680.70**	**0.00**
22020201	ELECTRICITY CHARGES	8,949,504.13	14,937,680.70	14,937,680.70	14,936,419.86	14,937,680.70	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,653,994.77**	**14,751,113.47**	**14,751,113.47**	**14,743,644.59**	**14,751,113.37**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	6,358,427.40	10,865,800.52	10,865,800.52	10,863,852.49	10,865,800.52	0.00
22020309	UNIFORMS & OTHER CLOTHING	260,715.22	402,443.37	402,443.37	398,579.91	402,443.27	0.00
22020315	Procurement Expenses	2,034,852.16	3,482,869.58	3,482,869.58	3,481,212.19	3,482,869.58	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**30,188,994.75**	**49,893,845.11**	**49,893,845.11**	**49,886,452.86**	**49,893,845.11**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	11,109,833.81	17,928,937.19	17,928,937.19	17,927,358.45	17,928,937.19	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	17,026,069.46	28,437,603.41	28,437,603.41	28,434,282.47	28,437,603.41	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,695,829.04	2,983,748.82	2,983,748.82	2,982,127.37	2,983,748.82	0.00
22020406	OTHER MAINTENANCE SERVICES	357,262.43	543,555.69	543,555.69	542,684.58	543,555.69	0.00
220205	**TRAINING - GENERAL**	**15,766,291.68**	**29,946,314.17**	**29,946,314.17**	**29,938,641.56**	**29,946,314.17**	**0.00**
22020501	LOCAL TRAINING	15,766,291.68	29,946,314.17	29,946,314.17	29,938,641.56	29,946,314.17	0.00
220206	**OTHER SERVICES - GENERAL**	**1,980,870.42**	**3,793,968.10**	**3,793,968.10**	**3,792,752.25**	**3,793,968.10**	**0.00**
22020601	SECURITY SERVICES	1,980,870.42	3,793,968.10	3,793,968.10	3,792,752.25	3,793,968.10	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**326,769,548.91**	**4,002,470,026.49**	**4,002,470,026.49**	**4,002,468,183.27**	**2,765,475,138.49**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	10,590,954.08	16,343,517.20	16,343,517.20	16,343,517.20	16,343,517.20	0.00
22020703	LEGAL SERVICES	1,230,813.38	1,933,435.07	1,933,435.07	1,932,100.72	1,933,435.07	0.00
22020712	Management Consultancy Fees	313,859,757.13	3,982,642,187.00	3,982,642,187.00	3,982,642,187.00	2,745,647,299.00	0.00
22020713	Professional Advisory	1,088,024.32	1,550,887.22	1,550,887.22	1,550,378.35	1,550,887.22	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**25,664,724.58**	**42,192,174.28**	**42,192,174.28**	**42,191,045.68**	**42,192,174.45**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	14,935,233.38	25,179,314.25	25,179,314.25	25,179,314.25	25,179,314.25	0.00
22020803	PLANT / GENERATOR FUEL COST	10,729,491.20	17,012,860.03	17,012,860.03	17,011,731.43	17,012,860.20	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**544,880.01**	**960,000.00**	**960,000.00**	**958,400.00**	**960,000.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	544,880.01	960,000.00	960,000.00	958,400.00	960,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**25,441,824.45**	**3,042,575,129.61**	**3,042,575,129.61**	**3,042,555,293.77**	**905,877,725.34**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	6,530,827.80	10,502,208.33	10,502,208.33	10,490,374.13	10,502,208.33	0.00
22021007	Staff Welfare Packages	4,960,113.98	8,645,006.82	8,645,006.82	8,643,106.68	8,645,006.82	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,797,220.19	2,491,088.18	2,491,088.18	2,487,032.83	2,491,088.18	0.00
22021024	Committees & Commissions Expenses	5,491,697.63	3,009,834,518.27	3,009,834,518.27	3,009,834,518.27	873,137,114.00	0.00
22021073	Monitoring & Evaluation Expenses	6,661,964.84	11,102,308.01	11,102,308.01	11,100,261.85	11,102,308.01	0.00
23	*CAPITAL EXPENDITURE*	*59,507,177.00*	*2,073,125,000.00*	*2,027,442,209.00*	*2,000,000,000.00*	*764,727,338.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**59,507,177.00**	**2,073,125,000.00**	**2,027,442,209.00**	**2,000,000,000.00**	**764,727,338.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**59,507,177.00**	**2,073,125,000.00**	**2,027,442,209.00**	**2,000,000,000.00**	**764,727,338.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	59,507,177.00	2,073,125,000.00	2,027,442,209.00	2,000,000,000.00	764,727,338.00	0.00

012400100100	Ministry of Home Affairs						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*6,948,263,060.02*	*8,939,471,547.66*	*8,939,471,547.66*	*5,888,821,385.50*	*15,293,301,444.43*	*0.00*
21	*PERSONNEL COST*	*375,609,359.79*	*612,527,377.66*	*612,527,377.66*	*457,449,269.84*	*644,198,165.81*	*0.00*
2101	**SALARY**	**375,609,359.79**	**612,527,377.66**	**612,527,377.66**	**457,449,269.84**	**644,198,165.81**	**0.00**
210101	**SALARIES AND WAGES**	**375,609,359.79**	**612,527,377.66**	**612,527,377.66**	**457,449,269.84**	**644,198,165.81**	**0.00**
21010101	SALARY	375,609,359.79	612,527,377.66	612,527,377.66	457,449,269.84	644,198,165.81	0.00
22	*OTHER RECURRENT COSTS*	*5,818,104,844.23*	*6,955,158,755.00*	*6,955,158,755.00*	*5,037,854,620.94*	*12,280,549,868.00*	*0.00*
2202	**OVERHEAD COST**	**5,788,718,718.04**	**6,924,533,755.00**	**6,924,533,755.00**	**5,009,077,200.12**	**12,249,924,868.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,787,254,930.99**	**4,312,606,777.00**	**4,312,606,777.00**	**3,465,480,128.70**	**8,612,606,777.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,208,066.79	3,390,000.00	3,390,000.00	2,466,210.41	3,390,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,784,046,864.20	4,309,216,777.00	4,309,216,777.00	3,463,013,918.29	8,609,216,777.00	0.00
220202	**UTILITIES - GENERAL**	**4,320,542.60**	**4,437,000.00**	**4,437,000.00**	**3,552,933.36**	**4,437,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	4,320,542.60	4,437,000.00	4,437,000.00	3,552,933.36	4,437,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**9,237,443.51**	**9,390,000.00**	**9,390,000.00**	**6,969,671.27**	**9,390,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	4,157,443.49	4,290,000.00	4,290,000.00	3,366,210.41	4,290,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	990,000.01	1,000,000.00	1,000,000.00	648,959.96	1,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,490,000.01	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020314	Test Kits Expenses	600,000.00	600,000.00	600,000.00	156,581.00	600,000.00	0.00
22020315	Procurement Expenses	2,000,000.00	2,000,000.00	2,000,000.00	1,297,919.91	2,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**6,492,675.88**	**6,786,000.00**	**6,786,000.00**	**5,372,601.93**	**6,786,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	4,331,675.87	4,623,000.00	4,623,000.00	3,360,179.63	4,623,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,161,000.01	2,163,000.00	2,163,000.00	2,012,422.30	2,163,000.00	0.00
220205	**TRAINING - GENERAL**	**23,795,508.69**	**25,925,000.00**	**25,925,000.00**	**20,382,262.45**	**25,925,000.00**	**0.00**
22020501	LOCAL TRAINING	23,795,508.69	25,925,000.00	25,925,000.00	20,382,262.45	25,925,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**205,279,011.84**	**309,865,544.00**	**309,865,544.00**	**206,662,039.69**	**409,865,544.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	7,618,194.34	8,500,000.00	8,500,000.00	4,638,559.51	8,500,000.00	0.00
22020703	LEGAL SERVICES	1,365,524.01	1,365,544.00	1,365,544.00	751,183.28	1,365,544.00	0.00
22020713	Professional Advisory	196,295,293.49	300,000,000.00	300,000,000.00	201,272,296.91	400,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**46,217,286.60**	**48,666,601.00**	**48,666,601.00**	**41,838,501.69**	**48,666,601.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	11,529,237.90	11,638,000.00	11,638,000.00	7,399,838.11	11,638,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	34,688,048.70	37,028,601.00	37,028,601.00	34,438,663.58	37,028,601.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,706,121,317.91**	**2,206,856,833.00**	**2,206,856,833.00**	**1,258,819,061.03**	**3,132,247,946.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	11,751,657.77	12,000,000.00	12,000,000.00	8,766,736.43	12,000,000.00	0.00
22021007	Staff Welfare Packages	9,477,369.63	10,000,000.00	10,000,000.00	5,712,230.61	10,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	6,294,010.99	7,000,000.00	7,000,000.00	2,842,946.84	7,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	19,364,672.67	307,006,886.00	307,006,886.00	83,107,915.93	600,000,000.00	0.00
22021025	Compensations	3,303,338.02	3,459,000.00	3,459,000.00	2,535,210.41	3,459,000.00	0.00
22021051	Research & Development Expenses	5,775,665.80	7,020,000.00	7,020,000.00	6,096,210.41	7,020,000.00	0.00
22021052	Welfare Package & Special Services to the Public	830,481,247.21	832,555,638.40	832,555,638.40	765,875,454.06	1,464,953,637.40	0.00
22021064	Festivals & Ceremonies	92,964,951.28	295,000,000.00	295,000,000.00	69,718,781.11	295,000,000.00	0.00
22021069	Arts & Festival Expenses	696,573,753.63	700,815,308.60	700,815,308.60	293,155,932.34	700,815,308.60	0.00
22021096	Staff Skill Development Retreat Expenses	30,134,650.91	32,000,000.00	32,000,000.00	21,007,642.90	32,000,000.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**29,386,126.19**	**30,625,000.00**	**30,625,000.00**	**28,777,420.82**	**30,625,000.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**29,386,126.19**	**30,625,000.00**	**30,625,000.00**	**28,777,420.82**	**30,625,000.00**	**0.00**
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	29,386,126.19	30,625,000.00	30,625,000.00	28,777,420.82	30,625,000.00	0.00
23	*CAPITAL EXPENDITURE*	*754,548,856.00*	*1,371,785,415.00*	*1,371,785,415.00*	*393,517,494.72*	*2,368,553,410.62*	*0.00*
2303	**REHABILITATION / REPAIRS**	**754,548,856.00**	**1,371,785,415.00**	**1,371,785,415.00**	**393,517,494.72**	**2,368,553,410.62**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**754,548,856.00**	**1,371,785,415.00**	**1,371,785,415.00**	**393,517,494.72**	**2,368,553,410.62**	**0.00**
23030103	REHABILITATION / REPAIRS - HOUSING	754,548,856.00	1,371,785,415.00	1,371,785,415.00	393,517,494.72	2,368,553,410.62	0.00

012403700100	Muslim Pilgrims' Welfare Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*14,233,948,827.50*	*25,170,000,000.00*	*25,170,000,000.00*	*12,816,865,146.09*	*30,350,000,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*14,233,948,827.50*	*25,170,000,000.00*	*25,170,000,000.00*	*12,816,865,146.09*	*30,350,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**14,233,948,827.50**	**25,170,000,000.00**	**25,170,000,000.00**	**12,816,865,146.09**	**30,350,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**14,167,727,826.29**	**25,000,000,000.00**	**25,000,000,000.00**	**12,756,932,848.68**	**30,000,000,000.00**	**0.00**
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	14,167,727,826.29	25,000,000,000.00	25,000,000,000.00	12,756,932,848.68	30,000,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**66,221,001.21**	**170,000,000.00**	**170,000,000.00**	**59,932,297.41**	**350,000,000.00**	**0.00**
22021052	Welfare Package & Special Services to the Public	66,221,001.21	170,000,000.00	170,000,000.00	59,932,297.41	350,000,000.00	0.00

012403800100	Christian Pilgrims' Welfare Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*22,280,050.01*	*1,526,500,000.00*	*1,526,500,000.00*	*241,503,506.34*	*1,702,000,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*22,280,050.01*	*1,526,500,000.00*	*1,526,500,000.00*	*241,503,506.34*	*1,702,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**22,280,050.01**	**1,526,500,000.00**	**1,526,500,000.00**	**241,503,506.34**	**1,702,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**18,877,079.45**	**1,350,000,000.00**	**1,350,000,000.00**	**186,792,230.89**	**1,350,000,000.00**	**0.00**
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	18,877,079.45	1,350,000,000.00	1,350,000,000.00	186,792,230.89	1,350,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**3,402,970.56**	**176,500,000.00**	**176,500,000.00**	**54,711,275.44**	**352,000,000.00**	**0.00**
22021052	Welfare Package & Special Services to the Public	3,402,970.56	176,500,000.00	176,500,000.00	54,711,275.44	352,000,000.00	0.00

016500100100	Ministry of Special Duties & Inter-Governmental						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*33,438,928,069.03*	*37,543,322,963.32*	*34,936,967,838.32*	*11,666,089,465.35*	*31,108,965,898.00*	*0.00*
21	*PERSONNEL COST*	*820,029,919.37*	*1,110,131,277.00*	*1,110,131,277.00*	*646,265,000.00*	*1,219,218,150.00*	*0.00*
2101	**SALARY**	**820,029,919.37**	**1,110,131,277.00**	**1,110,131,277.00**	**646,265,000.00**	**1,219,218,150.00**	**0.00**
210101	**SALARIES AND WAGES**	**820,029,919.37**	**1,110,131,277.00**	**1,110,131,277.00**	**646,265,000.00**	**1,219,218,150.00**	**0.00**
21010101	SALARY	820,029,919.37	1,110,131,277.00	1,110,131,277.00	646,265,000.00	1,219,218,150.00	0.00
22	*OTHER RECURRENT COSTS*	*23,175,989,140.32*	*16,861,685,357.32*	*16,861,685,357.32*	*6,745,133,438.23*	*16,900,440,966.00*	*0.00*
2202	**OVERHEAD COST**	**23,175,989,140.32**	**16,861,685,357.32**	**16,861,685,357.32**	**6,745,133,438.23**	**16,900,440,966.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,915,226.32**	**2,916,000.00**	**2,916,000.00**	**2,331,066.99**	**2,916,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,915,226.32	2,916,000.00	2,916,000.00	2,331,066.99	2,916,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,670,987.82**	**3,672,000.00**	**3,672,000.00**	**3,012,952.67**	**3,672,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,670,987.82	3,672,000.00	3,672,000.00	3,012,952.67	3,672,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**11,962,817.81**	**11,966,000.00**	**11,966,000.00**	**10,253,674.17**	**11,966,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	8,963,571.38	8,966,000.00	8,966,000.00	7,551,926.24	8,966,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	499,877.01	500,000.00	500,000.00	476,245.41	500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	499,890.09	500,000.00	500,000.00	468,327.21	500,000.00	0.00
22020315	Procurement Expenses	1,999,479.32	2,000,000.00	2,000,000.00	1,757,175.31	2,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**13,345,259,752.55**	**8,808,940,709.52**	**8,808,940,709.52**	**1,666,686,849.32**	**8,944,696,318.30**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	5,722,476.07	5,724,000.00	5,724,000.00	4,636,229.84	5,724,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,498,531.83	5,500,000.00	5,500,000.00	4,919,332.26	60,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,363,656,718.63	822,929,136.02	822,929,136.02	740,258,838.99	904,538,058.30	0.00
22020407	MAINTENANCE OF AIRCRAFTS	763,690,874.66	763,935,259.50	763,935,259.50	74,316,898.18	763,934,260.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	10,849,573.40	10,852,314.00	10,852,314.00	3,834,635.70	10,500,000.00	0.00
22020424	Maintenance of Tractor & Heavy Equipment	10,195,841,577.96	7,200,000,000.00	7,200,000,000.00	838,720,914.35	7,200,000,000.00	0.00
220205	**TRAINING - GENERAL**	**269,127,074.95**	**319,229,934.10**	**319,229,934.10**	**260,155,057.64**	**219,229,934.00**	**0.00**
22020501	LOCAL TRAINING	269,127,074.95	319,229,934.10	319,229,934.10	260,155,057.64	219,229,934.00	0.00
220206	**OTHER SERVICES - GENERAL**	**9,496,138,126.78**	**7,518,034,040.00**	**7,518,034,040.00**	**4,740,001,402.79**	**6,820,034,040.00**	**0.00**
22020601	SECURITY SERVICES	9,496,138,126.78	7,518,034,040.00	7,518,034,040.00	4,740,001,402.79	6,820,034,040.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**7,411,974.79**	**7,413,021.21**	**7,413,021.21**	**7,139,098.34**	**7,413,021.21**	**0.00**
22020703	LEGAL SERVICES	7,411,974.79	7,413,021.21	7,413,021.21	7,139,098.34	7,413,021.21	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**11,584,029.95**	**11,587,099.50**	**11,587,099.50**	**10,032,296.70**	**11,587,099.50**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	11,584,029.95	11,587,099.50	11,587,099.50	10,032,296.70	11,587,099.50	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**27,919,149.35**	**177,926,552.99**	**177,926,552.99**	**45,521,039.62**	**878,926,552.99**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	5,289,446.08	5,290,787.66	5,290,787.66	4,912,061.77	5,290,787.66	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	10,632,923.12	10,635,765.33	10,635,765.33	9,367,435.40	10,635,765.33	0.00
22021035	Local Technology Support Expenses	1,999,500.56	2,000,000.00	2,000,000.00	1,957,769.62	703,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	9,997,279.60	160,000,000.00	160,000,000.00	29,283,772.83	160,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*9,442,909,009.34*	*19,571,506,329.00*	*16,965,151,204.00*	*4,274,691,027.12*	*12,989,306,782.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**2,206,538,478.34**	**4,705,736,310.65**	**2,609,999,999.65**	**496,564,248.59**	**3,123,124,582.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**2,206,538,478.34**	**4,705,736,310.65**	**2,609,999,999.65**	**496,564,248.59**	**3,123,124,582.00**	**0.00**
23010107	PURCHASE OF TRUCKS	2,035,487,354.35	4,405,736,310.65	2,309,999,999.65	224,700,000.00	2,924,019,200.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	171,051,123.99	300,000,000.00	300,000,000.00	271,864,248.59	199,105,382.00	0.00
2302	**CONSTRUCTION / PROVISION**	**418,336,491.00**	**5,538,999,029.35**	**8,038,999,029.35**	**1,189,046,180.73**	**3,676,148,200.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**418,336,491.00**	**5,538,999,029.35**	**8,038,999,029.35**	**1,189,046,180.73**	**3,676,148,200.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	418,336,491.00	5,538,999,029.35	8,038,999,029.35	1,189,046,180.73	3,676,148,200.00	0.00
2303	**REHABILITATION / REPAIRS**	**6,818,034,040.00**	**9,326,770,989.00**	**6,316,152,175.00**	**2,589,080,597.80**	**6,190,034,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**6,818,034,040.00**	**9,326,770,989.00**	**6,316,152,175.00**	**2,589,080,597.80**	**6,190,034,000.00**	**0.00**
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODR	6,818,034,040.00	9,326,770,989.00	6,316,152,175.00	2,589,080,597.80	6,190,034,000.00	0.00

021500100100	Ministry of Agriculture Hqtrs						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*30,483,013,510.22*	*78,674,697,525.72*	*67,671,017,294.72*	*38,970,032,294.98*	*79,365,050,825.29*	*80,000,000.00*
21	*PERSONNEL COST*	*1,935,392,402.16*	*3,078,274,279.72*	*3,078,274,279.72*	*2,175,426,439.29*	*3,549,520,051.61*	*0.00*
2101	**SALARY**	**1,935,392,402.16**	**3,078,274,279.72**	**3,078,274,279.72**	**2,175,426,439.29**	**3,549,520,051.61**	**0.00**
210101	**SALARIES AND WAGES**	**1,935,392,402.16**	**3,078,274,279.72**	**3,078,274,279.72**	**2,175,426,439.29**	**3,549,520,051.61**	**0.00**
21010101	SALARY	1,935,392,402.16	3,078,274,279.72	3,078,274,279.72	2,175,426,439.29	3,549,520,051.61	0.00
22	*OTHER RECURRENT COSTS*	*2,734,244,204.04*	*10,560,000,000.00*	*10,560,000,000.00*	*2,978,802,054.26*	*7,693,000,000.00*	*80,000,000.00*
2202	**OVERHEAD COST**	**2,732,196,390.10**	**10,057,750,000.00**	**10,057,750,000.00**	**2,721,838,220.17**	**6,091,000,000.00**	**80,000,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,112,607.83**	**3,500,000.00**	**3,500,000.00**	**3,245,957.86**	**3,500,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,112,607.83	3,500,000.00	3,500,000.00	3,245,957.86	3,500,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,112,607.83**	**3,500,000.00**	**3,500,000.00**	**3,142,031.53**	**3,500,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,112,607.83	3,500,000.00	3,500,000.00	3,142,031.53	3,500,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**16,566,458.01**	**18,649,992.00**	**18,649,992.00**	**17,635,475.34**	**18,649,992.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,236,914.74	2,499,993.00	2,499,993.00	2,342,952.44	2,499,993.00	0.00
22020303	NEWSPAPERS	250,000.00	250,000.00	250,000.00	238,214.29	250,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	4,445,517.80	5,000,000.00	5,000,000.00	4,821,576.64	5,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,698,615.29	2,999,999.00	2,999,999.00	2,814,779.78	2,999,999.00	0.00
22020315	Procurement Expenses	3,692,622.30	4,200,000.00	4,200,000.00	3,944,733.04	4,200,000.00	0.00
22020316	Surveying Expenses	3,242,787.87	3,700,000.00	3,700,000.00	3,473,219.16	3,700,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**37,595,945.46**	**42,650,004.00**	**42,650,004.00**	**41,237,346.46**	**475,900,004.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	4,871,437.13	5,500,002.00	5,500,002.00	5,315,243.47	5,500,002.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	4,881,872.29	5,500,002.00	5,500,002.00	5,338,337.81	5,500,002.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	11,337,978.53	13,000,000.00	13,000,000.00	12,585,091.78	13,000,000.00	0.00
22020423	Maintenance of Farm	243,724.61	250,000.00	250,000.00	237,400.00	400,500,000.00	0.00
22020424	Maintenance of Tractor & Heavy Equipment	16,260,932.92	18,400,000.00	18,400,000.00	17,761,273.40	51,400,000.00	0.00
220205	**TRAINING - GENERAL**	**137,693,345.62**	**868,000,000.00**	**868,000,000.00**	**361,068,895.32**	**868,000,000.00**	**0.00**
22020501	LOCAL TRAINING	137,693,345.62	868,000,000.00	868,000,000.00	361,068,895.32	868,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**889,926.37**	**1,000,000.00**	**1,000,000.00**	**997,257.14**	**1,000,000.00**	**0.00**
22020608	Library Services	889,926.37	1,000,000.00	1,000,000.00	997,257.14	1,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,084,802,738.37**	**2,604,200,000.00**	**2,604,200,000.00**	**1,723,651,613.06**	**2,604,200,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,090,776.08	1,200,000.00	1,200,000.00	1,139,378.29	1,200,000.00	0.00
22020703	LEGAL SERVICES	2,677,745.85	3,000,000.00	3,000,000.00	2,602,770.48	3,000,000.00	0.00
22020707	AGRICULTURAL CONSULTING	2,081,034,216.45	2,600,000,000.00	2,600,000,000.00	1,719,909,464.29	2,600,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**6,686,912.69**	**7,500,002.00**	**7,500,002.00**	**7,369,429.81**	**7,500,002.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	6,686,912.69	7,500,002.00	7,500,002.00	7,369,429.81	7,500,002.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**441,735,847.91**	**6,508,750,002.00**	**6,508,750,002.00**	**563,490,213.64**	**2,108,750,002.00**	**80,000,000.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	1,344,835.87	1,500,000.00	1,500,000.00	1,401,656.00	1,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,453,496.09	1,600,000.00	1,600,000.00	1,503,925.88	1,600,000.00	0.00
22021007	Staff Welfare Packages	623,546.96	650,000.00	650,000.00	606,872.22	650,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	195,874.13	200,000.00	200,000.00	185,187.69	200,000.00	0.00
22021025	Compensations	3,548,962.32	4,000,002.00	4,000,002.00	3,525,173.06	4,000,002.00	0.00
22021041	Special Schools' (PWD) Expenses	384,294.57	400,000.00	400,000.00	390,918.36	400,000.00	0.00
22021043	Agric Crop Pest Control Expenses	369,387.19	400,000.00	400,000.00	387,077.50	100,400,000.00	0.00
22021052	Welfare Package & Special Services to the Public	433,815,450.79	6,500,000,000.00	6,500,000,000.00	555,489,402.92	2,000,000,000.00	80,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**1,800,568.19**	**2,000,000.00**	**2,000,000.00**	**1,501,153.62**	**2,000,000.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**1,800,568.19**	**2,000,000.00**	**2,000,000.00**	**1,501,153.62**	**2,000,000.00**	**0.00**
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	1,800,568.19	2,000,000.00	2,000,000.00	1,501,153.62	2,000,000.00	0.00
2205	**SUBSIDIES GENERAL**	**247,245.75**	**500,250,000.00**	**500,250,000.00**	**255,462,680.47**	**1,600,000,000.00**	**0.00**
220502	**SUBSIDY TO PRIVATE COMPANIES**	**247,245.75**	**500,250,000.00**	**500,250,000.00**	**255,462,680.47**	**1,600,000,000.00**	**0.00**
22050202	Subsidies to Farmers	247,245.75	500,250,000.00	500,250,000.00	255,462,680.47	1,600,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*25,813,376,904.03*	*65,036,423,246.00*	*54,032,743,015.00*	*33,815,803,801.43*	*68,122,530,773.68*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**32,770,683.82**	**5,944,964,365.00**	**5,924,964,365.00**	**707,377,987.00**	**2,167,331,300.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**32,770,683.82**	**5,944,964,365.00**	**5,924,964,365.00**	**707,377,987.00**	**2,167,331,300.00**	**0.00**
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	32,770,683.82	5,944,964,365.00	5,924,964,365.00	707,377,987.00	2,167,331,300.00	0.00
2302	**CONSTRUCTION / PROVISION**	**25,763,221,841.17**	**56,225,208,881.00**	**46,925,106,413.00**	**31,970,717,614.43**	**64,058,764,973.68**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**25,763,221,841.17**	**56,225,208,881.00**	**46,925,106,413.00**	**31,970,717,614.43**	**64,058,764,973.68**	**0.00**
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL	25,759,090,717.45	54,925,208,881.00	46,625,106,413.00	31,770,717,614.43	63,211,495,773.68	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	4,131,123.72	1,300,000,000.00	300,000,000.00	200,000,000.00	847,269,200.00	0.00
2303	**REHABILITATION / REPAIRS**	**3,924,567.53**	**875,000,000.00**	**875,000,000.00**	**425,000,000.00**	**570,277,300.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**3,924,567.53**	**875,000,000.00**	**875,000,000.00**	**425,000,000.00**	**570,277,300.00**	**0.00**
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FA	2,409,822.17	695,000,000.00	695,000,000.00	285,000,000.00	452,963,100.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,514,745.36	180,000,000.00	180,000,000.00	140,000,000.00	117,314,200.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**13,459,811.51**	**1,991,250,000.00**	**307,672,237.00**	**712,708,200.00**	**1,326,157,200.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**13,459,811.51**	**1,991,250,000.00**	**307,672,237.00**	**712,708,200.00**	**1,326,157,200.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	13,459,811.51	1,991,250,000.00	307,672,237.00	712,708,200.00	1,326,157,200.00	0.00

021510200100	Agricultural Development Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*232,702,643.45*	*500,000,000.00*	*500,000,000.00*	*220,758,547.37*	*500,000,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*232,702,643.45*	*500,000,000.00*	*500,000,000.00*	*220,758,547.37*	*500,000,000.00*	*0.00*
2202	OVERHEAD COST	232,702,643.45	500,000,000.00	500,000,000.00	220,758,547.37	500,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENEI	232,702,643.45	500,000,000.00	500,000,000.00	220,758,547.37	500,000,000.00	0.00
22020707	AGRICULTURAL CONSULTING	232,702,643.45	500,000,000.00	500,000,000.00	220,758,547.37	500,000,000.00	0.00

021510700100	Lagos State Coconut Development Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*19,999,020.00*	*80,000,000.00*	*80,000,000.00*	*16,761,844.96*	*80,000,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*19,999,020.00*	*80,000,000.00*	*80,000,000.00*	*16,761,844.96*	*80,000,000.00*	*0.00*
2202	OVERHEAD COST	19,999,020.00	80,000,000.00	80,000,000.00	16,761,844.96	80,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENEI	19,999,020.00	80,000,000.00	80,000,000.00	16,761,844.96	80,000,000.00	0.00
22020711	Consultancy Services	19,999,020.00	80,000,000.00	80,000,000.00	16,761,844.96	80,000,000.00	0.00

021511000100	Lagos State Agric Input Supply Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*42,281,831.65*	*300,000,000.00*	*300,000,000.00*	*119,249,111.31*	*300,000,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*42,281,831.65*	*300,000,000.00*	*300,000,000.00*	*119,249,111.31*	*300,000,000.00*	*0.00*
2202	OVERHEAD COST	42,281,831.65	300,000,000.00	300,000,000.00	119,249,111.31	300,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	42,281,831.65	300,000,000.00	300,000,000.00	119,249,111.31	300,000,000.00	0.00
22021043	Agric Crop Pest Control Expenses	42,281,831.65	300,000,000.00	300,000,000.00	119,249,111.31	300,000,000.00	0.00

021511300100	Agricultural Land Holding Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*43,473,508.25*	*120,000,000.00*	*120,000,000.00*	*34,177,152.51*	*200,000,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*43,473,508.25*	*120,000,000.00*	*120,000,000.00*	*34,177,152.51*	*200,000,000.00*	*0.00*
2202	OVERHEAD COST	43,473,508.25	120,000,000.00	120,000,000.00	34,177,152.51	200,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENEI	43,473,508.25	120,000,000.00	120,000,000.00	34,177,152.51	200,000,000.00	0.00
22020707	AGRICULTURAL CONSULTING	43,473,508.25	120,000,000.00	120,000,000.00	34,177,152.51	200,000,000.00	0.00

022000100100	Ministry of Finance						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*11,336,330,269.80*	*14,885,097,774.53*	*13,004,752,774.53*	*9,400,223,127.79*	*20,857,648,199.32*	*0.00*
21	*PERSONNEL COST*	*272,551,537.08*	*438,069,649.53*	*438,069,649.53*	*335,400,792.00*	*455,452,295.04*	*0.00*
2101	**SALARY**	**272,551,537.08**	**438,069,649.53**	**438,069,649.53**	**335,400,792.00**	**455,452,295.04**	**0.00**
210101	**SALARIES AND WAGES**	**272,551,537.08**	**438,069,649.53**	**438,069,649.53**	**335,400,792.00**	**455,452,295.04**	**0.00**
21010101	SALARY	272,551,537.08	438,069,649.53	438,069,649.53	335,400,792.00	455,452,295.04	0.00
22	*OTHER RECURRENT COSTS*	*9,226,610,386.52*	*12,326,125,000.00*	*12,326,125,000.00*	*8,841,487,262.39*	*18,929,608,404.28*	*0.00*
2202	**OVERHEAD COST**	**9,226,010,911.05**	**12,325,525,000.00**	**12,325,525,000.00**	**8,841,096,302.78**	**18,929,008,404.28**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**499,771,443.32**	**502,871,999.00**	**502,871,999.00**	**70,107,499.17**	**502,871,999.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,845,874.33	2,871,999.00	2,871,999.00	1,693,903.75	2,871,999.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAININ	248,839,744.71	250,000,000.00	250,000,000.00	34,451,953.03	250,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	248,085,824.29	250,000,000.00	250,000,000.00	33,961,642.39	250,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,846,428.99**	**2,871,997.00**	**2,871,997.00**	**1,734,945.17**	**2,871,997.00**	**0.00**
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	2,846,428.99	2,871,997.00	2,871,997.00	1,734,945.17	2,871,997.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**7,116,734.03**	**7,171,999.00**	**7,171,999.00**	**4,773,324.29**	**7,171,999.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	4,521,530.02	4,571,999.00	4,571,999.00	4,248,947.53	4,571,999.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	596,767.34	600,000.00	600,000.00	371,955.94	600,000.00	0.00
22020315	Procurement Expenses	1,998,436.67	2,000,000.00	2,000,000.00	152,420.82	2,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**25,444,566.75**	**25,749,990.00**	**25,749,990.00**	**18,105,756.61**	**25,749,990.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	5,105,196.66	5,177,991.00	5,177,991.00	3,520,420.52	5,177,991.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,753,862.75	2,771,999.00	2,771,999.00	1,832,394.54	2,771,999.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,980,563.20	3,000,000.00	3,000,000.00	2,081,489.21	3,000,000.00	0.00
22020422	Repairs of Refrigerator & Air condition	2,297,974.78	2,300,000.00	2,300,000.00	1,668,655.80	2,300,000.00	0.00
22020424	Maintenance of Tractor & Heavy Equipment	12,306,969.36	12,500,000.00	12,500,000.00	9,002,796.55	12,500,000.00	0.00
220205	**TRAINING - GENERAL**	**1,081,834,552.03**	**3,056,465,655.00**	**3,056,465,655.00**	**627,218,234.35**	**4,114,877,170.00**	**0.00**
22020501	LOCAL TRAINING	139,578,327.29	141,000,000.00	141,000,000.00	28,293,338.35	141,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	942,256,224.73	2,915,465,655.00	2,915,465,655.00	598,924,896.00	3,973,877,170.00	0.00
220206	**OTHER SERVICES - GENERAL**	**871,361,448.98**	**881,774,564.00**	**881,774,564.00**	**862,636,673.32**	**1,349,174,564.00**	**0.00**
22020607	Treasury Operations Services	871,361,448.98	881,774,564.00	881,774,564.00	862,636,673.32	1,349,174,564.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,274,782,298.83**	**2,310,054,078.01**	**2,310,054,078.01**	**1,903,028,199.04**	**7,843,178,262.40**	**0.00**
22020701	FINANCIAL CONSULTING	805,226,764.88	815,547,134.00	815,547,134.00	801,184,853.44	1,838,205,309.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	7,094,173.99	7,200,000.00	7,200,000.00	4,729,522.69	7,200,000.00	0.00
22020703	LEGAL SERVICES	1,988,414.60	2,000,000.00	2,000,000.00	1,482,677.83	2,000,000.00	0.00
22020709	Professional Fees Expenses	98,265,054.61	100,000,000.00	100,000,000.00	71,216,880.64	100,000,000.00	0.00
22020712	Management Consultancy Fees	985,116,383.50	1,001,533,990.61	1,001,533,990.61	945,631,638.40	5,012,000,000.00	0.00
22020713	Professional Advisory	377,091,507.24	383,772,953.40	383,772,953.40	78,782,626.04	883,772,953.40	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**9,004,832.02**	**9,135,009.00**	**9,135,009.00**	**6,272,524.57**	**9,135,009.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	9,004,832.02	9,135,009.00	9,135,009.00	6,272,524.57	9,135,009.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**4,308,867,428.86**	**5,382,994,702.69**	**5,382,994,702.69**	**5,223,801,679.67**	**4,927,542,407.58**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	113,243,526.73	115,000,000.00	115,000,000.00	95,405,166.42	115,000,000.00	0.00
22020907	INSURANCE PREMIUM OTHERS	4,195,623,902.13	5,267,994,702.69	5,267,994,702.69	5,128,396,513.26	4,812,542,407.58	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**144,981,177.24**	**146,435,006.30**	**146,435,006.30**	**123,417,466.58**	**146,435,006.30**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	24,617,678.46	25,000,000.00	25,000,000.00	20,908,931.81	25,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	12,785,975.52	12,970,000.00	12,970,000.00	11,939,684.27	12,970,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	4,546,314.05	4,600,000.00	4,600,000.00	3,871,525.92	4,600,000.00	0.00
22021024	Committees & Commissions Expenses	11,134,458.27	11,300,000.00	11,300,000.00	10,384,656.48	11,300,000.00	0.00
22021025	Compensations	10,149,656.59	10,315,006.00	10,315,006.00	8,131,983.31	10,315,006.00	0.00
22021057	Hosting of National Council	497,846.92	500,000.00	500,000.00	368,030.06	500,000.00	0.00
22021059	Publication & Documentation Expenses	498,665.27	500,000.00	500,000.00	365,390.66	500,000.00	0.00
22021064	Festivals & Ceremonies	11,816,605.35	12,000,000.00	12,000,000.00	8,262,611.25	12,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	18,935,750.77	19,250,000.00	19,250,000.00	16,838,909.17	19,250,000.00	0.00
22021097	Land Use Charge Appeal Tribunal Expenses	49,998,226.04	50,000,000.30	50,000,000.30	42,345,743.64	50,000,000.30	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**599,475.47**	**600,000.00**	**600,000.00**	**390,959.61**	**600,000.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**599,475.47**	**600,000.00**	**600,000.00**	**390,959.61**	**600,000.00**	**0.00**
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	599,475.47	600,000.00	600,000.00	390,959.61	600,000.00	0.00
23	*CAPITAL EXPENDITURE*	*1,837,168,346.20*	*2,120,903,125.00*	*240,558,125.00*	*223,335,073.40*	*1,472,587,500.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**51,685,000.00**	**738,653,125.00**	**163,653,125.00**	**140,001,544.00**	**718,204,987.66**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**51,685,000.00**	**738,653,125.00**	**163,653,125.00**	**140,001,544.00**	**718,204,987.66**	**0.00**
23010101	PURCHASE / ACQUISITION OF LAND	0.00	150,000,000.00	15,000,000.00	100,000,000.00	150,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	26,685,000.00	151,884,382.00	101,884,382.00	33,701,544.00	293,649,093.57	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000.00	411,518,743.00	21,518,743.00	5,300,000.00	180,314,825.31	0.00
23010113	PURCHASE OF COMPUTERS	10,000,000.00	25,250,000.00	25,250,000.00	1,000,000.00	94,241,068.78	0.00
2303	**REHABILITATION / REPAIRS**	**1,783,483,346.20**	**981,250,000.00**	**6,250,000.00**	**82,033,529.40**	**523,326,997.22**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**1,783,483,346.20**	**981,250,000.00**	**6,250,000.00**	**82,033,529.40**	**523,326,997.22**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,783,483,346.20	981,250,000.00	6,250,000.00	82,033,529.40	523,326,997.22	0.00
2305	**OTHER CAPITAL PROJECTS**	**2,000,000.00**	**401,000,000.00**	**70,655,000.00**	**1,300,000.00**	**231,055,515.11**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**2,000,000.00**	**401,000,000.00**	**70,655,000.00**	**1,300,000.00**	**231,055,515.11**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	390,000,000.00	59,655,000.00	300,000.00	190,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	11,000,000.00	11,000,000.00	1,000,000.00	41,055,515.11	0.00

022000200100	Debt Management Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*387,064,143,443.61*	*410,172,659,770.40*	*410,172,659,770.40*	*331,597,222,434.05*	*600,993,816,290.17*	*0.00*
21	*PERSONNEL COST*	*113,983,667.76*	*215,721,297.49*	*215,721,297.49*	*178,951,285.97*	*236,187,326.97*	*0.00*
2101	**SALARY**	**113,983,667.76**	**215,721,297.49**	**215,721,297.49**	**178,951,285.97**	**236,187,326.97**	**0.00**
210101	**SALARIES AND WAGES**	**113,983,667.76**	**215,721,297.49**	**215,721,297.49**	**178,951,285.97**	**236,187,326.97**	**0.00**
21010101	SALARY	113,983,667.76	215,721,297.49	215,721,297.49	178,951,285.97	236,187,326.97	0.00
22	*OTHER RECURRENT COSTS*	*93,162,145,233.83*	*96,154,500,000.00*	*96,154,500,000.00*	*87,388,297,273.84*	*600,240,878,963.20*	*0.00*
2202	**OVERHEAD COST**	**250,054,762.08**	**1,154,500,000.00**	**1,154,500,000.00**	**379,322,035.99**	**8,376,042,956.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,420,055.09**	**2,436,406.00**	**2,436,406.00**	**2,157,959.60**	**2,436,406.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,420,055.09	2,436,406.00	2,436,406.00	2,157,959.60	2,436,406.00	0.00
220202	**UTILITIES - GENERAL**	**3,169,023.44**	**3,192,532.00**	**3,192,532.00**	**2,900,643.36**	**3,192,532.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,169,023.44	3,192,532.00	3,192,532.00	2,900,643.36	3,192,532.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**7,783,432.29**	**7,844,924.00**	**7,844,924.00**	**1,770,857.14**	**7,844,924.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	5,500,433.90	5,544,924.00	5,544,924.00	0.00	5,544,924.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	991,540.47	1,000,000.00	1,000,000.00	531,428.57	1,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	299,325.81	300,000.00	300,000.00	279,428.57	300,000.00	0.00
22020315	Procurement Expenses	992,132.11	1,000,000.00	1,000,000.00	960,000.00	1,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**12,194,074.17**	**12,291,716.00**	**12,291,716.00**	**11,184,283.35**	**12,291,716.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	7,680,172.00	7,741,890.00	7,741,890.00	6,945,581.31	7,741,890.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,532,891.96	2,549,826.00	2,549,826.00	2,272,987.75	2,549,826.00	0.00
22020422	Repairs of Refrigerator & Air condition	1,981,010.21	2,000,000.00	2,000,000.00	1,965,714.29	2,000,000.00	0.00
220205	**TRAINING - GENERAL**	**24,532,894.02**	**24,750,000.00**	**24,750,000.00**	**15,200,000.00**	**24,750,000.00**	**0.00**
22020501	LOCAL TRAINING	24,532,894.02	24,750,000.00	24,750,000.00	15,200,000.00	24,750,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**4,837,840.71**	**4,881,333.00**	**4,881,333.00**	**3,096,266.60**	**4,881,333.00**	**0.00**
22020601	SECURITY SERVICES	1,369,667.69	1,381,333.00	1,381,333.00	276,266.60	1,381,333.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	991,096.75	1,000,000.00	1,000,000.00	965,714.29	1,000,000.00	0.00
22020609	Janitorial Services	2,477,076.27	2,500,000.00	2,500,000.00	1,854,285.71	2,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**170,596,373.91**	**1,074,368,667.00**	**1,074,368,667.00**	**328,142,106.19**	**8,295,911,623.00**	**0.00**
22020701	FINANCIAL CONSULTING	170,096,373.94	1,073,868,667.00	1,073,868,667.00	327,673,534.76	8,295,411,623.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	499,999.98	500,000.00	500,000.00	468,571.43	500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**9,426,508.01**	**9,493,582.00**	**9,493,582.00**	**8,571,348.32**	**9,493,582.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	9,426,508.01	9,493,582.00	9,493,582.00	8,571,348.32	9,493,582.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**15,094,560.43**	**15,240,840.00**	**15,240,840.00**	**6,298,571.43**	**15,240,840.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	1,685,979.51	1,700,000.00	1,700,000.00	890,000.00	1,700,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,490,268.91	1,500,000.00	1,500,000.00	785,714.29	1,500,000.00	0.00
22021007	Staff Welfare Packages	4,947,644.51	5,000,000.00	5,000,000.00	2,685,714.29	5,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	992,575.84	1,000,000.00	1,000,000.00	948,571.43	1,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	991,096.75	1,000,000.00	1,000,000.00	988,571.43	1,000,000.00	0.00
22021025	Compensations	4,986,994.92	5,040,840.00	5,040,840.00	0.00	5,040,840.00	0.00
2206	**PUBLIC DEBT CHARGES**	**92,912,090,471.76**	**95,000,000,000.00**	**95,000,000,000.00**	**87,008,975,237.85**	**591,864,836,007.20**	**0.00**
220601	**FOREIGN INTEREST / DISCOUNT**	**16,002,645,893.82**	**15,000,000,000.00**	**15,000,000,000.00**	**14,959,656,912.82**	**24,947,074,577.00**	**0.00**
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BO	16,002,645,893.82	15,000,000,000.00	15,000,000,000.00	14,959,656,912.82	24,947,074,577.00	0.00
220602	**DOMESTIC INTEREST / DISCOUNT**	**76,909,444,577.94**	**80,000,000,000.00**	**80,000,000,000.00**	**72,049,318,325.03**	**103,929,627,365.82**	**0.00**
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM B	76,909,444,577.94	80,000,000,000.00	80,000,000,000.00	72,049,318,325.03	103,929,627,365.82	0.00
220603	**FOREIGN PRINCIPAL**	**0.00**	**0.00**	**0.00**	**0.00**	**93,330,765,745.00**	**0.00**
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	0.00	0.00	0.00	0.00	93,330,765,745.00	0.00
220604	**DOMESTIC PRINCIPAL**	**0.00**	**0.00**	**0.00**	**0.00**	**369,657,368,319.38**	**0.00**
22060402	DOMESTIC PRCINIPAL - LONG TERM BORROWING	0.00	0.00	0.00	0.00	369,657,368,319.38	0.00
23	*CAPITAL EXPENDITURE*	*293,788,014,542.01*	*313,802,438,472.91*	*313,802,438,472.91*	*244,029,973,874.25*	*516,750,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**23,406,885.00**	**287,625,000.00**	**287,625,000.00**	**0.00**	**516,750,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**23,406,885.00**	**287,625,000.00**	**287,625,000.00**	**0.00**	**516,750,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	23,406,885.00	287,625,000.00	287,625,000.00	0.00	516,750,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**293,764,607,657.01**	**313,514,813,472.91**	**313,514,813,472.91**	**244,029,973,874.25**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**293,764,607,657.01**	**313,514,813,472.91**	**313,514,813,472.91**	**244,029,973,874.25**	**0.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	293,764,607,657.01	313,514,813,472.91	313,514,813,472.91	244,029,973,874.25	0.00	0.00

Office of The Accountant General/State Treasury						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**mance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EXPENDITURES	***69,884,614,902.92***	***106,165,227,222.51***	***127,911,885,022.51***	***104,877,194,485.81***	***225,753,760,508.25***	***0.00***
PERSONNEL COST	***468,252,972.60***	***702,630,364.51***	***702,630,364.51***	***568,847,001.02***	***892,121,063.24***	***0.00***
SALARY	**468,252,972.60**	**702,630,364.51**	**702,630,364.51**	**568,847,001.02**	**892,121,063.24**	**0.00**
SALARIES AND WAGES	**468,252,972.60**	**702,630,364.51**	**702,630,364.51**	**568,847,001.02**	**892,121,063.24**	**0.00**
SALARY	468,252,972.60	702,630,364.51	702,630,364.51	568,847,001.02	892,121,063.24	0.00
OTHER RECURRENT COSTS	***69,154,271,143.32***	***104,487,596,858.00***	***126,787,596,858.00***	***103,937,991,619.29***	***221,924,436,858.00***	***0.00***
OVERHEAD COST	**69,152,271,143.33**	**104,485,596,858.00**	**126,785,596,858.00**	**103,935,997,619.29**	**221,922,436,858.00**	**0.00**
TRAVEL & TRANSPORT - GENERAL	**3,528,889.91**	**4,000,000.00**	**4,000,000.00**	**3,990,000.00**	**4,000,000.00**	**0.00**
LOCAL TRAVEL & TRANSPORT: OTHERS	3,528,889.91	4,000,000.00	4,000,000.00	3,990,000.00	4,000,000.00	0.00
UTILITIES - GENERAL	**6,719,971.07**	**7,500,000.00**	**7,500,000.00**	**7,482,000.00**	**7,500,000.00**	**0.00**
ELECTRICITY CHARGES	787,828.54	1,000,000.00	1,000,000.00	997,000.00	1,000,000.00	0.00
TELEPHONE CHARGES	3,947,781.14	4,500,000.00	4,500,000.00	4,495,000.00	4,500,000.00	0.00
INTERNET ACCESS CHARGES	1,984,361.39	2,000,000.00	2,000,000.00	1,990,000.00	2,000,000.00	0.00
MATERIALS & SUPPLIES - GENERAL	**340,359,800.13**	**346,550,000.00**	**346,550,000.00**	**345,773,500.00**	**346,550,000.00**	**0.00**
OFFICE STATIONERIES / COMPUTER CONSUMABL	36,964,458.35	37,550,000.00	37,550,000.00	37,498,500.00	37,550,000.00	0.00
PRINTING OF NON SECURITY DOCUMENTS	99,964,788.26	102,000,000.00	102,000,000.00	101,298,000.00	102,000,000.00	0.00
PRINTING OF SECURITY DOCUMENTS	197,397,590.14	200,000,000.00	200,000,000.00	199,990,000.00	200,000,000.00	0.00
UNIFORMS & OTHER CLOTHING	1,718,856.15	2,000,000.00	2,000,000.00	1,992,000.00	2,000,000.00	0.00
Procurement Expenses	4,314,107.23	5,000,000.00	5,000,000.00	4,995,000.00	5,000,000.00	0.00
MAINTENANCE SERVICES - GENERAL	**222,586,855.47**	**224,050,000.00**	**224,050,000.00**	**223,990,535.71**	**224,050,000.00**	**0.00**
MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	9,833,551.23	10,850,000.00	10,850,000.00	10,846,750.00	10,850,000.00	0.00
MAINTENANCE OF OFFICE BUILDING / RESIDENTI	3,537,561.24	3,700,000.00	3,700,000.00	3,699,000.00	3,700,000.00	0.00
OTHER MAINTENANCE SERVICES	199,999,999.98	200,000,000.00	200,000,000.00	199,998,571.43	200,000,000.00	0.00
Maint. of dumpsites & Evacuation of cacases	7,215,743.02	7,500,000.00	7,500,000.00	7,462,214.29	7,500,000.00	0.00
Upkeep of Govt. Quarters and Offices	500,000.00	500,000.00	500,000.00	491,500.00	500,000.00	0.00
Repairs of Refrigerator & Air condition	1,499,999.99	1,500,000.00	1,500,000.00	1,492,500.00	1,500,000.00	0.00
TRAINING - GENERAL	**878,384,081.79**	**882,831,775.00**	**882,831,775.00**	**882,703,021.75**	**882,831,775.00**	**0.00**
LOCAL TRAINING	878,384,081.79	882,831,775.00	882,831,775.00	882,703,021.75	882,831,775.00	0.00
OTHER SERVICES - GENERAL	**49,217,616.56**	**50,000,000.00**	**50,000,000.00**	**49,928,700.00**	**50,000,000.00**	**0.00**
SECURITY SERVICES	4,217,616.62	5,000,000.00	5,000,000.00	4,995,000.00	5,000,000.00	0.00
Oracle Applications & Support	41,999,999.99	42,000,000.00	42,000,000.00	41,942,700.00	42,000,000.00	0.00
Treasury Operations Services	1,999,999.99	2,000,000.00	2,000,000.00	1,994,000.00	2,000,000.00	0.00
Janitorial Services	999,999.96	1,000,000.00	1,000,000.00	997,000.00	1,000,000.00	0.00
CONSULTING & PROFESSIONAL SERVICES - GENEI	**67,126,004,696.08**	**102,437,458,858.00**	**124,737,458,858.00**	**101,889,088,243.07**	**214,874,298,858.00**	**0.00**
FINANCIAL CONSULTING	31,683,120.42	34,840,000.00	34,840,000.00	34,837,526.00	34,840,000.00	0.00
Professional Fees Expenses	67,092,321,575.68	102,400,618,858.00	124,700,618,858.00	101,852,255,717.07	214,837,458,858.00	0.00
Professional Advisory	1,999,999.98	2,000,000.00	2,000,000.00	1,995,000.00	2,000,000.00	0.00
FUEL & LUBRICANTS - GENERAL	**10,544,001.26**	**11,500,000.00**	**11,500,000.00**	**11,498,000.00**	**11,500,000.00**	**0.00**
MOTOR VEHICLE FUEL COST	10,544,001.26	11,500,000.00	11,500,000.00	11,498,000.00	11,500,000.00	0.00
FINANCIAL CHARGES - GENERAL	**221,986,904.52**	**225,000,000.00**	**225,000,000.00**	**224,990,000.00**	**225,000,000.00**	**0.00**
BANK CHARGES (OTHER THAN INTEREST)	221,986,904.52	225,000,000.00	225,000,000.00	224,990,000.00	225,000,000.00	0.00
MISCELLANEOUS EXPENSES GENERAL	**292,938,326.54**	**296,706,225.00**	**296,706,225.00**	**296,553,618.75**	**5,296,706,225.00**	**0.00**
ENTERTAINMENT, HOSPITALITY AND REFRESHME	251,351,444.15	252,500,000.00	252,500,000.00	252,468,817.50	252,500,000.00	0.00
HONORARIUM & SITTING ALLOWANCE	24,040,163.02	25,000,000.00	25,000,000.00	24,895,000.00	25,000,000.00	0.00
PUBLICITY & ADVERTISEMENTS	8,496,394.39	9,206,225.00	9,206,225.00	9,204,801.25	9,206,225.00	0.00
Planning, Budget Preparation & Final Accounts Ex	9,050,324.98	10,000,000.00	10,000,000.00	9,985,000.00	10,000,000.00	0.00
Compensations	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00
LOANS AND ADVANCES	**1,999,999.99**	**2,000,000.00**	**2,000,000.00**	**1,994,000.00**	**2,000,000.00**	**0.00**
STAFF LOANS & ADVANCES	**1,999,999.99**	**2,000,000.00**	**2,000,000.00**	**1,994,000.00**	**2,000,000.00**	**0.00**
MOTOR VEHICLE ADVANCE	1,999,999.99	2,000,000.00	2,000,000.00	1,994,000.00	2,000,000.00	0.00
CAPITAL EXPENDITURE	***262,090,787.00***	***975,000,000.00***	***421,657,800.00***	***370,355,865.50***	***2,937,202,587.01***	***0.00***
FIXED ASSETS PURCHASED	**68,645,487.00**	**513,329,250.00**	**359,987,050.00**	**182,417,465.00**	**2,507,613,744.01**	**0.00**
PURCHASE OF FIXED ASSETS - GENERAL	**68,645,487.00**	**513,329,250.00**	**359,987,050.00**	**182,417,465.00**	**2,507,613,744.01**	**0.00**
PURCHASE OF MOTOR VEHICLES	42,344,487.00	200,000,000.00	50,000,000.00	37,789,654.00	348,292,215.51	0.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS	16,301,000.00	214,679,250.00	211,337,050.00	134,627,811.00	1,472,140,987.29	0.00
PURCHASE OF COMPUTERS	10,000,000.00	98,650,000.00	98,650,000.00	10,000,000.00	687,180,541.21	0.00
OTHER CAPITAL PROJECTS	**193,445,300.00**	**461,670,750.00**	**61,670,750.00**	**187,938,400.50**	**429,588,843.00**	**0.00**
ACQUISITION OF NON TANGIBLE ASSETS	**193,445,300.00**	**461,670,750.00**	**61,670,750.00**	**187,938,400.50**	**429,588,843.00**	**0.00**
COMPUTER SOFTWARE ACQUISITION	193,445,300.00	461,670,750.00	61,670,750.00	187,938,400.50	429,588,843.00	0.00

Lagos State Internal Revenue Service						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**mance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EXPENDITURES	***33,016,495,656.91***	***50,767,658,833.98***	***50,767,658,833.98***	***36,291,001,136.27***	***97,018,104,752.39***	***0.00***
OTHER RECURRENT COSTS	***32,449,999,999.91***	***40,707,002,767.98***	***40,707,002,767.98***	***36,022,231,134.90***	***65,051,771,793.00***	***0.00***
OVERHEAD COST	**32,449,999,999.91**	**40,707,002,767.98**	**40,707,002,767.98**	**36,022,231,134.90**	**65,051,771,793.00**	**0.00**
TRAVEL & TRANSPORT - GENERAL	**15,000,000.00**	**15,000,000.00**	**15,000,000.00**	**11,690,193.86**	**15,000,000.00**	**0.00**
LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	15,000,000.00	11,690,193.86	15,000,000.00	0.00
UTILITIES - GENERAL	**99,833,958.94**	**100,000,000.00**	**100,000,000.00**	**78,411,829.07**	**100,000,000.00**	**0.00**
ELECTRICITY CHARGES	99,833,958.94	100,000,000.00	100,000,000.00	78,411,829.07	100,000,000.00	0.00
MATERIALS & SUPPLIES - GENERAL	**329,385,887.03**	**330,000,000.00**	**330,000,000.00**	**280,800,444.43**	**330,000,000.00**	**0.00**
OFFICE STATIONERIES / COMPUTER CONSUMABL	19,999,999.98	20,000,000.00	20,000,000.00	15,569,927.42	20,000,000.00	0.00
PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	10,000,000.00	10,000,000.00	8,345,096.93	10,000,000.00	0.00
DRUGS/LABORATORY/MEDICAL SUPPLIES	199,548,017.56	200,000,000.00	200,000,000.00	172,708,616.07	200,000,000.00	0.00
UNIFORMS & OTHER CLOTHING	99,837,869.49	100,000,000.00	100,000,000.00	84,176,804.00	100,000,000.00	0.00
MAINTENANCE SERVICES - GENERAL	**493,323,301.07**	**533,820,000.00**	**533,820,000.00**	**428,449,677.31**	**535,911,000.00**	**0.00**
MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	59,942,665.19	60,000,000.00	60,000,000.00	45,702,904.41	60,000,000.00	0.00
MAINTENANCE OF OFFICE BUILDING / RESIDENTI	79,943,236.70	80,000,000.00	80,000,000.00	69,547,980.62	80,000,000.00	0.00
MAINTENANCE OF PLANTS/GENERATORS	73,962,722.86	113,820,000.00	113,820,000.00	98,555,586.17	115,911,000.00	0.00
Upkeep of Govt. Quarters and Offices	199,562,845.07	200,000,000.00	200,000,000.00	153,596,201.25	200,000,000.00	0.00
Maintenance of Tractor & Heavy Equipment	79,911,831.24	80,000,000.00	80,000,000.00	61,047,004.87	80,000,000.00	0.00
TRAINING - GENERAL	**39,999,999.98**	**40,000,000.00**	**40,000,000.00**	**35,540,471.73**	**40,000,000.00**	**0.00**
LOCAL TRAINING	39,999,999.98	40,000,000.00	40,000,000.00	35,540,471.73	40,000,000.00	0.00
OTHER SERVICES - GENERAL	**289,527,562.87**	**292,000,000.00**	**292,000,000.00**	**248,600,692.29**	**292,000,000.00**	**0.00**
SECURITY SERVICES	70,000,000.00	72,000,000.00	72,000,000.00	71,452,694.26	72,000,000.00	0.00
OFFICE RENT	219,527,562.87	220,000,000.00	220,000,000.00	177,147,998.03	220,000,000.00	0.00
CONSULTING & PROFESSIONAL SERVICES - GENEI	**5,275,691,721.57**	**13,356,182,767.98**	**13,356,182,767.98**	**11,795,304,975.48**	**23,198,860,793.00**	**0.00**
INFORMATION TECHNOLOGY CONSULTING	513,857,590.65	8,580,182,768.00	8,580,182,768.00	7,688,812,666.18	11,580,182,768.00	0.00
LEGAL SERVICES	25,999,999.98	26,000,000.00	26,000,000.00	23,930,289.01	26,000,000.00	0.00
Professional Fees Expenses	4,735,834,130.94	4,749,999,999.98	4,749,999,999.98	4,082,562,020.29	11,592,678,025.00	0.00
FUEL & LUBRICANTS - GENERAL	**309,365,109.20**	**310,000,000.00**	**310,000,000.00**	**263,534,175.38**	**310,000,000.00**	**0.00**
MOTOR VEHICLE FUEL COST	60,000,000.00	60,000,000.00	60,000,000.00	47,398,982.10	60,000,000.00	0.00
PLANT / GENERATOR FUEL COST	249,365,109.20	250,000,000.00	250,000,000.00	216,135,193.28	250,000,000.00	0.00
FINANCIAL CHARGES - GENERAL	**149,641,198.55**	**150,000,000.00**	**150,000,000.00**	**144,460,429.73**	**150,000,000.00**	**0.00**
BANK CHARGES (OTHER THAN INTEREST)	149,641,198.55	150,000,000.00	150,000,000.00	144,460,429.73	150,000,000.00	0.00
MISCELLANEOUS EXPENSES GENERAL	**25,448,231,260.72**	**25,580,000,000.00**	**25,580,000,000.00**	**22,735,438,245.61**	**40,080,000,000.00**	**0.00**
ENTERTAINMENT, HOSPITALITY AND REFRESHME	20,009,589,189.42	20,125,000,000.00	20,125,000,000.00	19,949,189,040.43	30,125,000,000.00	0.00
PUBLICITY & ADVERTISEMENTS	4,188,043,112.36	4,200,000,000.00	4,200,000,000.00	2,085,445,625.56	8,700,000,000.00	0.00
SUBSCRIPTION TO PROFESSIONAL BODIES	75,000,000.00	75,000,000.00	75,000,000.00	62,070,376.94	75,000,000.00	0.00
Compensations	277,868,470.74	280,000,000.00	280,000,000.00	121,182,093.47	280,000,000.00	0.00
Sponsorship Expenses	897,730,488.19	900,000,000.00	900,000,000.00	517,551,109.21	900,000,000.00	0.00
CAPITAL EXPENDITURE	***566,495,657.00***	***10,060,656,066.00***	***10,060,656,066.00***	***268,770,001.37***	***31,966,332,959.39***	***0.00***
FIXED ASSETS PURCHASED	**566,495,657.00**	**10,060,656,066.00**	**10,060,656,066.00**	**268,770,001.37**	**22,366,332,959.39**	**0.00**
PURCHASE OF FIXED ASSETS - GENERAL	**566,495,657.00**	**10,060,656,066.00**	**10,060,656,066.00**	**268,770,001.37**	**22,366,332,959.39**	**0.00**
PURCHASE / ACQUISITION OF LAND	0.00	0.00	0.00	0.00	10,000,000,000.00	0.00
PURCHASE OF MOTOR VEHICLES	166,495,657.00	5,000,000,000.00	5,000,000,000.00	60,502,219.70	6,000,000,000.00	0.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS	400,000,000.00	5,060,656,066.00	5,060,656,066.00	208,267,781.67	6,366,332,959.39	0.00
CONSTRUCTION / PROVISION	**0.00**	**0.00**	**0.00**	**0.00**	**9,600,000,000.00**	**0.00**
CONSTRUCTION / PROVISION OF FIXED ASSETS -	**0.00**	**0.00**	**0.00**	**0.00**	**9,600,000,000.00**	**0.00**
CONSTRUCTION / PROVISION OF OFFICE BUILDIN	0.00	0.00	0.00	0.00	9,600,000,000.00	0.00

Ministry of Commerce, Cooperatives, Trade and						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
EXPENDITURES	*2,902,760,449.55*	*10,216,071,371.35*	*5,236,062,333.35*	*3,446,498,546.11*	*18,506,824,468.45*	*0.00*
PERSONNEL COST	*1,042,092,526.56*	*1,712,171,371.11*	*1,712,171,371.11*	*1,240,048,431.99*	*1,856,815,569.92*	*0.00*
SALARY	**1,042,092,526.56**	**1,712,171,371.11**	**1,712,171,371.11**	**1,240,048,431.99**	**1,856,815,569.92**	**0.00**
SALARIES AND WAGES	**1,042,092,526.56**	**1,712,171,371.11**	**1,712,171,371.11**	**1,240,048,431.99**	**1,856,815,569.92**	**0.00**
SALARY	1,042,092,526.56	1,712,171,371.11	1,712,171,371.11	1,240,048,431.99	1,856,815,569.92	0.00
OTHER RECURRENT COSTS	*904,538,392.99*	*2,756,000,000.24*	*2,756,000,000.24*	*1,741,367,654.66*	*6,320,916,608.00*	*0.00*
OVERHEAD COST	**904,538,392.99**	**2,756,000,000.24**	**2,756,000,000.24**	**1,741,367,654.66**	**6,320,916,608.00**	**0.00**
TRAVEL & TRANSPORT - GENERAL	**3,111,869.98**	**3,600,000.00**	**3,600,000.00**	**3,523,985.31**	**3,600,000.00**	**0.00**
LOCAL TRAVEL & TRANSPORT: OTHERS	3,111,869.98	3,600,000.00	3,600,000.00	3,523,985.31	3,600,000.00	0.00
UTILITIES - GENERAL	**2,337,630.10**	**2,640,000.00**	**2,640,000.00**	**1,908,358.64**	**2,640,000.00**	**0.00**
TELEPHONE CHARGES	2,337,630.10	2,640,000.00	2,640,000.00	1,908,358.64	2,640,000.00	0.00
MATERIALS & SUPPLIES - GENERAL	**12,264,487.91**	**14,340,000.00**	**14,340,000.00**	**7,270,634.17**	**14,340,000.00**	**0.00**
OFFICE STATIONERIES / COMPUTER CONSUMABL	3,740,714.01	4,440,000.00	4,440,000.00	1,568,861.95	4,440,000.00	0.00
PRINTING OF NON SECURITY DOCUMENTS	4,048,817.88	4,800,000.00	4,800,000.00	2,747,603.47	4,800,000.00	0.00
UNIFORMS & OTHER CLOTHING	3,974,956.02	4,600,000.00	4,600,000.00	2,657,402.46	4,600,000.00	0.00
Procurement Expenses	500,000.00	500,000.00	500,000.00	296,766.29	500,000.00	0.00
MAINTENANCE SERVICES - GENERAL	**35,983,440.01**	**46,095,500.00**	**46,095,500.00**	**31,352,501.73**	**46,095,500.00**	**0.00**
MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	3,952,751.12	4,600,000.00	4,600,000.00	4,584,403.79	4,600,000.00	0.00
MAINTENANCE OF OFFICE BUILDING / RESIDENTI	13,546,559.01	18,080,000.00	18,080,000.00	12,250,940.47	18,080,000.00	0.00
MAINTENANCE OF PLANTS/GENERATORS	2,350,373.78	2,640,000.00	2,640,000.00	1,552,989.98	2,640,000.00	0.00
Upkeep of Govt. Quarters and Offices	6,758,036.62	8,040,000.00	8,040,000.00	5,069,092.67	8,040,000.00	0.00
Cleaning Services	9,375,719.48	12,735,500.00	12,735,500.00	7,895,074.81	12,735,500.00	0.00
TRAINING - GENERAL	**353,756,715.73**	**864,500,000.00**	**864,500,000.00**	**163,096,863.64**	**864,500,000.00**	**0.00**
LOCAL TRAINING	353,756,715.73	864,500,000.00	864,500,000.00	163,096,863.64	864,500,000.00	0.00
CONSULTING & PROFESSIONAL SERVICES - GENEI	**179,615,026.65**	**748,980,585.26**	**748,980,585.26**	**705,017,914.12**	**2,048,980,586.00**	**0.00**
INFORMATION TECHNOLOGY CONSULTING	500,000.00	500,000.00	500,000.00	278,290.50	500,000.00	0.00
Consultancy Services	588,938.07	600,000.00	600,000.00	387,792.33	600,000.00	0.00
Management Consultancy Fees	178,026,088.57	747,380,585.26	747,380,585.26	704,068,261.99	2,047,380,586.00	0.00
Professional Advisory	500,000.00	500,000.00	500,000.00	283,569.30	500,000.00	0.00
FUEL & LUBRICANTS - GENERAL	**8,168,398.99**	**9,864,000.00**	**9,864,000.00**	**9,811,929.94**	**9,864,000.00**	**0.00**
MOTOR VEHICLE FUEL COST	8,168,398.99	9,864,000.00	9,864,000.00	9,811,929.94	9,864,000.00	0.00
MISCELLANEOUS EXPENSES GENERAL	**309,300,823.62**	**1,065,979,914.98**	**1,065,979,914.98**	**819,385,467.11**	**3,330,896,522.00**	**0.00**
HONORARIUM & SITTING ALLOWANCE	17,771,967.13	24,498,253.30	24,498,253.30	15,316,439.42	24,498,253.30	0.00
PUBLICITY & ADVERTISEMENTS	972,883.07	1,000,000.00	1,000,000.00	561,859.79	1,000,000.00	0.00
Planning, Budget Preparation & Final Accounts Ex	12,081,332.23	14,364,000.00	14,364,000.00	8,468,871.04	14,364,000.00	0.00
SPECIAL DAYS/CELEBRATIONS	4,066,485.52	5,387,904.00	5,387,904.00	3,510,754.77	5,387,904.00	0.00
Committees & Commissions Expenses	3,787,579.54	5,000,000.00	5,000,000.00	3,152,420.82	5,000,000.00	0.00
Research & Development Expenses	1,266,825.43	1,394,088.00	1,394,088.00	1,007,734.80	66,310,695.00	0.00
Welfare Package & Special Services to the Public	42,878,511.70	58,040,000.00	58,040,000.00	45,118,436.34	458,040,000.00	0.00
Entrepreneurship Development	225,875,238.99	796,195,669.68	796,195,669.68	650,943,560.99	2,596,195,669.70	0.00
Staff Skill Development Retreat Expenses	600,000.00	160,100,000.00	160,100,000.00	91,305,389.14	160,100,000.00	0.00
CAPITAL EXPENDITURE	*956,129,530.00*	*5,747,900,000.00*	*767,890,962.00*	*465,082,459.46*	*10,329,092,290.53*	*0.00*
CONSTRUCTION / PROVISION	**908,792,930.12**	**4,747,900,000.00**	**767,890,962.00**	**58,956,245.81**	**5,329,092,290.53**	**0.00**
CONSTRUCTION / PROVISION OF FIXED ASSETS -	**908,792,930.12**	**4,747,900,000.00**	**767,890,962.00**	**58,956,245.81**	**5,329,092,290.53**	**0.00**
CONSTRUCTION / PROVISION OF OFFICE BUILDIN	0.00	1,000,000,000.00	0.00	0.00	1,000,000,000.00	0.00
CONSTRUCTION / PROVISION OF INFRASTRUCTUI	908,792,930.12	3,747,900,000.00	767,890,962.00	58,956,245.81	4,329,092,290.53	0.00
REHABILITATION / REPAIRS	**47,336,599.88**	**1,000,000,000.00**	**0.00**	**406,126,213.65**	**5,000,000,000.00**	**0.00**
REHABILITATION / REPAIRS OF FIXED ASSETS - GE	**47,336,599.88**	**1,000,000,000.00**	**0.00**	**406,126,213.65**	**5,000,000,000.00**	**0.00**
REHABILITATION / REPAIRS OF OFFICE BUILDINGS	47,336,599.88	1,000,000,000.00	0.00	406,126,213.65	5,000,000,000.00	0.00

Lagos Consumer Protection Agency						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**mance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EXPENDITURES	***292,252,493.80***	***1,470,375,000.00***	***1,015,000,000.00***	***691,397,955.96***	***1,777,710,769.00***	***0.00***
OTHER RECURRENT COSTS	***197,504,106.80***	***900,000,000.00***	***900,000,000.00***	***637,961,419.96***	***1,349,257,932.00***	***0.00***
OVERHEAD COST	**197,504,106.80**	**900,000,000.00**	**900,000,000.00**	**637,961,419.96**	**1,349,257,932.00**	**0.00**
TRAVEL & TRANSPORT - GENERAL	**3,674,199.03**	**4,756,000.00**	**4,756,000.00**	**3,149,218.45**	**4,756,000.00**	**0.00**
LOCAL TRAVEL & TRANSPORT: OTHERS	3,674,199.03	4,756,000.00	4,756,000.00	3,149,218.45	4,756,000.00	0.00
UTILITIES - GENERAL	**2,118,556.27**	**2,710,000.00**	**2,710,000.00**	**1,851,667.50**	**2,710,000.00**	**0.00**
ELECTRICITY CHARGES	2,118,556.27	2,710,000.00	2,710,000.00	1,851,667.50	2,710,000.00	0.00
MATERIALS & SUPPLIES - GENERAL	**5,435,079.77**	**7,000,000.00**	**7,000,000.00**	**4,893,759.73**	**7,000,000.00**	**0.00**
OFFICE STATIONERIES / COMPUTER CONSUMABL	4,632,954.59	6,000,000.00	6,000,000.00	4,131,305.63	6,000,000.00	0.00
Procurement Expenses	802,125.18	1,000,000.00	1,000,000.00	762,454.11	1,000,000.00	0.00
MAINTENANCE SERVICES - GENERAL	**8,810,894.40**	**11,304,000.00**	**11,304,000.00**	**7,862,899.61**	**11,304,000.00**	**0.00**
MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	960,777.06	1,200,000.00	1,200,000.00	807,257.45	1,200,000.00	0.00
MAINTENANCE OF OFFICE BUILDING / RESIDENTI	5,167,944.77	6,640,000.00	6,640,000.00	4,652,215.95	6,640,000.00	0.00
Upkeep of Govt. Quarters and Offices	2,682,172.56	3,464,000.00	3,464,000.00	2,403,426.20	3,464,000.00	0.00
TRAINING - GENERAL	**107,252,896.58**	**149,335,093.00**	**149,335,093.00**	**136,575,844.00**	**198,593,025.00**	**0.00**
LOCAL TRAINING	107,252,896.58	149,335,093.00	149,335,093.00	136,575,844.00	198,593,025.00	0.00
CONSULTING & PROFESSIONAL SERVICES - GENEI	**23,150,064.80**	**612,359,487.00**	**612,359,487.00**	**397,025,573.12**	**1,012,359,487.00**	**0.00**
INFORMATION TECHNOLOGY CONSULTING	3,131,502.91	4,000,000.00	4,000,000.00	2,854,500.91	4,000,000.00	0.00
LEGAL SERVICES	1,501,046.92	202,000,000.00	202,000,000.00	74,361,955.23	402,000,000.00	0.00
Professional Advisory	18,517,514.97	406,359,487.00	406,359,487.00	319,809,116.99	606,359,487.00	0.00
FUEL & LUBRICANTS - GENERAL	**3,023,119.12**	**3,870,000.00**	**3,870,000.00**	**2,623,834.24**	**3,870,000.00**	**0.00**
MOTOR VEHICLE FUEL COST	3,023,119.12	3,870,000.00	3,870,000.00	2,623,834.24	3,870,000.00	0.00
MISCELLANEOUS EXPENSES GENERAL	**44,039,296.83**	**108,665,420.00**	**108,665,420.00**	**83,978,623.31**	**108,665,420.00**	**0.00**
ENTERTAINMENT, HOSPITALITY AND REFRESHME	1,523,622.67	2,000,000.00	2,000,000.00	1,556,581.00	2,000,000.00	0.00
PUBLICITY & ADVERTISEMENTS	17,499,553.94	22,769,604.00	22,769,604.00	6,644,562.66	22,769,604.00	0.00
Planning, Budget Preparation & Final Accounts Ex	1,171,052.73	1,542,626.00	1,542,626.00	1,151,751.89	1,542,626.00	0.00
Committees & Commissions Expenses	2,402,918.78	3,250,000.00	3,250,000.00	2,849,603.20	3,250,000.00	0.00
Research & Development Expenses	6,970,769.95	9,563,190.00	9,563,190.00	7,341,975.62	9,563,190.00	0.00
Regulatory Enforcement Expenses	5,043,534.78	56,540,000.00	56,540,000.00	54,384,996.84	56,540,000.00	0.00
Staff Skill Development Retreat Expenses	9,427,843.98	13,000,000.00	13,000,000.00	10,049,152.11	13,000,000.00	0.00
CAPITAL EXPENDITURE	***94,748,387.00***	***570,375,000.00***	***115,000,000.00***	***53,436,536.00***	***428,452,837.00***	***0.00***
FIXED ASSETS PURCHASED	**94,748,387.00**	**570,375,000.00**	**115,000,000.00**	**53,436,536.00**	**428,452,837.00**	**0.00**
PURCHASE OF FIXED ASSETS - GENERAL	**94,748,387.00**	**570,375,000.00**	**115,000,000.00**	**53,436,536.00**	**428,452,837.00**	**0.00**
PURCHASE OF OFFICE BUILDINGS	94,748,387.00	570,375,000.00	115,000,000.00	53,436,536.00	428,452,837.00	0.00

Lagos State Market Development Board						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**mance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EXPENDITURES	***34,878,200.00***	***35,000,000.00***	***35,000,000.00***	***25,527,784.86***	***40,000,000.00***	***0.00***
OTHER RECURRENT COSTS	***34,878,200.00***	***35,000,000.00***	***35,000,000.00***	***25,527,784.86***	***40,000,000.00***	***0.00***
OVERHEAD COST	**34,878,200.00**	**35,000,000.00**	**35,000,000.00**	**25,527,784.86**	**40,000,000.00**	**0.00**
MAINTENANCE SERVICES - GENERAL	**34,878,200.00**	**35,000,000.00**	**35,000,000.00**	**25,527,784.86**	**40,000,000.00**	**0.00**
MAINTENANCE OF MARKETS/PUBLIC PLACES	34,878,200.00	35,000,000.00	35,000,000.00	25,527,784.86	40,000,000.00	0.00

Lagos State Cooperative College						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
EXPENDITURES	***418,704,699.07***	***985,125,000.00***	***813,978,500.00***	***415,743,332.29***	***1,982,600,000.00***	***0.00***
OTHER RECURRENT COSTS	***241,433,638.07***	***522,000,000.00***	***522,000,000.00***	***371,197,631.04***	***1,332,600,000.00***	***0.00***
OVERHEAD COST	**241,433,638.07**	**522,000,000.00**	**522,000,000.00**	**371,197,631.04**	**1,332,600,000.00**	**0.00**
TRAVEL & TRANSPORT - GENERAL	**2,244,182.30**	**2,999,999.97**	**2,999,999.97**	**2,804,684.46**	**2,999,999.97**	**0.00**
LOCAL TRAVEL & TRANSPORT: OTHERS	2,244,182.30	2,999,999.97	2,999,999.97	2,804,684.46	2,999,999.97	0.00
UTILITIES - GENERAL	**3,364,299.87**	**4,499,999.97**	**4,499,999.97**	**4,440,552.60**	**4,499,999.97**	**0.00**
ELECTRICITY CHARGES	3,364,299.87	4,499,999.97	4,499,999.97	4,440,552.60	4,499,999.97	0.00
MATERIALS & SUPPLIES - GENERAL	**5,839,536.07**	**7,899,999.96**	**7,899,999.96**	**5,818,378.72**	**27,599,999.96**	**0.00**
OFFICE STATIONERIES / COMPUTER CONSUMABL	1,871,686.93	2,499,999.96	2,499,999.96	1,558,566.02	2,499,999.96	0.00
NEWSPAPERS	750,034.37	1,000,000.00	1,000,000.00	954,041.47	1,000,000.00	0.00
PRINTING OF SECURITY DOCUMENTS	1,788,692.63	2,500,000.00	2,500,000.00	1,904,155.71	20,500,000.00	0.00
UNIFORMS & OTHER CLOTHING	453,529.24	600,000.00	600,000.00	359,814.71	600,000.00	0.00
Procurement Expenses	975,592.90	1,300,000.00	1,300,000.00	1,041,800.81	3,000,000.00	0.00
MAINTENANCE SERVICES - GENERAL	**91,195,565.12**	**252,499,999.93**	**252,499,999.93**	**149,180,867.32**	**723,799,999.93**	**0.00**
MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	2,990,269.48	3,999,999.97	3,999,999.97	3,260,968.30	3,999,999.97	0.00
MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,871,686.93	2,499,999.96	2,499,999.96	2,024,908.18	2,499,999.96	0.00
MAINTENANCE OF PLANTS/GENERATORS	751,569.39	1,000,000.00	1,000,000.00	1,000,000.00	10,000,000.00	0.00
Upkeep of Govt. Quarters and Offices	85,582,039.32	245,000,000.00	245,000,000.00	142,894,990.84	707,300,000.00	0.00
TRAINING - GENERAL	**3,369,124.24**	**4,500,000.00**	**4,500,000.00**	**3,899,536.77**	**4,500,000.00**	**0.00**
LOCAL TRAINING	3,369,124.24	4,500,000.00	4,500,000.00	3,899,536.77	4,500,000.00	0.00
OTHER SERVICES - GENERAL	**2,392,873.47**	**3,200,000.00**	**3,200,000.00**	**2,230,020.93**	**32,000,000.00**	**0.00**
Library Services	2,392,873.47	3,200,000.00	3,200,000.00	2,230,020.93	32,000,000.00	0.00
CONSULTING & PROFESSIONAL SERVICES - GENEI	**3,817,171.27**	**5,100,000.00**	**5,100,000.00**	**5,040,369.38**	**207,100,000.00**	**0.00**
INFORMATION TECHNOLOGY CONSULTING	3,438,316.53	4,600,000.00	4,600,000.00	4,600,000.00	204,600,000.00	0.00
LEGAL SERVICES	378,854.73	500,000.00	500,000.00	440,369.38	2,500,000.00	0.00
FUEL & LUBRICANTS - GENERAL	**6,730,134.78**	**8,999,999.97**	**8,999,999.97**	**8,730,781.29**	**18,999,999.97**	**0.00**
MOTOR VEHICLE FUEL COST	2,992,462.37	3,999,999.97	3,999,999.97	3,730,781.29	3,999,999.97	0.00
PLANT / GENERATOR FUEL COST	3,737,672.41	5,000,000.00	5,000,000.00	5,000,000.00	15,000,000.00	0.00
MISCELLANEOUS EXPENSES GENERAL	**122,480,750.94**	**232,300,000.20**	**232,300,000.20**	**189,052,439.56**	**311,100,000.20**	**0.00**
ENTERTAINMENT, HOSPITALITY AND REFRESHME	46,567,265.59	65,200,000.28	65,200,000.28	43,915,472.13	65,200,000.24	0.00
PUBLICITY & ADVERTISEMENTS	7,898,664.79	10,999,999.96	10,999,999.96	10,641,341.72	17,500,000.00	0.00
Staff Welfare Packages	8,817,073.74	11,800,000.00	11,800,000.00	11,621,576.64	11,800,000.00	0.00
Planning, Budget Preparation & Final Accounts Ex	1,348,088.27	1,800,000.00	1,800,000.00	1,125,633.60	3,500,000.00	0.00
Compensations	2,616,896.95	3,499,999.96	3,499,999.96	3,457,041.41	3,499,999.96	0.00
Local Technology Support Expenses	1,870,809.80	2,500,000.00	2,500,000.00	1,831,037.77	2,500,000.00	0.00
Youths Empowerment Scheme Expenses	49,996,116.89	132,000,000.00	132,000,000.00	111,960,336.29	152,600,000.00	0.00
Research & Development Expenses	3,365,834.91	4,500,000.00	4,500,000.00	4,500,000.00	54,500,000.00	0.00
CAPITAL EXPENDITURE	***177,271,061.00***	***463,125,000.00***	***291,978,500.00***	***44,545,701.25***	***650,000,000.00***	***0.00***
REHABILITATION / REPAIRS	**177,271,061.00**	**463,125,000.00**	**291,978,500.00**	**44,545,701.25**	**650,000,000.00**	**0.00**
REHABILITATION / REPAIRS OF FIXED ASSETS - GE	**177,271,061.00**	**463,125,000.00**	**291,978,500.00**	**44,545,701.25**	**650,000,000.00**	**0.00**
REHABILITATION / REPAIRS OF OFFICE BUILDINGS	177,271,061.00	463,125,000.00	291,978,500.00	44,545,701.25	650,000,000.00	0.00

Central Business District						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**rmance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EXPENDITURES	***450,722,560.96***	***1,178,888,932.64***	***698,076,778.64***	***442,705,636.36***	***1,568,443,494.33***	***0.00***
PERSONNEL COST	***78,851,191.92***	***133,560,001.90***	***133,560,001.90***	***102,293,125.93***	***143,768,653.33***	***0.00***
SALARY	**78,851,191.92**	**133,560,001.90**	**133,560,001.90**	**102,293,125.93**	**143,768,653.33**	**0.00**
SALARIES AND WAGES	**78,851,191.92**	**133,560,001.90**	**133,560,001.90**	**102,293,125.93**	**143,768,653.33**	**0.00**
SALARY	78,851,191.92	133,560,001.90	133,560,001.90	102,293,125.93	143,768,653.33	0.00
OTHER RECURRENT COSTS	***184,666,196.04***	***479,960,000.20***	***479,960,000.20***	***314,722,510.43***	***777,140,000.00***	***0.00***
OVERHEAD COST	**184,666,196.04**	**479,960,000.20**	**479,960,000.20**	**314,722,510.43**	**777,140,000.00**	**0.00**
TRAVEL & TRANSPORT - GENERAL	**1,729,993.45**	**1,740,000.00**	**1,740,000.00**	**890,113.58**	**1,740,000.00**	**0.00**
LOCAL TRAVEL & TRANSPORT: OTHERS	1,729,993.45	1,740,000.00	1,740,000.00	890,113.58	1,740,000.00	0.00
UTILITIES - GENERAL	**2,530,486.95**	**2,559,999.67**	**2,559,999.67**	**1,534,870.67**	**2,559,999.67**	**0.00**
ELECTRICITY CHARGES	2,530,486.95	2,559,999.67	2,559,999.67	1,534,870.67	2,559,999.67	0.00
MATERIALS & SUPPLIES - GENERAL	**3,427,368.33**	**3,570,000.00**	**3,570,000.00**	**2,799,604.75**	**3,570,000.00**	**0.00**
OFFICE STATIONERIES / COMPUTER CONSUMABL	870,000.00	870,000.00	870,000.00	579,514.36	870,000.00	0.00
UNIFORMS & OTHER CLOTHING	1,197,000.01	1,200,000.00	1,200,000.00	904,849.23	1,200,000.00	0.00
Procurement Expenses	1,360,368.32	1,500,000.00	1,500,000.00	1,315,241.16	1,500,000.00	0.00
MAINTENANCE SERVICES - GENERAL	**103,883,984.26**	**124,149,997.28**	**124,149,997.28**	**81,050,850.45**	**231,329,997.28**	**0.00**
MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	45,149,556.64	57,459,999.91	57,459,999.91	53,052,946.27	64,639,999.91	0.00
MAINTENANCE OF OFFICE BUILDING / RESIDENTI	3,442,961.20	3,500,000.33	3,500,000.33	1,887,987.19	3,500,000.33	0.00
Upkeep of Govt. Quarters and Offices	55,291,466.42	63,189,997.04	63,189,997.04	26,109,916.99	163,189,997.04	0.00
TRAINING - GENERAL	**29,425,334.48**	**30,000,000.00**	**30,000,000.00**	**28,702,599.28**	**30,000,000.00**	**0.00**
LOCAL TRAINING	29,425,334.48	30,000,000.00	30,000,000.00	28,702,599.28	30,000,000.00	0.00
OTHER SERVICES - GENERAL	**1,214,586.32**	**1,500,000.00**	**1,500,000.00**	**872,312.69**	**1,500,000.00**	**0.00**
SECURITY SERVICES	1,214,586.32	1,500,000.00	1,500,000.00	872,312.69	1,500,000.00	0.00
CONSULTING & PROFESSIONAL SERVICES - GENE	**4,570,999.72**	**4,610,003.58**	**4,610,003.58**	**3,792,954.57**	**4,610,003.38**	**0.00**
INFORMATION TECHNOLOGY CONSULTING	3,071,399.72	3,110,003.58	3,110,003.58	3,054,572.90	3,110,003.38	0.00
LEGAL SERVICES	1,499,600.01	1,500,000.00	1,500,000.00	738,381.67	1,500,000.00	0.00
FUEL & LUBRICANTS - GENERAL	**6,525,480.45**	**6,669,999.67**	**6,669,999.67**	**5,358,773.03**	**6,669,999.67**	**0.00**
MOTOR VEHICLE FUEL COST	6,525,480.45	6,669,999.67	6,669,999.67	5,358,773.03	6,669,999.67	0.00
MISCELLANEOUS EXPENSES GENERAL	**31,357,962.08**	**305,160,000.00**	**305,160,000.00**	**189,720,431.42**	**495,160,000.00**	**0.00**
PUBLICITY & ADVERTISEMENTS	9,925,765.73	10,000,000.00	10,000,000.00	8,541,336.24	10,000,000.00	0.00
Planning, Budget Preparation & Final Accounts Ex	1,986,036.83	2,000,000.00	2,000,000.00	1,307,850.65	2,000,000.00	0.00
Compensations	2,662,451.14	2,700,000.00	2,700,000.00	2,677,829.05	2,700,000.00	0.00
Entrepreneurship Development	15,297,671.54	220,000,000.00	220,000,000.00	157,550,526.63	370,000,000.00	0.00
Monitoring & Evaluation Expenses	1,486,036.84	70,460,000.00	70,460,000.00	19,642,888.86	110,460,000.00	0.00
CAPITAL EXPENDITURE	***187,205,173.00***	***565,368,930.54***	***84,556,776.54***	***25,690,000.00***	***647,534,841.00***	***0.00***
REHABILITATION / REPAIRS	**187,205,173.00**	**565,368,930.54**	**84,556,776.54**	**25,690,000.00**	**647,534,841.00**	**0.00**
REHABILITATION / REPAIRS OF FIXED ASSETS - GE	**187,205,173.00**	**565,368,930.54**	**84,556,776.54**	**25,690,000.00**	**647,534,841.00**	**0.00**
REHABILITATION / REPAIRS OF OFFICE BUILDINGS	187,205,173.00	565,368,930.54	84,556,776.54	25,690,000.00	647,534,841.00	0.00

Ministry of Wealth Creation and Employment						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
EXPENDITURES	*4,933,854,177.12*	*7,788,345,001.60*	*4,901,421,305.60*	*3,751,521,393.50*	*11,559,860,638.90*	*0.00*
PERSONNEL COST	*284,997,443.68*	*459,445,402.60*	*459,445,402.60*	*369,994,575.17*	*515,172,273.36*	*0.00*
SALARY	284,997,443.68	459,445,402.60	459,445,402.60	369,994,575.17	515,172,273.36	0.00
SALARIES AND WAGES	284,997,443.68	459,445,402.60	459,445,402.60	369,994,575.17	515,172,273.36	0.00
SALARY	284,997,443.68	459,445,402.60	459,445,402.60	369,994,575.17	515,172,273.36	0.00
OTHER RECURRENT COSTS	*2,741,120,641.53*	*4,165,983,963.00*	*4,165,983,963.00*	*1,581,096,258.33*	*5,109,155,045.00*	*0.00*
OVERHEAD COST	2,741,120,641.53	4,165,983,963.00	4,165,983,963.00	1,581,096,258.33	5,109,155,045.00	0.00
MISCELLANEOUS EXPENSES GENERAL	2,741,120,641.53	4,165,983,963.00	4,165,983,963.00	1,581,096,258.33	5,109,155,045.00	0.00
Planning, Budget Preparation & Final Accounts Ex	137,038,601.56	137,499,280.00	137,499,280.00	43,274,145.85	100,000,000.00	0.00
Welfare Package & Special Services to the Public	379,526,392.64	508,728,084.00	508,728,084.00	239,684,145.38	882,823,446.00	0.00
Entrepreneurship Development	2,224,555,647.32	3,519,756,599.00	3,519,756,599.00	1,298,137,967.10	4,126,331,599.00	0.00
CAPITAL EXPENDITURE	*1,907,736,091.91*	*3,162,915,636.00*	*275,991,940.00*	*1,800,430,560.00*	*5,935,533,320.54*	*0.00*
FIXED ASSETS PURCHASED	1,795,350,480.20	453,216,562.00	137,970,970.00	147,930,560.00	2,623,133,320.54	0.00
PURCHASE OF FIXED ASSETS - GENERAL	1,795,350,480.20	453,216,562.00	137,970,970.00	147,930,560.00	2,623,133,320.54	0.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,795,350,480.20	453,216,562.00	137,970,970.00	147,930,560.00	2,623,133,320.54	0.00
CONSTRUCTION / PROVISION	0.00	1,504,647,824.00	138,020,970.00	1,502,500,000.00	2,000,000,000.00	0.00
CONSTRUCTION / PROVISION OF FIXED ASSETS -	0.00	1,504,647,824.00	138,020,970.00	1,502,500,000.00	2,000,000,000.00	0.00
CONSTRUCTION / PROVISION OF OFFICE BUILDIN	0.00	1,504,647,824.00	138,020,970.00	1,502,500,000.00	2,000,000,000.00	0.00
OTHER CAPITAL PROJECTS	112,385,611.70	1,205,051,250.00	0.00	150,000,000.00	1,312,400,000.00	0.00
ACQUISITION OF NON TANGIBLE ASSETS	112,385,611.70	1,205,051,250.00	0.00	150,000,000.00	1,312,400,000.00	0.00
RESEARCH AND DEVELOPMENT	112,385,611.70	1,205,051,250.00	0.00	150,000,000.00	1,312,400,000.00	0.00

Empolyment Trust Fund						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
EXPENDITURES	*1,700,000,000.00*	*2,062,500,000.00*	*2,062,500,000.00*	*600,000,000.00*	*3,678,084,797.00*	*0.00*
OTHER RECURRENT COSTS	*0.00*	*600,000,000.00*	*600,000,000.00*	*600,000,000.00*	*1,484,334,797.00*	*0.00*
OVERHEAD COST	0.00	600,000,000.00	600,000,000.00	600,000,000.00	1,484,334,797.00	0.00
MISCELLANEOUS EXPENSES GENERAL	0.00	600,000,000.00	600,000,000.00	600,000,000.00	1,484,334,797.00	0.00
Entrepreneurship Development	0.00	600,000,000.00	600,000,000.00	600,000,000.00	1,484,334,797.00	0.00
CAPITAL EXPENDITURE	*1,700,000,000.00*	*1,462,500,000.00*	*1,462,500,000.00*	*0.00*	*2,193,750,000.00*	*0.00*
OTHER CAPITAL PROJECTS	1,700,000,000.00	1,462,500,000.00	1,462,500,000.00	0.00	2,193,750,000.00	0.00
ACQUISITION OF NON TANGIBLE ASSETS	1,700,000,000.00	1,462,500,000.00	1,462,500,000.00	0.00	2,193,750,000.00	0.00
RESEARCH AND DEVELOPMENT	1,700,000,000.00	1,462,500,000.00	1,462,500,000.00	0.00	2,193,750,000.00	0.00

Ministry of Innovation, Science and Technology						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
EXPENDITURES	*9,764,358,732.46*	*16,474,576,123.16*	*11,386,949,808.16*	*4,017,235,346.85*	*24,821,877,285.00*	*0.00*
PERSONNEL COST	*901,302,228.60*	*1,566,016,698.16*	*1,566,016,698.16*	*901,321,239.51*	*1,401,215,973.00*	*0.00*
SALARY	**901,302,228.60**	**1,566,016,698.16**	**1,566,016,698.16**	**901,321,239.51**	**1,401,215,973.00**	**0.00**
SALARIES AND WAGES	**901,302,228.60**	**1,566,016,698.16**	**1,566,016,698.16**	**901,321,239.51**	**1,401,215,973.00**	**0.00**
SALARY	901,302,228.60	1,566,016,698.16	1,566,016,698.16	901,321,239.51	1,401,215,973.00	0.00
OTHER RECURRENT COSTS	*1,616,574,764.86*	*3,420,377,000.00*	*3,420,377,000.00*	*1,521,402,038.84*	*7,477,086,312.00*	*0.00*
OVERHEAD COST	**1,616,574,764.86**	**3,420,377,000.00**	**3,420,377,000.00**	**1,521,402,038.84**	**7,477,086,312.00**	**0.00**
TRAVEL & TRANSPORT - GENERAL	**2,363,175.17**	**2,500,000.00**	**2,500,000.00**	**2,469,570.37**	**2,500,000.00**	**0.00**
LOCAL TRAVEL & TRANSPORT: OTHERS	2,363,175.17	2,500,000.00	2,500,000.00	2,469,570.37	2,500,000.00	0.00
UTILITIES - GENERAL	**5,009,712.26**	**5,300,000.00**	**5,300,000.00**	**4,373,404.20**	**5,300,000.00**	**0.00**
ELECTRICITY CHARGES	4,214,133.01	4,500,000.00	4,500,000.00	3,606,352.34	4,500,000.00	0.00
SEWERAGE CHARGES	795,579.25	800,000.00	800,000.00	767,051.86	800,000.00	0.00
MATERIALS & SUPPLIES - GENERAL	**9,248,766.37**	**9,700,145.66**	**9,700,145.66**	**8,184,009.41**	**9,700,145.66**	**0.00**
OFFICE STATIONERIES / COMPUTER CONSUMABL	7,311,532.71	7,700,145.66	7,700,145.66	6,277,470.52	7,700,145.66	0.00
UNIFORMS & OTHER CLOTHING	500,000.00	500,000.00	500,000.00	416,278.27	500,000.00	0.00
Procurement Expenses	1,437,233.66	1,500,000.00	1,500,000.00	1,490,260.62	1,500,000.00	0.00
MAINTENANCE SERVICES - GENERAL	**328,350,569.93**	**1,254,328,470.00**	**1,254,328,470.00**	**1,040,756,145.12**	**2,172,037,782.00**	**0.00**
MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	7,067,860.91	7,600,000.00	7,600,000.00	6,620,056.67	7,600,000.00	0.00
MAINTENANCE OF OFFICE BUILDING / RESIDENTI	54,775,771.24	64,951,470.00	64,951,470.00	56,817,801.60	64,951,470.00	0.00
MAINTENANCE OF OFFICE / IT EQUIPMENTS	263,675,075.61	1,178,777,000.00	1,178,777,000.00	974,611,260.12	2,096,486,312.00	0.00
Maint. of dumpsites & Evacuation of cacases	2,831,862.17	3,000,000.00	3,000,000.00	2,707,026.73	3,000,000.00	0.00
TRAINING - GENERAL	**22,154,870.71**	**107,265,776.00**	**107,265,776.00**	**86,998,622.84**	**107,265,776.00**	**0.00**
LOCAL TRAINING	22,154,870.71	107,265,776.00	107,265,776.00	86,998,622.84	107,265,776.00	0.00
OTHER SERVICES - GENERAL	**315,740,832.71**	**971,000,000.00**	**971,000,000.00**	**132,367,972.64**	**4,110,000,000.00**	**0.00**
Oracle Applications & Support	314,746,028.76	970,000,000.00	970,000,000.00	131,568,566.96	4,109,000,000.00	0.00
Janitorial Services	994,803.95	1,000,000.00	1,000,000.00	799,405.69	1,000,000.00	0.00
CONSULTING & PROFESSIONAL SERVICES - GENEI	**890,794,520.49**	**1,024,485,893.91**	**1,024,485,893.91**	**206,710,276.20**	**1,024,485,893.91**	**0.00**
INFORMATION TECHNOLOGY CONSULTING	889,994,550.48	1,023,685,893.91	1,023,685,893.91	206,014,593.69	1,023,685,893.91	0.00
LEGAL SERVICES	799,970.01	800,000.00	800,000.00	695,682.51	800,000.00	0.00
FUEL & LUBRICANTS - GENERAL	**8,393,400.01**	**9,000,000.00**	**9,000,000.00**	**7,244,725.87**	**9,000,000.00**	**0.00**
MOTOR VEHICLE FUEL COST	8,393,400.01	9,000,000.00	9,000,000.00	7,244,725.87	9,000,000.00	0.00
MISCELLANEOUS EXPENSES GENERAL	**34,518,917.21**	**36,796,714.43**	**36,796,714.43**	**32,297,312.17**	**36,796,714.43**	**0.00**
PUBLICITY & ADVERTISEMENTS	3,781,878.10	4,000,000.00	4,000,000.00	3,831,754.16	4,000,000.00	0.00
Staff Welfare Packages	10,304,592.70	11,000,000.00	11,000,000.00	9,141,863.22	11,000,000.00	0.00
Planning, Budget Preparation & Final Accounts Ex	2,689,700.95	2,840,999.43	2,840,999.43	2,514,693.37	2,840,999.43	0.00
Compensations	16,294,670.90	17,455,715.00	17,455,715.00	15,586,138.29	17,455,715.00	0.00
Publication & Documentation Expenses	1,448,074.55	1,500,000.00	1,500,000.00	1,222,863.12	1,500,000.00	0.00
CAPITAL EXPENDITURE	*7,246,481,739.00*	*11,488,182,425.00*	*6,400,556,110.00*	*1,594,512,068.50*	*15,943,575,000.00*	*0.00*
CONSTRUCTION / PROVISION	**650,067,249.50**	**1,072,500,000.00**	**1,072,500,000.00**	**19,987,062.50**	**488,441,213.32**	**0.00**
CONSTRUCTION / PROVISION OF FIXED ASSETS -	**650,067,249.50**	**1,072,500,000.00**	**1,072,500,000.00**	**19,987,062.50**	**488,441,213.32**	**0.00**
CONSTRUCTION OF ICT INFRASTRUCTURES	650,067,249.50	1,072,500,000.00	1,072,500,000.00	19,987,062.50	488,441,213.32	0.00
REHABILITATION / REPAIRS	**5,941,143,850.21**	**9,658,351,175.00**	**4,570,724,860.00**	**1,573,825,006.00**	**14,404,091,320.82**	**0.00**
REHABILITATION / REPAIRS OF FIXED ASSETS - GE	**5,941,143,850.21**	**9,658,351,175.00**	**4,570,724,860.00**	**1,573,825,006.00**	**14,404,091,320.82**	**0.00**
REHABILITATION / REPAIRS OF OFFICE BUILDINGS	277,836,750.43	400,000,000.00	400,000,000.00	200,000.00	555,129,590.05	0.00
REHABILITATION/REPAIRS- ICT INFRASTRUCTURE	5,663,307,099.78	9,258,351,175.00	4,170,724,860.00	1,573,625,006.00	13,848,961,730.77	0.00
OTHER CAPITAL PROJECTS	**655,270,639.29**	**757,331,250.00**	**757,331,250.00**	**700,000.00**	**1,051,042,465.86**	**0.00**
ACQUISITION OF NON TANGIBLE ASSETS	**655,270,639.29**	**757,331,250.00**	**757,331,250.00**	**700,000.00**	**1,051,042,465.86**	**0.00**
COMPUTER SOFTWARE ACQUISITION	655,270,639.29	757,331,250.00	757,331,250.00	700,000.00	1,051,042,465.86	0.00

Lagos State Residents Registration Agency (LASRI						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**mance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EXPENDITURES	***7,618,702,199.33***	***4,771,075,000.00***	***1,373,074,817.00***	***734,833,126.79***	***5,575,817,221.24***	***0.00***
OTHER RECURRENT COSTS	***476,522,611.33***	***967,600,000.00***	***967,600,000.00***	***578,529,766.10***	***2,941,076,897.00***	***0.00***
OVERHEAD COST	**476,522,611.33**	**967,600,000.00**	**967,600,000.00**	**578,529,766.10**	**2,941,076,897.00**	**0.00**
TRAVEL & TRANSPORT - GENERAL	**8,584,141.73**	**8,870,000.00**	**8,870,000.00**	**8,357,382.50**	**8,870,000.00**	**0.00**
LOCAL TRAVEL & TRANSPORT: OTHERS	8,584,141.73	8,870,000.00	8,870,000.00	8,357,382.50	8,870,000.00	0.00
UTILITIES - GENERAL	**9,516,188.85**	**9,904,000.00**	**9,904,000.00**	**9,011,298.30**	**9,904,000.00**	**0.00**
ELECTRICITY CHARGES	9,516,188.85	9,904,000.00	9,904,000.00	9,011,298.30	9,904,000.00	0.00
MATERIALS & SUPPLIES - GENERAL	**12,727,317.05**	**13,202,500.00**	**13,202,500.00**	**13,092,125.60**	**313,202,500.00**	**0.00**
OFFICE STATIONERIES / COMPUTER CONSUMABL	7,362,048.75	7,665,000.00	7,665,000.00	7,635,867.37	307,665,000.00	0.00
UNIFORMS & OTHER CLOTHING	4,753,612.87	4,900,000.00	4,900,000.00	4,855,200.34	4,900,000.00	0.00
Procurement Expenses	611,655.43	637,500.00	637,500.00	601,057.89	637,500.00	0.00
MAINTENANCE SERVICES - GENERAL	**18,192,878.52**	**486,470,689.96**	**486,470,689.96**	**270,032,563.32**	**2,159,947,586.96**	**0.00**
MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	7,800,233.96	8,079,400.00	8,079,400.00	7,373,038.69	8,079,400.00	0.00
MAINTENANCE OF OFFICE BUILDING / RESIDENTI	5,343,029.76	5,552,500.00	5,552,500.00	5,224,866.96	5,552,500.00	0.00
MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,862,780.90	471,600,000.00	471,600,000.00	256,232,265.57	2,145,076,897.00	0.00
Maint. of dumpsites & Evacuation of cacases	1,186,833.91	1,238,789.96	1,238,789.96	1,202,392.10	1,238,789.96	0.00
TRAINING - GENERAL	**51,060,299.42**	**53,400,000.00**	**53,400,000.00**	**50,328,088.16**	**53,400,000.00**	**0.00**
LOCAL TRAINING	51,060,299.42	53,400,000.00	53,400,000.00	50,328,088.16	53,400,000.00	0.00
OTHER SERVICES - GENERAL	**16,878,767.85**	**17,500,000.00**	**17,500,000.00**	**17,412,298.06**	**17,500,000.00**	**0.00**
OFFICE RENT	15,439,816.15	16,000,000.00	16,000,000.00	15,977,195.59	16,000,000.00	0.00
Janitorial Services	1,438,951.70	1,500,000.00	1,500,000.00	1,435,102.46	1,500,000.00	0.00
CONSULTING & PROFESSIONAL SERVICES - GENEI	**27,131,939.80**	**28,205,680.00**	**28,205,680.00**	**26,646,674.03**	**28,205,680.00**	**0.00**
INFORMATION TECHNOLOGY CONSULTING	27,131,939.80	28,205,680.00	28,205,680.00	26,646,674.03	28,205,680.00	0.00
FUEL & LUBRICANTS - GENERAL	**32,571,174.62**	**33,843,300.00**	**33,843,300.00**	**30,480,171.94**	**33,843,300.00**	**0.00**
MOTOR VEHICLE FUEL COST	32,571,174.62	33,843,300.00	33,843,300.00	30,480,171.94	33,843,300.00	0.00
MISCELLANEOUS EXPENSES GENERAL	**299,859,903.50**	**316,203,830.04**	**316,203,830.04**	**153,169,164.19**	**316,203,830.04**	**0.00**
PUBLICITY & ADVERTISEMENTS	275,735,554.31	291,073,355.04	291,073,355.04	129,041,279.63	291,073,355.04	0.00
Planning, Budget Preparation & Final Accounts Ex	1,755,402.42	1,830,475.00	1,830,475.00	1,806,414.86	1,830,475.00	0.00
Compensations	22,368,946.77	23,300,000.00	23,300,000.00	22,321,469.70	23,300,000.00	0.00
CAPITAL EXPENDITURE	***7,142,179,588.00***	***3,803,475,000.00***	***405,474,817.00***	***156,303,360.69***	***2,634,740,324.24***	***0.00***
FIXED ASSETS PURCHASED	**706,993,581.67**	**1,053,475,000.00**	**153,475,000.00**	**123,671,067.22**	**1,006,739,379.93**	**0.00**
PURCHASE OF FIXED ASSETS - GENERAL	**706,993,581.67**	**1,053,475,000.00**	**153,475,000.00**	**123,671,067.22**	**1,006,739,379.93**	**0.00**
PURCHASE OF OFFICE FURNITURE AND FITTINGS	19,557,773.79	50,000,000.00	50,000,000.00	10,000,000.00	47,781,835.35	0.00
PURCHASE OF COMPUTERS	666,000,046.68	953,475,000.00	53,475,000.00	103,671,067.22	911,175,709.23	0.00
PURCHASE OF COMPUTER PRINTERS	21,435,761.20	50,000,000.00	50,000,000.00	10,000,000.00	47,781,835.35	0.00
OTHER CAPITAL PROJECTS	**6,435,186,006.33**	**2,750,000,000.00**	**251,999,817.00**	**32,632,293.47**	**1,628,000,944.31**	**0.00**
ACQUISITION OF NON TANGIBLE ASSETS	**6,435,186,006.33**	**2,750,000,000.00**	**251,999,817.00**	**32,632,293.47**	**1,628,000,944.31**	**0.00**
COMPUTER SOFTWARE ACQUISITION	6,435,186,006.33	2,750,000,000.00	251,999,817.00	32,632,293.47	1,628,000,944.31	0.00

Ministry of Transportation						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
EXPENDITURES	*10,875,042,994.34*	*22,718,956,712.57*	*21,995,574,442.57*	*13,032,183,284.34*	*31,390,508,571.88*	*0.00*
PERSONNEL COST	*1,858,944,044.34*	*2,800,314,671.57*	*2,800,314,671.57*	*1,726,720,179.57*	*2,551,571,880.88*	*0.00*
SALARY	**1,858,944,044.34**	**2,800,314,671.57**	**2,800,314,671.57**	**1,726,720,179.57**	**2,551,571,880.88**	**0.00**
SALARIES AND WAGES	**1,858,944,044.34**	**2,800,314,671.57**	**2,800,314,671.57**	**1,726,720,179.57**	**2,551,571,880.88**	**0.00**
SALARY	1,858,944,044.34	2,800,314,671.57	2,800,314,671.57	1,726,720,179.57	2,551,571,880.88	0.00
OTHER RECURRENT COSTS	*2,111,455,628.00*	*3,442,003,799.00*	*3,442,003,799.00*	*2,315,452,675.96*	*3,966,174,051.00*	*0.00*
OVERHEAD COST	**2,111,455,628.00**	**3,442,003,799.00**	**3,442,003,799.00**	**2,315,452,675.96**	**3,966,174,051.00**	**0.00**
TRAVEL & TRANSPORT - GENERAL	**3,600,000.00**	**3,600,000.00**	**3,600,000.00**	**750,545.44**	**3,600,000.00**	**0.00**
LOCAL TRAVEL & TRANSPORT: OTHERS	3,600,000.00	3,600,000.00	3,600,000.00	750,545.44	3,600,000.00	0.00
UTILITIES - GENERAL	**3,600,000.00**	**3,600,000.00**	**3,600,000.00**	**3,507,621.04**	**3,600,000.00**	**0.00**
ELECTRICITY CHARGES	3,600,000.00	3,600,000.00	3,600,000.00	3,507,621.04	3,600,000.00	0.00
MATERIALS & SUPPLIES - GENERAL	**88,461,750.67**	**94,182,584.01**	**94,182,584.01**	**77,179,717.24**	**94,182,584.01**	**0.00**
OFFICE STATIONERIES / COMPUTER CONSUMABL	5,400,000.01	5,400,000.01	5,400,000.01	5,215,242.08	5,400,000.01	0.00
PRINTING OF SECURITY DOCUMENTS	46,699,750.65	52,420,584.00	52,420,584.00	35,687,985.90	52,420,584.00	0.00
FIELD & CAMPING MATERIALS SUPPLIES	32,862,000.00	32,862,000.00	32,862,000.00	32,804,725.05	32,862,000.00	0.00
Procurement Expenses	3,500,000.00	3,500,000.00	3,500,000.00	3,471,764.21	3,500,000.00	0.00
MAINTENANCE SERVICES - GENERAL	**862,000,563.27**	**1,864,606,584.99**	**1,864,606,584.99**	**1,192,103,753.54**	**2,291,280,836.99**	**0.00**
MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	12,200,000.01	12,200,000.01	12,200,000.01	11,137,641.97	12,200,000.01	0.00
MAINTENANCE OF OFFICE BUILDING / RESIDENTI	3,600,000.00	3,600,000.00	3,600,000.00	2,583,831.45	3,600,000.00	0.00
OTHER MAINTENANCE SERVICES	795,986,258.34	898,944,880.24	898,944,880.24	898,942,108.17	925,619,132.24	0.00
MAINTENANCE OF STREET LIGHTINGS	5,569,188.48	5,569,188.48	5,569,188.48	5,568,500.00	5,569,188.48	0.00
MINOR ROAD MAINTENANCE	7,100,718.45	905,572,965.00	905,572,965.00	235,986,588.82	1,305,572,965.00	0.00
Upkeep of Govt. Quarters and Offices	2,336,001.49	2,336,001.49	2,336,001.49	2,284,267.90	2,336,001.49	0.00
Maintenance of Tractor & Heavy Equipment	35,208,396.51	36,383,549.77	36,383,549.77	35,600,815.23	36,383,549.77	0.00
TRAINING - GENERAL	**34,366,930.87**	**34,555,188.50**	**34,555,188.50**	**33,561,757.76**	**34,555,188.50**	**0.00**
LOCAL TRAINING	34,366,930.87	34,555,188.50	34,555,188.50	33,561,757.76	34,555,188.50	0.00
OTHER SERVICES - GENERAL	**1,000,000.00**	**1,000,000.00**	**1,000,000.00**	**981,524.21**	**1,000,000.00**	**0.00**
Janitorial Services	1,000,000.00	1,000,000.00	1,000,000.00	981,524.21	1,000,000.00	0.00
CONSULTING & PROFESSIONAL SERVICES - GENEI	**12,767,030.14**	**12,767,030.14**	**12,767,030.14**	**12,742,059.98**	**12,767,030.14**	**0.00**
INFORMATION TECHNOLOGY CONSULTING	11,217,030.14	11,217,030.14	11,217,030.14	11,210,535.77	11,217,030.14	0.00
LEGAL SERVICES	1,550,000.00	1,550,000.00	1,550,000.00	1,531,524.21	1,550,000.00	0.00
FUEL & LUBRICANTS - GENERAL	**20,169,061.90**	**21,120,474.01**	**21,120,474.01**	**20,547,286.58**	**21,120,474.01**	**0.00**
MOTOR VEHICLE FUEL COST	20,169,061.90	21,120,474.01	21,120,474.01	20,547,286.58	21,120,474.01	0.00
MISCELLANEOUS EXPENSES GENERAL	**1,085,490,291.15**	**1,406,571,937.35**	**1,406,571,937.35**	**974,078,410.17**	**1,504,067,937.35**	**0.00**
ENTERTAINMENT, HOSPITALITY AND REFRESHME	17,235,621.66	18,906,400.00	18,906,400.00	10,678,760.38	18,906,400.00	0.00
PUBLICITY & ADVERTISEMENTS	18,908,949.35	18,908,949.35	18,908,949.35	18,900,000.00	18,908,949.35	0.00
Planning, Budget Preparation & Final Accounts Ex	1,200,000.00	1,200,000.00	1,200,000.00	1,172,286.31	1,200,000.00	0.00
Committees & Commissions Expenses	5,300,000.00	5,300,000.00	5,300,000.00	5,253,810.52	5,300,000.00	0.00
Compensations	3,600,000.00	3,600,000.00	3,600,000.00	3,553,810.52	3,600,000.00	0.00
Local Technology Support Expenses	9,292,160.58	10,000,000.00	10,000,000.00	9,538,105.20	10,000,000.00	0.00
Monitoring & Evaluation Expenses	11,465,588.00	11,465,588.00	11,465,588.00	11,457,500.00	11,465,588.00	0.00
Regulatory Enforcement Expenses	1,018,487,971.56	1,337,191,000.00	1,337,191,000.00	913,524,137.23	1,434,687,000.00	0.00
CAPITAL EXPENDITURE	*6,904,643,322.00*	*16,476,638,242.00*	*15,753,255,972.00*	*8,990,010,428.81*	*24,872,762,640.00*	*0.00*
CONSTRUCTION / PROVISION	**0.00**	**586,975,000.00**	**586,975,000.00**	**565,000,000.00**	**850,459,600.00**	**0.00**
CONSTRUCTION / PROVISION OF FIXED ASSETS -	**0.00**	**586,975,000.00**	**586,975,000.00**	**565,000,000.00**	**850,459,600.00**	**0.00**
CONSTRUCTION / PROVISION OF ROADS	0.00	105,000,000.00	105,000,000.00	100,000,000.00	152,133,000.00	0.00
CONSTRUCTION / PROVISION OF INFRASTRUCTUI	0.00	481,975,000.00	481,975,000.00	465,000,000.00	698,326,600.00	0.00
REHABILITATION / REPAIRS	**6,904,643,322.00**	**15,889,663,242.00**	**15,166,280,972.00**	**8,425,010,428.81**	**24,022,303,040.00**	**0.00**
REHABILITATION / REPAIRS OF FIXED ASSETS - GE	**6,904,643,322.00**	**15,889,663,242.00**	**15,166,280,972.00**	**8,425,010,428.81**	**24,022,303,040.00**	**0.00**
REHABILITATION / REPAIRS - ROADS	6,904,643,322.00	15,889,663,242.00	15,166,280,972.00	8,425,010,428.81	24,022,303,040.00	0.00

Lagos State Metropolitan Area Transport Author						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
EXPENDITURES	*273,994,715,299.04*	*218,129,400,616.00*	*222,129,400,616.00*	*95,071,170,090.86*	*302,812,582,796.00*	*0.00*
OTHER RECURRENT COSTS	*3,900,000,000.00*	*8,200,000,000.00*	*8,200,000,000.00*	*8,151,837,174.04*	*8,200,000,000.00*	*0.00*
OVERHEAD COST	3,900,000,000.00	8,200,000,000.00	8,200,000,000.00	8,151,837,174.04	8,200,000,000.00	0.00
MISCELLANEOUS EXPENSES GENERAL	3,900,000,000.00	8,200,000,000.00	8,200,000,000.00	8,151,837,174.04	8,200,000,000.00	0.00
Regulatory Enforcement Expenses	3,900,000,000.00	8,200,000,000.00	8,200,000,000.00	8,151,837,174.04	8,200,000,000.00	0.00
CAPITAL EXPENDITURE	*270,094,715,299.04*	*209,929,400,616.00*	*213,929,400,616.00*	*86,919,332,916.82*	*294,612,582,796.00*	*0.00*
CONSTRUCTION / PROVISION	270,094,715,299.04	209,929,400,616.00	213,929,400,616.00	86,919,332,916.82	294,612,582,796.00	0.00
CONSTRUCTION / PROVISION OF FIXED ASSETS -	270,094,715,299.04	209,929,400,616.00	213,929,400,616.00	86,919,332,916.82	294,612,582,796.00	0.00
CONSTRUCTION / PROVISION OF ROADS	2,830,500,000.00	1,659,875,000.00	1,659,875,000.00	1,585,437,843.35	2,329,450,090.00	0.00
CONSTRUCTION / PROVISION OF RAIL-WAYS	257,850,802,711.39	194,024,603,480.00	194,024,603,480.00	85,333,395,073.47	272,291,967,636.00	0.00
CONSTRUCTION / PROVISION OF INFRASTRUCTUI	9,413,412,587.65	14,244,922,136.00	18,244,922,136.00	500,000.00	19,991,165,070.00	0.00

Lagos Bus Service Limited						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
EXPENDITURES	*1,836,557,262.03*	*2,046,999,159.00*	*1,653,793,326.00*	*1,321,925,269.52*	*2,967,255,882.00*	*0.00*
OTHER RECURRENT COSTS	*1,199,810,045.36*	*1,225,887,234.00*	*1,225,887,234.00*	*826,126,489.84*	*1,943,505,882.00*	*0.00*
OVERHEAD COST	1,199,810,045.36	1,225,887,234.00	1,225,887,234.00	826,126,489.84	1,943,505,882.00	0.00
MAINTENANCE SERVICES - GENERAL	1,199,810,045.36	1,225,887,234.00	1,225,887,234.00	826,126,489.84	1,943,505,882.00	0.00
MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,199,810,045.36	1,225,887,234.00	1,225,887,234.00	826,126,489.84	1,943,505,882.00	0.00
CAPITAL EXPENDITURE	*636,747,216.67*	*821,111,925.00*	*427,906,092.00*	*495,798,779.68*	*1,023,750,000.00*	*0.00*
REHABILITATION / REPAIRS	636,747,216.67	821,111,925.00	427,906,092.00	495,798,779.68	1,023,750,000.00	0.00
REHABILITATION / REPAIRS OF FIXED ASSETS - GE	636,747,216.67	821,111,925.00	427,906,092.00	495,798,779.68	1,023,750,000.00	0.00
REHABILITATION / REPAIRS - ROADS	636,747,216.67	821,111,925.00	427,906,092.00	495,798,779.68	1,023,750,000.00	0.00

Lagos State Ferry Services						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
EXPENDITURES	*1,771,220,983.36*	*4,646,253,027.00*	*2,334,397,203.00*	*1,028,851,039.29*	*7,806,339,079.00*	*0.00*
PERSONNEL COST	*0.00*	*0.00*	*0.00*	*0.00*	*410,773,859.00*	*0.00*
SALARY	0.00	0.00	0.00	0.00	410,773,859.00	0.00
SALARIES AND WAGES	0.00	0.00	0.00	0.00	410,773,859.00	0.00
SALARY	0.00	0.00	0.00	0.00	410,773,859.00	0.00
OTHER RECURRENT COSTS	*904,259,368.36*	*1,369,807,203.00*	*1,369,807,203.00*	*738,290,746.69*	*3,663,978,921.00*	*0.00*
OVERHEAD COST	904,259,368.36	1,369,807,203.00	1,369,807,203.00	738,290,746.69	3,663,978,921.00	0.00
MAINTENANCE SERVICES - GENERAL	904,259,368.36	1,369,807,203.00	1,369,807,203.00	738,290,746.69	3,663,978,921.00	0.00
Upkeep of Govt. Quarters and Offices	904,259,368.36	1,369,807,203.00	1,369,807,203.00	738,290,746.69	3,663,978,921.00	0.00
CAPITAL EXPENDITURE	*866,961,615.00*	*3,276,445,824.00*	*964,590,000.00*	*290,560,292.60*	*3,731,586,299.00*	*0.00*
CONSTRUCTION / PROVISION	866,961,615.00	3,276,445,824.00	964,590,000.00	290,560,292.60	3,731,586,299.00	0.00
CONSTRUCTION / PROVISION OF FIXED ASSETS -	866,961,615.00	3,276,445,824.00	964,590,000.00	290,560,292.60	3,731,586,299.00	0.00
CONSTRUCTION / PROVISION OF INFRASTRUCTUI	866,961,615.00	3,276,445,824.00	964,590,000.00	290,560,292.60	3,731,586,299.00	0.00

Lagos State Drivers' Institute						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
EXPENDITURES	*256,352,302.43*	*377,616,681.56*	*281,761,690.56*	*197,937,917.89*	*708,065,998.00*	*0.00*
OTHER RECURRENT COSTS	*117,454,237.43*	*141,796,139.00*	*141,796,139.00*	*110,093,549.42*	*243,245,173.00*	*0.00*
OVERHEAD COST	117,454,237.43	141,796,139.00	141,796,139.00	110,093,549.42	243,245,173.00	0.00
MISCELLANEOUS EXPENSES GENERAL	117,454,237.43	141,796,139.00	141,796,139.00	110,093,549.42	243,245,173.00	0.00
SPECIAL DAYS/CELEBRATIONS	117,454,237.43	141,796,139.00	141,796,139.00	110,093,549.42	243,245,173.00	0.00
CAPITAL EXPENDITURE	*138,898,065.00*	*235,820,542.56*	*139,965,551.56*	*87,844,368.47*	*464,820,825.00*	*0.00*
FIXED ASSETS PURCHASED	138,898,065.00	103,020,718.46	103,020,718.46	6,404,000.00	203,061,935.00	0.00
PURCHASE OF FIXED ASSETS - GENERAL	138,898,065.00	103,020,718.46	103,020,718.46	6,404,000.00	203,061,935.00	0.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS	138,898,065.00	103,020,718.46	103,020,718.46	6,404,000.00	203,061,935.00	0.00
CONSTRUCTION / PROVISION	0.00	77,139,575.58	22,139,575.58	32,088,000.00	152,048,170.00	0.00
CONSTRUCTION / PROVISION OF FIXED ASSETS -	0.00	77,139,575.58	22,139,575.58	32,088,000.00	152,048,170.00	0.00
CONSTRUCTION / PROVISION OF OFFICE BUILDIN	0.00	77,139,575.58	22,139,575.58	32,088,000.00	152,048,170.00	0.00
REHABILITATION / REPAIRS	0.00	55,660,248.52	14,805,257.52	49,352,368.47	109,710,720.00	0.00
REHABILITATION / REPAIRS OF FIXED ASSETS - GE	0.00	55,660,248.52	14,805,257.52	49,352,368.47	109,710,720.00	0.00
REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	55,660,248.52	14,805,257.52	49,352,368.47	109,710,720.00	0.00

022905800100	Motor Vehicle Administration Agency						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*5,344,145,347.41*	*7,976,839,510.32*	*7,976,839,510.32*	*2,690,107,416.27*	*12,506,706,769.20*	*0.00*
21	*PERSONNEL COST*	*887,922,179.04*	*1,240,674,600.32*	*1,240,674,600.32*	*1,051,246,428.96*	*1,353,714,405.20*	*0.00*
2101	**SALARY**	**887,922,179.04**	**1,240,674,600.32**	**1,240,674,600.32**	**1,051,246,428.96**	**1,353,714,405.20**	**0.00**
210101	**SALARIES AND WAGES**	**887,922,179.04**	**1,240,674,600.32**	**1,240,674,600.32**	**1,051,246,428.96**	**1,353,714,405.20**	**0.00**
21010101	SALARY	887,922,179.04	1,240,674,600.32	1,240,674,600.32	1,051,246,428.96	1,353,714,405.20	0.00
22	*OTHER RECURRENT COSTS*	*4,238,769,136.37*	*6,438,940,967.00*	*6,438,940,967.00*	*1,507,423,337.31*	*9,824,947,120.00*	*0.00*
2202	**OVERHEAD COST**	**4,238,769,136.37**	**6,438,940,967.00**	**6,438,940,967.00**	**1,507,423,337.31**	**9,824,947,120.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**6,176,018.63**	**9,180,000.00**	**9,180,000.00**	**9,175,000.00**	**9,180,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,176,018.63	9,180,000.00	9,180,000.00	9,175,000.00	9,180,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,836,709.77**	**6,850,000.00**	**6,850,000.00**	**6,843,360.00**	**6,850,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,836,709.77	6,850,000.00	6,850,000.00	6,843,360.00	6,850,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**25,899,585.61**	**43,786,000.00**	**43,786,000.00**	**43,271,915.72**	**87,550,033.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	6,361,934.79	10,786,000.00	10,786,000.00	10,780,000.00	10,786,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	15,626,337.72	25,000,000.00	25,000,000.00	24,584,294.68	68,764,033.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	534,384.14	1,500,000.00	1,500,000.00	1,453,810.52	1,500,000.00	0.00
22020315	Procurement Expenses	1,482,241.10	2,500,000.00	2,500,000.00	2,453,810.52	2,500,000.00	0.00
22020317	Cleaning Materials	1,894,687.86	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**14,367,083.91**	**22,114,000.00**	**22,114,000.00**	**21,167,939.00**	**22,114,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	7,647,799.09	11,894,000.00	11,894,000.00	11,890,500.00	11,894,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	6,719,284.83	10,220,000.00	10,220,000.00	9,277,439.00	10,220,000.00	0.00
220205	**TRAINING - GENERAL**	**29,144,032.76**	**48,600,000.00**	**48,600,000.00**	**48,461,431.56**	**148,600,000.00**	**0.00**
22020501	LOCAL TRAINING	29,144,032.76	48,600,000.00	48,600,000.00	48,461,431.56	148,600,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**369,498.12**	**2,500,000.00**	**2,500,000.00**	**2,453,810.52**	**2,500,000.00**	**0.00**
22020609	Janitorial Services	369,498.12	2,500,000.00	2,500,000.00	2,453,810.52	2,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**4,066,368,992.10**	**6,148,940,967.00**	**6,148,940,967.00**	**1,265,907,439.96**	**9,391,183,087.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	6,723,941.09	10,000,000.00	10,000,000.00	9,538,105.20	10,000,000.00	0.00
22020711	Consultancy Services	4,059,645,051.01	6,138,940,967.00	6,138,940,967.00	1,256,369,334.76	9,381,183,087.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**7,574,285.00**	**11,994,000.00**	**11,994,000.00**	**11,990,000.00**	**11,994,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	7,574,285.00	11,994,000.00	11,994,000.00	11,990,000.00	11,994,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**85,032,930.47**	**144,976,000.00**	**144,976,000.00**	**98,152,440.53**	**144,976,000.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	8,140,756.58	15,000,000.00	15,000,000.00	14,953,810.52	15,000,000.00	0.00
22021007	Staff Welfare Packages	61,274,966.22	98,000,000.00	98,000,000.00	52,300,988.04	98,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	251,812.85	2,500,000.00	2,500,000.00	2,453,810.52	2,500,000.00	0.00
22021025	Compensations	412,856.13	1,476,000.00	1,476,000.00	1,470,000.00	1,476,000.00	0.00
22021035	Local Technology Support Expenses	2,698,699.98	5,000,000.00	5,000,000.00	4,538,105.20	5,000,000.00	0.00
22021056	Biometric Expenses	1,953,991.96	5,000,000.00	5,000,000.00	4,907,621.04	5,000,000.00	0.00
22021079	Regulatory Enforcement Expenses	10,299,846.73	18,000,000.00	18,000,000.00	17,528,105.20	18,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*217,454,032.00*	*297,223,943.00*	*297,223,943.00*	*131,437,650.00*	*1,328,045,244.00*	*0.00*
2303	**REHABILITATION / REPAIRS**	**217,454,032.00**	**297,223,943.00**	**297,223,943.00**	**131,437,650.00**	**1,328,045,244.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**217,454,032.00**	**297,223,943.00**	**297,223,943.00**	**131,437,650.00**	**1,328,045,244.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	217,454,032.00	297,223,943.00	297,223,943.00	131,437,650.00	1,328,045,244.00	0.00

022905800200	Lagos State Number Plate & Production Authorit						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*9,309,790,290.36*	*12,867,501,124.00*	*12,867,501,124.00*	*5,674,728,514.46*	*16,680,268,987.94*	*0.00*
22	*OTHER RECURRENT COSTS*	*4,875,775,562.36*	*6,859,771,875.00*	*6,859,771,875.00*	*2,239,283,961.36*	*7,888,728,655.94*	*0.00*
2202	OVERHEAD COST	4,875,775,562.36	6,859,771,875.00	6,859,771,875.00	2,239,283,961.36	7,888,728,655.94	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,875,775,562.36	6,859,771,875.00	6,859,771,875.00	2,239,283,961.36	7,888,728,655.94	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	4,875,775,562.36	6,859,771,875.00	6,859,771,875.00	2,239,283,961.36	7,888,728,655.94	0.00
23	*CAPITAL EXPENDITURE*	*4,434,014,728.00*	*6,007,729,249.00*	*6,007,729,249.00*	*3,435,444,553.10*	*8,791,540,332.00*	*0.00*
2302	CONSTRUCTION / PROVISION	4,434,014,728.00	6,007,729,249.00	6,007,729,249.00	3,435,444,553.10	8,791,540,332.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	4,434,014,728.00	6,007,729,249.00	6,007,729,249.00	3,435,444,553.10	8,791,540,332.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	4,434,014,728.00	6,007,729,249.00	6,007,729,249.00	3,435,444,553.10	8,791,540,332.00	0.00

022905500100	Lagos State Traffic Management Agency (LASTMA						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*9,470,423,449.90*	*13,903,795,447.40*	*13,796,441,757.40*	*11,509,840,721.91*	*18,562,985,490.76*	*0.00*
21	*PERSONNEL COST*	*7,737,066,459.49*	*11,852,455,280.40*	*11,852,455,280.40*	*9,761,659,632.02*	*13,490,569,788.76*	*0.00*
2101	SALARY	7,737,066,459.49	11,852,455,280.40	11,852,455,280.40	9,761,659,632.02	13,490,569,788.76	0.00
210101	SALARIES AND WAGES	7,737,066,459.49	11,852,455,280.40	11,852,455,280.40	9,761,659,632.02	13,490,569,788.76	0.00
21010101	SALARY	7,737,066,459.49	11,852,455,280.40	11,852,455,280.40	9,761,659,632.02	13,490,569,788.76	0.00
22	*OTHER RECURRENT COSTS*	*1,203,903,177.41*	*1,655,834,423.00*	*1,655,834,423.00*	*1,484,709,410.89*	*2,292,415,702.00*	*0.00*
2202	OVERHEAD COST	1,203,903,177.41	1,655,834,423.00	1,655,834,423.00	1,484,709,410.89	2,292,415,702.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,203,903,177.41	1,655,834,423.00	1,655,834,423.00	1,484,709,410.89	2,292,415,702.00	0.00
22021079	Regulatory Enforcement Expenses	1,203,903,177.41	1,655,834,423.00	1,655,834,423.00	1,484,709,410.89	2,292,415,702.00	0.00
23	*CAPITAL EXPENDITURE*	*529,453,813.00*	*395,505,744.00*	*288,152,054.00*	*263,471,679.00*	*2,780,000,000.00*	*0.00*
2301	FIXED ASSETS PURCHASED	529,453,813.00	395,505,744.00	288,152,054.00	263,471,679.00	2,780,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	529,453,813.00	395,505,744.00	288,152,054.00	263,471,679.00	2,780,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	85,268,331.00	85,268,331.00	80,000,000.00	168,162,660.57	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	529,453,813.00	223,282,355.00	115,928,665.00	104,813,854.00	440,348,185.94	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	86,955,058.00	86,955,058.00	78,657,825.00	2,171,489,153.49	0.00

022905700100	Lagos State Waterways Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*6,513,663,419.73*	*8,469,444,735.00*	*6,407,008,259.00*	*3,509,787,080.05*	*156,930,345,979.27*	*0.00*
22	*OTHER RECURRENT COSTS*	*512,691,412.73*	*1,000,000,000.00*	*1,000,000,000.00*	*620,033,925.61*	*1,736,000,000.00*	*0.00*
2202	OVERHEAD COST	512,691,412.73	1,000,000,000.00	1,000,000,000.00	620,033,925.61	1,736,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	512,691,412.73	1,000,000,000.00	1,000,000,000.00	620,033,925.61	1,736,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	512,691,412.73	1,000,000,000.00	1,000,000,000.00	620,033,925.61	1,736,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*6,000,972,007.00*	*7,469,444,735.00*	*5,407,008,259.00*	*2,889,753,154.44*	*155,194,345,979.27*	*0.00*
2301	FIXED ASSETS PURCHASED	200,000,000.00	1,857,758,374.00	1,857,758,374.00	34,120,000.00	1,936,157,705.27	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	200,000,000.00	1,857,758,374.00	1,857,758,374.00	34,120,000.00	1,936,157,705.27	0.00
23010109	PURCHASE OF SEA BOATS	200,000,000.00	1,857,758,374.00	1,857,758,374.00	34,120,000.00	1,936,157,705.27	0.00
2302	CONSTRUCTION / PROVISION	5,800,972,007.00	5,611,686,361.00	3,549,249,885.00	2,855,633,154.44	4,458,188,274.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	5,800,972,007.00	5,611,686,361.00	3,549,249,885.00	2,855,633,154.44	4,458,188,274.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITI	5,800,972,007.00	5,611,686,361.00	3,549,249,885.00	2,855,633,154.44	4,458,188,274.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	148,800,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	0.00	148,800,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	148,800,000,000.00	0.00

022905600100	Lagos State Parking Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*3,774,586,086.09*	*5,450,184,841.00*	*5,450,184,841.00*	*2,696,659,432.45*	*4,837,670,096.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*1,860,146,982.09*	*2,368,871,526.00*	*2,368,871,526.00*	*1,274,877,840.10*	*2,759,631,648.00*	*0.00*
2202	**OVERHEAD COST**	**1,860,146,982.09**	**2,368,871,526.00**	**2,368,871,526.00**	**1,274,877,840.10**	**2,759,631,648.00**	**0.00**
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,860,146,982.09**	**2,368,871,526.00**	**2,368,871,526.00**	**1,274,877,840.10**	**2,759,631,648.00**	**0.00**
22021079	Regulatory Enforcement Expenses	1,860,146,982.09	2,368,871,526.00	2,368,871,526.00	1,274,877,840.10	2,759,631,648.00	0.00
23	*CAPITAL EXPENDITURE*	*1,914,439,104.00*	*3,081,313,315.00*	*3,081,313,315.00*	*1,421,781,592.35*	*2,078,038,448.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**1,914,439,104.00**	**3,081,313,315.00**	**3,081,313,315.00**	**1,421,781,592.35**	**2,078,038,448.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**1,914,439,104.00**	**3,081,313,315.00**	**3,081,313,315.00**	**1,421,781,592.35**	**2,078,038,448.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	1,914,439,104.00	3,081,313,315.00	3,081,313,315.00	1,421,781,592.35	2,078,038,448.00	0.00

023100100100	Ministry of Energy & Mineral Resources Develop						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*1,653,221,596.90*	*106,857,839,380.79*	*96,643,335,000.79*	*9,609,263,589.92*	*18,902,518,358.92*	*0.00*
21	*PERSONNEL COST*	*404,846,123.76*	*730,154,232.44*	*730,154,232.44*	*527,881,006.83*	*798,619,817.50*	*0.00*
2101	**SALARY**	**404,846,123.76**	**730,154,232.44**	**730,154,232.44**	**527,881,006.83**	**798,619,817.50**	**0.00**
210101	**SALARIES AND WAGES**	**404,846,123.76**	**730,154,232.44**	**730,154,232.44**	**527,881,006.83**	**798,619,817.50**	**0.00**
21010101	SALARY	404,846,123.76	730,154,232.44	730,154,232.44	527,881,006.83	798,619,817.50	0.00
22	*OTHER RECURRENT COSTS*	*522,558,098.14*	*21,617,596,001.35*	*21,617,596,001.35*	*2,117,459,985.87*	*4,819,997,396.00*	*0.00*
2202	**OVERHEAD COST**	**522,558,098.14**	**21,617,596,001.35**	**21,617,596,001.35**	**2,117,459,985.87**	**4,819,997,396.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**30,813,632.98**	**32,413,039.90**	**32,413,039.90**	**9,860,527.75**	**32,413,039.90**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,813,632.98	32,413,039.90	32,413,039.90	9,860,527.75	32,413,039.90	0.00
220202	**UTILITIES - GENERAL**	**4,887,088.38**	**5,053,040.01**	**5,053,040.01**	**2,702,882.33**	**5,053,040.01**	**0.00**
22020201	ELECTRICITY CHARGES	4,887,088.38	5,053,040.01	5,053,040.01	2,702,882.33	5,053,040.01	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**35,818,578.44**	**38,277,625.53**	**38,277,625.53**	**16,748,267.97**	**68,277,625.18**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,184,683.81	3,273,041.53	3,273,041.53	1,330,735.55	3,273,041.18	0.00
22020303	NEWSPAPERS	400,000.00	400,000.00	400,000.00	307,620.12	400,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	5,702,726.87	6,100,000.00	6,100,000.00	3,236,251.34	6,100,000.00	0.00
22020315	Procurement Expenses	583,560.61	600,000.00	600,000.00	461,431.56	600,000.00	0.00
22020316	Surveying Expenses	25,947,607.15	27,904,584.00	27,904,584.00	11,412,229.40	57,904,584.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**36,495,621.41**	**38,882,032.27**	**38,882,032.27**	**13,365,086.37**	**38,882,032.27**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	6,945,171.62	7,203,041.99	7,203,041.99	3,143,871.74	7,203,041.99	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,078,459.89	2,123,040.00	2,123,040.00	1,270,345.26	2,123,040.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	7,255,820.49	7,794,000.00	7,794,000.00	3,135,144.33	7,794,000.00	0.00
22020424	Maintenance of Tractor & Heavy Equipment	20,216,169.40	21,761,950.28	21,761,950.28	5,815,725.04	21,761,950.28	0.00
220205	**TRAINING - GENERAL**	**12,791,630.32**	**13,250,000.00**	**13,250,000.00**	**6,284,395.53**	**13,250,000.00**	**0.00**
22020501	LOCAL TRAINING	12,791,630.32	13,250,000.00	13,250,000.00	6,284,395.53	13,250,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**26,182,740.48**	**20,027,760,000.00**	**20,027,760,000.00**	**1,782,631,069.40**	**2,811,160,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	6,026,525.30	6,160,000.00	6,160,000.00	3,240,824.88	6,160,000.00	0.00
22020703	LEGAL SERVICES	4,714,993.91	5,000,000.00	5,000,000.00	2,636,022.44	5,000,000.00	0.00
22020704	ENGINEERING SERVICES	15,441,221.28	20,016,600,000.00	20,016,600,000.00	1,776,754,222.08	2,800,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**8,405,132.81**	**8,703,041.51**	**8,703,041.51**	**2,054,489.48**	**8,703,041.51**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	8,405,132.81	8,703,041.51	8,703,041.51	2,054,489.48	8,703,041.51	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**367,163,673.33**	**1,453,257,222.13**	**1,453,257,222.13**	**283,813,267.05**	**1,842,258,617.13**	**0.00**
22021014	Planning, Budget Preparation & Final Accounts Ex	7,459,515.58	8,000,000.00	8,000,000.00	4,166,735.09	8,000,000.00	0.00
22021025	Compensations	3,421,147.67	3,531,756.22	3,531,756.22	1,978,998.74	3,531,756.22	0.00
22021051	Research & Development Expenses	3,749,612.95	4,000,000.00	4,000,000.00	1,690,664.59	14,000,000.00	0.00
22021061	Entrepreneurship Development	13,944,625.12	15,000,000.00	15,000,000.00	8,996,199.07	15,000,000.00	0.00
22021067	Sponsorship Expenses	16,950,369.02	18,047,006.00	18,047,006.00	8,303,976.40	18,047,006.00	0.00
22021079	Regulatory Enforcement Expenses	9,301,831.79	10,000,000.00	10,000,000.00	6,304,840.71	120,000,000.00	0.00
22021080	Environmental Implements Expenses	312,041,571.20	1,338,242,261.91	1,338,242,261.91	242,028,688.54	1,607,243,656.91	0.00
22021096	Staff Skill Development Retreat Expenses	295,000.00	56,436,198.00	56,436,198.00	10,343,163.92	56,436,198.00	0.00
23	*CAPITAL EXPENDITURE*	*725,817,375.00*	*84,510,089,147.00*	*74,295,584,767.00*	*6,963,922,597.22*	*13,283,901,145.42*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**170,458,936.00**	**70,458,936.00**	**41,500,000.00**	**664,945,100.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**170,458,936.00**	**70,458,936.00**	**41,500,000.00**	**664,945,100.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	105,000,000.00	5,000,000.00	1,500,000.00	108,102,200.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	65,458,936.00	65,458,936.00	40,000,000.00	556,842,900.00	0.00
2302	**CONSTRUCTION / PROVISION**	**713,979,983.90**	**83,351,521,036.00**	**74,137,016,656.00**	**6,910,922,597.22**	**11,601,653,045.42**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**713,979,983.90**	**83,351,521,036.00**	**74,137,016,656.00**	**6,910,922,597.22**	**11,601,653,045.42**	**0.00**
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	300,000,000.00	80,808,538,616.00	74,008,538,616.00	6,051,120,874.59	8,983,538,048.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	413,979,983.90	2,542,982,420.00	128,478,040.00	859,801,722.63	2,618,114,997.42	0.00
2303	**REHABILITATION / REPAIRS**	**11,837,391.10**	**988,109,175.00**	**88,109,175.00**	**11,500,000.00**	**1,017,303,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**11,837,391.10**	**988,109,175.00**	**88,109,175.00**	**11,500,000.00**	**1,017,303,000.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	11,837,391.10	988,109,175.00	88,109,175.00	11,500,000.00	1,017,303,000.00	0.00

023100300100	Lagos State Electricity Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*30,630,889,465.85*	*51,130,186,296.72*	*46,954,546,602.72*	*28,419,447,124.04*	*72,690,745,957.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*19,406,083,002.74*	*23,397,034,507.00*	*23,397,034,507.00*	*10,916,754,147.78*	*23,760,286,163.00*	*0.00*
2202	**OVERHEAD COST**	**19,406,083,002.74**	**23,397,034,507.00**	**23,397,034,507.00**	**10,916,754,147.78**	**23,760,286,163.00**	**0.00**
220204	**MAINTENANCE SERVICES - GENERAL**	**9,504,319,592.28**	**11,287,353,003.00**	**11,287,353,003.00**	**3,370,476,205.74**	**11,287,353,003.00**	**0.00**
22020410	MAINTENANCE OF STREET LIGHTINGS	9,504,319,592.28	11,287,353,003.00	11,287,353,003.00	3,370,476,205.74	11,287,353,003.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**9,534,152,855.54**	**11,622,933,160.00**	**11,622,933,160.00**	**7,059,529,598.03**	**11,622,933,160.00**	**0.00**
22020803	PLANT / GENERATOR FUEL COST	9,534,152,855.54	11,622,933,160.00	11,622,933,160.00	7,059,529,598.03	11,622,933,160.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**367,610,554.93**	**486,748,344.00**	**486,748,344.00**	**486,748,344.00**	**850,000,000.00**	**0.00**
22021021	SPECIAL DAYS/CELEBRATIONS	367,610,554.93	486,748,344.00	486,748,344.00	486,748,344.00	850,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*11,224,806,463.11*	*27,733,151,789.72*	*23,557,512,095.72*	*17,502,692,976.26*	*48,930,459,794.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**11,224,806,463.11**	**27,733,151,789.72**	**23,557,512,095.72**	**17,502,692,976.26**	**48,930,459,794.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**11,224,806,463.11**	**27,733,151,789.72**	**23,557,512,095.72**	**17,502,692,976.26**	**48,930,459,794.00**	**0.00**
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	11,224,806,463.11	27,733,151,789.72	23,557,512,095.72	17,502,692,976.26	48,930,459,794.00	0.00

023100400100	Ibile Oil & Gas (IOGAS)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*11,205,314,489.29*	*29,088,804,868.00*	*29,088,804,868.00*	*21,123,897,973.74*	*21,251,284,477.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*1,180,265,913.29*	*1,927,015,355.00*	*1,927,015,355.00*	*1,175,706,018.52*	*2,815,912,750.00*	*0.00*
2202	**OVERHEAD COST**	**1,180,265,913.29**	**1,927,015,355.00**	**1,927,015,355.00**	**1,175,706,018.52**	**2,815,912,750.00**	**0.00**
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,180,265,913.29**	**1,927,015,355.00**	**1,927,015,355.00**	**1,175,706,018.52**	**2,815,912,750.00**	**0.00**
22020704	ENGINEERING SERVICES	1,180,265,913.29	1,927,015,355.00	1,927,015,355.00	1,175,706,018.52	2,815,912,750.00	0.00
23	*CAPITAL EXPENDITURE*	*10,025,048,576.00*	*27,161,789,513.00*	*27,161,789,513.00*	*19,948,191,955.22*	*18,435,371,727.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**10,025,048,576.00**	**27,161,789,513.00**	**27,161,789,513.00**	**19,948,191,955.22**	**18,435,371,727.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**10,025,048,576.00**	**27,161,789,513.00**	**27,161,789,513.00**	**19,948,191,955.22**	**18,435,371,727.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	10,025,048,576.00	27,161,789,513.00	27,161,789,513.00	19,948,191,955.22	18,435,371,727.00	0.00

023400100100	Office of Works						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*16,482,631,378.60*	*32,672,296,794.29*	*25,923,223,652.29*	*4,636,623,441.03*	*80,448,884,597.81*	*0.00*
23	*CAPITAL EXPENDITURE*	*16,482,631,378.60*	*32,672,296,794.29*	*25,923,223,652.29*	*4,636,623,441.03*	*80,448,884,597.81*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**16,167,578.87**	**1,092,996,240.79**	**1,092,996,240.79**	**400,000,000.00**	**2,377,497,029.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**16,167,578.87**	**1,092,996,240.79**	**1,092,996,240.79**	**400,000,000.00**	**2,377,497,029.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	8,479,127.10	548,772,110.79	548,772,110.79	200,000,000.00	1,377,497,029.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,688,451.77	544,224,130.00	544,224,130.00	200,000,000.00	1,000,000,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**14,190,307,241.88**	**12,148,420,889.29**	**9,399,347,747.29**	**400,000,000.00**	**11,553,810,893.81**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**14,190,307,241.88**	**12,148,420,889.29**	**9,399,347,747.29**	**400,000,000.00**	**11,553,810,893.81**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	11,716,128,752.09	7,351,638,143.10	4,602,565,001.10	200,000,000.00	3,000,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	2,474,178,489.79	4,796,782,746.19	4,796,782,746.19	200,000,000.00	8,553,810,893.81	0.00
2303	**REHABILITATION / REPAIRS**	**2,276,156,557.85**	**19,430,879,664.21**	**15,430,879,664.21**	**3,836,623,441.03**	**66,517,576,675.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**2,276,156,557.85**	**19,430,879,664.21**	**15,430,879,664.21**	**3,836,623,441.03**	**66,517,576,675.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUIL	165,234,730.51	1,450,493,775.00	1,450,493,775.00	200,000,000.00	23,717,576,674.51	0.00
23030113	REHABILITATION / REPAIRS - ROADS	1,819,899,000.99	14,555,616,720.00	10,555,616,720.00	3,036,623,441.03	30,300,000,000.49	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	291,022,826.35	3,424,769,169.21	3,424,769,169.21	600,000,000.00	12,500,000,000.00	0.00

023400100200	Lagos State Infrastructure Assets Management A						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*6,516,403,458.58*	*12,790,085,086.72*	*15,790,085,086.72*	*10,739,530,435.72*	*16,952,935,046.89*	*0.00*
21	*PERSONNEL COST*	*733,727,258.52*	*1,818,197,823.72*	*1,818,197,823.72*	*1,126,191,808.90*	*1,446,873,841.77*	*0.00*
2101	**SALARY**	**733,727,258.52**	**1,818,197,823.72**	**1,818,197,823.72**	**1,126,191,808.90**	**1,446,873,841.77**	**0.00**
210101	**SALARIES AND WAGES**	**733,727,258.52**	**1,818,197,823.72**	**1,818,197,823.72**	**1,126,191,808.90**	**1,446,873,841.77**	**0.00**
21010101	SALARY	733,727,258.52	1,818,197,823.72	1,818,197,823.72	1,126,191,808.90	1,446,873,841.77	0.00
22	*OTHER RECURRENT COSTS*	*592,551,200.06*	*2,090,097,280.00*	*2,090,097,280.00*	*738,851,459.89*	*1,954,740,970.00*	*0.00*
2202	**OVERHEAD COST**	**592,551,200.06**	**2,090,097,280.00**	**2,090,097,280.00**	**738,851,459.89**	**1,954,740,970.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,580,911.46**	**7,114,341.02**	**7,114,341.02**	**2,065,357.90**	**7,114,341.02**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,430,177.56	4,464,341.02	4,464,341.02	1,546,512.78	4,464,341.02	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,150,733.90	2,650,000.00	2,650,000.00	518,845.13	2,650,000.00	0.00
220202	**UTILITIES - GENERAL**	**4,508,812.68**	**5,753,075.09**	**5,753,075.09**	**5,703,810.52**	**5,753,075.09**	**0.00**
22020201	ELECTRICITY CHARGES	1,005,737.58	2,250,000.00	2,250,000.00	2,203,810.52	2,250,000.00	0.00
22020202	TELEPHONE CHARGES	3,503,075.09	3,503,075.09	3,503,075.09	3,500,000.00	3,503,075.09	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**14,431,128.90**	**20,496,474.82**	**20,496,474.82**	**20,225,292.08**	**20,496,474.82**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	8,431,776.02	9,976,128.88	9,976,128.88	9,923,810.52	9,976,128.88	0.00
22020304	MAGAZINES & PERIODICALS	240,976.87	1,386,415.12	1,386,415.12	1,380,000.00	1,386,415.12	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	17,085.98	17,085.98	17,085.98	17,000.00	17,085.98	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,272,363.63	3,499,320.45	3,499,320.45	3,446,860.52	3,499,320.45	0.00
22020313	Drawing Office Materials	443,398.07	1,260,849.34	1,260,849.34	1,203,810.52	1,260,849.34	0.00
22020315	Procurement Expenses	3,025,528.33	4,356,675.05	4,356,675.05	4,253,810.52	4,356,675.05	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**24,871,037.30**	**222,219,010.04**	**222,219,010.04**	**74,561,844.21**	**256,754,010.04**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	6,214,133.58	8,114,954.18	8,114,954.18	8,063,810.52	8,114,954.18	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	8,012,398.55	8,781,792.68	8,781,792.68	8,706,000.59	8,781,792.68	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,186,109.56	11,606,580.26	11,606,580.26	11,529,000.00	11,606,580.26	0.00
22020406	OTHER MAINTENANCE SERVICES	1,061,049.84	1,062,049.86	1,062,049.86	1,060,000.00	1,062,049.86	0.00
22020416	Upkeep of Govt. Quarters and Offices	169,847.49	191,190,017.00	191,190,017.00	43,741,163.10	225,725,017.00	0.00
22020417	Cleaning Services	215,628.00	1,451,745.78	1,451,745.78	1,450,000.00	1,451,745.78	0.00
22020420	Maintenance of Public Address System	11,870.28	11,870.28	11,870.28	11,870.00	11,870.28	0.00
220205	**TRAINING - GENERAL**	**42,512,931.19**	**77,959,798.78**	**77,959,798.78**	**63,126,722.33**	**77,959,798.78**	**0.00**
22020501	LOCAL TRAINING	42,512,931.19	77,959,798.78	77,959,798.78	63,126,722.33	77,959,798.78	0.00
220206	**OTHER SERVICES - GENERAL**	**17,928,329.01**	**23,025,311.28**	**23,025,311.28**	**22,957,000.00**	**23,025,311.28**	**0.00**
22020601	SECURITY SERVICES	11,932,477.55	15,546,098.18	15,546,098.18	15,540,000.00	15,546,098.18	0.00
22020605	CLEANING & FUMIGATION SERVICES	5,978,765.48	7,462,127.12	7,462,127.12	7,400,000.00	7,462,127.12	0.00
22020608	Library Services	17,085.98	17,085.98	17,085.98	17,000.00	17,085.98	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**85,315,869.48**	**1,191,735,283.30**	**1,191,735,283.30**	**374,171,607.86**	**1,191,735,283.30**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	3,028,490.50	4,281,346.79	4,281,346.79	4,205,443.77	4,281,346.79	0.00
22020705	ARCHITECTURAL SERVICES	80,132,215.83	1,184,966,560.81	1,184,966,560.81	367,486,164.09	1,184,966,560.81	0.00
22020711	Consultancy Services	2,155,163.15	2,487,375.70	2,487,375.70	2,480,000.00	2,487,375.70	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**12,649,756.98**	**16,239,513.19**	**16,239,513.19**	**16,113,810.52**	**16,239,513.19**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	8,675,150.16	11,264,761.77	11,264,761.77	11,213,810.52	11,264,761.77	0.00
22020803	PLANT / GENERATOR FUEL COST	3,974,606.82	4,974,751.42	4,974,751.42	4,900,000.00	4,974,751.42	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**384,752,423.05**	**525,554,472.48**	**525,554,472.48**	**159,926,014.46**	**355,663,162.48**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	16,613,351.66	19,274,289.43	19,274,289.43	18,167,695.06	19,274,289.43	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	3,384,823.90	5,913,391.99	5,913,391.99	5,512,008.37	5,913,391.99	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,629,506.81	2,047,169.81	2,047,169.81	2,040,000.00	2,047,169.81	0.00
22021025	Compensations	357,349,509.41	490,356,249.46	490,356,249.46	126,415,814.85	320,464,939.46	0.00
22021035	Local Technology Support Expenses	1,748,162.99	1,748,162.99	1,748,162.99	1,740,000.00	1,748,162.99	0.00
22021051	Research & Development Expenses	2,825,886.81	2,835,886.80	2,835,886.80	2,792,875.13	2,835,886.80	0.00
22021059	Publication & Documentation Expenses	1,201,181.47	3,379,322.00	3,379,322.00	3,257,621.04	3,379,322.00	0.00
23	*CAPITAL EXPENDITURE*	*5,190,125,000.00*	*8,881,789,983.00*	*11,881,789,983.00*	*8,874,487,166.93*	*13,551,320,235.12*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**5,000,000,000.00**	**8,282,164,983.00**	**11,282,164,983.00**	**8,274,867,166.93**	**12,898,070,235.12**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**5,000,000,000.00**	**8,282,164,983.00**	**11,282,164,983.00**	**8,274,867,166.93**	**12,898,070,235.12**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000,000.00	8,282,164,983.00	11,282,164,983.00	8,274,867,166.93	12,898,070,235.12	0.00
2303	**REHABILITATION / REPAIRS**	**190,125,000.00**	**599,625,000.00**	**599,625,000.00**	**599,620,000.00**	**653,250,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**190,125,000.00**	**599,625,000.00**	**599,625,000.00**	**599,620,000.00**	**653,250,000.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	190,125,000.00	599,625,000.00	599,625,000.00	599,620,000.00	653,250,000.00	0.00

023400200100	Office of Infrastructure						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*163,348,976,248.04*	*359,054,427,855.85*	*467,249,635,874.85*	*337,678,129,860.60*	*393,841,105,516.09*	*0.00*
21	*PERSONNEL COST*	*511,248,121.89*	*1,314,517,840.94*	*1,314,517,840.94*	*637,368,996.94*	*964,251,645.77*	*0.00*
2101	**SALARY**	**511,248,121.89**	**1,314,517,840.94**	**1,314,517,840.94**	**637,368,996.94**	**964,251,645.77**	**0.00**
210101	**SALARIES AND WAGES**	**511,248,121.89**	**1,314,517,840.94**	**1,314,517,840.94**	**637,368,996.94**	**964,251,645.77**	**0.00**
21010101	SALARY	511,248,121.89	1,314,517,840.94	1,314,517,840.94	637,368,996.94	964,251,645.77	0.00
22	*OTHER RECURRENT COSTS*	*341,846,940.77*	*682,343,600.58*	*682,343,600.58*	*270,382,206.68*	*1,502,571,135.00*	*0.00*
2202	**OVERHEAD COST**	**341,846,940.77**	**682,343,600.58**	**682,343,600.58**	**270,382,206.68**	**1,502,571,135.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**728,656.49**	**2,180,738.02**	**2,180,738.02**	**1,874,377.44**	**2,180,738.02**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	728,656.49	2,180,738.02	2,180,738.02	1,874,377.44	2,180,738.02	0.00
220202	**UTILITIES - GENERAL**	**601,280.54**	**1,711,179.54**	**1,711,179.54**	**289,301.50**	**1,711,179.54**	**0.00**
22020202	TELEPHONE CHARGES	601,280.54	1,711,179.54	1,711,179.54	289,301.50	1,711,179.54	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,985,298.49**	**10,036,167.37**	**10,036,167.37**	**1,850,899.78**	**10,036,167.37**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,184,710.98	3,749,629.77	3,749,629.77	978,261.00	3,749,629.77	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	8,346.14	8,346.15	8,346.15	8,346.15	8,346.15	0.00
22020309	UNIFORMS & OTHER CLOTHING	706,124.17	1,220,866.22	1,220,866.22	93,042.71	1,220,866.22	0.00
22020313	Drawing Office Materials	2,237,990.43	3,417,659.07	3,417,659.07	646,290.30	3,417,659.07	0.00
22020315	Procurement Expenses	848,126.77	1,639,666.16	1,639,666.16	124,959.63	1,639,666.16	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**291,980,089.49**	**591,477,168.41**	**591,477,168.41**	**209,094,665.07**	**991,477,168.41**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	785,394.01	2,474,125.08	2,474,125.08	1,112,343.67	2,474,125.08	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,178,842.67	64,612,103.95	64,612,103.95	20,662,426.29	464,612,103.95	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	289,010,054.43	524,385,141.00	524,385,141.00	187,314,096.73	524,385,141.00	0.00
22020420	Maintenance of Public Address System	5,798.38	5,798.38	5,798.38	5,798.38	5,798.38	0.00
220205	**TRAINING - GENERAL**	**15,639,672.99**	**25,532,998.01**	**25,532,998.01**	**25,532,998.01**	**25,532,998.01**	**0.00**
22020501	LOCAL TRAINING	15,639,672.99	25,532,998.01	25,532,998.01	25,532,998.01	25,532,998.01	0.00
220206	**OTHER SERVICES - GENERAL**	**6,828,358.88**	**12,101,328.46**	**12,101,328.46**	**1,718,819.42**	**12,101,328.46**	**0.00**
22020601	SECURITY SERVICES	4,181,471.90	7,593,946.58	7,593,946.58	578,737.77	7,593,946.58	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,056,456.30	3,645,094.36	3,645,094.36	277,794.13	3,645,094.36	0.00
22020608	Library Services	8,346.14	8,346.15	8,346.15	8,346.15	8,346.15	0.00
22020609	Janitorial Services	582,084.53	853,941.37	853,941.37	853,941.37	853,941.37	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,465,875.83**	**2,617,665.84**	**2,617,665.84**	**1,495,232.43**	**407,845,199.84**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	812,459.84	1,402,634.39	1,402,634.39	1,402,634.39	1,402,634.39	0.00
22020711	Consultancy Services	653,415.99	1,215,031.45	1,215,031.45	92,598.04	406,442,565.45	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,304,269.51**	**3,969,778.93**	**3,969,778.93**	**2,694,803.40**	**18,969,779.35**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,126,548.47	3,450,989.61	3,450,989.61	2,655,266.25	3,450,989.61	0.00
22020803	PLANT / GENERATOR FUEL COST	177,721.04	518,789.32	518,789.32	39,537.15	15,518,789.74	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**18,313,438.56**	**32,716,576.00**	**32,716,576.00**	**25,831,109.62**	**32,716,576.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	5,121,520.49	8,193,892.54	8,193,892.54	8,193,892.54	8,193,892.54	0.00
22021007	Staff Welfare Packages	1,427,263.42	3,186,817.75	3,186,817.75	704,763.48	3,186,817.75	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	984,765.30	1,911,610.83	1,911,610.83	145,684.64	1,911,610.83	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	432,511.08	1,000,000.00	1,000,000.00	76,210.41	1,000,000.00	0.00
22021025	Compensations	8,867,850.71	16,120,973.16	16,120,973.16	14,451,572.00	16,120,973.16	0.00
22021051	Research & Development Expenses	1,175,482.58	1,873,751.16	1,873,751.16	1,829,455.98	1,873,751.16	0.00
22021059	Publication & Documentation Expenses	304,044.97	429,530.56	429,530.56	429,530.56	429,530.56	0.00
23	*CAPITAL EXPENDITURE*	*162,495,881,185.39*	*357,057,566,414.33*	*465,252,774,433.33*	*336,770,378,656.98*	*391,374,282,735.32*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**99,100,244,645.91**	**195,897,978,987.40**	**304,393,187,006.40**	**183,137,510,888.77**	**214,764,856,637.17**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**99,100,244,645.91**	**195,897,978,987.40**	**304,393,187,006.40**	**183,137,510,888.77**	**214,764,856,637.17**	**0.00**
23020114	CONSTRUCTION / PROVISION OF ROADS	76,825,461,217.08	155,630,065,144.88	264,125,273,163.88	143,006,308,298.59	174,764,856,637.17	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	22,274,783,428.83	40,267,913,842.51	40,267,913,842.51	40,131,202,590.18	40,000,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**63,395,636,539.48**	**161,159,587,426.93**	**160,859,587,426.93**	**153,632,867,768.21**	**176,609,426,098.15**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**63,395,636,539.48**	**161,159,587,426.93**	**160,859,587,426.93**	**153,632,867,768.21**	**176,609,426,098.15**	**0.00**
23030113	REHABILITATION / REPAIRS - ROADS	63,395,636,539.48	161,159,587,426.93	160,859,587,426.93	153,632,867,768.21	176,609,426,098.15	0.00

023400200200	Public Works Corporation						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*18,023,091,571.93*	*27,073,487,498.13*	*30,073,487,498.13*	*25,205,081,884.71*	*42,959,491,452.32*	*0.00*
21	*PERSONNEL COST*	*314,864,978.28*	*500,846,756.79*	*500,846,756.79*	*386,400,460.15*	*537,808,974.14*	*0.00*
2101	**SALARY**	**314,864,978.28**	**500,846,756.79**	**500,846,756.79**	**386,400,460.15**	**537,808,974.14**	**0.00**
210101	**SALARIES AND WAGES**	**314,864,978.28**	**500,846,756.79**	**500,846,756.79**	**386,400,460.15**	**537,808,974.14**	**0.00**
21010101	SALARY	314,864,978.28	500,846,756.79	500,846,756.79	386,400,460.15	537,808,974.14	0.00
22	*OTHER RECURRENT COSTS*	*2,129,623,986.65*	*4,515,629,600.01*	*4,515,629,600.01*	*2,762,649,300.97*	*5,262,054,380.00*	*0.00*
2202	**OVERHEAD COST**	**2,129,623,986.65**	**4,515,629,600.01**	**4,515,629,600.01**	**2,762,649,300.97**	**5,262,054,380.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**6,564,334.12**	**9,311,863.00**	**9,311,863.00**	**9,023,767.21**	**9,311,863.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,564,334.12	9,311,863.00	9,311,863.00	9,023,767.21	9,311,863.00	0.00
220202	**UTILITIES - GENERAL**	**24,407,910.03**	**35,034,537.20**	**35,034,537.20**	**16,526,840.27**	**35,034,537.20**	**0.00**
22020201	ELECTRICITY CHARGES	24,407,910.03	35,034,537.20	35,034,537.20	16,526,840.27	35,034,537.20	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**32,311,823.75**	**45,189,860.00**	**45,189,860.00**	**33,928,994.21**	**45,189,860.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	11,359,719.46	16,225,100.00	16,225,100.00	10,474,417.42	16,225,100.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	8,390,993.90	12,000,000.00	12,000,000.00	10,152,420.82	12,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	4,809,769.64	6,801,000.00	6,801,000.00	5,137,254.95	6,801,000.00	0.00
22020313	Drawing Office Materials	4,541,335.35	6,108,760.00	6,108,760.00	5,084,499.05	6,108,760.00	0.00
22020315	Procurement Expenses	1,310,528.11	1,600,000.00	1,600,000.00	1,045,726.25	1,600,000.00	0.00
22020316	Surveying Expenses	1,899,477.29	2,455,000.00	2,455,000.00	2,034,675.74	2,455,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,015,849,740.75**	**4,356,746,649.64**	**4,356,746,649.64**	**2,652,157,174.92**	**5,103,171,429.63**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	13,323,012.71	19,160,000.00	19,160,000.00	10,698,087.34	19,160,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	12,306,791.06	17,600,000.00	17,600,000.00	10,579,199.11	17,600,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	428,537,802.54	803,895,222.00	803,895,222.00	201,486,778.17	929,973,127.00	0.00
22020406	OTHER MAINTENANCE SERVICES	183,951,367.76	889,863,604.64	889,863,604.64	77,054,764.93	1,094,964,915.63	0.00
22020413	MINOR ROAD MAINTENANCE	1,377,730,766.68	2,626,227,823.00	2,626,227,823.00	2,352,338,345.37	3,041,473,387.00	0.00
220205	**TRAINING - GENERAL**	**12,947,979.04**	**16,600,000.00**	**16,600,000.00**	**13,274,357.47**	**16,600,000.00**	**0.00**
22020501	LOCAL TRAINING	12,947,979.04	16,600,000.00	16,600,000.00	13,274,357.47	16,600,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**10,102,536.84**	**14,400,000.00**	**14,400,000.00**	**10,335,325.80**	**14,400,000.00**	**0.00**
22020601	SECURITY SERVICES	10,102,536.84	14,400,000.00	14,400,000.00	10,335,325.80	14,400,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**3,647,857.63**	**4,993,190.50**	**4,993,190.50**	**3,613,796.66**	**4,993,190.50**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	3,647,857.63	4,993,190.50	4,993,190.50	3,613,796.66	4,993,190.50	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**11,594,751.68**	**16,530,000.00**	**16,530,000.00**	**10,497,653.97**	**16,530,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	11,594,751.68	16,530,000.00	16,530,000.00	10,497,653.97	16,530,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**12,197,052.83**	**16,823,499.67**	**16,823,499.67**	**13,291,390.47**	**16,823,499.67**	**0.00**
22021004	MEDICAL EXPENSES-LOCAL	4,283,025.37	6,000,000.00	6,000,000.00	5,076,210.41	6,000,000.00	0.00
22021007	Staff Welfare Packages	1,619,602.27	2,085,000.00	2,085,000.00	2,006,477.88	2,085,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,905,366.49	4,000,000.00	4,000,000.00	2,152,420.82	4,000,000.00	0.00
22021025	Compensations	3,389,058.69	4,738,499.67	4,738,499.67	4,056,281.36	4,738,499.67	0.00
23	*CAPITAL EXPENDITURE*	*15,578,602,607.00*	*22,057,011,141.33*	*25,057,011,141.33*	*22,056,032,123.59*	*37,159,628,098.18*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**15,578,602,607.00**	**22,057,011,141.33**	**25,057,011,141.33**	**22,056,032,123.59**	**37,159,628,098.18**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**15,578,602,607.00**	**22,057,011,141.33**	**25,057,011,141.33**	**22,056,032,123.59**	**37,159,628,098.18**	**0.00**
23020114	CONSTRUCTION / PROVISION OF ROADS	15,578,602,607.00	22,057,011,141.33	25,057,011,141.33	22,056,032,123.59	37,159,628,098.18	0.00

023400200300	Lagos State Infrastructural Maintenance& Regul						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*2,109,706,328.85*	*10,120,400,000.62*	*11,120,400,000.62*	*1,151,866,625.75*	*6,457,081,296.06*	*0.00*
22	*OTHER RECURRENT COSTS*	*1,857,696,328.85*	*7,620,400,000.00*	*7,620,400,000.00*	*1,075,601,625.75*	*2,625,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**1,857,696,328.85**	**7,620,400,000.00**	**7,620,400,000.00**	**1,075,601,625.75**	**2,625,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,181,070.96**	**5,000,000.00**	**5,000,000.00**	**4,445,726.25**	**5,000,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,181,070.96	5,000,000.00	5,000,000.00	4,445,726.25	5,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**19,883,338.56**	**24,250,000.00**	**24,250,000.00**	**6,226,865.07**	**24,250,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,664,692.16	5,250,000.00	5,250,000.00	4,778,867.31	5,250,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	16,218,646.40	19,000,000.00	19,000,000.00	1,447,997.77	19,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**16,600,406.04**	**26,380,000.00**	**26,380,000.00**	**21,598,042.77**	**26,380,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	5,418,640.85	7,680,000.00	7,680,000.00	7,081,489.92	7,680,000.00	0.00
22020304	MAGAZINES & PERIODICALS	2,504,346.02	3,500,000.00	3,500,000.00	266,736.43	3,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	7,711,468.16	12,200,000.00	12,200,000.00	11,297,325.60	12,200,000.00	0.00
22020315	Procurement Expenses	965,951.00	3,000,000.00	3,000,000.00	2,952,490.82	3,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,615,982,920.04**	**7,323,100,000.00**	**7,323,100,000.00**	**898,104,213.66**	**2,327,700,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	7,305,543.21	9,000,000.00	9,000,000.00	8,097,325.60	9,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,815,054.84	2,500,000.00	2,500,000.00	2,236,060.12	2,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	4,493,989.85	6,200,000.00	6,200,000.00	5,884,327.90	6,200,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMEN	1,602,368,332.14	7,305,400,000.00	7,305,400,000.00	881,886,500.05	2,310,000,000.00	0.00
220205	**TRAINING - GENERAL**	**19,827,273.33**	**26,500,000.00**	**26,500,000.00**	**24,773,833.16**	**26,500,000.00**	**0.00**
22020501	LOCAL TRAINING	19,827,273.33	26,500,000.00	26,500,000.00	24,773,833.16	26,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,299,209.52**	**6,000,000.00**	**6,000,000.00**	**5,873,308.86**	**6,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	782,297.24	3,000,000.00	3,000,000.00	2,968,327.21	3,000,000.00	0.00
22020713	Professional Advisory	1,516,912.28	3,000,000.00	3,000,000.00	2,904,981.64	3,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**96,553,767.07**	**112,500,395.00**	**112,500,395.00**	**20,591,211.33**	**112,500,395.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	11,923,431.45	14,500,395.00	14,500,395.00	13,122,591.28	14,500,395.00	0.00
22020803	PLANT / GENERATOR FUEL COST	84,630,335.62	98,000,000.00	98,000,000.00	7,468,620.05	98,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**82,368,343.35**	**96,669,605.00**	**96,669,605.00**	**93,988,424.65**	**96,669,605.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	5,375,999.57	7,000,000.00	7,000,000.00	6,704,387.33	7,000,000.00	0.00
22021007	Staff Welfare Packages	12,910,520.39	15,000,000.00	15,000,000.00	14,920,818.04	15,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	9,879,054.19	13,000,000.00	13,000,000.00	12,725,502.52	13,000,000.00	0.00
22021059	Publication & Documentation Expenses	22,651,244.67	27,000,000.00	27,000,000.00	26,002,307.24	27,000,000.00	0.00
22021079	Regulatory Enforcement Expenses	31,551,524.54	34,669,605.00	34,669,605.00	33,635,409.52	34,669,605.00	0.00
23	*CAPITAL EXPENDITURE*	*252,010,000.00*	*2,500,000,000.62*	*3,500,000,000.62*	*76,265,000.00*	*3,832,081,296.06*	*0.00*
2303	**REHABILITATION / REPAIRS**	**252,010,000.00**	**2,500,000,000.62**	**3,500,000,000.62**	**76,265,000.00**	**3,832,081,296.06**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**252,010,000.00**	**2,500,000,000.62**	**3,500,000,000.62**	**76,265,000.00**	**3,832,081,296.06**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000,000.62	3,000,000,000.62	71,765,000.00	3,000,000,000.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURE	252,010,000.00	500,000,000.00	500,000,000.00	4,500,000.00	832,081,296.06	0.00

023600100100	Ministry of Tourism, Arts & Culture						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*17,329,876,344.34*	*17,998,108,004.00*	*12,542,608,004.00*	*11,378,388,847.07*	*33,980,778,054.00*	*0.00*
21	*PERSONNEL COST*	*419,278,218.34*	*777,215,869.00*	*777,215,869.00*	*561,511,776.71*	*835,853,104.00*	*0.00*
2101	**SALARY**	**419,278,218.34**	**777,215,869.00**	**777,215,869.00**	**561,511,776.71**	**835,853,104.00**	**0.00**
210101	**SALARIES AND WAGES**	**419,278,218.34**	**777,215,869.00**	**777,215,869.00**	**561,511,776.71**	**835,853,104.00**	**0.00**
21010101	SALARY	419,278,218.34	777,215,869.00	777,215,869.00	561,511,776.71	835,853,104.00	0.00
22	*OTHER RECURRENT COSTS*	*13,202,340,617.00*	*8,300,000,000.00*	*8,300,000,000.00*	*8,299,725,640.00*	*10,331,560,879.00*	*0.00*
2202	**OVERHEAD COST**	**13,202,340,617.00**	**8,300,000,000.00**	**8,300,000,000.00**	**8,299,725,640.00**	**10,331,560,879.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**32,804,526.51**	**32,893,063.00**	**32,893,063.00**	**32,880,000.00**	**32,893,063.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	29,421,126.51	29,509,663.00	29,509,663.00	29,500,000.00	29,509,663.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,383,400.00	3,383,400.00	3,383,400.00	3,380,000.00	3,383,400.00	0.00
220202	**UTILITIES - GENERAL**	**3,273,600.00**	**3,273,600.00**	**3,273,600.00**	**3,272,000.00**	**3,273,600.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,273,600.00	3,273,600.00	3,273,600.00	3,272,000.00	3,273,600.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**9,310,000.00**	**9,310,000.00**	**9,310,000.00**	**9,275,000.00**	**9,310,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,360,000.00	3,360,000.00	3,360,000.00	3,350,000.00	3,360,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,250,000.00	2,250,000.00	2,250,000.00	2,245,000.00	2,250,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	200,000.00	200,000.00	200,000.00	190,000.00	200,000.00	0.00
22020315	Procurement Expenses	3,500,000.00	3,500,000.00	3,500,000.00	3,490,000.00	3,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**6,150,000.00**	**6,150,000.00**	**6,150,000.00**	**6,130,000.00**	**6,150,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	3,310,000.00	3,310,000.00	3,310,000.00	3,300,000.00	3,310,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,840,000.00	2,840,000.00	2,840,000.00	2,830,000.00	2,840,000.00	0.00
220205	**TRAINING - GENERAL**	**35,431,608.59**	**35,500,000.00**	**35,500,000.00**	**35,468,000.00**	**35,500,000.00**	**0.00**
22020501	LOCAL TRAINING	35,431,608.59	35,500,000.00	35,500,000.00	35,468,000.00	35,500,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**7,020,000.00**	**7,020,000.00**	**7,020,000.00**	**7,000,000.00**	**7,020,000.00**	**0.00**
22020609	Janitorial Services	7,020,000.00	7,020,000.00	7,020,000.00	7,000,000.00	7,020,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**17,000,000.50**	**17,000,000.50**	**17,000,000.50**	**16,970,000.00**	**17,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	7,500,000.00	7,500,000.00	7,500,000.00	7,490,000.00	7,500,000.00	0.00
22020703	LEGAL SERVICES	9,500,000.50	9,500,000.50	9,500,000.50	9,480,000.00	9,500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,199,780.00**	**4,199,780.00**	**4,199,780.00**	**4,198,000.00**	**4,199,780.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	4,199,780.00	4,199,780.00	4,199,780.00	4,198,000.00	4,199,780.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**13,087,151,101.39**	**8,184,653,556.50**	**8,184,653,556.50**	**8,184,532,640.00**	**10,216,214,436.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	2,000,000.00	1,999,000.00	2,000,000.00	0.00
22021007	Staff Welfare Packages	9,952,383.14	10,000,000.00	10,000,000.00	9,990,000.00	10,000,000.00	0.00
22021009	SPORTING ACTIVITIES	14,962,983.98	15,000,000.00	15,000,000.00	14,999,000.00	15,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	6,000,000.00	6,000,000.00	6,000,000.00	5,989,000.00	6,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,500,000.00	1,500,000.00	1,500,000.00	1,499,000.00	1,500,000.00	0.00
22021024	Committees & Commissions Expenses	1,000,000.00	1,000,000.00	1,000,000.00	998,000.00	1,000,000.00	0.00
22021025	Compensations	3,633,220.00	3,633,220.00	3,633,220.00	3,632,000.00	3,633,220.00	0.00
22021035	Local Technology Support Expenses	9,997,069.62	10,000,000.00	10,000,000.00	9,990,000.00	10,000,000.00	0.00
22021051	Research & Development Expenses	10,983,037.42	11,000,000.00	11,000,000.00	10,990,000.00	11,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	6,614,883,336.73	320,000,000.00	320,000,000.00	319,990,000.00	320,000,000.00	0.00
22021059	Publication & Documentation Expenses	1,000,000.00	1,000,000.00	1,000,000.00	990,000.00	1,000,000.00	0.00
22021061	Entrepreneurship Development	14,957,915.57	15,000,000.00	15,000,000.00	14,995,000.00	15,000,000.00	0.00
22021067	Sponsorship Expenses	64,785,914.10	65,000,000.00	65,000,000.00	64,998,700.00	1,170,081,216.00	0.00
22021069	Arts & Festival Expenses	6,281,743,128.06	7,673,520,336.50	7,673,520,336.50	7,673,492,940.00	8,200,000,000.00	0.00
22021079	Regulatory Enforcement Expenses	24,938,729.00	25,000,000.00	25,000,000.00	24,990,000.00	325,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	24,813,383.78	25,000,000.00	25,000,000.00	24,990,000.00	125,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*3,708,257,509.00*	*8,920,892,135.00*	*3,465,392,135.00*	*2,517,151,430.36*	*22,813,364,071.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**2,857,233,441.31**	**8,039,005,928.00**	**2,753,505,928.00**	**2,417,151,430.36**	**15,813,364,071.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**2,857,233,441.31**	**8,039,005,928.00**	**2,753,505,928.00**	**2,417,151,430.36**	**15,813,364,071.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	482,560,823.81	500,000,000.00	500,000,000.00	25,000,000.00	500,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	2,374,672,617.50	7,539,005,928.00	2,253,505,928.00	2,392,151,430.36	15,313,364,071.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**851,024,067.69**	**881,886,207.00**	**711,886,207.00**	**100,000,000.00**	**7,000,000,000.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**851,024,067.69**	**881,886,207.00**	**711,886,207.00**	**100,000,000.00**	**7,000,000,000.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	851,024,067.69	881,886,207.00	711,886,207.00	100,000,000.00	7,000,000,000.00	0.00

023600400100	Council for Art And Culture						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*113,691,749.99*	*169,500,000.00*	*169,500,000.00*	*146,731,081.83*	*991,250,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*73,359,999.99*	*150,000,000.00*	*150,000,000.00*	*127,854,831.83*	*650,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**73,359,999.99**	**150,000,000.00**	**150,000,000.00**	**127,854,831.83**	**650,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,860,907.06**	**1,900,000.00**	**1,900,000.00**	**1,850,000.00**	**1,900,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,860,907.06	1,900,000.00	1,900,000.00	1,850,000.00	1,900,000.00	0.00
220202	**UTILITIES - GENERAL**	**980,768.66**	**1,000,000.00**	**1,000,000.00**	**899,999.00**	**1,000,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	980,768.66	1,000,000.00	1,000,000.00	899,999.00	1,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,307,753.99**	**2,350,000.00**	**2,350,000.00**	**2,247,881.95**	**2,350,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,714,847.79	1,750,000.00	1,750,000.00	1,725,500.00	1,750,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	100,000.00	100,000.00	100,000.00	68,571.43	100,000.00	0.00
22020315	Procurement Expenses	492,906.20	500,000.00	500,000.00	453,810.52	500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,086,316.22**	**3,150,000.00**	**3,150,000.00**	**3,070,000.00**	**3,150,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,576,834.05	1,610,000.00	1,610,000.00	1,550,000.00	1,610,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,509,482.16	1,540,000.00	1,540,000.00	1,520,000.00	1,540,000.00	0.00
220205	**TRAINING - GENERAL**	**3,820,237.73**	**3,900,000.00**	**3,900,000.00**	**3,808,000.00**	**3,900,000.00**	**0.00**
22020501	LOCAL TRAINING	3,820,237.73	3,900,000.00	3,900,000.00	3,808,000.00	3,900,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**29,670,721.90**	**30,453,010.00**	**30,453,010.00**	**28,886,500.00**	**30,453,010.00**	**0.00**
22020608	Library Services	27,712,021.69	28,453,010.00	28,453,010.00	27,386,500.00	28,453,010.00	0.00
22020609	Janitorial Services	1,958,700.21	2,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,958,227.36**	**78,000,000.00**	**78,000,000.00**	**59,484,048.83**	**78,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,000,000.00	1,000,000.00	850,500.00	1,000,000.00	0.00
22020713	Professional Advisory	1,958,227.36	77,000,000.00	77,000,000.00	58,633,548.83	77,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,959,803.53**	**2,000,000.00**	**2,000,000.00**	**1,975,250.00**	**2,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,959,803.53	2,000,000.00	2,000,000.00	1,975,250.00	2,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**26,715,263.56**	**27,246,990.00**	**27,246,990.00**	**25,633,152.04**	**527,246,990.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	5,675,470.58	5,800,000.00	5,800,000.00	4,646,002.04	5,800,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	4,892,022.02	5,000,000.00	5,000,000.00	4,900,500.00	5,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,959,330.68	2,000,000.00	2,000,000.00	1,955,500.00	2,000,000.00	0.00
22021025	Compensations	980,295.81	1,000,000.00	1,000,000.00	850,250.00	1,000,000.00	0.00
22021051	Research & Development Expenses	785,812.81	800,000.00	800,000.00	770,000.00	800,000.00	0.00
22021059	Publication & Documentation Expenses	4,893,598.19	5,000,000.00	5,000,000.00	4,955,000.00	5,000,000.00	0.00
22021069	Arts & Festival Expenses	7,528,733.47	7,646,990.00	7,646,990.00	7,555,900.00	507,646,990.00	0.00
23	*CAPITAL EXPENDITURE*	*40,331,750.00*	*19,500,000.00*	*19,500,000.00*	*18,876,250.00*	*341,250,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**40,331,750.00**	**19,500,000.00**	**19,500,000.00**	**18,876,250.00**	**341,250,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**40,331,750.00**	**19,500,000.00**	**19,500,000.00**	**18,876,250.00**	**341,250,000.00**	**0.00**
23010113	PURCHASE OF COMPUTERS	40,331,750.00	19,500,000.00	19,500,000.00	18,876,250.00	341,250,000.00	0.00

023605500100	Lagos State Film & Video Censors' Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	***EXPENDITURES***	***90,060,839.38***	***150,000,000.00***	***150,000,000.00***	***51,100,088.38***	***498,500,000.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***55,175,819.38***	***150,000,000.00***	***150,000,000.00***	***51,100,088.38***	***440,000,000.00***	***0.00***
2202	**OVERHEAD COST**	**55,175,819.38**	**150,000,000.00**	**150,000,000.00**	**51,100,088.38**	**440,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,226,350.23**	**1,600,000.00**	**1,600,000.00**	**1,526,096.83**	**1,600,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,226,350.23	1,600,000.00	1,600,000.00	1,526,096.83	1,600,000.00	0.00
220202	**UTILITIES - GENERAL**	**960,218.23**	**1,250,000.00**	**1,250,000.00**	**1,184,015.03**	**1,250,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	960,218.23	1,250,000.00	1,250,000.00	1,184,015.03	1,250,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,076,705.38**	**4,000,000.00**	**4,000,000.00**	**2,014,545.22**	**4,000,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,152,478.48	1,500,000.00	1,500,000.00	1,361,431.56	1,500,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,534,291.51	2,000,000.00	2,000,000.00	268,587.36	2,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	389,935.39	500,000.00	500,000.00	384,526.30	500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**780,412.28**	**1,000,000.00**	**1,000,000.00**	**561,199.94**	**1,000,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	464,348.63	600,000.00	600,000.00	369,052.60	600,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	316,063.65	400,000.00	400,000.00	192,147.34	400,000.00	0.00
220205	**TRAINING - GENERAL**	**38,634,280.01**	**128,200,000.00**	**128,200,000.00**	**35,764,735.90**	**128,200,000.00**	**0.00**
22020501	LOCAL TRAINING	5,686,469.18	7,450,000.00	7,450,000.00	5,727,132.41	7,450,000.00	0.00
22020502	INTERNATIONAL TRAINING	32,947,810.83	120,750,000.00	120,750,000.00	30,037,603.48	120,750,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**1,152,478.48**	**1,500,000.00**	**1,500,000.00**	**1,366,050.51**	**1,500,000.00**	**0.00**
22020602	OFFICE RENT	1,152,478.48	1,500,000.00	1,500,000.00	1,366,050.51	1,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,114,459.62**	**1,450,000.00**	**1,450,000.00**	**988,105.20**	**1,450,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,114,459.62	1,450,000.00	1,450,000.00	988,105.20	1,450,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,114,320.02**	**1,447,680.00**	**1,447,680.00**	**1,327,156.18**	**1,447,680.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,114,320.02	1,447,680.00	1,447,680.00	1,327,156.18	1,447,680.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,116,595.13**	**9,552,320.00**	**9,552,320.00**	**6,368,183.56**	**299,552,320.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	3,629,123.60	5,000,000.00	5,000,000.00	2,921,473.42	45,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	274,254.35	350,000.00	350,000.00	169,861.03	350,000.00	0.00
22021025	Compensations	1,682,716.10	2,202,320.00	2,202,320.00	2,153,987.33	2,202,320.00	0.00
22021079	Regulatory Enforcement Expenses	1,530,501.08	2,000,000.00	2,000,000.00	1,122,861.78	252,000,000.00	0.00
23	***CAPITAL EXPENDITURE***	***34,885,020.00***	***0.00***	***0.00***	***0.00***	***58,500,000.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**34,885,020.00**	**0.00**	**0.00**	**0.00**	**58,500,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**34,885,020.00**	**0.00**	**0.00**	**0.00**	**58,500,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	34,885,020.00	0.00	0.00	0.00	58,500,000.00	0.00

023800100100	Ministry of Economic Planning & Budget						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*268,887,014,238.91*	*320,014,085,510.89*	*324,737,657,903.35*	*227,853,096,158.41*	*377,800,532,278.04*	*15,500,000.00*
21	*PERSONNEL COST*	*641,887,827.24*	*771,195,625.78*	*771,195,625.78*	*769,446,191.78*	*1,177,889,404.41*	*0.00*
2101	**SALARY**	**641,887,827.24**	**771,195,625.78**	**771,195,625.78**	**769,446,191.78**	**1,177,889,404.41**	**0.00**
210101	**SALARIES AND WAGES**	**641,887,827.24**	**771,195,625.78**	**771,195,625.78**	**769,446,191.78**	**1,177,889,404.41**	**0.00**
21010101	SALARY	641,887,827.24	771,195,625.78	771,195,625.78	769,446,191.78	1,177,889,404.41	0.00
22	*OTHER RECURRENT COSTS*	*50,399,937,718.84*	*84,715,540,143.97*	*84,715,540,143.97*	*40,683,987,477.73*	*120,321,669,564.87*	*15,500,000.00*
2202	**OVERHEAD COST**	**49,285,876,497.17**	**82,862,096,766.74**	**82,862,096,766.74**	**39,501,198,446.04**	**95,805,155,701.87**	**15,500,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**273,839,949.94**	**1,306,968,842.00**	**1,306,968,842.00**	**1,258,036,746.38**	**2,306,968,842.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	176,552,080.06	1,000,915,225.00	1,000,915,225.00	971,754,759.55	2,000,915,225.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	97,287,869.88	306,053,617.00	306,053,617.00	286,281,986.83	306,053,617.00	0.00
220202	**UTILITIES - GENERAL**	**2,602,476.16**	**3,380,868.00**	**3,380,868.00**	**2,836,180.06**	**3,380,868.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,602,476.16	3,380,868.00	3,380,868.00	2,836,180.06	3,380,868.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**203,997,567.81**	**212,521,141.37**	**212,521,141.37**	**206,234,251.68**	**312,521,141.37**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	79,879,196.51	80,710,401.00	80,710,401.00	77,567,173.15	80,710,401.00	0.00
22020303	NEWSPAPERS	8,869,949.79	11,000,000.37	11,000,000.37	10,322,593.36	11,000,000.37	0.00
22020309	UNIFORMS & OTHER CLOTHING	9,479,405.77	11,091,939.00	11,091,939.00	10,370,565.38	11,091,939.00	0.00
22020315	Procurement Expenses	4,012,427.08	4,923,606.00	4,923,606.00	4,285,273.92	4,923,606.00	0.00
22020316	Surveying Expenses	101,756,588.66	104,795,195.00	104,795,195.00	103,688,645.88	204,795,195.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**92,927,720.80**	**95,990,061.00**	**95,990,061.00**	**86,478,795.06**	**95,990,061.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	27,368,972.24	28,360,744.00	28,360,744.00	26,381,297.07	28,360,744.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,735,000.65	1,836,000.00	1,836,000.00	1,521,498.74	1,836,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	45,262,308.07	46,261,946.00	46,261,946.00	41,823,231.34	46,261,946.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	18,561,439.85	19,531,371.00	19,531,371.00	16,752,767.91	19,531,371.00	0.00
220205	**TRAINING - GENERAL**	**1,711,773,681.32**	**3,395,003,841.97**	**3,395,003,841.97**	**3,273,213,613.96**	**3,051,908,789.00**	**0.00**
22020501	LOCAL TRAINING	1,711,773,681.32	3,395,003,841.97	3,395,003,841.97	3,273,213,613.96	3,051,908,789.00	0.00
220206	**OTHER SERVICES - GENERAL**	**39,037,178.74**	**41,772,621.00**	**41,772,621.00**	**38,146,597.13**	**41,772,621.00**	**0.00**
22020601	SECURITY SERVICES	4,319,607.92	4,678,121.00	4,678,121.00	4,165,949.72	4,678,121.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	4,510,560.50	4,743,960.00	4,743,960.00	4,082,790.42	4,743,960.00	0.00
22020608	Library Services	2,273,376.76	2,308,372.00	2,308,372.00	1,970,752.29	2,308,372.00	0.00
22020609	Janitorial Services	27,933,633.57	30,042,168.00	30,042,168.00	27,927,104.69	30,042,168.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,774,061,688.29**	**8,404,386,220.00**	**8,404,386,220.00**	**5,320,828,405.10**	**13,981,329,587.88**	**0.00**
22020701	FINANCIAL CONSULTING	411,478,903.93	886,373,035.00	886,373,035.00	752,166,436.02	5,254,316,403.26	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	20,765,399.58	21,080,842.00	21,080,842.00	17,204,573.53	21,080,842.00	0.00
22020707	AGRICULTURAL CONSULTING	1,197,631,906.65	2,790,500,000.00	2,790,500,000.00	1,262,569,641.93	4,000,000,000.00	0.00
22020712	Management Consultancy Fees	1,144,185,478.13	4,706,432,343.00	4,706,432,343.00	3,288,887,753.62	4,705,932,342.62	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,373,310,801.54**	**5,325,548,273.39**	**5,325,548,273.39**	**4,760,049,321.40**	**5,149,383,122.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	6,594,036.67	7,213,933.00	7,213,933.00	5,889,860.36	7,213,933.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,366,716,764.87	5,318,334,340.39	5,318,334,340.39	4,754,159,461.04	5,142,169,189.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**41,814,325,432.56**	**64,076,524,898.01**	**64,076,524,898.01**	**24,555,374,535.28**	**70,861,900,669.62**	**15,500,000.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	2,101,221.64	2,378,661.00	2,378,661.00	2,233,633.77	2,378,661.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	7,298,288,128.66	19,166,375,392.00	19,166,375,392.00	10,631,349,054.84	8,817,324,016.60	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	177,103,876.49	214,987,460.86	214,987,460.86	187,383,152.76	314,987,460.86	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,224,102.46	1,380,953.00	1,380,953.00	1,185,922.45	1,380,953.00	0.00
22021024	Committees & Commissions Expenses	4,338,533.22	4,432,852.00	4,432,852.00	3,834,744.71	4,432,852.00	0.00
22021025	Compensations	8,358,710.82	9,244,437.00	9,244,437.00	7,687,049.36	9,244,437.00	0.00
22021035	Local Technology Support Expenses	13,288,655.09	15,171,769.60	15,171,769.60	14,211,506.06	15,171,769.60	0.00
22021051	Research & Development Expenses	29,096,257.61	30,731,421.00	30,731,421.00	27,519,366.92	523,621,046.00	0.00
22021052	Welfare Package & Special Services to the Public	6,990,331,755.51	17,760,200,830.55	17,760,200,830.55	7,409,262,452.69	30,377,611,545.93	15,500,000.00
22021059	Publication & Documentation Expenses	7,552,275.91	8,280,000.00	8,280,000.00	7,757,247.00	8,280,000.00	0.00
22021073	Monitoring & Evaluation Expenses	66,267,864.14	66,608,078.00	66,608,078.00	66,501,722.41	4,113,259,840.00	0.00
22021096	Staff Skill Development Retreat Expenses	27,216,374,051.02	26,796,733,043.00	26,796,733,043.00	6,196,448,682.30	26,674,208,087.63	0.00
2207	**TRANSFERS-PAYMENT**	**1,114,061,221.67**	**1,853,443,377.23**	**1,853,443,377.23**	**1,182,789,031.69**	**24,516,513,863.00**	**0.00**
220701	**TRANSFER TO FUND RECURRENT EXPENDITURE-F**	**1,114,061,221.67**	**1,853,443,377.23**	**1,853,443,377.23**	**1,182,789,031.69**	**24,516,513,863.00**	**0.00**
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT	580,712,092.77	827,475,044.63	827,475,044.63	651,001,158.93	0.00	0.00
22070105	RECURRENT CONTINGENCY	533,349,128.89	1,025,968,332.60	1,025,968,332.60	531,787,872.76	24,516,513,863.00	0.00
23	*CAPITAL EXPENDITURE*	*217,845,188,692.83*	*234,527,349,741.14*	*239,250,922,133.60*	*186,399,662,488.90*	*256,300,973,308.76*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**33,566,306,471.83**	**34,002,248,503.74**	**33,002,248,503.74**	**31,260,352,996.91**	**54,398,728,119.41**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**33,566,306,471.83**	**34,002,248,503.74**	**33,002,248,503.74**	**31,260,352,996.91**	**54,398,728,119.41**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	29,364,820,345.00	29,743,776,912.91	28,743,776,912.91	28,155,320,678.46	31,743,776,912.91	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	3,373,471,590.83	3,373,471,590.83	3,373,471,590.83	2,354,923,415.64	14,471,809,211.94	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	828,014,536.00	885,000,000.00	885,000,000.00	750,108,902.80	8,183,141,994.56	0.00
2302	**CONSTRUCTION / PROVISION**	**62,578,277,958.90**	**116,028,316,049.30**	**119,251,888,441.76**	**95,127,630,840.45**	**147,213,277,787.32**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**62,578,277,958.90**	**116,028,316,049.30**	**119,251,888,441.76**	**95,127,630,840.45**	**147,213,277,787.32**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	13,431,848,965.50	24,669,428,104.37	24,669,428,104.37	14,918,854,701.18	21,605,455,535.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,246,307,812.00	2,000,000,000.00	5,223,572,392.46	183,637,439.90	16,000,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITI	14,234,388,951.19	6,234,388,951.19	6,234,388,951.19	6,157,813,369.12	5,342,913,695.93	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HE	2,546,477,039.95	1,546,477,039.95	1,546,477,039.95	821,746,406.44	8,833,962,878.80	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL	2,282,500,000.00	2,282,500,000.00	2,282,500,000.00	1,701,007,724.53	2,330,525,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,717,489,328.00	10,725,000,000.00	10,725,000,000.00	10,724,000,000.00	15,725,000,000.00	0.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	600,000,000.00	600,000,000.00	600,000,000.00	396,289,920.71	9,587,744,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	24,435,957,458.26	67,089,294,594.79	67,089,294,594.79	59,922,009,199.53	65,573,464,879.59	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	0.00	0.00	0.00	632,984,439.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	83,308,404.00	881,227,359.00	881,227,359.00	302,272,079.04	1,581,227,359.00	0.00
2303	**REHABILITATION / REPAIRS**	**7,154,241,544.71**	**7,416,506,700.88**	**7,416,506,700.88**	**5,870,896,714.03**	**5,356,449,416.40**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**7,154,241,544.71**	**7,416,506,700.88**	**7,416,506,700.88**	**5,870,896,714.03**	**5,356,449,416.40**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUIL	421,853,190.33	684,118,346.50	684,118,346.50	373,368,607.33	0.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	6,519,029,954.38	6,519,029,954.38	6,519,029,954.38	5,412,122,273.87	4,185,217,230.80	0.00
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FA	213,358,400.00	213,358,400.00	213,358,400.00	85,405,832.83	171,232,185.60	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**0.00**	**20,000,000,000.00**	**20,000,000,000.00**	**19,991,049,565.62**	**0.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERA**	**0.00**	**20,000,000,000.00**	**20,000,000,000.00**	**19,991,049,565.62**	**0.00**	**0.00**
23040102	EROSION & FLOOD CONTROL	0.00	20,000,000,000.00	20,000,000,000.00	19,991,049,565.62	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**114,546,362,717.39**	**57,080,278,487.22**	**59,580,278,487.22**	**34,149,732,371.89**	**49,332,517,985.64**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**114,546,362,717.39**	**57,080,278,487.22**	**59,580,278,487.22**	**34,149,732,371.89**	**49,332,517,985.64**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	14,886,519,312.39	20,131,842,122.22	22,631,842,122.22	16,685,258,386.91	38,973,167,985.64	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	2,126,250,000.00	1,948,436,365.00	1,948,436,365.00	1,483,697,993.42	10,359,350,000.00	0.00
23050107	MARGIN FOR INCREASES IN COSTS	97,533,593,405.00	35,000,000,000.00	35,000,000,000.00	15,980,775,991.56	0.00	0.00

023800600100	Lagos State Resilience Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*583,274,149.25*	*774,625,000.00*	*774,625,000.00*	*422,789,135.96*	*974,625,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*493,019,738.25*	*760,000,000.00*	*760,000,000.00*	*422,789,135.96*	*960,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**493,019,738.25**	**760,000,000.00**	**760,000,000.00**	**422,789,135.96**	**960,000,000.00**	**0.00**
220210	**MISCELLANEOUS EXPENSES GENERAL**	**493,019,738.25**	**760,000,000.00**	**760,000,000.00**	**422,789,135.96**	**960,000,000.00**	**0.00**
22021051	Research & Development Expenses	493,019,738.25	760,000,000.00	760,000,000.00	422,789,135.96	960,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*90,254,411.00*	*14,625,000.00*	*14,625,000.00*	*0.00*	*14,625,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**90,254,411.00**	**14,625,000.00**	**14,625,000.00**	**0.00**	**14,625,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**90,254,411.00**	**14,625,000.00**	**14,625,000.00**	**0.00**	**14,625,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	90,254,411.00	14,625,000.00	14,625,000.00	0.00	14,625,000.00	0.00

025300100100	Ministry of Housing						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*14,725,758,754.33*	*24,257,368,605.06*	*17,131,299,190.06*	*15,621,900,121.63*	*53,404,433,604.78*	*0.00*
21	*PERSONNEL COST*	*401,894,569.71*	*623,997,454.01*	*623,997,454.01*	*514,544,842.49*	*653,071,382.78*	*0.00*
2101	**SALARY**	**401,894,569.71**	**623,997,454.01**	**623,997,454.01**	**514,544,842.49**	**653,071,382.78**	**0.00**
210101	**SALARIES AND WAGES**	**401,894,569.71**	**623,997,454.01**	**623,997,454.01**	**514,544,842.49**	**653,071,382.78**	**0.00**
21010101	SALARY	401,894,569.71	623,997,454.01	623,997,454.01	514,544,842.49	653,071,382.78	0.00
22	*OTHER RECURRENT COSTS*	*499,235,936.33*	*1,113,329,039.31*	*1,113,329,039.31*	*842,821,150.41*	*2,383,795,155.00*	*0.00*
2202	**OVERHEAD COST**	**499,235,936.33**	**1,113,329,039.31**	**1,113,329,039.31**	**842,821,150.41**	**2,383,795,155.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**8,544,740.95**	**8,750,000.00**	**8,750,000.00**	**7,849,305.15**	**8,750,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,544,740.95	8,750,000.00	8,750,000.00	7,849,305.15	8,750,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,322,422.31**	**2,405,000.00**	**2,405,000.00**	**1,638,254.64**	**2,405,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,322,422.31	2,405,000.00	2,405,000.00	1,638,254.64	2,405,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**29,944,115.71**	**31,339,000.02**	**31,339,000.02**	**23,958,844.96**	**51,339,000.02**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	5,513,021.17	5,688,000.01	5,688,000.01	5,052,432.76	5,688,000.01	0.00
22020309	UNIFORMS & OTHER CLOTHING	247,437.89	250,000.00	250,000.00	203,810.52	250,000.00	0.00
22020313	Drawing Office Materials	4,838,595.30	4,884,000.00	4,884,000.00	2,219,790.82	4,884,000.00	0.00
22020314	Test Kits Expenses	14,490,591.20	15,500,000.00	15,500,000.00	14,252,884.05	35,500,000.00	0.00
22020317	Cleaning Materials	4,854,470.15	5,017,000.01	5,017,000.01	2,229,926.80	5,017,000.01	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,863,084.71**	**8,091,000.00**	**8,091,000.00**	**7,452,661.39**	**8,090,999.97**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	4,890,880.60	5,015,000.01	5,015,000.01	5,001,143.16	5,015,000.01	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,049,999.99	1,049,999.99	1,049,999.99	1,003,810.52	1,049,999.96	0.00
22020406	OTHER MAINTENANCE SERVICES	496,019.88	500,000.00	500,000.00	407,621.04	500,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	1,426,184.25	1,526,000.00	1,526,000.00	1,040,086.67	1,526,000.00	0.00
220205	**TRAINING - GENERAL**	**18,041,302.43**	**18,500,000.00**	**18,500,000.00**	**10,185,893.68**	**18,500,000.00**	**0.00**
22020501	LOCAL TRAINING	18,041,302.43	18,500,000.00	18,500,000.00	10,185,893.68	18,500,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**2,112,368.71**	**2,125,000.00**	**2,125,000.00**	**1,455,252.55**	**2,125,000.00**	**0.00**
22020601	SECURITY SERVICES	1,619,700.73	1,625,000.00	1,625,000.00	1,047,631.51	1,625,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	492,667.98	500,000.00	500,000.00	407,621.04	500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**380,620,181.16**	**991,329,039.28**	**991,329,039.28**	**758,105,298.31**	**1,991,795,155.00**	**0.00**
22020705	ARCHITECTURAL SERVICES	380,620,181.16	991,329,039.28	991,329,039.28	758,105,298.31	1,991,795,155.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**7,868,761.90**	**8,050,000.01**	**8,050,000.01**	**6,202,420.82**	**8,050,000.01**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	7,868,761.90	8,050,000.01	8,050,000.01	6,202,420.82	8,050,000.01	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**41,918,958.45**	**42,740,000.00**	**42,740,000.00**	**25,973,218.92**	**292,740,000.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	1,200,000.00	1,200,000.00	1,200,000.00	1,015,242.08	201,200,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	6,606,072.59	6,800,000.00	6,800,000.00	3,811,540.67	6,800,000.00	0.00
22021007	Staff Welfare Packages	22,065,076.11	22,500,000.00	22,500,000.00	12,338,314.50	72,500,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	3,867,027.72	3,940,000.00	3,940,000.00	2,147,848.19	3,940,000.00	0.00
22021051	Research & Development Expenses	5,682,023.90	5,800,000.00	5,800,000.00	4,599,073.53	5,800,000.00	0.00
22021052	Welfare Package & Special Services to the Public	498,758.13	500,000.00	500,000.00	453,810.52	500,000.00	0.00
22021059	Publication & Documentation Expenses	2,000,000.00	2,000,000.00	2,000,000.00	1,607,389.42	2,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*13,824,628,248.29*	*22,520,042,111.74*	*15,393,972,696.74*	*14,264,534,128.73*	*50,367,567,067.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**13,824,628,248.29**	**22,520,042,111.74**	**15,393,972,696.74**	**14,264,534,128.73**	**50,367,567,067.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**13,824,628,248.29**	**22,520,042,111.74**	**15,393,972,696.74**	**14,264,534,128.73**	**50,367,567,067.00**	**0.00**
23020104	CONSTRUCTION / PROVISION OF HOUSING	13,824,628,248.29	22,520,042,111.74	15,393,972,696.74	14,264,534,128.73	50,367,567,067.00	0.00

025305700100	Lagos State Real Estate Regulatory Authority (LA						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*560,243,538.63*	*1,954,197,708.82*	*1,954,197,708.82*	*645,511,831.10*	*1,856,653,743.52*	*0.00*
21	*PERSONNEL COST*	*58,642,792.68*	*81,807,847.19*	*81,807,847.19*	*73,069,611.19*	*138,030,467.50*	*0.00*
2101	**SALARY**	**58,642,792.68**	**81,807,847.19**	**81,807,847.19**	**73,069,611.19**	**138,030,467.50**	**0.00**
210101	**SALARIES AND WAGES**	**58,642,792.68**	**81,807,847.19**	**81,807,847.19**	**73,069,611.19**	**138,030,467.50**	**0.00**
21010101	SALARY	58,642,792.68	81,807,847.19	81,807,847.19	73,069,611.19	138,030,467.50	0.00
22	*OTHER RECURRENT COSTS*	*501,600,745.95*	*1,872,389,861.63*	*1,872,389,861.63*	*572,442,219.91*	*1,463,268,336.00*	*0.00*
2202	**OVERHEAD COST**	**501,600,745.95**	**1,872,389,861.63**	**1,872,389,861.63**	**572,442,219.91**	**1,463,268,336.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,429,827.01**	**6,183,000.00**	**6,183,000.00**	**6,013,946.50**	**6,183,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,429,827.01	6,183,000.00	6,183,000.00	6,013,946.50	6,183,000.00	0.00
220202	**UTILITIES - GENERAL**	**10,215,130.65**	**26,392,256.63**	**26,392,256.63**	**24,805,872.83**	**26,392,257.00**	**0.00**
22020201	ELECTRICITY CHARGES	5,046,783.71	13,195,500.00	13,195,500.00	13,107,278.09	13,195,500.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	5,168,346.95	13,196,756.63	13,196,756.63	11,698,594.74	13,196,757.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,815,384.01**	**21,215,000.00**	**21,215,000.00**	**15,935,542.49**	**71,863,335.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	7,192,799.24	18,215,000.00	18,215,000.00	14,321,226.87	18,215,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	982,406.40	2,000,000.00	2,000,000.00	1,076,210.41	52,648,335.00	0.00
22020315	Procurement Expenses	640,178.37	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,571,172.88**	**6,013,000.00**	**6,013,000.00**	**4,615,306.35**	**6,013,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,211,962.72	2,896,500.00	2,896,500.00	1,606,427.84	2,896,500.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,359,210.16	3,116,500.00	3,116,500.00	3,008,878.51	3,116,500.00	0.00
220205	**TRAINING - GENERAL**	**4,456,413.92**	**10,750,000.00**	**10,750,000.00**	**9,133,368.22**	**10,750,000.00**	**0.00**
22020501	LOCAL TRAINING	4,456,413.92	10,750,000.00	10,750,000.00	9,133,368.22	10,750,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**458,000,730.00**	**1,562,969,861.00**	**1,562,969,861.00**	**423,549,137.14**	**1,103,200,000.00**	**0.00**
22020703	LEGAL SERVICES	924,479.52	2,000,000.00	2,000,000.00	1,076,210.41	2,000,000.00	0.00
22020713	Professional Advisory	457,076,250.48	1,560,969,861.00	1,560,969,861.00	422,472,926.73	1,101,200,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,426,868.01**	**8,640,000.00**	**8,640,000.00**	**8,048,774.66**	**8,640,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,426,868.01	8,640,000.00	8,640,000.00	8,048,774.66	8,640,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**11,685,219.47**	**230,226,744.00**	**230,226,744.00**	**80,340,271.73**	**230,226,744.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	2,760,450.26	6,246,000.00	6,246,000.00	4,633,063.37	6,246,000.00	0.00
22021073	Monitoring & Evaluation Expenses	2,010,408.73	5,007,500.00	5,007,500.00	3,614,887.19	5,007,500.00	0.00
22021096	Staff Skill Development Retreat Expenses	6,914,360.48	218,973,244.00	218,973,244.00	72,092,321.16	218,973,244.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*0.00*	*0.00*	*0.00*	*255,354,940.02*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**0.00**	**0.00**	**0.00**	**255,354,940.02**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**255,354,940.02**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	255,354,940.02	0.00

025305800100	Lagos Mortgage Board (LMB)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*128,779,867.78*	*402,745,501.00*	*402,745,501.00*	*201,919,037.08*	*456,474,060.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*128,779,867.78*	*139,495,501.00*	*139,495,501.00*	*104,258,218.38*	*280,974,060.00*	*0.00*
2202	**OVERHEAD COST**	**128,779,867.78**	**139,495,501.00**	**139,495,501.00**	**104,258,218.38**	**280,974,060.00**	**0.00**
220204	**MAINTENANCE SERVICES - GENERAL**	**128,779,867.78**	**139,495,501.00**	**139,495,501.00**	**104,258,218.38**	**280,974,060.00**	**0.00**
22020416	Upkeep of Govt. Quarters and Offices	128,779,867.78	139,495,501.00	139,495,501.00	104,258,218.38	280,974,060.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*263,250,000.00*	*263,250,000.00*	*97,660,818.70*	*175,500,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**263,250,000.00**	**263,250,000.00**	**97,660,818.70**	**175,500,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**263,250,000.00**	**263,250,000.00**	**97,660,818.70**	**175,500,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	263,250,000.00	263,250,000.00	97,660,818.70	175,500,000.00	0.00

026000100100	Office of Physical Planning						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*3,837,381,784.14*	*5,623,760,248.68*	*5,482,217,949.68*	*3,495,602,937.69*	*2,844,071,721.01*	*0.00*
21	*PERSONNEL COST*	*2,737,578,614.88*	*4,434,160,441.68*	*4,434,160,441.68*	*3,132,226,348.52*	*1,133,738,549.20*	*0.00*
2101	**SALARY**	**2,737,578,614.88**	**4,434,160,441.68**	**4,434,160,441.68**	**3,132,226,348.52**	**1,133,738,549.20**	**0.00**
210101	**SALARIES AND WAGES**	**2,737,578,614.88**	**4,434,160,441.68**	**4,434,160,441.68**	**3,132,226,348.52**	**1,133,738,549.20**	**0.00**
21010101	SALARY	2,737,578,614.88	4,434,160,441.68	4,434,160,441.68	3,132,226,348.52	1,133,738,549.20	0.00
22	*OTHER RECURRENT COSTS*	*313,097,341.26*	*461,109,340.00*	*461,109,340.00*	*251,941,141.42*	*668,711,000.00*	*0.00*
2202	**OVERHEAD COST**	**313,047,346.25**	**461,059,340.00**	**461,059,340.00**	**251,901,141.42**	**668,661,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,071,470.78**	**4,856,244.00**	**4,856,244.00**	**4,231,536.83**	**4,856,244.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,071,470.78	4,856,244.00	4,856,244.00	4,231,536.83	4,856,244.00	0.00
220202	**UTILITIES - GENERAL**	**2,867,604.97**	**3,490,000.00**	**3,490,000.00**	**3,466,905.26**	**3,490,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,867,604.97	3,490,000.00	3,490,000.00	3,466,905.26	3,490,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,440,655.90**	**10,727,500.00**	**10,727,500.00**	**9,768,479.97**	**60,727,500.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,989,545.49	4,847,500.00	4,847,500.00	4,331,898.97	4,847,500.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	496,962.61	560,000.00	560,000.00	504,572.62	560,000.00	0.00
22020315	Procurement Expenses	682,655.90	1,000,000.00	1,000,000.00	907,621.04	1,000,000.00	0.00
22020316	Surveying Expenses	3,271,491.89	4,320,000.00	4,320,000.00	4,024,387.33	54,320,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,140,927.16**	**8,879,500.00**	**8,879,500.00**	**8,208,719.05**	**8,879,500.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	3,654,664.98	4,408,500.00	4,408,500.00	4,015,855.93	4,408,500.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,591,010.35	1,871,000.00	1,871,000.00	1,870,000.00	1,871,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	289,913.74	400,000.00	400,000.00	307,621.04	400,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	1,605,338.10	2,200,000.00	2,200,000.00	2,015,242.08	2,200,000.00	0.00
220205	**TRAINING - GENERAL**	**16,777,538.18**	**21,424,000.00**	**21,424,000.00**	**19,461,870.91**	**21,424,000.00**	**0.00**
22020501	LOCAL TRAINING	16,777,538.18	21,424,000.00	21,424,000.00	19,461,870.91	21,424,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**2,264,325.32**	**3,100,000.00**	**3,100,000.00**	**2,591,915.72**	**3,100,000.00**	**0.00**
22020601	SECURITY SERVICES	2,164,325.32	3,000,000.00	3,000,000.00	2,538,105.20	3,000,000.00	0.00
22020608	Library Services	100,000.00	100,000.00	100,000.00	53,810.52	100,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**182,905,031.14**	**234,005,267.00**	**234,005,267.00**	**86,602,979.29**	**334,005,267.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	8,117,288.90	51,505,267.00	51,505,267.00	6,354,612.68	51,505,267.00	0.00
22020703	LEGAL SERVICES	1,931,796.61	2,500,000.00	2,500,000.00	1,114,315.61	52,500,000.00	0.00
22020706	SURVEYING SERVICES	124,295,796.48	120,000,000.00	120,000,000.00	56,085,634.65	120,000,000.00	0.00
22020711	Consultancy Services	48,560,149.15	60,000,000.00	60,000,000.00	23,048,416.35	110,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**6,388,706.07**	**7,685,000.00**	**7,685,000.00**	**7,041,273.39**	**7,685,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	6,388,706.07	7,685,000.00	7,685,000.00	7,041,273.39	7,685,000.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,897,652.69**	**2,730,000.00**	**2,730,000.00**	**2,240,391.52**	**2,730,000.00**	**0.00**
22020906	Insurance - Buildings	1,897,652.69	2,730,000.00	2,730,000.00	2,240,391.52	2,730,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**80,293,434.04**	**164,161,829.00**	**164,161,829.00**	**108,287,069.49**	**221,763,489.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	24,617,120.94	32,580,073.00	32,580,073.00	25,577,680.46	32,580,073.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	4,984,973.06	6,000,000.00	6,000,000.00	4,628,371.98	6,000,000.00	0.00
22021007	Staff Welfare Packages	22,762,669.99	30,180,000.00	30,180,000.00	11,537,926.05	30,180,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,838,302.09	3,760,000.00	3,760,000.00	1,210,340.73	3,760,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	18,900,693.20	25,000,000.00	25,000,000.00	2,829,049.81	25,000,000.00	0.00
22021024	Committees & Commissions Expenses	1,780,599.35	2,500,000.00	2,500,000.00	1,114,315.61	2,500,000.00	0.00
22021025	Compensations	2,284,480.05	61,341,756.00	61,341,756.00	58,866,521.73	68,943,416.00	0.00
22021051	Research & Development Expenses	788,460.78	1,000,000.00	1,000,000.00	907,621.04	1,000,000.00	0.00
22021059	Publication & Documentation Expenses	541,685.09	800,000.00	800,000.00	707,621.04	800,000.00	0.00
22021079	Regulatory Enforcement Expenses	794,449.49	1,000,000.00	1,000,000.00	907,621.04	51,000,000.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**49,995.01**	**50,000.00**	**50,000.00**	**40,000.00**	**50,000.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**49,995.01**	**50,000.00**	**50,000.00**	**40,000.00**	**50,000.00**	**0.00**
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	49,995.01	50,000.00	50,000.00	40,000.00	50,000.00	0.00
23	*CAPITAL EXPENDITURE*	*786,705,828.00*	*728,490,467.00*	*586,948,168.00*	*111,435,447.75*	*1,041,622,171.81*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**0.00**	**400,000,000.00**	**400,000,000.00**	**25,000,000.00**	**400,000,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**0.00**	**400,000,000.00**	**400,000,000.00**	**25,000,000.00**	**400,000,000.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	0.00	400,000,000.00	400,000,000.00	25,000,000.00	400,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**786,705,828.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**786,705,828.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	786,705,828.00	0.00	0.00	0.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**328,490,467.00**	**186,948,168.00**	**86,435,447.75**	**641,622,171.81**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**328,490,467.00**	**186,948,168.00**	**86,435,447.75**	**641,622,171.81**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	328,490,467.00	186,948,168.00	86,435,447.75	641,622,171.81	0.00

026000100200	Lagos State Physical Planning Permit Authority (L						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*1,563,758,929.52*	*5,198,633,627.90*	*5,198,633,605.90*	*392,675,556.01*	*9,746,751,578.70*	*0.00*
21	*PERSONNEL COST*	*0.00*	*0.00*	*0.00*	*0.00*	*1,818,637,282.70*	*0.00*
2101	**SALARY**	**0.00**	**0.00**	**0.00**	**0.00**	**1,818,637,282.70**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**0.00**	**0.00**	**0.00**	**1,818,637,282.70**	**0.00**
21010101	SALARY	0.00	0.00	0.00	0.00	1,818,637,282.70	0.00
22	*OTHER RECURRENT COSTS*	*1,424,999,406.52*	*4,603,993,539.90*	*4,603,993,539.90*	*392,675,556.01*	*6,486,036,262.00*	*0.00*
2202	**OVERHEAD COST**	**1,424,588,593.13**	**4,602,993,539.90**	**4,602,993,539.90**	**392,137,450.81**	**6,485,036,262.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,687,537.72**	**8,000,000.00**	**8,000,000.00**	**702,062.23**	**8,000,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,687,537.72	8,000,000.00	8,000,000.00	702,062.23	8,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**1,718,060.02**	**4,000,000.00**	**4,000,000.00**	**3,538,105.20**	**4,000,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,718,060.02	4,000,000.00	4,000,000.00	3,538,105.20	4,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,501,330.73**	**18,221,318.00**	**18,221,318.00**	**4,714,296.62**	**218,221,318.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,191,572.34	6,676,000.00	6,676,000.00	3,280,149.46	6,676,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,421,330.18	7,045,318.00	7,045,318.00	629,305.52	207,045,318.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	856,174.81	3,500,000.00	3,500,000.00	266,736.43	3,500,000.00	0.00
22020315	Procurement Expenses	32,253.40	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**9,950,685.60**	**16,049,541.90**	**16,049,541.90**	**6,488,742.82**	**116,049,542.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	3,201,068.27	6,000,000.00	6,000,000.00	5,076,210.41	6,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	23,504.80	1,000,000.00	1,000,000.00	538,105.20	101,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	3,345,306.47	6,000,000.00	6,000,000.00	549,641.41	6,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	3,380,806.06	3,049,541.90	3,049,541.90	324,785.79	3,049,542.00	0.00
220205	**TRAINING - GENERAL**	**5,385,135.49**	**311,000,000.00**	**311,000,000.00**	**35,573,980.94**	**311,000,000.00**	**0.00**
22020501	LOCAL TRAINING	5,385,135.49	311,000,000.00	311,000,000.00	35,573,980.94	311,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**423,708.59**	**3,500,000.00**	**3,500,000.00**	**1,282,904.98**	**3,500,000.00**	**0.00**
22020601	SECURITY SERVICES	165,580.64	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
22020608	Library Services	234,623.15	1,500,000.00	1,500,000.00	206,694.57	1,500,000.00	0.00
22020609	Janitorial Services	23,504.80	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,370,692,105.08**	**4,205,000,000.00**	**4,205,000,000.00**	**331,365,485.85**	**5,555,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	2,030,972.66	4,000,000.00	4,000,000.00	397,220.59	4,000,000.00	0.00
22020703	LEGAL SERVICES	27,254.20	1,000,000.00	1,000,000.00	538,105.20	51,000,000.00	0.00
22020706	SURVEYING SERVICES	1,368,633,878.22	4,200,000,000.00	4,200,000,000.00	330,430,160.05	5,500,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,692,094.87**	**10,005,080.00**	**10,005,080.00**	**5,381,439.19**	**10,005,080.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	5,692,094.87	10,005,080.00	10,005,080.00	5,381,439.19	10,005,080.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**19,537,935.03**	**27,217,600.00**	**27,217,600.00**	**3,090,432.97**	**259,260,322.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	11,351,371.18	12,217,600.00	12,217,600.00	1,115,866.21	194,260,322.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,083,865.64	2,500,000.00	2,500,000.00	282,904.98	2,500,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	336,190.64	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
22021025	Compensations	225,874.55	1,500,000.00	1,500,000.00	206,694.57	1,500,000.00	0.00
22021036	Special Duties Expenses	1,222,393.45	0.00	0.00	0.00	0.00	0.00
22021059	Publication & Documentation Expenses	4,407,137.44	8,000,000.00	8,000,000.00	702,062.23	8,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	911,102.13	2,000,000.00	2,000,000.00	244,799.78	52,000,000.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**410,813.39**	**1,000,000.00**	**1,000,000.00**	**538,105.20**	**1,000,000.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**410,813.39**	**1,000,000.00**	**1,000,000.00**	**538,105.20**	**1,000,000.00**	**0.00**
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	410,813.39	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*138,759,523.00*	*594,640,088.00*	*594,640,066.00*	*0.00*	*1,442,078,034.00*	*0.00*
2303	**REHABILITATION / REPAIRS**	**138,759,523.00**	**594,640,088.00**	**594,640,066.00**	**0.00**	**1,442,078,034.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**138,759,523.00**	**594,640,088.00**	**594,640,066.00**	**0.00**	**1,442,078,034.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUIL	138,759,523.00	594,640,088.00	594,640,066.00	0.00	1,442,078,034.00	0.00

026000100300	Lagos State Planning & Environmental Monitorir						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*56,954,762.12*	*401,037,391.29*	*265,937,391.29*	*123,606,552.07*	*583,466,581.09*	*0.00*
22	*OTHER RECURRENT COSTS*	*25,917,300.12*	*213,598,419.29*	*213,598,419.29*	*94,852,552.07*	*330,698,464.00*	*0.00*
2202	**OVERHEAD COST**	**25,917,300.12**	**213,598,419.29**	**213,598,419.29**	**94,852,552.07**	**330,698,464.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**322,261.48**	**1,200,000.00**	**1,200,000.00**	**1,015,242.08**	**1,200,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	322,261.48	1,200,000.00	1,200,000.00	1,015,242.08	1,200,000.00	0.00
220202	**UTILITIES - GENERAL**	**696,549.61**	**2,560,000.00**	**2,560,000.00**	**2,458,383.14**	**2,560,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	565,498.35	2,160,000.00	2,160,000.00	2,104,572.62	2,160,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	131,051.26	400,000.00	400,000.00	353,810.52	400,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**502,678.74**	**1,650,000.00**	**1,650,000.00**	**1,465,242.08**	**1,650,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	330,138.40	1,200,000.00	1,200,000.00	1,107,621.04	1,200,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	95,199.34	250,000.00	250,000.00	203,810.52	250,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	77,341.01	200,000.00	200,000.00	153,810.52	200,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,580,370.97**	**5,920,000.00**	**5,920,000.00**	**5,301,060.97**	**5,920,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	746,576.78	3,000,000.00	3,000,000.00	2,630,484.16	3,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	215,412.27	720,000.00	720,000.00	701,524.21	720,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	521,348.61	2,000,000.00	2,000,000.00	1,815,242.08	2,000,000.00	0.00
22020415	Maint. of dumpsites & Evacuation of cacases	97,033.31	200,000.00	200,000.00	153,810.52	200,000.00	0.00
220205	**TRAINING - GENERAL**	**761,789.60**	**2,800,000.00**	**2,800,000.00**	**2,661,431.56**	**2,800,000.00**	**0.00**
22020501	LOCAL TRAINING	761,789.60	2,800,000.00	2,800,000.00	2,661,431.56	2,800,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**281,689.21**	**3,773,462.29**	**3,773,462.29**	**3,058,945.88**	**3,773,462.00**	**0.00**
22020601	SECURITY SERVICES	281,689.21	3,773,462.29	3,773,462.29	3,058,945.88	3,773,462.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**154,952.53**	**6,000,000.00**	**6,000,000.00**	**5,076,210.41**	**16,600,000.00**	**0.00**
22020711	Consultancy Services	154,952.53	6,000,000.00	6,000,000.00	5,076,210.41	16,600,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,899,745.79**	**7,800,000.00**	**7,800,000.00**	**7,707,621.04**	**7,800,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,899,745.79	7,800,000.00	7,800,000.00	7,707,621.04	7,800,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**19,717,262.18**	**181,894,957.00**	**181,894,957.00**	**66,108,414.90**	**288,395,002.00**	**0.00**
22021009	SPORTING ACTIVITIES	918,665.98	3,720,000.00	3,720,000.00	3,701,524.21	3,720,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	411,958.90	1,600,000.00	1,600,000.00	1,507,621.04	1,600,000.00	0.00
22021059	Publication & Documentation Expenses	144,835.87	400,000.00	400,000.00	353,810.52	400,000.00	0.00
22021073	Monitoring & Evaluation Expenses	18,241,801.44	176,174,957.00	176,174,957.00	60,545,459.13	282,675,002.00	0.00
23	*CAPITAL EXPENDITURE*	*31,037,462.00*	*187,438,972.00*	*52,338,972.00*	*28,754,000.00*	*252,768,117.09*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**31,037,462.00**	**187,438,972.00**	**52,338,972.00**	**28,754,000.00**	**252,768,117.09**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**31,037,462.00**	**187,438,972.00**	**52,338,972.00**	**28,754,000.00**	**252,768,117.09**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	150,000,000.00	14,900,000.00	13,754,000.00	202,280,330.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	19,538,216.18	22,000,000.00	22,000,000.00	10,000,000.00	29,667,780.00	0.00
23010113	PURCHASE OF COMPUTERS	1,431,702.35	2,000,000.00	2,000,000.00	1,950,000.00	2,697,070.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	9,244,188.81	12,000,000.00	12,000,000.00	1,700,000.00	16,182,430.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	823,354.66	1,438,972.00	1,438,972.00	1,350,000.00	1,940,507.09	0.00

026000200100	Lands Bureau						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*6,152,684,455.44*	*12,943,117,524.76*	*7,527,919,521.76*	*2,733,194,332.18*	*13,944,271,539.13*	*0.00*
21	*PERSONNEL COST*	*813,365,329.68*	*1,366,356,151.61*	*1,366,356,151.61*	*981,778,318.88*	*1,329,797,125.13*	*0.00*
2101	**SALARY**	**813,365,329.68**	**1,366,356,151.61**	**1,366,356,151.61**	**981,778,318.88**	**1,329,797,125.13**	**0.00**
210101	**SALARIES AND WAGES**	**813,365,329.68**	**1,366,356,151.61**	**1,366,356,151.61**	**981,778,318.88**	**1,329,797,125.13**	**0.00**
21010101	SALARY	813,365,329.68	1,366,356,151.61	1,366,356,151.61	981,778,318.88	1,329,797,125.13	0.00
22	*OTHER RECURRENT COSTS*	*1,304,421,105.76*	*2,357,300,001.29*	*2,357,300,001.29*	*944,622,538.30*	*3,093,150,499.00*	*0.00*
2202	**OVERHEAD COST**	**1,304,421,105.76**	**2,357,300,001.29**	**2,357,300,001.29**	**944,622,538.30**	**3,093,150,499.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,382,750.00**	**1,382,750.00**	**1,382,750.00**	**1,029,169.53**	**1,382,750.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,382,750.00	1,382,750.00	1,382,750.00	1,029,169.53	1,382,750.00	0.00
220202	**UTILITIES - GENERAL**	**1,845,875.66**	**1,920,000.00**	**1,920,000.00**	**1,070,113.58**	**1,920,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,845,875.66	1,920,000.00	1,920,000.00	1,070,113.58	1,920,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**48,141,379.17**	**424,521,543.80**	**424,521,543.80**	**36,971,908.32**	**624,521,543.80**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,638,200.01	2,640,200.00	2,640,200.00	1,125,000.31	2,640,200.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	14,927,174.58	20,177,683.75	20,177,683.75	2,461,539.12	20,177,683.75	0.00
22020309	UNIFORMS & OTHER CLOTHING	990,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020315	Procurement Expenses	1,185,685.05	1,185,685.05	1,185,685.05	1,014,151.13	1,185,685.05	0.00
22020316	Surveying Expenses	28,400,319.53	399,517,975.00	399,517,975.00	31,371,217.76	599,517,975.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**22,604,542.13**	**29,350,000.00**	**29,350,000.00**	**5,931,933.86**	**29,350,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,919,400.01	1,920,000.00	1,920,000.00	1,070,113.58	1,920,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,730,000.01	1,830,000.00	1,830,000.00	1,063,254.64	1,830,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	14,779,652.44	20,600,000.00	20,600,000.00	2,493,724.01	20,600,000.00	0.00
22020417	Cleaning Services	4,175,489.67	5,000,000.00	5,000,000.00	1,304,841.63	5,000,000.00	0.00
220205	**TRAINING - GENERAL**	**47,239,412.02**	**58,659,084.73**	**58,659,084.73**	**40,983,328.82**	**58,659,084.84**	**0.00**
22020501	LOCAL TRAINING	47,239,412.02	58,659,084.73	58,659,084.73	40,983,328.82	58,659,084.84	0.00
220206	**OTHER SERVICES - GENERAL**	**2,071,000.01**	**2,072,000.00**	**2,072,000.00**	**2,005,487.15**	**2,072,000.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	2,071,000.01	2,072,000.00	2,072,000.00	2,005,487.15	2,072,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**110,553,697.29**	**157,200,049.40**	**157,200,049.40**	**110,701,701.34**	**494,690,279.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	2,507,770.41	2,509,770.40	2,509,770.40	1,115,060.22	140,000,000.00	0.00
22020703	LEGAL SERVICES	13,475,019.33	17,340,500.00	17,340,500.00	14,254,580.87	17,340,500.00	0.00
22020705	ARCHITECTURAL SERVICES	51,648,057.63	75,000,000.00	75,000,000.00	67,485,618.33	275,000,000.00	0.00
22020713	Professional Advisory	42,922,849.92	62,349,779.00	62,349,779.00	27,846,441.92	62,349,779.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**24,065,764.82**	**30,719,247.40**	**30,719,247.40**	**12,826,138.26**	**30,719,247.40**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	16,335,591.76	20,307,049.00	20,307,049.00	2,471,398.10	20,307,049.00	0.00
22020803	PLANT / GENERATOR FUEL COST	7,730,173.06	10,412,198.40	10,412,198.40	10,354,740.17	10,412,198.40	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,046,516,684.66**	**1,651,475,325.96**	**1,651,475,325.96**	**733,102,757.44**	**1,849,835,593.96**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	4,698,980.01	4,700,000.00	4,700,000.00	2,205,768.10	4,700,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	9,439,862.69	11,506,429.36	11,506,429.36	11,454,300.50	11,506,429.36	0.00
22021007	Staff Welfare Packages	28,478,517.08	40,973,287.25	40,973,287.25	4,046,380.56	40,973,287.25	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,728,171.66	2,760,000.00	2,760,000.00	1,134,130.32	2,760,000.00	0.00
22021025	Compensations	960,000.01	970,000.00	970,000.00	951,524.21	970,000.00	0.00
22021059	Publication & Documentation Expenses	18,393,989.22	23,533,583.06	23,533,583.06	18,366,843.52	23,533,583.06	0.00
22021079	Regulatory Enforcement Expenses	981,817,163.99	1,567,032,026.29	1,567,032,026.29	694,943,810.22	1,765,392,294.29	0.00
23	*CAPITAL EXPENDITURE*	*4,034,898,020.00*	*9,219,461,371.86*	*3,804,263,368.86*	*806,793,475.00*	*9,521,323,915.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**359,693,003.68**	**4,268,053,465.66**	**1,701,357,914.66**	**407,017,236.00**	**5,676,525,161.43**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**359,693,003.68**	**4,268,053,465.66**	**1,701,357,914.66**	**407,017,236.00**	**5,676,525,161.43**	**0.00**
23010101	PURCHASE / ACQUISITION OF LAND	11,679,926.68	534,551,014.00	5,000,000.00	150,000,000.00	319,858,932.29	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	342,686,106.48	3,233,502,451.66	1,196,357,914.66	157,017,236.00	4,906,666,229.14	0.00
23010113	PURCHASE OF COMPUTERS	5,326,970.52	500,000,000.00	500,000,000.00	100,000,000.00	450,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**801,372.44**	**151,407,906.20**	**151,407,906.20**	**100,000,000.00**	**551,407,906.20**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**801,372.44**	**151,407,906.20**	**151,407,906.20**	**100,000,000.00**	**551,407,906.20**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	801,372.44	151,407,906.20	151,407,906.20	100,000,000.00	551,407,906.20	0.00
2305	**OTHER CAPITAL PROJECTS**	**3,674,403,643.88**	**4,800,000,000.00**	**1,951,497,548.00**	**299,776,239.00**	**3,293,390,847.37**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**3,674,403,643.88**	**4,800,000,000.00**	**1,951,497,548.00**	**299,776,239.00**	**3,293,390,847.37**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	3,169,256,327.92	3,800,000,000.00	951,497,548.00	199,776,239.00	1,743,390,847.37	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	505,147,315.97	1,000,000,000.00	1,000,000,000.00	100,000,000.00	1,550,000,000.00	0.00

026000200200	Valuation Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*335,965,472.64*	*810,715,093.33*	*704,034,802.33*	*275,564,224.06*	*904,480,720.60*	*0.00*
21	*PERSONNEL COST*	*69,362,399.88*	*394,734,886.33*	*394,734,886.33*	*90,343,476.25*	*154,770,390.60*	*0.00*
2101	**SALARY**	**69,362,399.88**	**394,734,886.33**	**394,734,886.33**	**90,343,476.25**	**154,770,390.60**	**0.00**
210101	**SALARIES AND WAGES**	**69,362,399.88**	**394,734,886.33**	**394,734,886.33**	**90,343,476.25**	**154,770,390.60**	**0.00**
21010101	SALARY	69,362,399.88	394,734,886.33	394,734,886.33	90,343,476.25	154,770,390.60	0.00
22	*OTHER RECURRENT COSTS*	*100,269,072.76*	*235,605,207.00*	*235,605,207.00*	*157,995,038.81*	*309,010,330.00*	*0.00*
2202	**OVERHEAD COST**	**100,269,072.76**	**235,605,207.00**	**235,605,207.00**	**157,995,038.81**	**309,010,330.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**536,964.74**	**550,000.00**	**550,000.00**	**503,810.52**	**550,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	536,964.74	550,000.00	550,000.00	503,810.52	550,000.00	0.00
220202	**UTILITIES - GENERAL**	**1,150,007.18**	**1,200,000.00**	**1,200,000.00**	**1,107,621.04**	**1,200,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,150,007.18	1,200,000.00	1,200,000.00	1,107,621.04	1,200,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,393,012.89**	**1,450,000.16**	**1,450,000.16**	**1,219,052.61**	**1,450,000.16**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	249,000.17	250,000.16	250,000.16	203,810.53	250,000.16	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,144,012.72	1,200,000.00	1,200,000.00	1,015,242.08	1,200,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**6,540,121.41**	**6,750,000.27**	**6,750,000.27**	**6,010,968.35**	**6,750,000.27**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	3,308,987.32	3,400,000.11	3,400,000.11	3,030,484.17	3,400,000.11	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,290,857.97	2,350,000.16	2,350,000.16	2,026,673.66	2,350,000.16	0.00
22020406	OTHER MAINTENANCE SERVICES	940,276.11	1,000,000.00	1,000,000.00	953,810.52	1,000,000.00	0.00
220205	**TRAINING - GENERAL**	**83,206,266.72**	**217,955,206.41**	**217,955,206.41**	**142,284,996.91**	**217,955,206.41**	**0.00**
22020501	LOCAL TRAINING	14,364,041.61	14,799,999.84	14,799,999.84	13,747,803.64	14,799,999.84	0.00
22020502	INTERNATIONAL TRAINING	68,842,225.11	203,155,206.57	203,155,206.57	128,537,193.27	203,155,206.57	0.00
220206	**OTHER SERVICES - GENERAL**	**1,168,428.39**	**1,200,000.00**	**1,200,000.00**	**1,015,242.08**	**1,200,000.00**	**0.00**
22020601	SECURITY SERVICES	1,168,428.39	1,200,000.00	1,200,000.00	1,015,242.08	1,200,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**780,292.61**	**800,000.00**	**800,000.00**	**753,810.52**	**74,205,123.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	780,292.61	800,000.00	800,000.00	753,810.52	74,205,123.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,915,699.39**	**3,000,000.00**	**3,000,000.00**	**2,538,105.20**	**3,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,915,699.39	3,000,000.00	3,000,000.00	2,538,105.20	3,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,578,279.46**	**2,700,000.16**	**2,700,000.16**	**2,561,431.57**	**2,700,000.16**	**0.00**
22021021	SPECIAL DAYS/CELEBRATIONS	170,257.90	200,000.00	200,000.00	153,810.52	200,000.00	0.00
22021025	Compensations	2,408,021.56	2,500,000.16	2,500,000.16	2,407,621.05	2,500,000.16	0.00
23	*CAPITAL EXPENDITURE*	*166,334,000.00*	*180,375,000.00*	*73,694,709.00*	*27,225,709.00*	*440,700,000.00*	*0.00*
2305	**OTHER CAPITAL PROJECTS**	**166,334,000.00**	**180,375,000.00**	**73,694,709.00**	**27,225,709.00**	**440,700,000.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**166,334,000.00**	**180,375,000.00**	**73,694,709.00**	**27,225,709.00**	**440,700,000.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	166,334,000.00	180,375,000.00	73,694,709.00	27,225,709.00	440,700,000.00	0.00

026000300100	Office of Surveyor -General of The State						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*1,266,416,662.06*	*3,916,173,574.56*	*2,805,493,336.56*	*1,263,566,765.34*	*2,967,135,387.74*	*0.00*
21	*PERSONNEL COST*	*444,639,596.81*	*841,995,949.65*	*841,995,949.65*	*573,187,347.05*	*2,220,714,763.74*	*0.00*
2101	**SALARY**	**444,639,596.81**	**841,995,949.65**	**841,995,949.65**	**573,187,347.05**	**2,220,714,763.74**	**0.00**
210101	**SALARIES AND WAGES**	**444,639,596.81**	**841,995,949.65**	**841,995,949.65**	**573,187,347.05**	**2,220,714,763.74**	**0.00**
21010101	SALARY	444,639,596.81	841,995,949.65	841,995,949.65	573,187,347.05	2,220,714,763.74	0.00
22	*OTHER RECURRENT COSTS*	*149,064,021.25*	*223,747,386.91*	*223,747,386.91*	*200,887,578.29*	*238,678,624.00*	*0.00*
2202	**OVERHEAD COST**	**149,064,021.25**	**223,747,386.91**	**223,747,386.91**	**200,887,578.29**	**238,678,624.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,324,225.48**	**2,340,000.00**	**2,340,000.00**	**2,025,911.54**	**2,340,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,324,225.48	2,340,000.00	2,340,000.00	2,025,911.54	2,340,000.00	0.00
220202	**UTILITIES - GENERAL**	**5,872,197.45**	**6,120,000.00**	**6,120,000.00**	**6,055,334.73**	**6,120,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	5,872,197.45	6,120,000.00	6,120,000.00	6,055,334.73	6,120,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**10,150,270.00**	**79,784,935.00**	**79,784,935.00**	**69,719,245.14**	**94,716,172.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	4,263,341.16	4,450,000.00	4,450,000.00	4,365,842.77	4,450,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	543,175.44	69,784,935.00	69,784,935.00	61,670,981.55	84,716,172.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	344,516.08	350,000.00	350,000.00	340,000.00	350,000.00	0.00
22020315	Procurement Expenses	677,080.06	700,000.00	700,000.00	690,000.00	700,000.00	0.00
22020316	Surveying Expenses	4,322,157.26	4,500,000.00	4,500,000.00	2,652,420.82	4,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**101,528,094.48**	**104,962,451.91**	**104,962,451.91**	**95,574,345.38**	**104,962,452.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	7,778,647.11	7,850,000.00	7,850,000.00	7,803,810.52	7,850,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	3,372,396.58	3,400,000.00	3,400,000.00	2,984,294.68	3,400,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	647,478.49	700,000.00	700,000.00	515,242.08	700,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	85,259,695.31	88,312,451.91	88,312,451.91	80,125,271.85	88,312,452.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	3,811,641.95	4,000,000.00	4,000,000.00	3,538,105.20	4,000,000.00	0.00
22020417	Cleaning Services	658,235.04	700,000.00	700,000.00	607,621.04	700,000.00	0.00
220205	**TRAINING - GENERAL**	**1,864,822.51**	**2,000,000.00**	**2,000,000.00**	**1,928,868.20**	**2,000,000.00**	**0.00**
22020501	LOCAL TRAINING	1,864,822.51	2,000,000.00	2,000,000.00	1,928,868.20	2,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**2,291,594.85**	**2,400,000.00**	**2,400,000.00**	**2,215,242.08**	**2,400,000.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	2,291,594.85	2,400,000.00	2,400,000.00	2,215,242.08	2,400,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**5,840,860.02**	**6,100,000.00**	**6,100,000.00**	**5,444,109.39**	**6,100,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,899,601.09	2,000,000.00	2,000,000.00	1,538,105.20	2,000,000.00	0.00
22020703	LEGAL SERVICES	3,941,258.93	4,100,000.00	4,100,000.00	3,906,004.19	4,100,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**10,954,479.15**	**11,400,000.00**	**11,400,000.00**	**9,968,126.13**	**11,400,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	7,112,346.28	7,400,000.00	7,400,000.00	7,353,810.52	7,400,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,842,132.88	4,000,000.00	4,000,000.00	2,614,315.61	4,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,237,477.31**	**8,640,000.00**	**8,640,000.00**	**7,956,395.70**	**8,640,000.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	657,345.68	700,000.00	700,000.00	607,621.04	700,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,438,421.73	1,500,000.00	1,500,000.00	1,407,621.04	1,500,000.00	0.00
22021025	Compensations	4,244,713.23	4,440,000.00	4,440,000.00	4,403,048.42	4,440,000.00	0.00
22021059	Publication & Documentation Expenses	1,896,996.67	2,000,000.00	2,000,000.00	1,538,105.20	2,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*672,713,044.00*	*2,850,430,238.00*	*1,739,750,000.00*	*489,491,840.00*	*507,742,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**511,816,891.47**	**2,136,390,665.00**	**1,025,710,427.00**	**370,000,000.00**	**303,061,637.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**511,816,891.47**	**2,136,390,665.00**	**1,025,710,427.00**	**370,000,000.00**	**303,061,637.00**	**0.00**
23010102	PURCHASE OF OFFICE BUILDINGS	174,366,773.00	674,366,773.00	0.00	25,000,000.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	292,874,229.97	903,625,000.00	467,311,535.00	200,000,000.00	124,392,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	293,079,255.00	293,079,255.00	90,000,000.00	50,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	44,575,888.50	245,319,637.00	245,319,637.00	45,000,000.00	98,669,637.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	20,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**60,336,831.53**	**72,439,777.00**	**72,439,777.00**	**49,491,840.00**	**62,439,777.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**60,336,831.53**	**72,439,777.00**	**72,439,777.00**	**49,491,840.00**	**62,439,777.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	60,336,831.53	72,439,777.00	72,439,777.00	49,491,840.00	62,439,777.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**100,559,321.00**	**641,599,796.00**	**641,599,796.00**	**70,000,000.00**	**142,240,586.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**100,559,321.00**	**641,599,796.00**	**641,599,796.00**	**70,000,000.00**	**142,240,586.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	100,559,321.00	641,599,796.00	641,599,796.00	70,000,000.00	142,240,586.00	0.00

026000400100	Office of Urban Development						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*412,685,527.64*	*8,321,173,402.85*	*5,323,938,176.85*	*3,282,557,311.04*	*25,643,930,359.20*	*0.00*
21	*PERSONNEL COST*	*318,670,070.64*	*444,551,005.35*	*444,551,005.35*	*348,177,470.82*	*898,187,615.20*	*0.00*
2101	**SALARY**	**318,670,070.64**	**444,551,005.35**	**444,551,005.35**	**348,177,470.82**	**898,187,615.20**	**0.00**
210101	**SALARIES AND WAGES**	**318,670,070.64**	**444,551,005.35**	**444,551,005.35**	**348,177,470.82**	**898,187,615.20**	**0.00**
21010101	SALARY	318,670,070.64	444,551,005.35	444,551,005.35	348,177,470.82	898,187,615.20	0.00
22	*OTHER RECURRENT COSTS*	*0.00*	*752,609,340.00*	*752,609,340.00*	*155,815,564.21*	*621,950,595.00*	*0.00*
2202	**OVERHEAD COST**	**0.00**	**752,609,340.00**	**752,609,340.00**	**155,815,564.21**	**621,950,595.00**	**0.00**
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**752,609,340.00**	**752,609,340.00**	**155,815,564.21**	**621,950,595.00**	**0.00**
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0.00	752,609,340.00	752,609,340.00	155,815,564.21	621,950,595.00	0.00
23	*CAPITAL EXPENDITURE*	*94,015,457.00*	*7,124,013,057.50*	*4,126,777,831.50*	*2,778,564,276.01*	*24,123,792,149.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**94,015,457.00**	**2,072,067,926.00**	**1,144,198,666.00**	**567,388,035.84**	**786,683,313.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**94,015,457.00**	**2,072,067,926.00**	**1,144,198,666.00**	**567,388,035.84**	**786,683,313.00**	**0.00**
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	94,015,457.00	2,072,067,926.00	1,144,198,666.00	567,388,035.84	786,683,313.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**1,121,151,525.00**	**2,421,151,525.00**	**1,000,000,000.00**	**21,473,203,186.03**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**0.00**	**1,121,151,525.00**	**2,421,151,525.00**	**1,000,000,000.00**	**21,473,203,186.03**	**0.00**
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	0.00	0.00	0.00	1,213,316,686.88	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00	0.00	20,000,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	0.00	1,121,151,525.00	2,421,151,525.00	1,000,000,000.00	259,886,499.15	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**3,930,793,606.50**	**561,427,640.50**	**1,211,176,240.17**	**1,863,905,649.97**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**0.00**	**3,930,793,606.50**	**561,427,640.50**	**1,211,176,240.17**	**1,863,905,649.97**	**0.00**
23030118	REHABILITATION / REPAIRS - RECREATIONAL FAC	0.00	28,027,755.50	28,027,755.50	2,000,000.00	13,290,215.15	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	3,902,765,851.00	533,399,885.00	1,209,176,240.17	1,850,615,434.82	0.00

026000400200	Lagos State Building Control Authority (LABCA)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*861,838,268.70*	*2,265,987,319.82*	*2,265,987,319.82*	*612,333,211.49*	*11,827,232,029.41*	*0.00*
22	*OTHER RECURRENT COSTS*	*861,838,268.70*	*2,265,987,319.82*	*2,265,987,319.82*	*612,333,211.49*	*11,404,715,729.00*	*0.00*
2202	**OVERHEAD COST**	**861,838,268.70**	**2,265,987,319.82**	**2,265,987,319.82**	**612,333,211.49**	**11,404,715,729.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,240,541.42**	**5,000,000.00**	**5,000,000.00**	**1,304,841.63**	**5,000,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,240,541.42	5,000,000.00	5,000,000.00	1,304,841.63	5,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**1,643,963.57**	**3,000,000.00**	**3,000,000.00**	**1,152,420.82**	**3,000,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,643,963.57	3,000,000.00	3,000,000.00	1,152,420.82	3,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**11,942,480.61**	**20,500,000.00**	**20,500,000.00**	**13,571,578.07**	**20,500,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,550,663.97	4,500,000.00	4,500,000.00	1,266,736.43	4,500,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	6,239,724.72	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,553,712.60	5,000,000.00	5,000,000.00	1,304,841.63	5,000,000.00	0.00
22020315	Procurement Expenses	598,379.32	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**35,888,113.04**	**63,250,000.00**	**63,250,000.00**	**20,524,731.40**	**63,250,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	4,974,894.48	8,000,000.00	8,000,000.00	1,533,472.86	8,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,204,801.71	3,500,000.00	3,500,000.00	1,190,526.02	3,500,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	11,286,236.38	20,000,000.00	20,000,000.00	2,447,997.77	20,000,000.00	0.00
22020417	Cleaning Services	8,277,105.52	15,000,000.00	15,000,000.00	13,152,420.82	15,000,000.00	0.00
22020424	Maintenance of Tractor & Heavy Equipment	9,145,074.95	16,750,000.00	16,750,000.00	2,200,313.94	16,750,000.00	0.00
220205	**TRAINING - GENERAL**	**23,527,492.88**	**40,000,000.00**	**40,000,000.00**	**5,819,785.12**	**40,000,000.00**	**0.00**
22020501	LOCAL TRAINING	23,527,492.88	40,000,000.00	40,000,000.00	5,819,785.12	40,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**361,277.75**	**1,000,000.00**	**1,000,000.00**	**1,000,000.00**	**101,000,000.00**	**0.00**
22020601	SECURITY SERVICES	361,277.75	1,000,000.00	1,000,000.00	1,000,000.00	101,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**663,107,903.34**	**1,844,847,810.44**	**1,844,847,810.44**	**474,214,665.96**	**10,249,563,539.44**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	6,378,701.49	10,000,000.00	10,000,000.00	1,685,893.68	10,000,000.00	0.00
22020703	LEGAL SERVICES	545,303.84	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020711	Consultancy Services	656,183,898.01	1,833,847,810.44	1,833,847,810.44	471,528,772.28	10,238,563,539.44	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**52,170,146.37**	**90,000,000.00**	**90,000,000.00**	**8,706,515.97**	**90,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	6,232,152.59	10,000,000.00	10,000,000.00	1,685,893.68	10,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	45,937,993.78	80,000,000.00	80,000,000.00	7,020,622.29	80,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**69,956,349.72**	**198,389,509.38**	**198,389,509.38**	**86,038,672.52**	**832,402,189.56**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	14,581,910.20	26,970,727.54	26,970,727.54	15,434,694.82	26,970,727.54	0.00
22021004	MEDICAL EXPENSES-LOCAL	831,294.70	2,000,000.00	2,000,000.00	337,178.74	2,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	620,491.44	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021025	Compensations	380,539.52	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021059	Publication & Documentation Expenses	360,686.33	750,000.00	750,000.00	703,810.52	34,762,680.00	0.00
22021073	Monitoring & Evaluation Expenses	20,071,853.53	108,604,515.02	108,604,515.02	34,685,167.52	508,604,515.20	0.00
22021079	Regulatory Enforcement Expenses	33,109,574.00	58,064,266.82	58,064,266.82	32,877,820.92	258,064,266.82	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*0.00*	*0.00*	*0.00*	*422,516,300.41*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**0.00**	**0.00**	**0.00**	**272,516,300.41**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**272,516,300.41**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	222,516,300.41	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	50,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**0.00**	**0.00**	**0.00**	**150,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**0.00**	**0.00**	**0.00**	**0.00**	**150,000,000.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	150,000,000.00	0.00

026000400300	Lagos State Urban Renewal Authority (LASURA)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*4,752,864,594.83*	*22,978,543,394.49*	*28,518,583,394.49*	*18,558,428,237.52*	*44,450,529,422.94*	*0.00*
22	*OTHER RECURRENT COSTS*	*121,817,586.83*	*574,504,756.00*	*574,504,756.00*	*122,811,020.44*	*386,154,937.00*	*0.00*
2202	**OVERHEAD COST**	**121,817,586.83**	**574,504,756.00**	**574,504,756.00**	**122,811,020.44**	**386,154,937.00**	**0.00**
220204	**MAINTENANCE SERVICES - GENERAL**	**85,906,866.63**	**494,504,756.00**	**494,504,756.00**	**42,811,020.44**	**306,154,937.00**	**0.00**
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	85,906,866.63	494,504,756.00	494,504,756.00	42,811,020.44	306,154,937.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**35,910,720.20**	**80,000,000.00**	**80,000,000.00**	**80,000,000.00**	**80,000,000.00**	**0.00**
22021096	Staff Skill Development Retreat Expenses	35,910,720.20	80,000,000.00	80,000,000.00	80,000,000.00	80,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*4,631,047,008.00*	*22,404,038,638.49*	*27,944,078,638.49*	*18,435,617,217.08*	*44,064,374,485.94*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**4,631,047,008.00**	**22,404,038,638.49**	**27,944,078,638.49**	**18,435,617,217.08**	**44,064,374,485.94**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**4,631,047,008.00**	**22,404,038,638.49**	**27,944,078,638.49**	**18,435,617,217.08**	**44,064,374,485.94**	**0.00**
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	18,613,927,208.52	18,613,927,208.52	14,767,292,527.08	8,768,992,678.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00	0.00	20,498,184,902.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	4,631,047,008.00	3,790,111,429.97	9,330,151,429.97	3,668,324,690.00	14,797,196,905.94	0.00

026000400400	Material Testing Laboratory Services						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*333,653,821.86*	*683,960,000.00*	*683,960,000.00*	*249,417,284.34*	*1,686,683,313.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*333,653,821.86*	*683,960,000.00*	*683,960,000.00*	*249,417,284.34*	*900,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**332,847,980.88**	**682,960,000.00**	**682,960,000.00**	**248,509,663.30**	**899,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,386,633.94**	**4,500,000.00**	**4,500,000.00**	**3,576,210.41**	**4,500,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,386,633.94	4,500,000.00	4,500,000.00	3,576,210.41	4,500,000.00	0.00
220202	**UTILITIES - GENERAL**	**5,268,637.01**	**5,500,000.00**	**5,500,000.00**	**5,038,105.20**	**5,500,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	5,268,637.01	5,500,000.00	5,500,000.00	5,038,105.20	5,500,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**23,467,046.60**	**24,560,000.00**	**24,560,000.00**	**17,529,961.21**	**24,560,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	8,673,891.62	9,000,000.00	9,000,000.00	8,769,052.60	9,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,098,172.03	2,400,000.00	2,400,000.00	2,215,242.08	2,400,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	4,803,646.05	5,000,000.00	5,000,000.00	2,690,526.02	5,000,000.00	0.00
22020315	Procurement Expenses	933,742.33	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
22020317	Cleaning Materials	6,957,594.56	7,160,000.00	7,160,000.00	3,317,035.30	7,160,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**25,779,974.60**	**26,500,000.00**	**26,500,000.00**	**17,723,998.88**	**26,500,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	13,645,349.72	14,000,000.00	14,000,000.00	10,304,841.63	14,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	3,382,860.50	3,500,000.00	3,500,000.00	2,576,210.41	3,500,000.00	0.00
22020424	Maintenance of Tractor & Heavy Equipment	8,751,764.37	9,000,000.00	9,000,000.00	4,842,946.84	9,000,000.00	0.00
220205	**TRAINING - GENERAL**	**21,399,923.88**	**22,513,000.00**	**22,513,000.00**	**11,877,410.44**	**22,513,000.00**	**0.00**
22020501	LOCAL TRAINING	21,399,923.88	22,513,000.00	22,513,000.00	11,877,410.44	22,513,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**7,293,878.01**	**8,275,000.00**	**8,275,000.00**	**5,249,589.09**	**8,275,000.00**	**0.00**
22020601	SECURITY SERVICES	4,950,632.94	5,500,000.00	5,500,000.00	2,728,631.23	5,500,000.00	0.00
22020609	Janitorial Services	2,343,245.06	2,775,000.00	2,775,000.00	2,520,957.86	2,775,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**145,790,830.40**	**147,752,000.00**	**147,752,000.00**	**71,967,706.54**	**437,252,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	32,274,330.39	33,252,000.00	33,252,000.00	29,917,923.27	33,252,000.00	0.00
22020711	Consultancy Services	113,516,500.01	114,500,000.00	114,500,000.00	42,049,783.27	404,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**26,697,249.27**	**27,500,000.00**	**27,500,000.00**	**22,881,052.04**	**27,500,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	20,480,532.08	21,000,000.00	21,000,000.00	20,538,105.20	21,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	6,216,717.19	6,500,000.00	6,500,000.00	2,342,946.84	6,500,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**72,763,807.17**	**415,860,000.00**	**415,860,000.00**	**92,665,629.49**	**342,400,000.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	8,657,126.51	9,320,799.00	9,320,799.00	1,818,889.41	9,320,799.00	0.00
22021007	Staff Welfare Packages	2,829,787.34	3,000,000.00	3,000,000.00	1,152,420.82	3,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	11,154,499.01	11,500,000.00	11,500,000.00	6,881,052.04	11,500,000.00	0.00
22021025	Compensations	810,376.64	1,000,000.00	1,000,000.00	722,863.12	1,000,000.00	0.00
22021051	Research & Development Expenses	3,827,999.56	4,000,000.00	4,000,000.00	1,228,631.23	4,000,000.00	0.00
22021079	Regulatory Enforcement Expenses	41,582,465.77	382,839,201.00	382,839,201.00	78,232,215.17	309,379,201.00	0.00
22021096	Staff Skill Development Retreat Expenses	3,901,552.34	4,200,000.00	4,200,000.00	2,629,557.69	4,200,000.00	0.00
2205	**SUBSIDIES GENERAL**	**805,840.98**	**1,000,000.00**	**1,000,000.00**	**907,621.04**	**1,000,000.00**	**0.00**
220501	**SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS**	**805,840.98**	**1,000,000.00**	**1,000,000.00**	**907,621.04**	**1,000,000.00**	**0.00**
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	805,840.98	1,000,000.00	1,000,000.00	907,621.04	1,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*0.00*	*0.00*	*0.00*	*786,683,313.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**0.00**	**0.00**	**0.00**	**300,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**300,000,000.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	0.00	300,000,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**0.00**	**0.00**	**0.00**	**486,683,313.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**0.00**	**0.00**	**0.00**	**0.00**	**486,683,313.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	0.00	0.00	0.00	0.00	486,683,313.00	0.00

026000400500	New Towns Development Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*7,094,734,222.33*	*11,370,974,635.81*	*11,138,487,505.81*	*2,683,726,077.22*	*15,357,096,998.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*1,224,481,611.33*	*2,557,751,000.00*	*2,557,751,000.00*	*331,926,113.77*	*4,000,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**27,956,330.34**	**131,083,511.12**	**131,083,511.12**	**33,731,320.45**	**131,083,511.12**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**341,781.75**	**990,999.90**	**990,999.90**	**167,903.47**	**990,999.90**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	341,781.75	990,999.90	990,999.90	167,903.47	990,999.90	0.00
220202	**UTILITIES - GENERAL**	**1,175,243.11**	**3,834,999.80**	**3,834,999.80**	**384,645.86**	**3,834,999.80**	**0.00**
22020201	ELECTRICITY CHARGES	1,175,243.11	3,834,999.80	3,834,999.80	384,645.86	3,834,999.80	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,821,350.63**	**13,449,999.79**	**13,449,999.79**	**3,057,367.08**	**13,449,999.79**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,657,925.61	5,449,999.93	5,449,999.93	507,725.68	5,449,999.93	0.00
22020309	UNIFORMS & OTHER CLOTHING	253,260.25	1,500,000.00	1,500,000.00	1,038,105.20	1,500,000.00	0.00
22020315	Procurement Expenses	702,109.12	2,500,000.00	2,500,000.00	1,114,315.61	2,500,000.00	0.00
22020317	Cleaning Materials	1,208,055.65	3,999,999.86	3,999,999.86	397,220.58	3,999,999.86	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,729,287.78**	**26,249,999.67**	**26,249,999.67**	**3,109,070.71**	**26,249,999.67**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	4,462,595.40	15,249,999.70	15,249,999.70	1,254,587.67	15,249,999.70	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,504,333.24	4,999,999.97	4,999,999.97	473,431.00	4,999,999.97	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,762,359.15	6,000,000.00	6,000,000.00	1,381,052.04	6,000,000.00	0.00
220205	**TRAINING - GENERAL**	**2,440,196.43**	**41,463,511.12**	**41,463,511.12**	**5,469,425.11**	**41,463,511.12**	**0.00**
22020501	LOCAL TRAINING	2,440,196.43	41,463,511.12	41,463,511.12	5,469,425.11	41,463,511.12	0.00
220206	**OTHER SERVICES - GENERAL**	**645,602.91**	**2,000,000.00**	**2,000,000.00**	**244,799.78**	**2,000,000.00**	**0.00**
22020609	Janitorial Services	645,602.91	2,000,000.00	2,000,000.00	244,799.78	2,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**7,011,036.63**	**26,729,000.00**	**26,729,000.00**	**17,833,830.03**	**26,729,000.00**	**0.00**
22020703	LEGAL SERVICES	5,953,618.45	20,381,866.00	20,381,866.00	14,116,848.78	20,381,866.00	0.00
22020706	SURVEYING SERVICES	264,931.35	3,097,134.00	3,097,134.00	1,159,823.44	3,097,134.00	0.00
22020711	Consultancy Services	792,486.84	3,250,000.00	3,250,000.00	2,557,157.81	3,250,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,035,702.57**	**6,699,999.96**	**6,699,999.96**	**602,988.69**	**6,699,999.96**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,035,702.57	6,699,999.96	6,699,999.96	602,988.69	6,699,999.96	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,756,128.52**	**9,665,000.88**	**9,665,000.88**	**2,861,289.73**	**9,665,000.88**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	589,354.97	2,300,000.00	2,300,000.00	267,662.90	2,300,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,513,899.87	5,000,000.88	5,000,000.88	2,321,010.25	5,000,000.88	0.00
22021051	Research & Development Expenses	652,873.68	2,365,000.00	2,365,000.00	272,616.58	2,365,000.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**1,196,525,280.99**	**2,426,667,488.88**	**2,426,667,488.88**	**298,194,793.31**	**3,868,916,488.88**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**1,196,525,280.99**	**2,426,667,488.88**	**2,426,667,488.88**	**298,194,793.31**	**3,868,916,488.88**	**0.00**
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	1,196,525,280.99	2,426,667,488.88	2,426,667,488.88	298,194,793.31	3,868,916,488.88	0.00
23	*CAPITAL EXPENDITURE*	*5,870,252,611.00*	*8,813,223,635.81*	*8,580,736,505.81*	*2,351,799,963.45*	*11,357,096,998.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**5,870,252,611.00**	**8,813,223,635.81**	**8,580,736,505.81**	**2,351,799,963.45**	**11,357,096,998.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**5,870,252,611.00**	**8,813,223,635.81**	**8,580,736,505.81**	**2,351,799,963.45**	**11,357,096,998.00**	**0.00**
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BU	5,870,252,611.00	8,813,223,635.81	8,580,736,505.81	2,351,799,963.45	11,357,096,998.00	0.00

026700100100	Ministry of Waterfront Infrastructure Developm						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*11,968,485,384.24*	*34,796,304,423.34*	*11,181,707,877.34*	*6,861,662,950.64*	*27,112,491,524.61*	*0.00*
21	*PERSONNEL COST*	*243,630,035.76*	*377,082,923.34*	*377,082,923.34*	*288,778,884.84*	*425,885,505.43*	*0.00*
2101	**SALARY**	**243,630,035.76**	**377,082,923.34**	**377,082,923.34**	**288,778,884.84**	**425,885,505.43**	**0.00**
210101	**SALARIES AND WAGES**	**243,630,035.76**	**377,082,923.34**	**377,082,923.34**	**288,778,884.84**	**425,885,505.43**	**0.00**
21010101	SALARY	243,630,035.76	377,082,923.34	377,082,923.34	288,778,884.84	425,885,505.43	0.00
22	*OTHER RECURRENT COSTS*	*1,418,785,613.48*	*2,776,860,000.00*	*2,776,860,000.00*	*1,038,958,084.22*	*2,982,870,000.00*	*0.00*
2202	**OVERHEAD COST**	**1,418,785,613.48**	**2,776,860,000.00**	**2,776,860,000.00**	**1,038,958,084.22**	**2,982,870,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,651,060.08**	**3,900,000.00**	**3,900,000.00**	**1,221,010.19**	**3,900,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,651,060.08	3,900,000.00	3,900,000.00	1,221,010.19	3,900,000.00	0.00
220202	**UTILITIES - GENERAL**	**1,664,753.57**	**2,200,000.00**	**2,200,000.00**	**2,015,242.08**	**2,200,000.00**	**0.00**
22020202	TELEPHONE CHARGES	1,664,753.57	2,200,000.00	2,200,000.00	2,015,242.08	2,200,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**24,265,039.38**	**28,285,916.00**	**28,285,916.00**	**23,270,924.66**	**28,285,916.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,765,420.50	3,500,000.00	3,500,000.00	2,991,915.72	3,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	5,853,023.59	7,000,000.00	7,000,000.00	6,914,272.32	7,000,000.00	0.00
22020313	Drawing Office Materials	1,482,537.02	1,785,916.00	1,785,916.00	1,059,894.98	1,785,916.00	0.00
22020315	Procurement Expenses	2,433,506.94	3,000,000.00	3,000,000.00	2,076,210.41	3,000,000.00	0.00
22020316	Surveying Expenses	11,730,551.34	13,000,000.00	13,000,000.00	10,228,631.23	13,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,804,648.03**	**4,400,000.00**	**4,400,000.00**	**2,182,904.98**	**4,400,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	2,508,547.29	2,900,000.00	2,900,000.00	1,144,799.78	2,900,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,296,100.74	1,500,000.00	1,500,000.00	1,038,105.20	1,500,000.00	0.00
220205	**TRAINING - GENERAL**	**48,833,764.38**	**52,430,886.20**	**52,430,886.20**	**51,946,463.70**	**52,430,886.20**	**0.00**
22020501	LOCAL TRAINING	48,833,764.38	52,430,886.20	52,430,886.20	51,946,463.70	52,430,886.20	0.00
220206	**OTHER SERVICES - GENERAL**	**949,333.97**	**1,500,000.00**	**1,500,000.00**	**1,453,810.52**	**1,500,000.00**	**0.00**
22020609	Janitorial Services	949,333.97	1,500,000.00	1,500,000.00	1,453,810.52	1,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**3,815,952.01**	**4,700,000.00**	**4,700,000.00**	**3,083,368.22**	**4,700,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,008,359.20	1,200,000.00	1,200,000.00	1,015,242.08	1,200,000.00	0.00
22020703	LEGAL SERVICES	991,000.01	1,000,000.00	1,000,000.00	953,810.52	1,000,000.00	0.00
22020713	Professional Advisory	1,816,592.81	2,500,000.00	2,500,000.00	1,114,315.61	2,500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,483,899.97**	**4,000,000.00**	**4,000,000.00**	**3,907,621.05**	**4,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,483,899.97	4,000,000.00	4,000,000.00	3,907,621.05	4,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,328,317,162.08**	**2,675,443,197.80**	**2,675,443,197.80**	**949,876,738.84**	**2,881,453,197.80**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	2,615,063.28	3,000,000.00	3,000,000.00	1,845,263.01	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	661,171,055.94	714,167,705.44	714,167,705.44	148,653,551.04	714,167,705.44	0.00
22021007	Staff Welfare Packages	29,714,705.72	32,000,000.00	32,000,000.00	23,810,559.07	32,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	3,472,041.29	3,700,000.00	3,700,000.00	3,676,905.26	3,700,000.00	0.00
22021035	Local Technology Support Expenses	1,470,632.32	2,000,100.00	2,000,100.00	1,076,218.03	2,000,100.00	0.00
22021051	Research & Development Expenses	2,638,925.17	3,000,000.00	3,000,000.00	2,930,715.78	3,000,000.00	0.00
22021073	Monitoring & Evaluation Expenses	532,239,078.31	580,475,392.36	580,475,392.36	144,727,359.61	680,475,392.36	0.00
22021079	Regulatory Enforcement Expenses	0.00	1,237,100,000.00	1,237,100,000.00	569,345,646.60	1,343,110,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	94,995,660.05	100,000,000.00	100,000,000.00	53,810,520.44	100,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*10,306,069,735.00*	*31,642,361,500.00*	*8,027,764,954.00*	*5,533,925,981.58*	*23,703,736,019.18*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**3,245,310,156.52**	**21,186,170,642.38**	**5,309,350,508.38**	**5,124,044,921.34**	**13,225,940,463.18**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**3,245,310,156.52**	**21,186,170,642.38**	**5,309,350,508.38**	**5,124,044,921.34**	**13,225,940,463.18**	**0.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITI	2,165,516,542.27	14,122,294,166.38	1,122,294,166.38	5,074,044,921.34	7,288,884,121.09	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	1,079,793,614.25	7,063,876,476.00	4,187,056,342.00	50,000,000.00	5,937,056,342.09	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**7,060,759,578.48**	**10,456,190,857.63**	**2,718,414,445.63**	**409,881,060.24**	**10,477,795,556.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERA**	**7,060,759,578.48**	**10,456,190,857.63**	**2,718,414,445.63**	**409,881,060.24**	**10,477,795,556.00**	**0.00**
23040102	EROSION & FLOOD CONTROL	5,162,874,651.25	6,400,000,000.00	1,000,300,278.00	18,000,000.00	4,220,295,556.00	0.00
23040105	WATER POLLUTION PREVENTION & CONTROL	1,897,884,927.23	4,056,190,857.63	1,718,114,167.63	391,881,060.24	6,257,500,000.00	0.00

031801100100	Judicial Service Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*711,298,263.41*	*1,097,743,067.04*	*965,260,198.04*	*933,339,952.12*	*1,954,195,564.90*	*0.00*
21	*PERSONNEL COST*	*93,375,171.83*	*130,260,198.04*	*130,260,198.04*	*112,512,045.53*	*139,695,564.90*	*0.00*
2101	**SALARY**	**93,375,171.83**	**130,260,198.04**	**130,260,198.04**	**112,512,045.53**	**139,695,564.90**	**0.00**
210101	**SALARIES AND WAGES**	**93,375,171.83**	**130,260,198.04**	**130,260,198.04**	**112,512,045.53**	**139,695,564.90**	**0.00**
21010101	SALARY	93,375,171.83	91,288,410.04	91,288,410.04	81,645,374.87	0.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALAR	0.00	38,971,788.00	38,971,788.00	30,866,670.66	139,695,564.90	0.00
22	*OTHER RECURRENT COSTS*	*499,556,733.58*	*750,000,000.00*	*750,000,000.00*	*744,990,942.23*	*1,600,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**499,556,733.58**	**750,000,000.00**	**750,000,000.00**	**744,990,942.23**	**1,600,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,699,900.01**	**2,700,000.00**	**2,700,000.00**	**2,676,548.57**	**2,700,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,699,900.01	2,700,000.00	2,700,000.00	2,676,548.57	2,700,000.00	0.00
220202	**UTILITIES - GENERAL**	**1,359,800.01**	**1,360,000.00**	**1,360,000.00**	**1,326,427.43**	**1,360,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,359,800.01	1,360,000.00	1,360,000.00	1,326,427.43	1,360,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,443,262.91**	**6,444,000.00**	**6,444,000.00**	**6,257,943.43**	**6,444,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	4,059,900.01	4,060,000.00	4,060,000.00	3,885,396.80	4,060,000.00	0.00
22020303	NEWSPAPERS	1,499,787.63	1,500,000.00	1,500,000.00	1,499,500.00	1,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	203,575.26	204,000.00	204,000.00	193,846.63	204,000.00	0.00
22020315	Procurement Expenses	680,000.00	680,000.00	680,000.00	679,200.00	680,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**36,026,219.03**	**36,027,719.00**	**36,027,719.00**	**35,934,337.50**	**36,027,719.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	5,629,800.01	5,630,000.00	5,630,000.00	5,582,386.29	5,630,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,679,000.01	2,680,000.00	2,680,000.00	2,671,600.00	2,680,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	7,540,000.00	7,540,000.00	7,540,000.00	7,507,685.71	7,540,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,092,200.01	2,092,500.00	2,092,500.00	2,091,650.00	2,092,500.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	18,085,219.00	18,085,219.00	18,085,219.00	18,081,015.50	18,085,219.00	0.00
220205	**TRAINING - GENERAL**	**379,834,987.64**	**460,271,481.00**	**460,271,481.00**	**456,209,308.11**	**910,271,481.00**	**0.00**
22020501	LOCAL TRAINING	97,414,987.64	177,851,481.00	177,851,481.00	173,789,308.11	427,851,481.00	0.00
22020502	INTERNATIONAL TRAINING	282,420,000.00	282,420,000.00	282,420,000.00	282,420,000.00	482,420,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**41,679,500.01**	**161,680,000.00**	**161,680,000.00**	**161,453,921.43**	**511,680,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	7,999,500.01	8,000,000.00	8,000,000.00	7,818,971.43	8,000,000.00	0.00
22020703	LEGAL SERVICES	30,000,000.00	150,000,000.00	150,000,000.00	149,956,550.00	500,000,000.00	0.00
22020713	Professional Advisory	3,680,000.00	3,680,000.00	3,680,000.00	3,678,400.00	3,680,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**8,335,587.64**	**8,336,800.00**	**8,336,800.00**	**8,054,722.06**	**8,336,800.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	8,335,587.64	8,336,800.00	8,336,800.00	8,054,722.06	8,336,800.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**23,177,476.33**	**73,180,000.00**	**73,180,000.00**	**73,077,733.71**	**123,180,000.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	3,500,000.00	3,500,000.00	3,500,000.00	3,490,000.00	3,500,000.00	0.00
22021007	Staff Welfare Packages	4,499,700.01	4,500,000.00	4,500,000.00	4,498,000.00	4,500,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	679,900.01	680,000.00	680,000.00	677,590.86	680,000.00	0.00
22021024	Committees & Commissions Expenses	3,000,000.00	3,000,000.00	3,000,000.00	2,933,142.86	3,000,000.00	0.00
22021025	Compensations	1,997,876.32	2,000,000.00	2,000,000.00	1,984,000.00	2,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	9,500,000.00	59,500,000.00	59,500,000.00	59,495,000.00	109,500,000.00	0.00
23	*CAPITAL EXPENDITURE*	*118,366,358.00*	*217,482,869.00*	*85,000,000.00*	*75,836,964.36*	*214,500,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**36,425,348.75**	**135,482,869.00**	**35,482,869.00**	**22,709,166.26**	**132,500,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**36,425,348.75**	**135,482,869.00**	**35,482,869.00**	**22,709,166.26**	**132,500,000.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	14,356,344.00	114,356,344.00	14,356,344.00	14,709,166.26	110,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,138,906.00	6,126,525.00	6,126,525.00	3,000,000.00	7,500,000.00	0.00
23010113	PURCHASE OF COMPUTERS	14,930,098.75	15,000,000.00	15,000,000.00	5,000,000.00	15,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**81,941,009.25**	**82,000,000.00**	**49,517,131.00**	**53,127,798.10**	**82,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**81,941,009.25**	**82,000,000.00**	**49,517,131.00**	**53,127,798.10**	**82,000,000.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	81,941,009.25	82,000,000.00	49,517,131.00	53,127,798.10	82,000,000.00	0.00

031800400100	High Court of Justice						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*25,067,637,012.83*	*40,558,523,591.00*	*40,558,523,591.00*	*22,184,426,598.76*	*44,671,031,291.00*	*0.00*
21	*PERSONNEL COST*	*5,634,357,510.40*	*7,860,039,353.00*	*7,860,039,353.00*	*6,065,410,697.23*	*8,468,806,291.00*	*0.00*
2101	**SALARY**	**5,634,357,510.40**	**7,860,039,353.00**	**7,860,039,353.00**	**6,065,410,697.23**	**8,468,806,291.00**	**0.00**
210101	**SALARIES AND WAGES**	**5,634,357,510.40**	**7,860,039,353.00**	**7,860,039,353.00**	**6,065,410,697.23**	**8,468,806,291.00**	**0.00**
21010101	SALARY	5,634,357,510.40	7,860,039,353.00	7,860,039,353.00	6,065,410,697.23	8,468,806,291.00	0.00
22	*OTHER RECURRENT COSTS*	*8,201,982,648.42*	*15,350,000,000.00*	*15,350,000,000.00*	*8,129,014,331.64*	*17,025,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**8,201,982,648.42**	**15,350,000,000.00**	**15,350,000,000.00**	**8,129,014,331.64**	**17,025,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**85,019,200.00**	**85,019,200.00**	**85,019,200.00**	**67,246,753.49**	**85,019,200.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	85,019,200.00	85,019,200.00	85,019,200.00	67,246,753.49	85,019,200.00	0.00
220202	**UTILITIES - GENERAL**	**75,676,936.36**	**75,680,000.00**	**75,680,000.00**	**60,249,734.89**	**75,680,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	75,676,936.36	75,680,000.00	75,680,000.00	60,249,734.89	75,680,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**139,211,998.82**	**139,240,800.00**	**139,240,800.00**	**113,950,145.94**	**139,240,800.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	59,999,693.64	60,000,000.00	60,000,000.00	47,458,526.93	60,000,000.00	0.00
22020302	BOOKS	14,999,693.64	15,000,000.00	15,000,000.00	12,679,810.06	15,000,000.00	0.00
22020303	NEWSPAPERS	1,972,117.90	2,000,000.00	2,000,000.00	1,993,665.44	2,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	40,000,000.00	40,000,000.00	40,000,000.00	32,719,630.07	40,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	8,800,000.00	8,800,000.00	8,800,000.00	7,445,882.82	8,800,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	8,440,493.64	8,440,800.00	8,440,800.00	7,473,747.58	8,440,800.00	0.00
22020315	Procurement Expenses	5,000,000.00	5,000,000.00	5,000,000.00	4,178,883.02	5,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,318,695,985.32**	**4,257,930,480.00**	**4,257,930,480.00**	**3,772,315,422.84**	**3,257,930,480.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	50,820,000.00	50,820,000.00	50,820,000.00	39,364,935.16	50,820,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	77,200,000.00	77,200,000.00	77,200,000.00	67,651,731.90	77,200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	31,208,430.64	31,208,737.00	31,208,737.00	29,024,223.50	31,208,737.00	0.00
22020406	OTHER MAINTENANCE SERVICES	51,555,542.29	51,558,155.00	51,558,155.00	41,471,533.02	51,558,155.00	0.00
22020415	Maint. of dumpsites & Evacuation of cacases	19,999,938.73	20,000,000.00	20,000,000.00	17,561,195.48	20,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	539,567,637.01	539,637,955.00	539,637,955.00	284,769,095.09	539,637,955.00	0.00
22020419	Maintenance of Court Recording System	513,344,743.02	3,452,505,633.00	3,452,505,633.00	3,261,011,509.07	2,452,505,633.00	0.00
22020420	Maintenance of Public Address System	5,000,000.00	5,000,000.00	5,000,000.00	4,611,058.19	5,000,000.00	0.00
22020422	Repairs of Refrigerator & Air condition	29,999,693.64	30,000,000.00	30,000,000.00	26,850,141.43	30,000,000.00	0.00
220205	**TRAINING - GENERAL**	**655,905,473.67**	**730,000,000.00**	**730,000,000.00**	**497,067,726.27**	**765,000,000.00**	**0.00**
22020501	LOCAL TRAINING	379,993,872.73	380,000,000.00	380,000,000.00	295,974,210.30	380,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	275,911,600.94	350,000,000.00	350,000,000.00	201,093,515.97	385,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**547,689,145.88**	**554,740,000.00**	**554,740,000.00**	**235,129,811.03**	**554,740,000.00**	**0.00**
22020601	SECURITY SERVICES	498,689,452.24	505,740,000.00	505,740,000.00	197,389,750.39	505,740,000.00	0.00
22020602	OFFICE RENT	29,999,693.64	30,000,000.00	30,000,000.00	20,339,800.27	30,000,000.00	0.00
22020608	Library Services	19,000,000.00	19,000,000.00	19,000,000.00	17,400,260.37	19,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**85,994,226.02**	**85,996,000.00**	**85,996,000.00**	**76,178,734.34**	**85,996,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	20,615,693.64	20,616,000.00	20,616,000.00	19,900,784.40	20,616,000.00	0.00
22020703	LEGAL SERVICES	17,999,000.01	18,000,000.00	18,000,000.00	16,323,876.17	18,000,000.00	0.00
22020711	Consultancy Services	43,379,632.37	43,380,000.00	43,380,000.00	36,438,287.32	43,380,000.00	0.00
22020713	Professional Advisory	3,999,900.01	4,000,000.00	4,000,000.00	3,515,786.45	4,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**205,260,063.70**	**205,296,000.00**	**205,296,000.00**	**175,894,348.30**	**205,296,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	88,460,370.07	88,496,000.00	88,496,000.00	71,302,306.93	88,496,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	116,799,693.64	116,800,000.00	116,800,000.00	104,592,041.37	116,800,000.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**10,000,000.00**	**10,000,000.00**	**10,000,000.00**	**8,774,157.61**	**10,000,000.00**	**0.00**
22020906	Insurance - Buildings	10,000,000.00	10,000,000.00	10,000,000.00	8,774,157.61	10,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**5,078,529,618.65**	**9,206,097,520.00**	**9,206,097,520.00**	**3,122,207,496.94**	**11,846,097,520.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	30,000,000.00	30,000,000.00	30,000,000.00	25,993,392.57	30,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,999,990.01	4,000,000.00	4,000,000.00	3,456,072.69	4,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	161,995,836.39	162,000,100.00	162,000,100.00	136,509,313.44	162,000,100.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	209,999,493.65	210,000,000.00	210,000,000.00	193,857,436.74	210,000,000.00	0.00
22021035	Local Technology Support Expenses	3,599,693.64	3,600,000.00	3,600,000.00	3,035,590.95	3,600,000.00	0.00
22021069	Arts & Festival Expenses	1,972,117.90	2,000,000.00	2,000,000.00	1,848,572.41	2,000,000.00	0.00
22021073	Monitoring & Evaluation Expenses	14,279,693.64	14,280,000.00	14,280,000.00	14,182,758.21	14,280,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	4,652,682,793.44	8,780,217,420.00	8,780,217,420.00	2,743,324,359.92	11,420,217,420.00	0.00
23	*CAPITAL EXPENDITURE*	*11,231,296,854.01*	*17,348,484,238.00*	*17,348,484,238.00*	*7,990,001,569.89*	*19,177,225,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**5,508,502,918.14**	**7,020,000,000.00**	**7,020,000,000.00**	**3,134,819,297.00**	**8,656,235,500.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**5,508,502,918.14**	**7,020,000,000.00**	**7,020,000,000.00**	**3,134,819,297.00**	**8,656,235,500.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	3,652,767,410.52	4,500,000,000.00	4,500,000,000.00	2,121,145,486.54	6,310,084,200.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	192,499,837.93	660,000,000.00	660,000,000.00	568,614,404.69	925,479,000.00	0.00
23010113	PURCHASE OF COMPUTERS	1,663,235,669.68	1,860,000,000.00	1,860,000,000.00	445,059,405.77	1,420,672,300.00	0.00
2302	**CONSTRUCTION / PROVISION**	**5,555,689,884.50**	**9,962,493,459.20**	**9,962,493,459.20**	**4,777,207,858.31**	**9,942,782,400.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**5,555,689,884.50**	**9,962,493,459.20**	**9,962,493,459.20**	**4,777,207,858.31**	**9,942,782,400.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	5,555,689,884.50	9,962,493,459.20	9,962,493,459.20	4,777,207,858.31	9,942,782,400.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**167,104,051.38**	**365,990,778.80**	**365,990,778.80**	**77,974,414.58**	**578,207,100.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**167,104,051.38**	**365,990,778.80**	**365,990,778.80**	**77,974,414.58**	**578,207,100.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	41,173,576.45	77,000,000.00	77,000,000.00	25,678,254.87	107,972,500.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	125,930,474.93	288,990,778.80	288,990,778.80	52,296,159.71	470,234,600.00	0.00

032600100100	Ministry of Justice						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	*EXPENDITURES*	*6,938,262,174.91*	*9,189,142,849.66*	*7,461,540,883.66*	*6,436,277,942.63*	*11,343,414,039.97*	*0.00*
21	*PERSONNEL COST*	*2,508,211,530.42*	*3,556,503,360.44*	*3,556,503,360.44*	*1,784,384,432.75*	*3,679,447,591.53*	*0.00*
2101	**SALARY**	**2,508,211,530.42**	**3,556,503,360.44**	**3,556,503,360.44**	**1,784,384,432.75**	**3,679,447,591.53**	**0.00**
210101	**SALARIES AND WAGES**	**2,508,211,530.42**	**3,556,503,360.44**	**3,556,503,360.44**	**1,784,384,432.75**	**3,679,447,591.53**	**0.00**
21010101	SALARY	2,508,211,530.42	3,556,503,360.44	3,556,503,360.44	1,784,384,432.75	3,679,447,591.53	0.00
22	*OTHER RECURRENT COSTS*	*1,530,667,563.50*	*2,461,743,262.22*	*2,461,743,262.22*	*2,423,656,013.69*	*5,170,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**1,528,177,563.49**	**2,459,243,262.22**	**2,459,243,262.22**	**2,421,575,113.93**	**5,167,500,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,600,000.00**	**4,600,000.00**	**4,600,000.00**	**4,546,578.57**	**4,600,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,600,000.00	4,600,000.00	4,600,000.00	4,546,578.57	4,600,000.00	0.00
220202	**UTILITIES - GENERAL**	**4,759,614.80**	**5,115,000.00**	**5,115,000.00**	**4,309,828.69**	**5,115,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	4,759,614.80	5,115,000.00	5,115,000.00	4,309,828.69	5,115,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**13,565,449.92**	**14,410,000.00**	**14,410,000.00**	**12,065,478.76**	**14,410,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	9,471,332.15	10,010,000.00	10,010,000.00	8,701,997.08	10,010,000.00	0.00
22020302	BOOKS	2,000,000.00	2,000,000.00	2,000,000.00	1,504,664.02	2,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	498,000.01	500,000.00	500,000.00	378,059.77	500,000.00	0.00
22020315	Procurement Expenses	1,596,117.76	1,900,000.00	1,900,000.00	1,480,757.89	1,900,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,270,641,161.69**	**2,124,006,426.14**	**2,124,006,426.14**	**2,109,640,612.27**	**4,825,006,426.40**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	61,292,643.05	64,044,713.17	64,044,713.17	62,151,022.60	64,044,713.17	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	889,182,865.73	1,495,340,000.00	1,495,340,000.00	1,491,953,407.95	4,045,340,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	12,499,595.87	13,000,000.00	13,000,000.00	12,907,621.04	13,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	6,098,430.99	6,300,000.00	6,300,000.00	4,737,640.85	6,300,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	58,014,722.91	162,592,520.47	162,592,520.47	158,360,925.36	162,592,520.47	0.00
22020419	Maintenance of Court Recording System	243,552,903.13	382,729,192.50	382,729,192.50	379,529,994.47	533,729,192.76	0.00
220205	**TRAINING - GENERAL**	**56,942,719.16**	**116,833,843.60**	**116,833,843.60**	**112,350,292.37**	**121,833,843.60**	**0.00**
22020501	LOCAL TRAINING	56,942,719.16	116,833,843.60	116,833,843.60	112,350,292.37	121,833,843.60	0.00
220206	**OTHER SERVICES - GENERAL**	**4,000,000.00**	**4,000,000.00**	**4,000,000.00**	**3,184,109.03**	**4,000,000.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	4,000,000.00	4,000,000.00	4,000,000.00	3,184,109.03	4,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**41,409,210.03**	**42,209,730.00**	**42,209,730.00**	**40,398,882.70**	**42,209,730.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	2,599,500.01	2,600,000.00	2,600,000.00	1,900,540.31	2,600,000.00	0.00
22020703	LEGAL SERVICES	38,809,710.01	39,609,730.00	39,609,730.00	38,498,342.40	39,609,730.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**6,675,144.30**	**7,292,000.00**	**7,292,000.00**	**7,271,021.32**	**7,292,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	6,675,144.30	7,292,000.00	7,292,000.00	7,271,021.32	7,292,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**125,584,263.59**	**140,776,262.48**	**140,776,262.48**	**127,808,310.22**	**143,033,000.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	3,594,585.09	4,000,000.00	4,000,000.00	3,584,294.68	4,000,000.00	0.00
22021007	Staff Welfare Packages	11,418,171.02	11,900,000.00	11,900,000.00	10,144,799.78	11,900,000.00	0.00
22021009	SPORTING ACTIVITIES	868,607.35	1,000,000.00	1,000,000.00	750,576.81	1,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	3,800,000.00	3,800,000.00	3,800,000.00	3,753,662.71	3,800,000.00	0.00
22021025	Compensations	19,073,583.31	20,233,000.00	20,233,000.00	16,673,274.70	20,233,000.00	0.00
22021051	Research & Development Expenses	6,810,911.97	7,200,000.00	7,200,000.00	4,387,456.60	7,200,000.00	0.00
22021059	Publication & Documentation Expenses	2,000,000.00	2,000,000.00	2,000,000.00	1,921,662.64	2,000,000.00	0.00
22021073	Monitoring & Evaluation Expenses	7,496,512.97	7,900,000.00	7,900,000.00	6,347,415.87	7,900,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	70,521,891.89	82,743,262.48	82,743,262.48	80,245,166.42	85,000,000.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**2,490,000.01**	**2,500,000.00**	**2,500,000.00**	**2,080,899.76**	**2,500,000.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**2,490,000.01**	**2,500,000.00**	**2,500,000.00**	**2,080,899.76**	**2,500,000.00**	**0.00**
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	2,490,000.01	2,500,000.00	2,500,000.00	2,080,899.76	2,500,000.00	0.00
23	*CAPITAL EXPENDITURE*	*2,899,383,081.00*	*3,170,896,227.00*	*1,443,294,261.00*	*2,228,237,496.19*	*2,493,966,448.44*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**2,592,584,338.27**	**2,408,741,800.00**	**1,282,794,261.00**	**1,814,323,975.27**	**1,883,831,441.44**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**2,592,584,338.27**	**2,408,741,800.00**	**1,282,794,261.00**	**1,814,323,975.27**	**1,883,831,441.44**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	2,592,584,338.27	2,408,741,800.00	1,282,794,261.00	1,814,323,975.27	1,883,831,441.44	0.00
2303	**REHABILITATION / REPAIRS**	**292,026,679.13**	**682,019,420.00**	**160,500,000.00**	**363,913,520.92**	**560,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**292,026,679.13**	**682,019,420.00**	**160,500,000.00**	**363,913,520.92**	**560,000,000.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	292,026,679.13	682,019,420.00	160,500,000.00	363,913,520.92	560,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**14,772,063.60**	**80,135,007.00**	**0.00**	**50,000,000.00**	**50,135,007.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**14,772,063.60**	**80,135,007.00**	**0.00**	**50,000,000.00**	**50,135,007.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	14,772,063.60	80,135,007.00	0.00	50,000,000.00	50,135,007.00	0.00

032600200100	Law Reform Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*588,769,607.89*	*385,420,816.76*	*385,420,816.76*	*346,820,699.46*	*1,023,592,424.06*	*0.00*
21	*PERSONNEL COST*	*35,159,497.80*	*71,602,231.76*	*71,602,231.76*	*63,038,909.25*	*74,342,424.06*	*0.00*
2101	**SALARY**	**35,159,497.80**	**71,602,231.76**	**71,602,231.76**	**63,038,909.25**	**74,342,424.06**	**0.00**
210101	**SALARIES AND WAGES**	**35,159,497.80**	**71,602,231.76**	**71,602,231.76**	**63,038,909.25**	**74,342,424.06**	**0.00**
21010101	SALARY	35,159,497.80	71,602,231.76	71,602,231.76	63,038,909.25	74,342,424.06	0.00
22	*OTHER RECURRENT COSTS*	*543,351,610.09*	*284,568,585.00*	*284,568,585.00*	*254,535,627.21*	*920,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**543,351,610.09**	**284,568,585.00**	**284,568,585.00**	**254,535,627.21**	**920,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,590,284.18**	**2,820,000.00**	**2,820,000.00**	**2,671,137.91**	**2,820,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,590,284.18	2,820,000.00	2,820,000.00	2,671,137.91	2,820,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,746,140.06**	**4,080,000.00**	**4,080,000.00**	**3,950,775.03**	**4,080,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,746,140.06	4,080,000.00	4,080,000.00	3,950,775.03	4,080,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,019,371.34**	**3,320,000.00**	**3,320,000.00**	**2,934,119.89**	**3,320,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,291,784.03	2,520,000.00	2,520,000.00	2,453,487.15	2,520,000.00	0.00
22020303	NEWSPAPERS	219,229.81	250,000.00	250,000.00	144,424.05	250,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	289,127.67	300,000.00	300,000.00	189,145.25	300,000.00	0.00
22020315	Procurement Expenses	219,229.81	250,000.00	250,000.00	147,063.45	250,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**519,034,474.36**	**102,420,000.00**	**102,420,000.00**	**87,811,675.87**	**259,152,262.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	43,120.72	48,000.00	48,000.00	45,972.94	48,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	517,705,944.90	100,932,000.00	100,932,000.00	86,949,023.35	256,732,847.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	1,285,408.74	1,440,000.00	1,440,000.00	816,679.57	2,371,415.00	0.00
220205	**TRAINING - GENERAL**	**5,450,162.09**	**5,900,000.00**	**5,900,000.00**	**5,500,395.02**	**30,900,000.00**	**0.00**
22020501	LOCAL TRAINING	5,450,162.09	5,900,000.00	5,900,000.00	5,500,395.02	30,900,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,465,866.63**	**158,300,847.00**	**158,300,847.00**	**147,631,754.55**	**462,000,000.00**	**0.00**
22020703	LEGAL SERVICES	1,747,501.29	2,000,000.00	2,000,000.00	1,113,161.99	22,000,000.00	0.00
22020709	Professional Fees Expenses	497,023.12	500,000.00	500,000.00	304,684.49	140,000,000.00	0.00
22020713	Professional Advisory	221,342.22	155,800,847.00	155,800,847.00	146,213,908.07	300,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,670,539.82**	**4,020,000.00**	**4,020,000.00**	**1,414,174.32**	**4,020,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,670,539.82	4,020,000.00	4,020,000.00	1,414,174.32	4,020,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**3,374,771.62**	**3,707,738.00**	**3,707,738.00**	**2,621,594.63**	**153,707,738.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	177,707.50	200,000.00	200,000.00	107,621.04	200,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	262,864.54	300,000.00	300,000.00	174,892.50	300,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	282,260.58	327,738.00	327,738.00	194,523.18	327,738.00	0.00
22021024	Committees & Commissions Expenses	1,656,549.50	1,800,000.00	1,800,000.00	1,087,362.32	151,800,000.00	0.00
22021025	Compensations	995,389.51	1,080,000.00	1,080,000.00	1,057,195.59	1,080,000.00	0.00
23	*CAPITAL EXPENDITURE*	*10,258,500.00*	*29,250,000.00*	*29,250,000.00*	*29,246,163.00*	*29,250,000.00*	*0.00*
2303	**REHABILITATION / REPAIRS**	**10,258,500.00**	**29,250,000.00**	**29,250,000.00**	**29,246,163.00**	**29,250,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**10,258,500.00**	**29,250,000.00**	**29,250,000.00**	**29,246,163.00**	**29,250,000.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,258,500.00	29,250,000.00	29,250,000.00	29,246,163.00	29,250,000.00	0.00

032600700100	Citizen's Mediation Center						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*132,784,081.08*	*224,950,000.00*	*224,950,000.00*	*165,701,029.47*	*875,096,829.28*	*0.00*
21	*PERSONNEL COST*	*0.00*	*0.00*	*0.00*	*0.00*	*244,096,829.28*	*0.00*
2101	**SALARY**	**0.00**	**0.00**	**0.00**	**0.00**	**244,096,829.28**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**0.00**	**0.00**	**0.00**	**244,096,829.28**	**0.00**
21010101	SALARY	0.00	0.00	0.00	0.00	244,096,829.28	0.00
22	*OTHER RECURRENT COSTS*	*132,784,081.08*	*176,200,000.00*	*176,200,000.00*	*157,710,597.82*	*436,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**132,784,081.08**	**176,200,000.00**	**176,200,000.00**	**157,710,597.82**	**436,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,836,223.99**	**4,000,000.00**	**4,000,000.00**	**3,260,968.33**	**4,000,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,836,223.99	4,000,000.00	4,000,000.00	3,260,968.33	4,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**7,897,156.53**	**8,190,001.00**	**8,190,001.00**	**6,849,766.90**	**8,190,001.00**	**0.00**
22020201	ELECTRICITY CHARGES	7,897,156.53	8,190,001.00	8,190,001.00	6,849,766.90	8,190,001.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**9,653,481.94**	**10,044,000.00**	**10,044,000.00**	**8,558,968.64**	**10,044,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	7,721,246.03	8,044,000.00	8,044,000.00	6,770,120.55	8,044,000.00	0.00
22020315	Procurement Expenses	1,932,235.91	2,000,000.00	2,000,000.00	1,788,848.09	2,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**76,545,833.01**	**80,708,663.00**	**80,708,663.00**	**73,593,486.34**	**236,708,663.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	2,875,309.58	3,000,000.00	3,000,000.00	2,477,399.03	3,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,240,056.90	7,522,662.50	7,522,662.50	6,569,607.78	7,522,662.50	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,764,592.70	1,828,001.00	1,828,001.00	1,499,912.99	1,828,001.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,933,722.64	2,000,000.00	2,000,000.00	1,833,717.87	2,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	62,732,151.19	66,357,999.50	66,357,999.50	61,212,848.67	222,357,999.50	0.00
220205	**TRAINING - GENERAL**	**13,378,644.60**	**13,880,000.00**	**13,880,000.00**	**11,839,005.67**	**13,880,000.00**	**0.00**
22020501	LOCAL TRAINING	13,378,644.60	13,880,000.00	13,880,000.00	11,839,005.67	13,880,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**1,485,403.17**	**1,550,000.00**	**1,550,000.00**	**1,410,903.68**	**55,350,000.00**	**0.00**
22020602	OFFICE RENT	1,485,403.17	1,550,000.00	1,550,000.00	1,410,903.68	55,350,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,926,289.00**	**2,000,000.00**	**2,000,000.00**	**1,725,502.52**	**2,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,926,289.00	2,000,000.00	2,000,000.00	1,725,502.52	2,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,589,359.28**	**5,799,999.00**	**5,799,999.00**	**4,894,157.49**	**5,799,999.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	5,589,359.28	5,799,999.00	5,799,999.00	4,894,157.49	5,799,999.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**12,471,689.56**	**50,027,337.00**	**50,027,337.00**	**45,577,838.25**	**100,027,337.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	229,517.39	237,183.00	237,183.00	205,881.97	237,183.00	0.00
22021007	Staff Welfare Packages	1,916,476.59	2,000,000.00	2,000,000.00	1,862,751.26	2,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	492,831.66	510,000.00	510,000.00	448,079.70	510,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,852,165.66	5,036,393.00	5,036,393.00	4,611,015.41	5,036,393.00	0.00
22021025	Compensations	1,150,421.18	1,200,000.00	1,200,000.00	1,016,297.84	1,200,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	3,830,277.08	41,043,761.00	41,043,761.00	37,433,812.06	91,043,761.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*48,750,000.00*	*48,750,000.00*	*7,990,431.65*	*195,000,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**48,750,000.00**	**48,750,000.00**	**7,990,431.65**	**195,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**48,750,000.00**	**48,750,000.00**	**7,990,431.65**	**195,000,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	20,000,000.00	20,000,000.00	5,990,431.65	95,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	28,750,000.00	28,750,000.00	2,000,000.00	100,000,000.00	0.00

032605200100	Office of Public Defender						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*165,226,363.96*	*310,350,065.00*	*310,350,065.00*	*237,350,782.87*	*415,945,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*124,866,500.96*	*240,190,978.00*	*240,190,978.00*	*167,200,782.87*	*250,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**124,866,500.96**	**240,190,978.00**	**240,190,978.00**	**167,200,782.87**	**250,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**20,303,651.01**	**21,000,000.00**	**21,000,000.00**	**19,751,177.81**	**21,000,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,303,651.01	21,000,000.00	21,000,000.00	19,751,177.81	21,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**7,739,836.14**	**8,001,600.00**	**8,001,600.00**	**5,889,658.63**	**8,001,600.00**	**0.00**
22020201	ELECTRICITY CHARGES	7,739,836.14	8,001,600.00	8,001,600.00	5,889,658.63	8,001,600.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,780,042.73**	**7,000,000.00**	**7,000,000.00**	**5,210,487.59**	**7,000,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	6,780,042.73	7,000,000.00	7,000,000.00	5,210,487.59	7,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,491,477.62**	**3,600,000.00**	**3,600,000.00**	**2,045,981.35**	**3,600,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,164,679.14	1,200,000.00	1,200,000.00	1,062,751.26	1,200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,326,798.48	2,400,000.00	2,400,000.00	983,230.09	2,400,000.00	0.00
220205	**TRAINING - GENERAL**	**1,165,639.07**	**1,200,000.00**	**1,200,000.00**	**1,054,305.18**	**1,200,000.00**	**0.00**
22020501	LOCAL TRAINING	1,165,639.07	1,200,000.00	1,200,000.00	1,054,305.18	1,200,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**732,403.02**	**773,736.00**	**773,736.00**	**610,360.17**	**773,736.00**	**0.00**
22020711	Consultancy Services	732,403.02	773,736.00	773,736.00	610,360.17	773,736.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**7,937,095.83**	**8,198,400.00**	**8,198,400.00**	**7,167,294.04**	**8,198,400.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	7,937,095.83	8,198,400.00	8,198,400.00	7,167,294.04	8,198,400.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**76,716,355.55**	**190,417,242.00**	**190,417,242.00**	**125,471,518.10**	**200,226,264.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	2,900,553.81	3,045,380.48	3,045,380.48	2,461,704.67	12,854,402.48	0.00
22021079	Regulatory Enforcement Expenses	73,815,801.74	187,371,861.52	187,371,861.52	123,009,813.42	187,371,861.52	0.00
23	*CAPITAL EXPENDITURE*	*40,359,863.00*	*70,159,087.00*	*70,159,087.00*	*70,150,000.00*	*165,945,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**40,359,863.00**	**70,159,087.00**	**70,159,087.00**	**70,150,000.00**	**165,945,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**40,359,863.00**	**70,159,087.00**	**70,159,087.00**	**70,150,000.00**	**165,945,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	40,359,863.00	70,159,087.00	70,159,087.00	70,150,000.00	165,945,000.00	0.00

032605300100	Office of Administrator General						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*122,253,964.14*	*210,783,164.00*	*210,783,164.00*	*103,966,855.49*	*248,550,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*122,253,964.14*	*132,783,164.00*	*132,783,164.00*	*103,966,855.49*	*172,500,000.00*	*0.00*
2202	**OVERHEAD COST**	**122,253,964.14**	**132,783,164.00**	**132,783,164.00**	**103,966,855.49**	**172,500,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**894,000.01**	**904,000.00**	**904,000.00**	**584,273.78**	**904,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	894,000.01	904,000.00	904,000.00	584,273.78	904,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,944,000.01**	**2,964,000.00**	**2,964,000.00**	**1,242,056.20**	**2,964,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,944,000.01	2,964,000.00	2,964,000.00	1,242,056.20	2,964,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,381,500.01**	**2,382,500.00**	**2,382,500.00**	**1,070,256.89**	**2,382,500.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,381,500.01	2,382,500.00	2,382,500.00	1,070,256.89	2,382,500.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,719,400.03**	**7,865,500.00**	**7,865,500.00**	**5,247,614.91**	**7,865,500.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	2,706,000.01	2,712,000.00	2,712,000.00	1,767,137.45	2,712,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,973,500.01	2,013,500.00	2,013,500.00	1,400,565.61	2,013,500.00	0.00
22020406	OTHER MAINTENANCE SERVICES	3,039,900.02	3,140,000.00	3,140,000.00	2,079,911.85	3,140,000.00	0.00
220205	**TRAINING - GENERAL**	**13,549,900.03**	**13,850,000.00**	**13,850,000.00**	**8,688,101.31**	**14,566,836.00**	**0.00**
22020501	LOCAL TRAINING	13,549,900.03	13,850,000.00	13,850,000.00	8,688,101.31	14,566,836.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,500,000.00**	**2,500,000.00**	**2,500,000.00**	**2,500,000.00**	**2,500,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,100,000.02**	**4,120,000.00**	**4,120,000.00**	**1,486,407.85**	**4,120,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	4,100,000.02	4,120,000.00	4,120,000.00	1,486,407.85	4,120,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**88,165,164.03**	**98,197,164.00**	**98,197,164.00**	**83,148,144.56**	**137,197,164.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	640,000.00	650,000.00	650,000.00	444,126.89	650,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	649,000.00	650,000.00	650,000.00	454,420.55	650,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	262,166.00	272,166.00	272,166.00	187,400.15	9,272,166.00	0.00
22021025	Compensations	602,999.01	603,999.00	603,999.00	396,753.75	10,603,999.00	0.00
22021079	Regulatory Enforcement Expenses	82,500,000.00	82,500,000.00	82,500,000.00	68,163,842.88	82,500,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	3,510,999.01	13,520,999.00	13,520,999.00	13,501,600.34	33,520,999.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*78,000,000.00*	*78,000,000.00*	*0.00*	*76,050,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**78,000,000.00**	**78,000,000.00**	**0.00**	**76,050,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**78,000,000.00**	**78,000,000.00**	**0.00**	**76,050,000.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	78,000,000.00	78,000,000.00	0.00	76,050,000.00	0.00

032605400100	Multi-Door Court House						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*186,490,347.35*	*484,616,285.00*	*484,616,285.00*	*338,482,353.28*	*812,075,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*181,566,347.35*	*367,616,285.00*	*367,616,285.00*	*330,029,353.28*	*698,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**181,566,347.35**	**367,616,285.00**	**367,616,285.00**	**330,029,353.28**	**698,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**795,046.68**	**900,000.00**	**900,000.00**	**619,695.84**	**900,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	795,046.68	900,000.00	900,000.00	619,695.84	900,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,345,877.66**	**2,750,000.00**	**2,750,000.00**	**1,908,031.77**	**2,750,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,345,877.66	2,750,000.00	2,750,000.00	1,908,031.77	2,750,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**7,718,782.10**	**8,950,000.00**	**8,950,000.00**	**6,506,444.56**	**18,950,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	6,168,295.00	7,200,000.00	7,200,000.00	5,223,618.15	7,200,000.00	0.00
22020303	NEWSPAPERS	453,914.36	500,000.00	500,000.00	362,751.26	500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,096,572.75	1,250,000.00	1,250,000.00	920,075.15	11,250,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**4,121,480.85**	**4,750,000.00**	**4,750,000.00**	**3,385,694.74**	**24,750,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,760,580.74	2,050,000.00	2,050,000.00	1,454,815.56	2,050,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,386,854.90	1,600,000.00	1,600,000.00	1,127,019.73	1,600,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	974,045.21	1,100,000.00	1,100,000.00	803,859.45	21,100,000.00	0.00
220205	**TRAINING - GENERAL**	**3,799,660.62**	**5,293,373.00**	**5,293,373.00**	**4,071,216.97**	**5,293,373.00**	**0.00**
22020501	LOCAL TRAINING	3,799,660.62	5,293,373.00	5,293,373.00	4,071,216.97	5,293,373.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**115,490,836.85**	**189,528,873.00**	**189,528,873.00**	**166,173,467.86**	**289,528,873.00**	**0.00**
22020709	Professional Fees Expenses	721,719.91	800,000.00	800,000.00	597,294.17	800,000.00	0.00
22020711	Consultancy Services	114,769,116.94	188,728,873.00	188,728,873.00	165,576,173.69	288,728,873.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,153,913.69**	**2,500,000.00**	**2,500,000.00**	**1,787,362.32**	**2,500,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,153,913.69	2,500,000.00	2,500,000.00	1,787,362.32	2,500,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**45,140,748.90**	**152,944,039.00**	**152,944,039.00**	**145,577,439.21**	**353,327,754.00**	**0.00**
22021002	HONORARIUM & SITTING ALLOWANCE	1,786,407.86	2,060,000.00	2,060,000.00	1,548,906.81	2,443,715.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	878,585.64	1,000,000.00	1,000,000.00	741,338.91	1,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	5,230,833.46	6,146,039.00	6,146,039.00	4,426,523.10	6,146,039.00	0.00
22021024	Committees & Commissions Expenses	7,811,126.74	109,160,000.00	109,160,000.00	105,758,558.87	209,160,000.00	0.00
22021052	Welfare Package & Special Services to the Public	29,433,795.19	34,578,000.00	34,578,000.00	33,102,111.52	134,578,000.00	0.00
23	*CAPITAL EXPENDITURE*	*4,924,000.00*	*117,000,000.00*	*117,000,000.00*	*8,453,000.00*	*114,075,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**4,924,000.00**	**48,000,000.00**	**48,000,000.00**	**5,453,000.00**	**45,075,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**4,924,000.00**	**48,000,000.00**	**48,000,000.00**	**5,453,000.00**	**45,075,000.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	30,000,000.00	30,000,000.00	4,000,000.00	27,075,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	8,000,000.00	8,000,000.00	700,000.00	8,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	4,924,000.00	10,000,000.00	10,000,000.00	753,000.00	10,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**63,000,000.00**	**63,000,000.00**	**2,000,000.00**	**63,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**0.00**	**63,000,000.00**	**63,000,000.00**	**2,000,000.00**	**63,000,000.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	63,000,000.00	63,000,000.00	2,000,000.00	63,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**6,000,000.00**	**6,000,000.00**	**1,000,000.00**	**6,000,000.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**6,000,000.00**	**6,000,000.00**	**1,000,000.00**	**6,000,000.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	6,000,000.00	6,000,000.00	1,000,000.00	6,000,000.00	0.00

032605500100	Law Enforcement Training Institute						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*450,514,991.79*	*591,722,610.00*	*591,722,610.00*	*188,920,841.02*	*490,062,500.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*450,514,991.79*	*494,222,610.00*	*494,222,610.00*	*157,128,541.02*	*395,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**450,514,991.79**	**494,222,610.00**	**494,222,610.00**	**157,128,541.02**	**395,000,000.00**	**0.00**
220203	**MATERIALS & SUPPLIES - GENERAL**	**450,514,991.79**	**494,222,610.00**	**494,222,610.00**	**157,128,541.02**	**395,000,000.00**	**0.00**
22020309	UNIFORMS & OTHER CLOTHING	67,545,579.59	94,222,610.00	94,222,610.00	59,325,982.44	95,000,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	382,969,412.20	400,000,000.00	400,000,000.00	97,802,558.58	300,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*97,500,000.00*	*97,500,000.00*	*31,792,300.00*	*95,062,500.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**97,500,000.00**	**97,500,000.00**	**31,792,300.00**	**95,062,500.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**97,500,000.00**	**97,500,000.00**	**31,792,300.00**	**95,062,500.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	97,500,000.00	97,500,000.00	31,792,300.00	95,062,500.00	0.00

032605600100	Lagos State Domestic & Sexual Violence Agency (						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*497,190,107.61*	*861,142,916.00*	*861,142,916.00*	*716,092,742.32*	*1,252,750,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*467,566,567.61*	*773,117,916.00*	*773,117,916.00*	*660,947,030.32*	*970,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**467,566,567.61**	**773,117,916.00**	**773,117,916.00**	**660,947,030.32**	**970,000,000.00**	**0.00**
220210	**MISCELLANEOUS EXPENSES GENERAL**	**467,566,567.61**	**773,117,916.00**	**773,117,916.00**	**660,947,030.32**	**970,000,000.00**	**0.00**
22021079	Regulatory Enforcement Expenses	467,566,567.61	773,117,916.00	773,117,916.00	660,947,030.32	970,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*29,623,540.00*	*88,025,000.00*	*88,025,000.00*	*55,145,712.00*	*282,750,000.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**29,623,540.00**	**88,025,000.00**	**88,025,000.00**	**55,145,712.00**	**282,750,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**29,623,540.00**	**88,025,000.00**	**88,025,000.00**	**55,145,712.00**	**282,750,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	29,623,540.00	88,025,000.00	88,025,000.00	55,145,712.00	282,750,000.00	0.00

051300100100	Ministry of Youth & Social Development						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*9,984,641,010.66*	*8,303,249,144.72*	*13,054,139,369.09*	*5,867,853,904.52*	*35,983,816,947.43*	*30,000,000.00*
21	*PERSONNEL COST*	*1,191,165,289.99*	*1,812,659,570.01*	*1,812,659,570.01*	*1,316,322,802.63*	*1,941,027,001.23*	*0.00*
2101	**SALARY**	**1,191,165,289.99**	**1,812,659,570.01**	**1,812,659,570.01**	**1,316,322,802.63**	**1,941,027,001.23**	**0.00**
210101	**SALARIES AND WAGES**	**1,191,165,289.99**	**1,812,659,570.01**	**1,812,659,570.01**	**1,316,322,802.63**	**1,941,027,001.23**	**0.00**
21010101	SALARY	1,191,165,289.99	1,812,659,570.01	1,812,659,570.01	1,316,322,802.63	1,941,027,001.23	0.00
22	*OTHER RECURRENT COSTS*	*2,890,696,483.67*	*3,397,074,928.90*	*3,397,074,928.90*	*2,358,867,361.97*	*4,096,343,256.00*	*30,000,000.00*
2202	**OVERHEAD COST**	**2,852,688,472.65**	**3,357,574,928.90**	**3,357,574,928.90**	**2,326,759,410.80**	**3,925,443,256.00**	**30,000,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**360,000.00**	**360,000.00**	**360,000.00**	**360,000.00**	**360,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	360,000.00	360,000.00	360,000.00	360,000.00	360,000.00	0.00
220202	**UTILITIES - GENERAL**	**4,343,993.01**	**4,344,000.00**	**4,344,000.00**	**648,841.63**	**4,344,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	4,343,993.01	4,344,000.00	4,344,000.00	648,841.63	4,344,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**13,983,593.02**	**13,983,600.00**	**13,983,600.00**	**11,212,231.23**	**13,983,600.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,983,600.00	1,983,600.00	1,983,600.00	1,059,810.41	1,983,600.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,999,995.01	3,000,000.00	3,000,000.00	1,152,420.82	3,000,000.00	0.00
22020315	Procurement Expenses	3,999,998.01	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**87,543,462.87**	**91,271,338.05**	**91,271,338.05**	**78,391,493.10**	**91,271,338.05**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,019,995.01	1,020,000.00	1,020,000.00	1,020,000.00	1,020,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	49,443,753.81	52,641,729.00	52,641,729.00	40,632,464.31	52,641,729.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	23,129,831.47	23,609,600.00	23,609,600.00	23,600,000.00	23,609,600.00	0.00
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020422	Repairs of Refrigerator & Air condition	3,949,882.58	4,000,009.05	4,000,009.05	3,139,028.79	4,000,009.05	0.00
220205	**TRAINING - GENERAL**	**77,416,733.10**	**81,000,000.00**	**81,000,000.00**	**75,457,262.45**	**81,000,000.00**	**0.00**
22020501	LOCAL TRAINING	77,416,733.10	81,000,000.00	81,000,000.00	75,457,262.45	81,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**4,740,597.37**	**5,099,000.00**	**5,099,000.00**	**388,596.87**	**5,099,000.00**	**0.00**
22020608	Library Services	98,997.01	99,000.00	99,000.00	7,544.83	99,000.00	0.00
22020609	Janitorial Services	4,641,600.36	5,000,000.00	5,000,000.00	381,052.04	5,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**97,071,016.48**	**101,000,000.00**	**101,000,000.00**	**66,323,897.41**	**101,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	12,999,999.01	13,000,000.00	13,000,000.00	990,735.31	13,000,000.00	0.00
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	5,000,000.00	808,953.92	5,000,000.00	0.00
22020711	Consultancy Services	79,071,017.47	83,000,000.00	83,000,000.00	64,524,208.17	83,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**12,175,912.07**	**12,276,000.00**	**12,276,000.00**	**11,559,139.28**	**12,276,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	12,175,912.07	12,276,000.00	12,276,000.00	11,559,139.28	12,276,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,555,053,164.72**	**3,048,240,990.85**	**3,048,240,990.85**	**2,082,417,948.82**	**3,616,109,317.95**	**30,000,000.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	6,000,000.00	6,000,000.00	6,000,000.00	1,658,188.92	6,000,000.00	0.00
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	5,670,000.00	5,670,000.00	5,670,000.00	5,670,000.00	5,670,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	66,084,349.47	70,000,000.00	70,000,000.00	64,457,262.45	70,000,000.00	0.00
22021025	Compensations	3,732,000.00	3,732,000.00	3,732,000.00	3,732,000.00	3,732,000.00	0.00
22021045	Youths Empowerment Scheme Expenses	746,949,401.82	826,388,990.85	826,388,990.85	793,152,287.69	1,100,343,736.95	0.00
22021051	Research & Development Expenses	11,798,509.59	12,000,000.00	12,000,000.00	11,075,379.00	12,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	1,652,528,492.47	2,056,950,000.00	2,056,950,000.00	1,137,874,915.32	2,350,863,581.00	30,000,000.00
22021061	Entrepreneurship Development	56,290,411.37	61,500,000.00	61,500,000.00	58,797,915.45	61,500,000.00	0.00
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**38,008,011.02**	**39,500,000.00**	**39,500,000.00**	**32,107,951.16**	**170,900,000.00**	**0.00**
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**38,008,011.02**	**39,500,000.00**	**39,500,000.00**	**32,107,951.16**	**170,900,000.00**	**0.00**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GR	38,008,011.02	39,500,000.00	39,500,000.00	32,107,951.16	170,900,000.00	0.00
23	*CAPITAL EXPENDITURE*	*5,902,779,237.00*	*3,093,514,645.81*	*7,844,404,870.18*	*2,192,663,739.92*	*29,946,446,690.20*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**5,902,779,237.00**	**3,093,514,645.81**	**7,844,404,870.18**	**2,192,663,739.92**	**29,946,446,690.20**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**5,902,779,237.00**	**3,093,514,645.81**	**7,844,404,870.18**	**2,192,663,739.92**	**29,946,446,690.20**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	5,902,779,237.00	3,093,514,645.81	7,844,404,870.18	2,192,663,739.92	29,946,446,690.20	0.00

051305300100	Office of Disability Affairs						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*468,285,057.21*	*754,879,643.62*	*589,672,899.62*	*224,571,171.06*	*1,605,421,411.28*	*0.00*
22	*OTHER RECURRENT COSTS*	*292,569,864.21*	*475,300,000.00*	*475,300,000.00*	*209,515,171.06*	*830,456,000.00*	*0.00*
2202	**OVERHEAD COST**	**290,015,503.45**	**452,020,000.00**	**452,020,000.00**	**186,235,171.06**	**807,176,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,132,579.92**	**2,699,999.92**	**2,699,999.92**	**2,699,999.92**	**2,699,999.92**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,132,579.92	2,699,999.92	2,699,999.92	2,699,999.92	2,699,999.92	0.00
220202	**UTILITIES - GENERAL**	**10,557,074.90**	**13,417,500.00**	**13,417,500.00**	**13,417,500.00**	**13,417,500.00**	**0.00**
22020202	TELEPHONE CHARGES	10,557,074.90	13,417,500.00	13,417,500.00	13,417,500.00	13,417,500.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,664,483.23**	**1,948,281.98**	**1,948,281.98**	**1,948,281.98**	**1,948,281.98**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	596,524.68	698,281.98	698,281.98	698,281.98	698,281.98	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	588,259.52	700,000.00	700,000.00	700,000.00	700,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	279,700.02	350,000.00	350,000.00	350,000.00	350,000.00	0.00
22020315	Procurement Expenses	199,999.01	200,000.00	200,000.00	200,000.00	200,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,997,827.07**	**3,747,687.99**	**3,747,687.99**	**3,379,014.67**	**3,747,687.99**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,223,512.25	1,543,687.98	1,543,687.98	1,175,014.66	1,543,687.98	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	967,554.26	1,204,000.01	1,204,000.01	1,204,000.01	1,204,000.01	0.00
22020422	Repairs of Refrigerator & Air condition	806,760.57	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220205	**TRAINING - GENERAL**	**13,193,500.58**	**16,857,399.45**	**16,857,399.45**	**12,238,451.49**	**16,857,399.45**	**0.00**
22020501	LOCAL TRAINING	13,193,500.58	16,857,399.45	16,857,399.45	12,238,451.49	16,857,399.45	0.00
220206	**OTHER SERVICES - GENERAL**	**1,229,501.71**	**1,520,000.00**	**1,520,000.00**	**1,520,000.00**	**1,520,000.00**	**0.00**
22020608	Library Services	228,247.18	250,000.00	250,000.00	250,000.00	250,000.00	0.00
22020609	Janitorial Services	1,001,254.53	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**740,259.08**	**880,000.00**	**880,000.00**	**880,000.00**	**880,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	365,339.61	400,000.00	400,000.00	400,000.00	400,000.00	0.00
22020703	LEGAL SERVICES	374,919.48	480,000.00	480,000.00	480,000.00	480,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,959,874.15**	**3,720,000.00**	**3,720,000.00**	**2,797,596.09**	**3,720,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,959,874.15	3,720,000.00	3,720,000.00	2,797,596.09	3,720,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**254,540,402.80**	**407,229,130.66**	**407,229,130.66**	**147,354,326.90**	**762,385,130.66**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	551,630.22	700,000.00	700,000.00	700,000.00	700,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	149,998.01	150,000.00	150,000.00	150,000.00	150,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	367,377.85	400,000.00	400,000.00	400,000.00	400,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,621,325.09	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22021024	Committees & Commissions Expenses	10,592,521.51	13,500,000.00	13,500,000.00	13,500,000.00	13,500,000.00	0.00
22021025	Compensations	1,214,851.41	1,516,529.97	1,516,529.97	1,516,529.94	1,516,529.97	0.00
22021041	Special Schools' (PWD) Expenses	239,311,600.70	387,462,600.69	387,462,600.69	127,587,796.96	742,618,600.69	0.00
22021052	Welfare Package & Special Services to the Public	731,098.02	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**2,554,360.76**	**23,280,000.00**	**23,280,000.00**	**23,280,000.00**	**23,280,000.00**	**0.00**
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**2,554,360.76**	**23,280,000.00**	**23,280,000.00**	**23,280,000.00**	**23,280,000.00**	**0.00**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GR	2,554,360.76	23,280,000.00	23,280,000.00	23,280,000.00	23,280,000.00	0.00
23	*CAPITAL EXPENDITURE*	*175,715,193.00*	*279,579,643.62*	*114,372,899.62*	*15,056,000.00*	*774,965,411.28*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**14,400,300.00**	**84,579,643.62**	**31,872,899.62**	**5,056,000.00**	**374,965,411.28**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**14,400,300.00**	**84,579,643.62**	**31,872,899.62**	**5,056,000.00**	**374,965,411.28**	**0.00**
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPI	14,400,300.00	84,579,643.62	31,872,899.62	5,056,000.00	374,965,411.28	0.00
2305	**OTHER CAPITAL PROJECTS**	**161,314,893.00**	**195,000,000.00**	**82,500,000.00**	**10,000,000.00**	**400,000,000.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**161,314,893.00**	**195,000,000.00**	**82,500,000.00**	**10,000,000.00**	**400,000,000.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	161,314,893.00	195,000,000.00	82,500,000.00	10,000,000.00	400,000,000.00	0.00

051400100100	Ministry of Women Affairs and Poverty Alleviatic						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*4,200,634,447.17*	*7,172,724,080.09*	*6,543,103,524.09*	*4,463,944,303.10*	*6,837,015,563.30*	*77,908,700.09*
21	*PERSONNEL COST*	*456,416,989.08*	*695,788,576.11*	*695,788,576.11*	*387,510,793.06*	*566,727,330.34*	*0.00*
2101	**SALARY**	**456,416,989.08**	**695,788,576.11**	**695,788,576.11**	**387,510,793.06**	**566,727,330.34**	**0.00**
210101	**SALARIES AND WAGES**	**456,416,989.08**	**695,788,576.11**	**695,788,576.11**	**387,510,793.06**	**566,727,330.34**	**0.00**
21010101	SALARY	456,416,989.08	695,788,576.11	695,788,576.11	387,510,793.06	566,727,330.34	0.00
22	*OTHER RECURRENT COSTS*	*2,841,203,545.09*	*5,318,011,857.48*	*5,318,011,857.48*	*3,702,825,859.57*	*5,120,238,182.00*	*77,908,700.09*
2202	**OVERHEAD COST**	**2,840,203,545.09**	**5,317,011,857.48**	**5,317,011,857.48**	**3,702,287,754.37**	**5,119,238,182.00**	**77,908,700.09**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,866,000.00**	**4,866,000.00**	**4,866,000.00**	**4,065,998.21**	**4,866,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,866,000.00	4,866,000.00	4,866,000.00	4,065,998.21	4,866,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,349,998.01**	**3,350,000.00**	**3,350,000.00**	**377,706.99**	**3,350,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,349,998.01	3,350,000.00	3,350,000.00	377,706.99	3,350,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**18,610,979.02**	**18,611,000.00**	**18,611,000.00**	**13,919,129.02**	**18,611,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	6,083,997.01	6,084,000.00	6,084,000.00	2,388,841.63	6,084,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	6,526,992.01	6,527,000.00	6,527,000.00	5,530,287.38	6,527,000.00	0.00
22020315	Procurement Expenses	5,999,990.01	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,167,738,002.68**	**2,318,562,304.48**	**2,318,562,304.48**	**1,367,115,028.84**	**2,220,788,629.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	6,120,875.01	6,120,878.00	6,120,878.00	3,349,509.23	6,120,878.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	3,066,000.00	3,066,000.00	3,066,000.00	2,142,210.41	3,066,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,300,000.00	3,300,000.00	3,300,000.00	2,376,210.41	3,300,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	1,155,251,127.67	2,306,075,426.48	2,306,075,426.48	1,359,247,098.80	2,208,301,751.00	0.00
220205	**TRAINING - GENERAL**	**41,563,542.29**	**43,591,240.00**	**43,591,240.00**	**17,802,392.59**	**43,591,240.00**	**0.00**
22020501	LOCAL TRAINING	41,563,542.29	43,591,240.00	43,591,240.00	17,802,392.59	43,591,240.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**15,060,315.37**	**15,800,000.00**	**15,800,000.00**	**13,028,631.23**	**15,800,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	8,799,999.01	8,800,000.00	8,800,000.00	6,028,631.23	8,800,000.00	0.00
22020703	LEGAL SERVICES	1,999,990.01	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020713	Professional Advisory	4,260,326.35	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**8,150,119.01**	**8,150,122.00**	**8,150,122.00**	**2,468,703.31**	**8,150,122.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	8,150,119.01	8,150,122.00	8,150,122.00	2,468,703.31	8,150,122.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,580,864,588.70**	**2,904,081,191.00**	**2,904,081,191.00**	**2,283,510,164.19**	**2,804,081,191.00**	**77,908,700.09**
22021003	PUBLICITY & ADVERTISEMENTS	14,915,872.07	15,189,034.00	15,189,034.00	9,646,296.45	15,189,034.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	6,024,330.00	6,024,330.00	6,024,330.00	2,328,866.78	6,024,330.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	70,594,980.76	75,503,268.00	75,503,268.00	71,808,109.63	75,503,268.00	0.00
22021051	Research & Development Expenses	12,924,691.02	12,924,701.00	12,924,701.00	9,970,698.10	12,924,701.00	0.00
22021052	Welfare Package & Special Services to the Public	925,071,032.59	988,690,768.00	988,690,768.00	899,398,368.84	988,690,768.00	77,908,700.09
22021061	Entrepreneurship Development	466,808,680.13	1,717,126,381.00	1,717,126,381.00	1,238,755,476.52	1,617,126,381.00	0.00
22021073	Monitoring & Evaluation Expenses	6,030,000.00	6,030,000.00	6,030,000.00	6,021,000.00	6,030,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	78,495,002.12	82,592,709.00	82,592,709.00	45,581,347.85	82,592,709.00	0.00
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**1,000,000.00**	**1,000,000.00**	**1,000,000.00**	**538,105.20**	**1,000,000.00**	**0.00**
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**1,000,000.00**	**1,000,000.00**	**1,000,000.00**	**538,105.20**	**1,000,000.00**	**0.00**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GR	1,000,000.00	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*903,013,913.00*	*1,158,923,646.50*	*529,303,090.50*	*373,607,650.47*	*1,150,050,050.96*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**903,013,913.00**	**1,158,923,646.50**	**529,303,090.50**	**373,607,650.47**	**1,150,050,050.96**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**903,013,913.00**	**1,158,923,646.50**	**529,303,090.50**	**373,607,650.47**	**1,150,050,050.96**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	903,013,913.00	1,158,923,646.50	529,303,090.50	373,607,650.47	1,150,050,050.96	0.00

051405500100	Women Development Centre						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*63,093,479.50*	*106,220,000.53*	*106,220,000.53*	*41,623,366.22*	*97,917,116.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*63,093,479.50*	*106,220,000.53*	*106,220,000.53*	*41,623,366.22*	*97,917,116.00*	*0.00*
2202	**OVERHEAD COST**	**63,093,479.50**	**106,220,000.53**	**106,220,000.53**	**41,623,366.22**	**97,917,116.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**694,008.57**	**800,000.00**	**800,000.00**	**800,000.00**	**800,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	694,008.57	800,000.00	800,000.00	800,000.00	800,000.00	0.00
220202	**UTILITIES - GENERAL**	**8,735,940.72**	**10,760,000.00**	**10,760,000.00**	**5,438,971.95**	**10,760,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	8,004,820.13	9,760,000.00	9,760,000.00	4,900,866.75	9,760,000.00	0.00
22020202	TELEPHONE CHARGES	731,120.60	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,830,388.74**	**3,833,286.00**	**3,833,286.00**	**1,770,199.64**	**3,833,286.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,045,847.52	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	155,516.55	200,000.00	200,000.00	200,000.00	200,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,629,024.68	2,233,286.00	2,233,286.00	170,199.64	2,233,286.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**5,444,108.85**	**6,900,000.00**	**6,900,000.00**	**987,746.62**	**6,900,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	263,943.05	300,000.00	300,000.00	300,000.00	300,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,233,343.85	2,600,000.00	2,600,000.00	382,904.98	2,600,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,837,555.72	2,500,000.00	2,500,000.00	190,526.02	2,500,000.00	0.00
22020415	Maint. of dumpsites & Evacuation of cacases	1,109,266.23	1,500,000.00	1,500,000.00	114,315.61	1,500,000.00	0.00
220205	**TRAINING - GENERAL**	**7,017,828.85**	**9,500,000.00**	**9,500,000.00**	**3,033,472.86**	**9,500,000.00**	**0.00**
22020501	LOCAL TRAINING	7,017,828.85	9,500,000.00	9,500,000.00	3,033,472.86	9,500,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**775,142.98**	**1,040,000.00**	**1,040,000.00**	**544,848.78**	**1,040,000.00**	**0.00**
22020609	Janitorial Services	775,142.98	1,040,000.00	1,040,000.00	544,848.78	1,040,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,424,551.01**	**3,100,000.00**	**3,100,000.00**	**2,133,577.52**	**3,100,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	959,102.47	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,465,448.54	2,000,000.00	2,000,000.00	1,033,577.52	2,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**35,171,509.78**	**70,286,714.53**	**70,286,714.53**	**26,914,548.85**	**61,983,830.00**	**0.00**
22021002	HONORARIUM & SITTING ALLOWANCE	33,358,591.64	45,360,759.53	45,360,759.53	7,615,354.68	37,057,875.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	354,551.77	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	725,082.14	1,000,000.00	1,000,000.00	76,210.41	1,000,000.00	0.00
22021051	Research & Development Expenses	360,617.10	500,000.00	500,000.00	38,105.20	500,000.00	0.00
22021061	Entrepreneurship Development	372,667.14	22,925,955.00	22,925,955.00	18,684,878.56	22,925,955.00	0.00

051700100100	Ministry of Basic Education						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*10,301,093,055.20*	*13,044,810,119.85*	*10,116,971,757.85*	*11,665,676,011.79*	*16,140,113,258.91*	*10,000,000.00*
21	*PERSONNEL COST*	*1,053,366,852.28*	*1,523,554,720.85*	*1,523,554,720.85*	*1,093,436,508.75*	*1,572,586,052.91*	*0.00*
2101	**SALARY**	**1,053,366,852.28**	**1,523,554,720.85**	**1,523,554,720.85**	**1,093,436,508.75**	**1,572,586,052.91**	**0.00**
210101	**SALARIES AND WAGES**	**1,053,366,852.28**	**1,523,554,720.85**	**1,523,554,720.85**	**1,093,436,508.75**	**1,572,586,052.91**	**0.00**
21010101	SALARY	1,053,366,852.28	1,523,554,720.85	1,523,554,720.85	1,093,436,508.75	1,572,586,052.91	0.00
22	*OTHER RECURRENT COSTS*	*3,677,862,659.92*	*4,175,708,233.00*	*4,175,708,233.00*	*3,227,191,736.97*	*4,672,654,153.00*	*10,000,000.00*
2202	**OVERHEAD COST**	**3,673,847,929.94**	**4,171,158,233.00**	**4,171,158,233.00**	**3,223,149,821.25**	**4,668,104,153.00**	**10,000,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**11,634,986.01**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,634,986.01	0.00	0.00	0.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**6,604,020.00**	**6,604,020.00**	**6,604,020.00**	**3,773,510.22**	**6,604,020.00**	**0.00**
22020201	ELECTRICITY CHARGES	6,604,020.00	6,604,020.00	6,604,020.00	3,773,510.22	6,604,020.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**70,274,908.10**	**77,186,118.00**	**77,186,118.00**	**51,302,006.63**	**589,186,118.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	11,614,169.01	11,614,173.00	11,614,173.00	6,908,229.01	11,614,173.00	0.00
22020302	BOOKS	500,000.00	500,000.00	500,000.00	38,105.20	512,500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	999,996.01	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	12,045,737.70	13,113,000.00	13,113,000.00	7,570,262.45	13,113,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	17,890,809.10	20,001,558.00	20,001,558.00	15,381,170.78	20,001,558.00	0.00
22020315	Procurement Expenses	27,224,196.29	30,957,387.00	30,957,387.00	20,404,239.19	30,957,387.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,786,325,918.82**	**2,949,515,483.00**	**2,949,515,483.00**	**2,299,537,848.98**	**2,860,184,134.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	5,235,378.00	5,235,378.00	5,235,378.00	2,708,464.28	5,235,378.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	62,011,174.11	62,825,705.00	62,825,705.00	61,788,363.19	62,825,705.00	0.00
22020406	OTHER MAINTENANCE SERVICES	9,104,069.97	10,500,000.00	10,500,000.00	800,209.29	10,500,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	1,707,586,905.79	2,868,454,400.00	2,868,454,400.00	2,232,202,707.02	2,779,123,051.00	0.00
22020417	Cleaning Services	2,388,390.94	2,500,000.00	2,500,000.00	2,038,105.20	2,500,000.00	0.00
220205	**TRAINING - GENERAL**	**35,788,615.01**	**35,788,815.00**	**35,788,815.00**	**16,848,666.48**	**35,788,815.00**	**0.00**
22020501	LOCAL TRAINING	35,788,615.01	35,788,815.00	35,788,815.00	16,848,666.48	35,788,815.00	0.00
220206	**OTHER SERVICES - GENERAL**	**2,716,947.01**	**3,074,000.00**	**3,074,000.00**	**1,019,491.95**	**3,074,000.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	2,642,977.01	3,000,000.00	3,000,000.00	1,013,852.38	3,000,000.00	0.00
22020608	Library Services	73,970.01	74,000.00	74,000.00	5,639.57	74,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**7,290,528.48**	**8,000,000.00**	**8,000,000.00**	**4,267,890.05**	**8,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	7,290,528.48	8,000,000.00	8,000,000.00	4,267,890.05	8,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**8,180,141.01**	**8,180,181.00**	**8,180,181.00**	**2,932,888.92**	**8,180,181.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	8,180,141.01	8,180,181.00	8,180,181.00	2,932,888.92	8,180,181.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,745,031,865.51**	**1,082,809,616.00**	**1,082,809,616.00**	**843,467,518.03**	**1,157,086,885.00**	**10,000,000.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	13,341,142.46	15,000,000.00	15,000,000.00	1,605,050.93	15,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	9,955,383.48	10,891,000.00	10,891,000.00	5,356,576.56	10,891,000.00	0.00
22021007	Staff Welfare Packages	7,379,634.11	8,300,000.00	8,300,000.00	3,351,794.96	8,300,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	8,748,468.09	10,000,000.00	10,000,000.00	762,104.09	10,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	38,485,664.85	43,500,000.00	43,500,000.00	19,610,801.17	43,500,000.00	0.00
22021025	Compensations	2,912,031.01	2,912,041.00	2,912,041.00	1,064,461.82	2,912,041.00	0.00
22021035	Local Technology Support Expenses	13,763,145.71	15,259,144.00	15,259,144.00	5,097,458.50	15,259,144.00	0.00
22021041	Special Schools' (PWD) Expenses	40,763,893.01	249,000,000.00	249,000,000.00	166,579,954.56	249,000,000.00	10,000,000.00
22021045	Youths Empowerment Scheme Expenses	356,464,266.46	390,755,370.70	390,755,370.70	374,837,916.84	390,700,370.70	0.00
22021051	Research & Development Expenses	47,481,475.26	52,199,793.00	52,199,793.00	42,037,968.93	52,199,793.00	0.00
22021052	Welfare Package & Special Services to the Public	53,195,146.27	58,530,060.00	58,530,060.00	35,407,551.10	132,862,329.00	0.00
22021059	Publication & Documentation Expenses	28,165,713.41	30,837,080.00	30,837,080.00	15,320,666.61	30,837,080.00	0.00
22021067	Sponsorship Expenses	500,000.00	500,000.00	500,000.00	38,105.20	500,000.00	0.00
22021069	Arts & Festival Expenses	2,193,185.33	2,500,000.00	2,500,000.00	1,299,073.53	2,500,000.00	0.00
22021073	Monitoring & Evaluation Expenses	1,121,682,716.07	192,625,127.30	192,625,127.30	171,098,033.23	192,625,127.30	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**4,014,729.98**	**4,550,000.00**	**4,550,000.00**	**4,041,915.72**	**4,550,000.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**4,014,729.98**	**4,550,000.00**	**4,550,000.00**	**4,041,915.72**	**4,550,000.00**	**0.00**
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	4,014,729.98	4,550,000.00	4,550,000.00	4,041,915.72	4,550,000.00	0.00
23	*CAPITAL EXPENDITURE*	*5,569,863,543.00*	*7,345,547,166.00*	*4,417,708,804.00*	*7,345,047,766.07*	*9,894,873,053.00*	*0.00*
2303	**REHABILITATION / REPAIRS**	**5,569,863,543.00**	**7,345,547,166.00**	**4,417,708,804.00**	**7,345,047,766.07**	**9,894,873,053.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**5,569,863,543.00**	**7,345,547,166.00**	**4,417,708,804.00**	**7,345,047,766.07**	**9,894,873,053.00**	**0.00**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	5,569,863,543.00	7,345,547,166.00	4,417,708,804.00	7,345,047,766.07	9,894,873,053.00	0.00

051700300100	Lagos State Universal Basic Education Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*6,656,117,580.65*	*13,139,471,725.99*	*12,519,778,401.99*	*6,346,320,266.38*	*8,976,746,964.04*	*13,680,000.00*
21	*PERSONNEL COST*	*2,623,255,098.00*	*6,225,909,218.99*	*6,225,909,218.99*	*606,241,319.55*	*1,229,119,987.04*	*0.00*
2101	**SALARY**	**2,623,255,098.00**	**6,225,909,218.99**	**6,225,909,218.99**	**606,241,319.55**	**1,229,119,987.04**	**0.00**
210101	**SALARIES AND WAGES**	**2,623,255,098.00**	**6,225,909,218.99**	**6,225,909,218.99**	**606,241,319.55**	**1,229,119,987.04**	**0.00**
21010101	SALARY	2,623,255,098.00	6,225,909,218.99	6,225,909,218.99	606,241,319.55	1,229,119,987.04	0.00
22	*OTHER RECURRENT COSTS*	*3,510,619,891.65*	*5,393,304,656.00*	*5,393,304,656.00*	*5,393,304,656.00*	*6,102,494,006.00*	*13,680,000.00*
2202	**OVERHEAD COST**	**3,510,619,891.65**	**5,393,304,656.00**	**5,393,304,656.00**	**5,393,304,656.00**	**6,102,494,006.00**	**13,680,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**24,863,763.90**	**38,997,000.00**	**38,997,000.00**	**38,997,000.00**	**38,997,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	24,863,763.90	38,997,000.00	38,997,000.00	38,997,000.00	38,997,000.00	0.00
220202	**UTILITIES - GENERAL**	**12,612,868.48**	**17,892,000.00**	**17,892,000.00**	**17,892,000.00**	**17,892,000.00**	**0.00**
22020202	TELEPHONE CHARGES	12,612,868.48	17,892,000.00	17,892,000.00	17,892,000.00	17,892,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**19,395,143.44**	**33,139,119.00**	**33,139,119.00**	**33,139,119.00**	**33,139,119.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	8,134,447.01	9,504,000.00	9,504,000.00	9,504,000.00	9,504,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	7,610,712.42	19,985,119.00	19,985,119.00	19,985,119.00	19,985,119.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,299,991.01	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020315	Procurement Expenses	2,349,993.01	2,350,000.00	2,350,000.00	2,350,000.00	2,350,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,881,224,115.56**	**3,118,242,578.30**	**3,118,242,578.30**	**3,118,242,578.30**	**3,666,750,295.30**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	15,294,807.75	23,120,000.00	23,120,000.00	23,120,000.00	23,120,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,491,827.31	12,802,000.00	12,802,000.00	12,802,000.00	12,802,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	386,603,383.71	506,982,099.00	506,982,099.00	506,982,099.00	576,447,865.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	1,457,961,870.88	2,552,938,479.30	2,552,938,479.30	2,552,938,479.30	3,031,980,430.30	0.00
22020424	Maintenance of Tractor & Heavy Equipment	15,872,225.92	22,400,000.00	22,400,000.00	22,400,000.00	22,400,000.00	0.00
220205	**TRAINING - GENERAL**	**783,044,264.21**	**1,263,318,566.00**	**1,263,318,566.00**	**1,263,318,566.00**	**1,424,000,199.00**	**0.00**
22020501	LOCAL TRAINING	783,044,264.21	1,263,318,566.00	1,263,318,566.00	1,263,318,566.00	1,424,000,199.00	0.00
220206	**OTHER SERVICES - GENERAL**	**5,111,868.88**	**8,800,000.00**	**8,800,000.00**	**8,800,000.00**	**8,800,000.00**	**0.00**
22020609	Janitorial Services	5,111,868.88	8,800,000.00	8,800,000.00	8,800,000.00	8,800,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**8,679,382.12**	**10,700,000.00**	**10,700,000.00**	**10,700,000.00**	**10,700,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	8,179,392.11	10,200,000.00	10,200,000.00	10,200,000.00	10,200,000.00	0.00
22020703	LEGAL SERVICES	499,990.01	500,000.00	500,000.00	500,000.00	500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**61,247,145.37**	**82,658,524.00**	**82,658,524.00**	**82,658,524.00**	**82,658,524.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	37,333,377.75	58,568,400.00	58,568,400.00	58,568,400.00	58,568,400.00	0.00
22020803	PLANT / GENERATOR FUEL COST	23,913,767.62	24,090,124.00	24,090,124.00	24,090,124.00	24,090,124.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**714,441,339.69**	**819,556,868.70**	**819,556,868.70**	**819,556,868.70**	**819,556,868.70**	**13,680,000.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	24,162,044.25	45,722,100.00	45,722,100.00	45,722,100.00	45,722,100.00	13,680,000.00
22021003	PUBLICITY & ADVERTISEMENTS	25,662,141.09	44,800,000.00	44,800,000.00	44,800,000.00	44,800,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	29,482,911.41	45,690,888.00	45,690,888.00	45,690,888.00	45,690,888.00	0.00
22021035	Local Technology Support Expenses	13,489,072.58	16,036,000.00	16,036,000.00	16,036,000.00	16,036,000.00	0.00
22021051	Research & Development Expenses	7,526,971.45	15,824,200.00	15,824,200.00	15,824,200.00	15,824,200.00	0.00
22021059	Publication & Documentation Expenses	5,267,969.01	10,880,000.00	10,880,000.00	10,880,000.00	10,880,000.00	0.00
22021073	Monitoring & Evaluation Expenses	598,867,926.31	615,292,680.70	615,292,680.70	615,292,680.70	615,292,680.70	0.00
22021096	Staff Skill Development Retreat Expenses	9,982,303.57	25,311,000.00	25,311,000.00	25,311,000.00	25,311,000.00	0.00
23	*CAPITAL EXPENDITURE*	*522,242,591.00*	*1,520,257,851.00*	*900,564,527.00*	*346,774,290.83*	*1,645,132,971.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**522,242,591.00**	**350,000,000.00**	**250,000,000.00**	**50,000,000.00**	**350,000,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**522,242,591.00**	**350,000,000.00**	**250,000,000.00**	**50,000,000.00**	**350,000,000.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	522,242,591.00	350,000,000.00	250,000,000.00	50,000,000.00	350,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**500,000,000.00**	**100,000,000.00**	**196,774,290.83**	**500,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**0.00**	**500,000,000.00**	**100,000,000.00**	**196,774,290.83**	**500,000,000.00**	**0.00**
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	500,000,000.00	100,000,000.00	196,774,290.83	500,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**670,257,851.00**	**550,564,527.00**	**100,000,000.00**	**795,132,971.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**670,257,851.00**	**550,564,527.00**	**100,000,000.00**	**795,132,971.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	670,257,851.00	550,564,527.00	100,000,000.00	795,132,971.00	0.00

051700800100	Library Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*208,673,426.28*	*403,755,947.00*	*289,381,520.00*	*179,932,139.10*	*442,076,319.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*110,334,080.28*	*178,309,120.00*	*178,309,120.00*	*139,554,171.60*	*198,111,121.00*	*0.00*
2202	**OVERHEAD COST**	**110,334,080.28**	**178,309,120.00**	**178,309,120.00**	**139,554,171.60**	**198,111,121.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,963,294.37**	**4,480,000.00**	**4,480,000.00**	**4,480,000.00**	**4,480,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,963,294.37	4,480,000.00	4,480,000.00	4,480,000.00	4,480,000.00	0.00
220202	**UTILITIES - GENERAL**	**8,516,419.39**	**9,780,000.00**	**9,780,000.00**	**8,514,408.26**	**9,780,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	8,516,419.39	9,780,000.00	9,780,000.00	8,514,408.26	9,780,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**39,232,215.47**	**45,270,000.00**	**45,270,000.00**	**40,662,025.01**	**65,072,001.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	4,673,178.73	5,270,000.00	5,270,000.00	5,270,000.00	5,270,000.00	0.00
22020302	BOOKS	34,559,036.74	40,000,000.00	40,000,000.00	35,392,025.01	59,802,001.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,069,616.93**	**8,000,000.00**	**8,000,000.00**	**7,740,415.12**	**8,000,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	683,776.30	780,000.00	780,000.00	780,000.00	780,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	6,385,840.63	7,220,000.00	7,220,000.00	6,960,415.12	7,220,000.00	0.00
220205	**TRAINING - GENERAL**	**3,438,072.23**	**4,000,000.00**	**4,000,000.00**	**4,000,000.00**	**4,000,000.00**	**0.00**
22020501	LOCAL TRAINING	3,438,072.23	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**39,581,124.95**	**97,129,119.19**	**97,129,119.19**	**65,338,733.03**	**97,129,119.19**	**0.00**
22020608	Library Services	18,766,367.43	72,729,119.19	72,729,119.19	41,696,240.49	72,729,119.19	0.00
22020609	Janitorial Services	20,814,757.52	24,400,000.00	24,400,000.00	23,642,492.54	24,400,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,670,040.52**	**1,900,000.00**	**1,900,000.00**	**1,068,589.37**	**1,900,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,670,040.52	1,900,000.00	1,900,000.00	1,068,589.37	1,900,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,361,455.59**	**3,800,000.33**	**3,800,000.33**	**3,800,000.33**	**3,800,000.33**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,595,483.91	1,800,000.33	1,800,000.33	1,800,000.33	1,800,000.33	0.00
22020803	PLANT / GENERATOR FUEL COST	1,765,971.68	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**3,501,840.83**	**3,950,000.48**	**3,950,000.48**	**3,950,000.48**	**3,950,000.48**	**0.00**
22021025	Compensations	3,501,840.83	3,950,000.48	3,950,000.48	3,950,000.48	3,950,000.48	0.00
23	*CAPITAL EXPENDITURE*	*98,339,346.00*	*225,446,827.00*	*111,072,400.00*	*40,377,967.50*	*243,965,198.00*	*0.00*
2303	**REHABILITATION / REPAIRS**	**98,339,346.00**	**225,446,827.00**	**111,072,400.00**	**40,377,967.50**	**243,965,198.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**98,339,346.00**	**225,446,827.00**	**111,072,400.00**	**40,377,967.50**	**243,965,198.00**	**0.00**
23030110	REHABILITATION / REPAIRS - LIBRARIES	98,339,346.00	225,446,827.00	111,072,400.00	40,377,967.50	243,965,198.00	0.00

051700900100	Lagos State Examinations Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*751,208,105.67*	*945,989,799.55*	*630,902,419.55*	*458,894,398.61*	*1,042,935,528.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*532,229,445.70*	*590,721,620.00*	*590,721,620.00*	*446,713,598.61*	*658,485,354.00*	*0.00*
2202	**OVERHEAD COST**	**532,229,445.70**	**590,721,620.00**	**590,721,620.00**	**446,713,598.61**	**658,485,354.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,999,995.01**	**4,000,000.00**	**4,000,000.00**	**4,000,000.00**	**4,000,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,999,995.01	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**4,800,000.01**	**4,800,000.00**	**4,800,000.00**	**4,800,000.00**	**4,800,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020202	TELEPHONE CHARGES	2,800,000.00	2,800,000.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,499,989.01**	**3,500,000.00**	**3,500,000.00**	**3,500,000.00**	**23,500,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,499,995.00	2,500,000.00	2,500,000.00	2,500,000.00	22,500,000.00	0.00
22020315	Procurement Expenses	999,994.01	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,200,000.01**	**3,200,000.00**	**3,200,000.00**	**3,200,000.00**	**3,200,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
220205	**TRAINING - GENERAL**	**13,342,957.01**	**13,368,620.00**	**13,368,620.00**	**13,368,620.00**	**13,368,620.00**	**0.00**
22020501	LOCAL TRAINING	13,342,957.01	13,368,620.00	13,368,620.00	13,368,620.00	13,368,620.00	0.00
220206	**OTHER SERVICES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**0.00**
22020609	Janitorial Services	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,999,900.01**	**3,000,000.00**	**3,000,000.00**	**3,000,000.00**	**24,225,537.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	2,999,900.01	3,000,000.00	3,000,000.00	3,000,000.00	24,225,537.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,999,900.01**	**3,000,000.00**	**3,000,000.00**	**3,000,000.00**	**3,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,999,900.01	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**495,386,704.64**	**553,853,000.00**	**553,853,000.00**	**409,844,978.61**	**580,391,197.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	999,994.01	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021025	Compensations	2,999,977.01	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021042	Examination Expenses	489,386,733.62	547,853,000.00	547,853,000.00	403,844,978.61	574,391,197.00	0.00
23	*CAPITAL EXPENDITURE*	*218,978,659.97*	*355,268,179.55*	*40,180,799.55*	*12,180,800.00*	*384,450,174.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**218,978,659.97**	**355,268,179.55**	**40,180,799.55**	**12,180,800.00**	**384,450,174.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**218,978,659.97**	**355,268,179.55**	**40,180,799.55**	**12,180,800.00**	**384,450,174.00**	**0.00**
23010115	PURCHASE OF PHOTOCOPYING MACHINES	218,978,659.97	355,268,179.55	40,180,799.55	12,180,800.00	384,450,174.00	0.00

051701000100	Agency for Mass Education						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*609,373,508.00*	*956,373,957.00*	*717,905,357.00*	*487,504,423.31*	*1,627,637,392.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*474,132,840.00*	*679,594,640.00*	*679,594,640.00*	*471,923,154.51*	*828,123,214.00*	*0.00*
2202	**OVERHEAD COST**	**474,132,840.00**	**679,594,640.00**	**679,594,640.00**	**471,923,154.51**	**828,123,214.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,659,369.47**	**5,676,000.00**	**5,676,000.00**	**5,676,000.00**	**5,676,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,659,369.47	5,676,000.00	5,676,000.00	5,676,000.00	5,676,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,202,114.53**	**2,920,000.00**	**2,920,000.00**	**2,920,000.00**	**2,920,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	420,000.00	420,000.00	420,000.00	420,000.00	420,000.00	0.00
22020202	TELEPHONE CHARGES	1,782,114.52	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,767,564.29**	**1,999,999.50**	**1,999,999.50**	**1,999,999.50**	**1,999,999.50**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,060,389.58	1,199,999.50	1,199,999.50	1,199,999.50	1,199,999.50	0.00
22020309	UNIFORMS & OTHER CLOTHING	49,993.01	50,000.00	50,000.00	50,000.00	50,000.00	0.00
22020315	Procurement Expenses	657,181.70	750,000.00	750,000.00	750,000.00	750,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**454,499,586.51**	**655,134,640.50**	**655,134,640.50**	**447,463,155.01**	**803,663,214.50**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	180,000.00	180,000.00	180,000.00	180,000.00	180,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	41,046,291.00	108,786,192.50	108,786,192.50	108,786,192.50	181,484,274.50	0.00
22020406	OTHER MAINTENANCE SERVICES	821,938.58	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	412,451,356.93	545,168,448.00	545,168,448.00	337,496,962.51	620,998,940.00	0.00
220205	**TRAINING - GENERAL**	**2,272,452.20**	**2,885,000.00**	**2,885,000.00**	**2,885,000.00**	**2,885,000.00**	**0.00**
22020501	LOCAL TRAINING	2,272,452.20	2,885,000.00	2,885,000.00	2,885,000.00	2,885,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**944,515.10**	**1,400,000.00**	**1,400,000.00**	**1,400,000.00**	**1,400,000.00**	**0.00**
22020609	Janitorial Services	944,515.10	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**266,129.01**	**415,000.00**	**415,000.00**	**415,000.00**	**415,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	266,129.01	415,000.00	415,000.00	415,000.00	415,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,042,374.87**	**2,388,000.00**	**2,388,000.00**	**2,388,000.00**	**2,388,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,042,374.87	2,388,000.00	2,388,000.00	2,388,000.00	2,388,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**5,478,734.03**	**6,776,000.00**	**6,776,000.00**	**6,776,000.00**	**6,776,000.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	2,105,938.39	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,144,600.29	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	442,501.94	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22021025	Compensations	1,285,693.40	1,776,000.00	1,776,000.00	1,776,000.00	1,776,000.00	0.00
22021051	Research & Development Expenses	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00
23	*CAPITAL EXPENDITURE*	*135,240,668.00*	*276,779,317.00*	*38,310,717.00*	*15,581,268.80*	*799,514,178.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**0.00**	**0.00**	**0.00**	**500,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**500,000,000.00**	**0.00**
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPI	0.00	0.00	0.00	0.00	500,000,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**135,240,668.00**	**276,779,317.00**	**38,310,717.00**	**15,581,268.80**	**299,514,178.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**135,240,668.00**	**276,779,317.00**	**38,310,717.00**	**15,581,268.80**	**299,514,178.00**	**0.00**
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	135,240,668.00	276,779,317.00	38,310,717.00	15,581,268.80	299,514,178.00	0.00

051701800100	Lagos State University of Science and Technology						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	***EXPENDITURES***	***2,877,242,104.16***	***13,570,000,000.10***	***13,350,000,000.10***	***8,112,117,482.58***	***12,360,898,464.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***2,877,242,104.16***	***11,350,000,000.10***	***11,350,000,000.10***	***8,112,117,482.58***	***11,098,216,449.00***	***0.00***
2202	**OVERHEAD COST**	**2,877,242,104.16**	**11,350,000,000.10**	**11,350,000,000.10**	**8,112,117,482.58**	**11,098,216,449.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**27,826,420.62**	**38,058,800.00**	**38,058,800.00**	**38,058,800.00**	**38,058,800.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	27,826,420.62	38,058,800.00	38,058,800.00	38,058,800.00	38,058,800.00	0.00
220202	**UTILITIES - GENERAL**	**79,243,481.67**	**115,054,065.04**	**115,054,065.04**	**27,244,109.15**	**115,054,065.04**	**0.00**
22020201	ELECTRICITY CHARGES	79,243,481.67	115,054,065.04	115,054,065.04	27,244,109.15	115,054,065.04	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**218,392,419.51**	**308,456,370.80**	**308,456,370.80**	**70,615,009.54**	**308,456,370.80**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	34,824,958.79	47,728,264.80	47,728,264.80	3,637,390.57	47,728,264.80	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	79,363,770.17	113,843,818.00	113,843,818.00	54,865,563.46	113,843,818.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	101,728,692.54	144,409,288.00	144,409,288.00	11,923,434.75	144,409,288.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,474,998.01	2,475,000.00	2,475,000.00	188,620.76	2,475,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**129,700,027.95**	**183,817,127.96**	**183,817,127.96**	**96,177,578.95**	**183,817,127.96**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	54,845,042.23	79,130,448.00	79,130,448.00	14,465,176.61	79,130,448.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	56,239,176.18	79,817,079.96	79,817,079.96	79,817,079.96	79,817,079.96	0.00
22020406	OTHER MAINTENANCE SERVICES	18,615,809.54	24,869,600.00	24,869,600.00	1,895,322.38	24,869,600.00	0.00
220205	**TRAINING - GENERAL**	**321,970,556.17**	**477,252,204.98**	**477,252,204.98**	**54,847,377.43**	**477,252,204.98**	**0.00**
22020501	LOCAL TRAINING	321,970,556.17	477,252,204.98	477,252,204.98	54,847,377.43	477,252,204.98	0.00
220206	**OTHER SERVICES - GENERAL**	**321,166,841.92**	**472,985,045.76**	**472,985,045.76**	**174,614,822.35**	**472,985,045.66**	**0.00**
22020601	SECURITY SERVICES	225,230,137.84	333,690,000.00	333,690,000.00	117,809,610.41	333,690,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	95,936,704.09	139,295,045.76	139,295,045.76	56,805,211.93	139,295,045.66	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**292,511,971.28**	**576,047,008.08**	**576,047,008.08**	**43,900,777.93**	**576,047,008.08**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	245,675,998.15	513,899,028.00	513,899,028.00	39,164,454.97	513,899,028.00	0.00
22020709	Professional Fees Expenses	28,164,766.32	37,772,930.08	37,772,930.08	2,878,690.44	37,772,930.08	0.00
22020711	Consultancy Services	18,671,206.80	24,375,050.00	24,375,050.00	1,857,632.52	24,375,050.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**112,111,752.11**	**159,910,200.00**	**159,910,200.00**	**64,842,828.40**	**159,910,200.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	28,416,041.40	37,523,000.00	37,523,000.00	9,326,170.31	37,523,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	83,695,710.70	122,387,200.00	122,387,200.00	55,516,658.10	122,387,200.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**2,999,990.01**	**3,000,000.00**	**3,000,000.00**	**228,631.23**	**3,000,000.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,999,990.01	3,000,000.00	3,000,000.00	228,631.23	3,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,371,318,642.94**	**9,015,419,177.48**	**9,015,419,177.48**	**7,541,587,547.60**	**8,763,635,626.48**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	96,562,137.48	134,697,200.00	134,697,200.00	19,503,224.58	134,697,200.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	40,480,364.83	53,315,633.60	53,315,633.60	8,682,154.18	53,315,633.60	0.00
22021004	MEDICAL EXPENSES-LOCAL	18,929,163.58	24,050,000.00	24,050,000.00	1,832,860.33	24,050,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	55,781,152.01	80,032,000.00	80,032,000.00	6,099,271.43	80,032,000.00	0.00
22021025	Compensations	34,151,886.11	48,132,320.00	48,132,320.00	3,668,183.78	48,132,320.00	0.00
22021035	Local Technology Support Expenses	67,458,344.27	93,194,400.00	93,194,400.00	16,340,279.23	93,194,400.00	0.00
22021051	Research & Development Expenses	513,922,635.38	4,932,018,999.88	4,932,018,999.88	3,877,033,734.75	5,140,384,472.88	0.00
22021052	Welfare Package & Special Services to the Public	27,013,228.01	36,129,600.00	36,129,600.00	7,372,399.54	36,129,600.00	0.00
22021061	Entrepreneurship Development	517,019,731.26	3,613,849,024.00	3,613,849,024.00	3,601,055,439.78	3,153,700,000.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***2,220,000,000.00***	***2,000,000,000.00***	***0.00***	***1,262,682,015.00***	***0.00***
2302	**CONSTRUCTION / PROVISION**	**0.00**	**2,220,000,000.00**	**2,000,000,000.00**	**0.00**	**1,262,682,015.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**0.00**	**2,220,000,000.00**	**2,000,000,000.00**	**0.00**	**1,262,682,015.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	0.00	1,650,000,000.00	1,650,000,000.00	0.00	214,500,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	0.00	570,000,000.00	350,000,000.00	0.00	1,048,182,015.00	0.00

051702100100	Lagos State University (LASU)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	***EXPENDITURES***	***7,955,847,547.98***	***28,153,830,868.93***	***26,028,765,705.93***	***15,500,300,929.08***	***29,952,114,506.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***6,564,379,531.98***	***19,689,799,054.93***	***19,689,799,054.93***	***15,025,962,114.08***	***20,960,159,599.00***	***0.00***
2202	**OVERHEAD COST**	**6,564,379,531.98**	**19,689,799,054.93**	**19,689,799,054.93**	**15,025,962,114.08**	**20,960,159,599.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**26,742,430.99**	**248,150,265.12**	**248,150,265.12**	**248,150,265.12**	**248,150,265.19**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	26,742,430.99	248,150,265.12	248,150,265.12	248,150,265.12	248,150,265.19	0.00
220202	**UTILITIES - GENERAL**	**33,802,573.16**	**323,000,000.00**	**323,000,000.00**	**323,000,000.00**	**323,000,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	33,802,573.16	323,000,000.00	323,000,000.00	323,000,000.00	323,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**39,128,030.49**	**371,600,000.00**	**371,600,000.00**	**371,600,000.00**	**371,600,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	39,128,030.49	371,600,000.00	371,600,000.00	371,600,000.00	371,600,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**213,352,409.22**	**2,039,886,295.25**	**2,039,886,295.25**	**1,060,693,159.49**	**2,239,886,295.25**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	17,495,595.04	156,012,092.25	156,012,092.25	156,012,092.25	156,012,092.25	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	140,992,636.62	1,416,175,430.00	1,416,175,430.00	656,658,325.56	1,616,175,430.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	18,781,760.89	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	18,899,347.86	165,000,000.00	165,000,000.00	63,290,766.00	165,000,000.00	0.00
22020418	Maintenance of Mini-Health Clinic	17,183,068.82	152,698,773.00	152,698,773.00	34,731,975.68	152,698,773.00	0.00
220206	**OTHER SERVICES - GENERAL**	**17,401,403.42**	**100,000,000.00**	**100,000,000.00**	**17,337,209.79**	**100,000,000.00**	**0.00**
22020601	SECURITY SERVICES	11,825,032.04	90,000,000.00	90,000,000.00	7,337,209.79	90,000,000.00	0.00
22020609	Janitorial Services	5,576,371.37	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**53,379,881.41**	**516,800,000.00**	**516,800,000.00**	**122,525,447.71**	**516,800,000.00**	**0.00**
22020709	Professional Fees Expenses	53,379,881.41	516,800,000.00	516,800,000.00	122,525,447.71	516,800,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**6,180,572,803.31**	**16,090,362,494.56**	**16,090,362,494.56**	**12,882,656,031.97**	**17,160,723,038.56**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	23,083,482.23	201,500,000.00	201,500,000.00	66,131,864.07	201,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	13,656,726.83	115,313,440.56	115,313,440.56	13,407,032.39	115,313,440.56	0.00
22021007	Staff Welfare Packages	59,138,911.81	583,750,000.00	583,750,000.00	67,582,565.87	583,750,000.00	0.00
22021051	Research & Development Expenses	6,084,693,682.43	15,189,799,054.00	15,189,799,054.00	12,735,534,569.64	16,260,159,598.00	0.00
23	***CAPITAL EXPENDITURE***	***1,391,468,016.00***	***8,464,031,814.00***	***6,338,966,651.00***	***474,338,815.00***	***8,991,954,907.00***	***0.00***
2302	**CONSTRUCTION / PROVISION**	**1,391,468,016.00**	**8,464,031,814.00**	**6,338,966,651.00**	**474,338,815.00**	**8,991,954,907.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**1,391,468,016.00**	**8,464,031,814.00**	**6,338,966,651.00**	**474,338,815.00**	**8,991,954,907.00**	**0.00**
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	1,391,468,016.00	8,464,031,814.00	6,338,966,651.00	474,338,815.00	8,991,954,907.00	0.00

051702300100	College of Health Technology						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*903,485,925.66*	*1,596,316,418.81*	*1,387,803,623.81*	*500,256,139.69*	*1,850,997,172.37*	*0.00*
21	*PERSONNEL COST*	*221,984,494.08*	*309,813,134.71*	*309,813,134.71*	*212,974,713.24*	*273,247,172.37*	*0.00*
2101	**SALARY**	**221,984,494.08**	**309,813,134.71**	**309,813,134.71**	**212,974,713.24**	**273,247,172.37**	**0.00**
210101	**SALARIES AND WAGES**	**221,984,494.08**	**309,813,134.71**	**309,813,134.71**	**212,974,713.24**	**273,247,172.37**	**0.00**
21010101	SALARY	221,984,494.08	309,813,134.71	309,813,134.71	212,974,713.24	273,247,172.37	0.00
22	*OTHER RECURRENT COSTS*	*215,091,860.58*	*580,850,400.00*	*580,850,400.00*	*142,528,426.45*	*979,464,812.00*	*0.00*
2202	**OVERHEAD COST**	**214,601,891.45**	**580,050,400.00**	**580,050,400.00**	**142,005,563.33**	**928,664,812.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**10,592,019.20**	**15,400,000.00**	**15,400,000.00**	**15,400,000.00**	**15,400,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,592,019.20	15,400,000.00	15,400,000.00	15,400,000.00	15,400,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,341,513.29**	**3,400,000.00**	**3,400,000.00**	**2,476,210.41**	**3,400,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,341,513.29	3,400,000.00	3,400,000.00	2,476,210.41	3,400,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,715,367.45**	**13,000,000.00**	**13,000,000.00**	**6,242,638.96**	**13,000,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,410,821.82	3,500,000.00	3,500,000.00	844,264.74	3,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,961,326.59	4,500,000.00	4,500,000.00	2,652,420.82	4,500,000.00	0.00
22020317	Cleaning Materials	3,343,219.05	5,000,000.00	5,000,000.00	2,745,953.40	5,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,391,691.86**	**5,000,000.00**	**5,000,000.00**	**4,538,105.20**	**105,000,000.00**	**0.00**
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,351,919.71	2,000,000.00	2,000,000.00	2,000,000.00	102,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,039,772.15	3,000,000.00	3,000,000.00	2,538,105.20	3,000,000.00	0.00
220205	**TRAINING - GENERAL**	**29,349,671.18**	**83,025,227.00**	**83,025,227.00**	**38,422,678.46**	**83,025,227.00**	**0.00**
22020501	LOCAL TRAINING	29,349,671.18	83,025,227.00	83,025,227.00	38,422,678.46	83,025,227.00	0.00
220206	**OTHER SERVICES - GENERAL**	**133,277,403.34**	**20,600,000.00**	**20,600,000.00**	**10,281,399.60**	**40,600,000.00**	**0.00**
22020601	SECURITY SERVICES	6,514,380.96	9,500,000.00	9,500,000.00	5,925,063.61	9,500,000.00	0.00
22020609	Janitorial Services	126,763,022.39	11,100,000.00	11,100,000.00	4,356,335.98	31,100,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,323,718.55**	**3,500,000.00**	**3,500,000.00**	**1,190,526.02**	**23,500,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,658,355.41	2,500,000.00	2,500,000.00	652,420.82	22,500,000.00	0.00
22020703	LEGAL SERVICES	665,363.14	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**6,026,521.03**	**9,000,000.00**	**9,000,000.00**	**7,152,420.82**	**9,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,448,858.51	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,577,662.52	4,000,000.00	4,000,000.00	2,152,420.82	4,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**18,583,985.55**	**427,125,173.00**	**427,125,173.00**	**56,301,583.86**	**635,739,585.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	1,238,734.57	2,000,000.00	2,000,000.00	1,681,126.31	10,614,412.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	10,224,729.12	15,000,000.00	15,000,000.00	1,143,156.13	15,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,041,041.54	7,500,000.00	7,500,000.00	1,300,947.82	7,500,000.00	0.00
22021025	Compensations	1,802,633.60	2,625,173.00	2,625,173.00	2,047,644.69	2,625,173.00	0.00
22021084	Occupational Health Safety Expenses	276,846.73	400,000,000.00	400,000,000.00	50,128,708.91	600,000,000.00	0.00
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**489,969.13**	**800,000.00**	**800,000.00**	**522,863.12**	**50,800,000.00**	**0.00**
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**489,969.13**	**800,000.00**	**800,000.00**	**522,863.12**	**50,800,000.00**	**0.00**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GR	489,969.13	800,000.00	800,000.00	522,863.12	50,800,000.00	0.00
23	*CAPITAL EXPENDITURE*	*466,409,571.00*	*705,652,884.10*	*497,140,089.10*	*144,753,000.00*	*598,285,188.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**466,409,571.00**	**705,652,884.10**	**497,140,089.10**	**144,753,000.00**	**598,285,188.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**466,409,571.00**	**705,652,884.10**	**497,140,089.10**	**144,753,000.00**	**598,285,188.00**	**0.00**
23010113	PURCHASE OF COMPUTERS	200,000,000.00	237,500,000.00	237,500,000.00	30,000,000.00	270,535,188.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPI	266,409,571.00	468,152,884.10	259,640,089.10	114,753,000.00	327,750,000.00	0.00

051702600100	Lagos State University of Education						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*6,673,531,380.93*	*9,944,400,603.00*	*9,944,400,603.00*	*3,951,027,915.20*	*13,321,580,425.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*6,673,531,380.93*	*8,947,328,518.00*	*8,947,328,518.00*	*3,951,027,915.20*	*10,648,374,718.00*	*0.00*
2202	**OVERHEAD COST**	**6,673,531,380.93**	**8,947,328,518.00**	**8,947,328,518.00**	**3,951,027,915.20**	**10,648,374,718.00**	**0.00**
220210	**MISCELLANEOUS EXPENSES GENERAL**	**6,673,531,380.93**	**8,947,328,518.00**	**8,947,328,518.00**	**3,951,027,915.20**	**10,648,374,718.00**	**0.00**
22021051	Research & Development Expenses	6,673,531,380.93	8,947,328,518.00	8,947,328,518.00	3,951,027,915.20	10,648,374,718.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*997,072,085.00*	*997,072,085.00*	*0.00*	*2,673,205,707.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**447,072,085.00**	**447,072,085.00**	**0.00**	**1,069,682,707.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**447,072,085.00**	**447,072,085.00**	**0.00**	**1,069,682,707.00**	**0.00**
23010113	PURCHASE OF COMPUTERS	0.00	247,072,085.00	247,072,085.00	0.00	281,428,707.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	200,000,000.00	200,000,000.00	0.00	788,254,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**550,000,000.00**	**550,000,000.00**	**0.00**	**1,603,523,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**0.00**	**550,000,000.00**	**550,000,000.00**	**0.00**	**1,603,523,000.00**	**0.00**
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	0.00	550,000,000.00	550,000,000.00	0.00	1,603,523,000.00	0.00

051702700100	Education District 1						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*13,517,178,935.86*	*20,469,132,829.19*	*20,469,132,829.19*	*16,593,645,269.10*	*20,764,548,797.42*	*0.00*
21	*PERSONNEL COST*	*12,943,280,907.81*	*19,802,429,444.19*	*19,802,429,444.19*	*16,171,426,911.14*	*20,016,492,589.42*	*0.00*
2101	**SALARY**	**12,943,280,907.81**	**19,802,429,444.19**	**19,802,429,444.19**	**16,171,426,911.14**	**20,016,492,589.42**	**0.00**
210101	**SALARIES AND WAGES**	**12,943,280,907.81**	**19,802,429,444.19**	**19,802,429,444.19**	**16,171,426,911.14**	**20,016,492,589.42**	**0.00**
21010101	SALARY	12,943,280,907.81	19,802,429,444.19	19,802,429,444.19	16,171,426,911.14	20,016,492,589.42	0.00
22	*OTHER RECURRENT COSTS*	*520,944,572.05*	*607,311,773.00*	*607,311,773.00*	*402,732,388.96*	*683,786,124.00*	*0.00*
2202	**OVERHEAD COST**	**520,944,572.05**	**607,311,773.00**	**607,311,773.00**	**402,732,388.96**	**683,786,124.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,421,977.78**	**5,030,000.00**	**5,030,000.00**	**2,258,631.23**	**5,030,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,421,977.78	5,030,000.00	5,030,000.00	2,258,631.23	5,030,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,577,978.55**	**4,047,000.00**	**4,047,000.00**	**2,199,420.82**	**4,047,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,577,978.55	4,047,000.00	4,047,000.00	2,199,420.82	4,047,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**13,489,035.65**	**15,930,573.50**	**15,930,573.50**	**8,909,772.61**	**15,930,574.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	7,894,770.05	9,092,500.00	9,092,500.00	5,397,341.63	9,092,500.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,605,062.26	2,000,000.00	2,000,000.00	1,445,726.25	2,000,000.00	0.00
22020315	Procurement Expenses	3,989,203.34	4,838,073.50	4,838,073.50	2,066,704.73	4,838,074.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**412,017,584.03**	**480,615,059.50**	**480,615,059.50**	**303,323,034.30**	**547,089,410.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	3,855,713.54	4,400,000.00	4,400,000.00	1,526,090.58	4,400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	187,346,707.37	214,222,500.00	214,222,500.00	199,441,404.64	194,760,752.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	220,815,163.12	261,992,559.50	261,992,559.50	102,355,539.07	347,928,658.00	0.00
220205	**TRAINING - GENERAL**	**4,677,030.83**	**5,500,000.00**	**5,500,000.00**	**2,728,631.23**	**5,500,000.00**	**0.00**
22020501	LOCAL TRAINING	4,677,030.83	5,500,000.00	5,500,000.00	2,728,631.23	5,500,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**1,074,955.67**	**1,300,000.00**	**1,300,000.00**	**1,300,000.00**	**1,300,000.00**	**0.00**
22020609	Janitorial Services	1,074,955.67	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,774,066.65**	**6,538,000.00**	**6,538,000.00**	**3,757,393.33**	**6,538,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	5,774,066.65	6,538,000.00	6,538,000.00	3,757,393.33	6,538,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**75,911,942.90**	**88,351,140.00**	**88,351,140.00**	**78,255,505.45**	**98,351,140.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	3,525,798.53	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,846,397.96	3,470,000.00	3,470,000.00	3,470,000.00	3,470,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	998,762.88	1,091,140.00	1,091,140.00	1,091,140.00	1,091,140.00	0.00
22021006	POSTAGES & COURIER SERVICES	1,598,356.40	1,790,000.00	1,790,000.00	866,210.41	1,790,000.00	0.00
22021007	Staff Welfare Packages	2,085,246.33	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22021009	SPORTING ACTIVITIES	14,746,507.59	17,000,000.00	17,000,000.00	15,151,958.92	27,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	4,908,400.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	26,797,425.01	31,000,000.00	31,000,000.00	27,833,249.28	31,000,000.00	0.00
22021041	Special Schools' (PWD) Expenses	6,908,367.54	8,000,000.00	8,000,000.00	4,304,841.63	8,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	3,417,061.01	4,000,000.00	4,000,000.00	3,538,105.20	4,000,000.00	0.00
22021064	Festivals & Ceremonies	4,339,385.95	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021069	Arts & Festival Expenses	3,740,233.69	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
23	*CAPITAL EXPENDITURE*	*52,953,456.00*	*59,391,612.00*	*59,391,612.00*	*19,485,969.00*	*64,270,084.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**52,953,456.00**	**59,391,612.00**	**59,391,612.00**	**19,485,969.00**	**64,270,084.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**52,953,456.00**	**59,391,612.00**	**59,391,612.00**	**19,485,969.00**	**64,270,084.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	52,953,456.00	59,391,612.00	59,391,612.00	19,485,969.00	64,270,084.00	0.00

051702700200	Education District 2						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*12,731,075,930.96*	*20,217,344,499.36*	*20,217,344,499.36*	*14,351,623,339.76*	*19,978,361,272.04*	*0.00*
21	*PERSONNEL COST*	*12,066,755,512.80*	*19,507,089,249.36*	*19,507,089,249.36*	*13,811,003,217.98*	*19,175,750,621.04*	*0.00*
2101	**SALARY**	**12,066,755,512.80**	**19,507,089,249.36**	**19,507,089,249.36**	**13,811,003,217.98**	**19,175,750,621.04**	**0.00**
210101	**SALARIES AND WAGES**	**12,066,755,512.80**	**19,507,089,249.36**	**19,507,089,249.36**	**13,811,003,217.98**	**19,175,750,621.04**	**0.00**
21010101	SALARY	12,066,755,512.80	19,507,089,249.36	19,507,089,249.36	13,811,003,217.98	19,175,750,621.04	0.00
22	*OTHER RECURRENT COSTS*	*582,335,936.18*	*632,335,079.00*	*632,335,079.00*	*482,903,844.68*	*718,290,059.00*	*0.00*
2202	**OVERHEAD COST**	**582,335,936.18**	**632,335,079.00**	**632,335,079.00**	**482,903,844.68**	**718,290,059.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,361,499.04**	**5,701,999.99**	**5,701,999.99**	**5,701,999.99**	**5,701,999.99**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,361,499.04	5,701,999.99	5,701,999.99	5,701,999.99	5,701,999.99	0.00
220202	**UTILITIES - GENERAL**	**4,105,578.03**	**4,343,455.99**	**4,343,455.99**	**2,178,595.74**	**4,343,455.99**	**0.00**
22020201	ELECTRICITY CHARGES	4,105,578.03	4,343,455.99	4,343,455.99	2,178,595.74	4,343,455.99	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**9,284,022.70**	**9,863,544.01**	**9,863,544.01**	**6,087,586.39**	**9,863,544.01**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,663,119.77	3,863,544.01	3,863,544.01	1,091,672.69	3,863,544.01	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,370,133.46	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,410,782.50	1,500,000.00	1,500,000.00	576,210.41	1,500,000.00	0.00
22020315	Procurement Expenses	2,839,986.98	3,000,000.00	3,000,000.00	2,919,703.29	3,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**484,400,660.34**	**530,879,079.01**	**530,879,079.01**	**400,498,714.93**	**606,834,059.01**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	4,956,090.04	5,283,999.99	5,283,999.99	2,512,631.22	5,283,999.99	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	4,292,471.34	4,579,999.99	4,579,999.99	4,044,202.04	4,579,999.99	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	128,864,553.35	138,335,079.03	138,335,079.03	36,053,161.04	191,316,676.03	0.00
22020416	Upkeep of Govt. Quarters and Offices	344,089,514.34	380,180,000.00	380,180,000.00	355,388,720.63	403,153,383.00	0.00
22020422	Repairs of Refrigerator & Air condition	2,198,031.27	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
220205	**TRAINING - GENERAL**	**10,576,243.39**	**11,500,000.00**	**11,500,000.00**	**8,728,631.23**	**11,500,000.00**	**0.00**
22020501	LOCAL TRAINING	10,576,243.39	11,500,000.00	11,500,000.00	8,728,631.23	11,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,884,884.70**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,884,884.70	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**12,312,442.22**	**13,238,000.00**	**13,238,000.00**	**11,989,405.99**	**13,238,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	4,963,806.39	5,238,000.00	5,238,000.00	4,314,210.41	5,238,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	7,348,635.83	8,000,000.00	8,000,000.00	7,675,195.58	8,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**54,410,605.75**	**54,809,000.00**	**54,809,000.00**	**45,718,910.42**	**64,809,000.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	2,182,517.53	2,500,000.00	2,500,000.00	190,526.02	2,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,822,350.61	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021007	Staff Welfare Packages	2,605,636.83	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021009	SPORTING ACTIVITIES	5,131,781.55	5,500,000.00	5,500,000.00	5,038,105.20	15,500,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,490,860.46	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021025	Compensations	3,592,734.44	3,809,000.00	3,809,000.00	3,809,000.00	3,809,000.00	0.00
22021041	Special Schools' (PWD) Expenses	3,565,388.73	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	3,782,705.20	4,000,000.00	4,000,000.00	2,152,420.82	4,000,000.00	0.00
22021064	Festivals & Ceremonies	13,991,859.85	15,000,000.00	15,000,000.00	11,304,841.63	15,000,000.00	0.00
22021073	Monitoring & Evaluation Expenses	13,244,770.54	10,000,000.00	10,000,000.00	9,224,016.74	10,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*81,984,481.98*	*77,920,171.00*	*77,920,171.00*	*57,716,277.10*	*84,320,592.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**81,984,481.98**	**77,920,171.00**	**77,920,171.00**	**57,716,277.10**	**84,320,592.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**81,984,481.98**	**77,920,171.00**	**77,920,171.00**	**57,716,277.10**	**84,320,592.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	81,984,481.98	77,920,171.00	77,920,171.00	57,716,277.10	84,320,592.00	0.00

051702700300	Education District 3						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*7,213,266,502.55*	*11,586,055,160.37*	*11,586,055,160.37*	*8,928,756,528.28*	*13,146,427,187.97*	*0.00*
21	*PERSONNEL COST*	*6,529,848,562.44*	*10,779,788,618.37*	*10,779,788,618.37*	*8,334,515,852.72*	*12,221,706,733.97*	*0.00*
2101	**SALARY**	**6,529,848,562.44**	**10,779,788,618.37**	**10,779,788,618.37**	**8,334,515,852.72**	**12,221,706,733.97**	**0.00**
210101	**SALARIES AND WAGES**	**6,529,848,562.44**	**10,779,788,618.37**	**10,779,788,618.37**	**8,334,515,852.72**	**12,221,706,733.97**	**0.00**
21010101	SALARY	6,529,848,562.44	10,779,788,618.37	10,779,788,618.37	8,334,515,852.72	12,221,706,733.97	0.00
22	*OTHER RECURRENT COSTS*	*660,067,940.11*	*741,405,311.00*	*741,405,311.00*	*570,878,675.55*	*854,531,473.00*	*0.00*
2202	**OVERHEAD COST**	**660,067,940.11**	**741,405,311.00**	**741,405,311.00**	**570,878,675.55**	**854,531,473.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,044,760.61**	**3,264,171.00**	**3,264,171.00**	**3,020,132.58**	**3,264,171.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,044,760.61	3,264,171.00	3,264,171.00	3,020,132.58	3,264,171.00	0.00
220202	**UTILITIES - GENERAL**	**1,749,408.61**	**1,846,574.00**	**1,846,574.00**	**1,846,574.00**	**1,846,574.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,749,408.61	1,846,574.00	1,846,574.00	1,846,574.00	1,846,574.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,085,893.79**	**4,352,811.00**	**4,352,811.00**	**4,352,811.00**	**4,352,811.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,693,068.98	2,852,811.00	2,852,811.00	2,852,811.00	2,852,811.00	0.00
22020315	Procurement Expenses	1,392,824.81	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**398,677,432.83**	**448,699,879.00**	**448,699,879.00**	**358,823,792.19**	**616,191,450.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	2,069,902.73	2,234,796.00	2,234,796.00	2,017,893.90	2,234,796.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	116,334,466.64	131,185,679.00	131,185,679.00	129,114,886.61	131,185,679.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	280,273,063.46	315,279,404.00	315,279,404.00	227,691,011.69	482,770,975.00	0.00
220205	**TRAINING - GENERAL**	**4,188,089.84**	**4,564,070.00**	**4,564,070.00**	**4,042,988.01**	**4,564,070.00**	**0.00**
22020501	LOCAL TRAINING	4,188,089.84	4,564,070.00	4,564,070.00	4,042,988.01	4,564,070.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,499,566.73**	**2,628,387.00**	**2,628,387.00**	**2,047,889.63**	**2,628,387.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,499,566.73	2,628,387.00	2,628,387.00	2,047,889.63	2,628,387.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**245,822,787.70**	**276,049,419.00**	**276,049,419.00**	**196,744,488.14**	**221,684,010.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	1,401,597.76	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22021009	SPORTING ACTIVITIES	223,503,436.75	250,549,419.00	250,549,419.00	171,244,488.14	196,184,010.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	5,676,669.04	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	7,299,229.48	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
22021041	Special Schools' (PWD) Expenses	7,941,854.66	9,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*23,350,000.00*	*64,861,231.00*	*64,861,231.00*	*23,362,000.01*	*70,188,981.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**23,350,000.00**	**64,861,231.00**	**64,861,231.00**	**23,362,000.01**	**70,188,981.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**23,350,000.00**	**64,861,231.00**	**64,861,231.00**	**23,362,000.01**	**70,188,981.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	23,350,000.00	64,861,231.00	64,861,231.00	23,362,000.01	70,188,981.00	0.00

051702700400	Education District 4						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*5,418,656,422.34*	*9,865,086,500.94*	*9,865,086,500.94*	*7,733,522,035.54*	*13,636,003,123.99*	*0.00*
21	*PERSONNEL COST*	*4,880,377,288.08*	*9,278,681,726.74*	*9,278,681,726.74*	*7,355,684,894.85*	*12,974,939,107.99*	*0.00*
2101	**SALARY**	**4,880,377,288.08**	**9,278,681,726.74**	**9,278,681,726.74**	**7,355,684,894.85**	**12,974,939,107.99**	**0.00**
210101	**SALARIES AND WAGES**	**4,880,377,288.08**	**9,278,681,726.74**	**9,278,681,726.74**	**7,355,684,894.85**	**12,974,939,107.99**	**0.00**
21010101	SALARY	4,880,377,288.08	9,278,681,726.74	9,278,681,726.74	7,355,684,894.85	12,974,939,107.99	0.00
22	*OTHER RECURRENT COSTS*	*486,263,188.26*	*526,584,713.00*	*526,584,713.00*	*377,052,140.69*	*596,330,290.00*	*0.00*
2202	**OVERHEAD COST**	**486,263,188.26**	**526,584,713.00**	**526,584,713.00**	**377,052,140.69**	**596,330,290.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,100,597.90**	**5,600,000.00**	**5,600,000.00**	**5,600,000.00**	**5,600,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,100,597.90	5,600,000.00	5,600,000.00	5,600,000.00	5,600,000.00	0.00
220202	**UTILITIES - GENERAL**	**4,829,841.08**	**5,290,000.00**	**5,290,000.00**	**5,290,000.00**	**5,290,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	4,829,841.08	5,290,000.00	5,290,000.00	5,290,000.00	5,290,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**12,157,059.34**	**13,740,000.00**	**13,740,000.00**	**13,740,000.00**	**13,740,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	8,422,914.57	9,240,000.00	9,240,000.00	9,240,000.00	9,240,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	746,825.21	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020315	Procurement Expenses	1,248,159.29	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020317	Cleaning Materials	1,739,160.28	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**281,897,393.98**	**299,408,713.00**	**299,408,713.00**	**160,963,996.38**	**459,154,290.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	2,045,824.25	2,250,000.00	2,250,000.00	2,019,052.60	2,250,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	17,457,624.73	19,300,116.70	19,300,116.70	16,560,547.09	135,679,352.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	262,393,945.00	277,858,596.30	277,858,596.30	142,384,396.69	321,224,938.00	0.00
220205	**TRAINING - GENERAL**	**4,419,312.68**	**5,000,000.00**	**5,000,000.00**	**3,152,420.82**	**5,000,000.00**	**0.00**
22020501	LOCAL TRAINING	4,419,312.68	5,000,000.00	5,000,000.00	3,152,420.82	5,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**151,705,745.65**	**168,120,000.00**	**168,120,000.00**	**159,802,664.42**	**68,120,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	151,705,745.65	168,120,000.00	168,120,000.00	159,802,664.42	68,120,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,583,948.60**	**3,900,000.00**	**3,900,000.00**	**3,900,000.00**	**3,900,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,583,948.60	3,900,000.00	3,900,000.00	3,900,000.00	3,900,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**22,569,289.03**	**25,526,000.00**	**25,526,000.00**	**24,603,059.07**	**35,526,000.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	1,234,777.36	1,500,000.00	1,500,000.00	577,059.07	1,500,000.00	0.00
22021007	Staff Welfare Packages	5,826,270.07	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00	0.00
22021009	SPORTING ACTIVITIES	5,635,042.42	6,226,000.00	6,226,000.00	6,226,000.00	16,226,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,283,927.79	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	6,031,066.08	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22021025	Compensations	2,558,205.31	2,800,000.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
23	*CAPITAL EXPENDITURE*	*52,015,946.00*	*59,820,061.20*	*59,820,061.20*	*785,000.00*	*64,733,726.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**52,015,946.00**	**59,820,061.20**	**59,820,061.20**	**785,000.00**	**64,733,726.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**52,015,946.00**	**59,820,061.20**	**59,820,061.20**	**785,000.00**	**64,733,726.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	52,015,946.00	59,820,061.20	59,820,061.20	785,000.00	64,733,726.00	0.00

051702700500	Education District 5						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*9,830,139,506.05*	*14,941,941,201.87*	*14,941,941,201.87*	*10,925,061,003.21*	*15,290,571,257.87*	*0.00*
21	*PERSONNEL COST*	*9,124,237,561.71*	*14,084,010,539.87*	*14,084,010,539.87*	*10,380,699,177.39*	*14,323,768,409.87*	*0.00*
2101	**SALARY**	**9,124,237,561.71**	**14,084,010,539.87**	**14,084,010,539.87**	**10,380,699,177.39**	**14,323,768,409.87**	**0.00**
210101	**SALARIES AND WAGES**	**9,124,237,561.71**	**14,084,010,539.87**	**14,084,010,539.87**	**10,380,699,177.39**	**14,323,768,409.87**	**0.00**
21010101	SALARY	9,124,237,561.71	14,084,010,539.87	14,084,010,539.87	10,380,699,177.39	14,323,768,409.87	0.00
22	*OTHER RECURRENT COSTS*	*702,061,944.34*	*791,405,744.00*	*791,405,744.00*	*528,654,345.82*	*894,813,524.00*	*0.00*
2202	**OVERHEAD COST**	**702,061,944.34**	**791,405,744.00**	**791,405,744.00**	**528,654,345.82**	**894,813,524.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,766,401.83**	**5,152,800.00**	**5,152,800.00**	**2,384,455.36**	**5,152,800.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,766,401.83	5,152,800.00	5,152,800.00	2,384,455.36	5,152,800.00	0.00
220202	**UTILITIES - GENERAL**	**6,066,267.79**	**6,508,799.98**	**6,508,799.98**	**4,661,220.80**	**6,508,799.98**	**0.00**
22020202	TELEPHONE CHARGES	6,066,267.79	6,508,799.98	6,508,799.98	4,661,220.80	6,508,799.98	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**11,196,313.43**	**12,254,400.00**	**12,254,400.00**	**4,771,704.31**	**12,254,400.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	9,321,876.31	10,254,400.00	10,254,400.00	3,787,872.86	10,254,400.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	996,819.53	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
22020315	Procurement Expenses	877,617.59	1,000,000.00	1,000,000.00	445,726.25	1,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**529,027,027.48**	**598,608,536.62**	**598,608,536.62**	**442,471,634.00**	**692,016,317.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	242,014,996.83	272,318,592.00	272,318,592.00	254,507,751.31	113,858,120.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	61,461,433.00	68,982,496.00	68,982,496.00	51,148,074.60	68,982,496.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	225,550,597.65	257,307,448.62	257,307,448.62	136,815,808.08	509,175,701.00	0.00
220205	**TRAINING - GENERAL**	**26,677,206.71**	**30,000,000.00**	**30,000,000.00**	**12,909,892.56**	**30,000,000.00**	**0.00**
22020501	LOCAL TRAINING	26,677,206.71	30,000,000.00	30,000,000.00	12,909,892.56	30,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**3,551,511.86**	**4,000,000.00**	**4,000,000.00**	**4,000,000.00**	**4,000,000.00**	**0.00**
22020609	Janitorial Services	3,551,511.86	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**12,769,725.61**	**14,068,000.00**	**14,068,000.00**	**14,068,000.00**	**14,068,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,818,713.28	4,068,000.00	4,068,000.00	4,068,000.00	4,068,000.00	0.00
22020806	COOKING GAS/FUEL COST	8,951,012.32	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**108,007,489.63**	**120,813,207.40**	**120,813,207.40**	**43,387,438.79**	**130,813,207.02**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
22021007	Staff Welfare Packages	6,871,571.57	7,500,000.00	7,500,000.00	7,500,000.00	7,500,000.00	0.00
22021009	SPORTING ACTIVITIES	73,318,431.63	82,313,207.40	82,313,207.40	16,434,808.68	92,313,207.02	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,648,382.88	3,000,000.00	3,000,000.00	1,152,420.82	3,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	16,602,500.60	18,500,000.00	18,500,000.00	12,033,472.86	18,500,000.00	0.00
22021024	Committees & Commissions Expenses	4,166,304.17	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
22021073	Monitoring & Evaluation Expenses	3,400,298.79	4,000,000.00	4,000,000.00	1,228,631.23	4,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*3,840,000.00*	*66,524,918.00*	*66,524,918.00*	*15,707,480.00*	*71,989,324.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**3,840,000.00**	**66,524,918.00**	**66,524,918.00**	**15,707,480.00**	**71,989,324.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**3,840,000.00**	**66,524,918.00**	**66,524,918.00**	**15,707,480.00**	**71,989,324.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	3,840,000.00	66,524,918.00	66,524,918.00	15,707,480.00	71,989,324.00	0.00

051702700600	Education District 6						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*10,927,177,189.88*	*15,289,309,979.29*	*15,289,309,979.29*	*11,432,889,813.10*	*15,453,378,592.18*	*0.00*
21	*PERSONNEL COST*	*10,289,383,293.48*	*14,625,442,787.29*	*14,625,442,787.29*	*11,032,783,701.51*	*14,704,164,841.18*	*0.00*
2101	**SALARY**	**10,289,383,293.48**	**14,625,442,787.29**	**14,625,442,787.29**	**11,032,783,701.51**	**14,704,164,841.18**	**0.00**
210101	**SALARIES AND WAGES**	**10,289,383,293.48**	**14,625,442,787.29**	**14,625,442,787.29**	**11,032,783,701.51**	**14,704,164,841.18**	**0.00**
21010101	SALARY	10,289,383,293.48	14,625,442,787.29	14,625,442,787.29	11,032,783,701.51	14,704,164,841.18	0.00
22	*OTHER RECURRENT COSTS*	*582,372,033.40*	*601,148,207.00*	*601,148,207.00*	*353,618,511.59*	*681,342,982.00*	*0.00*
2202	**OVERHEAD COST**	**582,372,033.40**	**601,148,207.00**	**601,148,207.00**	**353,618,511.59**	**681,342,982.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**187,269,517.58**	**192,920,000.01**	**192,920,000.01**	**80,545,735.26**	**35,093,078.01**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	187,269,517.58	192,920,000.01	192,920,000.01	80,545,735.26	35,093,078.01	0.00
220202	**UTILITIES - GENERAL**	**4,496,547.75**	**4,600,000.00**	**4,600,000.00**	**2,798,610.30**	**4,600,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,426,519.60	3,500,000.00	3,500,000.00	2,576,210.41	3,500,000.00	0.00
22020202	TELEPHONE CHARGES	1,070,028.14	1,100,000.00	1,100,000.00	222,399.89	1,100,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,736,974.98**	**8,979,999.99**	**8,979,999.99**	**7,913,023.02**	**8,979,999.87**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	5,826,767.16	5,979,999.99	5,979,999.99	5,143,970.42	5,979,999.87	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,410,207.82	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020315	Procurement Expenses	500,000.00	500,000.00	500,000.00	269,052.60	500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**337,460,879.48**	**347,448,206.99**	**347,448,206.99**	**230,225,010.35**	**575,469,904.11**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	4,668,361.10	4,800,000.00	4,800,000.00	4,800,000.00	4,800,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	87,509,958.54	91,626,170.11	91,626,170.11	43,702,825.99	191,626,170.11	0.00
22020416	Upkeep of Govt. Quarters and Offices	245,282,559.85	251,022,036.88	251,022,036.88	181,722,184.35	379,043,734.00	0.00
220205	**TRAINING - GENERAL**	**6,427,198.10**	**7,000,000.00**	**7,000,000.00**	**4,690,526.02**	**7,000,000.00**	**0.00**
22020501	LOCAL TRAINING	6,427,198.10	7,000,000.00	7,000,000.00	4,690,526.02	7,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**3,714,279.63**	**4,000,000.00**	**4,000,000.00**	**2,475,747.17**	**4,000,000.00**	**0.00**
22020609	Janitorial Services	3,714,279.63	4,000,000.00	4,000,000.00	2,475,747.17	4,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,860,490.44**	**3,000,000.00**	**3,000,000.00**	**3,000,000.00**	**3,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	2,860,490.44	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**7,805,593.21**	**8,000,000.01**	**8,000,000.01**	**8,000,000.01**	**8,000,000.01**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	7,805,593.21	8,000,000.01	8,000,000.01	8,000,000.01	8,000,000.01	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**23,600,552.22**	**25,200,000.00**	**25,200,000.00**	**13,969,859.45**	**35,200,000.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	2,857,563.39	3,000,000.00	3,000,000.00	1,614,315.61	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	462,850.74	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22021009	SPORTING ACTIVITIES	4,934,678.88	5,200,000.00	5,200,000.00	2,982,904.98	15,200,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,716,666.32	3,000,000.00	3,000,000.00	2,395,723.36	3,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,679,949.41	5,000,000.00	5,000,000.00	2,690,526.02	5,000,000.00	0.00
22021051	Research & Development Expenses	1,000,000.00	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	2,304,937.81	2,500,000.00	2,500,000.00	1,576,210.41	2,500,000.00	0.00
22021064	Festivals & Ceremonies	4,643,905.68	5,000,000.00	5,000,000.00	1,672,073.86	5,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*55,421,863.00*	*62,718,985.00*	*62,718,985.00*	*46,487,600.00*	*67,870,769.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**55,421,863.00**	**62,718,985.00**	**62,718,985.00**	**46,487,600.00**	**67,870,769.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**55,421,863.00**	**62,718,985.00**	**62,718,985.00**	**46,487,600.00**	**67,870,769.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	55,421,863.00	62,718,985.00	62,718,985.00	46,487,600.00	67,870,769.00	0.00

051705400100	Lagos State Teaching Service Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*2,563,608,871.76*	*3,987,510,582.42*	*3,427,510,582.42*	*2,482,380,851.39*	*4,423,988,077.93*	*0.00*
21	*PERSONNEL COST*	*439,100,330.52*	*753,107,752.42*	*753,107,752.42*	*537,175,844.90*	*737,729,441.93*	*0.00*
2101	**SALARY**	**439,100,330.52**	**753,107,752.42**	**753,107,752.42**	**537,175,844.90**	**737,729,441.93**	**0.00**
210101	**SALARIES AND WAGES**	**439,100,330.52**	**753,107,752.42**	**753,107,752.42**	**537,175,844.90**	**737,729,441.93**	**0.00**
21010101	SALARY	439,100,330.52	753,107,752.42	753,107,752.42	537,175,844.90	737,729,441.93	0.00
22	*OTHER RECURRENT COSTS*	*1,534,245,865.24*	*2,137,740,482.00*	*2,137,740,482.00*	*1,506,926,397.79*	*2,555,090,620.00*	*0.00*
2202	**OVERHEAD COST**	**1,531,745,869.23**	**2,135,240,482.00**	**2,135,240,482.00**	**1,506,735,871.77**	**2,521,902,206.20**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**6,026,000.00**	**6,026,000.00**	**6,026,000.00**	**6,001,981.47**	**6,026,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,026,000.00	6,026,000.00	6,026,000.00	6,001,981.47	6,026,000.00	0.00
220202	**UTILITIES - GENERAL**	**4,905,990.01**	**4,906,000.00**	**4,906,000.00**	**3,787,752.70**	**4,906,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	4,905,990.01	4,906,000.00	4,906,000.00	3,787,752.70	4,906,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**23,592,205.04**	**23,592,244.00**	**23,592,244.00**	**10,760,581.17**	**23,592,244.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	14,592,239.01	14,592,244.00	14,592,244.00	5,917,634.33	14,592,244.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,499,990.01	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	999,996.01	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
22020315	Procurement Expenses	1,499,991.01	1,500,000.00	1,500,000.00	576,210.41	1,500,000.00	0.00
22020317	Cleaning Materials	2,999,989.01	3,000,000.00	3,000,000.00	228,631.23	3,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**32,249,898.02**	**32,256,000.00**	**32,256,000.00**	**27,175,157.25**	**32,256,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	6,429,900.01	6,430,000.00	6,430,000.00	4,582,420.82	6,430,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	24,320,000.01	24,326,000.00	24,326,000.00	22,478,420.82	24,326,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	1,499,998.01	1,500,000.00	1,500,000.00	114,315.61	1,500,000.00	0.00
220205	**TRAINING - GENERAL**	**1,101,662,241.78**	**1,560,245,950.00**	**1,560,245,950.00**	**996,163,905.44**	**1,625,878,227.00**	**0.00**
22020501	LOCAL TRAINING	1,101,662,241.78	1,560,245,950.00	1,560,245,950.00	996,163,905.44	1,625,878,227.00	0.00
220206	**OTHER SERVICES - GENERAL**	**4,780,000.01**	**4,780,000.00**	**4,780,000.00**	**410,475.23**	**4,780,000.00**	**0.00**
22020608	Library Services	100,000.00	100,000.00	100,000.00	53,810.52	100,000.00	0.00
22020609	Janitorial Services	4,680,000.00	4,680,000.00	4,680,000.00	356,664.71	4,680,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,999,998.01**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,999,998.01	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,109,996.01**	**3,110,000.00**	**3,110,000.00**	**3,110,000.00**	**3,110,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,109,996.01	3,110,000.00	3,110,000.00	3,110,000.00	3,110,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**353,419,540.36**	**498,324,288.00**	**498,324,288.00**	**457,326,018.51**	**819,353,735.20**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	12,000,000.00	12,000,000.00	12,000,000.00	914,524.90	12,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,595,271.31	8,500,000.00	8,500,000.00	647,788.47	8,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	6,349,991.01	6,350,000.00	6,350,000.00	4,317,662.90	6,350,000.00	0.00
22021009	SPORTING ACTIVITIES	2,400,000.00	2,400,000.00	2,400,000.00	1,291,452.49	2,400,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,499,999.01	1,500,000.00	1,500,000.00	1,296,766.29	1,500,000.00	0.00
22021025	Compensations	1,140,000.00	1,140,000.00	1,140,000.00	216,210.41	1,140,000.00	0.00
22021042	Examination Expenses	284,545,874.20	428,545,874.20	428,545,874.20	425,000,722.45	428,545,874.20	0.00
22021051	Research & Development Expenses	1,999,992.01	2,000,000.00	2,000,000.00	152,420.82	2,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	30,688,413.80	30,688,413.80	30,688,413.80	19,581,775.20	300,000,000.00	0.00
22021073	Monitoring & Evaluation Expenses	5,199,999.01	5,200,000.00	5,200,000.00	3,906,694.57	56,917,861.00	0.00
2203	**LOANS AND ADVANCES**	**2,499,996.01**	**2,500,000.00**	**2,500,000.00**	**190,526.02**	**33,188,413.80**	**0.00**
220301	**STAFF LOANS & ADVANCES**	**2,499,996.01**	**2,500,000.00**	**2,500,000.00**	**190,526.02**	**33,188,413.80**	**0.00**
22030108	HOUSING LOANS	2,499,996.01	2,500,000.00	2,500,000.00	190,526.02	33,188,413.80	0.00
23	*CAPITAL EXPENDITURE*	*590,262,676.00*	*1,096,662,348.00*	*536,662,348.00*	*438,278,608.70*	*1,131,168,016.00*	*0.00*
2303	**REHABILITATION / REPAIRS**	**590,262,676.00**	**1,096,662,348.00**	**536,662,348.00**	**438,278,608.70**	**1,131,168,016.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**590,262,676.00**	**1,096,662,348.00**	**536,662,348.00**	**438,278,608.70**	**1,131,168,016.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	590,262,676.00	1,096,662,348.00	536,662,348.00	438,278,608.70	1,131,168,016.00	0.00

051705500100	Lagos State Technical and Vocational Education I						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*2,316,850,556.39*	*5,746,510,606.39*	*3,772,055,190.39*	*2,429,250,606.09*	*8,092,453,108.21*	*0.00*
21	*PERSONNEL COST*	*1,289,635,952.04*	*2,067,197,680.95*	*2,067,197,680.95*	*1,550,546,380.85*	*2,104,795,462.87*	*0.00*
2101	**SALARY**	**1,289,635,952.04**	**2,067,197,680.95**	**2,067,197,680.95**	**1,550,546,380.85**	**2,104,795,462.87**	**0.00**
210101	**SALARIES AND WAGES**	**1,289,635,952.04**	**2,067,197,680.95**	**2,067,197,680.95**	**1,550,546,380.85**	**2,104,795,462.87**	**0.00**
21010101	SALARY	1,289,635,952.04	2,067,197,680.95	2,067,197,680.95	1,550,546,380.85	2,104,795,462.87	0.00
22	*OTHER RECURRENT COSTS*	*690,760,014.35*	*1,021,011,045.44*	*1,021,011,045.44*	*567,142,877.24*	*1,168,029,113.00*	*0.00*
2202	**OVERHEAD COST**	**690,760,014.35**	**1,021,011,045.44**	**1,021,011,045.44**	**567,142,877.24**	**1,168,029,113.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**6,659,140.20**	**7,152,000.00**	**7,152,000.00**	**4,380,631.23**	**7,152,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,659,140.20	7,152,000.00	7,152,000.00	4,380,631.23	7,152,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,806,254.10**	**3,039,200.00**	**3,039,200.00**	**2,378,967.58**	**3,039,200.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,306,254.10	2,539,200.00	2,539,200.00	2,340,862.37	2,539,200.00	0.00
22020202	TELEPHONE CHARGES	500,000.00	500,000.00	500,000.00	38,105.20	500,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**9,290,606.59**	**13,014,400.00**	**13,014,400.00**	**5,623,713.75**	**13,014,400.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,267,608.50	4,574,400.00	4,574,400.00	3,650,240.89	4,574,400.00	0.00
22020315	Procurement Expenses	1,244,823.04	1,440,000.00	1,440,000.00	1,440,000.00	1,440,000.00	0.00
22020316	Surveying Expenses	4,778,175.05	7,000,000.00	7,000,000.00	533,472.86	7,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**273,418,744.03**	**400,321,216.00**	**400,321,216.00**	**205,003,417.93**	**400,321,216.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	2,067,041.49	2,835,600.00	2,835,600.00	2,835,000.00	2,835,600.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	28,017,857.72	41,473,200.00	41,473,200.00	26,401,388.06	41,473,200.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	33,386,232.97	50,000,000.00	50,000,000.00	38,453,092.00	50,000,000.00	0.00
22020417	Cleaning Services	1,552,811.20	2,000,000.00	2,000,000.00	614,315.61	2,000,000.00	0.00
22020422	Repairs of Refrigerator & Air condition	208,394,800.65	304,012,416.00	304,012,416.00	136,699,622.25	304,012,416.00	0.00
220205	**TRAINING - GENERAL**	**18,358,547.52**	**24,470,000.00**	**24,470,000.00**	**19,850,552.04**	**24,470,000.00**	**0.00**
22020501	LOCAL TRAINING	18,358,547.52	24,470,000.00	24,470,000.00	19,850,552.04	24,470,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**3,302,885.31**	**4,200,000.00**	**4,200,000.00**	**781,978.51**	**4,200,000.00**	**0.00**
22020608	Library Services	1,063,786.18	1,200,000.00	1,200,000.00	276,210.41	1,200,000.00	0.00
22020609	Janitorial Services	2,239,099.13	3,000,000.00	3,000,000.00	505,768.10	3,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,406,926.11**	**2,860,000.00**	**2,860,000.00**	**1,603,646.16**	**2,860,000.00**	**0.00**
22020701	FINANCIAL CONSULTING	1,143,698.71	1,360,000.00	1,360,000.00	103,646.16	1,360,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,263,227.40	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,656,579.62**	**6,525,600.00**	**6,525,600.00**	**6,040,056.19**	**6,525,600.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	4,656,579.62	6,525,600.00	6,525,600.00	6,040,056.19	6,525,600.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**369,860,330.88**	**559,428,629.44**	**559,428,629.44**	**321,479,913.85**	**706,446,697.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	1,140,532.99	1,380,000.00	1,380,000.00	1,380,000.00	1,380,000.00	0.00
22021007	Staff Welfare Packages	5,563,119.36	8,000,000.00	8,000,000.00	4,828,130.33	8,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,364,012.22	1,800,000.00	1,800,000.00	1,338,105.20	1,800,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	20,322,040.04	30,136,000.08	30,136,000.08	22,334,135.01	30,136,000.00	0.00
22021025	Compensations	1,074,918.92	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22021035	Local Technology Support Expenses	43,148,044.90	63,482,628.36	63,482,628.36	57,939,182.04	63,482,628.00	0.00
22021051	Research & Development Expenses	252,990,234.14	389,430,001.00	389,430,001.00	186,936,153.08	443,458,876.00	0.00
22021061	Entrepreneurship Development	44,257,428.31	64,000,000.00	64,000,000.00	45,524,208.17	156,989,193.00	0.00
23	*CAPITAL EXPENDITURE*	*336,454,590.00*	*2,658,301,880.00*	*683,846,464.00*	*311,561,348.00*	*4,819,628,532.34*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**0.00**	**0.00**	**0.00**	**500,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**500,000,000.00**	**0.00**
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPI	0.00	0.00	0.00	0.00	500,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**336,454,590.00**	**2,658,301,880.00**	**683,846,464.00**	**311,561,348.00**	**4,319,628,532.34**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**336,454,590.00**	**2,658,301,880.00**	**683,846,464.00**	**311,561,348.00**	**4,319,628,532.34**	**0.00**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	336,454,590.00	2,658,301,880.00	683,846,464.00	311,561,348.00	4,319,628,532.34	0.00

051705600100	Lagos State Scholarship Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*410,289,022.85*	*3,070,757,004.16*	*3,070,757,004.16*	*902,552,137.72*	*3,183,546,974.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*404,326,022.85*	*3,029,696,484.16*	*3,029,696,484.16*	*893,819,337.72*	*3,139,113,712.00*	*0.00*
2202	**OVERHEAD COST**	**404,326,022.85**	**3,029,696,484.16**	**3,029,696,484.16**	**893,819,337.72**	**3,139,113,712.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**583,425.46**	**1,443,000.00**	**1,443,000.00**	**1,033,761.21**	**1,443,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	583,425.46	1,443,000.00	1,443,000.00	1,033,761.21	1,443,000.00	0.00
220202	**UTILITIES - GENERAL**	**677,547.57**	**1,668,000.00**	**1,668,000.00**	**744,210.41**	**1,668,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	677,547.57	1,668,000.00	1,668,000.00	744,210.41	1,668,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,204,591.46**	**2,800,000.00**	**2,800,000.00**	**2,800,000.00**	**2,800,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	738,889.54	1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	228,995.94	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22020315	Procurement Expenses	236,705.97	500,000.00	500,000.00	500,000.00	500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,996,742.53**	**4,920,000.00**	**4,920,000.00**	**2,776,808.15**	**4,920,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	533,511.06	1,320,000.00	1,320,000.00	1,024,387.33	1,320,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	728,296.56	1,800,000.00	1,800,000.00	876,210.41	1,800,000.00	0.00
22020422	Repairs of Refrigerator & Air condition	734,934.91	1,800,000.00	1,800,000.00	876,210.41	1,800,000.00	0.00
220205	**TRAINING - GENERAL**	**2,994,568.97**	**7,500,000.00**	**7,500,000.00**	**7,500,000.00**	**7,500,000.00**	**0.00**
22020501	LOCAL TRAINING	2,994,568.97	7,500,000.00	7,500,000.00	7,500,000.00	7,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,415,779.09**	**3,534,000.00**	**3,534,000.00**	**1,686,420.82**	**3,534,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,415,779.09	3,534,000.00	3,534,000.00	1,686,420.82	3,534,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,581,526.56**	**11,449,000.00**	**11,449,000.00**	**10,395,695.11**	**11,449,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	606,791.02	1,449,000.00	1,449,000.00	525,210.41	1,449,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,974,735.54	10,000,000.00	10,000,000.00	9,870,484.70	10,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**390,871,841.20**	**2,996,382,484.16**	**2,996,382,484.16**	**866,882,442.03**	**3,105,799,712.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	2,265,722.80	5,500,000.00	5,500,000.00	3,652,420.82	5,500,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	843,443.45	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021025	Compensations	1,583,028.47	4,020,000.00	4,020,000.00	4,020,000.00	4,020,000.00	0.00
22021067	Sponsorship Expenses	386,179,646.49	2,984,862,484.16	2,984,862,484.16	857,210,021.21	3,094,279,712.00	0.00
23	*CAPITAL EXPENDITURE*	*5,963,000.00*	*41,060,520.00*	*41,060,520.00*	*8,732,800.00*	*44,433,262.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**5,963,000.00**	**41,060,520.00**	**41,060,520.00**	**8,732,800.00**	**44,433,262.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**5,963,000.00**	**41,060,520.00**	**41,060,520.00**	**8,732,800.00**	**44,433,262.00**	**0.00**
23010119	PURCHASE OF POWER GENERATING SET	5,963,000.00	41,060,520.00	41,060,520.00	8,732,800.00	44,433,262.00	0.00

051706600100	School Committee on Rehabilitation of Public Sch						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*14,981,578,646.74*	*20,663,675,742.50*	*20,463,675,742.50*	*18,891,927,566.56*	*23,260,410,344.50*	*0.00*
22	*OTHER RECURRENT COSTS*	*370,118,406.74*	*760,158,180.00*	*760,158,180.00*	*573,907,099.80*	*856,892,782.00*	*0.00*
2202	**OVERHEAD COST**	**370,118,406.74**	**760,158,180.00**	**760,158,180.00**	**573,907,099.80**	**856,892,782.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,200,238.49**	**3,600,000.00**	**3,600,000.00**	**2,214,315.61**	**3,600,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,200,238.49	3,600,000.00	3,600,000.00	2,214,315.61	3,600,000.00	0.00
220202	**UTILITIES - GENERAL**	**7,963,572.12**	**9,500,000.00**	**9,500,000.00**	**6,035,789.03**	**9,500,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	4,385,640.50	5,000,000.00	5,000,000.00	2,228,631.23	5,000,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	3,577,931.62	4,500,000.00	4,500,000.00	3,807,157.81	4,500,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**37,384,064.91**	**46,900,000.00**	**46,900,000.00**	**39,411,761.57**	**46,900,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	6,140,955.83	7,100,000.00	7,100,000.00	6,176,210.41	7,100,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	6,321,236.56	8,000,000.00	8,000,000.00	5,943,644.37	8,000,000.00	0.00
22020315	Procurement Expenses	24,921,872.52	31,800,000.00	31,800,000.00	27,291,906.79	31,800,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**70,142,968.26**	**88,300,000.00**	**88,300,000.00**	**22,413,170.83**	**88,300,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	3,985,685.66	4,500,000.00	4,500,000.00	1,728,631.23	4,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	63,883,964.87	80,800,000.00	80,800,000.00	18,608,329.20	80,800,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,273,317.73	3,000,000.00	3,000,000.00	2,076,210.41	3,000,000.00	0.00
220205	**TRAINING - GENERAL**	**76,088,283.49**	**95,840,000.00**	**95,840,000.00**	**72,615,861.31**	**95,840,000.00**	**0.00**
22020501	LOCAL TRAINING	76,088,283.49	95,840,000.00	95,840,000.00	72,615,861.31	95,840,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**1,197,062.75**	**1,700,000.00**	**1,700,000.00**	**776,210.41**	**1,700,000.00**	**0.00**
22020609	Janitorial Services	1,197,062.75	1,700,000.00	1,700,000.00	776,210.41	1,700,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**6,020,120.45**	**7,800,000.00**	**7,800,000.00**	**7,615,242.08**	**7,800,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	6,020,120.45	7,800,000.00	7,800,000.00	7,615,242.08	7,800,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**15,022,801.42**	**18,500,000.00**	**18,500,000.00**	**12,952,643.50**	**18,500,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	8,356,419.41	10,000,000.00	10,000,000.00	5,381,052.04	10,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	6,666,382.02	8,500,000.00	8,500,000.00	7,571,591.46	8,500,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**153,099,294.85**	**488,018,180.00**	**488,018,180.00**	**409,872,105.43**	**584,752,782.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	6,225,882.52	8,000,000.00	8,000,000.00	1,089,505.26	8,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	43,915,902.89	55,600,000.00	55,600,000.00	38,047,997.77	55,600,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	11,035,670.82	14,000,000.00	14,000,000.00	8,658,094.31	14,000,000.00	0.00
22021025	Compensations	3,185,673.25	4,000,000.00	4,000,000.00	1,228,631.23	4,000,000.00	0.00
22021073	Monitoring & Evaluation Expenses	14,091,963.77	194,000,000.00	194,000,000.00	181,769,429.51	240,734,602.00	0.00
22021079	Regulatory Enforcement Expenses	74,644,201.59	212,418,180.00	212,418,180.00	179,078,447.37	262,418,180.00	0.00
23	*CAPITAL EXPENDITURE*	*14,611,460,240.00*	*19,903,517,562.50*	*19,703,517,562.50*	*18,318,020,466.76*	*22,403,517,562.50*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**1,473,768,961.00**	**1,373,768,961.00**	**703,847,248.98**	**1,473,768,961.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**1,473,768,961.00**	**1,373,768,961.00**	**703,847,248.98**	**1,473,768,961.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,473,768,961.00	1,373,768,961.00	703,847,248.98	1,473,768,961.00	0.00
2302	**CONSTRUCTION / PROVISION**	**14,611,460,240.00**	**18,429,748,601.50**	**18,329,748,601.50**	**17,614,173,217.78**	**20,929,748,601.50**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**14,611,460,240.00**	**18,429,748,601.50**	**18,329,748,601.50**	**17,614,173,217.78**	**20,929,748,601.50**	**0.00**
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	14,611,460,240.00	18,429,748,601.50	18,329,748,601.50	17,614,173,217.78	20,929,748,601.50	0.00

051706700100	Office of Education Quality Assurance						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*2,272,271,209.19*	*3,191,077,649.99*	*2,965,233,968.99*	*2,240,175,562.48*	*3,018,826,857.55*	*0.00*
21	*PERSONNEL COST*	*1,321,076,034.29*	*1,880,248,953.99*	*1,880,248,953.99*	*1,361,986,948.35*	*1,539,669,726.55*	*0.00*
2101	**SALARY**	**1,321,076,034.29**	**1,880,248,953.99**	**1,880,248,953.99**	**1,361,986,948.35**	**1,539,669,726.55**	**0.00**
210101	**SALARIES AND WAGES**	**1,321,076,034.29**	**1,880,248,953.99**	**1,880,248,953.99**	**1,361,986,948.35**	**1,539,669,726.55**	**0.00**
21010101	SALARY	1,321,076,034.29	1,880,248,953.99	1,880,248,953.99	1,361,986,948.35	1,539,669,726.55	0.00
22	*OTHER RECURRENT COSTS*	*949,815,174.90*	*1,064,985,015.00*	*1,064,985,015.00*	*813,448,614.13*	*1,213,119,666.00*	*0.00*
2202	**OVERHEAD COST**	**949,815,174.90**	**1,064,985,015.00**	**1,064,985,015.00**	**813,448,614.13**	**1,213,119,666.00**	**0.00**
220202	**UTILITIES - GENERAL**	**3,697,509.01**	**4,000,000.00**	**4,000,000.00**	**2,152,420.82**	**4,000,000.00**	**0.00**
22020202	TELEPHONE CHARGES	3,697,509.01	4,000,000.00	4,000,000.00	2,152,420.82	4,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**9,314,161.75**	**9,901,000.00**	**9,901,000.00**	**7,407,230.00**	**9,901,000.00**	**0.00**
22020306	PRINTING OF SECURITY DOCUMENTS	4,492,345.60	5,000,500.00	5,000,500.00	3,615,277.51	5,000,500.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,422,916.14	2,500,500.00	2,500,500.00	2,500,500.00	2,500,500.00	0.00
22020315	Procurement Expenses	1,199,900.01	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020317	Cleaning Materials	1,199,000.01	1,200,000.00	1,200,000.00	91,452.49	1,200,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**53,212,494.75**	**55,568,000.00**	**55,568,000.00**	**30,033,490.34**	**55,568,000.00**	**0.00**
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	42,560,341.02	44,568,000.00	44,568,000.00	20,419,636.62	44,568,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	6,282,055.95	6,500,000.00	6,500,000.00	6,038,105.20	6,500,000.00	0.00
22020422	Repairs of Refrigerator & Air condition	4,370,097.78	4,500,000.00	4,500,000.00	3,575,748.51	4,500,000.00	0.00
220205	**TRAINING - GENERAL**	**19,131,371.66**	**19,308,000.00**	**19,308,000.00**	**14,689,052.04**	**19,308,000.00**	**0.00**
22020501	LOCAL TRAINING	19,131,371.66	19,308,000.00	19,308,000.00	14,689,052.04	19,308,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,360,823.49**	**2,501,600.00**	**2,501,600.00**	**1,853,469.22**	**2,501,600.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	2,360,823.49	2,501,600.00	2,501,600.00	1,853,469.22	2,501,600.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**862,098,814.24**	**973,706,415.00**	**973,706,415.00**	**757,312,951.71**	**1,121,841,066.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	2,136,094.88	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
22021007	Staff Welfare Packages	9,783,299.60	10,450,000.00	10,450,000.00	6,754,841.63	10,450,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,346,376.99	2,500,000.00	2,500,000.00	2,315,242.08	2,500,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,200,000.00	3,200,000.00	3,200,000.00	2,645,726.25	3,200,000.00	0.00
22021041	Special Schools' (PWD) Expenses	4,822,945.50	81,500,000.00	81,500,000.00	80,576,210.41	81,500,000.00	0.00
22021045	Youths Empowerment Scheme Expenses	23,946,024.74	25,000,000.00	25,000,000.00	23,235,430.70	25,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	4,770,338.14	5,000,500.00	5,000,500.00	3,152,920.82	5,000,500.00	0.00
22021064	Festivals & Ceremonies	4,670,827.61	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021073	Monitoring & Evaluation Expenses	369,699,821.08	390,958,900.00	390,958,900.00	317,057,128.54	439,093,551.00	0.00
22021079	Regulatory Enforcement Expenses	435,123,085.70	445,997,015.00	445,997,015.00	312,475,451.28	545,997,015.00	0.00
23	*CAPITAL EXPENDITURE*	*1,380,000.00*	*245,843,681.00*	*20,000,000.00*	*64,740,000.00*	*266,037,465.00*	*0.00*
2303	**REHABILITATION / REPAIRS**	**1,380,000.00**	**245,843,681.00**	**20,000,000.00**	**64,740,000.00**	**266,037,465.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**1,380,000.00**	**245,843,681.00**	**20,000,000.00**	**64,740,000.00**	**266,037,465.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,380,000.00	245,843,681.00	20,000,000.00	64,740,000.00	266,037,465.00	0.00

057000100100	Ministry of Tertiary Education						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*8,373,029,308.52*	*9,566,021,727.79*	*2,737,082,072.79*	*2,469,464,800.93*	*8,638,728,975.01*	*0.00*
21	*PERSONNEL COST*	*548,169,812.52*	*855,517,497.29*	*855,517,497.29*	*639,113,174.87*	*888,451,714.51*	*0.00*
2101	**SALARY**	**548,169,812.52**	**855,517,497.29**	**855,517,497.29**	**639,113,174.87**	**888,451,714.51**	**0.00**
210101	**SALARIES AND WAGES**	**548,169,812.52**	**855,517,497.29**	**855,517,497.29**	**639,113,174.87**	**888,451,714.51**	**0.00**
21010101	SALARY	548,169,812.52	855,517,497.29	855,517,497.29	639,113,174.87	888,451,714.51	0.00
22	*OTHER RECURRENT COSTS*	*215,414,645.00*	*285,940,400.00*	*285,940,400.00*	*98,334,346.06*	*325,713,430.00*	*0.00*
2202	**OVERHEAD COST**	**214,261,309.24**	**284,440,400.00**	**284,440,400.00**	**97,799,706.18**	**324,213,430.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,306,745.15**	**4,721,744.00**	**4,721,744.00**	**4,721,744.00**	**4,721,744.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,306,745.15	4,721,744.00	4,721,744.00	4,721,744.00	4,721,744.00	0.00
220202	**UTILITIES - GENERAL**	**2,092,012.64**	**2,695,577.63**	**2,695,577.63**	**847,998.45**	**2,695,577.63**	**0.00**
22020201	ELECTRICITY CHARGES	2,092,012.64	2,695,577.63	2,695,577.63	847,998.45	2,695,577.63	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,527,445.34**	**11,088,514.00**	**11,088,514.00**	**9,436,303.38**	**11,088,514.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	4,062,721.08	5,288,514.00	5,288,514.00	4,837,229.85	5,288,514.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	640,225.46	800,000.00	800,000.00	522,863.12	800,000.00	0.00
22020315	Procurement Expenses	2,285,589.40	3,000,000.00	3,000,000.00	2,076,210.41	3,000,000.00	0.00
22020316	Surveying Expenses	1,538,909.40	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**5,701,654.01**	**6,459,574.00**	**6,459,574.00**	**3,466,889.26**	**6,459,574.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	2,802,403.75	3,231,898.00	3,231,898.00	449,537.98	3,231,898.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,899,250.26	3,227,676.00	3,227,676.00	3,017,351.28	3,227,676.00	0.00
220205	**TRAINING - GENERAL**	**7,978,274.08**	**10,500,000.00**	**10,500,000.00**	**9,820,321.81**	**10,500,000.00**	**0.00**
22020501	LOCAL TRAINING	7,978,274.08	10,500,000.00	10,500,000.00	9,820,321.81	10,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENE**	**1,924,829.39**	**2,500,000.00**	**2,500,000.00**	**1,795,377.98**	**2,500,000.00**	**0.00**
22020713	Professional Advisory	1,924,829.39	2,500,000.00	2,500,000.00	1,795,377.98	2,500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,820,050.01**	**4,289,377.00**	**4,289,377.00**	**4,289,377.00**	**4,289,377.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,820,050.01	4,289,377.00	4,289,377.00	4,289,377.00	4,289,377.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**179,910,298.60**	**242,185,613.37**	**242,185,613.37**	**63,421,694.30**	**281,958,643.37**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	3,363,304.05	4,345,213.00	4,345,213.00	3,950,359.46	4,345,213.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,310,403.04	3,000,000.00	3,000,000.00	2,308,314.39	3,000,000.00	0.00
22021024	Committees & Commissions Expenses	524,204.39	700,000.00	700,000.00	284,294.68	700,000.00	0.00
22021035	Local Technology Support Expenses	1,900,015.75	2,500,000.00	2,500,000.00	1,437,641.97	2,500,000.00	0.00
22021051	Research & Development Expenses	151,996,516.40	205,700,000.37	205,700,000.37	44,198,484.73	205,700,000.37	0.00
22021052	Welfare Package & Special Services to the Public	4,598,238.04	6,000,000.00	6,000,000.00	642,020.37	45,773,030.00	0.00
22021059	Publication & Documentation Expenses	419,995.46	500,000.00	500,000.00	274,862.31	500,000.00	0.00
22021073	Monitoring & Evaluation Expenses	3,018,929.69	4,000,000.00	4,000,000.00	756,871.28	4,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	11,778,691.79	15,440,400.00	15,440,400.00	9,568,845.09	15,440,400.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**1,153,335.76**	**1,500,000.00**	**1,500,000.00**	**534,639.88**	**1,500,000.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**1,153,335.76**	**1,500,000.00**	**1,500,000.00**	**534,639.88**	**1,500,000.00**	**0.00**
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	1,153,335.76	1,500,000.00	1,500,000.00	534,639.88	1,500,000.00	0.00
23	*CAPITAL EXPENDITURE*	*7,609,444,851.00*	*8,424,563,830.50*	*1,595,624,175.50*	*1,732,017,280.00*	*7,424,563,830.50*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**41,000,000.00**	**91,000,000.00**	**91,000,000.00**	**90,000,000.00**	**91,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**41,000,000.00**	**91,000,000.00**	**91,000,000.00**	**90,000,000.00**	**91,000,000.00**	**0.00**
23010113	PURCHASE OF COMPUTERS	41,000,000.00	91,000,000.00	91,000,000.00	90,000,000.00	91,000,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**2,540,305,619.78**	**2,601,984,477.50**	**601,984,477.50**	**295,000,000.00**	**2,601,984,477.50**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**2,540,305,619.78**	**2,601,984,477.50**	**601,984,477.50**	**295,000,000.00**	**2,601,984,477.50**	**0.00**
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	2,540,305,619.78	2,601,984,477.50	601,984,477.50	295,000,000.00	2,601,984,477.50	0.00
2303	**REHABILITATION / REPAIRS**	**4,834,751,878.22**	**5,538,192,000.00**	**882,640,345.00**	**1,227,017,280.00**	**4,538,192,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**4,834,751,878.22**	**5,538,192,000.00**	**882,640,345.00**	**1,227,017,280.00**	**4,538,192,000.00**	**0.00**
23030110	REHABILITATION / REPAIRS - LIBRARIES	392,392,638.55	550,000,000.00	232,640,345.00	4,803,750.00	550,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	4,442,359,239.67	4,988,192,000.00	650,000,000.00	1,222,213,530.00	3,988,192,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**193,387,353.00**	**193,387,353.00**	**19,999,353.00**	**120,000,000.00**	**193,387,353.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**193,387,353.00**	**193,387,353.00**	**19,999,353.00**	**120,000,000.00**	**193,387,353.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	193,387,353.00	193,387,353.00	19,999,353.00	120,000,000.00	193,387,353.00	0.00

052100100100	Ministry of Health						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*32,010,973,113.65*	*47,233,408,201.42*	*49,379,230,004.59*	*36,203,619,437.30*	*152,441,229,148.47*	*70,000,000.00*
21	*PERSONNEL COST*	*3,082,696,169.25*	*4,454,546,712.10*	*4,454,546,712.10*	*2,865,518,266.74*	*4,042,824,387.45*	*0.00*
2101	**SALARY**	**3,082,696,169.25**	**4,454,546,712.10**	**4,454,546,712.10**	**2,865,518,266.74**	**4,042,824,387.45**	**0.00**
210101	**SALARIES AND WAGES**	**3,082,696,169.25**	**4,454,546,712.10**	**4,454,546,712.10**	**2,865,518,266.74**	**4,042,824,387.45**	**0.00**
21010101	SALARY	3,082,696,169.25	4,454,546,712.10	4,454,546,712.10	2,865,518,266.74	4,042,824,387.45	0.00
22	*OTHER RECURRENT COSTS*	*7,495,935,942.41*	*13,388,994,581.49*	*13,388,994,581.49*	*3,948,249,927.46*	*13,220,494,951.78*	*70,000,000.00*
2202	**OVERHEAD COST**	**7,002,394,195.35**	**12,817,683,827.94**	**12,817,683,827.94**	**3,880,025,086.25**	**11,920,175,866.82**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,372,980.01**	**3,373,000.00**	**3,373,000.00**	**2,104,636.89**	**3,373,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,372,980.01	3,373,000.00	3,373,000.00	2,104,636.89	3,373,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,976,878.01**	**2,977,078.00**	**2,977,078.00**	**2,074,463.51**	**2,977,078.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,976,878.01	2,977,078.00	2,977,078.00	2,074,463.51	2,977,078.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,843,657,106.13**	**9,071,044,455.85**	**9,071,044,455.85**	**3,245,641,893.25**	**6,283,183,365.65**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	4,210,900.01	4,212,900.00	4,212,900.00	2,168,646.01	4,212,900.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	30,177,736.16	36,277,968.16	36,277,968.16	5,536,127.55	36,277,968.16	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,784,141,534.40	9,000,757,681.42	9,000,757,681.42	3,226,890,360.37	6,212,896,591.22	0.00
22020309	UNIFORMS & OTHER CLOTHING	17,448,982.55	21,580,281.25	21,580,281.25	3,492,221.24	21,580,281.25	0.00
22020315	Procurement Expenses	7,677,953.01	8,215,625.02	8,215,625.02	7,554,538.08	8,215,625.02	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**293,385,520.37**	**407,185,349.94**	**407,185,349.94**	**43,964,816.22**	**407,185,349.94**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	6,930,709.90	8,420,754.00	8,420,754.00	2,489,328.29	8,420,754.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	95,193,524.25	97,617,676.08	97,617,676.08	11,134,641.36	97,617,676.08	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	40,244,049.77	71,475,386.12	71,475,386.12	8,218,537.16	71,475,386.12	0.00
22020406	OTHER MAINTENANCE SERVICES	94,846,221.44	127,917,511.97	127,917,511.97	12,520,014.64	127,917,511.97	0.00
22020416	Upkeep of Govt. Quarters and Offices	56,171,015.01	101,754,021.77	101,754,021.77	9,602,294.77	101,754,021.77	0.00
220205	**TRAINING - GENERAL**	**1,194,626,440.68**	**418,914,862.86**	**418,914,862.86**	**82,687,930.10**	**418,914,862.86**	**0.00**
22020501	LOCAL TRAINING	1,194,626,440.68	418,914,862.86	418,914,862.86	82,687,930.10	418,914,862.86	0.00
220206	**OTHER SERVICES - GENERAL**	**24,897,860.28**	**25,720,315.38**	**25,720,315.38**	**7,502,893.30**	**25,720,315.38**	**0.00**
22020601	SECURITY SERVICES	5,100,393.09	5,101,393.08	5,101,393.08	2,236,358.43	5,101,393.08	0.00
22020608	Library Services	7,430,054.09	7,989,132.06	7,989,132.06	1,532,644.61	7,989,132.06	0.00
22020609	Janitorial Services	12,367,413.10	12,629,790.24	12,629,790.24	3,733,890.25	12,629,790.24	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**573,121,718.74**	**643,589,883.56**	**643,589,883.56**	**98,932,886.00**	**643,589,883.56**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	60,751,351.21	78,537,568.33	78,537,568.33	8,756,748.96	78,537,568.33	0.00
22020703	LEGAL SERVICES	1,038,531.23	1,038,531.23	1,038,531.23	1,002,936.48	1,038,531.23	0.00
22020708	MEDICAL CONSULTING	511,331,836.29	564,013,784.00	564,013,784.00	89,173,200.57	564,013,784.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**159,574,141.36**	**225,529,272.79**	**225,529,272.79**	**21,806,626.01**	**225,529,272.79**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	5,337,203.01	5,341,203.00	5,341,203.00	2,254,634.45	5,341,203.00	0.00
22020803	PLANT / GENERATOR FUEL COST	154,236,938.36	220,188,069.79	220,188,069.79	19,551,991.57	220,188,069.79	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,906,781,549.77**	**2,019,349,609.56**	**2,019,349,609.56**	**375,308,940.96**	**3,909,702,738.64**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	47,031,210.01	62,188,965.83	62,188,965.83	7,510,815.28	62,188,965.83	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,447,031.26	1,447,031.26	1,447,031.26	1,034,068.44	1,447,031.26	0.00
22021003	PUBLICITY & ADVERTISEMENTS	95,353,389.91	86,709,415.94	86,709,415.94	8,455,739.21	86,709,415.94	0.00
22021004	MEDICAL EXPENSES-LOCAL	334,409,441.14	324,936,569.91	324,936,569.91	31,691,970.74	1,224,936,569.91	0.00
22021007	Staff Welfare Packages	125,237,164.84	128,594,749.00	128,594,749.00	10,724,047.97	128,594,749.00	0.00
22021009	SPORTING ACTIVITIES	1,078,543.76	1,078,543.76	1,078,543.76	1,005,985.85	1,078,543.76	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	57,690,464.89	74,890,691.16	74,890,691.16	8,663,576.87	74,890,691.16	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	642,695,473.12	731,636,901.18	731,636,901.18	187,296,747.18	1,731,636,901.18	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	109,965,219.95	60,241,171.88	60,241,171.88	5,653,362.36	60,241,171.88	0.00
22021025	Compensations	7,491,301.25	9,397,408.00	9,397,408.00	2,563,759.49	9,397,408.00	0.00
22021051	Research & Development Expenses	13,552,249.27	16,982,054.40	16,982,054.40	2,217,998.90	16,982,054.40	0.00
22021052	Welfare Package & Special Services to the Public	138,857,953.44	184,991,424.85	184,991,424.85	15,022,061.69	184,991,424.85	0.00
22021056	Biometric Expenses	58,818,062.99	55,000,000.00	55,000,000.00	31,905,260.22	55,000,000.00	0.00
22021059	Publication & Documentation Expenses	1,607,611.48	1,607,811.47	1,607,811.47	1,508,216.36	1,607,811.47	0.00
22021061	Entrepreneurship Development	22,864,865.64	20,000,000.00	20,000,000.00	2,447,997.77	20,000,000.00	0.00
22021067	Sponsorship Expenses	5,799,688.66	9,646,870.92	9,646,870.92	6,746,206.80	0.00	0.00
22021073	Monitoring & Evaluation Expenses	159,218,117.88	100,000,000.00	100,000,000.00	8,544,830.46	100,000,000.00	0.00
22021090	Overseas Medical & Dental Assistance Expenses	28,576,120.58	50,000,000.00	50,000,000.00	33,771,464.92	50,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	55,087,639.69	100,000,000.00	100,000,000.00	8,544,830.46	100,000,000.00	0.00
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**493,541,747.05**	**571,310,753.55**	**571,310,753.55**	**68,224,841.20**	**1,300,319,084.96**	**70,000,000.00**
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**493,541,747.05**	**571,310,753.55**	**571,310,753.55**	**68,224,841.20**	**1,300,319,084.96**	**70,000,000.00**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GR	493,541,747.05	571,310,753.55	571,310,753.55	68,224,841.20	1,300,319,084.96	70,000,000.00
23	*CAPITAL EXPENDITURE*	*21,432,341,002.00*	*29,389,866,907.83*	*31,535,688,711.00*	*29,389,851,243.10*	*135,177,909,809.24*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**0.00**	**0.00**	**0.00**	**5,891,277,756.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**5,891,277,756.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	5,891,277,756.00	0.00
2302	**CONSTRUCTION / PROVISION**	**12,264,822,378.08**	**23,245,449,292.92**	**25,978,122,124.09**	**23,245,444,893.32**	**118,914,766,270.44**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**12,264,822,378.08**	**23,245,449,292.92**	**25,978,122,124.09**	**23,245,444,893.32**	**118,914,766,270.44**	**0.00**
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	0.00	4,500,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITI	0.00	0.00	0.00	0.00	2,000,000,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HE	12,264,822,378.08	23,245,449,292.92	25,978,122,124.09	23,245,444,893.32	112,414,766,270.44	0.00
2303	**REHABILITATION / REPAIRS**	**9,167,518,623.91**	**6,144,417,614.91**	**5,557,566,586.91**	**6,144,406,349.78**	**10,371,865,782.80**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**9,167,518,623.91**	**6,144,417,614.91**	**5,557,566,586.91**	**6,144,406,349.78**	**10,371,865,782.80**	**0.00**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH	9,167,518,623.91	6,144,417,614.91	5,557,566,586.91	6,144,406,349.78	10,371,865,782.80	0.00

052100300100	Primary Health Care Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*16,384,081,713.09*	*3,145,611,603.00*	*3,145,611,603.00*	*1,259,855,239.74*	*5,321,646,087.54*	*75,000,000.00*
21	*PERSONNEL COST*	*14,235,633,358.58*	*646,693,032.00*	*646,693,032.00*	*344,683,089.12*	*869,247,931.04*	*0.00*
2101	**SALARY**	**14,235,633,358.58**	**646,693,032.00**	**646,693,032.00**	**344,683,089.12**	**869,247,931.04**	**0.00**
210101	**SALARIES AND WAGES**	**14,235,633,358.58**	**646,693,032.00**	**646,693,032.00**	**344,683,089.12**	**869,247,931.04**	**0.00**
21010101	SALARY	14,235,633,358.58	646,693,032.00	646,693,032.00	344,683,089.12	869,247,931.04	0.00
22	*OTHER RECURRENT COSTS*	*379,629,635.51*	*246,326,471.00*	*246,326,471.00*	*184,058,561.79*	*708,862,844.50*	*75,000,000.00*
2202	**OVERHEAD COST**	**379,629,635.51**	**246,326,471.00**	**246,326,471.00**	**184,058,561.79**	**708,862,844.50**	**75,000,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,410,068.32**	**3,956,000.00**	**3,956,000.00**	**2,999,200.64**	**3,956,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,410,068.32	3,956,000.00	3,956,000.00	2,999,200.64	3,956,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,806,619.74**	**3,228,888.00**	**3,228,888.00**	**1,381,308.82**	**3,228,888.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,806,619.74	3,228,888.00	3,228,888.00	1,381,308.82	3,228,888.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**84,171,817.74**	**39,953,971.00**	**39,953,971.00**	**30,192,824.75**	**50,956,594.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	15,667,736.11	14,528,971.00	14,528,971.00	12,615,119.15	14,528,971.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	639,831.64	1,000,000.00	1,000,000.00	173,208.32	12,002,623.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	35,576,313.23	12,000,000.00	12,000,000.00	7,857,265.58	12,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	29,099,198.91	10,000,000.00	10,000,000.00	8,068,561.05	10,000,000.00	0.00
22020313	Drawing Office Materials	1,409,735.53	1,000,000.00	1,000,000.00	977,460.25	1,000,000.00	0.00
22020315	Procurement Expenses	1,779,002.32	1,425,000.00	1,425,000.00	501,210.41	1,425,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**129,969,510.37**	**96,110,412.00**	**96,110,412.00**	**82,746,278.70**	**472,644,162.50**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	5,314,202.01	6,200,000.00	6,200,000.00	3,801,629.75	6,200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	3,608,725.47	4,200,000.00	4,200,000.00	3,124,803.14	4,200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	11,439,363.88	5,000,000.00	5,000,000.00	3,614,315.61	5,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	77,928,507.48	63,700,000.00	63,700,000.00	59,081,052.04	63,700,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	3,631,694.48	5,000,000.00	5,000,000.00	2,660,661.75	5,000,000.00	0.00
22020418	Maintenance of Mini-Health Clinic	18,283,844.51	7,010,412.00	7,010,412.00	5,463,816.40	32,010,412.50	0.00
22020426	Maintenance of Specialised Hospital Equip	9,763,172.54	5,000,000.00	5,000,000.00	5,000,000.00	356,533,750.00	0.00
220205	**TRAINING - GENERAL**	**22,673,525.47**	**10,000,000.00**	**10,000,000.00**	**5,233,245.71**	**10,000,000.00**	**0.00**
22020501	LOCAL TRAINING	22,673,525.47	10,000,000.00	10,000,000.00	5,233,245.71	10,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**9,644,469.10**	**6,500,000.00**	**6,500,000.00**	**4,652,420.82**	**6,500,000.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	8,672,401.93	5,000,000.00	5,000,000.00	3,614,315.61	5,000,000.00	0.00
22020608	Library Services	972,067.17	1,500,000.00	1,500,000.00	1,038,105.20	1,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**54,460,827.26**	**32,000,000.00**	**32,000,000.00**	**19,416,138.19**	**32,000,000.00**	**0.00**
22020701	FINANCIAL CONSULTING	2,170,172.42	3,000,000.00	3,000,000.00	2,981,524.21	3,000,000.00	0.00
22020703	LEGAL SERVICES	793,247.40	1,000,000.00	1,000,000.00	353,347.29	1,000,000.00	0.00
22020708	MEDICAL CONSULTING	7,579,729.51	5,000,000.00	5,000,000.00	3,669,742.99	5,000,000.00	0.00
22020711	Consultancy Services	15,792,979.33	9,000,000.00	9,000,000.00	5,766,736.43	9,000,000.00	0.00
22020713	Professional Advisory	28,124,698.59	14,000,000.00	14,000,000.00	6,644,787.27	14,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,692,374.32**	**6,577,200.00**	**6,577,200.00**	**1,229,258.27**	**6,577,200.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	5,692,374.32	6,577,200.00	6,577,200.00	1,229,258.27	6,577,200.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**66,800,423.18**	**48,000,000.00**	**48,000,000.00**	**36,207,885.91**	**123,000,000.00**	**75,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	2,682,970.83	3,500,000.00	3,500,000.00	1,929,557.69	3,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	4,593,530.05	6,000,000.00	6,000,000.00	2,430,070.55	6,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,778,585.17	2,500,000.00	2,500,000.00	2,176,673.64	2,500,000.00	0.00
22021024	Committees & Commissions Expenses	38,222,795.66	15,000,000.00	15,000,000.00	14,076,210.41	15,000,000.00	0.00
22021073	Monitoring & Evaluation Expenses	7,445,247.74	5,000,000.00	5,000,000.00	3,614,315.61	5,000,000.00	0.00
22021076	Food & Nutrition Expenses	5,970,455.07	8,000,000.00	8,000,000.00	4,905,304.87	83,000,000.00	75,000,000.00
22021096	Staff Skill Development Retreat Expenses	6,106,838.65	8,000,000.00	8,000,000.00	7,075,753.13	8,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*1,768,818,719.00*	*2,252,592,100.00*	*2,252,592,100.00*	*731,113,588.83*	*3,743,535,312.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**1,768,818,719.00**	**2,252,592,100.00**	**2,252,592,100.00**	**731,113,588.83**	**2,243,535,312.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**1,768,818,719.00**	**2,252,592,100.00**	**2,252,592,100.00**	**731,113,588.83**	**2,243,535,312.00**	**0.00**
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HE	1,768,818,719.00	2,252,592,100.00	2,252,592,100.00	731,113,588.83	2,243,535,312.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**0.00**	**0.00**	**0.00**	**1,500,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**0.00**	**0.00**	**0.00**	**0.00**	**1,500,000,000.00**	**0.00**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH	0.00	0.00	0.00	0.00	1,500,000,000.00	0.00

052102600100	Lagos State University Teaching Hospital (LASUTH						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*21,784,597,069.59*	*30,332,313,947.20*	*29,260,984,804.20*	*18,984,995,496.34*	*35,830,812,239.11*	*5,000,000.00*
21	*PERSONNEL COST*	*13,549,004,214.08*	*18,718,297,752.00*	*18,718,297,752.00*	*13,933,671,074.21*	*22,049,868,189.61*	*0.00*
2101	**SALARY**	**13,549,004,214.08**	**18,718,297,752.00**	**18,718,297,752.00**	**13,933,671,074.21**	**22,049,868,189.61**	**0.00**
210101	**SALARIES AND WAGES**	**13,549,004,214.08**	**18,718,297,752.00**	**18,718,297,752.00**	**13,933,671,074.21**	**22,049,868,189.61**	**0.00**
21010101	SALARY	13,549,004,214.08	18,718,297,752.00	18,718,297,752.00	13,933,671,074.21	22,049,868,189.61	0.00
22	*OTHER RECURRENT COSTS*	*7,100,144,666.51*	*9,620,860,000.00*	*9,620,860,000.00*	*4,636,293,873.52*	*11,800,000,000.00*	*5,000,000.00*
2202	**OVERHEAD COST**	**7,014,011,572.43**	**9,513,860,000.00**	**9,513,860,000.00**	**4,530,926,621.08**	**11,693,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,716,112.51**	**6,000,000.39**	**6,000,000.39**	**4,337,178.77**	**6,000,000.39**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,716,112.51	6,000,000.39	6,000,000.39	4,337,178.77	6,000,000.39	0.00
220202	**UTILITIES - GENERAL**	**4,157,869.94**	**5,000,000.00**	**5,000,000.00**	**2,598,147.06**	**5,000,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	4,157,869.94	5,000,000.00	5,000,000.00	2,598,147.06	5,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,015,978,288.89**	**8,117,189,001.80**	**8,117,189,001.80**	**3,641,739,012.43**	**10,696,329,001.80**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	24,033,891.46	28,000,000.00	28,000,000.00	14,143,156.13	28,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,987,732,872.87	8,074,189,001.80	8,074,189,001.80	3,618,600,488.64	10,653,329,001.80	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,882,214.14	8,000,000.00	8,000,000.00	3,611,999.44	8,000,000.00	0.00
22020315	Procurement Expenses	1,369,464.09	5,000,000.00	5,000,000.00	3,383,368.22	5,000,000.00	0.00
22020317	Cleaning Materials	959,846.35	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**29,569,143.54**	**47,697,500.37**	**47,697,500.37**	**16,884,498.55**	**47,697,500.37**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	7,362,865.56	9,297,500.00	9,297,500.00	6,526,131.23	9,297,500.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	19,476,596.16	27,400,000.37	27,400,000.37	6,614,734.57	27,400,000.37	0.00
22020417	Cleaning Services	1,395,277.98	5,000,000.00	5,000,000.00	1,304,841.63	5,000,000.00	0.00
22020422	Repairs of Refrigerator & Air condition	1,334,403.84	6,000,000.00	6,000,000.00	2,438,791.13	6,000,000.00	0.00
220205	**TRAINING - GENERAL**	**71,218,995.91**	**96,000,000.00**	**96,000,000.00**	**64,960,669.73**	**96,000,000.00**	**0.00**
22020501	LOCAL TRAINING	71,218,995.91	96,000,000.00	96,000,000.00	64,960,669.73	96,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**13,505,472.02**	**16,000,000.00**	**16,000,000.00**	**8,990,948.77**	**16,000,000.00**	**0.00**
22020601	SECURITY SERVICES	12,505,772.01	15,000,000.00	15,000,000.00	8,533,472.86	15,000,000.00	0.00
22020608	Library Services	999,700.01	1,000,000.00	1,000,000.00	457,475.91	1,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**45,541,698.84**	**58,410,500.00**	**58,410,500.00**	**56,078,855.07**	**58,410,500.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,773,039.18	5,184,000.00	5,184,000.00	3,336,420.82	5,184,000.00	0.00
22020703	LEGAL SERVICES	42,106,489.51	49,226,500.00	49,226,500.00	48,945,667.96	49,226,500.00	0.00
22020709	Professional Fees Expenses	1,662,170.15	4,000,000.00	4,000,000.00	3,796,766.29	4,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**21,573,480.70**	**24,988,800.00**	**24,988,800.00**	**18,556,637.83**	**24,988,800.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	21,573,480.70	24,988,800.00	24,988,800.00	18,556,637.83	24,988,800.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**807,750,510.08**	**1,142,574,197.44**	**1,142,574,197.44**	**716,780,672.87**	**742,574,197.44**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	7,547,617.44	15,600,000.00	15,600,000.00	9,104,835.38	15,600,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,568,530.78	3,000,000.00	3,000,000.00	2,491,915.72	3,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	774,137,432.96	1,092,660,497.44	1,092,660,497.44	678,189,725.63	692,660,497.44	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,037,509.40	5,000,000.00	5,000,000.00	1,174,822.87	5,000,000.00	0.00
22021051	Research & Development Expenses	22,459,419.49	26,313,700.00	26,313,700.00	25,819,373.26	26,313,700.00	0.00
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**86,133,094.08**	**107,000,000.00**	**107,000,000.00**	**105,367,252.44**	**107,000,000.00**	**5,000,000.00**
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**86,133,094.08**	**107,000,000.00**	**107,000,000.00**	**105,367,252.44**	**107,000,000.00**	**5,000,000.00**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GR	86,133,094.08	107,000,000.00	107,000,000.00	105,367,252.44	107,000,000.00	5,000,000.00
23	*CAPITAL EXPENDITURE*	*1,135,448,189.00*	*1,993,156,195.20*	*921,827,052.20*	*415,030,548.61*	*1,980,944,049.50*	*0.00*
2303	**REHABILITATION / REPAIRS**	**1,135,448,189.00**	**1,993,156,195.20**	**921,827,052.20**	**415,030,548.61**	**1,980,944,049.50**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**1,135,448,189.00**	**1,993,156,195.20**	**921,827,052.20**	**415,030,548.61**	**1,980,944,049.50**	**0.00**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH	602,332,402.20	1,547,209,057.20	475,879,914.20	265,030,548.61	1,564,335,539.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	533,115,786.80	445,947,138.00	445,947,138.00	150,000,000.00	416,608,510.50	0.00

052102600200	Lagos State University College of Medicine(LASUC						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*3,637,420,004.78*	*3,832,326,711.00*	*3,663,420,587.00*	*2,233,144,115.21*	*16,337,769,255.22*	*0.00*
22	*OTHER RECURRENT COSTS*	*2,750,085,501.78*	*3,161,744,640.00*	*3,161,744,640.00*	*2,149,915,834.71*	*4,492,782,498.00*	*0.00*
2202	**OVERHEAD COST**	**2,694,358,529.37**	**3,101,744,640.00**	**3,101,744,640.00**	**2,139,531,693.75**	**4,432,782,498.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,999,000.01**	**2,000,000.00**	**2,000,000.00**	**1,445,726.25**	**2,000,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,999,000.01	2,000,000.00	2,000,000.00	1,445,726.25	2,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**1,778,932.49**	**3,000,000.00**	**3,000,000.00**	**1,337,178.74**	**3,000,000.00**	**0.00**
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,778,932.49	3,000,000.00	3,000,000.00	1,337,178.74	3,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,624,013,664.79**	**3,015,401,185.00**	**3,015,401,185.00**	**2,080,855,321.41**	**4,346,439,043.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	856,545.00	856,545.00	856,545.00	527,172.44	856,545.00	0.00
22020303	NEWSPAPERS	1,357,490.80	2,000,000.00	2,000,000.00	677,133.31	2,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,740,090.04	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,617,559,538.95	3,008,044,640.00	3,008,044,640.00	2,075,566,720.98	4,339,082,498.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,500,000.00	1,500,000.00	1,500,000.00	1,084,294.68	1,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,948,630.61**	**15,000,000.00**	**15,000,000.00**	**10,473,431.00**	**15,000,000.00**	**0.00**
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	3,000,000.00	3,000,000.00	3,000,000.00	1,244,799.78	3,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	7,948,630.61	12,000,000.00	12,000,000.00	9,228,631.23	12,000,000.00	0.00
220205	**TRAINING - GENERAL**	**1,732,750.40**	**1,900,000.00**	**1,900,000.00**	**1,255,194.87**	**1,900,000.00**	**0.00**
22020501	LOCAL TRAINING	1,732,750.40	1,900,000.00	1,900,000.00	1,255,194.87	1,900,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**2,179,182.69**	**3,000,000.00**	**3,000,000.00**	**3,000,000.00**	**3,000,000.00**	**0.00**
22020608	Library Services	2,179,182.69	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,999,900.01**	**2,000,000.00**	**2,000,000.00**	**1,941,801.26**	**2,000,000.00**	**0.00**
22020709	Professional Fees Expenses	1,999,900.01	2,000,000.00	2,000,000.00	1,941,801.26	2,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**49,706,468.37**	**59,443,455.00**	**59,443,455.00**	**39,223,040.23**	**59,443,455.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	10,609,598.75	13,443,455.00	13,443,455.00	10,063,793.18	13,443,455.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	1,000,000.00	382,908.55	1,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	1,404,073.65	1,500,000.00	1,500,000.00	1,319,861.03	1,500,000.00	0.00
22021007	Staff Welfare Packages	5,083,644.67	6,000,000.00	6,000,000.00	3,607,384.96	6,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	4,242,706.74	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021009	SPORTING ACTIVITIES	2,919,122.34	3,000,000.00	3,000,000.00	1,344,569.05	3,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,400,000.01	1,500,000.00	1,500,000.00	576,210.41	1,500,000.00	0.00
22021051	Research & Development Expenses	23,047,322.22	28,000,000.00	28,000,000.00	16,928,313.05	28,000,000.00	0.00
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**55,726,972.41**	**60,000,000.00**	**60,000,000.00**	**10,384,140.96**	**60,000,000.00**	**0.00**
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**55,726,972.41**	**60,000,000.00**	**60,000,000.00**	**10,384,140.96**	**60,000,000.00**	**0.00**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GR	55,726,972.41	60,000,000.00	60,000,000.00	10,384,140.96	60,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*887,334,503.00*	*670,582,071.00*	*501,675,947.00*	*83,228,280.50*	*11,844,986,757.22*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**887,334,503.00**	**568,906,124.00**	**400,000,000.00**	**53,228,280.50**	**1,494,986,740.39**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**887,334,503.00**	**568,906,124.00**	**400,000,000.00**	**53,228,280.50**	**1,494,986,740.39**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	887,334,503.00	568,906,124.00	400,000,000.00	53,228,280.50	1,494,986,740.39	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**101,675,947.00**	**101,675,947.00**	**30,000,000.00**	**10,350,000,016.83**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**0.00**	**101,675,947.00**	**101,675,947.00**	**30,000,000.00**	**10,350,000,016.83**	**0.00**
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	101,675,947.00	101,675,947.00	30,000,000.00	950,000,016.83	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	9,400,000,000.00	0.00

052110200100	Lagos State Health Management Agency (LASHM						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*3,338,880,244.35*	*4,954,175,874.61*	*4,954,175,874.61*	*684,909,837.68*	*3,502,097,317.75*	*0.00*
21	*PERSONNEL COST*	*54,089,177.75*	*145,094,021.95*	*145,094,021.95*	*133,874,883.57*	*162,935,440.98*	*0.00*
2101	**SALARY**	**54,089,177.75**	**145,094,021.95**	**145,094,021.95**	**133,874,883.57**	**162,935,440.98**	**0.00**
210101	**SALARIES AND WAGES**	**54,089,177.75**	**145,094,021.95**	**145,094,021.95**	**133,874,883.57**	**162,935,440.98**	**0.00**
21010101	SALARY	54,089,177.75	145,094,021.95	145,094,021.95	133,874,883.57	162,935,440.98	0.00
22	*OTHER RECURRENT COSTS*	*3,228,711,420.60*	*4,711,446,832.00*	*4,711,446,832.00*	*517,950,954.58*	*2,539,020,213.00*	*0.00*
2202	**OVERHEAD COST**	**2,541,499,289.23**	**4,249,020,000.00**	**4,249,020,000.00**	**444,750,339.37**	**2,126,790,000.00**	**0.00**
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,541,499,289.23**	**4,249,020,000.00**	**4,249,020,000.00**	**444,750,339.37**	**2,126,790,000.00**	**0.00**
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,541,499,289.23	4,249,020,000.00	4,249,020,000.00	444,750,339.37	2,126,790,000.00	0.00
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**687,212,131.37**	**462,426,832.00**	**462,426,832.00**	**73,200,615.21**	**412,230,213.00**	**0.00**
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**687,212,131.37**	**462,426,832.00**	**462,426,832.00**	**73,200,615.21**	**412,230,213.00**	**0.00**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GR	687,212,131.37	462,426,832.00	462,426,832.00	73,200,615.21	412,230,213.00	0.00
23	*CAPITAL EXPENDITURE*	*56,079,646.00*	*97,635,020.66*	*97,635,020.66*	*33,083,999.53*	*800,141,663.77*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**56,079,646.00**	**97,635,020.66**	**97,635,020.66**	**33,083,999.53**	**91,211,663.77**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**56,079,646.00**	**97,635,020.66**	**97,635,020.66**	**33,083,999.53**	**91,211,663.77**	**0.00**
23010113	PURCHASE OF COMPUTERS	56,079,646.00	97,635,020.66	97,635,020.66	33,083,999.53	91,211,663.77	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**0.00**	**0.00**	**0.00**	**708,930,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**0.00**	**0.00**	**0.00**	**0.00**	**708,930,000.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	0.00	0.00	0.00	0.00	708,930,000.00	0.00

052110300100	Board of Traditional Medicine						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	EXPENDITURES	201,634,990.66	439,883,641.00	439,883,641.00	226,646,176.48	584,022,533.75	0.00
22	OTHER RECURRENT COSTS	156,501,954.66	369,151,470.00	369,151,470.00	155,914,056.98	521,247,732.00	0.00
2202	OVERHEAD COST	156,501,954.66	369,151,470.00	369,151,470.00	155,914,056.98	521,247,732.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	425,927.81	750,000.00	750,000.00	288,105.20	750,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	425,927.81	750,000.00	750,000.00	288,105.20	750,000.00	0.00
220202	UTILITIES - GENERAL	275,712.36	475,000.00	475,000.00	290,242.08	475,000.00	0.00
22020201	ELECTRICITY CHARGES	275,712.36	475,000.00	475,000.00	290,242.08	475,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	115,556,991.95	250,700,000.00	250,700,000.00	78,293,139.06	375,700,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	291,108.72	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	115,265,883.23	250,200,000.00	250,200,000.00	77,793,139.06	375,200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	861,414.74	1,600,000.00	1,600,000.00	496,071.44	1,600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	419,911.22	750,000.00	750,000.00	232,677.83	750,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	271,761.09	500,000.00	500,000.00	167,435.75	500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	169,742.43	350,000.00	350,000.00	95,957.86	350,000.00	0.00
220205	TRAINING - GENERAL	448,004.89	1,200,000.00	1,200,000.00	770,437.84	1,200,000.00	0.00
22020501	LOCAL TRAINING	448,004.89	1,200,000.00	1,200,000.00	770,437.84	1,200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENEI	329,074.97	850,000.00	850,000.00	388,105.20	27,946,262.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	140,232.30	350,000.00	350,000.00	165,242.08	350,000.00	0.00
22020709	Professional Fees Expenses	188,842.68	500,000.00	500,000.00	222,863.12	27,596,262.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	825,547.33	1,500,000.00	1,500,000.00	807,157.81	1,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	825,547.33	1,500,000.00	1,500,000.00	807,157.81	1,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	37,779,280.60	112,076,470.00	112,076,470.00	74,580,798.34	112,076,470.00	0.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	56,385.12	300,000.00	300,000.00	161,431.56	300,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	314,441.16	700,000.00	700,000.00	384,341.10	700,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	295,721.96	850,000.00	850,000.00	507,458.82	850,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	138,374.76	250,000.00	250,000.00	185,334.73	250,000.00	0.00
22021025	Compensations	36,700,725.85	109,476,470.00	109,476,470.00	73,008,514.26	109,476,470.00	0.00
22021059	Publication & Documentation Expenses	273,631.75	500,000.00	500,000.00	333,717.87	500,000.00	0.00
23	CAPITAL EXPENDITURE	45,133,036.00	70,732,171.00	70,732,171.00	70,732,119.50	62,774,801.75	0.00
2302	CONSTRUCTION / PROVISION	45,133,036.00	70,732,171.00	70,732,171.00	70,732,119.50	62,774,801.75	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	45,133,036.00	70,732,171.00	70,732,171.00	70,732,119.50	62,774,801.75	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL	45,133,036.00	70,732,171.00	70,732,171.00	70,732,119.50	62,774,801.75	0.00

052100600200	Lagos State College of Nursing and Midwifery						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	EXPENDITURES	1,000,781,633.90	1,907,987,647.31	1,151,817,167.31	1,546,482,899.26	2,030,463,569.83	0.00
21	PERSONNEL COST	255,640,355.76	377,335,615.56	377,335,615.56	282,267,308.87	363,666,941.83	0.00
2101	SALARY	255,640,355.76	377,335,615.56	377,335,615.56	282,267,308.87	363,666,941.83	0.00
210101	SALARIES AND WAGES	255,640,355.76	377,335,615.56	377,335,615.56	282,267,308.87	363,666,941.83	0.00
21010101	SALARY	255,640,355.76	377,335,615.56	377,335,615.56	282,267,308.87	363,666,941.83	0.00
22	OTHER RECURRENT COSTS	179,485,422.14	443,615,346.00	443,615,346.00	177,179,032.35	479,648,526.00	0.00
2202	OVERHEAD COST	179,485,422.14	443,615,346.00	443,615,346.00	177,179,032.35	479,648,526.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,232,859.23	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,232,859.23	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
220202	UTILITIES - GENERAL	4,057,928.08	7,813,780.00	7,813,780.00	5,214,439.32	7,813,780.00	0.00
22020201	ELECTRICITY CHARGES	3,466,376.50	6,500,000.00	6,500,000.00	4,652,420.82	6,500,000.00	0.00
22020202	TELEPHONE CHARGES	591,551.59	1,313,780.00	1,313,780.00	562,018.51	1,313,780.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	65,646,911.70	46,871,404.00	46,871,404.00	9,114,826.40	46,871,404.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,192,345.74	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	62,454,565.95	40,871,404.00	40,871,404.00	3,114,826.40	40,871,404.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,177,638.66	160,270,346.00	160,270,346.00	51,784,659.50	160,270,346.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	2,645,224.03	5,000,000.00	5,000,000.00	2,690,526.02	5,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,650,776.69	5,000,000.00	5,000,000.00	2,228,631.23	5,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	485,784.32	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	1,174,778.35	148,615,346.00	148,615,346.00	45,210,502.25	148,615,346.00	0.00
22020422	Repairs of Refrigerator & Air condition	221,075.27	655,000.00	655,000.00	655,000.00	655,000.00	0.00
220205	TRAINING - GENERAL	41,900,142.62	92,507,000.00	92,507,000.00	65,475,465.79	92,507,000.00	0.00
22020501	LOCAL TRAINING	41,900,142.62	92,507,000.00	92,507,000.00	65,475,465.79	92,507,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,316,694.58	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020608	Library Services	1,316,694.58	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENEI	500,558.87	1,001,500.00	1,001,500.00	1,001,500.00	37,034,680.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	500,558.87	1,001,500.00	1,001,500.00	1,001,500.00	37,034,680.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,673,978.12	5,000,000.00	5,000,000.00	4,076,210.41	5,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,673,978.12	5,000,000.00	5,000,000.00	4,076,210.41	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	51,978,710.28	119,651,316.00	119,651,316.00	30,011,930.92	119,651,316.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	507,701.91	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	995,269.39	2,322,720.00	2,322,720.00	177,015.44	2,322,720.00	0.00
22021025	Compensations	1,073,119.09	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021041	Special Schools' (PWD) Expenses	49,402,619.89	114,328,596.00	114,328,596.00	26,834,915.48	114,328,596.00	0.00
23	CAPITAL EXPENDITURE	565,655,856.00	1,087,036,685.75	330,866,205.75	1,087,036,558.04	1,187,148,102.00	0.00
2303	REHABILITATION / REPAIRS	565,655,856.00	1,087,036,685.75	330,866,205.75	1,087,036,558.04	1,187,148,102.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GE	565,655,856.00	1,087,036,685.75	330,866,205.75	1,087,036,558.04	1,187,148,102.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	565,655,856.00	1,087,036,685.75	330,866,205.75	1,087,036,558.04	1,187,148,102.00	0.00

052110500100	Lagos State Health Monitoring and Accreditation						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*368,212,867.50*	*808,364,662.27*	*808,364,662.27*	*267,557,582.68*	*843,751,414.13*	*0.00*
21	*PERSONNEL COST*	*0.00*	*0.00*	*0.00*	*0.00*	*203,992,194.36*	*0.00*
2101	**SALARY**	**0.00**	**0.00**	**0.00**	**0.00**	**203,992,194.36**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**0.00**	**0.00**	**0.00**	**203,992,194.36**	**0.00**
21010101	SALARY	0.00	0.00	0.00	0.00	203,992,194.36	0.00
22	*OTHER RECURRENT COSTS*	*177,146,788.50*	*634,472,680.61*	*634,472,680.61*	*257,781,582.68*	*480,869,504.00*	*0.00*
2202	**OVERHEAD COST**	**177,146,788.50**	**634,472,680.61**	**634,472,680.61**	**257,781,582.68**	**480,869,504.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**686,730.53**	**1,446,781.44**	**1,446,781.44**	**1,357,375.75**	**1,446,781.44**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	686,730.53	1,446,781.44	1,446,781.44	1,357,375.75	1,446,781.44	0.00
220202	**UTILITIES - GENERAL**	**660,898.66**	**1,356,357.60**	**1,356,357.60**	**1,327,389.78**	**1,356,357.60**	**0.00**
22020201	ELECTRICITY CHARGES	660,898.66	1,356,357.60	1,356,357.60	1,327,389.78	1,356,357.60	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,148,003.58**	**3,306,635.42**	**3,306,635.42**	**2,930,989.85**	**3,306,635.82**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	429,073.12	863,136.66	863,136.66	804,811.67	863,136.66	0.00
22020303	NEWSPAPERS	323,768.45	493,220.95	493,220.95	407,104.41	493,220.95	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	205,508.73	205,508.73	205,508.73	200,419.82	205,508.73	0.00
22020309	UNIFORMS & OTHER CLOTHING	190,562.09	212,907.04	212,907.04	200,983.65	212,907.04	0.00
22020315	Procurement Expenses	379,173.96	698,729.67	698,729.67	607,524.23	698,729.67	0.00
22020317	Cleaning Materials	619,917.23	833,132.38	833,132.38	710,146.07	833,132.77	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,607,374.13**	**3,600,101.89**	**3,600,101.89**	**3,420,887.73**	**3,600,101.89**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,069,337.32	2,425,002.98	2,425,002.98	2,353,849.95	2,425,002.98	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	538,036.81	1,175,098.90	1,175,098.90	1,067,037.78	1,175,098.90	0.00
220205	**TRAINING - GENERAL**	**906,684.12**	**1,642,014.73**	**1,642,014.73**	**1,510,823.00**	**1,642,014.73**	**0.00**
22020501	LOCAL TRAINING	906,684.12	1,642,014.73	1,642,014.73	1,510,823.00	1,642,014.73	0.00
220206	**OTHER SERVICES - GENERAL**	**1,525,857.47**	**2,721,757.59**	**2,721,757.59**	**2,239,763.36**	**2,721,757.59**	**0.00**
22020601	SECURITY SERVICES	358,760.08	637,077.05	637,077.05	602,825.66	637,077.05	0.00
22020609	Janitorial Services	1,167,097.39	2,084,680.53	2,084,680.53	1,636,937.70	2,084,680.53	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**123,000,387.29**	**223,327,895.88**	**223,327,895.88**	**77,089,980.59**	**105,724,718.88**	**0.00**
22020703	LEGAL SERVICES	374,528.86	632,966.88	632,966.88	602,512.42	632,966.88	0.00
22020708	MEDICAL CONSULTING	122,625,858.43	222,694,929.00	222,694,929.00	76,487,468.17	105,091,752.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,411,785.62**	**3,493,977.18**	**3,493,977.18**	**3,276,298.93**	**3,493,977.18**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,411,785.62	3,493,977.18	3,493,977.18	3,276,298.93	3,493,977.18	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**45,199,067.09**	**393,577,158.88**	**393,577,158.88**	**164,628,073.69**	**357,577,158.88**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	559,551.91	1,089,196.26	1,089,196.26	1,006,797.68	1,089,196.26	0.00
22021003	PUBLICITY & ADVERTISEMENTS	451,769.87	702,017.81	702,017.81	653,964.30	702,017.81	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	445,816.79	739,831.42	739,831.42	703,035.57	739,831.42	0.00
22021025	Compensations	765,586.42	1,570,086.68	1,570,086.68	1,043,446.54	1,570,086.68	0.00
22021073	Monitoring & Evaluation Expenses	42,976,342.10	389,476,026.71	389,476,026.71	161,220,829.60	353,476,026.71	0.00
23	*CAPITAL EXPENDITURE*	*191,066,079.00*	*173,891,981.66*	*173,891,981.66*	*9,776,000.00*	*158,889,715.77*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**124,790,400.00**	**76,256,961.00**	**76,256,961.00**	**6,000,000.00**	**67,678,052.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**124,790,400.00**	**76,256,961.00**	**76,256,961.00**	**6,000,000.00**	**67,678,052.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	124,790,400.00	56,256,961.00	56,256,961.00	5,000,000.00	47,678,052.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	20,000,000.00	20,000,000.00	1,000,000.00	20,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**46,797,788.10**	**67,635,020.66**	**67,635,020.66**	**776,000.00**	**61,211,663.77**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**46,797,788.10**	**67,635,020.66**	**67,635,020.66**	**776,000.00**	**61,211,663.77**	**0.00**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH	46,797,788.10	67,635,020.66	67,635,020.66	776,000.00	61,211,663.77	0.00
2305	**OTHER CAPITAL PROJECTS**	**19,477,890.90**	**30,000,000.00**	**30,000,000.00**	**3,000,000.00**	**30,000,000.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**19,477,890.90**	**30,000,000.00**	**30,000,000.00**	**3,000,000.00**	**30,000,000.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	19,477,890.90	30,000,000.00	30,000,000.00	3,000,000.00	30,000,000.00	0.00

052111400200	Health Districts 1						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	EXPENDITURES	627,071,828.66	5,246,648,440.00	5,246,648,440.00	3,580,021,116.28	5,701,375,529.30	0.00
21	PERSONNEL COST	0.00	4,566,133,440.00	4,566,133,440.00	2,911,753,282.68	4,935,317,119.30	0.00
2101	SALARY	0.00	4,566,133,440.00	4,566,133,440.00	2,911,753,282.68	4,935,317,119.30	0.00
210101	SALARIES AND WAGES	0.00	4,566,133,440.00	4,566,133,440.00	2,911,753,282.68	4,935,317,119.30	0.00
21010101	SALARY	0.00	4,566,133,440.00	4,566,133,440.00	2,911,753,282.68	4,935,317,119.30	0.00
22	OTHER RECURRENT COSTS	607,059,928.66	620,000,000.00	620,000,000.00	619,227,833.60	712,351,348.00	0.00
2202	OVERHEAD COST	607,059,928.66	620,000,000.00	620,000,000.00	619,227,833.60	712,351,348.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	4,212,333.33	4,212,333.33	4,162,300.76	4,212,333.33	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	4,212,333.33	4,212,333.33	4,162,300.76	4,212,333.33	0.00
220202	UTILITIES - GENERAL	0.00	4,200,148.67	4,200,148.67	4,200,000.00	4,200,148.67	0.00
22020201	ELECTRICITY CHARGES	0.00	4,200,148.67	4,200,148.67	4,200,000.00	4,200,148.67	0.00
220203	MATERIALS & SUPPLIES - GENERAL	607,059,928.66	198,550,000.00	198,550,000.00	198,550,000.00	290,901,348.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	0.00	5,050,000.00	5,050,000.00	5,050,000.00	5,050,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	607,059,928.66	162,000,000.00	162,000,000.00	162,000,000.00	254,351,348.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020315	Procurement Expenses	0.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	103,663,670.67	103,663,670.67	103,228,175.76	103,663,670.67	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	0.00	4,192,248.48	4,192,248.48	4,192,248.48	4,192,248.48	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	0.00	4,471,422.19	4,471,422.19	4,035,927.28	4,471,422.19	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	95,000,000.00	95,000,000.00	95,000,000.00	95,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	95,000,000.00	95,000,000.00	95,000,000.00	95,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	95,000,000.00	95,000,000.00	95,000,000.00	95,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020608	Library Services	0.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENEI	0.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020708	MEDICAL CONSULTING	0.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020713	Professional Advisory	0.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	7,873,847.33	7,873,847.33	7,637,080.06	7,873,847.33	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	7,873,847.33	7,873,847.33	7,637,080.06	7,873,847.33	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	180,500,000.00	180,500,000.00	180,450,277.03	180,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	28,000,000.00	28,000,000.00	28,000,000.00	28,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	0.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22021073	Monitoring & Evaluation Expenses	0.00	70,000,000.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
22021076	Food & Nutrition Expenses	0.00	40,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	0.00	40,000,000.00	40,000,000.00	39,950,277.03	40,000,000.00	0.00
23	CAPITAL EXPENDITURE	20,011,900.00	60,515,000.00	60,515,000.00	49,040,000.00	53,707,062.00	0.00
2301	FIXED ASSETS PURCHASED	20,011,900.00	60,515,000.00	60,515,000.00	49,040,000.00	53,707,062.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,011,900.00	60,515,000.00	60,515,000.00	49,040,000.00	53,707,062.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	20,011,900.00	60,515,000.00	60,515,000.00	49,040,000.00	53,707,062.00	0.00

052111400300	Health Districts 2						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	EXPENDITURES	616,325,291.21	4,530,492,344.00	4,530,492,344.00	3,290,675,718.23	5,032,726,012.39	0.00
21	PERSONNEL COST	0.00	3,849,977,344.00	3,849,977,344.00	2,765,581,372.69	4,259,018,950.39	0.00
2101	SALARY	0.00	3,849,977,344.00	3,849,977,344.00	2,765,581,372.69	4,259,018,950.39	0.00
210101	SALARIES AND WAGES	0.00	3,849,977,344.00	3,849,977,344.00	2,765,581,372.69	4,259,018,950.39	0.00
21010101	SALARY	0.00	3,849,977,344.00	3,849,977,344.00	2,765,581,372.69	4,259,018,950.39	0.00
22	OTHER RECURRENT COSTS	596,313,391.21	620,000,000.00	620,000,000.00	500,124,845.54	720,000,000.00	0.00
2202	OVERHEAD COST	596,313,391.21	620,000,000.00	620,000,000.00	500,124,845.54	720,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	4,212,333.33	4,212,333.33	4,181,100.93	4,212,333.33	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	4,212,333.33	4,212,333.33	4,181,100.93	4,212,333.33	0.00
220202	UTILITIES - GENERAL	0.00	4,200,148.67	4,200,148.67	2,352,569.49	4,200,148.67	0.00
22020201	ELECTRICITY CHARGES	0.00	4,200,148.67	4,200,148.67	2,352,569.49	4,200,148.67	0.00
220203	MATERIALS & SUPPLIES - GENERAL	596,313,391.21	198,550,000.00	198,550,000.00	178,204,803.54	298,550,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	0.00	5,050,000.00	5,050,000.00	5,050,000.00	5,050,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	596,313,391.21	162,000,000.00	162,000,000.00	143,964,277.52	262,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020315	Procurement Expenses	0.00	2,500,000.00	2,500,000.00	190,526.02	2,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	103,663,670.67	103,663,670.67	82,011,035.72	103,663,670.67	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	0.00	4,192,248.48	4,192,248.48	4,192,248.48	4,192,248.48	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	0.00	4,471,422.19	4,471,422.19	4,471,422.19	4,471,422.19	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	95,000,000.00	95,000,000.00	73,347,365.05	95,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	95,000,000.00	95,000,000.00	46,113,562.91	95,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	95,000,000.00	95,000,000.00	46,113,562.91	95,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	6,000,000.00	6,000,000.00	1,256,340.45	6,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	4,000,000.00	4,000,000.00	304,841.63	4,000,000.00	0.00
22020608	Library Services	0.00	2,000,000.00	2,000,000.00	951,498.81	2,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENEI	0.00	20,000,000.00	20,000,000.00	16,304,841.63	20,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020708	MEDICAL CONSULTING	0.00	10,000,000.00	10,000,000.00	8,152,420.82	10,000,000.00	0.00
22020713	Professional Advisory	0.00	5,000,000.00	5,000,000.00	3,152,420.82	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	7,873,847.33	7,873,847.33	7,873,847.33	7,873,847.33	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	7,873,847.33	7,873,847.33	7,873,847.33	7,873,847.33	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	180,500,000.00	180,500,000.00	161,826,743.53	180,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	28,000,000.00	28,000,000.00	28,000,000.00	28,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	0.00	2,500,000.00	2,500,000.00	2,038,105.20	2,500,000.00	0.00
22021073	Monitoring & Evaluation Expenses	0.00	70,000,000.00	70,000,000.00	65,853,334.85	70,000,000.00	0.00
22021076	Food & Nutrition Expenses	0.00	40,000,000.00	40,000,000.00	25,935,303.47	40,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	0.00	40,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
23	CAPITAL EXPENDITURE	20,011,900.00	60,515,000.00	60,515,000.00	24,969,500.00	53,707,062.00	0.00
2303	REHABILITATION / REPAIRS	20,011,900.00	60,515,000.00	60,515,000.00	24,969,500.00	53,707,062.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GE	20,011,900.00	60,515,000.00	60,515,000.00	24,969,500.00	53,707,062.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH	20,011,900.00	60,515,000.00	60,515,000.00	24,969,500.00	53,707,062.00	0.00

052111400400	Health Districts 3						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*647,814,429.87*	*3,736,816,450.00*	*3,736,816,450.00*	*2,418,768,999.19*	*4,266,130,410.85*	*0.00*
21	*PERSONNEL COST*	*0.00*	*3,056,301,450.00*	*3,056,301,450.00*	*1,993,824,623.95*	*3,497,423,348.85*	*0.00*
2101	**SALARY**	**0.00**	**3,056,301,450.00**	**3,056,301,450.00**	**1,993,824,623.95**	**3,497,423,348.85**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**3,056,301,450.00**	**3,056,301,450.00**	**1,993,824,623.95**	**3,497,423,348.85**	**0.00**
21010101	SALARY	0.00	3,056,301,450.00	3,056,301,450.00	1,993,824,623.95	3,497,423,348.85	0.00
22	*OTHER RECURRENT COSTS*	*611,772,429.87*	*620,000,000.00*	*620,000,000.00*	*386,546,375.24*	*715,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**611,772,429.87**	**620,000,000.00**	**620,000,000.00**	**386,546,375.24**	**715,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**4,212,333.33**	**4,212,333.33**	**926,927.69**	**4,212,333.33**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	4,212,333.33	4,212,333.33	926,927.69	4,212,333.33	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**4,200,148.67**	**4,200,148.67**	**4,200,000.00**	**4,200,148.67**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	4,200,148.67	4,200,148.67	4,200,000.00	4,200,148.67	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**611,772,429.87**	**198,550,000.00**	**198,550,000.00**	**77,927,952.41**	**293,550,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	0.00	5,050,000.00	5,050,000.00	3,202,420.82	5,050,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	25,000,000.00	25,000,000.00	23,152,420.82	25,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	611,772,429.87	162,000,000.00	162,000,000.00	45,535,005.57	257,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	4,000,000.00	4,000,000.00	3,538,105.20	4,000,000.00	0.00
22020315	Procurement Expenses	0.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**103,663,670.67**	**103,663,670.67**	**66,847,608.17**	**103,663,670.67**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	0.00	4,192,248.48	4,192,248.48	4,014,651.34	4,192,248.48	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	0.00	4,471,422.19	4,471,422.19	4,471,422.19	4,471,422.19	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	95,000,000.00	95,000,000.00	58,361,534.65	95,000,000.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**95,000,000.00**	**95,000,000.00**	**93,785,023.62**	**95,000,000.00**	**0.00**
22020501	LOCAL TRAINING	0.00	95,000,000.00	95,000,000.00	93,785,023.62	95,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**6,000,000.00**	**6,000,000.00**	**6,000,000.00**	**6,000,000.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	0.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020608	Library Services	0.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**0.00**	**20,000,000.00**	**20,000,000.00**	**16,710,570.02**	**20,000,000.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	5,000,000.00	5,000,000.00	3,337,178.74	5,000,000.00	0.00
22020708	MEDICAL CONSULTING	0.00	10,000,000.00	10,000,000.00	8,373,391.29	10,000,000.00	0.00
22020713	Professional Advisory	0.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**7,873,847.33**	**7,873,847.33**	**7,066,596.26**	**7,873,847.33**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	7,873,847.33	7,873,847.33	7,066,596.26	7,873,847.33	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**180,500,000.00**	**180,500,000.00**	**113,081,697.06**	**180,500,000.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	0.00	28,000,000.00	28,000,000.00	16,581,221.62	28,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	0.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22021073	Monitoring & Evaluation Expenses	0.00	70,000,000.00	70,000,000.00	41,966,681.06	70,000,000.00	0.00
22021076	Food & Nutrition Expenses	0.00	40,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	0.00	40,000,000.00	40,000,000.00	12,033,794.38	40,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*36,042,000.00*	*60,515,000.00*	*60,515,000.00*	*38,398,000.00*	*53,707,062.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**36,042,000.00**	**60,515,000.00**	**60,515,000.00**	**38,398,000.00**	**53,707,062.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**36,042,000.00**	**60,515,000.00**	**60,515,000.00**	**38,398,000.00**	**53,707,062.00**	**0.00**
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BU	36,042,000.00	60,515,000.00	60,515,000.00	38,398,000.00	53,707,062.00	0.00

052111400500	Health Districts 4						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*613,661,322.90*	*3,866,766,079.00*	*3,866,766,079.00*	*2,222,117,902.18*	*3,873,693,701.56*	*0.00*
21	*PERSONNEL COST*	*0.00*	*3,186,251,079.00*	*3,186,251,079.00*	*1,953,021,376.79*	*3,107,986,639.56*	*0.00*
2101	**SALARY**	**0.00**	**3,186,251,079.00**	**3,186,251,079.00**	**1,953,021,376.79**	**3,107,986,639.56**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**3,186,251,079.00**	**3,186,251,079.00**	**1,953,021,376.79**	**3,107,986,639.56**	**0.00**
21010101	SALARY	0.00	3,186,251,079.00	3,186,251,079.00	1,953,021,376.79	3,107,986,639.56	0.00
22	*OTHER RECURRENT COSTS*	*588,261,322.90*	*620,000,000.00*	*620,000,000.00*	*247,732,525.39*	*712,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**588,261,322.90**	**620,000,000.00**	**620,000,000.00**	**247,732,525.39**	**712,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**4,212,333.33**	**4,212,333.33**	**4,211,829.14**	**4,212,333.33**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	4,212,333.33	4,212,333.33	4,211,829.14	4,212,333.33	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**4,200,148.67**	**4,200,148.67**	**1,428,779.90**	**4,200,148.67**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	4,200,148.67	4,200,148.67	1,428,779.90	4,200,148.67	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**588,261,322.90**	**198,550,000.00**	**198,550,000.00**	**58,485,022.17**	**290,550,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	0.00	5,050,000.00	5,050,000.00	5,050,000.00	5,050,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	25,000,000.00	25,000,000.00	23,416,809.40	25,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	588,261,322.90	162,000,000.00	162,000,000.00	24,355,350.90	254,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	4,000,000.00	4,000,000.00	3,162,861.87	4,000,000.00	0.00
22020315	Procurement Expenses	0.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**103,663,670.67**	**103,663,670.67**	**37,741,815.89**	**103,663,670.67**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	0.00	4,192,248.48	4,192,248.48	4,014,651.34	4,192,248.48	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	0.00	4,471,422.19	4,471,422.19	4,471,422.19	4,471,422.19	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	95,000,000.00	95,000,000.00	29,255,742.37	95,000,000.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**95,000,000.00**	**95,000,000.00**	**7,701,883.62**	**95,000,000.00**	**0.00**
22020501	LOCAL TRAINING	0.00	95,000,000.00	95,000,000.00	7,701,883.62	95,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**6,000,000.00**	**6,000,000.00**	**5,076,210.41**	**6,000,000.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	0.00	4,000,000.00	4,000,000.00	3,076,210.41	4,000,000.00	0.00
22020608	Library Services	0.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**0.00**	**20,000,000.00**	**20,000,000.00**	**16,709,461.48**	**20,000,000.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020708	MEDICAL CONSULTING	0.00	10,000,000.00	10,000,000.00	8,290,989.26	10,000,000.00	0.00
22020713	Professional Advisory	0.00	5,000,000.00	5,000,000.00	3,418,472.22	5,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**7,873,847.33**	**7,873,847.33**	**7,066,596.26**	**7,873,847.33**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	7,873,847.33	7,873,847.33	7,066,596.26	7,873,847.33	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**180,500,000.00**	**180,500,000.00**	**109,310,926.52**	**180,500,000.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	0.00	28,000,000.00	28,000,000.00	25,745,029.61	28,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	0.00	2,500,000.00	2,500,000.00	1,800,137.01	2,500,000.00	0.00
22021073	Monitoring & Evaluation Expenses	0.00	70,000,000.00	70,000,000.00	27,685,171.12	70,000,000.00	0.00
22021076	Food & Nutrition Expenses	0.00	40,000,000.00	40,000,000.00	24,723,060.58	40,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	0.00	40,000,000.00	40,000,000.00	29,357,528.20	40,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*25,400,000.00*	*60,515,000.00*	*60,515,000.00*	*21,364,000.00*	*53,707,062.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**25,400,000.00**	**60,515,000.00**	**60,515,000.00**	**21,364,000.00**	**53,707,062.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**25,400,000.00**	**60,515,000.00**	**60,515,000.00**	**21,364,000.00**	**53,707,062.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	25,400,000.00	60,515,000.00	60,515,000.00	21,364,000.00	53,707,062.00	0.00

052111400600	Health Districts 5						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*612,803,941.08*	*4,009,829,659.00*	*4,009,829,659.00*	*2,384,180,613.80*	*4,479,137,163.97*	*0.00*
21	*PERSONNEL COST*	*0.00*	*3,329,314,659.00*	*3,329,314,659.00*	*2,202,941,074.66*	*3,709,430,101.97*	*0.00*
2101	**SALARY**	**0.00**	**3,329,314,659.00**	**3,329,314,659.00**	**2,202,941,074.66**	**3,709,430,101.97**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**3,329,314,659.00**	**3,329,314,659.00**	**2,202,941,074.66**	**3,709,430,101.97**	**0.00**
21010101	SALARY	0.00	3,329,314,659.00	3,329,314,659.00	2,202,941,074.66	3,709,430,101.97	0.00
22	*OTHER RECURRENT COSTS*	*603,713,941.08*	*620,000,000.00*	*620,000,000.00*	*166,239,539.14*	*716,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**603,713,941.08**	**620,000,000.00**	**620,000,000.00**	**166,239,539.14**	**716,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**4,212,333.33**	**4,212,333.33**	**4,212,333.33**	**4,212,333.33**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	4,212,333.33	4,212,333.33	4,212,333.33	4,212,333.33	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**4,200,148.67**	**4,200,148.67**	**4,200,000.00**	**4,200,148.67**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	4,200,148.67	4,200,148.67	4,200,000.00	4,200,148.67	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**603,713,941.08**	**198,550,000.00**	**198,550,000.00**	**52,513,184.36**	**294,550,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	0.00	5,050,000.00	5,050,000.00	5,050,000.00	5,050,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	25,000,000.00	25,000,000.00	24,921,939.78	25,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	603,713,941.08	162,000,000.00	162,000,000.00	19,274,508.15	258,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	4,000,000.00	4,000,000.00	3,076,210.41	4,000,000.00	0.00
22020315	Procurement Expenses	0.00	2,500,000.00	2,500,000.00	190,526.02	2,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**103,663,670.67**	**103,663,670.67**	**24,528,463.35**	**103,663,670.67**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	0.00	4,192,248.48	4,192,248.48	4,014,651.34	4,192,248.48	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	0.00	4,471,422.19	4,471,422.19	4,035,927.28	4,471,422.19	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	95,000,000.00	95,000,000.00	16,477,884.74	95,000,000.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**95,000,000.00**	**95,000,000.00**	**7,239,988.83**	**95,000,000.00**	**0.00**
22020501	LOCAL TRAINING	0.00	95,000,000.00	95,000,000.00	7,239,988.83	95,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**6,000,000.00**	**6,000,000.00**	**919,157.25**	**6,000,000.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	0.00	4,000,000.00	4,000,000.00	304,841.63	4,000,000.00	0.00
22020608	Library Services	0.00	2,000,000.00	2,000,000.00	614,315.61	2,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**0.00**	**20,000,000.00**	**20,000,000.00**	**7,528,840.52**	**20,000,000.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	5,000,000.00	5,000,000.00	3,152,420.82	5,000,000.00	0.00
22020708	MEDICAL CONSULTING	0.00	10,000,000.00	10,000,000.00	1,685,893.68	10,000,000.00	0.00
22020713	Professional Advisory	0.00	5,000,000.00	5,000,000.00	2,690,526.02	5,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**7,873,847.33**	**7,873,847.33**	**7,873,847.33**	**7,873,847.33**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	7,873,847.33	7,873,847.33	7,873,847.33	7,873,847.33	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**180,500,000.00**	**180,500,000.00**	**57,223,724.17**	**180,500,000.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	0.00	28,000,000.00	28,000,000.00	24,375,049.64	28,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	0.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22021073	Monitoring & Evaluation Expenses	0.00	70,000,000.00	70,000,000.00	5,360,344.69	70,000,000.00	0.00
22021076	Food & Nutrition Expenses	0.00	40,000,000.00	40,000,000.00	3,510,311.14	40,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	0.00	40,000,000.00	40,000,000.00	21,478,018.69	40,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*9,090,000.00*	*60,515,000.00*	*60,515,000.00*	*15,000,000.00*	*53,707,062.00*	*0.00*
2305	**OTHER CAPITAL PROJECTS**	**9,090,000.00**	**60,515,000.00**	**60,515,000.00**	**15,000,000.00**	**53,707,062.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**9,090,000.00**	**60,515,000.00**	**60,515,000.00**	**15,000,000.00**	**53,707,062.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	9,090,000.00	60,515,000.00	60,515,000.00	15,000,000.00	53,707,062.00	0.00

052111400100	Health Districts 6						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*608,814,610.05*	*3,866,769,079.00*	*3,866,769,079.00*	*2,366,216,533.88*	*4,123,598,795.53*	*0.00*
21	*PERSONNEL COST*	*0.00*	*3,186,254,079.00*	*3,186,254,079.00*	*2,102,504,538.54*	*3,349,891,733.53*	*0.00*
2101	**SALARY**	**0.00**	**3,186,254,079.00**	**3,186,254,079.00**	**2,102,504,538.54**	**3,349,891,733.53**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**3,186,254,079.00**	**3,186,254,079.00**	**2,102,504,538.54**	**3,349,891,733.53**	**0.00**
21010101	SALARY	0.00	3,186,254,079.00	3,186,254,079.00	2,102,504,538.54	3,349,891,733.53	0.00
22	*OTHER RECURRENT COSTS*	*588,181,330.05*	*620,000,000.00*	*620,000,000.00*	*219,650,995.34*	*720,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**588,181,330.05**	**620,000,000.00**	**620,000,000.00**	**219,650,995.34**	**720,000,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**4,212,333.33**	**4,212,333.33**	**4,212,333.33**	**4,212,333.33**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	4,212,333.33	4,212,333.33	4,212,333.33	4,212,333.33	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**4,200,148.67**	**4,200,148.67**	**4,200,148.67**	**4,200,148.67**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	4,200,148.67	4,200,148.67	4,200,148.67	4,200,148.67	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**588,181,330.05**	**198,550,000.00**	**198,550,000.00**	**44,723,984.52**	**298,550,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	0.00	5,050,000.00	5,050,000.00	5,050,000.00	5,050,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	25,000,000.00	25,000,000.00	19,650,066.58	25,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	588,181,330.05	162,000,000.00	162,000,000.00	17,680,971.10	262,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	4,000,000.00	4,000,000.00	2,152,420.82	4,000,000.00	0.00
22020315	Procurement Expenses	0.00	2,500,000.00	2,500,000.00	190,526.02	2,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**103,663,670.67**	**103,663,670.67**	**44,740,979.61**	**103,663,670.67**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	0.00	4,192,248.48	4,192,248.48	3,552,756.54	4,192,248.48	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	0.00	4,471,422.19	4,471,422.19	4,035,927.28	4,471,422.19	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	95,000,000.00	95,000,000.00	37,152,295.79	95,000,000.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**95,000,000.00**	**95,000,000.00**	**19,378,584.06**	**95,000,000.00**	**0.00**
22020501	LOCAL TRAINING	0.00	95,000,000.00	95,000,000.00	19,378,584.06	95,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**6,000,000.00**	**6,000,000.00**	**3,776,629.37**	**6,000,000.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	0.00	4,000,000.00	4,000,000.00	2,700,418.96	4,000,000.00	0.00
22020608	Library Services	0.00	2,000,000.00	2,000,000.00	1,076,210.41	2,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**0.00**	**20,000,000.00**	**20,000,000.00**	**12,609,683.27**	**20,000,000.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020708	MEDICAL CONSULTING	0.00	10,000,000.00	10,000,000.00	7,043,873.31	10,000,000.00	0.00
22020713	Professional Advisory	0.00	5,000,000.00	5,000,000.00	565,809.96	5,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**7,873,847.33**	**7,873,847.33**	**7,873,847.33**	**7,873,847.33**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	7,873,847.33	7,873,847.33	7,873,847.33	7,873,847.33	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**180,500,000.00**	**180,500,000.00**	**78,134,805.18**	**180,500,000.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	0.00	28,000,000.00	28,000,000.00	14,923,758.34	28,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	0.00	2,500,000.00	2,500,000.00	652,420.82	2,500,000.00	0.00
22021073	Monitoring & Evaluation Expenses	0.00	70,000,000.00	70,000,000.00	22,923,682.43	70,000,000.00	0.00
22021076	Food & Nutrition Expenses	0.00	40,000,000.00	40,000,000.00	14,843,731.37	40,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	0.00	40,000,000.00	40,000,000.00	24,791,212.23	40,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*20,633,280.00*	*60,515,000.00*	*60,515,000.00*	*44,061,000.00*	*53,707,062.00*	*0.00*
2305	**OTHER CAPITAL PROJECTS**	**20,633,280.00**	**60,515,000.00**	**60,515,000.00**	**44,061,000.00**	**53,707,062.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**20,633,280.00**	**60,515,000.00**	**60,515,000.00**	**44,061,000.00**	**53,707,062.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	20,633,280.00	60,515,000.00	60,515,000.00	44,061,000.00	53,707,062.00	0.00

052111500100	Lagos State Blood Transfusion Service						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*355,295,389.38*	*1,430,503,450.00*	*1,430,503,450.00*	*543,448,680.05*	*1,654,472,642.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*332,747,789.38*	*1,380,383,947.00*	*1,380,383,947.00*	*529,128,080.05*	*1,609,991,583.00*	*0.00*
2202	**OVERHEAD COST**	**332,747,789.38**	**1,380,383,947.00**	**1,380,383,947.00**	**529,128,080.05**	**1,609,991,583.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,323,697.86**	**2,500,000.00**	**2,500,000.00**	**2,038,105.20**	**2,500,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,323,697.86	2,500,000.00	2,500,000.00	2,038,105.20	2,500,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,176,283.12**	**5,000,000.00**	**5,000,000.00**	**4,987,000.00**	**5,000,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,176,283.12	5,000,000.00	5,000,000.00	4,987,000.00	5,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**203,994,331.08**	**1,011,050,000.00**	**1,011,050,000.00**	**304,706,194.46**	**1,111,050,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,483,382.25	4,050,000.00	4,050,000.00	3,919,468.53	4,050,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,303,542.31	2,300,000.00	2,300,000.00	2,235,334.73	2,300,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	199,907,406.53	1,004,400,000.00	1,004,400,000.00	298,297,580.68	1,104,400,000.00	0.00
22020315	Procurement Expenses	300,000.00	300,000.00	300,000.00	253,810.52	300,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,774,496.13**	**2,900,000.00**	**2,900,000.00**	**2,761,431.56**	**2,900,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,208,726.36	2,300,000.00	2,300,000.00	2,253,810.52	2,300,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	565,769.77	600,000.00	600,000.00	507,621.04	600,000.00	0.00
220205	**TRAINING - GENERAL**	**4,930,786.54**	**9,958,931.00**	**9,958,931.00**	**9,885,334.73**	**9,958,931.00**	**0.00**
22020501	LOCAL TRAINING	4,930,786.54	9,958,931.00	9,958,931.00	9,885,334.73	9,958,931.00	0.00
220206	**OTHER SERVICES - GENERAL**	**1,714,148.75**	**33,240,069.00**	**33,240,069.00**	**18,514,799.17**	**33,240,069.00**	**0.00**
22020601	SECURITY SERVICES	480,000.00	30,900,069.00	30,900,069.00	16,211,750.76	30,900,069.00	0.00
22020609	Janitorial Services	1,234,148.74	2,340,000.00	2,340,000.00	2,303,048.42	2,340,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**544,631.50**	**750,000.00**	**750,000.00**	**426,673.64**	**750,000.00**	**0.00**
22020713	Professional Advisory	544,631.50	750,000.00	750,000.00	426,673.64	750,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,908,259.32**	**5,196,000.00**	**5,196,000.00**	**5,067,408.49**	**5,196,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,083,952.08	4,000,000.00	4,000,000.00	3,960,092.29	4,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	824,307.25	1,196,000.00	1,196,000.00	1,107,316.20	1,196,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**113,381,155.08**	**309,788,947.00**	**309,788,947.00**	**180,741,132.80**	**439,396,583.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	529,984.95	720,000.00	720,000.00	655,334.73	720,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,969,084.88	8,360,000.00	8,360,000.00	8,184,479.98	8,360,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	467,132.12	600,000.00	600,000.00	507,621.04	100,600,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,031,538.63	1,925,000.00	1,925,000.00	1,901,905.26	1,925,000.00	0.00
22021051	Research & Development Expenses	1,485,706.45	2,100,000.00	2,100,000.00	1,938,336.82	2,100,000.00	0.00
22021084	Occupational Health Safety Expenses	105,897,708.06	296,083,947.00	296,083,947.00	167,553,454.97	325,691,583.00	0.00
23	*CAPITAL EXPENDITURE*	*22,547,600.00*	*50,119,503.00*	*50,119,503.00*	*14,320,600.00*	*44,481,059.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**22,547,600.00**	**50,119,503.00**	**50,119,503.00**	**14,320,600.00**	**44,481,059.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**22,547,600.00**	**50,119,503.00**	**50,119,503.00**	**14,320,600.00**	**44,481,059.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	22,547,600.00	50,119,503.00	50,119,503.00	14,320,600.00	44,481,059.00	0.00

052111600100	Lagos State Accident & Emergency Centre (Drugs						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*178,845,107.57*	*313,919,106.00*	*313,919,106.00*	*138,386,420.61*	*326,654,391.25*	*0.00*
22	*OTHER RECURRENT COSTS*	*145,785,107.57*	*241,644,265.00*	*241,644,265.00*	*102,386,420.61*	*304,666,720.00*	*0.00*
2202	**OVERHEAD COST**	**145,785,107.57**	**241,644,265.00**	**241,644,265.00**	**102,386,420.61**	**304,666,720.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,658,109.97**	**5,000,000.00**	**5,000,000.00**	**5,000,000.00**	**5,000,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,658,109.97	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,521,186.40**	**2,700,000.00**	**2,700,000.00**	**298,147.06**	**12,700,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,521,186.40	2,700,000.00	2,700,000.00	298,147.06	12,700,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**43,444,565.78**	**130,892,325.00**	**130,892,325.00**	**14,223,088.09**	**137,500,603.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,268,714.02	3,500,000.00	3,500,000.00	2,636,704.77	13,500,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	36,467,857.38	123,392,325.00	123,392,325.00	9,403,779.52	120,000,603.00	0.00
22020315	Procurement Expenses	3,707,994.37	4,000,000.00	4,000,000.00	2,182,603.79	4,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,387,067.31**	**8,000,000.00**	**8,000,000.00**	**6,891,452.49**	**18,000,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	2,979,169.96	3,200,000.00	3,200,000.00	2,091,452.49	3,200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,603,635.87	2,800,000.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,804,261.48	2,000,000.00	2,000,000.00	2,000,000.00	12,000,000.00	0.00
220205	**TRAINING - GENERAL**	**22,294,583.33**	**23,974,673.70**	**23,974,673.70**	**17,993,437.53**	**24,388,850.70**	**0.00**
22020501	LOCAL TRAINING	22,294,583.33	23,974,673.70	23,974,673.70	17,993,437.53	24,388,850.70	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**4,695,200.25**	**5,032,485.00**	**5,032,485.00**	**5,032,485.00**	**31,032,485.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	4,695,200.25	5,032,485.00	5,032,485.00	5,032,485.00	31,032,485.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,134,345.56**	**5,500,000.00**	**5,500,000.00**	**5,500,000.00**	**5,500,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	5,134,345.56	5,500,000.00	5,500,000.00	5,500,000.00	5,500,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**55,650,048.97**	**60,544,781.30**	**60,544,781.30**	**47,447,810.44**	**70,544,781.30**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	40,345,910.91	44,059,781.30	44,059,781.30	40,918,952.76	44,059,781.30	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,960,667.53	3,185,000.00	3,185,000.00	1,607,629.27	3,185,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	11,190,860.71	12,000,000.00	12,000,000.00	4,702,062.23	12,000,000.00	0.00
22021025	Compensations	1,152,609.81	1,300,000.00	1,300,000.00	219,166.18	11,300,000.00	0.00
23	*CAPITAL EXPENDITURE*	*33,060,000.00*	*72,274,841.00*	*72,274,841.00*	*36,000,000.00*	*21,987,671.25*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**33,060,000.00**	**72,274,841.00**	**72,274,841.00**	**36,000,000.00**	**21,987,671.25**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**33,060,000.00**	**72,274,841.00**	**72,274,841.00**	**36,000,000.00**	**21,987,671.25**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	33,060,000.00	72,274,841.00	72,274,841.00	36,000,000.00	21,987,671.25	0.00

052111700200	General Hospital, Lagos						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*995,753,042.05*	*2,521,057,764.54*	*2,521,057,764.54*	*448,740,334.03*	*5,183,864,869.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*995,753,042.05*	*1,780,057,764.54*	*1,780,057,764.54*	*448,740,334.03*	*5,183,864,869.00*	*0.00*
2202	**OVERHEAD COST**	**995,753,042.05**	**1,780,057,764.54**	**1,780,057,764.54**	**448,740,334.03**	**5,183,864,869.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,234,108.89**	**6,070,800.00**	**6,070,800.00**	**3,234,026.92**	**6,070,800.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,234,108.89	6,070,800.00	6,070,800.00	3,234,026.92	6,070,800.00	0.00
220202	**UTILITIES - GENERAL**	**1,487,714.77**	**3,598,200.00**	**3,598,200.00**	**3,045,589.07**	**3,598,200.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,487,714.77	3,598,200.00	3,598,200.00	3,045,589.07	3,598,200.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**984,180,071.97**	**1,751,978,764.54**	**1,751,978,764.54**	**427,570,356.38**	**5,155,785,869.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,403,595.05	3,621,000.00	3,621,000.00	3,047,326.66	3,621,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,219,571.08	4,000,000.00	4,000,000.00	3,076,210.41	4,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	980,828,084.17	1,742,857,764.54	1,742,857,764.54	420,408,714.11	5,146,664,869.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	728,821.67	1,500,000.00	1,500,000.00	1,038,105.20	1,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,782,238.02**	**5,949,600.00**	**5,949,600.00**	**5,349,506.28**	**5,949,600.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,026,087.27	2,400,000.00	2,400,000.00	2,307,621.04	2,400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,756,150.75	3,549,600.00	3,549,600.00	3,041,885.24	3,549,600.00	0.00
220205	**TRAINING - GENERAL**	**348,075.98**	**2,500,000.00**	**2,500,000.00**	**1,576,210.41**	**2,500,000.00**	**0.00**
22020501	LOCAL TRAINING	348,075.98	2,500,000.00	2,500,000.00	1,576,210.41	2,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**985,245.21**	**2,500,000.00**	**2,500,000.00**	**1,576,210.41**	**2,500,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	985,245.21	2,500,000.00	2,500,000.00	1,576,210.41	2,500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,587,263.60**	**3,597,000.00**	**3,597,000.00**	**3,045,497.61**	**3,597,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,587,263.60	3,597,000.00	3,597,000.00	3,045,497.61	3,597,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,148,323.61**	**3,863,400.00**	**3,863,400.00**	**3,342,936.94**	**3,863,400.00**	**0.00**
22021014	Planning, Budget Preparation & Final Accounts Ex	533,964.41	1,500,000.00	1,500,000.00	1,038,105.20	1,500,000.00	0.00
22021025	Compensations	614,359.19	2,363,400.00	2,363,400.00	2,304,831.74	2,363,400.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*741,000,000.00*	*741,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**741,000,000.00**	**741,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**741,000,000.00**	**741,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	741,000,000.00	741,000,000.00	0.00	0.00	0.00

052111700300	Gbagada General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*1,453,305,975.07*	*2,747,091,672.89*	*2,747,091,672.89*	*587,197,231.07*	*2,741,758,889.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*1,453,305,975.07*	*1,937,091,672.89*	*1,937,091,672.89*	*587,197,231.07*	*2,741,758,889.00*	*0.00*
2202	**OVERHEAD COST**	**1,453,305,975.07**	**1,937,091,672.89**	**1,937,091,672.89**	**587,197,231.07**	**2,741,758,889.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**454,013.50**	**660,000.00**	**660,000.00**	**604,572.62**	**660,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	454,013.50	660,000.00	660,000.00	604,572.62	660,000.00	0.00
220202	**UTILITIES - GENERAL**	**7,827,864.84**	**9,580,000.00**	**9,580,000.00**	**8,028,033.49**	**7,580,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	7,827,864.84	9,580,000.00	9,580,000.00	8,028,033.49	7,580,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,413,928,503.35**	**1,899,109,399.00**	**1,899,109,399.00**	**554,049,239.44**	**2,709,109,399.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	288,429.45	980,000.00	980,000.00	813,717.87	980,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,343,112.23	5,000,000.00	5,000,000.00	4,538,105.20	5,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,409,996,745.36	1,892,129,399.00	1,892,129,399.00	547,789,795.32	2,702,129,399.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	300,216.32	1,000,000.00	1,000,000.00	907,621.04	1,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,263,910.70**	**1,910,000.00**	**1,910,000.00**	**1,808,383.14**	**1,910,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	332,276.60	840,000.00	840,000.00	803,048.42	840,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	234,393.84	570,000.00	570,000.00	551,524.21	570,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	155,890.70	500,000.00	500,000.00	453,810.52	500,000.00	0.00
22020426	Maintenance of Specialised Hospital Equip	2,541,349.57	0.00	0.00	0.00	0.00	0.00
220205	**TRAINING - GENERAL**	**3,310,308.39**	**4,800,000.00**	**4,800,000.00**	**4,245,726.25**	**4,800,000.00**	**0.00**
22020501	LOCAL TRAINING	3,310,308.39	4,800,000.00	4,800,000.00	4,245,726.25	4,800,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**293,277.28**	**1,000,000.00**	**1,000,000.00**	**953,810.52**	**1,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	293,277.28	1,000,000.00	1,000,000.00	953,810.52	1,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**9,234,576.35**	**11,280,000.00**	**11,280,000.00**	**10,097,549.32**	**8,280,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	409,002.78	1,080,000.00	1,080,000.00	1,006,096.83	1,080,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	8,825,573.56	10,200,000.00	10,200,000.00	9,091,452.49	7,200,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**14,993,520.66**	**8,752,273.89**	**8,752,273.89**	**7,409,916.28**	**8,419,490.00**	**0.00**
22021004	MEDICAL EXPENSES-LOCAL	2,121,688.79	3,000,000.00	3,000,000.00	2,538,105.20	3,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	11,650,293.19	3,842,273.89	3,842,273.89	3,064,190.04	3,509,490.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	666,051.37	0.00	0.00	0.00	0.00	0.00
22021025	Compensations	255,270.99	910,000.00	910,000.00	900,000.00	910,000.00	0.00
22021080	Environmental Implements Expenses	300,216.32	1,000,000.00	1,000,000.00	907,621.04	1,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*810,000,000.00*	*810,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**810,000,000.00**	**810,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**810,000,000.00**	**810,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	810,000,000.00	810,000,000.00	0.00	0.00	0.00

052111700400	Orile Agege General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*1,169,688,971.76*	*2,330,155,877.00*	*2,330,155,877.00*	*336,635,612.35*	*2,909,095,029.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*1,169,688,971.76*	*1,682,155,877.00*	*1,682,155,877.00*	*287,314,112.35*	*2,909,095,029.00*	*0.00*
2202	**OVERHEAD COST**	**1,169,688,971.76**	**1,682,155,877.00**	**1,682,155,877.00**	**287,314,112.35**	**2,909,095,029.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**109,964.44**	**270,000.00**	**270,000.00**	**251,524.21**	**270,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	109,964.44	270,000.00	270,000.00	251,524.21	270,000.00	0.00
220202	**UTILITIES - GENERAL**	**9,131,834.16**	**12,726,324.04**	**12,726,324.04**	**12,698,548.90**	**12,726,324.04**	**0.00**
22020201	ELECTRICITY CHARGES	9,131,834.16	12,726,324.04	12,726,324.04	12,698,548.90	12,726,324.04	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,142,599,976.24**	**1,642,347,767.56**	**1,642,347,767.56**	**249,430,224.88**	**2,869,286,919.56**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	125,643.11	550,000.00	550,000.00	503,810.52	550,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	266,388.20	600,000.00	600,000.00	507,621.04	600,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,138,942,761.83	1,636,702,767.56	1,636,702,767.56	244,381,069.17	2,863,641,919.56	0.00
22020309	UNIFORMS & OTHER CLOTHING	3,265,183.09	4,495,000.00	4,495,000.00	4,037,724.15	4,495,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,328,175.76**	**4,843,500.00**	**4,843,500.00**	**4,368,105.20**	**4,843,500.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	102,227.33	460,000.00	460,000.00	450,000.00	460,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	93,201.91	383,500.00	383,500.00	380,000.00	383,500.00	0.00
22020426	Maintenance of Specialised Hospital Equip	3,132,746.51	4,000,000.00	4,000,000.00	3,538,105.20	4,000,000.00	0.00
220205	**TRAINING - GENERAL**	**2,193,645.99**	**4,500,000.00**	**4,500,000.00**	**4,315,242.08**	**4,500,000.00**	**0.00**
22020501	LOCAL TRAINING	2,193,645.99	4,500,000.00	4,500,000.00	4,315,242.08	4,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,986,243.77**	**3,000,000.00**	**3,000,000.00**	**2,538,105.20**	**3,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,986,243.77	3,000,000.00	3,000,000.00	2,538,105.20	3,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,251,754.43**	**8,131,689.40**	**8,131,689.40**	**7,963,846.62**	**8,131,689.40**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	277,295.65	890,904.00	890,904.00	806,927.83	890,904.00	0.00
22020803	PLANT / GENERATOR FUEL COST	4,974,458.78	7,240,785.40	7,240,785.40	7,156,918.79	7,240,785.40	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**5,087,376.98**	**6,336,596.00**	**6,336,596.00**	**5,748,515.24**	**6,336,596.00**	**0.00**
22021014	Planning, Budget Preparation & Final Accounts Ex	2,653,562.01	4,100,000.00	4,100,000.00	4,007,621.04	4,100,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	2,277,695.12	1,500,000.00	1,500,000.00	1,038,105.20	1,500,000.00	0.00
22021025	Compensations	156,119.84	736,596.00	736,596.00	702,789.00	736,596.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*648,000,000.00*	*648,000,000.00*	*49,321,500.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**648,000,000.00**	**648,000,000.00**	**49,321,500.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**648,000,000.00**	**648,000,000.00**	**49,321,500.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	648,000,000.00	648,000,000.00	49,321,500.00	0.00	0.00

052111700500	Isolo General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*1,158,019,215.12*	*2,511,675,758.70*	*2,511,675,758.70*	*423,956,005.63*	*3,462,675,489.70*	*0.00*
22	*OTHER RECURRENT COSTS*	*1,158,019,215.12*	*1,770,675,758.70*	*1,770,675,758.70*	*423,956,005.63*	*3,462,675,489.70*	*0.00*
2202	**OVERHEAD COST**	**1,158,019,215.12**	**1,770,675,758.70**	**1,770,675,758.70**	**423,956,005.63**	**3,462,675,489.70**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**512,629.98**	**820,000.00**	**820,000.00**	**801,524.21**	**820,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	512,629.98	820,000.00	820,000.00	801,524.21	820,000.00	0.00
220202	**UTILITIES - GENERAL**	**13,937,455.66**	**13,948,256.00**	**13,948,256.00**	**12,873,652.22**	**13,948,256.00**	**0.00**
22020201	ELECTRICITY CHARGES	13,937,455.66	13,948,256.00	13,948,256.00	12,873,652.22	13,948,256.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,133,758,286.33**	**1,738,255,003.00**	**1,738,255,003.00**	**395,725,333.83**	**3,430,254,734.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	115,019.13	520,000.00	520,000.00	501,524.21	520,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,133,643,267.20	1,737,735,003.00	1,737,735,003.00	395,223,809.62	3,429,734,734.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**219,717.22**	**1,000,000.00**	**1,000,000.00**	**907,621.04**	**1,000,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	134,020.53	620,000.00	620,000.00	601,524.21	620,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	85,696.69	380,000.00	380,000.00	306,096.83	380,000.00	0.00
220205	**TRAINING - GENERAL**	**320,276.22**	**1,500,000.00**	**1,500,000.00**	**1,038,105.20**	**1,500,000.00**	**0.00**
22020501	LOCAL TRAINING	320,276.22	1,500,000.00	1,500,000.00	1,038,105.20	1,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**3,583,814.42**	**5,000,000.00**	**5,000,000.00**	**4,538,105.20**	**5,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	3,583,814.42	5,000,000.00	5,000,000.00	4,538,105.20	5,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,202,554.52**	**6,973,379.70**	**6,973,379.70**	**5,427,528.95**	**6,973,379.70**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	86,713.80	380,880.00	380,880.00	306,163.90	380,880.00	0.00
22020803	PLANT / GENERATOR FUEL COST	4,115,840.73	6,592,499.70	6,592,499.70	5,121,365.05	6,592,499.70	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,484,480.77**	**3,179,120.00**	**3,179,120.00**	**2,644,134.97**	**3,179,120.00**	**0.00**
22021014	Planning, Budget Preparation & Final Accounts Ex	1,338,077.80	2,500,000.00	2,500,000.00	2,038,105.20	2,500,000.00	0.00
22021025	Compensations	146,402.97	679,120.00	679,120.00	606,029.77	679,120.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*741,000,000.00*	*741,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**741,000,000.00**	**741,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**741,000,000.00**	**741,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	741,000,000.00	741,000,000.00	0.00	0.00	0.00

052111700600	Ikorodu General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*2,228,680,947.11*	*3,488,613,402.40*	*3,488,613,402.40*	*877,641,318.02*	*3,827,096,479.40*	*0.00*
22	*OTHER RECURRENT COSTS*	*2,228,680,947.11*	*2,462,613,402.40*	*2,462,613,402.40*	*877,641,318.02*	*3,827,096,479.40*	*0.00*
2202	**OVERHEAD COST**	**2,228,680,947.11**	**2,462,613,402.40**	**2,462,613,402.40**	**877,641,318.02**	**3,827,096,479.40**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**255,790.65**	**608,000.00**	**608,000.00**	**600,000.00**	**608,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	255,790.65	608,000.00	608,000.00	600,000.00	608,000.00	0.00
220202	**UTILITIES - GENERAL**	**35,567,622.46**	**38,673,405.00**	**38,673,405.00**	**38,053,890.27**	**35,156,482.00**	**0.00**
22020201	ELECTRICITY CHARGES	35,567,622.46	38,673,405.00	38,673,405.00	38,053,890.27	35,156,482.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,178,884,455.92**	**2,400,438,740.64**	**2,400,438,740.64**	**816,458,180.53**	**3,768,438,740.64**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	101,910.57	310,014.64	310,014.64	300,000.00	310,014.64	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,892,693.47	5,200,000.00	5,200,000.00	5,015,242.08	5,200,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,176,889,851.87	2,394,928,726.00	2,394,928,726.00	811,142,938.45	3,762,928,726.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**412,624.03**	**1,292,000.00**	**1,292,000.00**	**1,207,011.36**	**1,292,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	170,276.05	532,000.00	532,000.00	502,438.73	532,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	242,347.98	760,000.00	760,000.00	704,572.62	760,000.00	0.00
220205	**TRAINING - GENERAL**	**272,681.75**	**809,487.00**	**809,487.00**	**800,000.00**	**809,487.00**	**0.00**
22020501	LOCAL TRAINING	272,681.75	809,487.00	809,487.00	800,000.00	809,487.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**6,296,613.22**	**10,813,185.76**	**10,813,185.76**	**10,801,004.86**	**10,813,185.76**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	261,544.74	813,185.36	813,185.36	801,004.86	813,185.36	0.00
22020803	PLANT / GENERATOR FUEL COST	6,035,068.48	10,000,000.40	10,000,000.40	10,000,000.00	10,000,000.40	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**6,991,159.09**	**9,978,584.00**	**9,978,584.00**	**9,721,231.00**	**9,978,584.00**	**0.00**
22021004	MEDICAL EXPENSES-LOCAL	6,971,843.96	9,260,000.00	9,260,000.00	9,019,814.71	9,260,000.00	0.00
22021025	Compensations	19,315.12	718,584.00	718,584.00	701,416.29	718,584.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*1,026,000,000.00*	*1,026,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**1,026,000,000.00**	**1,026,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**1,026,000,000.00**	**1,026,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	1,026,000,000.00	1,026,000,000.00	0.00	0.00	0.00

052111700700	Ajeromi General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*742,806,798.57*	*1,379,437,109.00*	*1,379,437,109.00*	*296,417,115.29*	*1,830,410,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*742,806,798.57*	*974,437,109.00*	*974,437,109.00*	*291,469,362.65*	*1,830,410,000.00*	*0.00*
2202	**OVERHEAD COST**	**742,806,798.57**	**974,437,109.00**	**974,437,109.00**	**291,469,362.65**	**1,830,410,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**695,672.19**	**800,000.00**	**800,000.00**	**753,810.52**	**800,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	695,672.19	800,000.00	800,000.00	753,810.52	800,000.00	0.00
220202	**UTILITIES - GENERAL**	**5,842,400.81**	**3,200,000.00**	**3,200,000.00**	**2,691,915.72**	**3,200,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	5,842,400.81	3,200,000.00	3,200,000.00	2,691,915.72	3,200,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**725,577,905.21**	**955,470,000.00**	**955,470,000.00**	**275,474,185.46**	**1,810,470,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	168,316.54	220,000.00	220,000.00	155,334.73	220,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,108,898.11	2,500,000.00	2,500,000.00	2,038,105.20	2,500,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	719,606,427.12	948,750,000.00	948,750,000.00	270,204,535.12	1,803,750,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	3,694,263.44	4,000,000.00	4,000,000.00	3,076,210.41	4,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,801,529.46**	**5,650,000.00**	**5,650,000.00**	**5,003,347.29**	**5,650,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	97,867.34	200,000.00	200,000.00	153,810.52	200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,224,480.12	3,000,000.00	3,000,000.00	2,538,105.20	3,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	527,032.37	700,000.00	700,000.00	607,621.04	700,000.00	0.00
22020426	Maintenance of Specialised Hospital Equip	952,149.64	1,750,000.00	1,750,000.00	1,703,810.52	1,750,000.00	0.00
220205	**TRAINING - GENERAL**	**2,181,564.84**	**2,500,000.00**	**2,500,000.00**	**2,038,105.20**	**2,500,000.00**	**0.00**
22020501	LOCAL TRAINING	2,181,564.84	2,500,000.00	2,500,000.00	2,038,105.20	2,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**294,064.21**	**1,000,000.00**	**1,000,000.00**	**538,105.20**	**1,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	294,064.21	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,576,555.59**	**3,320,000.00**	**3,320,000.00**	**2,839,629.41**	**4,292,891.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	278,973.38	320,000.00	320,000.00	301,524.21	320,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,297,582.21	3,000,000.00	3,000,000.00	2,538,105.20	3,972,891.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,837,106.26**	**2,497,109.00**	**2,497,109.00**	**2,130,263.84**	**2,497,109.00**	**0.00**
22021004	MEDICAL EXPENSES-LOCAL	1,695,543.90	2,297,109.00	2,297,109.00	2,022,642.80	2,297,109.00	0.00
22021025	Compensations	141,562.36	200,000.00	200,000.00	107,621.04	200,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*405,000,000.00*	*405,000,000.00*	*4,947,752.64*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**405,000,000.00**	**405,000,000.00**	**4,947,752.64**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**405,000,000.00**	**405,000,000.00**	**4,947,752.64**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	405,000,000.00	405,000,000.00	4,947,752.64	0.00	0.00

052111700800	Badagry General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*650,640,581.94*	*923,871,127.06*	*923,871,127.06*	*162,502,223.93*	*1,389,801,993.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*650,640,581.94*	*653,871,127.06*	*653,871,127.06*	*138,473,223.93*	*1,389,801,993.00*	*0.00*
2202	**OVERHEAD COST**	**650,640,581.94**	**653,871,127.06**	**653,871,127.06**	**138,473,223.93**	**1,389,801,993.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**531,207.92**	**700,000.00**	**700,000.00**	**653,810.52**	**700,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	531,207.92	700,000.00	700,000.00	653,810.52	700,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,219,487.65**	**3,100,000.00**	**3,100,000.00**	**2,822,863.12**	**3,100,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,219,487.65	3,100,000.00	3,100,000.00	2,822,863.12	3,100,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**628,207,901.07**	**631,650,000.00**	**631,650,000.00**	**124,631,909.63**	**1,351,650,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	543,552.11	650,000.00	650,000.00	603,810.52	650,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	151,920.06	1,000,000.00	1,000,000.00	353,347.29	1,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	627,512,428.89	630,000,000.00	630,000,000.00	123,674,751.82	1,350,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,712,813.79**	**4,440,000.00**	**4,440,000.00**	**3,756,395.70**	**20,370,866.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	455,997.42	640,000.00	640,000.00	603,048.42	640,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	383,570.50	600,000.00	600,000.00	507,621.04	600,000.00	0.00
22020426	Maintenance of Specialised Hospital Equip	811,377.13	3,000,000.00	3,000,000.00	2,538,105.20	18,930,866.00	0.00
22020427	Kitchen & Refectory	61,868.74	200,000.00	200,000.00	107,621.04	200,000.00	0.00
220205	**TRAINING - GENERAL**	**1,053,675.98**	**2,268,912.90**	**2,268,912.90**	**1,743,357.08**	**2,268,912.90**	**0.00**
22020501	LOCAL TRAINING	1,053,675.98	2,268,912.90	2,268,912.90	1,743,357.08	2,268,912.90	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,362,508.41**	**1,670,871.00**	**1,670,871.00**	**1,051,127.35**	**1,670,871.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,362,508.41	1,670,871.00	1,670,871.00	1,051,127.35	1,670,871.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**15,084,316.00**	**9,441,343.16**	**9,441,343.16**	**3,306,139.48**	**9,441,343.10**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	529,927.62	650,000.00	650,000.00	603,810.52	650,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	14,554,388.37	8,791,343.16	8,791,343.16	2,702,328.96	8,791,343.10	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**468,671.13**	**600,000.00**	**600,000.00**	**507,621.04**	**600,000.00**	**0.00**
22021025	Compensations	468,671.13	600,000.00	600,000.00	507,621.04	600,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*270,000,000.00*	*270,000,000.00*	*24,029,000.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**270,000,000.00**	**270,000,000.00**	**24,029,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**270,000,000.00**	**270,000,000.00**	**24,029,000.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	270,000,000.00	270,000,000.00	24,029,000.00	0.00	0.00

052111700900	Epe General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*697,839,394.26*	*50,000,000.00*	*50,000,000.00*	*46,165,948.17*	*0.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*697,839,394.26*	*50,000,000.00*	*50,000,000.00*	*46,165,948.17*	*0.00*	*0.00*
2202	**OVERHEAD COST**	**697,839,394.26**	**50,000,000.00**	**50,000,000.00**	**46,165,948.17**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**301,204.19**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	301,204.19	0.00	0.00	0.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**2,659,588.02**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,659,588.02	0.00	0.00	0.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,446,740.91**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	397,465.60	0.00	0.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,452,722.99	0.00	0.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,596,552.32	0.00	0.00	0.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,663,925.49**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	292,068.48	0.00	0.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	385,417.94	0.00	0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	986,439.07	0.00	0.00	0.00	0.00	0.00
220205	**TRAINING - GENERAL**	**177,855.42**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	177,855.42	0.00	0.00	0.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,009,602.84**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	505,232.20	0.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,504,370.63	0.00	0.00	0.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**687,580,477.39**	**50,000,000.00**	**50,000,000.00**	**46,165,948.17**	**0.00**	**0.00**
22021004	MEDICAL EXPENSES-LOCAL	1,994,345.76	50,000,000.00	50,000,000.00	46,165,948.17	0.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	698,924.46	0.00	0.00	0.00	0.00	0.00
22021025	Compensations	305,967.07	0.00	0.00	0.00	0.00	0.00
22021036	Special Duties Expenses	684,581,240.10	0.00	0.00	0.00	0.00	0.00

052111701000	Agbowa General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*159,606,914.20*	*367,921,152.00*	*367,921,152.00*	*73,052,999.15*	*910,731,006.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*159,606,914.20*	*259,921,152.00*	*259,921,152.00*	*53,922,999.15*	*910,731,006.00*	*0.00*
2202	**OVERHEAD COST**	**159,606,914.20**	**259,921,152.00**	**259,921,152.00**	**53,922,999.15**	**910,731,006.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**268,254.18**	**377,000.10**	**377,000.10**	**167,299.77**	**377,000.10**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	268,254.18	377,000.10	377,000.10	167,299.77	377,000.10	0.00
220202	**UTILITIES - GENERAL**	**1,269,014.18**	**1,885,152.99**	**1,885,152.99**	**623,646.23**	**1,885,152.99**	**0.00**
22020201	ELECTRICITY CHARGES	1,269,014.18	1,885,152.99	1,885,152.99	623,646.23	1,885,152.99	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**156,264,186.71**	**254,938,999.00**	**254,938,999.00**	**51,309,043.59**	**905,748,853.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	179,092.81	250,000.00	250,000.00	203,810.52	250,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	276,529.59	408,850.00	408,850.00	400,000.00	408,850.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	155,808,564.32	254,280,149.00	254,280,149.00	50,705,233.07	905,090,003.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**442,939.62**	**656,999.98**	**656,999.98**	**419,586.07**	**656,999.98**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	258,173.52	369,999.99	369,999.99	259,145.25	369,999.99	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	184,766.11	286,999.99	286,999.99	160,440.83	286,999.99	0.00
220205	**TRAINING - GENERAL**	**323,883.85**	**450,999.94**	**450,999.94**	**403,886.73**	**450,999.94**	**0.00**
22020501	LOCAL TRAINING	323,883.85	450,999.94	450,999.94	403,886.73	450,999.94	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**228,981.69**	**312,000.00**	**312,000.00**	**300,000.00**	**312,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	228,981.69	312,000.00	312,000.00	300,000.00	312,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**809,653.97**	**1,300,000.00**	**1,300,000.00**	**699,536.77**	**1,300,000.00**	**0.00**
22021014	Planning, Budget Preparation & Final Accounts Ex	594,658.83	1,000,000.00	1,000,000.00	445,726.25	1,000,000.00	0.00
22021025	Compensations	214,995.14	300,000.00	300,000.00	253,810.52	300,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*108,000,000.00*	*108,000,000.00*	*19,130,000.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**108,000,000.00**	**108,000,000.00**	**19,130,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**108,000,000.00**	**108,000,000.00**	**19,130,000.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	108,000,000.00	108,000,000.00	19,130,000.00	0.00	0.00

052111701100	Lagos Island Maternity Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*1,043,083,449.68*	*1,830,168,442.90*	*1,830,168,442.90*	*372,857,748.57*	*2,207,055,352.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*1,043,083,449.68*	*1,290,168,442.90*	*1,290,168,442.90*	*372,857,748.57*	*2,207,055,352.00*	*0.00*
2202	**OVERHEAD COST**	**1,043,083,449.68**	**1,290,168,442.90**	**1,290,168,442.90**	**372,857,748.57**	**2,207,055,352.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**657,307.73**	**804,000.00**	**804,000.00**	**800,000.00**	**804,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	657,307.73	804,000.00	804,000.00	800,000.00	804,000.00	0.00
220202	**UTILITIES - GENERAL**	**22,802.21**	**50,000.00**	**50,000.00**	**40,000.00**	**50,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	22,802.21	50,000.00	50,000.00	40,000.00	50,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,033,082,147.31**	**1,276,423,739.90**	**1,276,423,739.90**	**359,654,688.54**	**2,193,310,649.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	506,076.68	600,000.00	600,000.00	553,810.52	600,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,750,466.10	4,000,000.00	4,000,000.00	3,538,105.20	4,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,028,511,670.77	1,270,323,739.90	1,270,323,739.90	354,247,530.74	2,187,210,649.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,313,933.77	1,500,000.00	1,500,000.00	1,315,242.08	1,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,410,158.55**	**3,235,000.00**	**3,235,000.00**	**3,064,098.93**	**3,235,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	56,348.24	200,000.00	200,000.00	153,810.52	200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	834,323.81	1,100,000.00	1,100,000.00	1,007,621.04	1,100,000.00	0.00
22020426	Maintenance of Specialised Hospital Equip	1,519,486.50	1,935,000.00	1,935,000.00	1,902,667.36	1,935,000.00	0.00
220205	**TRAINING - GENERAL**	**176,516.02**	**1,400,000.00**	**1,400,000.00**	**1,261,431.56**	**1,400,000.00**	**0.00**
22020501	LOCAL TRAINING	176,516.02	1,400,000.00	1,400,000.00	1,261,431.56	1,400,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**5,042,345.56**	**6,130,015.00**	**6,130,015.00**	**6,009,908.50**	**6,130,015.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	5,042,345.56	6,130,015.00	6,130,015.00	6,009,908.50	6,130,015.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,045,818.79**	**1,150,000.00**	**1,150,000.00**	**1,103,810.52**	**1,150,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,045,818.79	1,150,000.00	1,150,000.00	1,103,810.52	1,150,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**646,353.51**	**975,688.00**	**975,688.00**	**923,810.52**	**975,688.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	268,293.21	500,000.00	500,000.00	453,810.52	500,000.00	0.00
22021025	Compensations	378,060.30	475,688.00	475,688.00	470,000.00	475,688.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*540,000,000.00*	*540,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**540,000,000.00**	**540,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**540,000,000.00**	**540,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	540,000,000.00	540,000,000.00	0.00	0.00	0.00

052111701200	Massey Street Children's Hospital, Lagos						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*345,440,371.32*	*676,608,843.00*	*676,608,843.00*	*383,179,097.51*	*866,608,844.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*345,440,371.32*	*505,608,843.00*	*505,608,843.00*	*212,679,097.51*	*866,608,844.00*	*0.00*
2202	**OVERHEAD COST**	**345,440,371.32**	**505,608,843.00**	**505,608,843.00**	**212,679,097.51**	**866,608,844.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,255,236.62**	**1,400,000.37**	**1,400,000.37**	**1,307,621.07**	**1,400,000.37**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,255,236.62	1,400,000.37	1,400,000.37	1,307,621.07	1,400,000.37	0.00
220202	**UTILITIES - GENERAL**	**1,086,609.19**	**1,199,999.89**	**1,199,999.89**	**1,107,621.03**	**1,199,999.89**	**0.00**
22020201	ELECTRICITY CHARGES	1,086,609.19	1,199,999.89	1,199,999.89	1,107,621.03	1,199,999.89	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**270,341,257.04**	**422,538,165.48**	**422,538,165.48**	**149,761,053.91**	**783,538,166.48**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,541,884.53	1,700,000.48	1,700,000.48	1,515,242.12	1,700,000.48	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	6,912,302.95	7,838,165.00	7,838,165.00	7,063,876.90	7,838,166.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	258,301,212.40	409,000,000.00	409,000,000.00	137,551,450.73	770,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	3,585,857.16	4,000,000.00	4,000,000.00	3,630,484.16	4,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**6,839,498.60**	**7,618,183.81**	**7,618,183.81**	**6,954,733.08**	**7,618,183.81**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	790,767.80	900,000.00	900,000.00	622,863.12	900,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,230,154.92	1,400,000.37	1,400,000.37	1,307,621.07	1,400,000.37	0.00
22020426	Maintenance of Specialised Hospital Equip	4,818,575.87	5,318,183.44	5,318,183.44	5,024,248.89	5,318,183.44	0.00
220205	**TRAINING - GENERAL**	**35,054,510.22**	**38,552,493.96**	**38,552,493.96**	**21,829,598.46**	**38,552,493.96**	**0.00**
22020501	LOCAL TRAINING	35,054,510.22	38,552,493.96	38,552,493.96	21,829,598.46	38,552,493.96	0.00
220206	**OTHER SERVICES - GENERAL**	**17,122,533.65**	**19,002,237.03**	**19,002,237.03**	**17,989,082.78**	**19,002,237.03**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	17,122,533.65	19,002,237.03	19,002,237.03	17,989,082.78	19,002,237.03	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,804,064.40**	**3,297,762.13**	**3,297,762.13**	**3,115,071.53**	**3,297,762.13**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,088,200.02	1,197,762.13	1,197,762.13	1,107,450.49	1,197,762.13	0.00
22020803	PLANT / GENERATOR FUEL COST	1,715,864.38	2,100,000.00	2,100,000.00	2,007,621.04	2,100,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**10,936,661.61**	**12,000,000.33**	**12,000,000.33**	**10,614,315.64**	**12,000,000.33**	**0.00**
22021004	MEDICAL EXPENSES-LOCAL	8,210,041.98	9,000,000.00	9,000,000.00	8,076,210.41	9,000,000.00	0.00
22021025	Compensations	2,726,619.64	3,000,000.33	3,000,000.33	2,538,105.23	3,000,000.33	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*171,000,000.00*	*171,000,000.00*	*170,500,000.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**171,000,000.00**	**171,000,000.00**	**170,500,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**171,000,000.00**	**171,000,000.00**	**170,500,000.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	171,000,000.00	171,000,000.00	170,500,000.00	0.00	0.00

052111701300	Mainland Hospital, Yaba						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*317,681,767.31*	*712,341,484.90*	*712,341,484.90*	*72,923,404.38*	*777,215,967.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*317,681,767.31*	*517,941,484.90*	*517,941,484.90*	*72,923,404.38*	*777,215,967.00*	*0.00*
2202	**OVERHEAD COST**	**317,681,767.31**	**517,941,484.90**	**517,941,484.90**	**72,923,404.38**	**777,215,967.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**628,172.00**	**825,000.00**	**825,000.00**	**801,905.26**	**825,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	628,172.00	825,000.00	825,000.00	801,905.26	825,000.00	0.00
220202	**UTILITIES - GENERAL**	**1,181,466.49**	**1,834,000.00**	**1,834,000.00**	**1,710,212.19**	**1,834,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,181,466.49	1,834,000.00	1,834,000.00	1,710,212.19	1,834,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**278,952,934.32**	**467,719,270.00**	**467,719,270.00**	**59,137,497.06**	**726,993,752.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	659,608.00	848,000.00	848,000.00	803,658.10	848,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,098,830.58	4,083,270.00	4,083,270.00	680,703.51	4,083,270.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	274,035,342.21	461,288,000.00	461,288,000.00	56,245,514.41	720,562,482.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,159,153.52	1,500,000.00	1,500,000.00	1,407,621.04	1,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**9,881,085.41**	**12,150,000.00**	**12,150,000.00**	**3,272,382.03**	**12,150,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	618,194.68	825,000.00	825,000.00	801,905.26	825,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,078,133.06	3,000,000.00	3,000,000.00	459,578.62	3,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	600,419.50	825,000.00	825,000.00	801,905.26	825,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,499,571.68	2,000,000.00	2,000,000.00	327,940.84	2,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	4,084,766.48	5,500,000.00	5,500,000.00	881,052.04	5,500,000.00	0.00
220205	**TRAINING - GENERAL**	**2,842,299.87**	**3,667,133.00**	**3,667,133.00**	**612,037.96**	**3,667,133.00**	**0.00**
22020501	LOCAL TRAINING	2,842,299.87	3,667,133.00	3,667,133.00	612,037.96	3,667,133.00	0.00
220206	**OTHER SERVICES - GENERAL**	**2,258,583.80**	**3,039,900.00**	**3,039,900.00**	**508,808.90**	**3,039,900.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	2,258,583.80	3,039,900.00	3,039,900.00	508,808.90	3,039,900.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,394,714.70**	**3,325,000.00**	**3,325,000.00**	**3,209,526.30**	**3,325,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	648,519.87	825,000.00	825,000.00	801,905.26	825,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,746,194.83	2,500,000.00	2,500,000.00	2,407,621.04	2,500,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**19,542,510.73**	**25,381,181.90**	**25,381,181.90**	**3,671,034.68**	**25,381,182.00**	**0.00**
22021004	MEDICAL EXPENSES-LOCAL	16,945,737.84	21,855,181.90	21,855,181.90	2,589,381.94	21,855,182.00	0.00
22021025	Compensations	504,129.31	658,000.00	658,000.00	604,420.20	658,000.00	0.00
22021080	Environmental Implements Expenses	2,092,643.58	2,868,000.00	2,868,000.00	477,232.54	2,868,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*194,400,000.00*	*194,400,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**194,400,000.00**	**194,400,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**194,400,000.00**	**194,400,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	194,400,000.00	194,400,000.00	0.00	0.00	0.00

052111701400	Onikan Health Centre						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*254,737,149.83*	*915,034,837.86*	*915,034,837.86*	*270,861,100.35*	*1,103,499,758.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*254,737,149.83*	*645,034,837.86*	*645,034,837.86*	*197,840,400.35*	*1,103,499,758.00*	*0.00*
2202	**OVERHEAD COST**	**254,737,149.83**	**645,034,837.86**	**645,034,837.86**	**197,840,400.35**	**1,103,499,758.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**210,257.47**	**399,999.82**	**399,999.82**	**381,524.19**	**399,999.82**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	210,257.47	399,999.82	399,999.82	381,524.19	399,999.82	0.00
220202	**UTILITIES - GENERAL**	**308,778.72**	**550,000.49**	**550,000.49**	**503,810.56**	**550,000.47**	**0.00**
22020201	ELECTRICITY CHARGES	308,778.72	550,000.49	550,000.49	503,810.56	550,000.47	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**250,231,305.10**	**634,674,308.00**	**634,674,308.00**	**188,146,185.73**	**1,093,139,228.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	192,717.21	350,000.00	350,000.00	303,810.52	350,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	896,221.94	2,000,000.00	2,000,000.00	1,538,105.20	2,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	249,142,365.95	632,324,308.00	632,324,308.00	186,304,270.00	1,090,789,228.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**388,525.65**	**800,000.36**	**800,000.36**	**707,621.07**	**800,000.36**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	173,188.13	350,000.10	350,000.10	303,810.53	350,000.10	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	215,337.52	450,000.26	450,000.26	403,810.54	450,000.26	0.00
220205	**TRAINING - GENERAL**	**2,393,453.89**	**6,001,944.85**	**6,001,944.85**	**5,870,120.43**	**6,001,944.85**	**0.00**
22020501	LOCAL TRAINING	2,393,453.89	6,001,944.85	6,001,944.85	5,870,120.43	6,001,944.85	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**198,602.59**	**350,000.00**	**350,000.00**	**303,810.52**	**350,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	198,602.59	350,000.00	350,000.00	303,810.52	350,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,006,226.42**	**2,258,584.34**	**2,258,584.34**	**1,927,327.86**	**2,258,584.50**	**0.00**
22021004	MEDICAL EXPENSES-LOCAL	755,805.70	1,800,000.00	1,800,000.00	1,522,863.12	1,800,000.00	0.00
22021025	Compensations	250,420.72	458,584.34	458,584.34	404,464.74	458,584.50	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*270,000,000.00*	*270,000,000.00*	*73,020,700.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**270,000,000.00**	**270,000,000.00**	**73,020,700.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**270,000,000.00**	**270,000,000.00**	**73,020,700.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	270,000,000.00	270,000,000.00	73,020,700.00	0.00	0.00

052111701500	Apapa General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	EXPENDITURES	222,298,741.16	585,079,794.60	585,079,794.60	182,256,042.15	728,558,318.00	0.00
22	OTHER RECURRENT COSTS	222,298,741.16	414,079,794.60	414,079,794.60	151,341,292.15	728,558,318.00	0.00
2202	OVERHEAD COST	222,298,741.16	414,079,794.60	414,079,794.60	151,341,292.15	728,558,318.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	267,624.28	297,000.00	297,000.00	281,295.58	297,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	267,624.28	297,000.00	297,000.00	281,295.58	297,000.00	0.00
220202	UTILITIES - GENERAL	2,777,050.43	2,918,916.00	2,918,916.00	2,855,252.12	2,918,916.00	0.00
22020201	ELECTRICITY CHARGES	2,777,050.43	2,918,916.00	2,918,916.00	2,855,252.12	2,918,916.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	209,762,931.67	402,243,524.00	402,243,524.00	140,426,210.07	716,722,047.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	542,082.66	570,917.00	570,917.00	505,404.61	570,917.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,328,884.11	2,672,607.00	2,672,607.00	2,605,533.41	20,751,130.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	206,891,964.90	399,000,000.00	399,000,000.00	137,315,272.04	695,400,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	478,296.10	563,267.60	563,267.60	485,750.04	563,268.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	155,099.73	187,818.00	187,818.00	180,000.00	187,818.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	323,196.37	375,449.60	375,449.60	305,750.04	375,450.00	0.00
220205	TRAINING - GENERAL	758,660.15	1,000,000.00	1,000,000.00	815,242.08	1,000,000.00	0.00
22020501	LOCAL TRAINING	758,660.15	1,000,000.00	1,000,000.00	815,242.08	1,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	4,639,302.63	3,133,258.00	3,133,258.00	3,130,000.00	3,133,258.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	4,639,302.63	3,133,258.00	3,133,258.00	3,130,000.00	3,133,258.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,204,434.53	3,477,000.00	3,477,000.00	2,943,973.41	3,477,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	456,749.63	477,000.00	477,000.00	405,868.20	477,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,747,684.89	3,000,000.00	3,000,000.00	2,538,105.20	3,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	410,441.39	446,829.00	446,829.00	403,568.86	446,829.00	0.00
22021025	Compensations	410,441.39	446,829.00	446,829.00	403,568.86	446,829.00	0.00
23	CAPITAL EXPENDITURE	0.00	171,000,000.00	171,000,000.00	30,914,750.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	171,000,000.00	171,000,000.00	30,914,750.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	171,000,000.00	171,000,000.00	30,914,750.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	171,000,000.00	171,000,000.00	30,914,750.00	0.00	0.00

052111701600	Ebute-Metta Health Centre						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	EXPENDITURES	294,525,657.42	555,748,610.17	555,748,610.17	136,501,891.14	741,866,892.00	0.00
22	OTHER RECURRENT COSTS	294,525,657.42	393,748,610.17	393,748,610.17	136,501,891.14	741,866,892.00	0.00
2202	OVERHEAD COST	294,525,657.42	393,748,610.17	393,748,610.17	136,501,891.14	741,866,892.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	302,002.34	500,000.00	500,000.00	453,810.52	500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	302,002.34	500,000.00	500,000.00	453,810.52	500,000.00	0.00
220202	UTILITIES - GENERAL	911,965.02	1,450,000.10	1,450,000.10	1,219,052.61	1,450,000.10	0.00
22020201	ELECTRICITY CHARGES	911,965.02	1,450,000.10	1,450,000.10	1,219,052.61	1,450,000.10	0.00
220203	MATERIALS & SUPPLIES - GENERAL	287,920,683.28	381,688,190.84	381,688,190.84	125,467,265.63	729,806,472.84	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	281,706.15	449,999.84	449,999.84	403,810.51	449,999.84	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	519,287.21	1,044,990.00	1,044,990.00	1,003,428.71	7,163,272.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	286,809,927.22	379,593,201.00	379,593,201.00	123,552,405.38	721,593,201.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	309,762.71	600,000.00	600,000.00	507,621.04	600,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	746,233.73	1,665,095.03	1,665,095.03	1,466,392.48	1,665,095.03	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	227,327.62	400,000.10	400,000.10	353,810.53	400,000.10	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	208,683.03	399,999.93	399,999.93	307,621.04	399,999.93	0.00
22020426	Maintenance of Specialised Hospital Equip	310,223.07	865,095.00	865,095.00	804,960.92	865,095.00	0.00
220205	TRAINING - GENERAL	2,180,817.47	3,674,971.21	3,674,971.21	3,420,955.67	3,674,971.21	0.00
22020501	LOCAL TRAINING	2,180,817.47	3,674,971.21	3,674,971.21	3,420,955.67	3,674,971.21	0.00
220206	OTHER SERVICES - GENERAL	239,724.53	973,185.00	973,185.00	951,766.94	973,185.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	239,724.53	973,185.00	973,185.00	951,766.94	973,185.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,922,172.50	2,947,168.00	2,947,168.00	2,811,215.73	2,947,168.00	0.00
22020801	MOTOR VEHICLE FUEL COST	288,120.55	450,000.00	450,000.00	403,810.52	450,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,634,051.95	2,497,168.00	2,497,168.00	2,407,405.21	2,497,168.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	302,058.55	849,999.99	849,999.99	711,431.56	849,999.82	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	90,135.01	500,000.00	500,000.00	407,621.04	500,000.00	0.00
22021025	Compensations	211,923.54	349,999.99	349,999.99	303,810.52	349,999.82	0.00
23	CAPITAL EXPENDITURE	0.00	162,000,000.00	162,000,000.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	162,000,000.00	162,000,000.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	162,000,000.00	162,000,000.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	162,000,000.00	162,000,000.00	0.00	0.00	0.00

052111701700	Harvey Road Health Centre						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*460,588,463.06*	*915,860,801.89*	*915,860,801.89*	*67,218,025.64*	*917,223,560.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*460,588,463.06*	*645,860,801.89*	*645,860,801.89*	*67,218,025.64*	*917,223,560.00*	*0.00*
2202	**OVERHEAD COST**	**460,588,463.06**	**645,860,801.89**	**645,860,801.89**	**67,218,025.64**	**917,223,560.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**206,271.17**	**300,000.35**	**300,000.35**	**253,810.55**	**300,000.35**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	206,271.17	300,000.35	300,000.35	253,810.55	300,000.35	0.00
220202	**UTILITIES - GENERAL**	**1,975,350.61**	**1,399,999.70**	**1,399,999.70**	**1,297,621.04**	**1,399,999.70**	**0.00**
22020201	ELECTRICITY CHARGES	1,975,350.61	1,399,999.70	1,399,999.70	1,297,621.04	1,399,999.70	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**448,321,878.81**	**633,921,324.39**	**633,921,324.39**	**55,974,320.64**	**905,384,082.39**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	224,893.47	299,999.90	299,999.90	290,000.00	299,999.90	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,370,712.57	3,621,324.49	3,621,324.49	3,601,625.15	5,084,082.49	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	444,726,272.77	630,000,000.00	630,000,000.00	52,082,695.50	900,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**4,114,056.66**	**4,206,758.90**	**4,206,758.90**	**4,015,757.18**	**4,106,758.90**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	241,812.38	359,999.90	359,999.90	304,572.62	359,999.90	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	211,864.80	359,999.60	359,999.60	304,572.59	359,999.60	0.00
22020406	OTHER MAINTENANCE SERVICES	3,660,379.48	3,486,759.40	3,486,759.40	3,406,611.97	3,386,759.40	0.00
220205	**TRAINING - GENERAL**	**802,564.29**	**1,400,000.00**	**1,400,000.00**	**1,307,621.04**	**1,400,000.00**	**0.00**
22020501	LOCAL TRAINING	802,564.29	1,400,000.00	1,400,000.00	1,307,621.04	1,400,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,517,022.60**	**3,592,718.46**	**3,592,718.46**	**3,550,604.68**	**3,592,718.57**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	234,393.54	299,999.90	299,999.90	290,000.00	299,999.90	0.00
22020803	PLANT / GENERATOR FUEL COST	4,282,629.07	3,292,718.56	3,292,718.56	3,260,604.68	3,292,718.67	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**651,318.92**	**1,040,000.09**	**1,040,000.09**	**818,290.50**	**1,040,000.09**	**0.00**
22021014	Planning, Budget Preparation & Final Accounts Ex	481,721.97	800,000.00	800,000.00	615,242.08	800,000.00	0.00
22021025	Compensations	169,596.95	240,000.09	240,000.09	203,048.42	240,000.09	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*270,000,000.00*	*270,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**270,000,000.00**	**270,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**270,000,000.00**	**270,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	270,000,000.00	270,000,000.00	0.00	0.00	0.00

052111701800	Ketu-Ejinrin Health Centre						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*34,930,454.35*	*47,659,999.17*	*47,659,999.17*	*7,729,306.36*	*59,599,999.91*	*0.00*
22	*OTHER RECURRENT COSTS*	*34,930,454.35*	*35,509,999.17*	*35,509,999.17*	*7,729,306.36*	*59,599,999.91*	*0.00*
2202	**OVERHEAD COST**	**34,930,454.35**	**35,509,999.17**	**35,509,999.17**	**7,729,306.36**	**59,599,999.91**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**244,444.33**	**280,772.38**	**280,772.38**	**233,869.38**	**280,772.38**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	244,444.33	280,772.38	280,772.38	233,869.38	280,772.38	0.00
220202	**UTILITIES - GENERAL**	**417,334.57**	**509,184.22**	**509,184.22**	**408,320.97**	**509,184.22**	**0.00**
22020201	ELECTRICITY CHARGES	417,334.57	509,184.22	509,184.22	408,320.97	509,184.22	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**32,390,447.07**	**29,645,549.03**	**29,645,549.03**	**4,187,869.77**	**53,735,550.03**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	183,903.38	210,579.28	210,579.28	200,000.00	210,579.28	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	674,576.91	772,124.04	772,124.04	705,496.60	772,124.04	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	31,531,966.78	28,662,845.71	28,662,845.71	3,282,373.17	52,752,846.71	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**360,653.49**	**421,158.57**	**421,158.57**	**355,423.02**	**421,158.57**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	243,407.64	280,772.38	280,772.38	252,345.18	280,772.38	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	117,245.85	140,386.19	140,386.19	103,077.85	140,386.19	0.00
220205	**TRAINING - GENERAL**	**368,268.56**	**421,158.57**	**421,158.57**	**401,612.50**	**421,158.30**	**0.00**
22020501	LOCAL TRAINING	368,268.56	421,158.57	421,158.57	401,612.50	421,158.30	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**990,562.19**	**4,049,674.38**	**4,049,674.38**	**1,962,210.71**	**4,049,674.38**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	246,525.12	280,772.38	280,772.38	252,345.18	280,772.38	0.00
22020803	PLANT / GENERATOR FUEL COST	744,037.07	3,768,902.00	3,768,902.00	1,709,865.53	3,768,902.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**158,744.15**	**182,502.04**	**182,502.04**	**180,000.00**	**182,502.04**	**0.00**
22021025	Compensations	158,744.15	182,502.04	182,502.04	180,000.00	182,502.04	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*12,150,000.00*	*12,150,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**12,150,000.00**	**12,150,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**12,150,000.00**	**12,150,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	12,150,000.00	12,150,000.00	0.00	0.00	0.00

052111701900	Ijede General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*422,779,966.60*	*912,534,138.10*	*912,534,138.10*	*319,630,684.02*	*1,098,978,043.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*422,779,966.60*	*642,534,138.10*	*642,534,138.10*	*319,630,684.02*	*1,098,978,043.00*	*0.00*
2202	**OVERHEAD COST**	**422,779,966.60**	**642,534,138.10**	**642,534,138.10**	**319,630,684.02**	**1,098,978,043.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**357,370.39**	**400,000.00**	**400,000.00**	**122,863.12**	**400,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	357,370.39	400,000.00	400,000.00	122,863.12	400,000.00	0.00
220202	**UTILITIES - GENERAL**	**198,652.59**	**220,000.00**	**220,000.00**	**142,669.57**	**220,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	198,652.59	220,000.00	220,000.00	142,669.57	220,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**414,163,114.26**	**633,900,000.00**	**633,900,000.00**	**317,328,327.35**	**1,090,343,905.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	274,268.90	300,000.00	300,000.00	115,242.08	300,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,122,571.47	1,500,000.00	1,500,000.00	299,073.53	1,500,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	412,183,491.00	632,100,000.00	632,100,000.00	316,914,011.74	1,088,543,905.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	582,782.89	0.00	0.00	0.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,564,130.94**	**2,000,000.00**	**2,000,000.00**	**611,335.65**	**2,000,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	245,258.50	300,000.00	300,000.00	159,941.58	300,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	315,976.14	400,000.00	400,000.00	167,562.62	400,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,130,269.33	1,300,000.00	1,300,000.00	283,831.45	1,300,000.00	0.00
22020421	Maintenance of Boreholes And Treatment Plant	872,626.98	0.00	0.00	0.00	0.00	0.00
220205	**TRAINING - GENERAL**	**1,861,895.93**	**1,574,138.10**	**1,574,138.10**	**397,102.59**	**1,574,138.00**	**0.00**
22020501	LOCAL TRAINING	1,861,895.93	1,574,138.10	1,574,138.10	397,102.59	1,574,138.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**955,280.62**	**1,000,000.00**	**1,000,000.00**	**168,589.37**	**1,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	955,280.62	1,000,000.00	1,000,000.00	168,589.37	1,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,296,299.84**	**1,400,000.00**	**1,400,000.00**	**427,190.25**	**1,400,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	382,239.97	400,000.00	400,000.00	166,221.93	400,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	914,059.88	1,000,000.00	1,000,000.00	260,968.33	1,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,383,222.03**	**2,040,000.00**	**2,040,000.00**	**432,606.11**	**2,040,000.00**	**0.00**
22021004	MEDICAL EXPENSES-LOCAL	706,830.78	1,000,000.00	1,000,000.00	168,589.37	1,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	565,773.96	900,000.00	900,000.00	160,968.33	900,000.00	0.00
22021025	Compensations	110,617.29	140,000.00	140,000.00	103,048.42	140,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*270,000,000.00*	*270,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**270,000,000.00**	**270,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**270,000,000.00**	**270,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	270,000,000.00	270,000,000.00	0.00	0.00	0.00

052111702000	Ibeju-Lekki General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*278,229,996.08*	*509,548,347.14*	*509,548,347.14*	*153,229,438.43*	*686,548,346.14*	*0.00*
22	*OTHER RECURRENT COSTS*	*278,229,996.08*	*374,548,347.14*	*374,548,347.14*	*153,229,438.43*	*686,548,346.14*	*0.00*
2202	**OVERHEAD COST**	**278,229,996.08**	**374,548,347.14**	**374,548,347.14**	**153,229,438.43**	**686,548,346.14**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**357,997.06**	**400,000.00**	**400,000.00**	**122,863.12**	**400,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	357,997.06	400,000.00	400,000.00	122,863.12	400,000.00	0.00
220202	**UTILITIES - GENERAL**	**369,851.56**	**400,000.00**	**400,000.00**	**122,863.12**	**400,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	369,851.56	400,000.00	400,000.00	122,863.12	400,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**225,257,465.50**	**318,545,260.74**	**318,545,260.74**	**123,829,724.49**	**633,545,260.74**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	415,533.29	450,000.00	450,000.00	126,673.64	450,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	224,841,932.21	318,095,260.74	318,095,260.74	123,703,050.85	633,095,260.74	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,498,183.37**	**10,400,000.00**	**10,400,000.00**	**6,520,083.72**	**10,400,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	255,748.73	300,000.00	300,000.00	115,242.08	300,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	335,063.77	400,000.00	400,000.00	122,863.12	400,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,907,370.87	9,700,000.00	9,700,000.00	6,281,978.51	9,700,000.00	0.00
220205	**TRAINING - GENERAL**	**381,655.98**	**500,000.00**	**500,000.00**	**453,810.52**	**500,000.00**	**0.00**
22020501	LOCAL TRAINING	381,655.98	500,000.00	500,000.00	453,810.52	500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**19,934,426.32**	**21,282,990.69**	**21,282,990.69**	**14,628,942.86**	**18,282,990.69**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	373,579.95	400,000.00	400,000.00	122,863.12	400,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	19,560,846.37	20,882,990.69	20,882,990.69	14,506,079.74	17,882,990.69	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**21,430,416.30**	**23,020,095.71**	**23,020,095.71**	**7,551,150.59**	**23,020,094.71**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	2,225,576.31	2,600,000.00	2,600,000.00	1,283,599.83	2,600,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	18,887,588.93	20,070,095.71	20,070,095.71	6,148,498.15	20,070,094.71	0.00
22021025	Compensations	317,251.05	350,000.00	350,000.00	119,052.60	350,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*135,000,000.00*	*135,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**135,000,000.00**	**135,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**135,000,000.00**	**135,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	135,000,000.00	135,000,000.00	0.00	0.00	0.00

052111702100	Shomolu General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*423,123,685.49*	*727,684,561.00*	*727,684,561.00*	*238,083,108.30*	*1,094,032,548.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*423,123,685.49*	*511,684,561.00*	*511,684,561.00*	*238,083,108.30*	*1,094,032,548.00*	*0.00*
2202	**OVERHEAD COST**	**423,123,685.49**	**511,684,561.00**	**511,684,561.00**	**238,083,108.30**	**1,094,032,548.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**193,301.24**	**329,999.71**	**329,999.71**	**302,286.29**	**329,999.71**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	193,301.24	329,999.71	329,999.71	302,286.29	329,999.71	0.00
220202	**UTILITIES - GENERAL**	**1,439,023.42**	**1,045,382.00**	**1,045,382.00**	**1,003,048.42**	**1,045,382.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,439,023.42	1,045,382.00	1,045,382.00	1,003,048.42	1,045,382.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**416,934,970.48**	**505,040,000.00**	**505,040,000.00**	**232,167,222.56**	**1,087,387,987.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	146,733.46	240,000.00	240,000.00	203,048.42	240,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	401,008.04	800,000.00	800,000.00	753,810.52	800,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	416,156,977.76	504,000,000.00	504,000,000.00	231,210,363.62	1,080,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	230,251.22	0.00	0.00	0.00	6,347,987.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,804,779.81**	**3,000,300.00**	**3,000,300.00**	**2,681,315.45**	**3,000,300.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	222,928.72	390,000.00	390,000.00	214,479.98	390,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	236,889.29	450,000.00	450,000.00	413,048.42	450,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	292,844.14	500,000.00	500,000.00	453,810.52	500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	567,666.13	860,300.00	860,300.00	804,595.49	860,300.00	0.00
22020426	Maintenance of Specialised Hospital Equip	484,451.54	800,000.00	800,000.00	795,381.05	800,000.00	0.00
220205	**TRAINING - GENERAL**	**623,514.16**	**877,127.00**	**877,127.00**	**805,877.88**	**877,127.00**	**0.00**
22020501	LOCAL TRAINING	623,514.16	877,127.00	877,127.00	805,877.88	877,127.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,624,528.11**	**611,752.29**	**611,752.29**	**417,260.87**	**611,752.29**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	494,455.40	220,000.00	220,000.00	109,145.25	220,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,130,072.72	391,752.29	391,752.29	308,115.62	391,752.29	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**503,568.27**	**780,000.00**	**780,000.00**	**706,096.83**	**780,000.00**	**0.00**
22021014	Planning, Budget Preparation & Final Accounts Ex	298,082.93	450,000.00	450,000.00	403,810.52	450,000.00	0.00
22021025	Compensations	205,485.34	330,000.00	330,000.00	302,286.31	330,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*216,000,000.00*	*216,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**216,000,000.00**	**216,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**216,000,000.00**	**216,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	216,000,000.00	216,000,000.00	0.00	0.00	0.00

052111702200	Ifako/Ijaiye General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*962,136,087.53*	*1,835,375,643.00*	*1,835,375,643.00*	*926,495,850.04*	*1,848,329,623.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*962,136,087.53*	*1,295,375,643.00*	*1,295,375,643.00*	*926,495,850.04*	*1,848,329,623.00*	*0.00*
2202	**OVERHEAD COST**	**962,136,087.53**	**1,295,375,643.00**	**1,295,375,643.00**	**926,495,850.04**	**1,848,329,623.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**565,987.05**	**840,000.00**	**840,000.00**	**840,000.00**	**840,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	565,987.05	840,000.00	840,000.00	840,000.00	840,000.00	0.00
220202	**UTILITIES - GENERAL**	**12,457,807.30**	**8,347,520.00**	**8,347,520.00**	**8,266,096.83**	**8,347,520.00**	**0.00**
22020201	ELECTRICITY CHARGES	12,457,807.30	8,347,520.00	8,347,520.00	8,266,096.83	8,347,520.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**938,907,989.91**	**1,267,658,123.00**	**1,267,658,123.00**	**899,599,346.13**	**1,820,612,103.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	418,391.25	600,000.00	600,000.00	553,810.52	600,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,075,656.88	2,508,123.00	2,508,123.00	2,505,000.00	2,508,123.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	937,381,390.65	1,263,550,000.00	1,263,550,000.00	895,632,914.57	1,816,503,980.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	32,551.13	1,000,000.00	1,000,000.00	907,621.04	1,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,601,285.16**	**6,520,000.00**	**6,520,000.00**	**6,427,621.04**	**6,520,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	256,838.49	480,000.00	480,000.00	480,000.00	480,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	239,720.45	540,000.00	540,000.00	540,000.00	540,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,778,595.25	4,500,000.00	4,500,000.00	4,407,621.04	4,500,000.00	0.00
22020417	Cleaning Services	326,130.98	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220205	**TRAINING - GENERAL**	**1,919,974.02**	**3,600,000.00**	**3,600,000.00**	**3,230,484.16**	**3,600,000.00**	**0.00**
22020501	LOCAL TRAINING	1,919,974.02	3,600,000.00	3,600,000.00	3,230,484.16	3,600,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,112,414.99**	**6,360,000.00**	**6,360,000.00**	**6,267,059.79**	**6,360,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	249,874.36	360,000.00	360,000.00	360,000.00	360,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,862,540.63	6,000,000.00	6,000,000.00	5,907,059.79	6,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**570,629.10**	**2,050,000.00**	**2,050,000.00**	**1,865,242.08**	**2,050,000.00**	**0.00**
22021014	Planning, Budget Preparation & Final Accounts Ex	137,880.72	600,000.00	600,000.00	507,621.04	600,000.00	0.00
22021025	Compensations	407,581.60	600,000.00	600,000.00	553,810.52	600,000.00	0.00
22021076	Food & Nutrition Expenses	25,166.78	850,000.00	850,000.00	803,810.52	850,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*540,000,000.00*	*540,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**540,000,000.00**	**540,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**540,000,000.00**	**540,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	540,000,000.00	540,000,000.00	0.00	0.00	0.00

052111702300	Mushin General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*411,505,874.39*	*1,111,410,000.00*	*1,111,410,000.00*	*357,284,226.95*	*1,659,717,376.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*411,505,874.39*	*787,410,000.00*	*787,410,000.00*	*357,284,226.95*	*1,659,717,376.00*	*0.00*
2202	**OVERHEAD COST**	**411,505,874.39**	**787,410,000.00**	**787,410,000.00**	**357,284,226.95**	**1,659,717,376.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**310,241.38**	**600,000.00**	**600,000.00**	**507,621.04**	**600,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	310,241.38	600,000.00	600,000.00	507,621.04	600,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,796,076.49**	**2,300,000.00**	**2,300,000.00**	**2,069,052.60**	**2,300,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,796,076.49	2,300,000.00	2,300,000.00	2,069,052.60	2,300,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**396,606,406.17**	**768,569,556.00**	**768,569,556.00**	**340,421,102.83**	**1,640,876,932.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	191,286.55	360,000.00	360,000.00	304,572.62	360,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	39,258.75	500,000.00	500,000.00	315,242.08	500,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	395,593,218.50	766,209,556.00	766,209,556.00	338,486,046.04	1,638,516,932.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	782,642.37	1,500,000.00	1,500,000.00	1,315,242.08	1,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,460,734.03**	**3,160,000.00**	**3,160,000.00**	**2,642,677.83**	**3,160,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	194,949.79	420,000.00	420,000.00	401,524.21	420,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	68,701.71	240,000.00	240,000.00	203,048.42	240,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,197,082.52	2,500,000.00	2,500,000.00	2,038,105.20	2,500,000.00	0.00
220205	**TRAINING - GENERAL**	**1,596,796.85**	**3,400,000.00**	**3,400,000.00**	**3,076,673.64**	**3,400,000.00**	**0.00**
22020501	LOCAL TRAINING	1,596,796.85	3,400,000.00	3,400,000.00	3,076,673.64	3,400,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,385,630.47**	**5,020,444.00**	**5,020,444.00**	**4,724,421.17**	**5,020,444.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	404,945.17	720,000.00	720,000.00	701,524.21	720,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	4,980,685.30	4,300,444.00	4,300,444.00	4,022,896.96	4,300,444.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,349,989.01**	**4,360,000.00**	**4,360,000.00**	**3,842,677.83**	**4,360,000.00**	**0.00**
22021014	Planning, Budget Preparation & Final Accounts Ex	2,165,802.86	4,000,000.00	4,000,000.00	3,538,105.20	4,000,000.00	0.00
22021025	Compensations	184,186.15	360,000.00	360,000.00	304,572.62	360,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*324,000,000.00*	*324,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**324,000,000.00**	**324,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**324,000,000.00**	**324,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	324,000,000.00	324,000,000.00	0.00	0.00	0.00

052111702400	Surulere General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*932,998,799.00*	*2,892,382,589.94*	*2,892,382,589.94*	*959,827,888.86*	*3,371,039,646.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*932,998,799.00*	*2,037,382,589.94*	*2,037,382,589.94*	*959,827,888.86*	*3,371,039,646.00*	*0.00*
2202	**OVERHEAD COST**	**932,998,799.00**	**2,037,382,589.94**	**2,037,382,589.94**	**959,827,888.86**	**3,371,039,646.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**99,093.02**	**267,921.93**	**267,921.93**	**251,365.84**	**267,921.93**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	99,093.02	267,921.93	267,921.93	251,365.84	267,921.93	0.00
220202	**UTILITIES - GENERAL**	**6,838,761.31**	**7,500,000.00**	**7,500,000.00**	**6,945,726.25**	**7,500,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	6,838,761.31	7,500,000.00	7,500,000.00	6,945,726.25	7,500,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**902,177,265.00**	**1,997,350,000.00**	**1,997,350,000.00**	**924,667,039.07**	**3,327,350,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	234,833.36	350,000.00	350,000.00	303,810.52	350,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,357,624.44	2,000,000.00	2,000,000.00	1,538,105.20	2,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	900,584,807.20	1,995,000,000.00	1,995,000,000.00	922,825,123.35	3,325,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,565,314.07**	**11,771,453.38**	**11,771,453.38**	**10,227,382.15**	**15,428,509.38**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	170,510.41	350,000.28	350,000.28	303,810.54	350,000.28	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,303,845.44	2,921,453.10	2,921,453.10	2,809,255.99	2,921,453.10	0.00
22020406	OTHER MAINTENANCE SERVICES	2,395,133.64	3,500,000.00	3,500,000.00	3,038,105.20	3,500,000.00	0.00
22020426	Maintenance of Specialised Hospital Equip	3,695,824.58	5,000,000.00	5,000,000.00	4,076,210.41	8,657,056.00	0.00
220205	**TRAINING - GENERAL**	**3,061,828.06**	**4,000,000.00**	**4,000,000.00**	**3,076,210.41**	**4,000,000.00**	**0.00**
22020501	LOCAL TRAINING	3,061,828.06	4,000,000.00	4,000,000.00	3,076,210.41	4,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**6,812,865.43**	**7,350,000.07**	**7,350,000.07**	**6,841,915.73**	**7,350,000.07**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	253,115.90	350,000.07	350,000.07	303,810.53	350,000.07	0.00
22020803	PLANT / GENERATOR FUEL COST	6,559,749.53	7,000,000.00	7,000,000.00	6,538,105.20	7,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**6,443,672.12**	**9,143,214.56**	**9,143,214.56**	**7,818,249.42**	**9,143,214.62**	**0.00**
22021004	MEDICAL EXPENSES-LOCAL	4,666,754.76	5,875,364.56	5,875,364.56	5,066,711.89	5,875,364.62	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	918,422.52	2,000,000.00	2,000,000.00	1,538,105.20	2,000,000.00	0.00
22021025	Compensations	858,494.84	1,267,850.00	1,267,850.00	1,213,432.33	1,267,850.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*855,000,000.00*	*855,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**855,000,000.00**	**855,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**855,000,000.00**	**855,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	855,000,000.00	855,000,000.00	0.00	0.00	0.00

052111702500	Alimosho General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*1,452,872,411.13*	*3,001,158,229.14*	*3,001,158,229.14*	*1,449,883,925.91*	*3,330,045,140.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*1,452,872,411.13*	*2,146,158,229.14*	*2,146,158,229.14*	*1,229,018,279.45*	*3,330,045,140.00*	*0.00*
2202	**OVERHEAD COST**	**1,452,872,411.13**	**2,146,158,229.14**	**2,146,158,229.14**	**1,229,018,279.45**	**3,330,045,140.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**287,581.06**	**500,000.00**	**500,000.00**	**222,863.12**	**500,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	287,581.06	500,000.00	500,000.00	222,863.12	500,000.00	0.00
220202	**UTILITIES - GENERAL**	**52,949,112.52**	**68,750,572.64**	**68,750,572.64**	**62,699,221.82**	**68,750,572.50**	**0.00**
22020201	ELECTRICITY CHARGES	52,949,112.52	68,750,572.64	68,750,572.64	62,699,221.82	68,750,572.50	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,352,269,431.83**	**2,006,400,000.00**	**2,006,400,000.00**	**1,097,627,958.27**	**3,190,286,911.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	251,245.41	300,000.00	300,000.00	207,621.04	300,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,593,285.33	4,000,000.00	4,000,000.00	3,815,228.22	4,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,348,326,880.41	2,000,000,000.00	2,000,000,000.00	1,091,597,487.96	3,183,886,911.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,098,020.68	2,100,000.00	2,100,000.00	2,007,621.04	2,100,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,466,485.54**	**5,800,000.00**	**5,800,000.00**	**5,430,484.16**	**5,800,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	234,588.21	500,000.00	500,000.00	222,863.12	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	206,658.91	300,000.00	300,000.00	207,621.04	300,000.00	0.00
22020426	Maintenance of Specialised Hospital Equip	3,025,238.42	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220205	**TRAINING - GENERAL**	**2,432,168.96**	**5,500,000.00**	**5,500,000.00**	**5,315,242.08**	**5,500,000.00**	**0.00**
22020501	LOCAL TRAINING	2,432,168.96	5,500,000.00	5,500,000.00	5,315,242.08	5,500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**32,316,713.43**	**44,421,371.50**	**44,421,371.50**	**43,939,733.94**	**44,421,371.50**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	379,877.24	500,000.00	500,000.00	222,863.12	500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	31,936,836.19	43,921,371.50	43,921,371.50	43,716,870.81	43,921,371.50	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**9,150,917.80**	**14,786,285.00**	**14,786,285.00**	**13,782,776.06**	**14,786,285.00**	**0.00**
22021004	MEDICAL EXPENSES-LOCAL	7,915,628.97	10,086,285.00	10,086,285.00	10,006,565.65	10,086,285.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	626,712.30	2,400,000.00	2,400,000.00	2,030,484.16	2,400,000.00	0.00
22021025	Compensations	132,581.67	300,000.00	300,000.00	207,621.04	300,000.00	0.00
22021080	Environmental Implements Expenses	475,994.86	2,000,000.00	2,000,000.00	1,538,105.20	2,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*855,000,000.00*	*855,000,000.00*	*220,865,646.46*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**855,000,000.00**	**855,000,000.00**	**220,865,646.46**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**855,000,000.00**	**855,000,000.00**	**220,865,646.46**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	855,000,000.00	855,000,000.00	220,865,646.46	0.00	0.00

052111702600	Amuwo Odofin General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*796,283,455.64*	*1,387,069,660.40*	*1,387,069,660.40*	*497,269,648.28*	*1,655,871,594.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*796,283,455.64*	*982,069,660.40*	*982,069,660.40*	*475,284,594.54*	*1,655,871,594.00*	*0.00*
2202	**OVERHEAD COST**	**796,283,455.64**	**982,069,660.40**	**982,069,660.40**	**475,284,594.54**	**1,655,871,594.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**217,926.59**	**400,000.00**	**400,000.00**	**30,484.16**	**400,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	217,926.59	400,000.00	400,000.00	30,484.16	400,000.00	0.00
220202	**UTILITIES - GENERAL**	**1,980,160.51**	**3,000,000.00**	**3,000,000.00**	**690,526.02**	**3,000,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,980,160.51	3,000,000.00	3,000,000.00	690,526.02	3,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**780,109,262.95**	**957,934,828.40**	**957,934,828.40**	**467,078,008.67**	**1,631,736,762.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	321,837.94	500,000.00	500,000.00	38,105.20	500,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,380,784.99	4,000,000.00	4,000,000.00	2,290,989.26	4,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	777,358,628.19	952,434,828.40	952,434,828.40	464,321,663.76	1,626,236,762.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	48,011.83	1,000,000.00	1,000,000.00	427,250.45	1,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**930,277.52**	**3,272,500.00**	**3,272,500.00**	**905,760.86**	**3,272,500.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	50,235.13	200,000.00	200,000.00	15,242.08	200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	71,339.56	300,000.00	300,000.00	22,863.12	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	411,964.39	1,000,000.00	1,000,000.00	242,492.54	1,000,000.00	0.00
22020417	Cleaning Services	54,535.98	772,500.00	772,500.00	364,194.79	772,500.00	0.00
22020427	Kitchen & Refectory	342,202.46	1,000,000.00	1,000,000.00	260,968.33	1,000,000.00	0.00
220205	**TRAINING - GENERAL**	**1,950,225.83**	**4,500,000.00**	**4,500,000.00**	**342,946.84**	**4,500,000.00**	**0.00**
22020501	LOCAL TRAINING	1,950,225.83	4,500,000.00	4,500,000.00	342,946.84	4,500,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**3,690,929.83**	**5,212,332.00**	**5,212,332.00**	**1,825,448.69**	**5,212,332.00**	**0.00**
22020602	OFFICE RENT	421,290.27	1,000,000.00	1,000,000.00	384,561.21	1,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,966,054.15	2,507,332.00	2,507,332.00	659,446.12	2,507,332.00	0.00
22020608	Library Services	76,155.15	750,000.00	750,000.00	288,105.20	750,000.00	0.00
22020609	Janitorial Services	227,430.25	955,000.00	955,000.00	493,336.15	955,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**316,555.04**	**750,000.00**	**750,000.00**	**103,347.29**	**750,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	316,555.04	750,000.00	750,000.00	103,347.29	750,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**6,012,317.13**	**4,500,000.00**	**4,500,000.00**	**2,929,557.69**	**4,500,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	338,282.00	500,000.00	500,000.00	38,105.20	500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,674,035.13	4,000,000.00	4,000,000.00	2,891,452.49	4,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,075,800.24**	**2,500,000.00**	**2,500,000.00**	**1,378,514.31**	**2,500,000.00**	**0.00**
22021014	Planning, Budget Preparation & Final Accounts Ex	638,264.18	1,000,000.00	1,000,000.00	907,621.04	1,000,000.00	0.00
22021025	Compensations	383,268.70	600,000.00	600,000.00	45,726.25	600,000.00	0.00
22021080	Environmental Implements Expenses	54,267.36	900,000.00	900,000.00	425,167.02	900,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*405,000,000.00*	*405,000,000.00*	*21,985,053.74*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**405,000,000.00**	**405,000,000.00**	**21,985,053.74**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**405,000,000.00**	**405,000,000.00**	**21,985,053.74**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	405,000,000.00	405,000,000.00	21,985,053.74	0.00	0.00

052111702700	Eti-Osa Maternal & Child care						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*521,080,845.26*	*1,068,255,330.04*	*1,068,255,330.04*	*379,869,631.16*	*1,450,739,106.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*521,080,845.26*	*754,755,330.04*	*754,755,330.04*	*379,869,631.16*	*1,450,739,106.00*	*0.00*
2202	**OVERHEAD COST**	**521,080,845.26**	**754,755,330.04**	**754,755,330.04**	**379,869,631.16**	**1,450,739,106.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**413,535.59**	**488,571.09**	**488,571.09**	**303,747.50**	**488,571.09**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	413,535.59	488,571.09	488,571.09	303,747.50	488,571.09	0.00
220202	**UTILITIES - GENERAL**	**632,323.57**	**1,162,999.50**	**1,162,999.50**	**534,730.66**	**1,162,999.50**	**0.00**
22020201	ELECTRICITY CHARGES	632,323.57	1,162,999.50	1,162,999.50	534,730.66	1,162,999.50	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**502,953,378.71**	**737,080,568.94**	**737,080,568.94**	**367,670,590.39**	**1,433,064,344.94**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	374,302.29	425,400.40	425,400.40	332,651.56	425,400.40	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,673,660.49	2,000,000.00	2,000,000.00	1,639,667.01	2,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	498,856,830.82	734,355,168.54	734,355,168.54	365,595,039.01	1,430,338,944.54	0.00
22020309	UNIFORMS & OTHER CLOTHING	48,585.11	300,000.00	300,000.00	103,232.82	300,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**658,437.65**	**866,057.07**	**866,057.07**	**373,538.65**	**866,057.07**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	335,974.87	422,400.00	422,400.00	207,018.46	422,400.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	322,462.79	443,657.07	443,657.07	166,520.19	443,657.07	0.00
220205	**TRAINING - GENERAL**	**2,870,268.26**	**3,500,000.00**	**3,500,000.00**	**2,288,911.85**	**3,500,000.00**	**0.00**
22020501	LOCAL TRAINING	2,870,268.26	3,500,000.00	3,500,000.00	2,288,911.85	3,500,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**2,681,167.98**	**2,000,000.00**	**2,000,000.00**	**983,831.45**	**2,000,000.00**	**0.00**
22020602	OFFICE RENT	2,681,167.98	2,000,000.00	2,000,000.00	983,831.45	2,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,272,058.41**	**2,905,023.54**	**2,905,023.54**	**1,795,530.49**	**2,905,023.50**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	387,572.70	428,571.10	428,571.10	243,285.61	428,571.10	0.00
22020803	PLANT / GENERATOR FUEL COST	2,884,485.71	2,476,452.44	2,476,452.44	1,552,244.89	2,476,452.40	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,599,675.08**	**6,752,109.90**	**6,752,109.90**	**5,918,750.16**	**6,752,109.90**	**0.00**
22021004	MEDICAL EXPENSES-LOCAL	7,228,458.17	6,323,710.00	6,323,710.00	5,516,585.80	6,323,710.00	0.00
22021025	Compensations	371,216.91	428,399.90	428,399.90	402,164.37	428,399.90	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*313,500,000.00*	*313,500,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**313,500,000.00**	**313,500,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**313,500,000.00**	**313,500,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	313,500,000.00	313,500,000.00	0.00	0.00	0.00

052111702800	ABAT Comprehensive Health Centre						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*136,730,515.89*	*480,780,086.00*	*480,780,086.00*	*111,891,566.57*	*688,133,365.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*136,730,515.89*	*345,780,086.00*	*345,780,086.00*	*111,891,566.57*	*688,133,365.00*	*0.00*
2202	**OVERHEAD COST**	**136,730,515.89**	**345,780,086.00**	**345,780,086.00**	**111,891,566.57**	**688,133,365.00**	**0.00**
220203	**MATERIALS & SUPPLIES - GENERAL**	**136,730,515.89**	**345,780,086.00**	**345,780,086.00**	**111,891,566.57**	**688,133,365.00**	**0.00**
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	136,730,515.89	345,780,086.00	345,780,086.00	111,891,566.57	688,133,365.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*135,000,000.00*	*135,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**135,000,000.00**	**135,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**135,000,000.00**	**135,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	135,000,000.00	135,000,000.00	0.00	0.00	0.00

052111702900	Imota General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*0.00*	*743,331,620.40*	*743,331,620.40*	*94,680,033.11*	*921,700,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*0.00*	*527,331,620.40*	*527,331,620.40*	*94,680,033.11*	*921,700,000.00*	*0.00*
2202	**OVERHEAD COST**	**0.00**	**527,331,620.40**	**527,331,620.40**	**94,680,033.11**	**921,700,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**400,000.00**	**400,000.00**	**392,480.60**	**400,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	400,000.00	400,000.00	392,480.60	400,000.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**513,196,788.40**	**513,196,788.40**	**87,391,379.66**	**909,196,788.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	0.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	507,696,788.40	507,696,788.40	82,815,169.25	903,696,788.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	1,000,000.00	1,000,000.00	76,210.41	1,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**2,272,500.00**	**2,272,500.00**	**1,558,872.54**	**2,272,500.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	0.00	300,000.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020417	Cleaning Services	0.00	772,500.00	772,500.00	58,872.54	772,500.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**1,500,000.00**	**1,500,000.00**	**225,170.36**	**1,500,000.00**	**0.00**
22020501	LOCAL TRAINING	0.00	1,500,000.00	1,500,000.00	225,170.36	1,500,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**1,462,332.00**	**1,462,332.00**	**164,100.93**	**1,462,332.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	0.00	507,332.00	507,332.00	91,319.99	507,332.00	0.00
22020609	Janitorial Services	0.00	955,000.00	955,000.00	72,780.94	955,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**4,500,000.00**	**4,500,000.00**	**2,495,376.59**	**2,868,380.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	4,000,000.00	4,000,000.00	1,995,376.59	2,368,380.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**2,000,000.00**	**2,000,000.00**	**452,652.43**	**2,000,000.00**	**0.00**
22021014	Planning, Budget Preparation & Final Accounts Ex	0.00	500,000.00	500,000.00	38,105.20	500,000.00	0.00
22021025	Compensations	0.00	600,000.00	600,000.00	345,957.86	600,000.00	0.00
22021080	Environmental Implements Expenses	0.00	900,000.00	900,000.00	68,589.37	900,000.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*216,000,000.00*	*216,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**216,000,000.00**	**216,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**216,000,000.00**	**216,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	216,000,000.00	216,000,000.00	0.00	0.00	0.00

052111703100	Orchid Road General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*0.00*	*916,099,999.00*	*916,099,999.00*	*160,608,654.20*	*1,007,800,000.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*0.00*	*646,099,999.00*	*646,099,999.00*	*160,608,654.20*	*1,007,800,000.00*	*0.00*
2202	**OVERHEAD COST**	**0.00**	**646,099,999.00**	**646,099,999.00**	**160,608,654.20**	**1,007,800,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**300,000.35**	**300,000.35**	**22,863.15**	**300,000.35**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	300,000.35	300,000.35	22,863.15	300,000.35	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**2,899,999.70**	**2,899,999.70**	**1,323,091.14**	**2,899,999.70**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	2,899,999.70	2,899,999.70	1,323,091.14	2,899,999.70	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**632,921,323.50**	**632,921,323.50**	**155,321,375.99**	**994,621,324.50**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	0.00	299,999.00	299,999.00	22,863.05	299,999.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	2,621,324.50	2,621,324.50	1,585,456.60	4,321,325.50	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	630,000,000.00	630,000,000.00	153,713,056.35	990,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**3,206,758.90**	**3,206,758.90**	**1,346,706.80**	**3,206,758.90**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	0.00	359,999.90	359,999.90	27,435.74	359,999.90	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	0.00	359,999.60	359,999.60	27,435.72	359,999.60	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	2,486,759.40	2,486,759.40	1,291,835.35	2,486,759.40	0.00
220205	**TRAINING - GENERAL**	**0.00**	**400,000.00**	**400,000.00**	**30,484.16**	**400,000.00**	**0.00**
22020501	LOCAL TRAINING	0.00	400,000.00	400,000.00	30,484.16	400,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**5,631,916.46**	**5,631,916.46**	**2,507,737.24**	**5,631,916.46**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	299,999.90	299,999.90	22,863.11	299,999.90	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	5,331,916.56	5,331,916.56	2,484,874.12	5,331,916.56	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**740,000.09**	**740,000.09**	**56,395.71**	**740,000.09**	**0.00**
22021014	Planning, Budget Preparation & Final Accounts Ex	0.00	500,000.00	500,000.00	38,105.20	500,000.00	0.00
22021025	Compensations	0.00	240,000.09	240,000.09	18,290.50	240,000.09	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*270,000,000.00*	*270,000,000.00*	*0.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**270,000,000.00**	**270,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**270,000,000.00**	**270,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	270,000,000.00	270,000,000.00	0.00	0.00	0.00

052111800100	Health Service Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*39,411,331,705.54*	*63,568,497,112.00*	*63,568,497,112.00*	*49,458,559,984.88*	*67,425,698,480.00*	*0.00*
21	*PERSONNEL COST*	*37,795,809,145.43*	*62,021,532,005.00*	*62,021,532,005.00*	*48,406,534,121.52*	*65,622,175,981.00*	*0.00*
2101	**SALARY**	**37,795,809,145.43**	**62,021,532,005.00**	**62,021,532,005.00**	**48,406,534,121.52**	**65,622,175,981.00**	**0.00**
210101	**SALARIES AND WAGES**	**37,795,809,145.43**	**62,021,532,005.00**	**62,021,532,005.00**	**48,406,534,121.52**	**65,622,175,981.00**	**0.00**
21010101	SALARY	37,795,809,145.43	62,021,532,005.00	62,021,532,005.00	48,406,534,121.52	65,622,175,981.00	0.00
22	*OTHER RECURRENT COSTS*	*1,615,522,560.11*	*1,546,965,107.00*	*1,546,965,107.00*	*1,052,025,863.36*	*1,803,522,499.00*	*0.00*
2202	**OVERHEAD COST**	**1,615,522,560.11**	**1,546,965,107.00**	**1,546,965,107.00**	**1,052,025,863.36**	**1,803,522,499.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**13,860,167.13**	**14,646,000.41**	**14,646,000.41**	**14,511,126.75**	**4,646,000.41**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	13,860,167.13	14,646,000.41	14,646,000.41	14,511,126.75	4,646,000.41	0.00
220202	**UTILITIES - GENERAL**	**4,669,307.89**	**4,896,000.00**	**4,896,000.00**	**3,606,389.73**	**4,896,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	4,669,307.89	4,896,000.00	4,896,000.00	3,606,389.73	4,896,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**69,024,173.43**	**81,275,823.85**	**81,275,823.85**	**78,524,017.38**	**85,025,823.84**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	2,006,823.85	2,006,823.85	2,006,823.85	1,815,762.13	2,006,823.84	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	27,917,720.82	37,500,000.00	37,500,000.00	35,464,891.53	41,250,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	37,330,628.76	40,000,000.00	40,000,000.00	39,538,105.20	40,000,000.00	0.00
22020315	Procurement Expenses	1,320,000.00	1,320,000.00	1,320,000.00	1,301,524.21	1,320,000.00	0.00
22020317	Cleaning Materials	449,000.00	449,000.00	449,000.00	403,734.31	449,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**18,104,949.10**	**18,986,931.84**	**18,986,931.84**	**17,798,077.60**	**9,986,931.84**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	11,683,934.13	12,426,931.85	12,426,931.85	11,940,157.69	3,426,931.85	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	359,000.00	359,999.99	359,999.99	304,572.62	359,999.99	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,862,016.96	5,000,000.00	5,000,000.00	4,538,105.20	5,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	1,199,998.01	1,200,000.00	1,200,000.00	1,015,242.08	1,200,000.00	0.00
220205	**TRAINING - GENERAL**	**1,035,915,512.16**	**1,171,572,000.00**	**1,171,572,000.00**	**713,123,869.70**	**1,596,573,617.00**	**0.00**
22020501	LOCAL TRAINING	1,035,915,512.16	1,171,572,000.00	1,171,572,000.00	713,123,869.70	1,596,573,617.00	0.00
220206	**OTHER SERVICES - GENERAL**	**4,900,000.01**	**5,000,000.00**	**5,000,000.00**	**4,911,500.96**	**5,000,000.00**	**0.00**
22020601	SECURITY SERVICES	4,900,000.01	5,000,000.00	5,000,000.00	4,911,500.96	5,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**12,868,794.79**	**13,500,000.00**	**13,500,000.00**	**9,758,652.16**	**11,500,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	11,388,794.78	12,000,000.00	12,000,000.00	8,304,841.63	10,000,000.00	0.00
22020703	LEGAL SERVICES	1,480,000.01	1,500,000.00	1,500,000.00	1,453,810.52	1,500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**13,481,999.50**	**14,079,999.74**	**14,079,999.74**	**13,128,496.70**	**14,079,999.74**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	4,069,999.75	4,079,999.74	4,079,999.74	3,544,202.02	4,079,999.74	0.00
22020803	PLANT / GENERATOR FUEL COST	9,411,999.75	10,000,000.00	10,000,000.00	9,584,294.68	10,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**442,697,656.10**	**223,008,351.16**	**223,008,351.16**	**196,663,732.38**	**71,814,126.17**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	5,757,391.39	6,000,000.00	6,000,000.00	5,076,210.41	6,000,000.00	0.00
22021007	Staff Welfare Packages	11,635,441.33	12,044,000.00	12,044,000.00	11,499,148.90	12,044,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	309,057,746.51	80,487,920.00	80,487,920.00	80,060,279.32	5,647,695.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	47,097,164.84	50,000,000.00	50,000,000.00	45,727,810.32	30,000,000.00	0.00
22021024	Committees & Commissions Expenses	23,655,893.18	25,675,000.00	25,675,000.00	22,926,725.97	5,675,000.00	0.00
22021025	Compensations	5,654,995.07	6,353,999.99	6,353,999.99	5,565,083.69	0.00	0.00
22021035	Local Technology Support Expenses	2,000,000.00	2,000,000.00	2,000,000.00	1,538,105.20	2,000,000.00	0.00
22021059	Publication & Documentation Expenses	2,998,000.01	3,000,000.00	3,000,000.00	2,940,692.71	3,000,000.00	0.00
22021073	Monitoring & Evaluation Expenses	34,841,023.77	37,447,431.17	37,447,431.17	21,329,675.86	7,447,431.17	0.00

0535001001000	Ministry of Environment						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	EXPENDITURES	6,643,839,564.26	13,146,818,336.15	11,324,321,165.15	7,091,500,577.41	21,435,261,365.66	35,000,000.00
21	PERSONNEL COST	1,303,030,576.92	2,001,936,732.65	2,001,936,732.65	1,988,327,284.80	2,158,817,981.66	0.00
2101	SALARY	1,303,030,576.92	2,001,936,732.65	2,001,936,732.65	1,988,327,284.80	2,158,817,981.66	0.00
210101	SALARIES AND WAGES	1,303,030,576.92	2,001,936,732.65	2,001,936,732.65	1,988,327,284.80	2,158,817,981.66	0.00
21010101	SALARY	1,303,030,576.92	2,001,936,732.65	2,001,936,732.65	1,988,327,284.80	2,158,817,981.66	0.00
22	OTHER RECURRENT COSTS	2,616,811,067.34	3,982,880,291.00	3,982,880,291.00	3,278,739,672.73	5,582,880,298.00	35,000,000.00
2202	OVERHEAD COST	2,616,811,067.34	3,982,880,291.00	3,982,880,291.00	3,278,739,672.73	5,582,880,298.00	35,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	21,810,000.00	21,810,000.00	21,810,000.00	5,017,246.24	21,810,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	21,810,000.00	21,810,000.00	21,810,000.00	5,017,246.24	21,810,000.00	0.00
220202	UTILITIES - GENERAL	2,244,799.03	2,244,800.02	2,244,800.02	2,203,414.23	2,244,800.02	0.00
22020201	ELECTRICITY CHARGES	2,244,799.03	2,244,800.02	2,244,800.02	2,203,414.23	2,244,800.02	0.00
220203	MATERIALS & SUPPLIES - GENERAL	20,197,800.02	20,208,800.00	20,208,800.00	18,583,368.22	20,208,800.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	4,708,799.99	4,708,800.00	4,708,800.00	4,700,000.00	4,708,800.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	1,000,000.00	907,621.04	1,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	6,989,000.01	7,000,000.00	7,000,000.00	6,445,726.25	7,000,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,500,000.00	2,500,000.00	2,500,000.00	2,038,105.20	2,500,000.00	0.00
22020315	Procurement Expenses	4,000,000.00	4,000,000.00	4,000,000.00	3,538,105.20	4,000,000.00	0.00
22020317	Cleaning Materials	1,000,000.00	1,000,000.00	1,000,000.00	953,810.52	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	54,214,283.80	56,996,329.94	56,996,329.94	56,306,121.30	56,996,329.94	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	3,199,900.01	3,200,000.00	3,200,000.00	3,107,621.04	3,200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,726,399.92	2,736,399.91	2,736,399.91	2,702,774.05	2,736,399.91	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	9,999,999.44	9,999,999.53	9,999,999.53	9,445,726.21	9,999,999.53	0.00
22020416	Upkeep of Govt. Quarters and Offices	38,287,984.43	41,059,930.50	41,059,930.50	41,050,000.00	41,059,930.50	0.00
220205	TRAINING - GENERAL	15,000,000.00	15,000,000.00	15,000,000.00	14,076,210.41	15,000,000.00	0.00
22020501	LOCAL TRAINING	15,000,000.00	15,000,000.00	15,000,000.00	14,076,210.41	15,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	6,000,000.01	6,000,000.00	6,000,000.00	5,815,242.08	6,000,000.00	0.00
22020601	SECURITY SERVICES	4,200,000.00	4,200,000.00	4,200,000.00	4,107,621.04	4,200,000.00	0.00
22020608	Library Services	800,000.00	800,000.00	800,000.00	753,810.52	800,000.00	0.00
22020609	Janitorial Services	1,000,000.00	1,000,000.00	1,000,000.00	953,810.52	1,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENEI	10,699,999.99	10,700,000.00	10,700,000.00	9,591,452.49	10,700,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,999,999.99	2,000,000.00	2,000,000.00	1,538,105.20	2,000,000.00	0.00
22020703	LEGAL SERVICES	4,500,000.00	4,500,000.00	4,500,000.00	4,038,105.20	4,500,000.00	0.00
22020711	Consultancy Services	4,200,000.00	4,200,000.00	4,200,000.00	4,015,242.08	4,200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,099,999.97	8,099,999.99	8,099,999.99	7,822,863.12	8,099,999.99	0.00
22020801	MOTOR VEHICLE FUEL COST	5,099,999.97	5,099,999.99	5,099,999.99	5,007,621.04	5,099,999.99	0.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	3,000,000.00	2,815,242.08	3,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,478,544,184.53	3,841,820,361.05	3,841,820,361.05	3,159,323,754.64	5,441,820,368.05	35,000,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	1,999,997.01	2,000,000.00	2,000,000.00	1,907,621.04	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	31,000,000.01	31,000,000.00	31,000,000.00	28,228,631.23	31,000,000.00	0.00
22021007	Staff Welfare Packages	38,792,921.63	40,000,000.00	40,000,000.00	35,381,052.04	40,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	4,000,000.00	4,000,000.00	4,000,000.00	3,538,105.20	4,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	15,000,000.00	15,000,000.00	15,000,000.00	14,538,105.20	15,000,000.00	0.00
22021025	Compensations	2,199,999.97	2,200,000.00	2,200,000.00	2,107,621.04	2,200,000.00	0.00
22021041	Special Schools' (PWD) Expenses	7,000,000.00	7,000,000.00	7,000,000.00	6,538,105.20	7,000,000.00	0.00
22021051	Research & Development Expenses	29,900,000.34	30,000,000.33	30,000,000.33	25,381,052.07	30,000,000.33	0.00
22021059	Publication & Documentation Expenses	2,500,000.00	2,500,000.00	2,500,000.00	2,315,242.08	2,500,000.00	0.00
22021076	Food & Nutrition Expenses	6,000,000.00	6,000,000.00	6,000,000.00	5,076,210.41	31,000,000.00	31,000,000.00
22021077	Climate Change Expenses	297,025,567.62	505,180,971.72	505,180,971.72	501,479,942.31	580,180,978.72	0.00
22021079	Regulatory Enforcement Expenses	1,747,429,704.02	2,010,000,000.00	2,010,000,000.00	2,004,953,112.34	2,510,000,000.00	4,000,000.00
22021080	Environmental Implements Expenses	295,695,993.94	1,186,939,389.00	1,186,939,389.00	527,878,954.47	2,186,939,389.00	0.00
23	CAPITAL EXPENDITURE	2,723,997,920.00	7,162,001,312.50	5,339,504,141.50	1,824,433,619.88	13,693,563,086.00	0.00
2301	FIXED ASSETS PURCHASED	3,204,848.02	51,408,018.00	51,408,018.00	4,500,000.00	98,290,816.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,204,848.02	51,408,018.00	51,408,018.00	4,500,000.00	98,290,816.00	0.00
23010113	PURCHASE OF COMPUTERS	3,204,848.02	51,408,018.00	51,408,018.00	4,500,000.00	98,290,816.00	0.00
2302	CONSTRUCTION / PROVISION	2,398,130,637.14	3,821,788,996.30	1,999,291,825.30	1,361,933,619.88	7,307,162,680.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	2,398,130,637.14	3,821,788,996.30	1,999,291,825.30	1,361,933,619.88	7,307,162,680.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	2,397,248,708.51	3,796,788,996.30	1,974,291,825.30	1,351,933,619.88	7,259,363,320.00	0.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	881,928.63	25,000,000.00	25,000,000.00	10,000,000.00	47,799,360.00	0.00
2303	REHABILITATION / REPAIRS	3,387,774.48	219,206,625.00	219,206,625.00	105,000,000.00	419,117,450.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GE	3,387,774.48	219,206,625.00	219,206,625.00	105,000,000.00	419,117,450.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,387,774.48	219,206,625.00	219,206,625.00	105,000,000.00	419,117,450.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	135,129,890.86	966,104,460.16	966,104,460.16	3,000,000.00	1,847,166,990.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERA	135,129,890.86	966,104,460.16	966,104,460.16	3,000,000.00	1,847,166,990.00	0.00
23040103	WILDLIFE CONSERVATION	135,129,890.86	966,104,460.16	966,104,460.16	3,000,000.00	1,847,166,990.00	0.00
2305	OTHER CAPITAL PROJECTS	184,144,769.50	2,103,493,213.04	2,103,493,213.04	350,000,000.00	4,021,825,150.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	184,144,769.50	2,103,493,213.04	2,103,493,213.04	350,000,000.00	4,021,825,150.00	0.00
23050101	RESEARCH AND DEVELOPMENT	184,144,769.50	2,103,493,213.04	2,103,493,213.04	350,000,000.00	4,021,825,150.00	0.00

053500200100	Lagos State Parks & Gardens Agency						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*1,330,707,865.26*	*3,112,405,932.19*	*2,695,965,213.19*	*1,364,182,692.63*	*3,283,653,724.04*	*0.00*
21	*PERSONNEL COST*	*144,808,190.76*	*207,937,866.29*	*207,937,866.29*	*153,919,924.94*	*219,102,261.12*	*0.00*
2101	**SALARY**	**144,808,190.76**	**207,937,866.29**	**207,937,866.29**	**153,919,924.94**	**219,102,261.12**	**0.00**
210101	**SALARIES AND WAGES**	**144,808,190.76**	**207,937,866.29**	**207,937,866.29**	**153,919,924.94**	**219,102,261.12**	**0.00**
21010101	SALARY	144,808,190.76	207,937,866.29	207,937,866.29	153,919,924.94	219,102,261.12	0.00
22	*OTHER RECURRENT COSTS*	*652,036,537.50*	*1,293,800,000.00*	*1,293,800,000.00*	*1,094,815,040.33*	*1,805,921,055.00*	*0.00*
2202	**OVERHEAD COST**	**652,036,537.50**	**1,293,800,000.00**	**1,293,800,000.00**	**1,094,815,040.33**	**1,805,921,055.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,892,000.00**	**2,892,000.00**	**2,892,000.00**	**312,779.46**	**2,892,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,892,000.00	2,892,000.00	2,892,000.00	312,779.46	2,892,000.00	0.00
220202	**UTILITIES - GENERAL**	**1,310,000.01**	**1,320,000.00**	**1,320,000.00**	**192,976.70**	**1,320,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,310,000.01	1,320,000.00	1,320,000.00	192,976.70	1,320,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**5,145,671.82**	**5,146,871.80**	**5,146,871.80**	**1,708,772.18**	**5,146,871.80**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,967,800.01	1,968,000.00	1,968,000.00	242,361.04	1,968,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,677,871.81	2,678,871.80	2,678,871.80	1,335,926.97	2,678,871.80	0.00
22020315	Procurement Expenses	500,000.00	500,000.00	500,000.00	130,484.16	500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**398,488,501.56**	**400,932,333.76**	**400,932,333.76**	**375,309,007.45**	**913,053,388.76**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	4,377,176.25	4,416,000.00	4,416,000.00	428,924.12	4,416,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,306,000.01	2,316,000.00	2,316,000.00	268,882.27	2,316,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	2,000,000.00	2,000,000.00	244,799.78	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,904,179.65	2,000,000.00	2,000,000.00	244,799.78	2,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	26,816,552.63	27,000,000.00	27,000,000.00	16,006,883.86	27,000,000.00	0.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	358,699,684.12	360,700,333.76	360,700,333.76	357,739,433.70	872,821,388.76	0.00
22020416	Upkeep of Govt. Quarters and Offices	1,884,908.89	2,000,000.00	2,000,000.00	244,799.78	2,000,000.00	0.00
22020427	Kitchen & Refectory	500,000.00	500,000.00	500,000.00	130,484.16	500,000.00	0.00
220205	**TRAINING - GENERAL**	**6,480,000.01**	**6,500,000.00**	**6,500,000.00**	**680,125.57**	**6,500,000.00**	**0.00**
22020501	LOCAL TRAINING	6,480,000.01	6,500,000.00	6,500,000.00	680,125.57	6,500,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**490,000.01**	**500,000.00**	**500,000.00**	**130,484.16**	**500,000.00**	**0.00**
22020609	Janitorial Services	490,000.01	500,000.00	500,000.00	130,484.16	500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**337,178.74**	**2,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,500,000.00	1,500,000.00	1,500,000.00	206,694.57	1,500,000.00	0.00
22020703	LEGAL SERVICES	500,000.00	500,000.00	500,000.00	130,484.16	500,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**47,944,724.49**	**48,190,400.00**	**48,190,400.00**	**21,940,549.25**	**48,190,400.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	5,688,000.00	5,688,000.00	5,688,000.00	525,863.76	5,688,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	24,168,541.77	24,346,400.00	24,346,400.00	19,938,630.34	24,346,400.00	0.00
22020803	PLANT / GENERATOR FUEL COST	18,088,182.72	18,156,000.00	18,156,000.00	1,476,055.14	18,156,000.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**500,000.00**	**500,000.00**	**500,000.00**	**130,484.16**	**500,000.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	500,000.00	500,000.00	130,484.16	500,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**186,785,639.60**	**825,818,394.44**	**825,818,394.44**	**694,072,682.66**	**825,818,394.44**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	3,990,000.01	4,000,000.00	4,000,000.00	766,736.43	4,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	9,961,470.79	10,000,000.00	10,000,000.00	1,501,135.76	10,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,000,000.00	1,000,000.00	1,000,000.00	168,589.37	1,000,000.00	0.00
22021025	Compensations	1,800,000.00	1,800,000.00	1,800,000.00	229,557.69	1,800,000.00	0.00
22021059	Publication & Documentation Expenses	2,000,000.00	2,000,000.00	2,000,000.00	244,799.78	2,000,000.00	0.00
22021077	Climate Change Expenses	76,450,747.78	714,140,000.00	714,140,000.00	602,084,014.61	714,140,000.00	0.00
22021080	Environmental Implements Expenses	91,583,421.01	92,878,394.44	92,878,394.44	89,077,849.01	92,878,394.44	0.00
23	*CAPITAL EXPENDITURE*	*533,863,137.00*	*1,610,668,065.90*	*1,194,227,346.90*	*115,447,727.36*	*1,258,630,407.92*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**533,863,137.00**	**1,610,668,065.90**	**1,194,227,346.90**	**115,447,727.36**	**1,258,630,407.92**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**533,863,137.00**	**1,610,668,065.90**	**1,194,227,346.90**	**115,447,727.36**	**1,258,630,407.92**	**0.00**
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL	533,863,137.00	1,610,668,065.90	1,194,227,346.90	115,447,727.36	1,258,630,407.92	0.00

053501600100	Lagos State Environmental Protection Agency (LA						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*1,129,599,565.00*	*4,083,303,911.26*	*3,423,303,911.26*	*1,558,806,045.52*	*9,174,124,503.64*	*0.00*
22	*OTHER RECURRENT COSTS*	*823,679,125.00*	*2,976,317,722.00*	*2,976,317,722.00*	*1,173,675,359.40*	*3,176,317,721.00*	*0.00*
2202	**OVERHEAD COST**	**823,679,125.00**	**2,976,317,722.00**	**2,976,317,722.00**	**1,173,675,359.40**	**3,176,317,721.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,953,030.37**	**4,944,000.00**	**4,944,000.00**	**1,300,573.85**	**4,944,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,953,030.37	4,944,000.00	4,944,000.00	1,300,573.85	4,944,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,077,023.88**	**2,938,000.00**	**2,938,000.00**	**1,147,695.77**	**2,938,000.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	2,077,023.88	2,938,000.00	2,938,000.00	1,147,695.77	2,938,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**7,642,133.95**	**667,529,407.17**	**667,529,407.17**	**106,761,959.23**	**767,529,406.17**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,508,279.37	4,789,300.00	4,789,300.00	1,288,784.10	4,789,300.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	878,144.08	657,740,107.03	657,740,107.03	103,244,543.89	757,740,106.03	0.00
22020309	UNIFORMS & OTHER CLOTHING	3,255,710.51	5,000,000.14	5,000,000.14	2,228,631.24	5,000,000.14	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**5,403,872.30**	**7,064,700.00**	**7,064,700.00**	**2,385,982.86**	**7,064,700.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	4,331,715.97	5,639,400.00	5,639,400.00	1,353,570.57	5,639,400.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,072,156.33	1,425,300.00	1,425,300.00	1,032,412.29	1,425,300.00	0.00
220205	**TRAINING - GENERAL**	**93,596,540.90**	**120,000,000.00**	**120,000,000.00**	**49,529,265.30**	**120,000,000.00**	**0.00**
22020501	LOCAL TRAINING	93,596,540.90	120,000,000.00	120,000,000.00	49,529,265.30	120,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**625,189,448.04**	**1,005,568,000.00**	**1,005,568,000.00**	**668,036,642.29**	**1,005,568,000.00**	**0.00**
22020712	Management Consultancy Fees	621,183,105.41	1,000,000,000.00	1,000,000,000.00	662,993,354.77	1,000,000,000.00	0.00
22020713	Professional Advisory	4,006,342.64	5,568,000.00	5,568,000.00	5,043,287.51	5,568,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**12,446,122.27**	**15,696,000.00**	**15,696,000.00**	**2,119,988.17**	**15,696,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	12,446,122.27	15,696,000.00	15,696,000.00	2,119,988.17	15,696,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**73,370,953.28**	**1,152,577,614.83**	**1,152,577,614.83**	**342,393,251.93**	**1,252,577,614.83**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	4,243,172.67	6,207,894.53	6,207,894.53	2,320,685.36	6,207,894.53	0.00
22021003	PUBLICITY & ADVERTISEMENTS	55,251,520.51	471,681,440.30	471,681,440.30	193,965,863.89	471,681,440.30	0.00
22021051	Research & Development Expenses	3,833,205.33	5,000,000.00	5,000,000.00	2,690,526.02	5,000,000.00	0.00
22021080	Environmental Implements Expenses	10,043,054.78	669,688,280.00	669,688,280.00	143,416,176.66	769,688,280.00	0.00
23	*CAPITAL EXPENDITURE*	*305,920,440.00*	*1,106,986,189.26*	*446,986,189.26*	*385,130,686.12*	*5,997,806,782.64*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**197,396,543.14**	**634,500,000.00**	**274,500,000.00**	**262,300,650.00**	**2,571,920,782.64**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**197,396,543.14**	**634,500,000.00**	**274,500,000.00**	**262,300,650.00**	**2,571,920,782.64**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,054,105.60	110,000,000.00	0.00	10,000,000.00	99,150,960.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	196,342,437.54	524,500,000.00	274,500,000.00	252,300,650.00	2,472,769,822.64	0.00
2302	**CONSTRUCTION / PROVISION**	**3,162,316.80**	**130,000,000.00**	**30,000,000.00**	**2,500,000.00**	**1,617,178,410.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**3,162,316.80**	**130,000,000.00**	**30,000,000.00**	**2,500,000.00**	**1,617,178,410.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	3,162,316.80	130,000,000.00	30,000,000.00	2,500,000.00	1,617,178,410.00	0.00
2303	**REHABILITATION / REPAIRS**	**1,581,158.40**	**115,000,000.00**	**115,000,000.00**	**70,330,036.12**	**1,603,657,820.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**1,581,158.40**	**115,000,000.00**	**115,000,000.00**	**70,330,036.12**	**1,603,657,820.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,581,158.40	115,000,000.00	115,000,000.00	70,330,036.12	1,603,657,820.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**103,780,421.66**	**227,486,189.26**	**27,486,189.26**	**50,000,000.00**	**205,049,770.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**103,780,421.66**	**227,486,189.26**	**27,486,189.26**	**50,000,000.00**	**205,049,770.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	103,780,421.66	227,486,189.26	27,486,189.26	50,000,000.00	205,049,770.00	0.00

053505300100	Lagos State Waste Management Agency (LAWMA						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*30,730,361,527.50*	*52,210,063,683.20*	*42,759,792,890.20*	*15,597,902,905.72*	*51,000,979,973.30*	*0.00*
22	*OTHER RECURRENT COSTS*	*23,200,404,496.50*	*40,381,487,319.20*	*40,381,487,319.20*	*13,656,891,030.72*	*41,631,487,319.30*	*0.00*
2202	**OVERHEAD COST**	**23,200,404,496.50**	**40,381,487,319.20**	**40,381,487,319.20**	**13,656,891,030.72**	**41,631,487,319.30**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**53,592,387.20**	**55,000,000.00**	**55,000,000.00**	**8,810,520.44**	**55,000,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	53,592,387.20	55,000,000.00	55,000,000.00	8,810,520.44	55,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**45,380,633.03**	**50,000,000.00**	**50,000,000.00**	**8,429,468.39**	**50,000,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	45,380,633.03	50,000,000.00	50,000,000.00	8,429,468.39	50,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**568,892,557.11**	**596,101,885.20**	**596,101,885.20**	**384,797,970.78**	**596,101,885.60**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	92,736,281.62	99,163,633.50	99,163,633.50	55,932,382.26	99,163,633.50	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	95,239,881.11	103,295,451.60	103,295,451.60	12,491,136.54	103,295,452.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	380,916,394.39	393,642,800.10	393,642,800.10	316,374,451.98	393,642,800.10	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,286,723,961.79**	**6,458,493,143.30**	**6,458,493,143.30**	**1,297,895,744.88**	**10,615,563,321.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,462,931,429.51	1,500,000,000.00	1,500,000,000.00	118,934,561.04	1,500,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	96,863,232.53	100,000,000.00	100,000,000.00	12,239,988.83	100,000,000.00	0.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,001,373,085.69	2,352,706,320.30	2,352,706,320.30	971,135,209.11	6,162,857,001.00	0.00
22020415	Maint. of dumpsites & Evacuation of cacases	725,556,214.07	2,505,786,823.00	2,505,786,823.00	195,585,985.91	2,852,706,320.00	0.00
220205	**TRAINING - GENERAL**	**833,962,288.51**	**879,991,755.00**	**879,991,755.00**	**662,906,913.21**	**879,991,755.00**	**0.00**
22020501	LOCAL TRAINING	833,962,288.51	879,991,755.00	879,991,755.00	662,906,913.21	879,991,755.00	0.00
220206	**OTHER SERVICES - GENERAL**	**37,667,139.84**	**40,000,000.00**	**40,000,000.00**	**7,667,364.31**	**40,000,000.00**	**0.00**
22020601	SECURITY SERVICES	37,667,139.84	40,000,000.00	40,000,000.00	7,667,364.31	40,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**4,951,067,684.13**	**6,800,000,000.00**	**6,800,000,000.00**	**1,426,479,070.29**	**7,650,000,000.00**	**0.00**
22020711	Consultancy Services	4,951,067,684.13	6,800,000,000.00	6,800,000,000.00	1,426,479,070.29	7,650,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,032,920,760.03**	**1,060,000,000.00**	**1,060,000,000.00**	**85,401,981.20**	**1,060,000,000.00**	**0.00**
22020803	PLANT / GENERATOR FUEL COST	1,032,920,760.03	1,060,000,000.00	1,060,000,000.00	85,401,981.20	1,060,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**12,390,197,084.85**	**24,441,900,535.70**	**24,441,900,535.70**	**9,774,501,997.22**	**20,684,830,357.70**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	19,541,900.55	20,000,000.00	20,000,000.00	6,143,156.13	1,159,991,754.00	0.00
22021025	Compensations	168,499,313.18	182,213,176.50	182,213,176.50	18,505,488.61	182,213,176.50	0.00
22021052	Welfare Package & Special Services to the Public	440,744,280.87	470,050,567.20	470,050,567.20	257,312,978.69	470,050,567.20	0.00
22021080	Environmental Implements Expenses	11,761,411,590.24	23,769,636,792.00	23,769,636,792.00	9,492,540,373.79	18,872,574,860.00	0.00
23	*CAPITAL EXPENDITURE*	*7,529,957,031.00*	*11,828,576,364.00*	*2,378,305,571.00*	*1,941,011,875.00*	*9,369,492,654.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**5,592,554,398.44**	**1,755,000,000.00**	**50,000,000.00**	**140,000,000.00**	**6,012,700,352.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**5,592,554,398.44**	**1,755,000,000.00**	**50,000,000.00**	**140,000,000.00**	**6,012,700,352.00**	**0.00**
23010107	PURCHASE OF TRUCKS	5,592,554,398.44	1,755,000,000.00	50,000,000.00	140,000,000.00	1,012,700,352.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**1,937,402,632.56**	**10,073,576,364.00**	**2,328,305,571.00**	**1,801,011,875.00**	**3,356,792,302.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**1,937,402,632.56**	**10,073,576,364.00**	**2,328,305,571.00**	**1,801,011,875.00**	**3,356,792,302.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDIN	1,937,402,632.56	10,073,576,364.00	2,328,305,571.00	1,801,011,875.00	3,356,792,302.00	0.00

053505500100	Lagos State Environmental & Special Offences Ur						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*313,262,998.15*	*741,803,885.00*	*683,757,135.00*	*452,617,887.58*	*862,426,724.24*	*0.00*
22	*OTHER RECURRENT COSTS*	*227,506,748.15*	*490,985,135.00*	*490,985,135.00*	*284,986,547.48*	*790,985,135.00*	*0.00*
2202	**OVERHEAD COST**	**227,506,748.15**	**490,985,135.00**	**490,985,135.00**	**284,986,547.48**	**790,985,135.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**600,000.00**	**600,000.00**	**600,000.00**	**322,863.12**	**600,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	600,000.00	600,000.00	600,000.00	322,863.12	600,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,212,439.13**	**3,330,000.00**	**3,330,000.00**	**3,025,149.43**	**3,330,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,212,439.13	3,330,000.00	3,330,000.00	3,025,149.43	3,330,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**94,600,941.11**	**197,540,000.00**	**197,540,000.00**	**114,888,545.27**	**197,540,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,082,460.96	3,200,000.00	3,200,000.00	3,015,242.08	3,200,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,359,386.05	4,500,000.00	4,500,000.00	4,038,105.20	4,500,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	45,259,460.64	46,608,379.04	46,608,379.04	38,194,153.29	46,608,379.04	0.00
22020309	UNIFORMS & OTHER CLOTHING	41,899,633.47	143,231,620.96	143,231,620.96	69,641,044.69	143,231,620.96	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,640,278.07**	**7,800,000.00**	**7,800,000.00**	**7,626,789.45**	**7,800,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	2,321,563.96	2,400,000.00	2,400,000.00	2,307,621.04	2,400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	5,318,714.11	5,400,000.00	5,400,000.00	5,319,168.41	5,400,000.00	0.00
220205	**TRAINING - GENERAL**	**4,818,010.13**	**5,000,000.00**	**5,000,000.00**	**4,538,105.20**	**5,000,000.00**	**0.00**
22020501	LOCAL TRAINING	4,818,010.13	5,000,000.00	5,000,000.00	4,538,105.20	5,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,947,976.63**	**2,000,000.00**	**2,000,000.00**	**1,630,484.16**	**2,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,947,976.63	2,000,000.00	2,000,000.00	1,630,484.16	2,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,600,000.00**	**1,600,000.00**	**1,600,000.00**	**1,045,726.25**	**1,600,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,600,000.00	1,600,000.00	1,600,000.00	1,045,726.25	1,600,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**113,087,103.07**	**273,115,135.00**	**273,115,135.00**	**151,908,884.59**	**573,115,135.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	330,000.00	330,000.00	330,000.00	302,286.31	330,000.00	0.00
22021007	Staff Welfare Packages	42,713,290.07	44,000,000.00	44,000,000.00	40,120,083.72	44,000,000.00	0.00
22021025	Compensations	5,981,407.61	6,200,000.00	6,200,000.00	6,015,242.08	6,200,000.00	0.00
22021079	Regulatory Enforcement Expenses	64,062,405.40	222,585,135.00	222,585,135.00	105,471,272.47	522,585,135.00	0.00
23	*CAPITAL EXPENDITURE*	*85,756,250.00*	*250,818,750.00*	*192,772,000.00*	*167,631,340.10*	*71,441,589.24*	*0.00*
2303	**REHABILITATION / REPAIRS**	**85,756,250.00**	**250,818,750.00**	**192,772,000.00**	**167,631,340.10**	**71,441,589.24**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**85,756,250.00**	**250,818,750.00**	**192,772,000.00**	**167,631,340.10**	**71,441,589.24**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	85,756,250.00	250,818,750.00	192,772,000.00	167,631,340.10	71,441,589.24	0.00

053505600100	Lagos State Wastewater Management Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*562,034,240.05*	*1,547,541,361.72*	*900,541,361.72*	*463,620,497.09*	*1,749,921,717.32*	*0.00*
21	*PERSONNEL COST*	*165,137,419.92*	*246,051,395.11*	*246,051,395.11*	*187,690,320.14*	*270,178,247.32*	*0.00*
2101	**SALARY**	**165,137,419.92**	**246,051,395.11**	**246,051,395.11**	**187,690,320.14**	**270,178,247.32**	**0.00**
210101	**SALARIES AND WAGES**	**165,137,419.92**	**246,051,395.11**	**246,051,395.11**	**187,690,320.14**	**270,178,247.32**	**0.00**
21010101	SALARY	165,137,419.92	246,051,395.11	246,051,395.11	187,690,320.14	270,178,247.32	0.00
22	*OTHER RECURRENT COSTS*	*184,123,000.13*	*325,748,000.00*	*325,748,000.00*	*191,689,846.95*	*773,360,000.00*	*0.00*
2202	**OVERHEAD COST**	**184,123,000.13**	**325,748,000.00**	**325,748,000.00**	**191,689,846.95**	**773,360,000.00**	**0.00**
220210	**MISCELLANEOUS EXPENSES GENERAL**	**184,123,000.13**	**325,748,000.00**	**325,748,000.00**	**191,689,846.95**	**773,360,000.00**	**0.00**
22021080	Environmental Implements Expenses	184,123,000.13	325,748,000.00	325,748,000.00	191,689,846.95	773,360,000.00	0.00
23	*CAPITAL EXPENDITURE*	*212,773,820.00*	*975,741,966.61*	*328,741,966.61*	*84,240,330.00*	*706,383,470.00*	*0.00*
2303	**REHABILITATION / REPAIRS**	**212,773,820.00**	**975,741,966.61**	**328,741,966.61**	**84,240,330.00**	**706,383,470.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**212,773,820.00**	**975,741,966.61**	**328,741,966.61**	**84,240,330.00**	**706,383,470.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	212,773,820.00	975,741,966.61	328,741,966.61	84,240,330.00	706,383,470.00	0.00

053505700100	Office of Drainage Services & Water Resources						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*45,526,242,267.95*	*133,444,443,820.95*	*158,614,443,820.95*	*67,106,701,193.15*	*95,150,181,888.51*	*0.00*
21	*PERSONNEL COST*	*323,783,806.68*	*492,961,760.53*	*492,961,760.53*	*354,750,665.03*	*509,463,257.29*	*0.00*
2101	**SALARY**	**323,783,806.68**	**492,961,760.53**	**492,961,760.53**	**354,750,665.03**	**509,463,257.29**	**0.00**
210101	**SALARIES AND WAGES**	**323,783,806.68**	**492,961,760.53**	**492,961,760.53**	**354,750,665.03**	**509,463,257.29**	**0.00**
21010101	SALARY	323,783,806.68	492,961,760.53	492,961,760.53	354,750,665.03	509,463,257.29	0.00
22	*OTHER RECURRENT COSTS*	*2,429,307,403.27*	*4,362,311,744.93*	*4,362,311,744.93*	*2,796,749,403.10*	*3,857,311,745.00*	*0.00*
2202	**OVERHEAD COST**	**2,429,307,403.27**	**4,362,311,744.93**	**4,362,311,744.93**	**2,796,749,403.10**	**3,857,311,745.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**9,699,752.29**	**10,425,000.00**	**10,425,000.00**	**1,718,283.10**	**10,425,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,699,752.29	10,425,000.00	10,425,000.00	1,718,283.10	10,425,000.00	0.00
220202	**UTILITIES - GENERAL**	**1,490,400.00**	**1,490,400.00**	**1,490,400.00**	**1,037,373.58**	**1,490,400.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,490,400.00	1,490,400.00	1,490,400.00	1,037,373.58	1,490,400.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**37,322,641.14**	**41,667,475.00**	**41,667,475.00**	**11,789,071.89**	**41,667,475.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	3,194,543.45	3,325,000.00	3,325,000.00	1,177,189.20	3,325,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	1,000,000.00	953,810.52	1,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,500,000.00	1,500,000.00	1,500,000.00	1,038,105.20	1,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	26,264,207.55	29,842,475.00	29,842,475.00	3,198,096.81	29,842,475.00	0.00
22020315	Procurement Expenses	4,363,890.14	5,000,000.00	5,000,000.00	4,468,059.63	5,000,000.00	0.00
22020317	Cleaning Materials	1,000,000.00	1,000,000.00	1,000,000.00	953,810.52	1,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**170,182,840.81**	**189,541,000.00**	**189,541,000.00**	**26,454,261.77**	**184,541,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	7,476,824.26	7,860,000.00	7,860,000.00	1,522,803.40	7,860,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,038,000.00	1,038,000.00	1,038,000.00	1,002,896.00	1,038,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	24,649,568.65	27,400,000.00	27,400,000.00	5,321,428.77	27,400,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	39,673,518.14	44,590,000.00	44,590,000.00	7,555,275.29	39,590,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	8,929,672.75	10,000,000.00	10,000,000.00	1,685,893.68	10,000,000.00	0.00
22020416	Upkeep of Govt. Quarters and Offices	83,921,571.51	93,653,000.00	93,653,000.00	8,061,123.00	93,653,000.00	0.00
22020417	Cleaning Services	4,493,685.50	5,000,000.00	5,000,000.00	1,304,841.63	5,000,000.00	0.00
220205	**TRAINING - GENERAL**	**25,444,800.09**	**28,600,000.00**	**28,600,000.00**	**4,027,196.87**	**28,600,000.00**	**0.00**
22020501	LOCAL TRAINING	25,444,800.09	28,600,000.00	28,600,000.00	4,027,196.87	28,600,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**2,580,000.00**	**2,580,000.00**	**2,580,000.00**	**2,044,202.04**	**2,580,000.00**	**0.00**
22020601	SECURITY SERVICES	1,500,000.00	1,500,000.00	1,500,000.00	1,038,105.20	1,500,000.00	0.00
22020609	Janitorial Services	1,080,000.00	1,080,000.00	1,080,000.00	1,006,096.83	1,080,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**38,736,409.60**	**43,000,000.00**	**43,000,000.00**	**28,681,261.34**	**43,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	18,109,280.05	20,000,000.00	20,000,000.00	15,381,052.04	20,000,000.00	0.00
22020703	LEGAL SERVICES	2,999,337.91	3,000,000.00	3,000,000.00	2,538,105.20	3,000,000.00	0.00
22020706	SURVEYING SERVICES	17,627,791.64	20,000,000.00	20,000,000.00	10,762,104.09	20,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**102,771,765.85**	**114,860,000.00**	**114,860,000.00**	**10,601,106.73**	**114,860,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	9,761,863.10	10,860,000.00	10,860,000.00	1,751,434.63	10,860,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	93,009,902.76	104,000,000.00	104,000,000.00	8,849,672.10	104,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,041,078,793.50**	**3,930,147,869.93**	**3,930,147,869.93**	**2,710,396,645.79**	**3,430,147,870.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	33,196,582.41	37,000,000.00	37,000,000.00	8,824,417.47	37,000,000.00	0.00
22021007	Staff Welfare Packages	27,885,987.35	31,500,000.00	31,500,000.00	30,114,315.61	31,500,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	4,865,286.83	6,000,000.00	6,000,000.00	1,381,052.04	6,000,000.00	0.00
22021025	Compensations	1,001,600.00	1,001,001,600.00	1,001,001,600.00	681,115,904.30	901,001,600.00	0.00
22021035	Local Technology Support Expenses	8,490,818.98	10,000,000.00	10,000,000.00	5,381,052.04	10,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	451,408,512.38	501,108,380.53	501,108,380.53	349,949,298.92	501,108,380.53	0.00
22021059	Publication & Documentation Expenses	4,855,186.89	5,809,544.00	5,809,544.00	1,366,537.31	5,809,544.00	0.00
22021079	Regulatory Enforcement Expenses	73,667,229.50	1,083,000,000.00	1,083,000,000.00	694,515,573.05	883,000,000.00	0.00
22021080	Environmental Implements Expenses	1,435,707,589.16	1,254,728,345.40	1,254,728,345.40	937,748,495.04	1,054,728,345.47	0.00
23	*CAPITAL EXPENDITURE*	*42,773,151,058.00*	*128,589,170,315.49*	*153,759,170,315.49*	*63,955,201,125.02*	*90,783,406,886.22*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**35,481,779,474.29**	**121,867,161,253.26**	**128,537,161,253.26**	**57,955,201,125.02**	**81,520,268,623.22**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**35,481,779,474.29**	**121,867,161,253.26**	**128,537,161,253.26**	**57,955,201,125.02**	**81,520,268,623.22**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	35,481,779,474.29	121,867,161,253.26	128,537,161,253.26	57,955,201,125.02	81,520,268,623.22	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**7,291,371,583.71**	**6,722,009,062.23**	**25,222,009,062.23**	**6,000,000,000.00**	**9,263,138,263.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERA**	**7,291,371,583.71**	**6,722,009,062.23**	**25,222,009,062.23**	**6,000,000,000.00**	**9,263,138,263.00**	**0.00**
23040102	EROSION & FLOOD CONTROL	7,291,371,583.71	6,722,009,062.23	25,222,009,062.23	6,000,000,000.00	9,263,138,263.00	0.00

053505800100	Lagos State Environmental Sanitation Corps						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*1,605,058,468.50*	*3,104,560,615.00*	*3,104,560,615.00*	*2,485,285,362.15*	*3,612,572,886.00*	*0.00*
21	*PERSONNEL COST*	*1,282,966,288.68*	*2,002,860,243.00*	*2,002,860,243.00*	*1,637,416,066.46*	*2,387,214,910.00*	*0.00*
2101	**SALARY**	**1,282,966,288.68**	**2,002,860,243.00**	**2,002,860,243.00**	**1,637,416,066.46**	**2,387,214,910.00**	**0.00**
210101	**SALARIES AND WAGES**	**1,282,966,288.68**	**2,002,860,243.00**	**2,002,860,243.00**	**1,637,416,066.46**	**2,387,214,910.00**	**0.00**
21010101	SALARY	1,282,966,288.68	2,002,860,243.00	2,002,860,243.00	1,637,416,066.46	2,387,214,910.00	0.00
22	*OTHER RECURRENT COSTS*	*235,963,377.82*	*388,975,372.00*	*388,975,372.00*	*255,095,214.44*	*427,600,000.00*	*0.00*
2202	**OVERHEAD COST**	**235,963,377.82**	**388,975,372.00**	**388,975,372.00**	**255,095,214.44**	**427,600,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,661,836.39**	**2,666,666.66**	**2,666,666.66**	**295,606.72**	**2,666,666.66**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,661,836.39	2,666,666.66	2,666,666.66	295,606.72	2,666,666.66	0.00
220202	**UTILITIES - GENERAL**	**2,666,666.66**	**2,666,666.66**	**2,666,666.66**	**295,606.72**	**2,666,666.66**	**0.00**
22020201	ELECTRICITY CHARGES	2,666,666.66	2,666,666.66	2,666,666.66	295,606.72	2,666,666.66	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**22,550,738.45**	**22,666,664.88**	**22,666,664.88**	**4,052,614.20**	**22,666,664.88**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	9,099,041.13	9,166,664.88	9,166,664.88	975,732.15	9,166,664.88	0.00
22020309	UNIFORMS & OTHER CLOTHING	6,995,169.73	7,000,000.00	7,000,000.00	625,851.82	7,000,000.00	0.00
22020315	Procurement Expenses	1,490,339.46	1,500,000.00	1,500,000.00	252,884.05	1,500,000.00	0.00
22020317	Cleaning Materials	4,966,188.12	5,000,000.00	5,000,000.00	2,198,146.17	5,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**39,916,887.67**	**40,000,002.22**	**40,000,002.22**	**11,237,811.24**	**40,000,002.22**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	3,332,334.91	3,333,334.90	3,333,334.90	346,413.77	3,333,334.90	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,000,000.04	2,000,000.04	2,000,000.04	244,799.78	2,000,000.04	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,971,018.39	5,000,000.00	5,000,000.00	3,674,361.94	5,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	22,980,678.93	23,000,000.00	23,000,000.00	6,371,787.36	23,000,000.00	0.00
22020421	Maintenance of Boreholes And Treatment Plant	6,632,855.40	6,666,667.28	6,666,667.28	600,448.40	6,666,667.28	0.00
220205	**TRAINING - GENERAL**	**25,384,073.57**	**25,500,000.00**	**25,500,000.00**	**13,506,901.63**	**25,500,000.00**	**0.00**
22020501	LOCAL TRAINING	25,384,073.57	25,500,000.00	25,500,000.00	13,506,901.63	25,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**6,480,678.93**	**6,500,000.00**	**6,500,000.00**	**726,315.05**	**6,500,000.00**	**0.00**
22020703	LEGAL SERVICES	4,495,169.73	4,500,000.00	4,500,000.00	481,515.28	4,500,000.00	0.00
22020713	Professional Advisory	1,985,509.20	2,000,000.00	2,000,000.00	244,799.78	2,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**28,982,991.57**	**29,000,000.00**	**29,000,000.00**	**14,311,745.50**	**29,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,997,482.38	4,000,000.00	4,000,000.00	397,220.59	4,000,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	24,985,509.20	25,000,000.00	25,000,000.00	13,914,524.90	25,000,000.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**490,000.01**	**500,000.00**	**500,000.00**	**130,484.16**	**500,000.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	490,000.01	500,000.00	500,000.00	130,484.16	500,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**106,829,504.57**	**259,475,371.58**	**259,475,371.58**	**210,538,129.23**	**298,099,999.58**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	6,932,376.25	7,000,000.00	7,000,000.00	1,087,746.62	7,000,000.00	0.00
22021007	Staff Welfare Packages	37,649,253.58	37,649,253.58	37,649,253.58	30,675,331.70	37,649,253.58	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,475,848.66	2,500,000.00	2,500,000.00	282,904.98	2,500,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,951,697.32	4,000,000.00	4,000,000.00	443,410.07	4,000,000.00	0.00
22021024	Committees & Commissions Expenses	1,975,848.66	2,000,000.00	2,000,000.00	1,974,133.89	2,000,000.00	0.00
22021080	Environmental Implements Expenses	2,951,697.32	155,375,372.00	155,375,372.00	155,332,464.74	194,000,000.00	0.00
22021096	Staff Skill Development Retreat Expenses	50,892,782.78	50,950,746.00	50,950,746.00	20,742,137.22	50,950,746.00	0.00
23	*CAPITAL EXPENDITURE*	*86,128,802.00*	*712,725,000.00*	*712,725,000.00*	*592,774,081.25*	*797,757,976.00*	*0.00*
2303	**REHABILITATION / REPAIRS**	**86,128,802.00**	**712,725,000.00**	**712,725,000.00**	**592,774,081.25**	**797,757,976.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**86,128,802.00**	**712,725,000.00**	**712,725,000.00**	**592,774,081.25**	**797,757,976.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	86,128,802.00	712,725,000.00	712,725,000.00	592,774,081.25	797,757,976.00	0.00

053505900100	Lagos State Signage and Advertisement Agency (						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*2,022,626,049.32*	*3,699,129,854.91*	*2,490,452,004.91*	*1,262,902,134.72*	*15,440,807,144.17*	*0.00*
22	*OTHER RECURRENT COSTS*	*701,324,528.32*	*2,155,623,635.00*	*2,155,623,635.00*	*378,159,631.91*	*12,500,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**701,324,528.32**	**2,155,623,635.00**	**2,155,623,635.00**	**378,159,631.91**	**12,500,000,000.00**	**0.00**
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**701,324,528.32**	**2,155,623,635.00**	**2,155,623,635.00**	**378,159,631.91**	**12,500,000,000.00**	**0.00**
22020711	Consultancy Services	701,324,528.32	2,155,623,635.00	2,155,623,635.00	378,159,631.91	12,500,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*1,321,301,521.00*	*1,543,506,219.91*	*334,828,369.91*	*884,742,502.81*	*2,940,807,144.17*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**1,160,890,851.00**	**1,384,016,538.04**	**175,338,688.04**	**725,449,864.81**	**894,214,314.53**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**1,160,890,851.00**	**1,384,016,538.04**	**175,338,688.04**	**725,449,864.81**	**894,214,314.53**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	1,160,890,851.00	1,384,016,538.04	175,338,688.04	725,449,864.81	894,214,314.53	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**0.00**	**0.00**	**0.00**	**2,000,000,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**0.00**	**0.00**	**0.00**	**0.00**	**2,000,000,000.00**	**0.00**
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	2,000,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**160,410,670.00**	**159,489,681.87**	**159,489,681.87**	**159,292,638.00**	**46,592,829.64**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**160,410,670.00**	**159,489,681.87**	**159,489,681.87**	**159,292,638.00**	**46,592,829.64**	**0.00**
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGH	160,410,670.00	159,489,681.87	159,489,681.87	159,292,638.00	46,592,829.64	0.00

053506000100	Lagos Water Corporation						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*3,431,768,791.43*	*45,312,872,135.17*	*31,874,068,870.17*	*9,968,523,693.66*	*39,234,726,030.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*1,841,831,766.43*	*7,824,553,919.00*	*7,824,553,919.00*	*2,905,212,747.39*	*8,292,810,864.00*	*0.00*
2202	**OVERHEAD COST**	**1,841,831,766.43**	**7,824,553,919.00**	**7,824,553,919.00**	**2,905,212,747.39**	**8,292,810,864.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**42,698,557.76**	**48,955,876.00**	**48,955,876.00**	**34,216,003.83**	**48,955,876.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	42,698,557.76	48,955,876.00	48,955,876.00	34,216,003.83	48,955,876.00	0.00
220202	**UTILITIES - GENERAL**	**42,735,499.76**	**48,695,806.00**	**48,695,806.00**	**19,313,933.47**	**48,695,806.00**	**0.00**
22020201	ELECTRICITY CHARGES	42,735,499.76	48,695,806.00	48,695,806.00	19,313,933.47	48,695,806.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**18,990,348.01**	**19,000,348.00**	**19,000,348.00**	**16,690,552.54**	**19,000,348.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	7,990,348.01	8,000,348.00	8,000,348.00	7,538,131.73	8,000,348.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	5,500,000.00	5,500,000.00	5,500,000.00	4,576,210.41	5,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	5,500,000.00	5,500,000.00	5,500,000.00	4,576,210.41	5,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**323,682,288.23**	**3,623,377,020.00**	**3,623,377,020.00**	**1,400,479,839.17**	**3,623,377,020.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	28,774,484.75	32,312,000.00	32,312,000.00	20,938,302.55	32,312,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	70,006,253.44	81,650,000.00	81,650,000.00	26,084,056.08	81,650,000.00	0.00
22020421	Maintenance of Boreholes And Treatment Plant	224,901,550.05	3,509,415,020.00	3,509,415,020.00	1,353,457,480.53	3,509,415,020.00	0.00
220205	**TRAINING - GENERAL**	**11,998,000.01**	**12,000,000.00**	**12,000,000.00**	**11,189,621.66**	**12,000,000.00**	**0.00**
22020501	LOCAL TRAINING	11,998,000.01	12,000,000.00	12,000,000.00	11,189,621.66	12,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,278,238,644.63**	**3,895,611,231.00**	**3,895,611,231.00**	**1,353,204,448.27**	**4,263,868,176.00**	**0.00**
22020711	Consultancy Services	655,664,452.26	1,385,253,985.00	1,385,253,985.00	124,046,564.21	1,453,510,930.00	0.00
22020712	Management Consultancy Fees	622,574,192.37	2,510,357,246.00	2,510,357,246.00	1,229,157,884.06	2,810,357,246.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**59,312,493.54**	**68,813,638.00**	**68,813,638.00**	**48,878,593.03**	**68,813,638.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	33,672,736.60	36,260,895.00	36,260,895.00	18,684,047.44	36,260,895.00	0.00
22020803	PLANT / GENERATOR FUEL COST	25,639,756.94	32,552,743.00	32,552,743.00	30,194,545.59	32,552,743.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**64,175,934.49**	**108,100,000.00**	**108,100,000.00**	**21,239,755.41**	**208,100,000.00**	**0.00**
22021007	Staff Welfare Packages	5,000,000.00	5,000,000.00	5,000,000.00	4,538,105.20	5,000,000.00	0.00
22021025	Compensations	5,000,000.00	5,000,000.00	5,000,000.00	4,606,461.15	5,000,000.00	0.00
22021080	Environmental Implements Expenses	54,175,934.48	98,100,000.00	98,100,000.00	12,095,189.05	198,100,000.00	0.00
23	*CAPITAL EXPENDITURE*	*1,589,937,025.00*	*37,488,318,216.17*	*24,049,514,951.17*	*7,063,310,946.27*	*30,941,915,166.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**300,000,000.00**	**20,623,572,407.00**	**20,623,572,407.00**	**350,000,000.00**	**26,024,907,591.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**300,000,000.00**	**20,623,572,407.00**	**20,623,572,407.00**	**350,000,000.00**	**26,024,907,591.00**	**0.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILIT	300,000,000.00	20,623,572,407.00	20,623,572,407.00	350,000,000.00	26,024,907,591.00	0.00
2303	**REHABILITATION / REPAIRS**	**1,289,937,025.00**	**16,864,745,809.17**	**3,425,942,544.17**	**6,713,310,946.27**	**4,917,007,575.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**1,289,937,025.00**	**16,864,745,809.17**	**3,425,942,544.17**	**6,713,310,946.27**	**4,917,007,575.00**	**0.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	1,289,937,025.00	16,864,745,809.17	3,425,942,544.17	6,713,310,946.27	4,917,007,575.00	0.00

053506200100	Water Regulatory Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*798,081,173.95*	*1,838,251,140.64*	*1,838,251,140.64*	*380,565,701.21*	*1,545,408,472.79*	*0.00*
22	*OTHER RECURRENT COSTS*	*731,208,984.95*	*1,708,431,481.24*	*1,708,431,481.24*	*253,658,002.21*	*1,508,431,481.24*	*0.00*
2202	**OVERHEAD COST**	**731,208,984.95**	**1,708,431,481.24**	**1,708,431,481.24**	**253,658,002.21**	**1,508,431,481.24**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,998,000.01**	**5,000,000.00**	**5,000,000.00**	**842,946.84**	**5,000,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,998,000.01	5,000,000.00	5,000,000.00	842,946.84	5,000,000.00	0.00
220202	**UTILITIES - GENERAL**	**4,999,000.01**	**5,000,000.00**	**5,000,000.00**	**842,946.84**	**5,000,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	4,999,000.01	5,000,000.00	5,000,000.00	842,946.84	5,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**17,499,490.03**	**17,500,000.00**	**17,500,000.00**	**8,262,104.09**	**17,500,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	999,500.01	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	8,999,990.01	9,000,000.00	9,000,000.00	2,533,472.86	9,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	3,000,000.00	3,000,000.00	3,000,000.00	1,152,420.82	3,000,000.00	0.00
22020315	Procurement Expenses	1,500,000.00	1,500,000.00	1,500,000.00	1,038,105.20	1,500,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**284,795,974.24**	**732,500,000.00**	**732,500,000.00**	**60,707,276.17**	**732,500,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,999,900.01	2,000,000.00	2,000,000.00	614,315.61	2,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	819,884.74	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	3,000,000.00	690,526.02	3,000,000.00	0.00
22020421	Maintenance of Boreholes And Treatment Plant	278,976,189.49	726,500,000.00	726,500,000.00	58,864,329.33	726,500,000.00	0.00
220205	**TRAINING - GENERAL**	**19,976,000.01**	**20,000,000.00**	**20,000,000.00**	**3,371,787.36**	**20,000,000.00**	**0.00**
22020501	LOCAL TRAINING	19,976,000.01	20,000,000.00	20,000,000.00	3,371,787.36	20,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**999,950.01**	**19,237,415.24**	**19,237,415.24**	**1,927,986.07**	**19,237,415.24**	**0.00**
22020608	Library Services	999,950.01	19,237,415.24	19,237,415.24	1,927,986.07	19,237,415.24	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**5,999,800.01**	**6,000,000.00**	**6,000,000.00**	**1,842,946.84**	**6,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	4,000,000.00	4,000,000.00	4,000,000.00	1,228,631.23	4,000,000.00	0.00
22020703	LEGAL SERVICES	1,999,800.01	2,000,000.00	2,000,000.00	614,315.61	2,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**6,999,000.00**	**7,000,000.00**	**7,000,000.00**	**1,457,262.45**	**7,000,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,999,000.00	4,000,000.00	4,000,000.00	766,736.43	4,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	3,000,000.00	690,526.02	3,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**384,941,770.64**	**896,194,066.00**	**896,194,066.00**	**174,402,745.56**	**696,194,066.00**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	1,997,000.01	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	4,000,000.00	4,000,000.00	1,228,631.23	4,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,997,800.01	2,000,000.00	2,000,000.00	1,076,210.41	2,000,000.00	0.00
22021007	Staff Welfare Packages	12,000,000.00	12,000,000.00	12,000,000.00	1,376,419.70	12,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	2,499,900.01	2,500,000.00	2,500,000.00	1,576,210.41	2,500,000.00	0.00
22021024	Committees & Commissions Expenses	38,000,000.00	38,000,000.00	38,000,000.00	3,819,785.12	38,000,000.00	0.00
22021025	Compensations	12,000,000.00	12,000,000.00	12,000,000.00	1,376,419.70	12,000,000.00	0.00
22021051	Research & Development Expenses	9,995,000.01	10,000,000.00	10,000,000.00	1,223,998.88	10,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	87,662,102.29	88,694,066.00	88,694,066.00	69,268,193.53	88,694,066.00	0.00
22021059	Publication & Documentation Expenses	25,000,000.00	25,000,000.00	25,000,000.00	2,829,049.81	25,000,000.00	0.00
22021080	Environmental Implements Expenses	189,789,968.31	700,000,000.00	700,000,000.00	88,627,826.76	500,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*66,872,189.00*	*129,819,659.40*	*129,819,659.40*	*126,907,699.00*	*36,976,991.55*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**66,872,189.00**	**129,819,659.40**	**129,819,659.40**	**126,907,699.00**	**36,976,991.55**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**66,872,189.00**	**129,819,659.40**	**129,819,659.40**	**126,907,699.00**	**36,976,991.55**	**0.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITI	66,872,189.00	129,819,659.40	129,819,659.40	126,907,699.00	36,976,991.55	0.00

053900100100	Lagos State Sports Commisssion						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*6,291,977,115.67*	*5,247,607,081.14*	*6,748,313,763.14*	*3,390,605,977.34*	*6,989,831,280.67*	*0.00*
21	*PERSONNEL COST*	*570,514,540.93*	*967,249,110.14*	*967,249,110.14*	*617,195,455.64*	*1,004,098,309.67*	*0.00*
2101	**SALARY**	**570,514,540.93**	**967,249,110.14**	**967,249,110.14**	**617,195,455.64**	**1,004,098,309.67**	**0.00**
210101	**SALARIES AND WAGES**	**570,514,540.93**	**967,249,110.14**	**967,249,110.14**	**617,195,455.64**	**1,004,098,309.67**	**0.00**
21010101	SALARY	570,514,540.93	967,249,110.14	967,249,110.14	617,195,455.64	1,004,098,309.67	0.00
22	*OTHER RECURRENT COSTS*	*3,246,112,467.74*	*2,410,841,522.00*	*2,410,841,522.00*	*2,410,841,521.70*	*3,260,841,522.00*	*0.00*
2202	**OVERHEAD COST**	**3,246,112,467.74**	**2,410,841,522.00**	**2,410,841,522.00**	**2,410,841,521.70**	**3,260,841,522.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,919,000.01**	**1,920,000.00**	**1,920,000.00**	**1,920,000.00**	**1,920,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,919,000.01	1,920,000.00	1,920,000.00	1,920,000.00	1,920,000.00	0.00
220202	**UTILITIES - GENERAL**	**7,269,996.01**	**7,280,000.00**	**7,280,000.00**	**7,280,000.00**	**7,280,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	6,270,000.01	6,280,000.00	6,280,000.00	6,280,000.00	6,280,000.00	0.00
22020202	TELEPHONE CHARGES	999,996.01	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**44,060,206.88**	**54,180,000.00**	**54,180,000.00**	**54,180,000.00**	**54,580,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	1,670,000.01	1,680,000.00	1,680,000.00	1,680,000.00	1,680,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	39,902,206.86	50,000,000.00	50,000,000.00	50,000,000.00	50,400,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,490,000.01	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020315	Procurement Expenses	998,000.01	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,485,212,829.89**	**1,051,614,694.30**	**1,051,614,694.30**	**1,051,614,694.00**	**1,051,614,694.30**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	4,790,000.01	4,800,000.00	4,800,000.00	4,800,000.00	4,800,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,479,222,829.87	1,045,614,694.30	1,045,614,694.30	1,045,614,694.00	1,045,614,694.30	0.00
220205	**TRAINING - GENERAL**	**50,320,309.81**	**64,710,000.00**	**64,710,000.00**	**64,710,000.00**	**64,710,000.00**	**0.00**
22020501	LOCAL TRAINING	50,320,309.81	64,710,000.00	64,710,000.00	64,710,000.00	64,710,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**1,497,000.02**	**1,500,000.00**	**1,500,000.00**	**1,500,000.00**	**1,500,000.00**	**0.00**
22020608	Library Services	499,000.01	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22020609	Janitorial Services	998,000.01	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**31,942,182.95**	**42,480,000.00**	**42,480,000.00**	**42,480,000.00**	**42,480,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	6,480,000.00	6,480,000.00	6,480,000.00	6,480,000.00	6,480,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	25,462,182.94	36,000,000.00	36,000,000.00	36,000,000.00	36,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,621,890,942.18**	**1,185,156,827.70**	**1,185,156,827.70**	**1,185,156,827.70**	**2,034,756,827.70**	**0.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	4,200,000.01	4,200,000.00	4,200,000.00	4,200,000.00	4,200,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	10,400,000.01	10,500,000.00	10,500,000.00	10,500,000.00	10,500,000.00	0.00
22021009	SPORTING ACTIVITIES	1,490,077,667.12	1,029,324,800.00	1,029,324,800.00	1,029,324,800.00	1,092,328,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	7,387,000.01	7,400,000.00	7,400,000.00	7,400,000.00	543,996,800.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,492,027.70	5,492,027.70	5,492,027.70	5,492,027.70	5,492,027.70	0.00
22021025	Compensations	2,639,000.01	2,640,000.00	2,640,000.00	2,640,000.00	2,640,000.00	0.00
22021041	Special Schools' (PWD) Expenses	6,992,000.01	7,000,000.00	7,000,000.00	7,000,000.00	57,000,000.00	0.00
22021045	Youths Empowerment Scheme Expenses	53,288,200.07	80,000,000.00	80,000,000.00	80,000,000.00	280,000,000.00	0.00
22021051	Research & Development Expenses	499,000.01	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22021069	Arts & Festival Expenses	38,916,047.23	36,100,000.00	36,100,000.00	36,100,000.00	36,100,000.00	0.00
23	*CAPITAL EXPENDITURE*	*2,475,350,107.00*	*1,869,516,449.00*	*3,370,223,131.00*	*362,569,000.00*	*2,724,891,449.00*	*0.00*
2302	**CONSTRUCTION / PROVISION**	**2,475,350,107.00**	**1,869,516,449.00**	**3,370,223,131.00**	**362,569,000.00**	**2,724,891,449.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**2,475,350,107.00**	**1,869,516,449.00**	**3,370,223,131.00**	**362,569,000.00**	**2,724,891,449.00**	**0.00**
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL	2,475,350,107.00	1,869,516,449.00	3,370,223,131.00	362,569,000.00	2,724,891,449.00	0.00

053905200100	Sports Trust Fund						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*435,643,166.23*	*2,133,665,455.30*	*2,133,665,455.30*	*529,906,175.57*	*1,952,400,492.22*	*0.00*
21	*PERSONNEL COST*	*13,509,934.08*	*26,076,374.30*	*26,076,374.30*	*21,711,755.48*	*27,206,861.22*	*0.00*
2101	**SALARY**	**13,509,934.08**	**26,076,374.30**	**26,076,374.30**	**21,711,755.48**	**27,206,861.22**	**0.00**
210101	**SALARIES AND WAGES**	**13,509,934.08**	**26,076,374.30**	**26,076,374.30**	**21,711,755.48**	**27,206,861.22**	**0.00**
21010101	SALARY	13,509,934.08	26,076,374.30	26,076,374.30	21,711,755.48	27,206,861.22	0.00
22	*OTHER RECURRENT COSTS*	*76,081,203.15*	*114,052,000.00*	*114,052,000.00*	*59,097,420.09*	*220,000,000.00*	*0.00*
2202	**OVERHEAD COST**	**76,081,203.15**	**114,052,000.00**	**114,052,000.00**	**59,097,420.09**	**220,000,000.00**	**0.00**
220204	**MAINTENANCE SERVICES - GENERAL**	**12,268,968.23**	**114,052,000.00**	**114,052,000.00**	**59,097,420.09**	**220,000,000.00**	**0.00**
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	12,268,968.23	114,052,000.00	114,052,000.00	59,097,420.09	220,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**63,812,234.92**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
22021036	Special Duties Expenses	63,812,234.92	0.00	0.00	0.00	0.00	0.00
23	*CAPITAL EXPENDITURE*	*346,052,029.00*	*1,993,537,081.00*	*1,993,537,081.00*	*449,097,000.00*	*1,705,193,631.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**346,052,029.00**	**1,993,537,081.00**	**1,993,537,081.00**	**449,097,000.00**	**805,193,631.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**346,052,029.00**	**1,993,537,081.00**	**1,993,537,081.00**	**449,097,000.00**	**805,193,631.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	346,052,029.00	1,993,537,081.00	1,993,537,081.00	449,097,000.00	805,193,631.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**0.00**	**0.00**	**0.00**	**900,000,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**0.00**	**0.00**	**0.00**	**0.00**	**900,000,000.00**	**0.00**
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL	0.00	0.00	0.00	0.00	900,000,000.00	0.00

055100100100	Ministry of Local Government, Chieftancy Affair						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	rmance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*4,614,925,459.07*	*12,890,991,224.99*	*9,768,435,975.99*	*10,097,816,839.24*	*18,324,790,319.44*	*30,000,000.00*
21	*PERSONNEL COST*	*455,185,797.72*	*671,673,224.99*	*671,673,224.99*	*522,577,293.81*	*698,689,313.50*	*0.00*
2101	**SALARY**	**455,185,797.72**	**671,673,224.99**	**671,673,224.99**	**522,577,293.81**	**698,689,313.50**	**0.00**
210101	**SALARIES AND WAGES**	**455,185,797.72**	**671,673,224.99**	**671,673,224.99**	**522,577,293.81**	**698,689,313.50**	**0.00**
21010101	SALARY	455,185,797.72	671,673,224.99	671,673,224.99	522,577,293.81	698,689,313.50	0.00
22	*OTHER RECURRENT COSTS*	*1,237,935,383.35*	*2,128,918,000.00*	*2,128,918,000.00*	*1,623,835,431.65*	*2,908,000,000.00*	*15,000,000.00*
2202	**OVERHEAD COST**	**1,237,935,383.35**	**2,128,918,000.00**	**2,128,918,000.00**	**1,623,835,431.65**	**2,908,000,000.00**	**15,000,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**9,018,358.25**	**9,600,000.00**	**9,600,000.00**	**6,573,665.30**	**9,600,000.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,018,358.25	9,600,000.00	9,600,000.00	6,573,665.30	9,600,000.00	0.00
220202	**UTILITIES - GENERAL**	**14,569,846.16**	**15,800,000.00**	**15,800,000.00**	**12,957,786.07**	**15,800,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	3,000,000.00	2,540,744.60	3,000,000.00	0.00
22020202	TELEPHONE CHARGES	7,431,635.46	7,800,000.00	7,800,000.00	6,050,497.18	7,800,000.00	0.00
22020205	WATER RATES	4,138,210.71	5,000,000.00	5,000,000.00	4,366,544.28	5,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**26,920,199.23**	**27,000,000.00**	**27,000,000.00**	**21,497,835.29**	**27,000,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	5,921,399.20	6,000,000.00	6,000,000.00	4,979,534.51	6,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	4,999,000.01	5,000,000.00	5,000,000.00	3,891,452.49	5,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	999,800.01	1,000,000.00	1,000,000.00	720,223.72	1,000,000.00	0.00
22020315	Procurement Expenses	3,000,000.00	3,000,000.00	3,000,000.00	2,176,507.56	3,000,000.00	0.00
22020316	Surveying Expenses	2,000,000.00	2,000,000.00	2,000,000.00	1,736,060.12	2,000,000.00	0.00
22020317	Cleaning Materials	10,000,000.00	10,000,000.00	10,000,000.00	7,994,056.89	10,000,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**899,302,533.25**	**1,322,890,753.31**	**1,322,890,753.31**	**1,280,493,173.59**	**2,081,972,753.31**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	17,045,050.52	17,800,000.00	17,800,000.00	14,026,715.43	17,800,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	85,938,712.57	93,859,351.10	93,859,351.10	85,203,530.28	93,859,351.10	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	17,023,529.80	15,782,000.00	15,782,000.00	13,935,128.18	15,782,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	6,242,521.55	8,550,000.00	8,550,000.00	7,105,720.96	8,550,000.00	0.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	763,107,935.06	1,079,681,402.21	1,079,681,402.21	1,063,895,244.88	1,837,981,402.21	0.00
22020416	Upkeep of Govt. Quarters and Offices	4,998,000.01	7,218,000.00	7,218,000.00	7,040,167.60	8,000,000.00	0.00
22020424	Maintenance of Tractor & Heavy Equipment	4,946,783.74	100,000,000.00	100,000,000.00	89,286,666.26	100,000,000.00	0.00
220205	**TRAINING - GENERAL**	**34,356,589.70**	**37,000,000.00**	**37,000,000.00**	**31,731,738.82**	**37,000,000.00**	**0.00**
22020501	LOCAL TRAINING	34,356,589.70	37,000,000.00	37,000,000.00	31,731,738.82	37,000,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**6,337,371.85**	**6,500,000.00**	**6,500,000.00**	**5,819,035.10**	**6,500,000.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	6,337,371.85	6,500,000.00	6,500,000.00	5,819,035.10	6,500,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**36,304,754.71**	**45,800,000.00**	**45,800,000.00**	**40,722,852.41**	**45,800,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.01	5,000,000.00	5,000,000.00	3,764,761.35	5,000,000.00	0.00
22020703	LEGAL SERVICES	3,000,000.00	3,000,000.00	3,000,000.00	2,287,362.32	3,000,000.00	0.00
22020712	Management Consultancy Fees	28,304,754.70	37,800,000.00	37,800,000.00	34,670,728.74	37,800,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**10,284,528.52**	**10,800,000.00**	**10,800,000.00**	**8,000,125.72**	**10,800,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	10,284,528.52	10,800,000.00	10,800,000.00	8,000,125.72	10,800,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**200,841,201.68**	**653,527,246.69**	**653,527,246.69**	**216,039,219.36**	**673,527,246.69**	**15,000,000.00**
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHME	3,500,000.00	3,500,000.00	3,500,000.00	3,112,008.37	3,500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,211,363.58	65,749,597.69	65,749,597.69	49,095,887.03	65,749,597.69	0.00
22021003	PUBLICITY & ADVERTISEMENTS	9,484,131.10	10,000,000.00	10,000,000.00	9,744,453.41	10,000,000.00	0.00
22021007	Staff Welfare Packages	9,429,897.34	10,000,000.00	10,000,000.00	8,483,005.52	10,000,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	7,591,225.81	8,000,000.00	8,000,000.00	7,611,593.22	8,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	18,845,093.28	25,000,000.00	25,000,000.00	22,260,992.90	25,000,000.00	0.00
22021024	Committees & Commissions Expenses	11,357,431.74	12,000,000.00	12,000,000.00	10,331,436.54	12,000,000.00	0.00
22021025	Compensations	13,290,756.20	14,400,000.00	14,400,000.00	10,969,837.28	14,400,000.00	0.00
22021051	Research & Development Expenses	2,000,000.00	2,000,000.00	2,000,000.00	1,704,387.33	2,000,000.00	0.00
22021052	Welfare Package & Special Services to the Public	2,000,000.00	2,000,000.00	2,000,000.00	1,757,175.31	22,000,000.00	15,000,000.00
22021073	Monitoring & Evaluation Expenses	3,000,000.00	3,000,000.00	3,000,000.00	2,303,198.71	3,000,000.00	0.00
22021079	Regulatory Enforcement Expenses	14,073,206.64	447,877,649.00	447,877,649.00	47,328,806.49	447,877,649.00	0.00
22021096	Staff Skill Development Retreat Expenses	46,058,095.99	50,000,000.00	50,000,000.00	41,336,437.27	50,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*2,921,804,278.00*	*10,090,400,000.00*	*6,967,844,751.00*	*7,951,404,113.78*	*14,718,101,005.94*	*15,000,000.00*
2301	**FIXED ASSETS PURCHASED**	**51,107,164.33**	**60,796,911.00**	**60,796,911.00**	**14,576,987.00**	**80,207,595.47**	**15,000,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**51,107,164.33**	**60,796,911.00**	**60,796,911.00**	**14,576,987.00**	**80,207,595.47**	**15,000,000.00**
23010105	PURCHASE OF MOTOR VEHICLES	24,725,276.28	25,000,000.00	25,000,000.00	5,000,000.00	24,757,670.45	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	25,186,413.19	25,796,911.00	25,796,911.00	8,876,987.00	25,546,856.84	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,195,474.86	10,000,000.00	10,000,000.00	700,000.00	29,903,068.18	15,000,000.00
2302	**CONSTRUCTION / PROVISION**	**933,541,646.13**	**6,351,131,597.00**	**5,411,131,597.00**	**4,345,026,648.48**	**10,995,078,012.83**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**933,541,646.13**	**6,351,131,597.00**	**5,411,131,597.00**	**4,345,026,648.48**	**10,995,078,012.83**	**0.00**
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BU	0.00	1,600,000,000.00	660,000,000.00	600,000.00	1,290,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	308,609,699.08	1,826,131,598.00	1,826,131,598.00	1,623,518,888.00	1,808,430,571.72	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITI	485,111,137.00	2,699,999,999.00	2,699,999,999.00	2,685,907,760.48	2,673,828,407.10	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	4,184,162.02	35,000,000.00	35,000,000.00	20,000,000.00	5,034,660,738.62	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTUI	126,909,914.55	180,000,000.00	180,000,000.00	10,000,000.00	178,255,227.21	0.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT (	8,726,733.48	10,000,000.00	10,000,000.00	5,000,000.00	9,903,068.18	0.00
2303	**REHABILITATION / REPAIRS**	**1,935,959,992.68**	**3,668,471,492.00**	**1,485,916,243.00**	**3,589,800,478.30**	**3,632,912,329.47**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**1,935,959,992.68**	**3,668,471,492.00**	**1,485,916,243.00**	**3,589,800,478.30**	**3,632,912,329.47**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,935,959,992.68	3,668,471,492.00	1,485,916,243.00	3,589,800,478.30	3,632,912,329.47	0.00
2305	**OTHER CAPITAL PROJECTS**	**1,195,474.86**	**10,000,000.00**	**10,000,000.00**	**2,000,000.00**	**9,903,068.18**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**1,195,474.86**	**10,000,000.00**	**10,000,000.00**	**2,000,000.00**	**9,903,068.18**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	1,195,474.86	10,000,000.00	10,000,000.00	2,000,000.00	9,903,068.18	0.00

055100300100	Centre for Rural Development						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*1,288,276,896.61*	*3,457,208,109.00*	*2,586,259,754.00*	*1,509,403,409.28*	*7,019,389,050.09*	*0.00*
22	*OTHER RECURRENT COSTS*	*640,193,831.61*	*1,306,724,369.00*	*1,306,724,369.00*	*664,774,370.24*	*1,526,124,369.00*	*0.00*
2202	**OVERHEAD COST**	**640,193,831.61**	**1,306,724,369.00**	**1,306,724,369.00**	**664,774,370.24**	**1,526,124,369.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**720,956.04**	**840,000.00**	**840,000.00**	**777,921.34**	**840,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	720,956.04	840,000.00	840,000.00	777,921.34	840,000.00	0.00
220202	**UTILITIES - GENERAL**	**3,212,236.89**	**3,863,910.00**	**3,863,910.00**	**3,659,942.01**	**3,863,910.00**	**0.00**
22020201	ELECTRICITY CHARGES	3,212,236.89	3,863,910.00	3,863,910.00	3,659,942.01	3,863,910.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**747,617.78**	**866,000.00**	**866,000.00**	**827,448.94**	**866,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	344,378.57	375,000.00	375,000.00	357,184.06	375,000.00	0.00
22020303	NEWSPAPERS	403,239.21	491,000.00	491,000.00	470,264.88	491,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**237,625,262.00**	**759,291,536.98**	**759,291,536.98**	**222,034,329.43**	**978,691,536.98**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,017,887.57	1,170,000.00	1,170,000.00	1,095,885.68	1,170,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	2,142,878.95	2,497,435.58	2,497,435.58	2,326,050.64	2,497,435.58	0.00
22020413	MINOR ROAD MAINTENANCE	234,464,495.49	755,624,101.40	755,624,101.40	218,612,393.12	975,024,101.40	0.00
220205	**TRAINING - GENERAL**	**2,982,334.35**	**3,620,000.00**	**3,620,000.00**	**3,504,183.18**	**3,620,000.00**	**0.00**
22020501	LOCAL TRAINING	2,982,334.35	3,620,000.00	3,620,000.00	3,504,183.18	3,620,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**330,167.90**	**400,000.00**	**400,000.00**	**395,776.96**	**400,000.00**	**0.00**
22020713	Professional Advisory	330,167.90	400,000.00	400,000.00	395,776.96	400,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,062,893.68**	**2,450,400.00**	**2,450,400.00**	**2,308,113.18**	**2,450,400.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,062,893.68	2,450,400.00	2,450,400.00	2,308,113.18	2,450,400.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**271,323.01**	**271,323.00**	**271,323.00**	**110,094.74**	**271,323.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	271,323.01	271,323.00	271,323.00	110,094.74	271,323.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**392,241,039.95**	**535,121,199.02**	**535,121,199.02**	**431,156,560.46**	**535,121,199.02**	**0.00**
22021051	Research & Development Expenses	392,241,039.95	535,121,199.02	535,121,199.02	431,156,560.46	535,121,199.02	0.00
23	*CAPITAL EXPENDITURE*	*648,083,065.00*	*2,150,483,740.00*	*1,279,535,385.00*	*844,629,039.04*	*5,493,264,681.09*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**648,083,065.00**	**2,150,483,740.00**	**1,279,535,385.00**	**844,629,039.04**	**2,993,264,681.09**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**648,083,065.00**	**2,150,483,740.00**	**1,279,535,385.00**	**844,629,039.04**	**2,993,264,681.09**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	648,083,065.00	2,150,483,740.00	1,279,535,385.00	844,629,039.04	2,993,264,681.09	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**0.00**	**0.00**	**0.00**	**2,500,000,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**0.00**	**0.00**	**0.00**	**0.00**	**2,500,000,000.00**	**0.00**
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	0.00	2,500,000,000.00	0.00

055100400100	Local Government Establishments, Training and						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	mance January to September	2026 Approved Budget	026 Nutrition Tagging
2	*EXPENDITURES*	*341,023,389.62*	*3,105,374,742.00*	*2,972,624,742.00*	*920,762,182.37*	*3,513,298,061.46*	*0.00*
21	*PERSONNEL COST*	*124,623,182.16*	*194,516,742.00*	*194,516,742.00*	*143,783,661.68*	*188,255,967.46*	*0.00*
2101	**SALARY**	**124,623,182.16**	**194,516,742.00**	**194,516,742.00**	**143,783,661.68**	**188,255,967.46**	**0.00**
210101	**SALARIES AND WAGES**	**124,623,182.16**	**194,516,742.00**	**194,516,742.00**	**143,783,661.68**	**188,255,967.46**	**0.00**
21010101	SALARY	124,623,182.16	194,516,742.00	194,516,742.00	143,783,661.68	188,255,967.46	0.00
22	*OTHER RECURRENT COSTS*	*149,946,499.69*	*2,573,108,000.00*	*2,573,108,000.00*	*620,381,914.68*	*2,683,900,000.00*	*0.00*
2202	**OVERHEAD COST**	**149,946,499.69**	**2,073,108,000.00**	**2,073,108,000.00**	**377,350,820.94**	**1,983,900,000.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,800,000.00**	**1,800,000.00**	**1,800,000.00**	**1,491,636.92**	**1,800,000.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,800,000.00	1,800,000.00	1,800,000.00	1,491,636.92	1,800,000.00	0.00
220202	**UTILITIES - GENERAL**	**2,038,000.00**	**2,040,000.00**	**2,040,000.00**	**1,458,950.71**	**2,040,000.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,038,000.00	2,040,000.00	2,040,000.00	1,458,950.71	2,040,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,029,000.02**	**1,508,040,000.00**	**1,508,040,000.00**	**134,180,539.77**	**1,008,040,000.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABL	6,630,000.01	6,640,000.00	6,640,000.00	5,985,652.91	6,640,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	199,000.01	200,000.00	200,000.00	188,082.59	200,000.00	0.00
22020315	Procurement Expenses	1,200,000.00	1,501,200,000.00	1,501,200,000.00	128,006,804.27	1,001,200,000.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,471,000.01**	**3,480,000.00**	**3,480,000.00**	**2,671,900.22**	**3,480,000.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPOR	1,980,000.00	1,980,000.00	1,980,000.00	1,440,707.16	1,980,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTI	1,491,000.01	1,500,000.00	1,500,000.00	1,231,193.07	1,500,000.00	0.00
220205	**TRAINING - GENERAL**	**124,274,999.63**	**547,408,000.00**	**547,408,000.00**	**229,409,637.90**	**958,200,000.00**	**0.00**
22020501	LOCAL TRAINING	7,575,000.02	134,600,000.00	134,600,000.00	115,657,753.59	545,392,000.00	0.00
22020502	INTERNATIONAL TRAINING	116,699,999.61	412,808,000.00	412,808,000.00	113,751,884.30	412,808,000.00	0.00
220206	**OTHER SERVICES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**1,000,000.00**	**867,607.75**	**1,000,000.00**	**0.00**
22020609	Janitorial Services	1,000,000.00	1,000,000.00	1,000,000.00	867,607.75	1,000,000.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENEI**	**1,000,000.00**	**1,000,000.00**	**1,000,000.00**	**764,618.41**	**1,000,000.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,000,000.00	1,000,000.00	764,618.41	1,000,000.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,956,000.01**	**4,960,000.00**	**4,960,000.00**	**3,846,448.19**	**4,960,000.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,956,000.01	3,960,000.00	3,960,000.00	2,856,266.75	3,960,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	1,000,000.00	990,181.44	1,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**3,377,500.02**	**3,380,000.00**	**3,380,000.00**	**2,659,481.07**	**3,380,000.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	798,000.01	800,000.00	800,000.00	615,900.88	800,000.00	0.00
22021014	Planning, Budget Preparation & Final Accounts Ex	1,200,000.00	1,200,000.00	1,200,000.00	972,088.97	1,200,000.00	0.00
22021025	Compensations	1,379,500.01	1,380,000.00	1,380,000.00	1,071,491.23	1,380,000.00	0.00
2203	**LOANS AND ADVANCES**	**0.00**	**500,000,000.00**	**500,000,000.00**	**243,031,093.74**	**700,000,000.00**	**0.00**
220301	**STAFF LOANS & ADVANCES**	**0.00**	**500,000,000.00**	**500,000,000.00**	**243,031,093.74**	**700,000,000.00**	**0.00**
22030108	HOUSING LOANS	0.00	500,000,000.00	500,000,000.00	243,031,093.74	700,000,000.00	0.00
23	*CAPITAL EXPENDITURE*	*66,453,707.77*	*337,750,000.00*	*205,000,000.00*	*156,596,606.01*	*641,142,094.00*	*0.00*
2303	**REHABILITATION / REPAIRS**	**66,453,707.77**	**337,750,000.00**	**205,000,000.00**	**156,596,606.01**	**641,142,094.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**66,453,707.77**	**337,750,000.00**	**205,000,000.00**	**156,596,606.01**	**641,142,094.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	66,453,707.77	337,750,000.00	205,000,000.00	156,596,606.01	641,142,094.00	0.00

011100100200	Office of The Deputy Governor						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	2,333,948,266.13	4,780,400,616.27	4,780,400,616.27	2,984,996,582.79	7,684,040,609.94	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	2,333,948,266.13	4,780,400,616.27	4,780,400,616.27	2,984,996,582.79	7,684,040,609.94	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,333,948,266.13	4,780,400,616.27	4,780,400,616.27	2,984,996,582.79	7,684,040,609.94	0.00

011100200100	Office of The Special Advisers, Senior Special Assis						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	234,758,921.00	2,478,168,000.00	2,478,168,000.00	473,205,098.53	0.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	234,758,921.00	0.00	0.00	0.00	0.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	234,758,921.00	0.00	0.00	0.00	0.00	0.00
7013	GENERAL SERVICES	0.00	2,478,168,000.00	2,478,168,000.00	473,205,098.53	0.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	2,478,168,000.00	2,478,168,000.00	473,205,098.53	0.00	0.00

011100500100	Office of Sustainable Development Goals and Inve						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	971,401,444.46	3,426,625,000.00	3,151,882,357.00	972,442,511.54	4,511,590,090.00	0.00
7013	GENERAL SERVICES	971,401,444.46	3,426,625,000.00	3,151,882,357.00	972,442,511.54	4,511,590,090.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	971,401,444.46	3,426,625,000.00	3,151,882,357.00	972,442,511.54	4,511,590,090.00	0.00
704	ECONOMIC AFFAIRS	115,902,909.36	186,287,224.21	186,287,224.21	141,881,368.28	180,405,836.50	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR	115,902,909.36	186,287,224.21	186,287,224.21	141,881,368.28	180,405,836.50	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	115,902,909.36	186,287,224.21	186,287,224.21	141,881,368.28	180,405,836.50	0.00

011100800100	Lagos State Emergency Management Agency (LAS						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	2,246,305,488.55	2,451,740,380.10	2,451,740,380.10	2,100,668,124.88	2,960,173,370.45	0.00
7109	SOCIAL PROTECTION N.E.C.	2,246,305,488.55	2,451,740,380.10	2,451,740,380.10	2,100,668,124.88	2,960,173,370.45	0.00
71091	SOCIAL PROTECTION N.E.C.	2,246,305,488.55	2,451,740,380.10	2,451,740,380.10	2,100,668,124.88	2,960,173,370.45	0.00

011100900100	Lagos State Emergency Command and Control Cer						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	0.00	142,625,000.00	142,625,000.00	140,000,000.00	2,321,375,000.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	142,625,000.00	142,625,000.00	140,000,000.00	2,321,375,000.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	142,625,000.00	142,625,000.00	140,000,000.00	2,321,375,000.00	0.00

011101000100	Lagos State Public Procurement Agency (LASPPA)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	925,734,583.01	1,759,806,421.74	1,600,954,421.74	1,340,002,617.06	2,684,261,557.96	0.00
7013	GENERAL SERVICES	925,734,583.01	1,759,806,421.74	1,600,954,421.74	1,340,002,617.06	2,684,261,557.96	0.00
70133	OTHER GENERAL SERVICES	925,734,583.01	1,759,806,421.74	1,600,954,421.74	1,340,002,617.06	2,684,261,557.96	0.00

011102100100	Lagos State Liaison Office - Lagos						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	300,707,172.02	576,564,173.00	469,493,882.00	384,315,139.86	6,629,794,697.00	0.00
7013	GENERAL SERVICES	300,707,172.02	576,564,173.00	469,493,882.00	384,315,139.86	6,629,794,697.00	0.00
70133	OTHER GENERAL SERVICES	300,707,172.02	576,564,173.00	469,493,882.00	384,315,139.86	6,629,794,697.00	0.00

011102400100	Lagos Safety Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	1,331,389,171.19	2,246,857,212.88	2,046,857,212.88	679,074,157.85	8,360,836,009.48	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,331,389,171.19	2,246,857,212.88	2,046,857,212.88	679,074,157.85	8,360,836,009.48	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,331,389,171.19	2,246,857,212.88	2,046,857,212.88	679,074,157.85	8,360,836,009.48	0.00

011103300100	Lagos State Aids Control Agency (LSACA)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	462,836,076.90	791,206,629.46	719,206,629.46	624,201,372.11	1,065,846,386.55	0.00
7074	PUBLIC HEALTH SERVICES	462,836,076.90	791,206,629.46	719,206,629.46	624,201,372.11	1,065,846,386.55	0.00
70741	PUBLIC HEALTH SERVICES	462,836,076.90	791,206,629.46	719,206,629.46	624,201,372.11	1,065,846,386.55	0.00

011103400100	Office of Transformation, Creativity and Innovatio						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	370,701,020.95	795,432,706.53	710,432,706.53	458,882,131.20	1,042,208,547.92	0.00
7013	GENERAL SERVICES	370,701,020.95	795,432,706.53	710,432,706.53	458,882,131.20	1,042,208,547.92	0.00
70133	OTHER GENERAL SERVICES	370,701,020.95	795,432,706.53	710,432,706.53	458,882,131.20	1,042,208,547.92	0.00

011105100100	Lagos State Lotteries Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	1,998,614,941.33	10,100,000,000.00	10,100,000,000.00	523,726,171.58	35,200,000,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUF	1,998,614,941.33	10,100,000,000.00	10,100,000,000.00	523,726,171.58	35,200,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,998,614,941.33	10,100,000,000.00	10,100,000,000.00	523,726,171.58	35,200,000,000.00	0.00

011110100100	Office of E-GIS						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	9,155,182,241.06	10,235,000,000.00	15,735,000,000.00	3,213,246,448.93	10,840,783,764.35	0.00
7061	HOUSING DEVELOPMENT	9,155,182,241.06	10,235,000,000.00	15,735,000,000.00	3,213,246,448.93	10,840,783,764.35	0.00
70611	HOUSING DEVELOPMENT	9,155,182,241.06	10,235,000,000.00	15,735,000,000.00	3,213,246,448.93	10,840,783,764.35	0.00

011110500100	Office of The Chief of Staff						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	4,445,315,211.28	7,431,417,182.32	7,431,417,182.32	6,528,140,439.17	9,496,479,859.16	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	4,445,315,211.28	7,431,417,182.32	7,431,417,182.32	6,528,140,439.17	9,496,479,859.16	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	4,445,315,211.28	7,431,417,182.32	7,431,417,182.32	6,528,140,439.17	9,496,479,859.16	0.00
703	PUBLIC ORDER AND SAFETY	930,214,864.82	2,015,814,382.00	2,015,814,382.00	2,015,409,000.00	2,397,240,765.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	930,214,864.82	2,015,814,382.00	2,015,814,382.00	2,015,409,000.00	2,397,240,765.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	930,214,864.82	2,015,814,382.00	2,015,814,382.00	2,015,409,000.00	2,397,240,765.00	0.00

011111100100	Office of Public Private Partnership						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	969,488,619.71	1,887,119,883.00	1,887,119,883.00	992,654,985.31	3,170,788,199.18	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUF	969,488,619.71	1,887,119,883.00	1,887,119,883.00	992,654,985.31	3,170,788,199.18	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	969,488,619.71	1,887,119,883.00	1,887,119,883.00	992,654,985.31	3,170,788,199.18	0.00

011113600100	Fire Service						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	3,856,489,033.09	9,271,814,911.96	7,776,810,687.96	4,707,472,543.64	9,409,187,993.00	0.00
7032	FIRE PROTECTION SERVICES	3,856,489,033.09	9,271,814,911.96	7,776,810,687.96	4,707,472,543.64	9,409,187,993.00	0.00
70321	FIRE PROTECTION SERVICES	3,856,489,033.09	9,271,814,911.96	7,776,810,687.96	4,707,472,543.64	9,409,187,993.00	0.00

011113700100	Neighbourhood Safety Agency						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	7,946,661,299.04	19,226,892,385.44	18,116,609,135.44	12,211,688,130.18	20,042,094,122.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	7,946,661,299.04	19,226,892,385.44	18,116,609,135.44	12,211,688,130.18	20,042,094,122.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	7,946,661,299.04	19,226,892,385.44	18,116,609,135.44	12,211,688,130.18	20,042,094,122.00	0.00

011113800100	Lagos State Records and Archives Bureau						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	99,894,854.41	194,200,000.00	194,200,000.00	179,658,958.58	482,000,000.00	0.00
7013	GENERAL SERVICES	99,894,854.41	194,200,000.00	194,200,000.00	179,658,958.58	482,000,000.00	0.00
70133	OTHER GENERAL SERVICES	99,894,854.41	194,200,000.00	194,200,000.00	179,658,958.58	482,000,000.00	0.00
709	EDUCATION	89,549,353.00	195,000,000.00	61,281,501.00	14,281,500.54	419,894,594.00	0.00
7096	SUBSIDIARY SERVICES TO EDUCATION	89,549,353.00	195,000,000.00	61,281,501.00	14,281,500.54	419,894,594.00	0.00
70961	SUBSIDIARY SERVICES TO EDUCATION	89,549,353.00	195,000,000.00	61,281,501.00	14,281,500.54	419,894,594.00	0.00

011111200100	Office of Internal Audit						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	433,876,104.15	1,087,112,003.70	1,087,112,003.70	519,146,095.30	1,863,473,338.07	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	433,876,104.15	1,087,112,003.70	1,087,112,003.70	519,146,095.30	1,863,473,338.07	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	433,876,104.15	1,087,112,003.70	1,087,112,003.70	519,146,095.30	1,863,473,338.07	0.00

011114000100	Parastatals Monitoring Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	546,626,671.82	1,171,027,771.31	1,039,949,875.31	735,959,320.79	1,784,883,712.87	0.00
7013	GENERAL SERVICES	546,626,671.82	1,171,027,771.31	1,039,949,875.31	735,959,320.79	1,784,883,712.87	0.00
70133	OTHER GENERAL SERVICES	546,626,671.82	1,171,027,771.31	1,039,949,875.31	735,959,320.79	1,784,883,712.87	0.00

011114100100	Office of Political,Legislative and Civic Engagemen						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	2,540,167,142.52	4,270,871,814.21	4,270,871,814.21	2,770,550,166.15	6,741,532,137.71	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	2,540,167,142.52	4,270,871,814.21	4,270,871,814.21	2,770,550,166.15	6,741,532,137.71	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,540,167,142.52	4,270,871,814.21	4,270,871,814.21	2,770,550,166.15	6,741,532,137.71	0.00

016100100400	Cabinet Secretariat Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	1,742,805,121.98	2,619,539,198.60	2,619,539,198.60	2,187,295,082.51	3,720,083,255.54	0.00
7013	GENERAL SERVICES	1,742,805,121.98	2,619,539,198.60	2,619,539,198.60	2,187,295,082.51	3,720,083,255.54	0.00
70133	OTHER GENERAL SERVICES	1,742,805,121.98	2,619,539,198.60	2,619,539,198.60	2,187,295,082.51	3,720,083,255.54	0.00

011200300100	State House of Assembly						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	45,000,329,110.53	124,746,847,278.03	124,746,847,278.03	35,571,985,953.37	123,633,482,178.44	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	45,000,329,110.53	124,746,847,278.03	124,746,847,278.03	35,571,985,953.37	122,783,482,178.44	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	44,900,386,973.01	124,646,847,278.03	124,646,847,278.03	35,564,364,912.49	122,683,482,178.44	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	99,942,137.52	100,000,000.00	100,000,000.00	7,621,040.87	100,000,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	0.00	850,000,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	0.00	0.00	0.00	850,000,000.00	0.00

011200400100	House of Assembly Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	116,751,659.00	226,753,608.17	226,753,608.17	140,704,552.19	215,001,723.86	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	116,751,659.00	226,753,608.17	226,753,608.17	140,704,552.19	215,001,723.86	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	116,751,659.00	226,753,608.17	226,753,608.17	140,704,552.19	215,001,723.86	0.00

012300100100	Ministry of Information and Strategy and Strategy						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	1,793,796,109.27	3,895,163,361.62	3,739,986,861.62	2,090,819,270.19	6,601,072,301.98	5,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,793,796,109.27	3,895,163,361.62	3,739,986,861.62	2,090,819,270.19	6,601,072,301.98	5,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	1,793,796,109.27	3,895,163,361.62	3,739,986,861.62	2,090,819,270.19	6,601,072,301.98	5,000,000.00

012300300100	Lagos State Television Service						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	385,728,842.72	2,460,000,000.00	1,920,000,000.00	384,049,889.47	3,770,215,675.25	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	385,728,842.72	2,460,000,000.00	1,920,000,000.00	384,049,889.47	3,770,215,675.25	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	385,728,842.72	2,460,000,000.00	1,920,000,000.00	384,049,889.47	3,770,215,675.25	0.00

012300400100	Lagos State Radio Services						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	487,210,348.46	1,640,951,350.00	1,110,951,350.00	567,188,704.72	1,743,175,956.87	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	487,210,348.46	1,640,951,350.00	1,110,951,350.00	567,188,704.72	1,743,175,956.87	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	487,210,348.46	1,640,951,350.00	1,110,951,350.00	567,188,704.72	1,743,175,956.87	0.00

012300400200	Lagos State Traffic Radio						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	647,339,661.00	1,546,281,250.25	905,344,347.25	744,459,095.28	1,698,004,863.38	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	647,339,661.00	1,546,281,250.25	905,344,347.25	744,459,095.28	1,698,004,863.38	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	647,339,661.00	1,546,281,250.25	905,344,347.25	744,459,095.28	1,698,004,863.38	0.00

012301300100	Lagos State Printing CorporationPrinting and Publ						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	13,498,177,314.69	20,380,000,000.00	17,153,473,000.00	6,299,839,150.07	23,106,690,518.00	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	13,498,177,314.69	20,380,000,000.00	17,153,473,000.00	6,299,839,150.07	23,106,690,518.00	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	13,498,177,314.69	20,380,000,000.00	17,153,473,000.00	6,299,839,150.07	23,106,690,518.00	0.00

012500500100	Establishment and Training						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	25,617,023,960.32	59,186,364,146.34	36,785,989,146.34	22,410,308,790.06	50,750,952,909.07	0.00
7013	GENERAL SERVICES	25,617,023,960.32	59,186,364,146.34	36,785,989,146.34	22,410,308,790.06	50,750,952,909.07	0.00
70131	GENERAL PERSONNEL SERVICES	25,617,023,960.32	59,186,364,146.34	36,785,989,146.34	22,410,308,790.06	50,750,952,909.07	0.00
709	EDUCATION	118,025,765.00	160,875,000.00	160,875,000.00	3,000,000.00	175,500,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	118,025,765.00	160,875,000.00	160,875,000.00	3,000,000.00	175,500,000.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	118,025,765.00	160,875,000.00	160,875,000.00	3,000,000.00	175,500,000.00	0.00
710	SOCIAL PROTECTION	500,000,000.00	697,509,817.05	697,509,817.05	0.00	0.00	0.00
7102	OLD AGE	500,000,000.00	697,509,817.05	697,509,817.05	0.00	0.00	0.00
71021	OLD AGE	500,000,000.00	697,509,817.05	697,509,817.05	0.00	0.00	0.00

012500600100	Public Service Staff Development Center						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	823,139,910.42	1,458,800,000.00	1,758,800,000.00	1,119,560,266.32	1,857,807,089.99	0.00
7013	GENERAL SERVICES	823,139,910.42	1,458,800,000.00	1,758,800,000.00	1,119,560,266.32	1,857,807,089.99	0.00
70131	GENERAL PERSONNEL SERVICES	823,139,910.42	1,458,800,000.00	1,758,800,000.00	1,119,560,266.32	1,857,807,089.99	0.00

012500700100	Public Service Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	4,643,307,125.32	8,827,715,635.28	8,827,715,635.28	5,296,565,808.94	17,610,662,200.43	0.00
7013	GENERAL SERVICES	4,643,307,125.32	8,827,715,635.28	8,827,715,635.28	5,296,565,808.94	17,610,662,200.43	0.00
70131	GENERAL PERSONNEL SERVICES	4,643,307,125.32	8,827,715,635.28	8,827,715,635.28	5,296,565,808.94	17,610,662,200.43	0.00
706	HOUSING AND COMMUNITY AMMENITIES	1,988,061,596.47	3,300,000,000.00	3,300,000,000.00	2,207,523,303.96	3,350,000,000.00	0.00
7061	HOUSING DEVELOPMENT	1,988,061,596.47	3,300,000,000.00	3,300,000,000.00	2,207,523,303.96	3,350,000,000.00	0.00
70611	HOUSING DEVELOPMENT	1,988,061,596.47	3,300,000,000.00	3,300,000,000.00	2,207,523,303.96	3,350,000,000.00	0.00

012500800100	Public Service Staff Club						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	160,723,328.57	397,250,000.00	397,250,000.00	214,195,189.63	1,107,795,368.00	0.00
7013	GENERAL SERVICES	160,723,328.57	397,250,000.00	397,250,000.00	214,195,189.63	1,107,795,368.00	0.00
70131	GENERAL PERSONNEL SERVICES	78,323,328.57	190,000,000.00	190,000,000.00	152,037,015.13	396,185,267.00	0.00
70133	OTHER GENERAL SERVICES	82,400,000.00	207,250,000.00	207,250,000.00	62,158,174.50	711,610,101.00	0.00

014000100100	Office of the Auditor General State						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	1,341,477,268.47	3,463,081,960.01	3,463,081,960.01	2,519,769,041.96	4,083,608,647.73	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	1,341,025,139.49	3,462,581,960.01	3,462,581,960.01	2,519,592,368.32	4,083,108,647.73	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,341,025,139.49	3,462,581,960.01	3,462,581,960.01	2,519,592,368.32	4,083,108,647.73	0.00
7015	R&D GENERAL PUBLIC SERVICES	452,128.98	500,000.00	500,000.00	176,673.64	500,000.00	0.00
70151	R&D GENERAL PUBLIC SERVICES	452,128.98	500,000.00	500,000.00	176,673.64	500,000.00	0.00

014000200100	Office of the Auditor General for Local Governmer						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	950,620,226.99	1,877,348,380.70	1,877,348,380.70	1,361,915,673.55	2,317,135,177.92	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	950,620,226.99	1,877,348,380.70	1,877,348,380.70	1,361,915,673.55	2,317,135,177.92	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	950,620,226.99	1,877,348,380.70	1,877,348,380.70	1,361,915,673.55	2,317,135,177.92	0.00

014000300100	Audit Service Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	496,719,119.46	958,506,598.53	958,506,598.53	748,534,002.25	1,394,163,079.88	0.00
7013	GENERAL SERVICES	496,719,119.46	958,506,598.53	958,506,598.53	748,534,002.25	1,394,163,079.88	0.00
70131	GENERAL PERSONNEL SERVICES	496,719,119.46	958,506,598.53	958,506,598.53	748,534,002.25	1,394,163,079.88	0.00

014700100100	Lagos State Civil Service Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	944,440,221.84	1,623,358,781.54	1,623,358,781.54	1,044,858,680.14	1,837,867,375.63	0.00
7013	GENERAL SERVICES	944,440,221.84	1,623,358,781.54	1,623,358,781.54	1,044,858,680.14	1,837,867,375.63	0.00
70131	GENERAL PERSONNEL SERVICES	944,440,221.84	1,623,358,781.54	1,623,358,781.54	1,044,858,680.14	1,837,867,375.63	0.00

014700200100	Lagos State Pension Commission (LASPEC)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	45,368,694,567.17	48,080,346,562.05	47,970,152,187.05	27,011,971,001.64	55,652,466,985.50	0.00
7102	OLD AGE	45,368,694,567.17	48,080,346,562.05	47,970,152,187.05	27,011,971,001.64	55,652,466,985.50	0.00
71021	OLD AGE	45,368,694,567.17	48,080,346,562.05	47,970,152,187.05	27,011,971,001.64	55,652,466,985.50	0.00

014900100100	Local Government Service Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	2,461,486,138.91	1,543,085,027.56	1,543,085,027.56	953,059,861.14	1,996,258,421.15	0.00
7013	GENERAL SERVICES	2,461,486,138.91	1,543,085,027.56	1,543,085,027.56	953,059,861.14	1,996,258,421.15	0.00
70131	GENERAL PERSONNEL SERVICES	2,461,486,138.91	1,543,085,027.56	1,543,085,027.56	953,059,861.14	1,996,258,421.15	0.00

014800100100	Lagos Independent Electoral Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	780,221,542.42	9,726,186,486.20	9,680,503,695.20	9,554,594,175.05	5,078,633,414.00	0.00
7013	GENERAL SERVICES	260,548,567.32	423,721,895.00	423,721,895.00	325,310,388.73	458,258,777.00	0.00
70133	OTHER GENERAL SERVICES	260,548,567.32	423,721,895.00	423,721,895.00	325,310,388.73	458,258,777.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	519,672,975.10	9,302,464,591.20	9,256,781,800.20	9,229,283,786.32	4,620,374,637.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	519,672,975.10	9,302,464,591.20	9,256,781,800.20	9,229,283,786.32	4,620,374,637.00	0.00

012400100100	Ministry of Home Affairs						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	6,948,263,060.02	8,939,471,547.66	8,939,471,547.66	5,888,821,385.50	15,293,301,444.43	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	6,948,263,060.02	8,939,471,547.66	8,939,471,547.66	5,888,821,385.50	15,293,301,444.43	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	6,948,263,060.02	8,939,471,547.66	8,939,471,547.66	5,888,821,385.50	15,293,301,444.43	0.00

012403700100	Muslim Pilgrims' Welfare Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	14,233,948,827.50	25,170,000,000.00	25,170,000,000.00	12,816,865,146.09	30,350,000,000.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	14,233,948,827.50	25,170,000,000.00	25,170,000,000.00	12,816,865,146.09	30,350,000,000.00	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	14,233,948,827.50	25,170,000,000.00	25,170,000,000.00	12,816,865,146.09	30,350,000,000.00	0.00

012403800100	Christian Pilgrims' Welfare Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	22,280,050.01	1,526,500,000.00	1,526,500,000.00	241,503,506.34	1,702,000,000.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	22,280,050.01	1,526,500,000.00	1,526,500,000.00	241,503,506.34	1,702,000,000.00	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	22,280,050.01	1,526,500,000.00	1,526,500,000.00	241,503,506.34	1,702,000,000.00	0.00

016500100100	Ministry of Special Duties & Inter-Governmental R						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	820,029,919.37	1,110,131,277.00	1,110,131,277.00	646,265,000.00	1,219,218,150.00	0.00
7013	GENERAL SERVICES	820,029,919.37	1,110,131,277.00	1,110,131,277.00	646,265,000.00	1,219,218,150.00	0.00
70133	OTHER GENERAL SERVICES	820,029,919.37	1,110,131,277.00	1,110,131,277.00	646,265,000.00	1,219,218,150.00	0.00
703	PUBLIC ORDER AND SAFETY	32,618,898,149.66	36,433,191,686.32	33,826,836,561.32	11,019,824,465.35	29,889,747,748.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	32,618,898,149.66	36,433,191,686.32	33,826,836,561.32	11,019,824,465.35	29,889,747,748.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	32,618,898,149.66	36,433,191,686.32	33,826,836,561.32	11,019,824,465.35	29,889,747,748.00	0.00

021500100100	Ministry of Agriculture Hqtrs						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	30,483,013,510.22	78,674,697,525.72	67,671,017,294.72	38,970,032,294.98	79,365,050,825.29	80,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	30,481,212,942.04	78,672,697,525.72	67,669,017,294.72	38,968,531,141.36	79,363,050,825.29	80,000,000.00
70421	AGRICULTURE	30,481,212,942.04	78,672,697,525.72	67,669,017,294.72	38,968,531,141.36	79,363,050,825.29	80,000,000.00
7048	R & D ECONOMIC AFFAIRS	1,800,568.19	2,000,000.00	2,000,000.00	1,501,153.62	2,000,000.00	0.00
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUN	1,800,568.19	2,000,000.00	2,000,000.00	1,501,153.62	2,000,000.00	0.00

021510200100	Agricultural Development Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	232,702,643.45	500,000,000.00	500,000,000.00	220,758,547.37	500,000,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	232,702,643.45	500,000,000.00	500,000,000.00	220,758,547.37	500,000,000.00	0.00
70421	AGRICULTURE	232,702,643.45	500,000,000.00	500,000,000.00	220,758,547.37	500,000,000.00	0.00

021510700100	Lagos State Coconut Development Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	19,999,020.00	80,000,000.00	80,000,000.00	16,761,844.96	80,000,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	19,999,020.00	80,000,000.00	80,000,000.00	16,761,844.96	80,000,000.00	0.00
70421	AGRICULTURE	19,999,020.00	80,000,000.00	80,000,000.00	16,761,844.96	80,000,000.00	0.00

021511000100	Lagos State Agric Input Supply Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	42,281,831.65	300,000,000.00	300,000,000.00	119,249,111.31	300,000,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	42,281,831.65	300,000,000.00	300,000,000.00	119,249,111.31	300,000,000.00	0.00
70421	AGRICULTURE	42,281,831.65	300,000,000.00	300,000,000.00	119,249,111.31	300,000,000.00	0.00

021511300100	Agricultural Land Holding Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	43,473,508.25	120,000,000.00	120,000,000.00	34,177,152.51	200,000,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	43,473,508.25	120,000,000.00	120,000,000.00	34,177,152.51	200,000,000.00	0.00
70421	AGRICULTURE	43,473,508.25	120,000,000.00	120,000,000.00	34,177,152.51	200,000,000.00	0.00

022000100100	Ministry of Finance						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	11,336,330,269.80	14,885,097,774.53	13,004,752,774.53	9,400,223,127.79	20,857,648,199.32	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	11,336,330,269.80	14,885,097,774.53	13,004,752,774.53	9,400,223,127.79	20,857,648,199.32	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	11,336,330,269.80	14,885,097,774.53	13,004,752,774.53	9,400,223,127.79	20,857,648,199.32	0.00

022000200100	Debt Management Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	387,064,143,443.61	410,172,659,770.40	410,172,659,770.40	331,597,222,434.05	600,993,816,290.17	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	361,561,353.57	1,367,721,297.49	1,367,721,297.49	556,419,036.24	8,609,730,282.97	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	361,561,353.57	1,367,721,297.49	1,367,721,297.49	556,419,036.24	8,609,730,282.97	0.00
7017	PUBLIC DEBT TRANSACTIONS	386,702,582,090.04	408,804,938,472.91	408,804,938,472.91	331,040,803,397.81	592,384,086,007.20	0.00
70171	PUBLIC DEBT TRANSACTIONS	386,702,582,090.04	408,804,938,472.91	408,804,938,472.91	331,040,803,397.81	592,384,086,007.20	0.00

022000700100	Office of The Accountant General/State Treasury (						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	69,884,614,902.92	106,165,227,222.51	127,911,885,022.51	104,877,194,485.81	225,753,760,508.25	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	69,884,614,902.92	106,165,227,222.51	127,911,885,022.51	104,877,194,485.81	225,753,760,508.25	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	69,884,614,902.92	106,165,227,222.51	127,911,885,022.51	104,877,194,485.81	225,753,760,508.25	0.00

022000800100	Lagos State Internal Revenue Service						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	33,016,495,656.91	50,767,658,833.98	50,767,658,833.98	36,291,001,136.27	97,018,104,752.39	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	33,016,495,656.91	50,767,658,833.98	50,767,658,833.98	36,291,001,136.27	97,018,104,752.39	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	33,016,495,656.91	50,767,658,833.98	50,767,658,833.98	36,291,001,136.27	97,018,104,752.39	0.00

022200100100	Ministry of Commerce, Cooperatives, Trade and Ir						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	2,902,760,449.55	10,216,071,371.35	5,236,062,333.35	3,446,498,546.11	18,506,824,468.45	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUF	2,902,760,449.55	10,216,071,371.35	5,236,062,333.35	3,446,498,546.11	18,506,824,468.45	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,902,760,449.55	10,216,071,371.35	5,236,062,333.35	3,446,498,546.11	18,506,824,468.45	0.00

022200900100	Lagos Consumer Protection Agency						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	292,252,493.80	1,470,375,000.00	1,015,000,000.00	691,397,955.96	1,777,710,769.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUF	292,252,493.80	1,470,375,000.00	1,015,000,000.00	691,397,955.96	1,777,710,769.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	292,252,493.80	1,470,375,000.00	1,015,000,000.00	691,397,955.96	1,777,710,769.00	0.00

022205300100	Lagos State Market Development Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	34,878,200.00	35,000,000.00	35,000,000.00	25,527,784.86	40,000,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUF	34,878,200.00	35,000,000.00	35,000,000.00	25,527,784.86	40,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	34,878,200.00	35,000,000.00	35,000,000.00	25,527,784.86	40,000,000.00	0.00

022205500100	Lagos State Cooperative College						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	418,704,699.07	985,125,000.00	813,978,500.00	415,743,332.29	1,982,600,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUF	418,704,699.07	985,125,000.00	813,978,500.00	415,743,332.29	1,982,600,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	418,704,699.07	985,125,000.00	813,978,500.00	415,743,332.29	1,982,600,000.00	0.00

022205600100	Central Business District						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	450,722,560.96	1,178,888,932.64	698,076,778.64	442,705,636.36	1,568,443,494.33	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUF	450,722,560.96	1,178,888,932.64	698,076,778.64	442,705,636.36	1,568,443,494.33	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	450,722,560.96	1,178,888,932.64	698,076,778.64	442,705,636.36	1,568,443,494.33	0.00

022700100100	Ministry of Wealth Creation and Employment						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	2,741,120,641.53	4,165,983,963.00	4,165,983,963.00	1,581,096,258.33	5,109,155,045.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUF	2,741,120,641.53	4,165,983,963.00	4,165,983,963.00	1,581,096,258.33	5,109,155,045.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,741,120,641.53	4,165,983,963.00	4,165,983,963.00	1,581,096,258.33	5,109,155,045.00	0.00
710	SOCIAL PROTECTION	2,192,733,535.59	3,622,361,038.60	735,437,342.60	2,170,425,135.17	6,450,705,593.90	0.00
7105	UNEMPLOYMENT	2,192,733,535.59	3,622,361,038.60	735,437,342.60	2,170,425,135.17	6,450,705,593.90	0.00
71051	UNEMPLOYMENT	2,192,733,535.59	3,622,361,038.60	735,437,342.60	2,170,425,135.17	6,450,705,593.90	0.00

022700700100	Empolyment Trust Fund						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	600,000,000.00	600,000,000.00	600,000,000.00	1,484,334,797.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUF	0.00	600,000,000.00	600,000,000.00	600,000,000.00	1,484,334,797.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	600,000,000.00	600,000,000.00	600,000,000.00	1,484,334,797.00	0.00
710	SOCIAL PROTECTION	1,700,000,000.00	1,462,500,000.00	1,462,500,000.00	0.00	2,193,750,000.00	0.00
7105	UNEMPLOYMENT	1,700,000,000.00	1,462,500,000.00	1,462,500,000.00	0.00	2,193,750,000.00	0.00
71051	UNEMPLOYMENT	1,700,000,000.00	1,462,500,000.00	1,462,500,000.00	0.00	2,193,750,000.00	0.00

022800100100	Ministry of Innovation, Science and Technology						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	9,764,358,732.46	16,474,576,123.16	11,386,949,808.16	4,017,235,346.85	24,821,877,285.00	0.00
7013	GENERAL SERVICES	9,764,358,732.46	16,474,576,123.16	11,386,949,808.16	4,017,235,346.85	24,821,877,285.00	0.00
70133	OTHER GENERAL SERVICES	9,764,358,732.46	16,474,576,123.16	11,386,949,808.16	4,017,235,346.85	24,821,877,285.00	0.00

022810200100	Lagos State Residents Registration Agency (LASRR						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	7,618,702,199.33	4,771,075,000.00	1,373,074,817.00	734,833,126.79	5,575,817,221.24	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	7,618,702,199.33	4,771,075,000.00	1,373,074,817.00	734,833,126.79	5,575,817,221.24	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	7,618,702,199.33	4,771,075,000.00	1,373,074,817.00	734,833,126.79	5,575,817,221.24	0.00

022900100100	Ministry of Transportation						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	10,875,042,994.34	22,718,956,712.57	21,995,574,442.57	13,032,183,284.34	31,390,508,571.88	0.00
7045	TRANSPORT	10,875,042,994.34	22,718,956,712.57	21,995,574,442.57	13,032,183,284.34	31,390,508,571.88	0.00
70451	ROAD TRANSPORT	10,875,042,994.34	22,718,956,712.57	21,995,574,442.57	13,032,183,284.34	31,390,508,571.88	0.00

022905300100	Lagos State Metropolitan Area Transport Authorit						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	273,994,715,299.04	218,129,400,616.00	222,129,400,616.00	95,071,170,090.86	302,812,582,796.00	0.00
7045	TRANSPORT	273,994,715,299.04	218,129,400,616.00	222,129,400,616.00	95,071,170,090.86	302,812,582,796.00	0.00
70451	ROAD TRANSPORT	16,143,912,587.65	24,104,797,136.00	28,104,797,136.00	9,737,775,017.39	30,520,615,160.00	0.00
70453	RAILWAY TRANSPORT	257,850,802,711.39	194,024,603,480.00	194,024,603,480.00	85,333,395,073.47	272,291,967,636.00	0.00

022905300200	Lagos Bus Service Limited						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	1,836,557,262.03	2,046,999,159.00	1,653,793,326.00	1,321,925,269.52	2,967,255,882.00	0.00
7045	TRANSPORT	1,836,557,262.03	2,046,999,159.00	1,653,793,326.00	1,321,925,269.52	2,967,255,882.00	0.00
70451	ROAD TRANSPORT	1,836,557,262.03	2,046,999,159.00	1,653,793,326.00	1,321,925,269.52	2,967,255,882.00	0.00

022905300300	Lagos State Ferry Services						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	1,771,220,983.36	4,646,253,027.00	2,334,397,203.00	1,028,851,039.29	7,806,339,079.00	0.00
7045	TRANSPORT	1,771,220,983.36	4,646,253,027.00	2,334,397,203.00	1,028,851,039.29	7,806,339,079.00	0.00
70452	WATER TRANSPORT	1,771,220,983.36	4,646,253,027.00	2,334,397,203.00	1,028,851,039.29	7,806,339,079.00	0.00

022905400100	Lagos State Drivers' Institute						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	256,352,302.43	377,616,681.56	281,761,690.56	197,937,917.89	708,065,998.00	0.00
7045	TRANSPORT	256,352,302.43	377,616,681.56	281,761,690.56	197,937,917.89	708,065,998.00	0.00
70451	ROAD TRANSPORT	256,352,302.43	377,616,681.56	281,761,690.56	197,937,917.89	708,065,998.00	0.00

022905800100	Motor Vehicle Administration Agency						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	5,344,145,347.41	7,976,839,510.32	7,976,839,510.32	2,690,107,416.27	12,506,706,769.20	0.00
7045	TRANSPORT	5,344,145,347.41	7,976,839,510.32	7,976,839,510.32	2,690,107,416.27	12,506,706,769.20	0.00
70451	ROAD TRANSPORT	5,344,145,347.41	7,976,839,510.32	7,976,839,510.32	2,690,107,416.27	12,506,706,769.20	0.00

022905800200	Lagos State Number Plate & Production Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	9,309,790,290.36	12,867,501,124.00	12,867,501,124.00	5,674,728,514.46	16,680,268,987.94	0.00
7045	TRANSPORT	4,434,014,728.00	6,007,729,249.00	6,007,729,249.00	3,435,444,553.10	8,791,540,332.00	0.00
70451	ROAD TRANSPORT	4,434,014,728.00	6,007,729,249.00	6,007,729,249.00	3,435,444,553.10	8,791,540,332.00	0.00
7048	R & D ECONOMIC AFFAIRS	4,875,775,562.36	6,859,771,875.00	6,859,771,875.00	2,239,283,961.36	7,888,728,655.94	0.00
70485	R & D TRANSPORT	4,875,775,562.36	6,859,771,875.00	6,859,771,875.00	2,239,283,961.36	7,888,728,655.94	0.00

022905500100	Lagos State Traffic Management Agency (LASTMA						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	9,470,423,449.90	13,903,795,447.40	13,796,441,757.40	11,509,840,721.91	18,562,985,490.76	0.00
7045	TRANSPORT	9,470,423,449.90	13,903,795,447.40	13,796,441,757.40	11,509,840,721.91	18,562,985,490.76	0.00
70451	ROAD TRANSPORT	9,470,423,449.90	13,903,795,447.40	13,796,441,757.40	11,509,840,721.91	18,562,985,490.76	0.00

022905700100	Lagos State Waterways Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	6,513,663,419.73	8,469,444,735.00	6,407,008,259.00	3,509,787,080.05	156,930,345,979.27	0.00
7045	TRANSPORT	6,000,972,007.00	7,469,444,735.00	5,407,008,259.00	2,889,753,154.44	155,194,345,979.27	0.00
70452	WATER TRANSPORT	6,000,972,007.00	7,469,444,735.00	5,407,008,259.00	2,889,753,154.44	155,194,345,979.27	0.00
7048	R & D ECONOMIC AFFAIRS	512,691,412.73	1,000,000,000.00	1,000,000,000.00	620,033,925.61	1,736,000,000.00	0.00
70485	R & D TRANSPORT	512,691,412.73	1,000,000,000.00	1,000,000,000.00	620,033,925.61	1,736,000,000.00	0.00

022905600100	Lagos State Parking Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	3,774,586,086.09	5,450,184,841.00	5,450,184,841.00	2,696,659,432.45	4,837,670,096.00	0.00
7045	TRANSPORT	2,291,738,036.91	3,491,313,315.00	3,491,313,315.00	1,600,442,097.57	2,488,038,448.00	0.00
70451	ROAD TRANSPORT	2,291,738,036.91	3,491,313,315.00	3,491,313,315.00	1,600,442,097.57	2,488,038,448.00	0.00
7048	R & D ECONOMIC AFFAIRS	1,482,848,049.18	1,958,871,526.00	1,958,871,526.00	1,096,217,334.88	2,349,631,648.00	0.00
70485	R & D TRANSPORT	1,482,848,049.18	1,958,871,526.00	1,958,871,526.00	1,096,217,334.88	2,349,631,648.00	0.00

023100100100	Ministry of Energy & Mineral Resources Developn						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	1,653,221,596.90	106,857,839,380.79	96,643,335,000.79	9,609,263,589.92	18,902,518,358.92	0.00
7043	FUEL AND ENERGY	642,135,119.71	82,049,198,668.00	74,049,198,668.00	6,600,922,597.22	10,750,303,445.42	0.00
70435	ELECTRICITY	642,135,119.71	82,049,198,668.00	74,049,198,668.00	6,600,922,597.22	10,750,303,445.42	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	1,011,086,477.19	24,808,640,712.79	22,594,136,332.79	3,008,340,992.70	8,152,214,913.50	0.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MI	1,011,086,477.19	24,808,640,712.79	22,594,136,332.79	3,008,340,992.70	8,152,214,913.50	0.00

023100300100	Lagos State Electricity Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	30,630,889,465.85	51,130,186,296.72	46,954,546,602.72	28,419,447,124.04	72,690,745,957.00	0.00
7064	STREET LIGHTING	30,630,889,465.85	51,130,186,296.72	46,954,546,602.72	28,419,447,124.04	72,690,745,957.00	0.00
70641	STREET LIGHTING	30,630,889,465.85	51,130,186,296.72	46,954,546,602.72	28,419,447,124.04	72,690,745,957.00	0.00

023100400100	Ibile Oil & Gas (IOGAS)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	11,205,314,489.29	29,088,804,868.00	29,088,804,868.00	21,123,897,973.74	21,251,284,477.00	0.00
7043	FUEL AND ENERGY	11,205,314,489.29	29,088,804,868.00	29,088,804,868.00	21,123,897,973.74	21,251,284,477.00	0.00
70432	PETROLUEM AND NATURAL GAS	11,205,314,489.29	29,088,804,868.00	29,088,804,868.00	21,123,897,973.74	21,251,284,477.00	0.00

023400100100	Office of Works						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	16,482,631,378.60	32,672,296,794.29	25,923,223,652.29	4,636,623,441.03	80,448,884,597.81	0.00
7047	OTHER INDUSTRIES	16,482,631,378.60	32,672,296,794.29	25,923,223,652.29	4,636,623,441.03	80,448,884,597.81	0.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	16,482,631,378.60	32,672,296,794.29	25,923,223,652.29	4,636,623,441.03	80,448,884,597.81	0.00

023400100200	Lagos State Infrastructure Assets Management Ag						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	6,516,403,458.58	12,790,085,086.72	15,790,085,086.72	10,739,530,435.72	16,952,935,046.89	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	576,909,217.82	1,827,132,280.00	1,827,132,280.00	641,278,489.46	1,657,240,970.00	0.00
70443	CONSTRUCTION	576,909,217.82	1,827,132,280.00	1,827,132,280.00	641,278,489.46	1,657,240,970.00	0.00
7047	OTHER INDUSTRIES	5,939,494,240.76	10,962,952,806.72	13,962,952,806.72	10,098,251,946.26	15,295,694,076.89	0.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	5,939,494,240.76	10,962,952,806.72	13,962,952,806.72	10,098,251,946.26	15,295,694,076.89	0.00

023400200100	Office of Infrastructure						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	163,348,976,248.04	359,054,427,855.85	467,249,635,874.85	337,678,129,860.60	393,841,105,516.09	0.00
7045	TRANSPORT	163,348,976,248.04	359,054,427,855.85	467,249,635,874.85	337,678,129,860.60	393,841,105,516.09	0.00
70451	ROAD TRANSPORT	163,348,976,248.04	359,054,427,855.85	467,249,635,874.85	337,678,129,860.60	393,841,105,516.09	0.00

023400200200	Public Works Corporation						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	18,023,091,571.93	27,073,487,498.13	30,073,487,498.13	25,205,081,884.71	42,959,491,452.32	0.00
7045	TRANSPORT	18,023,091,571.93	27,073,487,498.13	30,073,487,498.13	25,205,081,884.71	42,959,491,452.32	0.00
70451	ROAD TRANSPORT	18,023,091,571.93	27,073,487,498.13	30,073,487,498.13	25,205,081,884.71	42,959,491,452.32	0.00

023400200300	Lagos State Infrastructural Maintenance& Regulat						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	2,109,706,328.85	10,120,400,000.62	11,120,400,000.62	1,151,866,625.75	6,457,081,296.06	0.00
7047	OTHER INDUSTRIES	2,109,706,328.85	10,120,400,000.62	11,120,400,000.62	1,151,866,625.75	6,457,081,296.06	0.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	2,109,706,328.85	10,120,400,000.62	11,120,400,000.62	1,151,866,625.75	6,457,081,296.06	0.00

023600100100	Ministry of Tourism, Arts & Culture						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	17,329,876,344.34	17,998,108,004.00	12,542,608,004.00	11,378,388,847.07	33,980,778,054.00	0.00
7047	OTHER INDUSTRIES	17,329,876,344.34	17,998,108,004.00	12,542,608,004.00	11,378,388,847.07	33,980,778,054.00	0.00
70473	TOURISM	17,329,876,344.34	17,998,108,004.00	12,542,608,004.00	11,378,388,847.07	33,980,778,054.00	0.00

023600400100	Council for Art And Culture						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	113,691,749.99	169,500,000.00	169,500,000.00	146,731,081.83	991,250,000.00	0.00
7082	CULTURAL SERVICES	113,691,749.99	169,500,000.00	169,500,000.00	146,731,081.83	991,250,000.00	0.00
70821	CULTURAL SERVICES	113,691,749.99	169,500,000.00	169,500,000.00	146,731,081.83	991,250,000.00	0.00

023605500100	Lagos State Film & Video Censors' Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	90,060,839.38	150,000,000.00	150,000,000.00	51,100,088.38	498,500,000.00	0.00
7082	CULTURAL SERVICES	90,060,839.38	150,000,000.00	150,000,000.00	51,100,088.38	498,500,000.00	0.00
70821	CULTURAL SERVICES	90,060,839.38	150,000,000.00	150,000,000.00	51,100,088.38	498,500,000.00	0.00

023800100100	Ministry of Economic Planning & Budget						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	176,168,745,126.72	205,722,671,741.67	207,222,671,741.67	156,155,884,261.25	207,422,743,429.29	15,500,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	126,000,000.00	126,000,000.00	126,000,000.00	84,004,762.47	126,000,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	126,000,000.00	126,000,000.00	126,000,000.00	84,004,762.47	126,000,000.00	0.00
7013	GENERAL SERVICES	164,119,198,619.72	187,596,671,741.67	190,096,671,741.67	139,118,947,453.21	187,296,743,429.29	15,500,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	163,699,095,505.42	186,696,671,741.67	189,196,671,741.67	138,710,311,136.81	164,917,176,065.29	15,500,000.00
70133	OTHER GENERAL SERVICES	420,103,114.30	900,000,000.00	900,000,000.00	408,636,316.40	22,379,567,364.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	11,923,546,507.00	18,000,000,000.00	17,000,000,000.00	16,952,932,045.57	20,000,000,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	11,923,546,507.00	18,000,000,000.00	17,000,000,000.00	16,952,932,045.57	20,000,000,000.00	0.00
704	ECONOMIC AFFAIRS	8,851,796,175.53	17,015,421,155.53	20,238,993,547.99	12,204,037,464.96	44,497,992,551.10	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUF	143,797,500.00	143,797,500.00	143,797,500.00	32,970,403.63	143,797,500.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	143,797,500.00	143,797,500.00	143,797,500.00	32,970,403.63	143,797,500.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	833,358,400.00	833,358,400.00	833,358,400.00	538,136,909.52	813,232,185.60	0.00
70421	AGRICULTURE	833,358,400.00	833,358,400.00	833,358,400.00	538,136,909.52	813,232,185.60	0.00
7043	FUEL AND ENERGY	1,246,307,812.00	2,000,000,000.00	5,223,572,392.46	183,637,439.90	10,000,000,000.00	0.00
70435	ELECTRICITY	1,246,307,812.00	2,000,000,000.00	5,223,572,392.46	183,637,439.90	10,000,000,000.00	0.00
7045	TRANSPORT	6,493,152,946.00	13,105,166,783.00	13,105,166,783.00	11,121,989,920.71	31,787,864,392.97	0.00
70451	ROAD TRANSPORT	5,893,152,946.00	12,505,166,783.00	12,505,166,783.00	10,725,700,000.00	22,200,120,392.97	0.00
70452	WATER TRANSPORT	600,000,000.00	600,000,000.00	600,000,000.00	396,289,920.71	9,587,744,000.00	0.00
7046	COMMUNICATION	135,179,517.53	933,098,472.53	933,098,472.53	327,302,791.19	1,753,098,472.53	0.00
70461	COMMUNICATION	135,179,517.53	933,098,472.53	933,098,472.53	327,302,791.19	1,753,098,472.53	0.00
705	ENVIRONMENTAL PROTECTION	828,014,536.00	20,885,000,000.00	20,885,000,000.00	20,741,158,468.42	8,183,141,994.56	0.00
7051	WASTE MANAGEMENT	787,500,000.00	787,500,000.00	787,500,000.00	655,108,902.80	808,920,000.00	0.00
70511	WASTE MANAGEMENT	787,500,000.00	787,500,000.00	787,500,000.00	655,108,902.80	808,920,000.00	0.00
7055	R&D ENVIRONMENTAL PROTECTION	40,514,536.00	97,500,000.00	97,500,000.00	95,000,000.00	97,500,000.00	0.00
70551	R & D ENVIRONMENTAL PROTECTION	40,514,536.00	97,500,000.00	97,500,000.00	95,000,000.00	97,500,000.00	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	0.00	20,000,000,000.00	20,000,000,000.00	19,991,049,565.62	7,276,721,994.56	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	0.00	20,000,000,000.00	20,000,000,000.00	19,991,049,565.62	7,276,721,994.56	0.00
706	HOUSING AND COMMUNITY AMMENITIES	14,668,650,502.19	6,949,709,043.06	6,949,709,043.06	6,531,181,976.45	13,342,913,695.93	0.00
7061	HOUSING DEVELOPMENT	434,261,551.00	715,320,091.87	715,320,091.87	373,368,607.33	0.00	0.00
70611	HOUSING DEVELOPMENT	434,261,551.00	715,320,091.87	715,320,091.87	373,368,607.33	0.00	0.00
7062	COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	8,000,000,000.00	0.00
70621	COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	8,000,000,000.00	0.00
7063	WATER SUPPLY	14,234,388,951.19	6,234,388,951.19	6,234,388,951.19	6,157,813,369.12	5,342,913,695.93	0.00
70631	WATER SUPPLY	14,234,388,951.19	6,234,388,951.19	6,234,388,951.19	6,157,813,369.12	5,342,913,695.93	0.00
707	HEALTH	22,423,893,451.16	22,423,893,451.16	22,423,893,451.16	16,393,550,547.71	53,694,778,192.12	0.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMEI	3,373,471,590.83	3,373,471,590.83	3,373,471,590.83	2,354,923,415.64	4,471,809,211.94	0.00
70713	THERAPEUTIC APPLIANCES AND EQUIPTMENT	3,373,471,590.83	3,373,471,590.83	3,373,471,590.83	2,354,923,415.64	4,471,809,211.94	0.00
7073	HOSPITAL SERVICES	5,871,927,289.73	5,871,927,289.73	5,871,927,289.73	3,829,018,288.01	26,441,078,789.40	0.00
70731	GENERAL HOSPITAL SERVICES	835,248,500.63	835,248,500.63	835,248,500.63	652,539,499.88	3,404,400,000.00	0.00
70732	SPECIALIZED HOSPITAL SERVICES	5,036,678,789.10	5,036,678,789.10	5,036,678,789.10	3,176,478,788.12	23,036,678,789.40	0.00
7074	PUBLIC HEALTH SERVICES	13,178,494,570.60	13,178,494,570.60	13,178,494,570.60	10,209,608,844.06	22,781,890,190.78	0.00
70741	PUBLIC HEALTH SERVICES	13,178,494,570.60	13,178,494,570.60	13,178,494,570.60	10,209,608,844.06	22,781,890,190.78	0.00
709	EDUCATION	14,449,071,239.24	12,449,071,239.24	12,449,071,239.24	9,147,635,648.50	9,984,844,230.80	0.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,226,111,159.24	7,226,111,159.24	7,226,111,159.24	6,186,222,546.78	5,131,703,859.40	0.00
70912	PRIMARY EDUCATION	7,226,111,159.24	7,226,111,159.24	7,226,111,159.24	6,186,222,546.78	5,131,703,859.40	0.00
7092	SECONDARY EDUCATION	0.00	0.00	0.00	0.00	1,500,000,000.00	0.00
70922	UPPER-SECONDARY EDUCATION	0.00	0.00	0.00	0.00	1,500,000,000.00	0.00
7094	TERTIARY EDUCATION	7,222,960,080.00	5,222,960,080.00	5,222,960,080.00	2,961,413,101.72	3,353,140,371.40	0.00
70942	SECOND STAGE OF TERTIARY EDUCATION	7,222,960,080.00	5,222,960,080.00	5,222,960,080.00	2,961,413,101.72	3,353,140,371.40	0.00
710	SOCIAL PROTECTION	31,496,843,208.07	34,568,318,880.23	34,568,318,880.23	6,679,647,791.12	40,674,118,184.24	0.00
7104	FAMILY AND CHILDREN	23,972,787,736.34	21,000,000,000.00	21,000,000,000.00	3,099,729,089.80	18,000,000,000.00	0.00
71041	FAMILY AND CHILDREN	23,972,787,736.34	21,000,000,000.00	21,000,000,000.00	3,099,729,089.80	18,000,000,000.00	0.00
7105	UNEMPLOYMENT	3,934,781,729.33	4,858,318,880.23	4,858,318,880.23	2,916,126,041.36	3,976,707,468.86	0.00
71051	UNEMPLOYMENT	3,934,781,729.33	4,858,318,880.23	4,858,318,880.23	2,916,126,041.36	3,976,707,468.86	0.00
7109	SOCIAL PROTECTION N.E.C.	3,589,273,742.40	8,710,000,000.00	8,710,000,000.00	663,792,659.96	18,697,410,715.38	0.00
71091	SOCIAL PROTECTION N.E.C.	3,589,273,742.40	8,710,000,000.00	8,710,000,000.00	663,792,659.96	18,697,410,715.38	0.00

023800600100	Lagos State Resilience Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	583,274,149.25	774,625,000.00	774,625,000.00	422,789,135.96	974,625,000.00	0.00
7013	GENERAL SERVICES	583,274,149.25	774,625,000.00	774,625,000.00	422,789,135.96	974,625,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	583,274,149.25	774,625,000.00	774,625,000.00	422,789,135.96	974,625,000.00	0.00

025300100100	Ministry of Housing						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	14,725,758,754.33	24,257,368,605.06	17,131,299,190.06	15,621,900,121.63	53,404,433,604.78	0.00
7061	HOUSING DEVELOPMENT	14,725,758,754.33	24,257,368,605.06	17,131,299,190.06	15,621,900,121.63	53,404,433,604.78	0.00
70611	HOUSING DEVELOPMENT	14,725,758,754.33	24,257,368,605.06	17,131,299,190.06	15,621,900,121.63	53,404,433,604.78	0.00

025305700100	Lagos State Real Estate Regulatory Authority (LAS						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	560,243,538.63	1,954,197,708.82	1,954,197,708.82	645,511,831.10	1,856,653,743.52	0.00
7061	HOUSING DEVELOPMENT	560,243,538.63	1,954,197,708.82	1,954,197,708.82	645,511,831.10	1,601,298,803.50	0.00
70611	HOUSING DEVELOPMENT	560,243,538.63	1,954,197,708.82	1,954,197,708.82	645,511,831.10	1,601,298,803.50	0.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	0.00	0.00	0.00	0.00	255,354,940.02	0.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	0.00	0.00	0.00	0.00	255,354,940.02	0.00

025305800100	Lagos Mortgage Board (LMB)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	128,779,867.78	402,745,501.00	402,745,501.00	201,919,037.08	456,474,060.00	0.00
7061	HOUSING DEVELOPMENT	128,779,867.78	402,745,501.00	402,745,501.00	201,919,037.08	456,474,060.00	0.00
70611	HOUSING DEVELOPMENT	128,779,867.78	402,745,501.00	402,745,501.00	201,919,037.08	456,474,060.00	0.00

026000100100	Office of Physical Planning						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	3,837,381,784.14	5,623,760,248.68	5,482,217,949.68	3,495,602,937.69	2,844,071,721.01	0.00
7062	COMMUNITY DEVELOPMENT	49,995.01	50,000.00	50,000.00	40,000.00	50,000.00	0.00
70621	COMMUNITY DEVELOPMENT	49,995.01	50,000.00	50,000.00	40,000.00	50,000.00	0.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	3,837,331,789.13	5,623,710,248.68	5,482,167,949.68	3,495,562,937.69	2,844,021,721.01	0.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	3,837,331,789.13	5,623,710,248.68	5,482,167,949.68	3,495,562,937.69	2,844,021,721.01	0.00

026000100200	Lagos State Physical Planning Permit Authority (LA						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	1,563,758,929.52	5,198,633,627.90	5,198,633,605.90	392,675,556.01	9,746,751,578.70	0.00
7061	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	1,818,637,282.70	0.00
70611	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	1,818,637,282.70	0.00
7062	COMMUNITY DEVELOPMENT	410,813.39	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
70621	COMMUNITY DEVELOPMENT	410,813.39	1,000,000.00	1,000,000.00	538,105.20	1,000,000.00	0.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	1,563,348,116.13	5,197,633,627.90	5,197,633,605.90	392,137,450.81	7,927,114,296.00	0.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	1,563,348,116.13	5,197,633,627.90	5,197,633,605.90	392,137,450.81	7,927,114,296.00	0.00

026000100300	Lagos State Planning & Environmental Monitoring						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	56,954,762.12	401,037,391.29	265,937,391.29	123,606,552.07	583,466,581.09	0.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	56,954,762.12	401,037,391.29	265,937,391.29	123,606,552.07	583,466,581.09	0.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	56,954,762.12	401,037,391.29	265,937,391.29	123,606,552.07	583,466,581.09	0.00

026000200100	Lands Bureau						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	6,152,684,455.44	12,943,117,524.76	7,527,919,521.76	2,733,194,332.18	13,944,271,539.13	0.00
7061	HOUSING DEVELOPMENT	6,152,684,455.44	12,943,117,524.76	7,527,919,521.76	2,733,194,332.18	13,944,271,539.13	0.00
70611	HOUSING DEVELOPMENT	6,152,684,455.44	12,943,117,524.76	7,527,919,521.76	2,733,194,332.18	13,944,271,539.13	0.00

026000200200	Valuation Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	335,965,472.64	810,715,093.33	704,034,802.33	275,564,224.06	904,480,720.60	0.00
7061	HOUSING DEVELOPMENT	69,362,399.88	394,734,886.33	394,734,886.33	90,343,476.25	154,770,390.60	0.00
70611	HOUSING DEVELOPMENT	69,362,399.88	394,734,886.33	394,734,886.33	90,343,476.25	154,770,390.60	0.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	266,603,072.76	415,980,207.00	309,299,916.00	185,220,747.81	749,710,330.00	0.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	266,603,072.76	415,980,207.00	309,299,916.00	185,220,747.81	749,710,330.00	0.00

026000300100	Office of Surveyor -General of The State						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
705	ENVIRONMENTAL PROTECTION	0.00	0.00	0.00	0.00	1,375,194,388.82	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	0.00	0.00	0.00	0.00	1,375,194,388.82	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	0.00	0.00	0.00	0.00	1,375,194,388.82	0.00
706	HOUSING AND COMMUNITY AMMENITIES	1,266,416,662.06	3,916,173,574.56	2,805,493,336.56	1,263,566,765.34	1,591,940,998.92	0.00
7061	HOUSING DEVELOPMENT	921,896,676.06	1,607,102,546.56	1,415,493,335.56	963,566,765.34	1,269,424,698.92	0.00
70611	HOUSING DEVELOPMENT	921,896,676.06	1,607,102,546.56	1,415,493,335.56	963,566,765.34	1,269,424,698.92	0.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	344,519,986.00	2,309,071,028.00	1,390,000,001.00	300,000,000.00	322,516,300.00	0.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	344,519,986.00	2,309,071,028.00	1,390,000,001.00	300,000,000.00	322,516,300.00	0.00

026000400100	Office of Urban Development						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
705	ENVIRONMENTAL PROTECTION	0.00	0.00	0.00	0.00	365,507,263.88	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	0.00	0.00	0.00	0.00	365,507,263.88	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	0.00	0.00	0.00	0.00	365,507,263.88	0.00
706	HOUSING AND COMMUNITY AMMENITIES	412,685,527.64	8,321,173,402.85	5,323,938,176.85	3,282,557,311.04	25,278,423,095.32	0.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	412,685,527.64	8,321,173,402.85	5,323,938,176.85	3,282,557,311.04	25,278,423,095.32	0.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	412,685,527.64	8,321,173,402.85	5,323,938,176.85	3,282,557,311.04	25,278,423,095.32	0.00

026000400200	Lagos State Building Control Authority (LABCA)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	861,838,268.70	2,265,987,319.82	2,265,987,319.82	612,333,211.49	11,827,232,029.41	0.00
7061	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	422,516,300.41	0.00
70611	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	422,516,300.41	0.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	861,838,268.70	2,265,987,319.82	2,265,987,319.82	612,333,211.49	11,404,715,729.00	0.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	861,838,268.70	2,265,987,319.82	2,265,987,319.82	612,333,211.49	11,404,715,729.00	0.00

026000400300	Lagos State Urban Renewal Authority (LASURA)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	4,752,864,594.83	22,978,543,394.49	28,518,583,394.49	18,558,428,237.52	44,450,529,422.94	0.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	4,752,864,594.83	22,978,543,394.49	28,518,583,394.49	18,558,428,237.52	44,450,529,422.94	0.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	4,752,864,594.83	22,978,543,394.49	28,518,583,394.49	18,558,428,237.52	44,450,529,422.94	0.00

026000400300	Lagos State Urban Renewal Authority (LASURA)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	4,752,864,594.83	22,978,543,394.49	28,518,583,394.49	18,558,428,237.52	44,450,529,422.94	0.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	4,752,864,594.83	22,978,543,394.49	28,518,583,394.49	18,558,428,237.52	44,450,529,422.94	0.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	4,752,864,594.83	22,978,543,394.49	28,518,583,394.49	18,558,428,237.52	44,450,529,422.94	0.00

026000400400	Material Testing Laboratory Services						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	333,653,821.86	683,960,000.00	683,960,000.00	249,417,284.34	1,686,683,313.00	0.00
7061	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	786,683,313.00	0.00
70611	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	786,683,313.00	0.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	333,653,821.86	683,960,000.00	683,960,000.00	249,417,284.34	900,000,000.00	0.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	333,653,821.86	683,960,000.00	683,960,000.00	249,417,284.34	900,000,000.00	0.00

026000400500	New Towns Development Authority						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	7,094,734,222.33	11,370,974,635.81	11,138,487,505.81	2,683,726,077.22	15,357,096,998.00	0.00
7061	HOUSING DEVELOPMENT	5,898,208,941.34	8,944,307,146.93	8,711,820,016.93	2,385,531,283.90	11,488,180,509.12	0.00
70611	HOUSING DEVELOPMENT	5,898,208,941.34	8,944,307,146.93	8,711,820,016.93	2,385,531,283.90	11,488,180,509.12	0.00
7062	COMMUNITY DEVELOPMENT	1,196,525,280.99	2,426,667,488.88	2,426,667,488.88	298,194,793.31	3,868,916,488.88	0.00
70621	COMMUNITY DEVELOPMENT	1,196,525,280.99	2,426,667,488.88	2,426,667,488.88	298,194,793.31	3,868,916,488.88	0.00

026700100100	Ministry of Waterfront Infrastructure Developmer						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	11,968,485,384.24	34,796,304,423.34	11,181,707,877.34	6,861,662,950.64	27,112,491,524.61	0.00
7049	ECONOMIC AFFAIRS N.E.C	11,968,485,384.24	34,796,304,423.34	11,181,707,877.34	6,861,662,950.64	27,112,491,524.61	0.00
70491	ECONOMIC AFFAIRS N.E.C.	11,968,485,384.24	34,796,304,423.34	11,181,707,877.34	6,861,662,950.64	27,112,491,524.61	0.00

031801100100	Judicial Service Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	711,298,263.41	1,097,743,067.04	965,260,198.04	933,339,952.12	1,954,195,564.90	0.00
7013	GENERAL SERVICES	711,298,263.41	1,097,743,067.04	965,260,198.04	933,339,952.12	1,954,195,564.90	0.00
70131	GENERAL PERSONNEL SERVICES	711,298,263.41	1,097,743,067.04	965,260,198.04	933,339,952.12	1,954,195,564.90	0.00

031800400100	High Court of Justice						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	25,067,637,012.83	40,558,523,591.00	40,558,523,591.00	22,184,426,598.76	44,671,031,291.00	0.00
7033	LAW COURTS	25,067,637,012.83	40,558,523,591.00	40,558,523,591.00	22,184,426,598.76	44,671,031,291.00	0.00
70331	LAW COURTS	25,067,637,012.83	40,558,523,591.00	40,558,523,591.00	22,184,426,598.76	44,671,031,291.00	0.00

032600100100	Ministry of Justice						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	6,938,262,174.91	9,189,142,849.66	7,461,540,883.66	6,436,277,942.63	11,343,414,039.97	0.00
7035	R & D PUBLIC ORDER AND SAFETY	2,490,000.01	2,500,000.00	2,500,000.00	2,080,899.76	2,500,000.00	0.00
70351	R&D PUBLIC ORDER AND SAFETY	2,490,000.01	2,500,000.00	2,500,000.00	2,080,899.76	2,500,000.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	6,935,772,174.91	9,186,642,849.66	7,459,040,883.66	6,434,197,042.87	11,340,914,039.97	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	6,935,772,174.91	9,186,642,849.66	7,459,040,883.66	6,434,197,042.87	11,340,914,039.97	0.00

032600200100	Law Reform Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	588,769,607.89	385,420,816.76	385,420,816.76	346,820,699.46	1,023,592,424.06	0.00
7035	R & D PUBLIC ORDER AND SAFETY	588,769,607.89	385,420,816.76	385,420,816.76	346,820,699.46	1,023,592,424.06	0.00
70351	R&D PUBLIC ORDER AND SAFETY	588,769,607.89	385,420,816.76	385,420,816.76	346,820,699.46	1,023,592,424.06	0.00

032600700100	Citizen's Mediation Center						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	132,784,081.08	224,950,000.00	224,950,000.00	165,701,029.47	875,096,829.28	0.00
7033	LAW COURTS	132,784,081.08	176,200,000.00	176,200,000.00	157,710,597.82	680,096,829.28	0.00
70331	LAW COURTS	132,784,081.08	176,200,000.00	176,200,000.00	157,710,597.82	680,096,829.28	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	48,750,000.00	48,750,000.00	7,990,431.65	195,000,000.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	48,750,000.00	48,750,000.00	7,990,431.65	195,000,000.00	0.00

032605200100	Office of Public Defender						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	165,226,363.96	310,350,065.00	310,350,065.00	237,350,782.87	415,945,000.00	0.00
7033	LAW COURTS	165,226,363.96	310,350,065.00	310,350,065.00	237,350,782.87	415,945,000.00	0.00
70331	LAW COURTS	165,226,363.96	310,350,065.00	310,350,065.00	237,350,782.87	415,945,000.00	0.00

032605300100	Office of Administrator General						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	122,253,964.14	210,783,164.00	210,783,164.00	103,966,855.49	248,550,000.00	0.00
7033	LAW COURTS	122,253,964.14	132,783,164.00	132,783,164.00	103,966,855.49	172,500,000.00	0.00
70331	LAW COURTS	122,253,964.14	132,783,164.00	132,783,164.00	103,966,855.49	172,500,000.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	78,000,000.00	78,000,000.00	0.00	76,050,000.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	78,000,000.00	78,000,000.00	0.00	76,050,000.00	0.00

032605400100	Multi-Door Court House						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	186,490,347.35	484,616,285.00	484,616,285.00	338,482,353.28	812,075,000.00	0.00
7033	LAW COURTS	186,490,347.35	484,616,285.00	484,616,285.00	338,482,353.28	812,075,000.00	0.00
70331	LAW COURTS	186,490,347.35	484,616,285.00	484,616,285.00	338,482,353.28	812,075,000.00	0.00

032605500100	Law Enforcement Training Institute						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	450,514,991.79	591,722,610.00	591,722,610.00	188,920,841.02	490,062,500.00	0.00
7033	LAW COURTS	450,514,991.79	494,222,610.00	494,222,610.00	157,128,541.02	395,000,000.00	0.00
70331	LAW COURTS	450,514,991.79	494,222,610.00	494,222,610.00	157,128,541.02	395,000,000.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	97,500,000.00	97,500,000.00	31,792,300.00	95,062,500.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	97,500,000.00	97,500,000.00	31,792,300.00	95,062,500.00	0.00

032605600100	Lagos State Domestic & Sexual Violence Agency (L						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	497,190,107.61	861,142,916.00	861,142,916.00	716,092,742.32	1,252,750,000.00	0.00
7033	LAW COURTS	497,190,107.61	861,142,916.00	861,142,916.00	716,092,742.32	1,252,750,000.00	0.00
70331	LAW COURTS	497,190,107.61	861,142,916.00	861,142,916.00	716,092,742.32	1,252,750,000.00	0.00

051300100100	Ministry of Youth & Social Development						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	9,984,641,010.66	8,303,249,144.72	13,054,139,369.09	5,867,853,904.52	35,983,816,947.43	30,000,000.00
7104	FAMILY AND CHILDREN	9,984,641,010.66	8,303,249,144.72	13,054,139,369.09	5,867,853,904.52	35,983,816,947.43	30,000,000.00
71041	FAMILY AND CHILDREN	9,984,641,010.66	8,303,249,144.72	13,054,139,369.09	5,867,853,904.52	35,983,816,947.43	30,000,000.00

051305300100	Office of Disability Affairs						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	468,285,057.21	754,879,643.62	589,672,899.62	224,571,171.06	1,605,421,411.28	0.00
7107	SOCIAL EXCLUSSION N.E.C	468,285,057.21	754,879,643.62	589,672,899.62	224,571,171.06	1,605,421,411.28	0.00
71071	SOCIAL EXCLUSION N.E.C.	468,285,057.21	754,879,643.62	589,672,899.62	224,571,171.06	1,605,421,411.28	0.00

051400100100	Ministry of Women Affairs and Poverty Alleviatior						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	4,200,634,447.17	7,172,724,080.09	6,543,103,524.09	4,463,944,303.10	6,837,015,563.30	77,908,700.09
7104	FAMILY AND CHILDREN	4,200,634,447.17	7,172,724,080.09	6,543,103,524.09	4,463,944,303.10	6,837,015,563.30	77,908,700.09
71041	FAMILY AND CHILDREN	4,200,634,447.17	7,172,724,080.09	6,543,103,524.09	4,463,944,303.10	6,837,015,563.30	77,908,700.09

051405500100	Women Development Centre						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	63,093,479.50	106,220,000.53	106,220,000.53	41,623,366.22	97,917,116.00	0.00
7105	UNEMPLOYMENT	63,093,479.50	106,220,000.53	106,220,000.53	41,623,366.22	97,917,116.00	0.00
71051	UNEMPLOYMENT	63,093,479.50	106,220,000.53	106,220,000.53	41,623,366.22	97,917,116.00	0.00

051700100100	Ministry of Basic Education						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	10,301,093,055.20	13,044,810,119.85	10,116,971,757.85	11,665,676,011.79	16,140,113,258.91	10,000,000.00
7097	R & D EDUCATION	4,014,729.98	4,550,000.00	4,550,000.00	4,041,915.72	4,550,000.00	0.00
70971	R & D EDUCATION	4,014,729.98	4,550,000.00	4,550,000.00	4,041,915.72	4,550,000.00	0.00
7098	EDUCATION N.E.C.	10,297,078,325.22	13,040,260,119.85	10,112,421,757.85	11,661,634,096.07	16,135,563,258.91	10,000,000.00
70981	EDUCATION N.E.C	10,297,078,325.22	13,040,260,119.85	10,112,421,757.85	11,661,634,096.07	16,135,563,258.91	10,000,000.00

051700300100	Lagos State Universal Basic Education Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	6,656,117,580.65	13,139,471,725.99	12,519,778,401.99	6,346,320,266.38	8,976,746,964.04	13,680,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	6,656,117,580.65	13,139,471,725.99	12,519,778,401.99	6,346,320,266.38	8,976,746,964.04	13,680,000.00
70912	PRIMARY EDUCATION	6,656,117,580.65	13,139,471,725.99	12,519,778,401.99	6,346,320,266.38	8,976,746,964.04	13,680,000.00

051700800100	Library Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	208,673,426.28	403,755,947.00	289,381,520.00	179,932,139.10	442,076,319.00	0.00
7096	SUBSIDIARY SERVICES TO EDUCATION	98,339,346.00	225,446,827.00	111,072,400.00	40,377,967.50	243,965,198.00	0.00
70961	SUBSIDIARY SERVICES TO EDUCATION	98,339,346.00	225,446,827.00	111,072,400.00	40,377,967.50	243,965,198.00	0.00
7097	R & D EDUCATION	110,334,080.28	178,309,120.00	178,309,120.00	139,554,171.60	198,111,121.00	0.00
70971	R & D EDUCATION	110,334,080.28	178,309,120.00	178,309,120.00	139,554,171.60	198,111,121.00	0.00

051700900100	Lagos State Examinations Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	751,208,105.67	945,989,799.55	630,902,419.55	458,894,398.61	1,042,935,528.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	751,208,105.67	945,989,799.55	630,902,419.55	458,894,398.61	1,042,935,528.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	751,208,105.67	945,989,799.55	630,902,419.55	458,894,398.61	1,042,935,528.00	0.00

051701000100	Agency for Mass Education						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	609,373,508.00	956,373,957.00	717,905,357.00	487,504,423.31	1,627,637,392.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	609,373,508.00	956,373,957.00	717,905,357.00	487,504,423.31	1,627,637,392.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	609,373,508.00	956,373,957.00	717,905,357.00	487,504,423.31	1,627,637,392.00	0.00

Lagos State University of Science and Technology						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**2,877,242,104.16**	**13,570,000,000.10**	**13,350,000,000.10**	**8,112,117,482.58**	**12,360,898,464.00**	**0.00**
TERTIARY EDUCATION	**2,877,242,104.16**	**13,570,000,000.10**	**13,350,000,000.10**	**8,112,117,482.58**	**12,360,898,464.00**	**0.00**
FIRST STAGE OF TERTIARY EDUCATION	0.00	1,650,000,000.00	1,650,000,000.00	0.00	214,500,000.00	0.00
SECOND STAGE OF TERTIARY EDUCATION	2,877,242,104.16	11,920,000,000.10	11,700,000,000.10	8,112,117,482.58	12,146,398,464.00	0.00

Lagos State University (LASU)						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**7,955,847,547.98**	**28,153,830,868.93**	**26,028,765,705.93**	**15,500,300,929.08**	**29,952,114,506.00**	**0.00**
TERTIARY EDUCATION	**7,955,847,547.98**	**28,153,830,868.93**	**26,028,765,705.93**	**15,500,300,929.08**	**29,952,114,506.00**	**0.00**
SECOND STAGE OF TERTIARY EDUCATION	7,955,847,547.98	28,153,830,868.93	26,028,765,705.93	15,500,300,929.08	29,952,114,506.00	0.00

College of Health Technology						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**903,485,925.66**	**1,596,316,418.81**	**1,387,803,623.81**	**500,256,139.69**	**1,850,997,172.37**	**0.00**
TERTIARY EDUCATION	**903,485,925.66**	**1,596,316,418.81**	**1,387,803,623.81**	**500,256,139.69**	**1,850,997,172.37**	**0.00**
FIRST STAGE OF TERTIARY EDUCATION	903,485,925.66	1,596,316,418.81	1,387,803,623.81	500,256,139.69	1,850,997,172.37	0.00

Lagos State University of Education						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**6,673,531,380.93**	**9,944,400,603.00**	**9,944,400,603.00**	**3,951,027,915.20**	**13,321,580,425.00**	**0.00**
TERTIARY EDUCATION	**6,673,531,380.93**	**9,944,400,603.00**	**9,944,400,603.00**	**3,951,027,915.20**	**13,321,580,425.00**	**0.00**
FIRST STAGE OF TERTIARY EDUCATION	0.00	200,000,000.00	200,000,000.00	0.00	788,254,000.00	0.00
SECOND STAGE OF TERTIARY EDUCATION	6,673,531,380.93	9,744,400,603.00	9,744,400,603.00	3,951,027,915.20	12,533,326,425.00	0.00

Education District 1						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**13,517,178,935.86**	**20,469,132,829.19**	**20,469,132,829.19**	**16,593,645,269.10**	**20,764,548,797.42**	**0.00**
SECONDARY EDUCATION	**13,517,178,935.86**	**20,469,132,829.19**	**20,469,132,829.19**	**16,593,645,269.10**	**20,764,548,797.42**	**0.00**
UPPER-SECONDARY EDUCATION	13,517,178,935.86	20,469,132,829.19	20,469,132,829.19	16,593,645,269.10	20,764,548,797.42	0.00

Education District 2						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**12,731,075,930.96**	**20,217,344,499.36**	**20,217,344,499.36**	**14,351,623,339.76**	**19,978,361,272.04**	**0.00**
SECONDARY EDUCATION	**12,731,075,930.96**	**20,217,344,499.36**	**20,217,344,499.36**	**14,351,623,339.76**	**19,978,361,272.04**	**0.00**
UPPER-SECONDARY EDUCATION	12,731,075,930.96	20,217,344,499.36	20,217,344,499.36	14,351,623,339.76	19,978,361,272.04	0.00

Education District 3						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**7,213,266,502.55**	**11,586,055,160.37**	**11,586,055,160.37**	**8,928,756,528.28**	**13,146,427,187.97**	**0.00**
SECONDARY EDUCATION	**7,213,266,502.55**	**11,586,055,160.37**	**11,586,055,160.37**	**8,928,756,528.28**	**13,146,427,187.97**	**0.00**
UPPER-SECONDARY EDUCATION	7,213,266,502.55	11,586,055,160.37	11,586,055,160.37	8,928,756,528.28	13,146,427,187.97	0.00

Education District 4						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**5,418,656,422.34**	**9,865,086,500.94**	**9,865,086,500.94**	**7,733,522,035.54**	**13,636,003,123.99**	**0.00**
SECONDARY EDUCATION	**5,418,656,422.34**	**9,865,086,500.94**	**9,865,086,500.94**	**7,733,522,035.54**	**13,636,003,123.99**	**0.00**
UPPER-SECONDARY EDUCATION	5,418,656,422.34	9,865,086,500.94	9,865,086,500.94	7,733,522,035.54	13,636,003,123.99	0.00

Education District 5						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**9,830,139,506.05**	**14,941,941,201.87**	**14,941,941,201.87**	**10,925,061,003.21**	**15,290,571,257.87**	**0.00**
SECONDARY EDUCATION	**9,830,139,506.05**	**14,941,941,201.87**	**14,941,941,201.87**	**10,925,061,003.21**	**15,290,571,257.87**	**0.00**
UPPER-SECONDARY EDUCATION	9,830,139,506.05	14,941,941,201.87	14,941,941,201.87	10,925,061,003.21	15,290,571,257.87	0.00

Education District 6						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**10,927,177,189.88**	**15,289,309,979.29**	**15,289,309,979.29**	**11,432,889,813.10**	**15,453,378,592.18**	**0.00**
SECONDARY EDUCATION	**10,927,177,189.88**	**15,289,309,979.29**	**15,289,309,979.29**	**11,432,889,813.10**	**15,453,378,592.18**	**0.00**
UPPER-SECONDARY EDUCATION	10,927,177,189.88	15,289,309,979.29	15,289,309,979.29	11,432,889,813.10	15,453,378,592.18	0.00

Lagos State Teaching Service Commission						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**2,563,608,871.76**	**3,987,510,582.42**	**3,427,510,582.42**	**2,482,380,851.39**	**4,423,988,077.93**	**0.00**
SECONDARY EDUCATION	**2,563,608,871.76**	**3,987,510,582.42**	**3,427,510,582.42**	**2,482,380,851.39**	**4,423,988,077.93**	**0.00**
UPPER-SECONDARY EDUCATION	2,563,608,871.76	3,987,510,582.42	3,427,510,582.42	2,482,380,851.39	4,423,988,077.93	0.00

Lagos State Technical and Vocational Education Bo						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**2,316,850,556.39**	**5,746,510,606.39**	**3,772,055,190.39**	**2,429,250,606.09**	**8,092,453,108.21**	**0.00**
EDUCATION NOT DEFINABLE BY LEVEL	**2,316,850,556.39**	**5,746,510,606.39**	**3,772,055,190.39**	**2,429,250,606.09**	**8,092,453,108.21**	**0.00**
EDUCATION NOT DEFINABLE BY LEVEL	2,316,850,556.39	5,746,510,606.39	3,772,055,190.39	2,429,250,606.09	8,092,453,108.21	0.00

Lagos State Scholarship Board						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**410,289,022.85**	**3,070,757,004.16**	**3,070,757,004.16**	**902,552,137.72**	**3,183,546,974.00**	**0.00**
TERTIARY EDUCATION	**404,326,022.85**	**3,029,696,484.16**	**3,029,696,484.16**	**893,819,337.72**	**3,139,113,712.00**	**0.00**
SECOND STAGE OF TERTIARY EDUCATION	404,326,022.85	3,029,696,484.16	3,029,696,484.16	893,819,337.72	3,139,113,712.00	0.00
SUBSIDIARY SERVICES TO EDUCATION	**5,963,000.00**	**41,060,520.00**	**41,060,520.00**	**8,732,800.00**	**44,433,262.00**	**0.00**
SUBSIDIARY SERVICES TO EDUCATION	5,963,000.00	41,060,520.00	41,060,520.00	8,732,800.00	44,433,262.00	0.00

School Committee on Rehabilitation of Public Sch						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**14,981,578,646.74**	**20,663,675,742.50**	**20,463,675,742.50**	**18,891,927,566.56**	**23,260,410,344.50**	**0.00**
SUBSIDIARY SERVICES TO EDUCATION	**14,981,578,646.74**	**20,663,675,742.50**	**20,463,675,742.50**	**18,891,927,566.56**	**23,260,410,344.50**	**0.00**
SUBSIDIARY SERVICES TO EDUCATION	14,981,578,646.74	20,663,675,742.50	20,463,675,742.50	18,891,927,566.56	23,260,410,344.50	0.00

Office of Education Quality Assurance						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**2,272,271,209.19**	**3,191,077,649.99**	**2,965,233,968.99**	**2,240,175,562.48**	**3,018,826,857.55**	**0.00**
SUBSIDIARY SERVICES TO EDUCATION	**2,272,271,209.19**	**3,191,077,649.99**	**2,965,233,968.99**	**2,240,175,562.48**	**3,018,826,857.55**	**0.00**
SUBSIDIARY SERVICES TO EDUCATION	2,272,271,209.19	3,191,077,649.99	2,965,233,968.99	2,240,175,562.48	3,018,826,857.55	0.00

Ministry of Tertiary Education						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
EDUCATION	**8,373,029,308.52**	**9,566,021,727.79**	**2,737,082,072.79**	**2,469,464,800.93**	**8,638,728,975.01**	**0.00**
R & D EDUCATION	**1,153,335.76**	**1,500,000.00**	**1,500,000.00**	**534,639.88**	**1,500,000.00**	**0.00**
R & D EDUCATION	1,153,335.76	1,500,000.00	1,500,000.00	534,639.88	1,500,000.00	0.00
EDUCATION N.E.C.	**8,371,875,972.76**	**9,564,521,727.79**	**2,735,582,072.79**	**2,468,930,161.05**	**8,637,228,975.01**	**0.00**
EDUCATION N.E.C	8,371,875,972.76	9,564,521,727.79	2,735,582,072.79	2,468,930,161.05	8,637,228,975.01	0.00

Ministry of Health						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	32,010,973,113.65	47,233,408,201.42	49,379,230,004.59	36,203,619,437.30	152,441,229,148.47	70,000,000.00
HEALTH N.E.C.	32,010,973,113.65	47,233,408,201.42	49,379,230,004.59	36,203,619,437.30	152,441,229,148.47	70,000,000.00
HEALTH N.E.C.	32,010,973,113.65	47,233,408,201.42	49,379,230,004.59	36,203,619,437.30	152,441,229,148.47	70,000,000.00

Primary Health Care Board						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	16,384,081,713.09	3,145,611,603.00	3,145,611,603.00	1,259,855,239.74	5,321,646,087.54	75,000,000.00
PUBLIC HEALTH SERVICES	16,384,081,713.09	3,145,611,603.00	3,145,611,603.00	1,259,855,239.74	5,321,646,087.54	75,000,000.00
PUBLIC HEALTH SERVICES	16,384,081,713.09	3,145,611,603.00	3,145,611,603.00	1,259,855,239.74	5,321,646,087.54	75,000,000.00

Lagos State University Teaching Hospital (LASUTH						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	21,784,597,069.59	30,332,313,947.20	29,260,984,804.20	18,984,995,496.34	35,830,812,239.11	5,000,000.00
HOSPITAL SERVICES	21,784,597,069.59	30,332,313,947.20	29,260,984,804.20	18,984,995,496.34	35,830,812,239.11	5,000,000.00
SPECIALIZED HOSPITAL SERVICES	21,784,597,069.59	30,332,313,947.20	29,260,984,804.20	18,984,995,496.34	35,830,812,239.11	5,000,000.00

Lagos State University College of Medicine(LASUC						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	3,637,420,004.78	3,832,326,711.00	3,663,420,587.00	2,233,144,115.21	16,337,769,255.22	0.00
HOSPITAL SERVICES	3,637,420,004.78	3,832,326,711.00	3,663,420,587.00	2,233,144,115.21	16,337,769,255.22	0.00
SPECIALIZED HOSPITAL SERVICES	3,637,420,004.78	3,832,326,711.00	3,663,420,587.00	2,233,144,115.21	16,337,769,255.22	0.00

Lagos State Health Management Agency (LASHMA						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	3,338,880,244.35	4,954,175,874.61	4,954,175,874.61	684,909,837.68	3,502,097,317.75	0.00
PUBLIC HEALTH SERVICES	3,338,880,244.35	4,954,175,874.61	4,954,175,874.61	684,909,837.68	3,502,097,317.75	0.00
PUBLIC HEALTH SERVICES	3,338,880,244.35	4,954,175,874.61	4,954,175,874.61	684,909,837.68	3,502,097,317.75	0.00

Board of Traditional Medicine						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	201,634,990.66	439,883,641.00	439,883,641.00	226,646,176.48	584,022,533.75	0.00
PUBLIC HEALTH SERVICES	201,634,990.66	439,883,641.00	439,883,641.00	226,646,176.48	584,022,533.75	0.00
PUBLIC HEALTH SERVICES	201,634,990.66	439,883,641.00	439,883,641.00	226,646,176.48	584,022,533.75	0.00

Lagos State College of Nursing and Midwifery						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
EDUCATION	1,000,781,633.90	1,907,987,647.31	1,151,817,167.31	1,546,482,899.26	2,030,463,569.83	0.00
TERTIARY EDUCATION	1,000,781,633.90	1,907,987,647.31	1,151,817,167.31	1,546,482,899.26	2,030,463,569.83	0.00
FIRST STAGE OF TERTIARY EDUCATION	1,000,781,633.90	1,907,987,647.31	1,151,817,167.31	1,546,482,899.26	2,030,463,569.83	0.00

Lagos State Health Monitoring and Accreditation A						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	368,212,867.50	808,364,662.27	808,364,662.27	267,557,582.68	843,751,414.13	0.00
OUTPATIENT SERVICES	0.00	0.00	0.00	0.00	203,992,194.36	0.00
GENERAL MEDICAL SERVICES	0.00	0.00	0.00	0.00	203,992,194.36	0.00
HOSPITAL SERVICES	124,790,400.00	56,256,961.00	56,256,961.00	5,000,000.00	47,678,052.00	0.00
GENERAL HOSPITAL SERVICES	124,790,400.00	56,256,961.00	56,256,961.00	5,000,000.00	47,678,052.00	0.00
HEALTH N.E.C.	243,422,467.50	752,107,701.27	752,107,701.27	262,557,582.68	592,081,167.77	0.00
HEALTH N.E.C.	243,422,467.50	752,107,701.27	752,107,701.27	262,557,582.68	592,081,167.77	0.00

Health Districts 1						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	627,071,828.66	5,246,648,440.00	5,246,648,440.00	3,580,021,116.28	5,701,375,529.30	0.00
OUTPATIENT SERVICES	627,071,828.66	4,626,648,440.00	4,626,648,440.00	2,960,793,282.68	4,989,024,181.30	0.00
GENERAL MEDICAL SERVICES	627,071,828.66	4,626,648,440.00	4,626,648,440.00	2,960,793,282.68	4,989,024,181.30	0.00
PUBLIC HEALTH SERVICES	0.00	620,000,000.00	620,000,000.00	619,227,833.60	712,351,348.00	0.00
PUBLIC HEALTH SERVICES	0.00	620,000,000.00	620,000,000.00	619,227,833.60	712,351,348.00	0.00

Health Districts 2						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	616,325,291.21	4,530,492,344.00	4,530,492,344.00	3,290,675,718.23	5,032,726,012.39	0.00
OUTPATIENT SERVICES	616,325,291.21	3,910,492,344.00	3,910,492,344.00	2,790,550,872.69	4,312,726,012.39	0.00
GENERAL MEDICAL SERVICES	616,325,291.21	3,910,492,344.00	3,910,492,344.00	2,790,550,872.69	4,312,726,012.39	0.00
PUBLIC HEALTH SERVICES	0.00	620,000,000.00	620,000,000.00	500,124,845.54	720,000,000.00	0.00
PUBLIC HEALTH SERVICES	0.00	620,000,000.00	620,000,000.00	500,124,845.54	720,000,000.00	0.00

Health Districts 3						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	647,814,429.87	3,736,816,450.00	3,736,816,450.00	2,418,768,999.19	4,266,130,410.85	0.00
OUTPATIENT SERVICES	647,814,429.87	3,116,816,450.00	3,116,816,450.00	2,032,222,623.95	3,551,130,410.85	0.00
GENERAL MEDICAL SERVICES	647,814,429.87	3,116,816,450.00	3,116,816,450.00	2,032,222,623.95	3,551,130,410.85	0.00
PUBLIC HEALTH SERVICES	0.00	620,000,000.00	620,000,000.00	386,546,375.24	715,000,000.00	0.00
PUBLIC HEALTH SERVICES	0.00	620,000,000.00	620,000,000.00	386,546,375.24	715,000,000.00	0.00

Health Districts 4						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	613,661,322.90	3,866,766,079.00	3,866,766,079.00	2,222,117,902.18	3,873,693,701.56	0.00
OUTPATIENT SERVICES	613,661,322.90	3,246,766,079.00	3,246,766,079.00	1,974,385,376.79	3,161,693,701.56	0.00
GENERAL MEDICAL SERVICES	613,661,322.90	3,246,766,079.00	3,246,766,079.00	1,974,385,376.79	3,161,693,701.56	0.00
PUBLIC HEALTH SERVICES	0.00	620,000,000.00	620,000,000.00	247,732,525.39	712,000,000.00	0.00
PUBLIC HEALTH SERVICES	0.00	620,000,000.00	620,000,000.00	247,732,525.39	712,000,000.00	0.00

Health Districts 5						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	612,803,941.08	4,009,829,659.00	4,009,829,659.00	2,384,180,613.80	4,479,137,163.97	0.00
OUTPATIENT SERVICES	612,803,941.08	3,389,829,659.00	3,389,829,659.00	2,217,941,074.66	3,763,137,163.97	0.00
GENERAL MEDICAL SERVICES	612,803,941.08	3,389,829,659.00	3,389,829,659.00	2,217,941,074.66	3,763,137,163.97	0.00
PUBLIC HEALTH SERVICES	0.00	620,000,000.00	620,000,000.00	166,239,539.14	716,000,000.00	0.00
PUBLIC HEALTH SERVICES	0.00	620,000,000.00	620,000,000.00	166,239,539.14	716,000,000.00	0.00

Health Districts 6						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	608,814,610.05	3,866,769,079.00	3,866,769,079.00	2,366,216,533.88	4,123,598,795.53	0.00
OUTPATIENT SERVICES	608,814,610.05	3,246,769,079.00	3,246,769,079.00	2,146,565,538.54	3,403,598,795.53	0.00
GENERAL MEDICAL SERVICES	608,814,610.05	3,246,769,079.00	3,246,769,079.00	2,146,565,538.54	3,403,598,795.53	0.00
PUBLIC HEALTH SERVICES	0.00	620,000,000.00	620,000,000.00	219,650,995.34	720,000,000.00	0.00
PUBLIC HEALTH SERVICES	0.00	620,000,000.00	620,000,000.00	219,650,995.34	720,000,000.00	0.00

Lagos State Blood Transfusion Service						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	355,295,389.38	1,430,503,450.00	1,430,503,450.00	543,448,680.05	1,654,472,642.00	0.00
PUBLIC HEALTH SERVICES	355,295,389.38	1,430,503,450.00	1,430,503,450.00	543,448,680.05	1,654,472,642.00	0.00
PUBLIC HEALTH SERVICES	355,295,389.38	1,430,503,450.00	1,430,503,450.00	543,448,680.05	1,654,472,642.00	0.00

Lagos State Accident & Emergency Centre (Drugs a						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**178,845,107.57**	**313,919,106.00**	**313,919,106.00**	**138,386,420.61**	**326,654,391.25**	**0.00**
HOSPITAL SERVICES	**178,845,107.57**	**313,919,106.00**	**313,919,106.00**	**138,386,420.61**	**326,654,391.25**	**0.00**
GENERAL HOSPITAL SERVICES	178,845,107.57	313,919,106.00	313,919,106.00	138,386,420.61	326,654,391.25	0.00

General Hospital, Lagos						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**995,753,042.05**	**2,521,057,764.54**	**2,521,057,764.54**	**448,740,334.03**	**5,183,864,869.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**741,000,000.00**	**741,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	741,000,000.00	741,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**995,753,042.05**	**1,780,057,764.54**	**1,780,057,764.54**	**448,740,334.03**	**5,183,864,869.00**	**0.00**
GENERAL HOSPITAL SERVICES	995,753,042.05	1,780,057,764.54	1,780,057,764.54	448,740,334.03	5,183,864,869.00	0.00

Gbagada General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**1,453,305,975.07**	**2,747,091,672.89**	**2,747,091,672.89**	**587,197,231.07**	**2,741,758,889.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**810,000,000.00**	**810,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	810,000,000.00	810,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**1,453,305,975.07**	**1,937,091,672.89**	**1,937,091,672.89**	**587,197,231.07**	**2,741,758,889.00**	**0.00**
GENERAL HOSPITAL SERVICES	1,453,305,975.07	1,937,091,672.89	1,937,091,672.89	587,197,231.07	2,741,758,889.00	0.00

Orile Agege General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**1,169,688,971.76**	**2,330,155,877.00**	**2,330,155,877.00**	**336,635,612.35**	**2,909,095,029.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**648,000,000.00**	**648,000,000.00**	**49,321,500.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	648,000,000.00	648,000,000.00	49,321,500.00	0.00	0.00
HOSPITAL SERVICES	**1,169,688,971.76**	**1,682,155,877.00**	**1,682,155,877.00**	**287,314,112.35**	**2,909,095,029.00**	**0.00**
GENERAL HOSPITAL SERVICES	1,169,688,971.76	1,682,155,877.00	1,682,155,877.00	287,314,112.35	2,909,095,029.00	0.00

Isolo General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**1,158,019,215.12**	**2,511,675,758.70**	**2,511,675,758.70**	**423,956,005.63**	**3,462,675,489.70**	**0.00**
OUTPATIENT SERVICES	**0.00**	**741,000,000.00**	**741,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	741,000,000.00	741,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**1,158,019,215.12**	**1,770,675,758.70**	**1,770,675,758.70**	**423,956,005.63**	**3,462,675,489.70**	**0.00**
GENERAL HOSPITAL SERVICES	1,158,019,215.12	1,770,675,758.70	1,770,675,758.70	423,956,005.63	3,462,675,489.70	0.00

Ikorodu General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**2,228,680,947.11**	**3,488,613,402.40**	**3,488,613,402.40**	**877,641,318.02**	**3,827,096,479.40**	**0.00**
OUTPATIENT SERVICES	**0.00**	**1,026,000,000.00**	**1,026,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	1,026,000,000.00	1,026,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**2,228,680,947.11**	**2,462,613,402.40**	**2,462,613,402.40**	**877,641,318.02**	**3,827,096,479.40**	**0.00**
GENERAL HOSPITAL SERVICES	2,228,680,947.11	2,462,613,402.40	2,462,613,402.40	877,641,318.02	3,827,096,479.40	0.00

Ajeromi General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**742,806,798.57**	**1,379,437,109.00**	**1,379,437,109.00**	**296,417,115.29**	**1,830,410,000.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**405,000,000.00**	**405,000,000.00**	**4,947,752.64**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	405,000,000.00	405,000,000.00	4,947,752.64	0.00	0.00
HOSPITAL SERVICES	**742,806,798.57**	**974,437,109.00**	**974,437,109.00**	**291,469,362.65**	**1,830,410,000.00**	**0.00**
GENERAL HOSPITAL SERVICES	742,806,798.57	974,437,109.00	974,437,109.00	291,469,362.65	1,830,410,000.00	0.00

Badagry General Hospital						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	650,640,581.94	923,871,127.06	923,871,127.06	162,502,223.93	1,389,801,993.00	0.00
OUTPATIENT SERVICES	0.00	270,000,000.00	270,000,000.00	24,029,000.00	0.00	0.00
GENERAL MEDICAL SERVICES	0.00	270,000,000.00	270,000,000.00	24,029,000.00	0.00	0.00
HOSPITAL SERVICES	650,640,581.94	653,871,127.06	653,871,127.06	138,473,223.93	1,389,801,993.00	0.00
GENERAL HOSPITAL SERVICES	650,640,581.94	653,871,127.06	653,871,127.06	138,473,223.93	1,389,801,993.00	0.00

Epe General Hospital						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	697,839,394.26	50,000,000.00	50,000,000.00	46,165,948.17	0.00	0.00
HOSPITAL SERVICES	697,839,394.26	50,000,000.00	50,000,000.00	46,165,948.17	0.00	0.00
GENERAL HOSPITAL SERVICES	697,839,394.26	50,000,000.00	50,000,000.00	46,165,948.17	0.00	0.00

Agbowa General Hospital						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	159,606,914.20	367,921,152.00	367,921,152.00	73,052,999.15	910,731,006.00	0.00
OUTPATIENT SERVICES	0.00	108,000,000.00	108,000,000.00	19,130,000.00	0.00	0.00
GENERAL MEDICAL SERVICES	0.00	108,000,000.00	108,000,000.00	19,130,000.00	0.00	0.00
HOSPITAL SERVICES	159,606,914.20	259,921,152.00	259,921,152.00	53,922,999.15	910,731,006.00	0.00
GENERAL HOSPITAL SERVICES	159,606,914.20	259,921,152.00	259,921,152.00	53,922,999.15	910,731,006.00	0.00

Lagos Island Maternity Hospital						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	1,043,083,449.68	1,830,168,442.90	1,830,168,442.90	372,857,748.57	2,207,055,352.00	0.00
OUTPATIENT SERVICES	0.00	540,000,000.00	540,000,000.00	0.00	0.00	0.00
GENERAL MEDICAL SERVICES	0.00	540,000,000.00	540,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	1,043,083,449.68	1,290,168,442.90	1,290,168,442.90	372,857,748.57	2,207,055,352.00	0.00
GENERAL HOSPITAL SERVICES	1,043,083,449.68	1,290,168,442.90	1,290,168,442.90	372,857,748.57	2,207,055,352.00	0.00

Massey Street Children's Hospital, Lagos						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	345,440,371.32	676,608,843.00	676,608,843.00	383,179,097.51	866,608,844.00	0.00
OUTPATIENT SERVICES	0.00	171,000,000.00	171,000,000.00	170,500,000.00	0.00	0.00
GENERAL MEDICAL SERVICES	0.00	171,000,000.00	171,000,000.00	170,500,000.00	0.00	0.00
HOSPITAL SERVICES	345,440,371.32	505,608,843.00	505,608,843.00	212,679,097.51	866,608,844.00	0.00
GENERAL HOSPITAL SERVICES	345,440,371.32	505,608,843.00	505,608,843.00	212,679,097.51	866,608,844.00	0.00

Mainland Hospital, Yaba						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	317,681,767.31	712,341,484.90	712,341,484.90	72,923,404.38	777,215,967.00	0.00
OUTPATIENT SERVICES	0.00	194,400,000.00	194,400,000.00	0.00	0.00	0.00
GENERAL MEDICAL SERVICES	0.00	194,400,000.00	194,400,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	317,681,767.31	517,941,484.90	517,941,484.90	72,923,404.38	777,215,967.00	0.00
GENERAL HOSPITAL SERVICES	317,681,767.31	517,941,484.90	517,941,484.90	72,923,404.38	777,215,967.00	0.00

Onikan Health Centre						
Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
HEALTH	254,737,149.83	915,034,837.86	915,034,837.86	270,861,100.35	1,103,499,758.00	0.00
OUTPATIENT SERVICES	0.00	270,000,000.00	270,000,000.00	73,020,700.00	0.00	0.00
GENERAL MEDICAL SERVICES	0.00	270,000,000.00	270,000,000.00	73,020,700.00	0.00	0.00
HOSPITAL SERVICES	254,737,149.83	645,034,837.86	645,034,837.86	197,840,400.35	1,103,499,758.00	0.00
GENERAL HOSPITAL SERVICES	254,737,149.83	645,034,837.86	645,034,837.86	197,840,400.35	1,103,499,758.00	0.00

Apapa General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**222,298,741.16**	**585,079,794.60**	**585,079,794.60**	**182,256,042.15**	**728,558,318.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**171,000,000.00**	**171,000,000.00**	**30,914,750.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	171,000,000.00	171,000,000.00	30,914,750.00	0.00	0.00
HOSPITAL SERVICES	**222,298,741.16**	**414,079,794.60**	**414,079,794.60**	**151,341,292.15**	**728,558,318.00**	**0.00**
GENERAL HOSPITAL SERVICES	222,298,741.16	414,079,794.60	414,079,794.60	151,341,292.15	728,558,318.00	0.00

Ebute-Metta Health Centre						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**294,525,657.42**	**555,748,610.17**	**555,748,610.17**	**136,501,891.14**	**741,866,892.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**162,000,000.00**	**162,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	162,000,000.00	162,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**294,525,657.42**	**393,748,610.17**	**393,748,610.17**	**136,501,891.14**	**741,866,892.00**	**0.00**
GENERAL HOSPITAL SERVICES	294,525,657.42	393,748,610.17	393,748,610.17	136,501,891.14	741,866,892.00	0.00

Harvey Road Health Centre						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**460,588,463.06**	**915,860,801.89**	**915,860,801.89**	**67,218,025.64**	**917,223,560.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**270,000,000.00**	**270,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	270,000,000.00	270,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**460,588,463.06**	**645,860,801.89**	**645,860,801.89**	**67,218,025.64**	**917,223,560.00**	**0.00**
GENERAL HOSPITAL SERVICES	460,588,463.06	645,860,801.89	645,860,801.89	67,218,025.64	917,223,560.00	0.00

Ketu-Ejinrin Health Centre						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**34,930,454.35**	**47,659,999.17**	**47,659,999.17**	**7,729,306.36**	**59,599,999.91**	**0.00**
OUTPATIENT SERVICES	**0.00**	**12,150,000.00**	**12,150,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	12,150,000.00	12,150,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**34,930,454.35**	**35,509,999.17**	**35,509,999.17**	**7,729,306.36**	**59,599,999.91**	**0.00**
GENERAL HOSPITAL SERVICES	34,930,454.35	35,509,999.17	35,509,999.17	7,729,306.36	59,599,999.91	0.00

Ijede General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**422,779,966.60**	**912,534,138.10**	**912,534,138.10**	**319,630,684.02**	**1,098,978,043.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**270,000,000.00**	**270,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	270,000,000.00	270,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**422,779,966.60**	**642,534,138.10**	**642,534,138.10**	**319,630,684.02**	**1,098,978,043.00**	**0.00**
GENERAL HOSPITAL SERVICES	422,779,966.60	642,534,138.10	642,534,138.10	319,630,684.02	1,098,978,043.00	0.00

Ibeju-Lekki General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**278,229,996.08**	**509,548,347.14**	**509,548,347.14**	**153,229,438.43**	**686,548,346.14**	**0.00**
OUTPATIENT SERVICES	**0.00**	**135,000,000.00**	**135,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	135,000,000.00	135,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**278,229,996.08**	**374,548,347.14**	**374,548,347.14**	**153,229,438.43**	**686,548,346.14**	**0.00**
GENERAL HOSPITAL SERVICES	278,229,996.08	374,548,347.14	374,548,347.14	153,229,438.43	686,548,346.14	0.00

Shomolu General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**423,123,685.49**	**727,684,561.00**	**727,684,561.00**	**238,083,108.30**	**1,094,032,548.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**216,000,000.00**	**216,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	216,000,000.00	216,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**423,123,685.49**	**511,684,561.00**	**511,684,561.00**	**238,083,108.30**	**1,094,032,548.00**	**0.00**
GENERAL HOSPITAL SERVICES	423,123,685.49	511,684,561.00	511,684,561.00	238,083,108.30	1,094,032,548.00	0.00

Ifako/Ijaiye General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**962,136,087.53**	**1,835,375,643.00**	**1,835,375,643.00**	**926,495,850.04**	**1,848,329,623.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**540,000,000.00**	**540,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	540,000,000.00	540,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**962,136,087.53**	**1,295,375,643.00**	**1,295,375,643.00**	**926,495,850.04**	**1,848,329,623.00**	**0.00**
GENERAL HOSPITAL SERVICES	962,136,087.53	1,295,375,643.00	1,295,375,643.00	926,495,850.04	1,848,329,623.00	0.00

Mushin General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**411,505,874.39**	**1,111,410,000.00**	**1,111,410,000.00**	**357,284,226.95**	**1,659,717,376.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**324,000,000.00**	**324,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	324,000,000.00	324,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**411,505,874.39**	**787,410,000.00**	**787,410,000.00**	**357,284,226.95**	**1,659,717,376.00**	**0.00**
GENERAL HOSPITAL SERVICES	411,505,874.39	787,410,000.00	787,410,000.00	357,284,226.95	1,659,717,376.00	0.00

Surulere General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**932,998,799.00**	**2,892,382,589.94**	**2,892,382,589.94**	**959,827,888.86**	**3,371,039,646.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**855,000,000.00**	**855,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	855,000,000.00	855,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**932,998,799.00**	**2,037,382,589.94**	**2,037,382,589.94**	**959,827,888.86**	**3,371,039,646.00**	**0.00**
GENERAL HOSPITAL SERVICES	932,998,799.00	2,037,382,589.94	2,037,382,589.94	959,827,888.86	3,371,039,646.00	0.00

Alimosho General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**1,452,872,411.13**	**3,001,158,229.14**	**3,001,158,229.14**	**1,449,883,925.91**	**3,330,045,140.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**855,000,000.00**	**855,000,000.00**	**220,865,646.46**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	855,000,000.00	855,000,000.00	220,865,646.46	0.00	0.00
HOSPITAL SERVICES	**1,452,872,411.13**	**2,146,158,229.14**	**2,146,158,229.14**	**1,229,018,279.45**	**3,330,045,140.00**	**0.00**
GENERAL HOSPITAL SERVICES	1,452,872,411.13	2,146,158,229.14	2,146,158,229.14	1,229,018,279.45	3,330,045,140.00	0.00

Amuwo Odofin General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**796,283,455.64**	**1,387,069,660.40**	**1,387,069,660.40**	**497,269,648.28**	**1,655,871,594.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**405,000,000.00**	**405,000,000.00**	**21,985,053.74**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	405,000,000.00	405,000,000.00	21,985,053.74	0.00	0.00
HOSPITAL SERVICES	**796,283,455.64**	**982,069,660.40**	**982,069,660.40**	**475,284,594.54**	**1,655,871,594.00**	**0.00**
GENERAL HOSPITAL SERVICES	796,283,455.64	982,069,660.40	982,069,660.40	475,284,594.54	1,655,871,594.00	0.00

Eti-Osa Maternal & Child care						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**521,080,845.26**	**1,068,255,330.04**	**1,068,255,330.04**	**379,869,631.16**	**1,450,739,106.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**313,500,000.00**	**313,500,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	313,500,000.00	313,500,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**521,080,845.26**	**754,755,330.04**	**754,755,330.04**	**379,869,631.16**	**1,450,739,106.00**	**0.00**
GENERAL HOSPITAL SERVICES	521,080,845.26	754,755,330.04	754,755,330.04	379,869,631.16	1,450,739,106.00	0.00

ABAT Comprehensive Health Centre						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**136,730,515.89**	**480,780,086.00**	**480,780,086.00**	**111,891,566.57**	**688,133,365.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**135,000,000.00**	**135,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	135,000,000.00	135,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**136,730,515.89**	**345,780,086.00**	**345,780,086.00**	**111,891,566.57**	**688,133,365.00**	**0.00**
GENERAL HOSPITAL SERVICES	136,730,515.89	345,780,086.00	345,780,086.00	111,891,566.57	688,133,365.00	0.00

Imota General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**0.00**	**743,331,620.40**	**743,331,620.40**	**94,680,033.11**	**921,700,000.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**216,000,000.00**	**216,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	216,000,000.00	216,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**0.00**	**527,331,620.40**	**527,331,620.40**	**94,680,033.11**	**921,700,000.00**	**0.00**
GENERAL HOSPITAL SERVICES	0.00	527,331,620.40	527,331,620.40	94,680,033.11	921,700,000.00	0.00

Orchid Road General Hospital						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**0.00**	**916,099,999.00**	**916,099,999.00**	**160,608,654.20**	**1,007,800,000.00**	**0.00**
OUTPATIENT SERVICES	**0.00**	**270,000,000.00**	**270,000,000.00**	**0.00**	**0.00**	**0.00**
GENERAL MEDICAL SERVICES	0.00	270,000,000.00	270,000,000.00	0.00	0.00	0.00
HOSPITAL SERVICES	**0.00**	**646,099,999.00**	**646,099,999.00**	**160,608,654.20**	**1,007,800,000.00**	**0.00**
GENERAL HOSPITAL SERVICES	0.00	646,099,999.00	646,099,999.00	160,608,654.20	1,007,800,000.00	0.00

Health Service Commission						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HEALTH	**39,411,331,705.54**	**63,568,497,112.00**	**63,568,497,112.00**	**49,458,559,984.88**	**67,425,698,480.00**	**0.00**
HOSPITAL SERVICES	**39,411,331,705.54**	**63,568,497,112.00**	**63,568,497,112.00**	**49,458,559,984.88**	**67,425,698,480.00**	**0.00**
GENERAL HOSPITAL SERVICES	39,411,331,705.54	63,568,497,112.00	63,568,497,112.00	49,458,559,984.88	67,425,698,480.00	0.00

Ministry of Environment						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
ENVIRONMENTAL PROTECTION	**6,643,839,564.26**	**13,146,818,336.15**	**11,324,321,165.15**	**7,091,500,577.41**	**21,435,261,365.66**	**35,000,000.00**
ENVIRONMENTAL PROTECTION N.E.C.	**6,643,839,564.26**	**13,146,818,336.15**	**11,324,321,165.15**	**7,091,500,577.41**	**21,435,261,365.66**	**35,000,000.00**
ENVIRONMENTAL PROTECTION N.E.C.	6,643,839,564.26	13,146,818,336.15	11,324,321,165.15	7,091,500,577.41	21,435,261,365.66	35,000,000.00

Lagos State Parks & Gardens Agency						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
ENVIRONMENTAL PROTECTION	**1,330,707,865.26**	**3,112,405,932.19**	**2,695,965,213.19**	**1,364,182,692.63**	**3,283,653,724.04**	**0.00**
PROTECTION OF BIODIVERSITYAND LANDSCAPE	**1,330,707,865.26**	**3,112,405,932.19**	**2,695,965,213.19**	**1,364,182,692.63**	**3,283,653,724.04**	**0.00**
PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,330,707,865.26	3,112,405,932.19	2,695,965,213.19	1,364,182,692.63	3,283,653,724.04	0.00

Lagos State Environmental Protection Agency (LAS						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
ENVIRONMENTAL PROTECTION	**1,129,599,565.00**	**4,083,303,911.26**	**3,423,303,911.26**	**1,558,806,045.52**	**9,174,124,503.64**	**0.00**
ENVIRONMENTAL PROTECTION N.E.C.	**1,129,599,565.00**	**4,083,303,911.26**	**3,423,303,911.26**	**1,558,806,045.52**	**9,174,124,503.64**	**0.00**
ENVIRONMENTAL PROTECTION N.E.C.	1,129,599,565.00	4,083,303,911.26	3,423,303,911.26	1,558,806,045.52	9,174,124,503.64	0.00

Lagos State Waste Management Agency (LAWMA						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
ENVIRONMENTAL PROTECTION	**30,730,361,527.50**	**52,210,063,683.20**	**42,759,792,890.20**	**15,597,902,905.72**	**51,000,979,973.30**	**0.00**
WASTE MANAGEMENT	**30,730,361,527.50**	**52,210,063,683.20**	**42,759,792,890.20**	**15,597,902,905.72**	**51,000,979,973.30**	**0.00**
WASTE MANAGEMENT	30,730,361,527.50	52,210,063,683.20	42,759,792,890.20	15,597,902,905.72	51,000,979,973.30	0.00

Lagos State Environmental & Special Offences Uni						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
ENVIRONMENTAL PROTECTION	**313,262,998.15**	**741,803,885.00**	**683,757,135.00**	**452,617,887.58**	**862,426,724.24**	**0.00**
ENVIRONMENTAL PROTECTION N.E.C.	**313,262,998.15**	**741,803,885.00**	**683,757,135.00**	**452,617,887.58**	**862,426,724.24**	**0.00**
ENVIRONMENTAL PROTECTION N.E.C.	313,262,998.15	741,803,885.00	683,757,135.00	452,617,887.58	862,426,724.24	0.00

Lagos State Wastewater Management Office						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
ENVIRONMENTAL PROTECTION	**562,034,240.05**	**1,547,541,361.72**	**900,541,361.72**	**463,620,497.09**	**1,749,921,717.32**	**0.00**
WASTE WATER MANAGEMENT	**562,034,240.05**	**1,547,541,361.72**	**900,541,361.72**	**463,620,497.09**	**1,749,921,717.32**	**0.00**
WASTE WATER MANAGEMENT	562,034,240.05	1,547,541,361.72	900,541,361.72	463,620,497.09	1,749,921,717.32	0.00

Office of Drainage Services & Water Resources						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
ENVIRONMENTAL PROTECTION	**45,526,242,267.95**	**133,444,443,820.95**	**158,614,443,820.95**	**67,106,701,193.15**	**95,150,181,888.51**	**0.00**
ENVIRONMENTAL PROTECTION N.E.C.	**45,526,242,267.95**	**133,444,443,820.95**	**158,614,443,820.95**	**67,106,701,193.15**	**95,150,181,888.51**	**0.00**
ENVIRONMENTAL PROTECTION N.E.C.	45,526,242,267.95	133,444,443,820.95	158,614,443,820.95	67,106,701,193.15	95,150,181,888.51	0.00

Lagos State Environmental Sanitation Corps						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
ENVIRONMENTAL PROTECTION	**1,605,058,468.50**	**3,104,560,615.00**	**3,104,560,615.00**	**2,485,285,362.15**	**3,612,572,886.00**	**0.00**
ENVIRONMENTAL PROTECTION N.E.C.	**1,605,058,468.50**	**3,104,560,615.00**	**3,104,560,615.00**	**2,485,285,362.15**	**3,612,572,886.00**	**0.00**
ENVIRONMENTAL PROTECTION N.E.C.	1,605,058,468.50	3,104,560,615.00	3,104,560,615.00	2,485,285,362.15	3,612,572,886.00	0.00

Lagos State Signage and Advertisement Agency (L						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
ENVIRONMENTAL PROTECTION	**2,022,626,049.32**	**3,699,129,854.91**	**2,490,452,004.91**	**1,262,902,134.72**	**15,440,807,144.17**	**0.00**
ENVIRONMENTAL PROTECTION N.E.C.	**2,022,626,049.32**	**3,699,129,854.91**	**2,490,452,004.91**	**1,262,902,134.72**	**15,440,807,144.17**	**0.00**
ENVIRONMENTAL PROTECTION N.E.C.	2,022,626,049.32	3,699,129,854.91	2,490,452,004.91	1,262,902,134.72	15,440,807,144.17	0.00

Lagos Water Corporation						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HOUSING AND COMMUNITY AMMENITIES	**3,431,768,791.43**	**45,312,872,135.17**	**31,874,068,870.17**	**9,968,523,693.66**	**39,234,726,030.00**	**0.00**
WATER SUPPLY	**3,431,768,791.43**	**45,312,872,135.17**	**31,874,068,870.17**	**9,968,523,693.66**	**39,234,726,030.00**	**0.00**
WATER SUPPLY	3,431,768,791.43	45,312,872,135.17	31,874,068,870.17	9,968,523,693.66	39,234,726,030.00	0.00

Water Regulatory Commission						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HOUSING AND COMMUNITY AMMENITIES	**798,081,173.95**	**1,838,251,140.64**	**1,838,251,140.64**	**380,565,701.21**	**1,545,408,472.79**	**0.00**
WATER SUPPLY	**798,081,173.95**	**1,838,251,140.64**	**1,838,251,140.64**	**380,565,701.21**	**1,545,408,472.79**	**0.00**
WATER SUPPLY	798,081,173.95	1,838,251,140.64	1,838,251,140.64	380,565,701.21	1,545,408,472.79	0.00

Lagos State Sports Commisssion						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
RECREATION, CULTURE AND RELIGION	**6,291,977,115.67**	**5,247,607,081.14**	**6,748,313,763.14**	**3,390,605,977.34**	**6,989,831,280.67**	**0.00**
RECREATIONAL AND SPORTING SERVICES	**6,291,977,115.67**	**5,247,607,081.14**	**6,748,313,763.14**	**3,390,605,977.34**	**6,989,831,280.67**	**0.00**
RECREATIONAL AND SPORTING SERVICES	6,291,977,115.67	5,247,607,081.14	6,748,313,763.14	3,390,605,977.34	6,989,831,280.67	0.00

Sports Trust Fund						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
RECREATION, CULTURE AND RELIGION	**435,643,166.23**	**2,133,665,455.30**	**2,133,665,455.30**	**529,906,175.57**	**1,952,400,492.22**	**0.00**
RECREATIONAL AND SPORTING SERVICES	**435,643,166.23**	**2,133,665,455.30**	**2,133,665,455.30**	**529,906,175.57**	**1,952,400,492.22**	**0.00**
RECREATIONAL AND SPORTING SERVICES	435,643,166.23	2,133,665,455.30	2,133,665,455.30	529,906,175.57	1,952,400,492.22	0.00

Ministry of Local Government, Chieftancy Affair ar						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HOUSING AND COMMUNITY AMMENITIES	**4,614,925,459.07**	**12,890,991,224.99**	**9,768,435,975.99**	**10,097,816,839.24**	**18,324,790,319.44**	**30,000,000.00**
COMMUNITY DEVELOPMENT	**4,614,925,459.07**	**12,890,991,224.99**	**9,768,435,975.99**	**10,097,816,839.24**	**18,324,790,319.44**	**30,000,000.00**
COMMUNITY DEVELOPMENT	4,614,925,459.07	12,890,991,224.99	9,768,435,975.99	10,097,816,839.24	18,324,790,319.44	30,000,000.00

Centre for Rural Development						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
HOUSING AND COMMUNITY AMMENITIES	**1,288,276,896.61**	**3,457,208,109.00**	**2,586,259,754.00**	**1,509,403,409.28**	**7,019,389,050.09**	**0.00**
COMMUNITY DEVELOPMENT	**1,288,276,896.61**	**3,457,208,109.00**	**2,586,259,754.00**	**1,509,403,409.28**	**7,019,389,050.09**	**0.00**
COMMUNITY DEVELOPMENT	1,288,276,896.61	3,457,208,109.00	2,586,259,754.00	1,509,403,409.28	7,019,389,050.09	0.00

Local Government Establishments, Training and P						
Description	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
GENERAL PUBLIC SERVICES	**191,076,889.93**	**532,266,742.00**	**399,516,742.00**	**300,380,267.69**	**829,398,061.46**	**0.00**
GENERAL SERVICES	**191,076,889.93**	**532,266,742.00**	**399,516,742.00**	**300,380,267.69**	**829,398,061.46**	**0.00**
GENERAL PERSONNEL SERVICES	124,623,182.16	194,516,742.00	194,516,742.00	143,783,661.68	188,255,967.46	0.00
OTHER GENERAL SERVICES	66,453,707.77	337,750,000.00	205,000,000.00	156,596,606.01	641,142,094.00	0.00
SOCIAL PROTECTION	**149,946,499.69**	**2,573,108,000.00**	**2,573,108,000.00**	**620,381,914.68**	**2,683,900,000.00**	**0.00**
OLD AGE	**149,946,499.69**	**2,573,108,000.00**	**2,573,108,000.00**	**620,381,914.68**	**2,683,900,000.00**	**0.00**
OLD AGE	149,946,499.69	2,573,108,000.00	2,573,108,000.00	620,381,914.68	2,683,900,000.00	0.00

011100100200	Office of The Deputy Governor						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*1,217,100.00*	*250,000.00*	*250,000.00*	*1,200,100.00*	*300,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*1,217,100.00*	*250,000.00*	*250,000.00*	*1,200,100.00*	*300,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**1,217,100.00**	**250,000.00**	**250,000.00**	**1,200,100.00**	**300,000.00**	**0.00**
120206	**SALES - GENERAL**	**1,217,100.00**	**250,000.00**	**250,000.00**	**1,200,100.00**	**300,000.00**	**0.00**
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUC	1,217,100.00	250,000.00	250,000.00	1,200,100.00	300,000.00	0.00

011101000100	Lagos State Public Procurement Agency (LASPPA)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*3,602,521,496.57*	*4,500,000,000.00*	*4,500,000,000.00*	*4,238,731,470.55*	*6,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*3,602,521,496.57*	*4,500,000,000.00*	*4,500,000,000.00*	*4,238,731,470.55*	*6,000,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**3,602,521,496.57**	**4,500,000,000.00**	**4,500,000,000.00**	**4,238,731,470.55**	**6,000,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**3,602,521,496.57**	**4,500,000,000.00**	**4,500,000,000.00**	**4,238,731,470.55**	**6,000,000,000.00**	**0.00**
12020415	TENDER FEES	2,322,528,147.40	4,500,000,000.00	4,500,000,000.00	4,238,731,470.55	6,000,000,000.00	0.00
12020481	Other Fees	1,279,993,349.17	0.00	0.00	0.00	0.00	0.00

011102100100	Lagos State Liaison Office - Lagos						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*8,500.00*	*30,000,000.00*	*30,000,000.00*	*2,646,000.00*	*30,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*8,500.00*	*30,000,000.00*	*30,000,000.00*	*2,646,000.00*	*30,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**8,500.00**	**30,000,000.00**	**30,000,000.00**	**2,646,000.00**	**30,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**0.00**	**60,000.00**	**60,000.00**	**0.00**	**30,000,000.00**	**0.00**
12020443	Registration Fees	0.00	60,000.00	60,000.00	0.00	30,000,000.00	0.00
120207	**EARNINGS -GENERAL**	**8,500.00**	**600,000.00**	**600,000.00**	**0.00**	**0.00**	**0.00**
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	8,500.00	600,000.00	600,000.00	0.00	0.00	0.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**0.00**	**29,340,000.00**	**29,340,000.00**	**2,646,000.00**	**0.00**	**0.00**
12020906	RENTS ON GOVT. PROPERTIES	0.00	29,340,000.00	29,340,000.00	2,646,000.00	0.00	0.00

011102400100	Lagos Safety Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*593,090,968.46*	*550,000,000.00*	*550,000,000.00*	*538,157,361.68*	*750,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*593,090,968.46*	*550,000,000.00*	*550,000,000.00*	*538,157,361.68*	*750,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**593,090,968.46**	**550,000,000.00**	**550,000,000.00**	**538,157,361.68**	**750,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**593,090,968.46**	**550,000,000.00**	**550,000,000.00**	**538,157,361.68**	**750,000,000.00**	**0.00**
12020433	INSPECTION FEES	579,255,968.46	312,500,000.00	312,500,000.00	430,425,711.68	426,000,000.00	0.00
12020436	APPLICATIONS FEES	13,835,000.00	237,500,000.00	237,500,000.00	107,731,650.00	324,000,000.00	0.00

011105100100	Lagos State Lotteries Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*7,017,408,530.63*	*11,000,000,000.00*	*11,000,000,000.00*	*9,143,762,746.63*	*20,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*11,000,000,000.00*	*11,000,000,000.00*	*9,143,762,746.63*	*20,000,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**11,000,000,000.00**	**11,000,000,000.00**	**9,143,762,746.63**	**20,000,000,000.00**	**0.00**
120201	**LICENCES - GENERAL**	**0.00**	**2,000,000,000.00**	**2,000,000,000.00**	**0.00**	**6,000,000,000.00**	**0.00**
12020128	POOL BETTING & CASINO LICENSES/GAMING	0.00	2,000,000,000.00	2,000,000,000.00	0.00	6,000,000,000.00	0.00
120207	**EARNINGS -GENERAL**	**0.00**	**9,000,000,000.00**	**9,000,000,000.00**	**9,143,762,746.63**	**14,000,000,000.00**	**0.00**
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	0.00	9,000,000,000.00	9,000,000,000.00	9,143,762,746.63	14,000,000,000.00	0.00
14	*CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS*	*7,017,408,530.63*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
1402	**OTHER CAPITAL RECEIPTS**	**7,017,408,530.63**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
140201	**OTHER CAPITAL RECEIPTS**	**7,017,408,530.63**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
14020101	OTHER CAPITAL RECEIPTS TO CDF	7,017,408,530.63	0.00	0.00	0.00	0.00	0.00

011110500100	Office of The Chief of Staff						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*246,600.00*	*1,544,400.00*	*1,544,400.00*	*15,000.00*	*500,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*246,600.00*	*1,544,400.00*	*1,544,400.00*	*15,000.00*	*500,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**246,600.00**	**1,544,400.00**	**1,544,400.00**	**15,000.00**	**500,000.00**	**0.00**
120207	**EARNINGS -GENERAL**	**246,600.00**	**1,544,400.00**	**1,544,400.00**	**15,000.00**	**500,000.00**	**0.00**
12020710	EARNINGS FROM GUEST HOUSES	246,600.00	1,544,400.00	1,544,400.00	15,000.00	500,000.00	0.00

011111100100	Office of Public Private Partnership						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*300,000,000.00*	*300,000,000.00*	*0.00*	*300,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*300,000,000.00*	*300,000,000.00*	*0.00*	*300,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**300,000,000.00**	**300,000,000.00**	**0.00**	**300,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**0.00**	**300,000,000.00**	**300,000,000.00**	**0.00**	**300,000,000.00**	**0.00**
12020422	AGENCY FEES	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00

011113600100	Fire Service						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*175,179,400.00*	*286,000,000.00*	*286,000,000.00*	*156,391,290.00*	*466,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*175,179,400.00*	*286,000,000.00*	*286,000,000.00*	*156,391,290.00*	*466,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**175,179,400.00**	**286,000,000.00**	**286,000,000.00**	**156,391,290.00**	**466,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**79,000,227.68**	**120,000,000.00**	**120,000,000.00**	**44,845,000.00**	**300,000,000.00**	**0.00**
12020416	FIRE SAFETY CERTIFICATE FEES	79,000,227.68	120,000,000.00	120,000,000.00	44,845,000.00	300,000,000.00	0.00
120206	**SALES - GENERAL**	**96,179,172.32**	**166,000,000.00**	**166,000,000.00**	**111,546,290.00**	**166,000,000.00**	**0.00**
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	96,179,172.32	166,000,000.00	166,000,000.00	111,546,290.00	166,000,000.00	0.00

011113800100	Lagos State Records and Archives Bureau						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*2,400,900.50*	*2,000,000.00*	*2,000,000.00*	*2,173,366.00*	*2,500,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*2,400,900.50*	*2,000,000.00*	*2,000,000.00*	*2,173,366.00*	*2,500,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**2,400,900.50**	**2,000,000.00**	**2,000,000.00**	**2,173,366.00**	**2,500,000.00**	**0.00**
120204	**FEES - GENERAL**	**2,400,900.50**	**2,000,000.00**	**2,000,000.00**	**2,173,366.00**	**2,500,000.00**	**0.00**
12020481	Other Fees	582,029.80	0.00	0.00	0.00	0.00	0.00
12020490	Concenssion fee	856,412.35	0.00	0.00	0.00	0.00	0.00
12020491	Administrative Charges	962,458.35	2,000,000.00	2,000,000.00	2,173,366.00	2,500,000.00	0.00

011114000100	Parastatals Monitoring Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*1,712,500.00*	*4,500,000.00*	*4,500,000.00*	*66,750.00*	*4,500,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*1,712,500.00*	*4,500,000.00*	*4,500,000.00*	*66,750.00*	*4,500,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**1,712,500.00**	**4,500,000.00**	**4,500,000.00**	**66,750.00**	**4,500,000.00**	**0.00**
120204	**FEES - GENERAL**	**1,712,500.00**	**4,500,000.00**	**4,500,000.00**	**66,750.00**	**4,500,000.00**	**0.00**
12020422	AGENCY FEES	1,712,500.00	4,500,000.00	4,500,000.00	66,750.00	4,500,000.00	0.00

011114100100	Office of Political,Legislative and Civic Engagemen						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*81,600.00*	*100,000.00*	*100,000.00*	*0.00*	*50,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*81,600.00*	*100,000.00*	*100,000.00*	*0.00*	*50,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**81,600.00**	**100,000.00**	**100,000.00**	**0.00**	**50,000.00**	**0.00**
120204	**FEES - GENERAL**	**81,600.00**	**100,000.00**	**100,000.00**	**0.00**	**50,000.00**	**0.00**
12020469	Boarding Fees	81,600.00	100,000.00	100,000.00	0.00	50,000.00	0.00

016100100400	Cabinet Secretariat Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*5,562,046.62*	*5,000,000.00*	*5,000,000.00*	*4,978,650.00*	*5,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*5,562,046.62*	*5,000,000.00*	*5,000,000.00*	*4,978,650.00*	*5,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**5,562,046.62**	**5,000,000.00**	**5,000,000.00**	**4,978,650.00**	**5,000,000.00**	**0.00**
120206	**SALES - GENERAL**	**5,562,046.62**	**5,000,000.00**	**5,000,000.00**	**4,978,650.00**	**5,000,000.00**	**0.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	5,562,046.62	5,000,000.00	5,000,000.00	4,978,650.00	5,000,000.00	0.00

011200300100	State House of Assembly						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*0.00*	*0.00*	*0.00*	*35,100,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*0.00*	*0.00*	*0.00*	*35,100,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**0.00**	**0.00**	**0.00**	**35,100,000.00**	**0.00**
120206	**SALES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**35,100,000.00**	**0.00**
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	0.00	0.00	0.00	0.00	35,100,000.00	0.00

012300100100	Ministry of Information and Strategy and Strategy						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*24,357,900.00*	*35,000,000.00*	*35,000,000.00*	*25,195,000.00*	*36,750,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*24,357,900.00*	*35,000,000.00*	*35,000,000.00*	*25,195,000.00*	*36,750,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**24,357,900.00**	**35,000,000.00**	**35,000,000.00**	**25,195,000.00**	**36,750,000.00**	**0.00**
120201	**LICENCES - GENERAL**	**7,632,451.25**	**35,000,000.00**	**35,000,000.00**	**25,195,000.00**	**36,750,000.00**	**0.00**
12020105	RADIO/TELEVISION STATION LICENSES	7,632,451.25	35,000,000.00	35,000,000.00	25,195,000.00	36,750,000.00	0.00
120204	**FEES - GENERAL**	**14,197,490.15**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020472	Library Fee	6,741,236.00	0.00	0.00	0.00	0.00	0.00
12020481	Other Fees	7,456,254.15	0.00	0.00	0.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**2,527,958.60**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020701	EARNINGS FROM CONSULTANCY SERVICES	2,527,958.60	0.00	0.00	0.00	0.00	0.00

012300300100	Lagos State Television Service						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*332,319,964.77*	*1,600,000,000.00*	*1,600,000,000.00*	*407,082,114.79*	*1,600,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*332,319,964.77*	*1,600,000,000.00*	*1,600,000,000.00*	*407,082,114.79*	*1,600,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**332,319,964.77**	**1,600,000,000.00**	**1,600,000,000.00**	**407,082,114.79**	**1,600,000,000.00**	**0.00**
120201	**LICENCES - GENERAL**	**332,319,964.77**	**1,600,000,000.00**	**1,600,000,000.00**	**407,082,114.79**	**1,600,000,000.00**	**0.00**
12020105	RADIO/TELEVISION STATION LICENSES	332,319,964.77	1,600,000,000.00	1,600,000,000.00	407,082,114.79	1,600,000,000.00	0.00

012300400100	Lagos State Radio Services						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*516,629,709.93*	*746,326,350.00*	*746,326,350.00*	*151,875,096.31*	*746,326,350.00*	*0.00*
12	*INDEPENDENT REVENUE*	*516,629,709.93*	*746,326,350.00*	*746,326,350.00*	*151,875,096.31*	*746,326,350.00*	*0.00*
1202	**NON-TAX REVENUE**	**516,629,709.93**	**746,326,350.00**	**746,326,350.00**	**151,875,096.31**	**746,326,350.00**	**0.00**
120201	**LICENCES - GENERAL**	**516,629,709.93**	**746,326,350.00**	**746,326,350.00**	**151,875,096.31**	**746,326,350.00**	**0.00**
12020105	RADIO/TELEVISION STATION LICENSES	516,629,709.93	746,326,350.00	746,326,350.00	151,875,096.31	746,326,350.00	0.00

012300400200	Lagos State Traffic Radio						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*238,140,041.92*	*400,000,000.00*	*400,000,000.00*	*178,865,178.95*	*425,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*238,140,041.92*	*400,000,000.00*	*400,000,000.00*	*178,865,178.95*	*425,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**238,140,041.92**	**400,000,000.00**	**400,000,000.00**	**178,865,178.95**	**425,000,000.00**	**0.00**
120201	**LICENCES - GENERAL**	**238,140,041.92**	**400,000,000.00**	**400,000,000.00**	**178,865,178.95**	**425,000,000.00**	**0.00**
12020105	RADIO/TELEVISION STATION LICENSES	238,140,041.92	400,000,000.00	400,000,000.00	178,865,178.95	425,000,000.00	0.00

012301300100	Lagos State Printing CorporationPrinting and Publi						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*2,412,024,184.97*	*2,380,000,000.00*	*2,380,000,000.00*	*2,463,209,924.67*	*3,980,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*2,412,024,184.97*	*2,380,000,000.00*	*2,380,000,000.00*	*2,463,209,924.67*	*3,980,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**2,412,024,184.97**	**2,380,000,000.00**	**2,380,000,000.00**	**2,463,209,924.67**	**3,980,000,000.00**	**0.00**
120206	**SALES - GENERAL**	**2,412,024,184.97**	**2,380,000,000.00**	**2,380,000,000.00**	**2,463,209,924.67**	**3,980,000,000.00**	**0.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	2,412,024,184.97	2,380,000,000.00	2,380,000,000.00	2,463,209,924.67	3,980,000,000.00	0.00

012500500100	Establishment and Training						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*6,142,162.85*	*2,505,000.00*	*2,505,000.00*	*1,768,312.50*	*2,505,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*6,142,162.85*	*2,505,000.00*	*2,505,000.00*	*1,768,312.50*	*2,505,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**6,142,162.85**	**2,505,000.00**	**2,505,000.00**	**1,768,312.50**	**2,505,000.00**	**0.00**
120204	**FEES - GENERAL**	**2,700,000.00**	**2,505,000.00**	**2,505,000.00**	**1,768,312.50**	**2,505,000.00**	**0.00**
12020417	PROFESSIONAL REGISTRATION FEES	2,700,000.00	2,505,000.00	2,505,000.00	1,768,312.50	2,505,000.00	0.00
120206	**SALES - GENERAL**	**1,001,896.27**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	1,001,896.27	0.00	0.00	0.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**2,440,266.58**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020701	EARNINGS FROM CONSULTANCY SERVICES	2,440,266.58	0.00	0.00	0.00	0.00	0.00

012500600100	Public Service Staff Development Center						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*500,000,000.00*	*500,000,000.00*	*198,240,859.17*	*580,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*500,000,000.00*	*500,000,000.00*	*198,240,859.17*	*580,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**500,000,000.00**	**500,000,000.00**	**198,240,859.17**	**580,000,000.00**	**0.00**
120207	**EARNINGS -GENERAL**	**0.00**	**500,000,000.00**	**500,000,000.00**	**198,240,859.17**	**580,000,000.00**	**0.00**
12020701	EARNINGS FROM CONSULTANCY SERVICES	0.00	500,000,000.00	500,000,000.00	198,240,859.17	580,000,000.00	0.00

012500700100	Public Service Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*417,513,149.01*	*1,035,000,000.00*	*1,035,000,000.00*	*313,684,664.57*	*1,085,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*417,513,149.01*	*1,035,000,000.00*	*1,035,000,000.00*	*313,684,664.57*	*235,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**417,513,149.01**	**1,035,000,000.00**	**1,035,000,000.00**	**313,684,664.57**	**235,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**393,048,000.00**	**35,000,000.00**	**35,000,000.00**	**0.00**	**35,000,000.00**	**0.00**
12020481	Other Fees	93,000,000.00	0.00	0.00	0.00	0.00	0.00
12020491	Administrative Charges	300,048,000.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.00
120206	**SALES - GENERAL**	**11,881,431.40**	**800,000,000.00**	**800,000,000.00**	**313,684,664.57**	**200,000,000.00**	**0.00**
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	3,528,777.00	0.00	0.00	0.00	0.00	0.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCT	8,352,654.40	800,000,000.00	800,000,000.00	313,684,664.57	200,000,000.00	0.00
120207	**EARNINGS -GENERAL**	**2,125,332.61**	**200,000,000.00**	**200,000,000.00**	**0.00**	**0.00**	**0.00**
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	2,125,332.61	200,000,000.00	200,000,000.00	0.00	0.00	0.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**10,458,385.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020801	RENT ON GOVT.QUARTERS	10,458,385.00	0.00	0.00	0.00	0.00	0.00
14	*CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS*	*0.00*	*0.00*	*0.00*	*0.00*	*850,000,000.00*	*0.00*
1402	**OTHER CAPITAL RECEIPTS**	**0.00**	**0.00**	**0.00**	**0.00**	**850,000,000.00**	**0.00**
140201	**OTHER CAPITAL RECEIPTS**	**0.00**	**0.00**	**0.00**	**0.00**	**850,000,000.00**	**0.00**
14020101	OTHER CAPITAL RECEIPTS TO CDF	0.00	0.00	0.00	0.00	850,000,000.00	0.00

014000100100	Office of the Auditor General State						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*23,670,690.00*	*20,000,000.00*	*20,000,000.00*	*24,730,100.00*	*24,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*23,670,690.00*	*20,000,000.00*	*20,000,000.00*	*24,730,100.00*	*24,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**23,670,690.00**	**20,000,000.00**	**20,000,000.00**	**24,730,100.00**	**24,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**23,670,690.00**	**20,000,000.00**	**20,000,000.00**	**24,730,100.00**	**24,000,000.00**	**0.00**
12020471	Audit Supervision Fees	23,670,690.00	20,000,000.00	20,000,000.00	24,730,100.00	24,000,000.00	0.00

014000200100	Office of the Auditor General for Local Governmer						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*7,867,602.00*	*7,500,000.00*	*7,500,000.00*	*9,830,000.00*	*7,500,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*7,867,602.00*	*7,500,000.00*	*7,500,000.00*	*9,830,000.00*	*7,500,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**7,867,602.00**	**7,500,000.00**	**7,500,000.00**	**9,830,000.00**	**7,500,000.00**	**0.00**
120204	**FEES - GENERAL**	**7,867,602.00**	**7,500,000.00**	**7,500,000.00**	**9,830,000.00**	**7,500,000.00**	**0.00**
12020430	LAND USE CHARGES	7,867,602.00	7,500,000.00	7,500,000.00	9,830,000.00	7,500,000.00	0.00

014000300100	Audit Service Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*846,550.00*	*460,000.00*	*460,000.00*	*2,405,900.00*	*1,160,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*846,550.00*	*460,000.00*	*460,000.00*	*2,405,900.00*	*1,160,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**846,550.00**	**460,000.00**	**460,000.00**	**2,405,900.00**	**1,160,000.00**	**0.00**
120206	**SALES - GENERAL**	**846,550.00**	**460,000.00**	**460,000.00**	**2,405,900.00**	**1,160,000.00**	**0.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	846,550.00	460,000.00	460,000.00	2,405,900.00	1,160,000.00	0.00

014700100100	Lagos State Civil Service Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*1,735,500.00*	*2,000,000.00*	*2,000,000.00*	*526,000.00*	*3,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*1,735,500.00*	*2,000,000.00*	*2,000,000.00*	*526,000.00*	*3,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**1,735,500.00**	**2,000,000.00**	**2,000,000.00**	**526,000.00**	**3,000,000.00**	**0.00**
120206	**SALES - GENERAL**	**1,735,500.00**	**2,000,000.00**	**2,000,000.00**	**526,000.00**	**3,000,000.00**	**0.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	1,735,500.00	2,000,000.00	2,000,000.00	526,000.00	3,000,000.00	0.00

014700200100	Lagos State Pension Commission (LASPEC)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*402,500,000.00*	*402,500,000.00*	*268,224,374.59*	*503,125,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*402,500,000.00*	*402,500,000.00*	*268,224,374.59*	*503,125,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**402,500,000.00**	**402,500,000.00**	**268,224,374.59**	**503,125,000.00**	**0.00**
120207	**EARNINGS -GENERAL**	**0.00**	**402,500,000.00**	**402,500,000.00**	**268,224,374.59**	**503,125,000.00**	**0.00**
12020710	EARNINGS FROM GUEST HOUSES	0.00	402,500,000.00	402,500,000.00	268,224,374.59	503,125,000.00	0.00

014900100100	Local Government Service Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*2,505,000.00*	*2,003,000,000.00*	*2,003,000,000.00*	*1,200.00*	*3,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*2,505,000.00*	*2,003,000,000.00*	*2,003,000,000.00*	*1,200.00*	*3,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**2,505,000.00**	**2,003,000,000.00**	**2,003,000,000.00**	**1,200.00**	**3,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**1,099,978.68**	**500,000,000.00**	**500,000,000.00**	**0.00**	**0.00**	**0.00**
12020422	AGENCY FEES	1,099,978.68	500,000,000.00	500,000,000.00	0.00	0.00	0.00
120206	**SALES - GENERAL**	**1,405,021.32**	**1,503,000,000.00**	**1,503,000,000.00**	**1,200.00**	**3,000,000.00**	**0.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	1,405,021.32	1,503,000,000.00	1,503,000,000.00	1,200.00	3,000,000.00	0.00

014800100100	Lagos Independent Electoral Commission						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***740,000.00***	***1,500,000.00***	***1,500,000.00***	***79,526,000.00***	***1,900,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***740,000.00***	***1,500,000.00***	***1,500,000.00***	***79,526,000.00***	***1,900,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**740,000.00**	**1,500,000.00**	**1,500,000.00**	**79,526,000.00**	**1,900,000.00**	**0.00**
120204	**FEES - GENERAL**	**740,000.00**	**1,500,000.00**	**1,500,000.00**	**79,526,000.00**	**1,900,000.00**	**0.00**
12020491	Administrative Charges	740,000.00	1,500,000.00	1,500,000.00	79,526,000.00	1,900,000.00	0.00

012400100100	Ministry of Home Affairs						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***157,957,200.00***	***170,000,000.00***	***170,000,000.00***	***144,541,750.00***	***185,100,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***157,957,200.00***	***170,000,000.00***	***170,000,000.00***	***144,541,750.00***	***185,100,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**157,957,200.00**	**170,000,000.00**	**170,000,000.00**	**144,541,750.00**	**185,100,000.00**	**0.00**
120204	**FEES - GENERAL**	**45,744,980.93**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020428	CHANGE OF OWNERSHIP FEES	45,744,980.93	0.00	0.00	0.00	0.00	0.00
120206	**SALES - GENERAL**	**78,163,365.36**	**170,000,000.00**	**170,000,000.00**	**144,541,750.00**	**185,100,000.00**	**0.00**
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	78,163,365.36	170,000,000.00	170,000,000.00	144,541,750.00	185,100,000.00	0.00
120207	**EARNINGS -GENERAL**	**3,499,879.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	3,499,879.35	0.00	0.00	0.00	0.00	0.00
120210	**REPAYMENTS - GENERAL**	**30,548,974.36**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12021006	REFUNDS	30,548,974.36	0.00	0.00	0.00	0.00	0.00

012403700100	Muslim Pilgrims' Welfare Board						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***13,281,638,828.59***	***25,035,000,000.00***	***25,035,000,000.00***	***9,848,905,114.37***	***30,034,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***13,281,638,828.59***	***25,035,000,000.00***	***25,035,000,000.00***	***9,848,905,114.37***	***30,034,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**13,281,638,828.59**	**25,035,000,000.00**	**25,035,000,000.00**	**9,848,905,114.37**	**30,034,000,000.00**	**0.00**
120206	**SALES - GENERAL**	**13,281,638,828.59**	**25,035,000,000.00**	**25,035,000,000.00**	**9,848,905,114.37**	**30,034,000,000.00**	**0.00**
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	13,281,638,828.59	25,035,000,000.00	25,035,000,000.00	9,848,905,114.37	30,034,000,000.00	0.00

012403800100	Christian Pilgrims' Welfare Board						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***539,920,161.00***	***1,364,000,000.00***	***1,364,000,000.00***	***247,523,984.53***	***1,364,400,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***539,920,161.00***	***1,364,000,000.00***	***1,364,000,000.00***	***247,523,984.53***	***1,364,400,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**539,920,161.00**	**1,364,000,000.00**	**1,364,000,000.00**	**247,523,984.53**	**1,364,400,000.00**	**0.00**
120206	**SALES - GENERAL**	**539,920,161.00**	**1,364,000,000.00**	**1,364,000,000.00**	**247,523,984.53**	**1,364,400,000.00**	**0.00**
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	539,920,161.00	1,364,000,000.00	1,364,000,000.00	247,523,984.53	1,364,400,000.00	0.00

016500100100	Ministry of Special Duties & Inter-Governmental R						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***4,357,265.92***	***3,000,000.00***	***3,000,000.00***	***5,896,470.00***	***10,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***4,357,265.92***	***3,000,000.00***	***3,000,000.00***	***5,896,470.00***	***10,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**4,357,265.92**	**3,000,000.00**	**3,000,000.00**	**5,896,470.00**	**10,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**4,357,265.92**	**3,000,000.00**	**3,000,000.00**	**5,896,470.00**	**10,000,000.00**	**0.00**
12020422	AGENCY FEES	4,357,265.92	3,000,000.00	3,000,000.00	5,896,470.00	10,000,000.00	0.00

021500100100	Ministry of Agriculture Hqtrs						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*1,311,600,283.10*	*3,345,700,000.00*	*3,345,700,000.00*	*830,582,424.52*	*3,345,700,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*1,311,600,283.10*	*3,345,700,000.00*	*3,345,700,000.00*	*830,582,424.52*	*3,345,700,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**1,311,600,283.10**	**3,345,700,000.00**	**3,345,700,000.00**	**830,582,424.52**	**3,345,700,000.00**	**0.00**
120204	**FEES - GENERAL**	**986,843,925.75**	**3,345,700,000.00**	**3,345,700,000.00**	**830,582,424.52**	**3,345,700,000.00**	**0.00**
12020446	Affidavits Fees	986,843,925.75	3,345,700,000.00	3,345,700,000.00	830,582,424.52	3,345,700,000.00	0.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**324,756,357.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020803	RENT ON GOVT BUILDINGS	324,756,357.35	0.00	0.00	0.00	0.00	0.00

022000100100	Ministry of Finance						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*23,415,012,017.71*	*209,820,000,000.00*	*209,820,000,000.00*	*19,904,114,858.65*	*60,287,400,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*23,415,012,017.71*	*209,820,000,000.00*	*209,820,000,000.00*	*19,904,114,858.65*	*60,287,400,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**23,415,012,017.71**	**209,820,000,000.00**	**209,820,000,000.00**	**19,904,114,858.65**	**60,287,400,000.00**	**0.00**
120204	**FEES - GENERAL**	**13,369,973,512.32**	**200,820,000,000.00**	**200,820,000,000.00**	**11,761,249,066.40**	**51,287,400,000.00**	**0.00**
12020417	PROFESSIONAL REGISTRATION FEES	409,532,145.00	200,000,000,000.00	200,000,000,000.00	11,761,249,066.40	50,000,000,000.00	0.00
12020447	Letter of Administration Fees	12,960,441,367.32	820,000,000.00	820,000,000.00	0.00	1,287,400,000.00	0.00
120211	**INVESTMENT INCOME**	**10,045,038,505.39**	**9,000,000,000.00**	**9,000,000,000.00**	**8,142,865,792.25**	**9,000,000,000.00**	**0.00**
12021101	OPERATING SURPLUS	10,045,038,505.39	9,000,000,000.00	9,000,000,000.00	8,142,865,792.25	9,000,000,000.00	0.00

022000200100	Debt Management Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*258,363,544,505.75*	*372,342,367,361.00*	*372,342,367,361.00*	*103,044,821,142.29*	*393,666,701,791.97*	*0.00*
14	*CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS*	*258,363,544,505.75*	*372,342,367,361.00*	*372,342,367,361.00*	*103,044,821,142.29*	*393,666,701,791.97*	*0.00*
1403	**LOANS/ BORROWINGS RECEIPT**	**258,363,544,505.75**	**372,342,367,361.00**	**372,342,367,361.00**	**103,044,821,142.29**	**393,666,701,791.97**	**0.00**
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**250,000,000,000.00**	**343,591,653,063.00**	**343,591,653,063.00**	**90,000,000,000.00**	**209,038,814,464.97**	**0.00**
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL	250,000,000,000.00	193,591,653,063.00	193,591,653,063.00	90,000,000,000.00	59,038,814,464.97	0.00
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CA	0.00	150,000,000,000.00	150,000,000,000.00	0.00	150,000,000,000.00	0.00
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**8,363,544,505.75**	**28,750,714,298.00**	**28,750,714,298.00**	**13,044,821,142.29**	**184,627,887,327.00**	**0.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	8,363,544,505.75	28,750,714,298.00	28,750,714,298.00	13,044,821,142.29	184,627,887,327.00	0.00

022000700100	Office of The Accountant General/State Treasury (						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*762,328,619,133.93*	*675,006,768,561.00*	*675,006,768,561.00*	*591,773,150,537.01*	*888,244,315,729.00*	*0.00*
11	*GOVERNMENT SHARE OF FAAC*	*740,343,466,929.05*	*626,136,925,000.00*	*626,136,925,000.00*	*589,763,458,974.98*	*874,000,000,000.00*	*0.00*
1101	**GOVERNMENT SHARE OF FAAC**	**740,343,466,929.05**	**626,136,925,000.00**	**626,136,925,000.00**	**589,763,458,974.98**	**874,000,000,000.00**	**0.00**
110101	**STATE GOVERNMENT SHARE OF STATUTORY REVE**	**20,206,412,275.58**	**104,700,000,000.00**	**104,700,000,000.00**	**69,838,879,329.17**	**116,000,000,000.00**	**0.00**
11010101	STATUTORY ALLOCATION	20,206,412,275.58	100,800,000,000.00	100,800,000,000.00	69,838,879,329.17	116,000,000,000.00	0.00
11010103	13% Derivation	0.00	3,900,000,000.00	3,900,000,000.00	0.00	0.00	0.00
110102	**STATE GOVERNMENT SHARE OF VAT**	**450,169,660,219.87**	**352,000,000,000.00**	**352,000,000,000.00**	**412,418,052,954.17**	**674,000,000,000.00**	**0.00**
11010201	SHARE OF VAT	450,169,660,219.87	352,000,000,000.00	352,000,000,000.00	412,418,052,954.17	674,000,000,000.00	0.00
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC REVE**	**269,967,394,433.60**	**169,436,925,000.00**	**169,436,925,000.00**	**107,506,526,691.64**	**84,000,000,000.00**	**0.00**
11010314	other FACC Distribution	269,967,394,433.60	169,436,925,000.00	169,436,925,000.00	107,506,526,691.64	84,000,000,000.00	0.00
12	*INDEPENDENT REVENUE*	*21,985,152,204.88*	*48,869,843,561.00*	*48,869,843,561.00*	*2,009,691,562.03*	*14,244,315,729.00*	*0.00*
1202	**NON-TAX REVENUE**	**21,985,152,204.88**	**48,869,843,561.00**	**48,869,843,561.00**	**2,009,691,562.03**	**14,244,315,729.00**	**0.00**
120207	**EARNINGS -GENERAL**	**21,985,152,204.88**	**36,192,464,000.00**	**36,192,464,000.00**	**0.00**	**0.00**	**0.00**
12020701	EARNINGS FROM CONSULTANCY SERVICES	5,548,249,410.26	11,326,580,000.00	11,326,580,000.00	0.00	0.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	16,436,902,794.62	24,865,884,000.00	24,865,884,000.00	0.00	0.00	0.00
120210	**REPAYMENTS - GENERAL**	**0.00**	**11,677,379,561.00**	**11,677,379,561.00**	**651,337,537.47**	**204,715,729.00**	**0.00**
12021006	REFUNDS	0.00	11,677,379,561.00	11,677,379,561.00	651,337,537.47	204,715,729.00	0.00
120212	**INTEREST EARNED**	**0.00**	**1,000,000,000.00**	**1,000,000,000.00**	**1,358,354,024.56**	**14,039,600,000.00**	**0.00**
12021210	BANK INTEREST	0.00	1,000,000,000.00	1,000,000,000.00	1,358,354,024.56	14,039,600,000.00	0.00

022000800100	Lagos State Internal Revenue Service						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*1,036,652,526,553.16*	*1,400,041,820,000.00*	*1,400,041,820,000.00*	*1,070,612,906,286.89*	*2,035,043,910,999.82*	*0.00*
11	*GOVERNMENT SHARE OF FAAC*	*0.00*	*0.00*	*0.00*	*0.00*	*35,000,000,000.00*	*0.00*
1101	**GOVERNMENT SHARE OF FAAC**	**0.00**	**0.00**	**0.00**	**0.00**	**35,000,000,000.00**	**0.00**
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC REVE**	**0.00**	**0.00**	**0.00**	**0.00**	**35,000,000,000.00**	**0.00**
11010305	Electronic Money Transfer levy (EMTL)	0.00	0.00	0.00	0.00	35,000,000,000.00	0.00
12	*INDEPENDENT REVENUE*	*1,036,652,526,553.16*	*1,400,041,820,000.00*	*1,400,041,820,000.00*	*1,070,612,906,286.89*	*2,000,043,910,999.82*	*0.00*
1201	**TAX REVENUE**	**1,030,330,826,418.02**	**1,395,240,500,000.00**	**1,395,240,500,000.00**	**1,066,643,380,815.76**	**1,999,999,999,999.82**	**0.00**
120101	**PERSONAL TAXES**	**892,168,885,748.50**	**1,179,346,000,000.00**	**1,179,346,000,000.00**	**897,079,631,218.09**	**1,547,073,392,221.84**	**0.00**
12010102	Direct Assesment	57,973,042,383.33	91,720,000,000.00	91,720,000,000.00	89,049,890,700.88	179,500,000,000.00	0.00
12010103	Pay As You Earn	798,669,658,465.47	1,054,552,000,000.00	1,054,552,000,000.00	775,239,588,493.50	1,340,000,000,000.00	0.00
12010105	Self Assessment Tax	4,867,889,648.57	5,984,000,000.00	5,984,000,000.00	5,471,566,488.01	19,999,999.83	0.00
12010111	Tax Audit (TAMA) - Others	25,634,879,563.21	27,090,000,000.00	27,090,000,000.00	27,318,585,535.71	27,042,823,629.00	0.00
12010113	Tax Penalties	5,023,415,687.92	0.00	0.00	0.00	510,568,593.01	0.00
120103	**OTHER TAXES**	**138,161,940,669.52**	**215,894,500,000.00**	**215,894,500,000.00**	**169,563,749,597.67**	**452,926,607,777.98**	**0.00**
12010301	Stamp Duty Tax	0.00	18,900,000,000.00	18,900,000,000.00	18,878,556,389.34	11,850,883,204.16	0.00
12010307	Capital Gain Tax	2,054,789,653.57	4,200,000,000.00	4,200,000,000.00	4,183,404,190.04	4,593,605,667.45	0.00
12010308	Entertainment Tax	6,789,564,124.32	0.00	0.00	0.00	96,365,553.70	0.00
12010310	Withholding Tax on Dividends	8,754,562,412.54	0.00	0.00	0.00	170,000,000,000.00	0.00
12010313	Tax on Contract	4,215,635,781.21	7,875,000,000.00	7,875,000,000.00	7,017,959,155.31	76,422,170,195.16	0.00
12010314	Tax on Bank Interest	15,423,654,789.35	67,550,000,000.00	67,550,000,000.00	64,195,929,415.71	91,027,363,305.63	0.00
12010316	WHT on Royalty	9,875,632,154.25	19,110,000,000.00	19,110,000,000.00	14,944,894,448.78	144,512,490.96	0.00
12010317	WHT on Director's Fees	15,879,452,321.10	40,000,000,000.00	40,000,000,000.00	16,068,067,368.83	15,199,519,232.47	0.00
12010318	WHT Building	53,614,725.99	2,116,000,000.00	2,116,000,000.00	1,567,108,667.82	4,220,028,610.05	0.00
12010319	WHT on Consultancy & Professional Services	35,789,451,651.21	25,200,000,000.00	25,200,000,000.00	19,356,097,121.32	21,000,000,000.00	0.00
12010320	WTH on Commission	532,125,876.32	808,500,000.00	808,500,000.00	688,907,154.90	9,000,000,000.00	0.00
12010321	WTH on Technical Services	241,657,489.65	525,000,000.00	525,000,000.00	555,020,158.41	571,475,531.90	0.00
12010322	Taxes & Others	8,759,654,123.65	16,800,000,000.00	16,800,000,000.00	9,544,539,307.10	23,600,683,986.50	0.00
12010323	Tax on Food in Resturant	423,654,872.32	2,100,000,000.00	2,100,000,000.00	2,165,103,039.59	10,000,000,000.00	0.00
12010324	Tax on Drinks in Bars	23,000,524,789.52	630,000,000.00	630,000,000.00	563,086,985.58	4,500,000,000.00	0.00
12010325	Tax on Accomodation/Rent	3,152,486,952.20	5,670,000,000.00	5,670,000,000.00	5,774,560,596.21	9,700,000,000.00	0.00
12010326	Tax on Other Transactions	3,215,478,952.32	4,410,000,000.00	4,410,000,000.00	4,060,515,598.74	1,000,000,000.00	0.00
1202	**NON-TAX REVENUE**	**6,321,700,135.14**	**4,801,320,000.00**	**4,801,320,000.00**	**3,969,525,471.13**	**43,911,000.00**	**0.00**
120206	**SALES - GENERAL**	**187,954,235.36**	**41,820,000.00**	**41,820,000.00**	**14,327,603.71**	**43,911,000.00**	**0.00**
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	187,954,235.36	41,820,000.00	41,820,000.00	14,327,603.71	43,911,000.00	0.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**5,478,963,245.57**	**4,602,000,000.00**	**4,602,000,000.00**	**3,804,132,308.63**	**0.00**	**0.00**
12020801	RENT ON GOVT.QUARTERS	5,478,963,245.57	4,602,000,000.00	4,602,000,000.00	3,804,132,308.63	0.00	0.00
120211	**INVESTMENT INCOME**	**654,782,654.21**	**157,500,000.00**	**157,500,000.00**	**151,065,558.79**	**0.00**	**0.00**
12021103	OTHER INVESTMENT INCOME	654,782,654.21	157,500,000.00	157,500,000.00	151,065,558.79	0.00	0.00

022200100100	Ministry of Commerce, Cooperatives, Trade and In						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*77,961,826.00*	*225,000,000.00*	*225,000,000.00*	*72,144,958.28*	*400,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*77,961,826.00*	*225,000,000.00*	*225,000,000.00*	*72,144,958.28*	*400,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**77,961,826.00**	**225,000,000.00**	**225,000,000.00**	**72,144,958.28**	**400,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**40,321,498.28**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020417	PROFESSIONAL REGISTRATION FEES	3,758,542.65	0.00	0.00	0.00	0.00	0.00
12020481	Other Fees	12,241,368.00	0.00	0.00	0.00	0.00	0.00
12020489	Heritage fee	24,321,587.63	0.00	0.00	0.00	0.00	0.00
120205	**FINES - GENERAL**	**4,235,871.69**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020513	OTHER Fines	4,235,871.69	0.00	0.00	0.00	0.00	0.00
120206	**SALES - GENERAL**	**5,534,159.45**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	5,534,159.45	0.00	0.00	0.00	0.00	0.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**27,870,296.58**	**225,000,000.00**	**225,000,000.00**	**72,144,958.28**	**400,000,000.00**	**0.00**
12020906	RENTS ON GOVT. PROPERTIES	27,870,296.58	225,000,000.00	225,000,000.00	72,144,958.28	400,000,000.00	0.00

022200900100	Lagos Consumer Protection Agency						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*1,225,000.00*	*10,000,000.00*	*10,000,000.00*	*3,370,000.00*	*10,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*1,225,000.00*	*10,000,000.00*	*10,000,000.00*	*3,370,000.00*	*10,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**1,225,000.00**	**10,000,000.00**	**10,000,000.00**	**3,370,000.00**	**10,000,000.00**	**0.00**
120205	**FINES - GENERAL**	**1,225,000.00**	**10,000,000.00**	**10,000,000.00**	**3,370,000.00**	**10,000,000.00**	**0.00**
12020513	OTHER Fines	1,225,000.00	10,000,000.00	10,000,000.00	3,370,000.00	10,000,000.00	0.00

022205500100	Lagos State Cooperative College						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*57,194,305.00*	*132,000,000.00*	*132,000,000.00*	*58,460,407.85*	*152,600,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*57,194,305.00*	*132,000,000.00*	*132,000,000.00*	*58,460,407.85*	*152,600,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**57,194,305.00**	**132,000,000.00**	**132,000,000.00**	**58,460,407.85**	**152,600,000.00**	**0.00**
120206	**SALES - GENERAL**	**57,194,305.00**	**132,000,000.00**	**132,000,000.00**	**58,460,407.85**	**152,600,000.00**	**0.00**
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	57,194,305.00	132,000,000.00	132,000,000.00	58,460,407.85	152,600,000.00	0.00

022205600100	Central Business District						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*20,095,700.00*	*25,000,000.00*	*25,000,000.00*	*23,756,600.00*	*30,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*20,095,700.00*	*25,000,000.00*	*25,000,000.00*	*23,756,600.00*	*30,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**20,095,700.00**	**25,000,000.00**	**25,000,000.00**	**23,756,600.00**	**30,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**10,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020481	Other Fees	10,000,000.00	0.00	0.00	0.00	0.00	0.00
120205	**FINES - GENERAL**	**10,095,700.00**	**25,000,000.00**	**25,000,000.00**	**23,756,600.00**	**30,000,000.00**	**0.00**
12020513	OTHER Fines	10,095,700.00	25,000,000.00	25,000,000.00	23,756,600.00	30,000,000.00	0.00

022700100100	Ministry of Wealth Creation and Employment						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*14,118,700.00*	*25,000,000.00*	*25,000,000.00*	*14,923,000.00*	*30,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*14,118,700.00*	*25,000,000.00*	*25,000,000.00*	*14,923,000.00*	*30,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**14,118,700.00**	**25,000,000.00**	**25,000,000.00**	**14,923,000.00**	**30,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**14,118,700.00**	**25,000,000.00**	**25,000,000.00**	**14,923,000.00**	**30,000,000.00**	**0.00**
12020461	Road Cut Fees	14,118,700.00	25,000,000.00	25,000,000.00	14,923,000.00	30,000,000.00	0.00

022800100100	Ministry of Innovation, Science and Technology						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*44,700.00*	*1,400,000.00*	*1,400,000.00*	*263,500.00*	*1,400,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*44,700.00*	*1,400,000.00*	*1,400,000.00*	*263,500.00*	*1,400,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**44,700.00**	**1,400,000.00**	**1,400,000.00**	**263,500.00**	**1,400,000.00**	**0.00**
120204	**FEES - GENERAL**	**44,700.00**	**1,400,000.00**	**1,400,000.00**	**263,500.00**	**1,400,000.00**	**0.00**
12020422	AGENCY FEES	44,700.00	1,400,000.00	1,400,000.00	263,500.00	1,400,000.00	0.00

022810200100	Lagos State Residents Registration Agency (LASRR						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*747,400.00*	*45,000,000.00*	*45,000,000.00*	*361,500.00*	*45,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*747,400.00*	*45,000,000.00*	*45,000,000.00*	*361,500.00*	*45,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**747,400.00**	**45,000,000.00**	**45,000,000.00**	**361,500.00**	**45,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**747,400.00**	**45,000,000.00**	**45,000,000.00**	**361,500.00**	**45,000,000.00**	**0.00**
12020453	Reg./Renewal of Telecom System (Mast) Fee	747,400.00	45,000,000.00	45,000,000.00	361,500.00	45,000,000.00	0.00

022900100100	Ministry of Transportation						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*4,758,320,248.54*	*11,282,578,150.00*	*11,282,578,150.00*	*3,995,887,045.61*	*12,282,578,150.00*	*0.00*
12	*INDEPENDENT REVENUE*	*4,758,320,248.54*	*11,282,578,150.00*	*11,282,578,150.00*	*3,995,887,045.61*	*12,282,578,150.00*	*0.00*
1202	**NON-TAX REVENUE**	**4,758,320,248.54**	**11,282,578,150.00**	**11,282,578,150.00**	**3,995,887,045.61**	**12,282,578,150.00**	**0.00**
120204	**FEES - GENERAL**	**2,590,130,270.64**	**11,282,578,150.00**	**11,282,578,150.00**	**3,995,887,045.61**	**12,282,578,150.00**	**0.00**
12020461	Road Cut Fees	2,590,130,270.64	11,282,578,150.00	11,282,578,150.00	3,995,887,045.61	12,282,578,150.00	0.00
120205	**FINES - GENERAL**	**2,058,741,658.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020509	Road Traffic Offence	2,058,741,658.35	0.00	0.00	0.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**109,448,319.55**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	70,450,197.00	0.00	0.00	0.00	0.00	0.00
12020714	Earning from VIO Charges	8,473,243.20	0.00	0.00	0.00	0.00	0.00
12020717	Workshop Earnings	30,524,879.35	0.00	0.00	0.00	0.00	0.00

022905300100	Lagos State Metropolitan Area Transport Authorit						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*1,005,113,208.87*	*4,587,500,000.00*	*4,587,500,000.00*	*1,608,897,390.67*	*5,874,733,650.00*	*0.00*
12	*INDEPENDENT REVENUE*	*1,005,113,208.87*	*4,587,500,000.00*	*4,587,500,000.00*	*1,608,897,390.67*	*5,874,733,650.00*	*0.00*
1202	**NON-TAX REVENUE**	**1,005,113,208.87**	**4,587,500,000.00**	**4,587,500,000.00**	**1,608,897,390.67**	**5,874,733,650.00**	**0.00**
120206	**SALES - GENERAL**	**1,005,066,408.87**	**2,437,500,000.00**	**2,437,500,000.00**	**1,608,897,390.67**	**4,387,500,000.00**	**0.00**
12020633	Sales of Railway Tickets	1,005,066,408.87	2,437,500,000.00	2,437,500,000.00	1,608,897,390.67	4,387,500,000.00	0.00
120207	**EARNINGS -GENERAL**	**46,800.00**	**2,150,000,000.00**	**2,150,000,000.00**	**0.00**	**1,487,233,650.00**	**0.00**
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	0.00	1,950,000,000.00	1,950,000,000.00	0.00	1,287,233,650.00	0.00
12020720	Earnings from Parks , Gardens and Recreational Spa	46,800.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00

022905300300	Lagos State Ferry Services						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*122,249,229.01*	*603,750,000.00*	*603,750,000.00*	*114,262,922.00*	*633,937,500.00*	*0.00*
12	*INDEPENDENT REVENUE*	*122,249,229.01*	*603,750,000.00*	*603,750,000.00*	*114,262,922.00*	*633,937,500.00*	*0.00*
1202	**NON-TAX REVENUE**	**122,249,229.01**	**603,750,000.00**	**603,750,000.00**	**114,262,922.00**	**633,937,500.00**	**0.00**
120204	**FEES - GENERAL**	**122,249,229.01**	**603,750,000.00**	**603,750,000.00**	**114,262,922.00**	**633,937,500.00**	**0.00**
12020422	AGENCY FEES	122,249,229.01	603,750,000.00	603,750,000.00	114,262,922.00	633,937,500.00	0.00

022905400100	Lagos State Drivers' Institute						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*144,517,954.21*	*200,000,000.00*	*200,000,000.00*	*159,783,057.09*	*220,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*144,517,954.21*	*200,000,000.00*	*200,000,000.00*	*159,783,057.09*	*220,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**144,517,954.21**	**200,000,000.00**	**200,000,000.00**	**159,783,057.09**	**220,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**144,517,954.21**	**200,000,000.00**	**200,000,000.00**	**159,783,057.09**	**220,000,000.00**	**0.00**
12020491	Administrative Charges	144,517,954.21	200,000,000.00	200,000,000.00	159,783,057.09	220,000,000.00	0.00

022905800100	Motor Vehicle Administration Agency						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*17,430,055,255.33*	*18,789,210,000.00*	*18,789,210,000.00*	*10,765,542,086.63*	*17,589,250,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*12,645,317,314.56*	*18,789,210,000.00*	*18,789,210,000.00*	*10,765,542,086.63*	*17,589,250,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**12,645,317,314.56**	**18,789,210,000.00**	**18,789,210,000.00**	**10,765,542,086.63**	**17,589,250,000.00**	**0.00**
120201	**LICENCES - GENERAL**	**6,269,159,095.29**	**8,695,050,000.00**	**8,695,050,000.00**	**10,765,542,086.63**	**6,578,219,120.00**	**0.00**
12020131	MOTOR VEHICLE LICENSES	2,706,286,977.18	0.00	0.00	0.00	0.00	0.00
12020132	DRIVERS' LICENSES	2,485,741,321.54	8,695,050,000.00	8,695,050,000.00	10,765,542,086.63	6,578,219,120.00	0.00
12020139	Taxi Registration (side Badge)	54,328,756.35	0.00	0.00	0.00	0.00	0.00
12020142	Learner's Permit	35,147,852.32	0.00	0.00	0.00	0.00	0.00
12020147	Veterinary Drug Licenses	987,654,187.90	0.00	0.00	0.00	0.00	0.00
120204	**FEES - GENERAL**	**1,488,455,371.93**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020481	Other Fees	1,488,455,371.93	0.00	0.00	0.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**4,887,702,847.34**	**10,094,160,000.00**	**10,094,160,000.00**	**0.00**	**11,011,030,880.00**	**0.00**
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	4,887,702,847.34	10,094,160,000.00	10,094,160,000.00	0.00	11,011,030,880.00	0.00
14	*CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS*	*4,784,737,940.77*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
1402	**OTHER CAPITAL RECEIPTS**	**4,784,737,940.77**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
140201	**OTHER CAPITAL RECEIPTS**	**4,784,737,940.77**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
14020101	OTHER CAPITAL RECEIPTS TO CDF	4,784,737,940.77	0.00	0.00	0.00	0.00	0.00

022905800200	Lagos State Number Plate & Production Authority						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***4,055,721,476.97***	***6,859,771,875.00***	***6,859,771,875.00***	***0.00***	***7,888,728,656.00***	***0.00***
12	***INDEPENDENT REVENUE***	***4,055,721,476.97***	***6,859,771,875.00***	***6,859,771,875.00***	***0.00***	***7,888,728,656.00***	***0.00***
1202	**NON-TAX REVENUE**	**4,055,721,476.97**	**6,859,771,875.00**	**6,859,771,875.00**	**0.00**	**7,888,728,656.00**	**0.00**
120206	**SALES - GENERAL**	**4,055,721,476.97**	**6,859,771,875.00**	**6,859,771,875.00**	**0.00**	**7,888,728,656.00**	**0.00**
12020631	Sales of Vehicle Plate Number	4,055,721,476.97	6,859,771,875.00	6,859,771,875.00	0.00	7,888,728,656.00	0.00

022905500100	Lagos State Traffic Management Agency (LASTMA						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***989,839,146.30***	***2,670,000,000.00***	***2,670,000,000.00***	***529,493,071.84***	***2,670,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***989,839,146.30***	***2,670,000,000.00***	***2,670,000,000.00***	***529,493,071.84***	***2,670,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**989,839,146.30**	**2,670,000,000.00**	**2,670,000,000.00**	**529,493,071.84**	**2,670,000,000.00**	**0.00**
120205	**FINES - GENERAL**	**989,839,146.30**	**2,670,000,000.00**	**2,670,000,000.00**	**529,493,071.84**	**2,670,000,000.00**	**0.00**
12020509	Road Traffic Offence	989,839,146.30	2,670,000,000.00	2,670,000,000.00	529,493,071.84	2,670,000,000.00	0.00

022905700100	Lagos State Waterways Authority						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***239,585,927.00***	***236,250,000.00***	***236,250,000.00***	***95,129,232.00***	***149,025,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***239,585,927.00***	***236,250,000.00***	***236,250,000.00***	***95,129,232.00***	***225,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**239,585,927.00**	**236,250,000.00**	**236,250,000.00**	**95,129,232.00**	**225,000,000.00**	**0.00**
120201	**LICENCES - GENERAL**	**67,357,871.24**	**236,250,000.00**	**236,250,000.00**	**95,129,232.00**	**225,000,000.00**	**0.00**
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	67,357,871.24	236,250,000.00	236,250,000.00	95,129,232.00	225,000,000.00	0.00
120204	**FEES - GENERAL**	**168,259,927.65**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020481	Other Fees	168,259,927.65	0.00	0.00	0.00	0.00	0.00
120205	**FINES - GENERAL**	**3,968,128.11**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020513	OTHER Fines	3,968,128.11	0.00	0.00	0.00	0.00	0.00
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***0.00***	***0.00***	***0.00***	***0.00***	***148,800,000,000.00***	***0.00***
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**148,800,000,000.00**	**0.00**
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**148,800,000,000.00**	**0.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	0.00	0.00	0.00	148,800,000,000.00	0.00

022905600100	Lagos State Parking Authority						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***1,072,127,815.53***	***4,100,000,000.00***	***4,100,000,000.00***	***1,091,454,494.76***	***4,100,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***1,072,127,815.53***	***4,100,000,000.00***	***4,100,000,000.00***	***1,091,454,494.76***	***4,100,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**1,072,127,815.53**	**4,100,000,000.00**	**4,100,000,000.00**	**1,091,454,494.76**	**4,100,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**1,072,127,815.53**	**4,100,000,000.00**	**4,100,000,000.00**	**1,091,454,494.76**	**4,100,000,000.00**	**0.00**
12020461	Road Cut Fees	1,072,127,815.53	4,100,000,000.00	4,100,000,000.00	1,091,454,494.76	4,100,000,000.00	0.00

023100100100	Ministry of Energy & Mineral Resources Developm						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***194,697,531.35***	***220,000,000.00***	***220,000,000.00***	***197,225,000.00***	***254,100,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***194,697,531.35***	***220,000,000.00***	***220,000,000.00***	***197,225,000.00***	***254,100,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**194,697,531.35**	**220,000,000.00**	**220,000,000.00**	**197,225,000.00**	**254,100,000.00**	**0.00**
120204	**FEES - GENERAL**	**35,108,312.08**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020448	Probate Fees	18,576,325.24	0.00	0.00	0.00	0.00	0.00
12020481	Other Fees	16,531,986.84	0.00	0.00	0.00	0.00	0.00
120206	**SALES - GENERAL**	**159,589,219.27**	**220,000,000.00**	**220,000,000.00**	**197,225,000.00**	**254,100,000.00**	**0.00**
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	6,321,478.25	0.00	0.00	0.00	0.00	0.00
12020621	Sales of Quarry Products	153,267,741.02	220,000,000.00	220,000,000.00	197,225,000.00	254,100,000.00	0.00

023100300100	Lagos State Electricity Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*33,792,097.00*	*97,400,000.00*	*97,400,000.00*	*28,120,271.00*	*120,644,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*33,792,097.00*	*97,400,000.00*	*97,400,000.00*	*28,120,271.00*	*120,644,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**33,792,097.00**	**97,400,000.00**	**97,400,000.00**	**28,120,271.00**	**120,644,000.00**	**0.00**
120204	**FEES - GENERAL**	**33,792,097.00**	**97,400,000.00**	**97,400,000.00**	**28,120,271.00**	**120,644,000.00**	**0.00**
12020422	AGENCY FEES	33,792,097.00	97,400,000.00	97,400,000.00	28,120,271.00	120,644,000.00	0.00

023100400100	Ibile Oil & Gas (IOGAS)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*250,983,000.32*	*946,463,739.00*	*946,463,739.00*	*473,481,869.26*	*1,620,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*250,983,000.32*	*946,463,739.00*	*946,463,739.00*	*473,481,869.26*	*1,620,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**250,983,000.32**	**946,463,739.00**	**946,463,739.00**	**473,481,869.26**	**1,620,000,000.00**	**0.00**
120206	**SALES - GENERAL**	**250,483,000.32**	**772,701,430.00**	**772,701,430.00**	**473,481,869.26**	**1,053,000,000.00**	**0.00**
12020634	Sales of Gas Supplies (Ibile Oil & Gas)	250,483,000.32	772,701,430.00	772,701,430.00	473,481,869.26	1,053,000,000.00	0.00
120207	**EARNINGS -GENERAL**	**500,000.00**	**173,762,309.00**	**173,762,309.00**	**0.00**	**567,000,000.00**	**0.00**
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	500,000.00	173,762,309.00	173,762,309.00	0.00	567,000,000.00	0.00

023100500100	Lagos State Electrification Regulatory Commssion						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*12,356,478.65*	*14,000,000,000.00*	*14,000,000,000.00*	*0.00*	*8,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*12,356,478.65*	*14,000,000,000.00*	*14,000,000,000.00*	*0.00*	*8,000,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**12,356,478.65**	**14,000,000,000.00**	**14,000,000,000.00**	**0.00**	**8,000,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**12,356,478.65**	**14,000,000,000.00**	**14,000,000,000.00**	**0.00**	**8,000,000,000.00**	**0.00**
12020404	ELECTRICAL INSPECTORATE FEES	12,356,478.65	14,000,000,000.00	14,000,000,000.00	0.00	8,000,000,000.00	0.00

023400100200	Lagos State Infrastructure Assets Management Ag						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*965,750,373.17*	*3,650,000.00*	*3,650,000.00*	*1,310,079,079.26*	*9,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*965,750,373.17*	*3,650,000.00*	*3,650,000.00*	*1,310,079,079.26*	*9,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**965,750,373.17**	**3,650,000.00**	**3,650,000.00**	**1,310,079,079.26**	**9,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**1,275,000.00**	**2,150,000.00**	**2,150,000.00**	**72,834,800.00**	**2,000,000.00**	**0.00**
12020469	Boarding Fees	1,275,000.00	2,150,000.00	2,150,000.00	72,834,800.00	2,000,000.00	0.00
120207	**EARNINGS -GENERAL**	**964,475,373.17**	**1,500,000.00**	**1,500,000.00**	**1,237,244,279.26**	**7,000,000.00**	**0.00**
12020701	EARNINGS FROM CONSULTANCY SERVICES	964,475,373.17	1,500,000.00	1,500,000.00	1,237,244,279.26	7,000,000.00	0.00

023400200100	Office of Infrastructure						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*11,405,140.00*	*0.00*	*0.00*	*0.00*	*13,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*11,405,140.00*	*0.00*	*0.00*	*0.00*	*13,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**11,405,140.00**	**0.00**	**0.00**	**0.00**	**13,000,000.00**	**0.00**
120206	**SALES - GENERAL**	**11,405,140.00**	**0.00**	**0.00**	**0.00**	**13,000,000.00**	**0.00**
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	11,405,140.00	0.00	0.00	0.00	13,000,000.00	0.00

023400200300	Lagos State Infrastructural Maintenance& Regulat						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*4,607,167,449.50*	*28,000,000,000.00*	*28,000,000,000.00*	*1,632,018,339.90*	*5,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*4,607,167,449.50*	*28,000,000,000.00*	*28,000,000,000.00*	*1,632,018,339.90*	*5,000,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**4,607,167,449.50**	**28,000,000,000.00**	**28,000,000,000.00**	**1,632,018,339.90**	**5,000,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**4,252,384,989.18**	**28,000,000,000.00**	**28,000,000,000.00**	**1,632,018,339.90**	**5,000,000,000.00**	**0.00**
12020431	DEVELOPMENT LEVIES	1,465,875,077.42	19,879,600,000.00	19,879,600,000.00	1,632,018,339.90	2,375,000,000.00	0.00
12020479	Loss and Replacement Fees	2,241,573,654.24	8,120,400,000.00	8,120,400,000.00	0.00	2,625,000,000.00	0.00
12020481	Other Fees	544,936,257.52	0.00	0.00	0.00	0.00	0.00
120205	**FINES - GENERAL**	**354,782,460.32**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020513	OTHER Fines	354,782,460.32	0.00	0.00	0.00	0.00	0.00

023600100100	Ministry of Tourism, Arts & Culture						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*36,679,590.52*	*700,000,000.00*	*700,000,000.00*	*86,109,791.17*	*1,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*36,679,590.52*	*700,000,000.00*	*700,000,000.00*	*86,109,791.17*	*1,000,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**36,679,590.52**	**700,000,000.00**	**700,000,000.00**	**86,109,791.17**	**1,000,000,000.00**	**0.00**
120207	**EARNINGS -GENERAL**	**36,679,590.52**	**700,000,000.00**	**700,000,000.00**	**86,109,791.17**	**1,000,000,000.00**	**0.00**
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRE	36,679,590.52	700,000,000.00	700,000,000.00	86,109,791.17	1,000,000,000.00	0.00

023600400100	Council for Art And Culture						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*7,996,000.00*	*15,000,000.00*	*15,000,000.00*	*6,160,100.00*	*20,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*7,996,000.00*	*15,000,000.00*	*15,000,000.00*	*6,160,100.00*	*20,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**7,996,000.00**	**15,000,000.00**	**15,000,000.00**	**6,160,100.00**	**20,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**7,996,000.00**	**15,000,000.00**	**15,000,000.00**	**6,160,100.00**	**20,000,000.00**	**0.00**
12020422	AGENCY FEES	7,996,000.00	15,000,000.00	15,000,000.00	6,160,100.00	20,000,000.00	0.00

023605500100	Lagos State Film & Video Censors' Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*10,273,000.00*	*20,000,000.00*	*20,000,000.00*	*5,822,696.00*	*20,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*10,273,000.00*	*20,000,000.00*	*20,000,000.00*	*5,822,696.00*	*20,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**10,273,000.00**	**20,000,000.00**	**20,000,000.00**	**5,822,696.00**	**20,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**6,781,573.99**	**20,000,000.00**	**20,000,000.00**	**5,822,696.00**	**20,000,000.00**	**0.00**
12020413	DISINFECTION OF PRODUCE FEES	2,154,765.32	0.00	0.00	0.00	0.00	0.00
12020422	AGENCY FEES	2,478,952.35	20,000,000.00	20,000,000.00	5,822,696.00	20,000,000.00	0.00
12020481	Other Fees	2,147,856.32	0.00	0.00	0.00	0.00	0.00
120205	**FINES - GENERAL**	**3,491,426.01**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020513	OTHER Fines	3,491,426.01	0.00	0.00	0.00	0.00	0.00

023800100100	Ministry of Economic Planning & Budget						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*900,834,762.06*	*52,550,359,966.85*	*52,550,359,966.85*	*2,849,150,034.10*	*158,517,747,997.11*	*0.00*
12	*INDEPENDENT REVENUE*	*621,950.00*	*1,000,000.00*	*1,000,000.00*	*649,500.00*	*3,751,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**621,950.00**	**1,000,000.00**	**1,000,000.00**	**649,500.00**	**3,751,000,000.00**	**0.00**
120206	**SALES - GENERAL**	**621,950.00**	**1,000,000.00**	**1,000,000.00**	**649,500.00**	**3,751,000,000.00**	**0.00**
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	621,950.00	1,000,000.00	1,000,000.00	649,500.00	3,751,000,000.00	0.00
13	*AID AND GRANTS*	*900,212,812.06*	*52,549,359,966.85*	*52,549,359,966.85*	*2,848,500,534.10*	*55,266,747,997.11*	*0.00*
1301	**AID**	**201,217,440.00**	**0.00**	**0.00**	**100,608,719.95**	**10,207,062,754.27**	**0.00**
130101	**DOMESTIC AIDS**	**201,217,440.00**	**0.00**	**0.00**	**100,608,719.95**	**9,091,666,667.67**	**0.00**
13010102	CAPITAL DOMESTIC AIDS	201,217,440.00	0.00	0.00	100,608,719.95	9,091,666,667.67	0.00
130102	**FOREIGN AIDS**	**0.00**	**0.00**	**0.00**	**0.00**	**1,115,396,086.60**	**0.00**
13010202	CAPITAL FOREIGN AIDS	0.00	0.00	0.00	0.00	1,115,396,086.60	0.00
1302	**GRANTS**	**698,995,372.06**	**52,549,359,966.85**	**52,549,359,966.85**	**2,747,891,814.15**	**45,059,685,242.84**	**0.00**
130201	**DOMESTIC GRANTS**	**137,647,082.69**	**8,296,521,647.31**	**8,296,521,647.31**	**1,333,723,077.54**	**7,922,789,295.20**	**0.00**
13020102	CAPITAL GRANTS FROM FGN	137,647,082.69	4,036,146,647.31	4,036,146,647.31	1,333,723,077.54	5,182,412,295.20	0.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	0.00	4,260,375,000.00	4,260,375,000.00	0.00	2,740,377,000.00	0.00
130202	**FOREIGN GRANTS**	**561,348,289.37**	**44,252,838,319.54**	**44,252,838,319.54**	**1,414,168,736.61**	**37,136,895,947.64**	**0.00**
13020202	CAPITAL FOREIGN GRANTS	561,348,289.37	44,252,838,319.54	44,252,838,319.54	1,414,168,736.61	37,136,895,947.64	0.00
14	*CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS*	*0.00*	*0.00*	*0.00*	*0.00*	*99,500,000,000.00*	*0.00*
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**99,500,000,000.00**	**0.00**
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**99,500,000,000.00**	**0.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	0.00	0.00	0.00	99,500,000,000.00	0.00

025300100100	Ministry of Housing						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*9,905,456,611.02*	*9,430,000,000.00*	*9,430,000,000.00*	*4,587,586,258.53*	*11,237,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*3,783,591,373.89*	*9,430,000,000.00*	*9,430,000,000.00*	*4,587,586,258.53*	*1,000,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**3,783,591,373.89**	**9,430,000,000.00**	**9,430,000,000.00**	**4,587,586,258.53**	**1,000,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**3,783,591,373.89**	**650,000,000.00**	**650,000,000.00**	**0.00**	**1,000,000,000.00**	**0.00**
12020456	Valuation Fees	3,783,591,373.89	650,000,000.00	650,000,000.00	0.00	1,000,000,000.00	0.00
120206	**SALES - GENERAL**	**0.00**	**8,780,000,000.00**	**8,780,000,000.00**	**4,587,586,258.53**	**0.00**	**0.00**
12020625	Sales of Building Plan	0.00	8,780,000,000.00	8,780,000,000.00	4,587,586,258.53	0.00	0.00
14	*CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS*	*6,121,865,237.13*	*0.00*	*0.00*	*0.00*	*10,237,000,000.00*	*0.00*
1402	**OTHER CAPITAL RECEIPTS**	**6,121,865,237.13**	**0.00**	**0.00**	**0.00**	**10,237,000,000.00**	**0.00**
140201	**OTHER CAPITAL RECEIPTS**	**6,121,865,237.13**	**0.00**	**0.00**	**0.00**	**10,237,000,000.00**	**0.00**
14020102	SALE OF FIXED ASSETS	6,121,865,237.13	0.00	0.00	0.00	10,237,000,000.00	0.00

025305700100	Lagos State Real Estate Regulatory Authority (LAS						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*16,125,100.00*	*3,056,972,700.00*	*3,056,972,700.00*	*40,000.00*	*1,600,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*16,125,100.00*	*3,056,972,700.00*	*3,056,972,700.00*	*40,000.00*	*1,600,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**16,125,100.00**	**3,056,972,700.00**	**3,056,972,700.00**	**40,000.00**	**1,600,000,000.00**	**0.00**
120201	**LICENCES - GENERAL**	**630,000.00**	**1,528,486,350.00**	**1,528,486,350.00**	**0.00**	**800,000,000.00**	**0.00**
12020144	Auctioneer License/Renewal	630,000.00	1,528,486,350.00	1,528,486,350.00	0.00	800,000,000.00	0.00
120206	**SALES - GENERAL**	**15,495,100.00**	**1,528,486,350.00**	**1,528,486,350.00**	**40,000.00**	**800,000,000.00**	**0.00**
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	15,495,100.00	1,528,486,350.00	1,528,486,350.00	40,000.00	800,000,000.00	0.00

025305800100	Lagos Mortgage Board (LMB)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*7,010,523,474.98*	*3,605,567,251.00*	*3,605,567,251.00*	*1,001,055,311.07*	*3,659,567,251.24*	*0.00*
12	*INDEPENDENT REVENUE*	*960,055,787.92*	*3,605,567,251.00*	*3,605,567,251.00*	*1,001,055,311.07*	*105,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**960,055,787.92**	**3,605,567,251.00**	**3,605,567,251.00**	**1,001,055,311.07**	**105,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**960,055,787.92**	**3,605,567,251.00**	**3,605,567,251.00**	**1,001,055,311.07**	**105,000,000.00**	**0.00**
12020491	Administrative Charges	960,055,787.92	3,605,567,251.00	3,605,567,251.00	1,001,055,311.07	105,000,000.00	0.00
14	*CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS*	*6,050,467,687.06*	*0.00*	*0.00*	*0.00*	*3,554,567,251.24*	*0.00*
1402	**OTHER CAPITAL RECEIPTS**	**6,050,467,687.06**	**0.00**	**0.00**	**0.00**	**3,554,567,251.24**	**0.00**
140201	**OTHER CAPITAL RECEIPTS**	**6,050,467,687.06**	**0.00**	**0.00**	**0.00**	**3,554,567,251.24**	**0.00**
14020102	SALE OF FIXED ASSETS	6,050,467,687.06	0.00	0.00	0.00	3,554,567,251.24	0.00

026000100100	Office of Physical Planning						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*393,513,217.23*	*1,996,000,000.00*	*1,996,000,000.00*	*692,361,757.75*	*1,996,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*393,513,217.23*	*1,996,000,000.00*	*1,996,000,000.00*	*692,361,757.75*	*1,996,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**393,513,217.23**	**1,996,000,000.00**	**1,996,000,000.00**	**692,361,757.75**	**1,996,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**300,125,456.32**	**1,476,000,000.00**	**1,476,000,000.00**	**611,696,168.04**	**1,476,000,000.00**	**0.00**
12020431	DEVELOPMENT LEVIES	300,125,456.32	1,476,000,000.00	1,476,000,000.00	611,696,168.04	1,476,000,000.00	0.00
120206	**SALES - GENERAL**	**93,387,760.91**	**520,000,000.00**	**520,000,000.00**	**80,665,589.71**	**520,000,000.00**	**0.00**
12020625	Sales of Building Plan	93,387,760.91	520,000,000.00	520,000,000.00	80,665,589.71	520,000,000.00	0.00

026000100200	Lagos State Physical Planning Permit Authority (LA						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*67,948,548,514.25*	*120,000,000,000.00*	*120,000,000,000.00*	*52,350,310,186.07*	*205,500,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*67,948,548,514.25*	*120,000,000,000.00*	*120,000,000,000.00*	*52,350,310,186.07*	*205,500,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**67,948,548,514.25**	**120,000,000,000.00**	**120,000,000,000.00**	**52,350,310,186.07**	**205,500,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**62,903,743,575.71**	**120,000,000,000.00**	**120,000,000,000.00**	**52,350,310,186.07**	**205,500,000,000.00**	**0.00**
12020438	water rate/tariff Fees	49,245,874,621.25	115,800,000,000.00	115,800,000,000.00	51,212,013,410.29	200,000,000,000.00	0.00
12020448	Probate Fees	13,657,868,954.46	4,200,000,000.00	4,200,000,000.00	1,138,296,775.78	5,500,000,000.00	0.00
120205	**FINES - GENERAL**	**4,690,681,182.22**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020513	OTHER Fines	4,690,681,182.22	0.00	0.00	0.00	0.00	0.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**354,123,756.32**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020906	RENTS ON GOVT. PROPERTIES	354,123,756.32	0.00	0.00	0.00	0.00	0.00

026000100300	Lagos State Planning & Environmental Monitoring						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*54,068,842.20*	*26,000,000.00*	*26,000,000.00*	*18,511,658.02*	*56,600,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*54,068,842.20*	*26,000,000.00*	*26,000,000.00*	*18,511,658.02*	*56,600,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**54,068,842.20**	**26,000,000.00**	**26,000,000.00**	**18,511,658.02**	**56,600,000.00**	**0.00**
120201	**LICENCES - GENERAL**	**17,564,233.50**	**20,000,000.00**	**20,000,000.00**	**11,760,029.00**	**40,000,000.00**	**0.00**
12020147	Veterinary Drug Licenses	17,564,233.50	20,000,000.00	20,000,000.00	11,760,029.00	40,000,000.00	0.00
120204	**FEES - GENERAL**	**3,324,174.28**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020481	Other Fees	3,324,174.28	0.00	0.00	0.00	0.00	0.00
120205	**FINES - GENERAL**	**33,180,434.42**	**6,000,000.00**	**6,000,000.00**	**6,751,629.02**	**16,600,000.00**	**0.00**
12020513	OTHER Fines	33,180,434.42	6,000,000.00	6,000,000.00	6,751,629.02	16,600,000.00	0.00

026000200100	Lands Bureau						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*36,409,616,991.89*	*122,000,000,000.00*	*122,000,000,000.00*	*56,062,490,647.35*	*122,100,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*36,409,616,991.89*	*122,000,000,000.00*	*122,000,000,000.00*	*56,062,490,647.35*	*121,100,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**36,409,616,991.89**	**122,000,000,000.00**	**122,000,000,000.00**	**56,062,490,647.35**	**121,100,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**31,105,977,141.44**	**122,000,000,000.00**	**122,000,000,000.00**	**56,062,490,647.35**	**121,100,000,000.00**	**0.00**
12020421	SURVEY/ PLANNING/ BUILDING FEES	312,854,990.44	0.00	0.00	0.00	0.00	0.00
12020447	Letter of Administration Fees	18,174,521,180.33	120,000,000,000.00	120,000,000,000.00	55,140,539,784.33	120,000,000,000.00	0.00
12020448	Probate Fees	454,621,879.36	0.00	0.00	0.00	0.00	0.00
12020453	Reg./Renewal of Telecom System (Mast) Fee	2,936,079,843.95	0.00	0.00	0.00	0.00	0.00
12020457	Waste Primary Treatment Plant Fees	8,542,156,893.24	0.00	0.00	0.00	0.00	0.00
12020458	C of O Processing Fees	685,742,354.12	2,000,000,000.00	2,000,000,000.00	921,950,863.02	1,100,000,000.00	0.00
120207	**EARNINGS -GENERAL**	**4,942,243,334.27**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020701	EARNINGS FROM CONSULTANCY SERVICES	4,942,243,334.27	0.00	0.00	0.00	0.00	0.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**361,396,516.18**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020901	RENT ON GOVT. LAND	361,396,516.18	0.00	0.00	0.00	0.00	0.00
14	*CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS*	*0.00*	*0.00*	*0.00*	*0.00*	*1,000,000,000.00*	*0.00*
1402	**OTHER CAPITAL RECEIPTS**	**0.00**	**0.00**	**0.00**	**0.00**	**1,000,000,000.00**	**0.00**
140201	**OTHER CAPITAL RECEIPTS**	**0.00**	**0.00**	**0.00**	**0.00**	**1,000,000,000.00**	**0.00**
14020102	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00

026000200200	Valuation Office						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*955,610.00*	*1,225,000.00*	*1,225,000.00*	*269,524,338.58*	*2,150,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*955,610.00*	*1,225,000.00*	*1,225,000.00*	*269,524,338.58*	*2,150,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**955,610.00**	**1,225,000.00**	**1,225,000.00**	**269,524,338.58**	**2,150,000.00**	**0.00**
120204	**FEES - GENERAL**	**955,610.00**	**1,225,000.00**	**1,225,000.00**	**269,524,338.58**	**2,150,000.00**	**0.00**
12020474	Kiosk Renewal Fee	955,610.00	1,225,000.00	1,225,000.00	269,524,338.58	2,150,000.00	0.00

026000300100	Office of Surveyor -General of The State						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*16,685,330,448.46*	*73,200,000,000.00*	*73,200,000,000.00*	*24,860,500,255.95*	*75,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*16,685,330,448.46*	*73,200,000,000.00*	*73,200,000,000.00*	*24,860,500,255.95*	*75,000,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**16,685,330,448.46**	**73,200,000,000.00**	**73,200,000,000.00**	**24,860,500,255.95**	**75,000,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**16,220,095,666.85**	**73,200,000,000.00**	**73,200,000,000.00**	**24,860,500,255.95**	**75,000,000,000.00**	**0.00**
12020438	water rate/tariff Fees	12,672,935,824.47	73,200,000,000.00	73,200,000,000.00	24,860,500,255.95	75,000,000,000.00	0.00
12020466	Petro Filling Station Fees	3,547,159,842.38	0.00	0.00	0.00	0.00	0.00
120206	**SALES - GENERAL**	**465,234,781.61**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020617	Sales of Maps	465,234,781.61	0.00	0.00	0.00	0.00	0.00

026000400100	Office of Urban Development						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*361,991,400.01*	*3,266,000,000.00*	*3,266,000,000.00*	*745,548,655.43*	*3,513,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*361,991,400.01*	*3,266,000,000.00*	*3,266,000,000.00*	*745,548,655.43*	*3,513,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**361,991,400.01**	**3,266,000,000.00**	**3,266,000,000.00**	**745,548,655.43**	**3,513,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**0.00**	**13,000,000.00**	**13,000,000.00**	**321,515,854.43**	**13,000,000.00**	**0.00**
12020491	Administrative Charges	0.00	13,000,000.00	13,000,000.00	321,515,854.43	13,000,000.00	0.00
120207	**EARNINGS -GENERAL**	**361,991,400.01**	**3,253,000,000.00**	**3,253,000,000.00**	**424,032,801.00**	**3,500,000,000.00**	**0.00**
12020702	EARNINGS FROM LABORATORY SERVICES	361,991,400.01	3,253,000,000.00	3,253,000,000.00	424,032,801.00	3,500,000,000.00	0.00

026000400200	Lagos State Building Control Authority (LABCA)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*952,321,456.72*	*1,800,000,000.00*	*1,800,000,000.00*	*951,300,303.00*	*10,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*952,321,456.72*	*1,800,000,000.00*	*1,800,000,000.00*	*951,300,303.00*	*10,000,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**952,321,456.72**	**1,800,000,000.00**	**1,800,000,000.00**	**951,300,303.00**	**10,000,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**952,321,456.72**	**1,800,000,000.00**	**1,800,000,000.00**	**951,300,303.00**	**10,000,000,000.00**	**0.00**
12020421	SURVEY/ PLANNING/ BUILDING FEES	952,321,456.72	1,800,000,000.00	1,800,000,000.00	951,300,303.00	10,000,000,000.00	0.00

026000400300	Lagos State Urban Renewal Authority (LASURA)						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*451,540,118.68*	*580,000,000.00*	*580,000,000.00*	*163,775,736.26*	*580,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*451,540,118.68*	*580,000,000.00*	*580,000,000.00*	*163,775,736.26*	*580,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**451,540,118.68**	**580,000,000.00**	**580,000,000.00**	**163,775,736.26**	**580,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**451,540,118.68**	**580,000,000.00**	**580,000,000.00**	**163,775,736.26**	**580,000,000.00**	**0.00**
12020421	SURVEY/ PLANNING/ BUILDING FEES	32,375,312.72	500,000,000.00	500,000,000.00	143,173,857.83	500,000,000.00	0.00
12020422	AGENCY FEES	419,164,805.96	80,000,000.00	80,000,000.00	20,601,878.43	80,000,000.00	0.00

026000400400	Material Testing Laboratory Services						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***0.00***	***110,500,000.00***	***110,500,000.00***	***72,445,433.75***	***400,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***0.00***	***110,500,000.00***	***110,500,000.00***	***72,445,433.75***	***400,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**0.00**	**110,500,000.00**	**110,500,000.00**	**72,445,433.75**	**400,000,000.00**	**0.00**
120207	**EARNINGS -GENERAL**	**0.00**	**110,500,000.00**	**110,500,000.00**	**72,445,433.75**	**400,000,000.00**	**0.00**
12020702	EARNINGS FROM LABORATORY SERVICES	0.00	110,500,000.00	110,500,000.00	72,445,433.75	400,000,000.00	0.00

026000400500	New Towns Development Authority						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***14,254,913,302.17***	***10,600,000,000.00***	***10,600,000,000.00***	***7,530,129,079.60***	***14,000,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***5,987,285,309.54***	***10,600,000,000.00***	***10,600,000,000.00***	***7,530,129,079.60***	***4,000,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**5,987,285,309.54**	**10,600,000,000.00**	**10,600,000,000.00**	**7,530,129,079.60**	**4,000,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**5,987,285,309.54**	**10,600,000,000.00**	**10,600,000,000.00**	**7,530,129,079.60**	**4,000,000,000.00**	**0.00**
12020494	Certification fee	5,987,285,309.54	10,600,000,000.00	10,600,000,000.00	7,530,129,079.60	4,000,000,000.00	0.00
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***8,267,627,992.63***	***0.00***	***0.00***	***0.00***	***10,000,000,000.00***	***0.00***
1402	**OTHER CAPITAL RECEIPTS**	**8,267,627,992.63**	**0.00**	**0.00**	**0.00**	**10,000,000,000.00**	**0.00**
140201	**OTHER CAPITAL RECEIPTS**	**8,267,627,992.63**	**0.00**	**0.00**	**0.00**	**10,000,000,000.00**	**0.00**
14020102	SALE OF FIXED ASSETS	8,267,627,992.63	0.00	0.00	0.00	10,000,000,000.00	0.00

026700100100	Ministry of Waterfront Infrastructure Developmer						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***2,902,737,024.42***	***17,362,000,000.00***	***17,362,000,000.00***	***4,409,102,369.25***	***8,454,260,574.00***	***0.00***
12	***INDEPENDENT REVENUE***	***2,902,737,024.42***	***17,362,000,000.00***	***17,362,000,000.00***	***4,409,102,369.25***	***7,754,260,574.00***	***0.00***
1202	**NON-TAX REVENUE**	**2,902,737,024.42**	**17,362,000,000.00**	**17,362,000,000.00**	**4,409,102,369.25**	**7,754,260,574.00**	**0.00**
120204	**FEES - GENERAL**	**2,736,933,330.60**	**17,362,000,000.00**	**17,362,000,000.00**	**4,409,102,369.25**	**7,754,260,574.00**	**0.00**
12020432	BUSINESS/TRADE OPERATING FEES	1,378,456,874.32	16,662,000,000.00	16,662,000,000.00	4,409,102,369.25	7,754,260,574.00	0.00
12020449	Endoresement/Signing of Forms Fees	79,325,418.54	0.00	0.00	0.00	0.00	0.00
12020453	Reg./Renewal of Telecom System (Mast) Fee	6,547,127.85	0.00	0.00	0.00	0.00	0.00
12020478	Certificate of Judgment Fees	1,264,128,197.77	700,000,000.00	700,000,000.00	0.00	0.00	0.00
12020481	Other Fees	8,475,712.12	0.00	0.00	0.00	0.00	0.00
120206	**SALES - GENERAL**	**7,940,145.81**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	4,692,292.61	0.00	0.00	0.00	0.00	0.00
12020625	Sales of Building Plan	3,247,853.20	0.00	0.00	0.00	0.00	0.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**157,863,548.01**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020901	RENT ON GOVT. LAND	157,863,548.01	0.00	0.00	0.00	0.00	0.00
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***0.00***	***0.00***	***0.00***	***0.00***	***700,000,000.00***	***0.00***
1402	**OTHER CAPITAL RECEIPTS**	**0.00**	**0.00**	**0.00**	**0.00**	**700,000,000.00**	**0.00**
140201	**OTHER CAPITAL RECEIPTS**	**0.00**	**0.00**	**0.00**	**0.00**	**700,000,000.00**	**0.00**
14020102	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	700,000,000.00	0.00

031801100100	Judicial Service Commission						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***1,382,500.00***	***1,200,000.00***	***1,200,000.00***	***1,122,000.00***	***1,200,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***1,382,500.00***	***1,200,000.00***	***1,200,000.00***	***1,122,000.00***	***1,200,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**1,382,500.00**	**1,200,000.00**	**1,200,000.00**	**1,122,000.00**	**1,200,000.00**	**0.00**
120204	**FEES - GENERAL**	**1,382,500.00**	**1,200,000.00**	**1,200,000.00**	**1,122,000.00**	**1,200,000.00**	**0.00**
12020401	COURT FEES	1,382,500.00	1,200,000.00	1,200,000.00	1,122,000.00	1,200,000.00	0.00

031800400100	High Court of Justice						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*5,158,570,382.96*	*8,550,000,000.00*	*8,550,000,000.00*	*4,827,909,995.35*	*10,635,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*5,158,570,382.96*	*8,550,000,000.00*	*8,550,000,000.00*	*4,827,909,995.35*	*10,635,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**5,158,570,382.96**	**8,550,000,000.00**	**8,550,000,000.00**	**4,827,909,995.35**	**10,635,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**208,546,871.23**	**8,200,000,000.00**	**8,200,000,000.00**	**4,827,909,995.35**	**10,250,000,000.00**	**0.00**
12020401	COURT FEES	208,546,871.23	8,200,000,000.00	8,200,000,000.00	4,827,909,995.35	10,250,000,000.00	0.00
120206	**SALES - GENERAL**	**4,950,023,511.73**	**350,000,000.00**	**350,000,000.00**	**0.00**	**385,000,000.00**	**0.00**
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	4,950,023,511.73	350,000,000.00	350,000,000.00	0.00	385,000,000.00	0.00

032600100100	Ministry of Justice						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*2,940,591,629.87*	*3,300,000,000.00*	*3,300,000,000.00*	*3,502,436,811.10*	*3,300,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*2,940,591,629.87*	*3,300,000,000.00*	*3,300,000,000.00*	*3,502,436,811.10*	*3,300,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**2,940,591,629.87**	**3,300,000,000.00**	**3,300,000,000.00**	**3,502,436,811.10**	**3,300,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**2,852,695,011.34**	**3,300,000,000.00**	**3,300,000,000.00**	**3,502,436,811.10**	**3,300,000,000.00**	**0.00**
12020401	COURT FEES	989,739,309.40	0.00	0.00	0.00	0.00	0.00
12020417	PROFESSIONAL REGISTRATION FEES	1,778,052,631.24	0.00	0.00	0.00	0.00	0.00
12020477	Counter Affidavits fees	49,661,191.46	3,300,000,000.00	3,300,000,000.00	3,502,436,811.10	3,300,000,000.00	0.00
12020481	Other Fees	35,241,879.24	0.00	0.00	0.00	0.00	0.00
120206	**SALES - GENERAL**	**35,748,965.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	35,748,965.25	0.00	0.00	0.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**52,147,653.28**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020701	EARNINGS FROM CONSULTANCY SERVICES	52,147,653.28	0.00	0.00	0.00	0.00	0.00

032600200100	Law Reform Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*2,350,000.00*	*25,000,000.00*	*25,000,000.00*	*5,000,000.00*	*35,500,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*2,350,000.00*	*25,000,000.00*	*25,000,000.00*	*5,000,000.00*	*35,500,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**2,350,000.00**	**25,000,000.00**	**25,000,000.00**	**5,000,000.00**	**35,500,000.00**	**0.00**
120206	**SALES - GENERAL**	**2,350,000.00**	**25,000,000.00**	**25,000,000.00**	**5,000,000.00**	**35,500,000.00**	**0.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	2,350,000.00	25,000,000.00	25,000,000.00	5,000,000.00	35,500,000.00	0.00

032605300100	Office of Administrator General						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*37,479,366.29*	*165,000,000.00*	*165,000,000.00*	*59,692,661.52*	*165,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*37,479,366.29*	*165,000,000.00*	*165,000,000.00*	*59,692,661.52*	*165,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**37,479,366.29**	**165,000,000.00**	**165,000,000.00**	**59,692,661.52**	**165,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**37,479,366.29**	**165,000,000.00**	**165,000,000.00**	**59,692,661.52**	**165,000,000.00**	**0.00**
12020465	Replacement of Broken Beacons	37,479,366.29	165,000,000.00	165,000,000.00	59,692,661.52	165,000,000.00	0.00

032605400100	Multi-Door Court House						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*44,064,425.07*	*65,000,000.00*	*65,000,000.00*	*79,885,317.99*	*65,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*44,064,425.07*	*65,000,000.00*	*65,000,000.00*	*79,885,317.99*	*65,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**44,064,425.07**	**65,000,000.00**	**65,000,000.00**	**79,885,317.99**	**65,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**15,824,578.36**	**65,000,000.00**	**65,000,000.00**	**79,885,317.99**	**65,000,000.00**	**0.00**
12020401	COURT FEES	15,824,578.36	65,000,000.00	65,000,000.00	79,885,317.99	65,000,000.00	0.00
120205	**FINES - GENERAL**	**3,254,765.32**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020513	OTHER Fines	3,254,765.32	0.00	0.00	0.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**9,472,365.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020701	EARNINGS FROM CONSULTANCY SERVICES	9,472,365.00	0.00	0.00	0.00	0.00	0.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**15,512,716.39**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020905	LEASE RENTAL	15,512,716.39	0.00	0.00	0.00	0.00	0.00

032605600100	Lagos State Domestic & Sexual Violence Agency (L						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*420,000.00*	*100,000.00*	*100,000.00*	*1,640,000.00*	*1,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*420,000.00*	*100,000.00*	*100,000.00*	*1,640,000.00*	*1,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**420,000.00**	**100,000.00**	**100,000.00**	**1,640,000.00**	**1,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**420,000.00**	**100,000.00**	**100,000.00**	**1,640,000.00**	**1,000,000.00**	**0.00**
12020401	COURT FEES	420,000.00	100,000.00	100,000.00	1,640,000.00	1,000,000.00	0.00

051300100100	Ministry of Youth & Social Development						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*65,479,000.00*	*105,000,000.00*	*105,000,000.00*	*44,201,300.00*	*150,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*65,479,000.00*	*105,000,000.00*	*105,000,000.00*	*44,201,300.00*	*150,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**65,479,000.00**	**105,000,000.00**	**105,000,000.00**	**44,201,300.00**	**150,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**36,015,935.08**	**105,000,000.00**	**105,000,000.00**	**44,201,300.00**	**150,000,000.00**	**0.00**
12020436	APPLICATIONS FEES	4,133,827.58	105,000,000.00	105,000,000.00	44,201,300.00	150,000,000.00	0.00
12020481	Other Fees	31,882,107.50	0.00	0.00	0.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**29,463,064.92**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020710	EARNINGS FROM GUEST HOUSES	15,062,478.62	0.00	0.00	0.00	0.00	0.00
12020712	Earnings From Registration of Trainee	14,400,586.30	0.00	0.00	0.00	0.00	0.00

051400100100	Ministry of Women Affairs and Poverty Alleviatior						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*11,027,245.00*	*13,000,000.00*	*13,000,000.00*	*8,717,500.00*	*13,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*11,027,245.00*	*13,000,000.00*	*13,000,000.00*	*8,717,500.00*	*13,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**11,027,245.00**	**13,000,000.00**	**13,000,000.00**	**8,717,500.00**	**13,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**9,397,347.80**	**13,000,000.00**	**13,000,000.00**	**8,717,500.00**	**13,000,000.00**	**0.00**
12020453	Reg./Renewal of Telecom System (Mast) Fee	1,491,266.06	13,000,000.00	13,000,000.00	8,717,500.00	13,000,000.00	0.00
12020481	Other Fees	7,906,081.74	0.00	0.00	0.00	0.00	0.00
120206	**SALES - GENERAL**	**1,629,897.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	1,629,897.20	0.00	0.00	0.00	0.00	0.00

051405500100	Women Development Centre						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*7,142,140.00*	*10,040,000.00*	*10,040,000.00*	*10,169,500.00*	*10,040,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*7,142,140.00*	*10,040,000.00*	*10,040,000.00*	*10,169,500.00*	*10,040,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**7,142,140.00**	**10,040,000.00**	**10,040,000.00**	**10,169,500.00**	**10,040,000.00**	**0.00**
120204	**FEES - GENERAL**	**7,142,140.00**	**10,040,000.00**	**10,040,000.00**	**10,169,500.00**	**10,040,000.00**	**0.00**
12020436	APPLICATIONS FEES	7,142,140.00	10,040,000.00	10,040,000.00	10,169,500.00	10,040,000.00	0.00

051700100100	Ministry of Basic Education						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*161,618,198.00*	*120,000,000.00*	*120,000,000.00*	*157,549,547.00*	*150,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*161,618,198.00*	*120,000,000.00*	*120,000,000.00*	*157,549,547.00*	*150,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**161,618,198.00**	**120,000,000.00**	**120,000,000.00**	**157,549,547.00**	**150,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**6,854,723.15**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020453	Reg./Renewal of Telecom System (Mast) Fee	6,854,723.15	0.00	0.00	0.00	0.00	0.00
120206	**SALES - GENERAL**	**136,874,253.64**	**120,000,000.00**	**120,000,000.00**	**157,549,547.00**	**150,000,000.00**	**0.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	85,564,753.12	0.00	0.00	0.00	0.00	0.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	34,657,159.32	0.00	0.00	0.00	0.00	0.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	16,652,341.20	120,000,000.00	120,000,000.00	157,549,547.00	150,000,000.00	0.00
120207	**EARNINGS -GENERAL**	**17,889,221.21**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	17,889,221.21	0.00	0.00	0.00	0.00	0.00

051700300100	Lagos State Universal Basic Education Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*6,974,000.00*	*24,570,000.00*	*24,570,000.00*	*215,000.00*	*16,420,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*6,974,000.00*	*24,570,000.00*	*24,570,000.00*	*215,000.00*	*16,420,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**6,974,000.00**	**24,570,000.00**	**24,570,000.00**	**215,000.00**	**16,420,000.00**	**0.00**
120206	**SALES - GENERAL**	**6,974,000.00**	**24,570,000.00**	**24,570,000.00**	**215,000.00**	**16,420,000.00**	**0.00**
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	6,974,000.00	24,570,000.00	24,570,000.00	215,000.00	16,420,000.00	0.00

051700800100	Library Board						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*6,336,162.08*	*500,000.00*	*500,000.00*	*160,000.00*	*500,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*6,336,162.08*	*500,000.00*	*500,000.00*	*160,000.00*	*500,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**6,336,162.08**	**500,000.00**	**500,000.00**	**160,000.00**	**500,000.00**	**0.00**
120207	**EARNINGS -GENERAL**	**6,336,162.08**	**500,000.00**	**500,000.00**	**160,000.00**	**500,000.00**	**0.00**
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	6,336,162.08	500,000.00	500,000.00	160,000.00	500,000.00	0.00

051700900100	Lagos State Examinations Board						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***1,264,431,104.01***	***1,500,000,000.00***	***1,500,000,000.00***	***1,186,414,510.00***	***1,510,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***1,264,431,104.01***	***1,500,000,000.00***	***1,500,000,000.00***	***1,186,414,510.00***	***1,510,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**1,264,431,104.01**	**1,500,000,000.00**	**1,500,000,000.00**	**1,186,414,510.00**	**1,510,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**1,264,431,104.01**	**1,500,000,000.00**	**1,500,000,000.00**	**1,186,414,510.00**	**1,510,000,000.00**	**0.00**
12020415	TENDER FEES	222,762.82	0.00	0.00	0.00	0.00	0.00
12020430	LAND USE CHARGES	334,107,660.80	0.00	0.00	0.00	0.00	0.00
12020452	Reg./Renewal of Environmental Dump Site Fee	924,237,923.04	1,500,000,000.00	1,500,000,000.00	1,186,414,510.00	1,510,000,000.00	0.00
12020481	Other Fees	5,862,757.35	0.00	0.00	0.00	0.00	0.00

051701000100	Agency for Mass Education						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***100.00***	***27,000,000.00***	***27,000,000.00***	***38,351.00***	***27,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***100.00***	***27,000,000.00***	***27,000,000.00***	***38,351.00***	***27,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**100.00**	**27,000,000.00**	**27,000,000.00**	**38,351.00**	**27,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**100.00**	**27,000,000.00**	**27,000,000.00**	**38,351.00**	**27,000,000.00**	**0.00**
12020435	SCHOOL/ TUITION/ EXAMINATION FEES	100.00	27,000,000.00	27,000,000.00	38,351.00	27,000,000.00	0.00

051701800100	Lagos State University of Science and Technology						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***2,310,117,665.56***	***5,500,000,000.00***	***5,500,000,000.00***	***1,533,226,519.68***	***3,569,500,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***2,310,117,665.56***	***5,500,000,000.00***	***5,500,000,000.00***	***1,533,226,519.68***	***3,569,500,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**2,310,117,665.56**	**5,500,000,000.00**	**5,500,000,000.00**	**1,533,226,519.68**	**3,569,500,000.00**	**0.00**
120207	**EARNINGS -GENERAL**	**2,310,117,665.56**	**5,500,000,000.00**	**5,500,000,000.00**	**1,533,226,519.68**	**3,569,500,000.00**	**0.00**
12020712	Earnings From Registration of Trainee	2,310,117,665.56	5,500,000,000.00	5,500,000,000.00	1,533,226,519.68	3,569,500,000.00	0.00

051702100100	Lagos State University (LASU)						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***5,203,617,921.70***	***12,000,000,000.00***	***12,000,000,000.00***	***8,235,955,635.59***	***13,000,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***5,203,617,921.70***	***12,000,000,000.00***	***12,000,000,000.00***	***8,235,955,635.59***	***13,000,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**5,203,617,921.70**	**12,000,000,000.00**	**12,000,000,000.00**	**8,235,955,635.59**	**13,000,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**5,203,617,921.70**	**12,000,000,000.00**	**12,000,000,000.00**	**8,235,955,635.59**	**13,000,000,000.00**	**0.00**
12020452	Reg./Renewal of Environmental Dump Site Fee	3,062,638,846.48	12,000,000,000.00	12,000,000,000.00	8,235,955,635.59	13,000,000,000.00	0.00
12020481	Other Fees	2,140,979,075.22	0.00	0.00	0.00	0.00	0.00

051702300100	College of Health Technology						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***184,126,314.00***	***400,000,000.00***	***400,000,000.00***	***134,493,213.80***	***600,000,000.39***	***0.00***
12	***INDEPENDENT REVENUE***	***184,126,314.00***	***400,000,000.00***	***400,000,000.00***	***134,493,213.80***	***600,000,000.39***	***0.00***
1202	**NON-TAX REVENUE**	**184,126,314.00**	**400,000,000.00**	**400,000,000.00**	**134,493,213.80**	**600,000,000.39**	**0.00**
120204	**FEES - GENERAL**	**184,126,314.00**	**400,000,000.00**	**400,000,000.00**	**134,493,213.80**	**600,000,000.39**	**0.00**
12020436	APPLICATIONS FEES	184,126,314.00	400,000,000.00	400,000,000.00	134,493,213.80	600,000,000.39	0.00

051702600100	Lagos State University of Education						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***524,631,745.65***	***2,500,000,000.00***	***2,500,000,000.00***	***1,122,258,425.47***	***5,541,707,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***524,631,745.65***	***2,500,000,000.00***	***2,500,000,000.00***	***1,122,258,425.47***	***5,541,707,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**524,631,745.65**	**2,500,000,000.00**	**2,500,000,000.00**	**1,122,258,425.47**	**5,541,707,000.00**	**0.00**
120204	**FEES - GENERAL**	**524,631,745.65**	**2,500,000,000.00**	**2,500,000,000.00**	**1,122,258,425.47**	**5,541,707,000.00**	**0.00**
12020435	SCHOOL/ TUITION/ EXAMINATION FEES	524,631,745.65	2,500,000,000.00	2,500,000,000.00	1,122,258,425.47	5,541,707,000.00	0.00

051702700200	Education District 2						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***193,150.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***193,150.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**193,150.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**193,150.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020803	RENT ON GOVT BUILDINGS	193,150.00	0.00	0.00	0.00	0.00	0.00

051702700600	Education District 6						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***24,100.00***	***100,000.00***	***100,000.00***	***0.00***	***100,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***24,100.00***	***100,000.00***	***100,000.00***	***0.00***	***100,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**24,100.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**
120204	**FEES - GENERAL**	**24,100.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**
12020440	Plot Allocation Fee	24,100.00	100,000.00	100,000.00	0.00	100,000.00	0.00

051705400100	Lagos State Teaching Service Commission						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***2,200,000.00***	***3,500,000.00***	***3,500,000.00***	***5,888,750.00***	***7,500,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***2,200,000.00***	***3,500,000.00***	***3,500,000.00***	***5,888,750.00***	***7,500,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**2,200,000.00**	**3,500,000.00**	**3,500,000.00**	**5,888,750.00**	**7,500,000.00**	**0.00**
120204	**FEES - GENERAL**	**2,200,000.00**	**3,500,000.00**	**3,500,000.00**	**5,888,750.00**	**7,500,000.00**	**0.00**
12020453	Reg./Renewal of Telecom System (Mast) Fee	2,200,000.00	3,500,000.00	3,500,000.00	5,888,750.00	7,500,000.00	0.00

051705500100	Lagos State Technical and Vocational Education Bo						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***6,376,000.00***	***20,000,000.00***	***20,000,000.00***	***12,962,200.00***	***25,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***6,376,000.00***	***20,000,000.00***	***20,000,000.00***	***12,962,200.00***	***25,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**6,376,000.00**	**20,000,000.00**	**20,000,000.00**	**12,962,200.00**	**25,000,000.00**	**0.00**
120206	**SALES - GENERAL**	**6,376,000.00**	**20,000,000.00**	**20,000,000.00**	**12,962,200.00**	**25,000,000.00**	**0.00**
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	6,376,000.00	20,000,000.00	20,000,000.00	12,962,200.00	25,000,000.00	0.00

051705600100	Lagos State Scholarship Board						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***1,101,000.00***	***5,000,000.00***	***5,000,000.00***	***0.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***1,101,000.00***	***5,000,000.00***	***5,000,000.00***	***0.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**1,101,000.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**1,101,000.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**0.00**	**0.00**
12020453	Reg./Renewal of Telecom System (Mast) Fee	1,101,000.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00

051706600100	School Committee on Rehabilitation of Public Sch						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*21,170,000.00*	*20,000,000.00*	*20,000,000.00*	*21,577,000.00*	*28,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*21,170,000.00*	*20,000,000.00*	*20,000,000.00*	*21,577,000.00*	*28,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**21,170,000.00**	**20,000,000.00**	**20,000,000.00**	**21,577,000.00**	**28,000,000.00**	**0.00**
120206	**SALES - GENERAL**	**21,170,000.00**	**20,000,000.00**	**20,000,000.00**	**21,577,000.00**	**28,000,000.00**	**0.00**
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	21,170,000.00	20,000,000.00	20,000,000.00	21,577,000.00	28,000,000.00	0.00

051706700100	Office of Education Quality Assurance						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*595,170,160.00*	*1,037,708,000.00*	*1,037,708,000.00*	*462,783,800.00*	*1,141,478,800.00*	*0.00*
12	*INDEPENDENT REVENUE*	*595,170,160.00*	*1,037,708,000.00*	*1,037,708,000.00*	*462,783,800.00*	*1,141,478,800.00*	*0.00*
1202	**NON-TAX REVENUE**	**595,170,160.00**	**1,037,708,000.00**	**1,037,708,000.00**	**462,783,800.00**	**1,141,478,800.00**	**0.00**
120204	**FEES - GENERAL**	**595,170,160.00**	**1,037,708,000.00**	**1,037,708,000.00**	**462,783,800.00**	**1,141,478,800.00**	**0.00**
12020443	Registration Fees	595,170,160.00	1,037,708,000.00	1,037,708,000.00	462,783,800.00	1,141,478,800.00	0.00

057000100100	Ministry of Tertiary Education						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*6,680,000.00*	*15,000,000.00*	*15,000,000.00*	*5,280,000.00*	*15,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*6,680,000.00*	*15,000,000.00*	*15,000,000.00*	*5,280,000.00*	*15,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**6,680,000.00**	**15,000,000.00**	**15,000,000.00**	**5,280,000.00**	**15,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**6,680,000.00**	**15,000,000.00**	**15,000,000.00**	**5,280,000.00**	**15,000,000.00**	**0.00**
12020427	BURIAL FEES	841,991.48	0.00	0.00	0.00	0.00	0.00
12020474	Kiosk Renewal Fee	4,030,096.65	15,000,000.00	15,000,000.00	5,280,000.00	15,000,000.00	0.00
12020481	Other Fees	1,807,911.87	0.00	0.00	0.00	0.00	0.00

052100100100	Ministry of Health						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*235,319,165.82*	*8,770,000,000.00*	*8,770,000,000.00*	*133,625,365.63*	*8,797,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*235,319,165.82*	*8,770,000,000.00*	*8,770,000,000.00*	*133,625,365.63*	*5,297,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**235,319,165.82**	**8,770,000,000.00**	**8,770,000,000.00**	**133,625,365.63**	**5,297,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**145,895,935.69**	**1,500,000,000.00**	**1,500,000,000.00**	**14,478,118.27**	**1,500,000,000.00**	**0.00**
12020422	AGENCY FEES	0.00	1,500,000,000.00	1,500,000,000.00	14,478,118.27	1,500,000,000.00	0.00
12020431	DEVELOPMENT LEVIES	23,578,543.21	0.00	0.00	0.00	0.00	0.00
12020440	Plot Allocation Fee	3,415,365.20	0.00	0.00	0.00	0.00	0.00
12020441	Change of Purpose	60,374,613.86	0.00	0.00	0.00	0.00	0.00
12020443	Registration Fees	3,145,687.35	0.00	0.00	0.00	0.00	0.00
12020481	Other Fees	49,950,456.82	0.00	0.00	0.00	0.00	0.00
12020491	Administrative Charges	5,431,269.25	0.00	0.00	0.00	0.00	0.00
120205	**FINES - GENERAL**	**9,231,546.32**	**270,000,000.00**	**270,000,000.00**	**90,883,261.68**	**297,000,000.00**	**0.00**
12020513	OTHER Fines	9,231,546.32	270,000,000.00	270,000,000.00	90,883,261.68	297,000,000.00	0.00
120206	**SALES - GENERAL**	**5,470,258.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIC	5,470,258.35	0.00	0.00	0.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**74,721,425.46**	**7,000,000,000.00**	**7,000,000,000.00**	**28,263,985.68**	**3,500,000,000.00**	**0.00**
12020701	EARNINGS FROM CONSULTANCY SERVICES	4,581,326.62	0.00	0.00	0.00	0.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	39,652,145.63	0.00	0.00	0.00	0.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	30,487,953.21	7,000,000,000.00	7,000,000,000.00	28,263,985.68	3,500,000,000.00	0.00
14	*CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS*	*0.00*	*0.00*	*0.00*	*0.00*	*3,500,000,000.00*	*0.00*
1402	**OTHER CAPITAL RECEIPTS**	**0.00**	**0.00**	**0.00**	**0.00**	**3,500,000,000.00**	**0.00**
140201	**OTHER CAPITAL RECEIPTS**	**0.00**	**0.00**	**0.00**	**0.00**	**3,500,000,000.00**	**0.00**
14020101	OTHER CAPITAL RECEIPTS TO CDF	0.00	0.00	0.00	0.00	3,500,000,000.00	0.00

052102600100	Lagos State University Teaching Hospital (LASUTH						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*3,024,853,112.10*	*7,200,000,000.00*	*7,200,000,000.00*	*4,624,667,538.61*	*10,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*3,024,853,112.10*	*7,200,000,000.00*	*7,200,000,000.00*	*4,624,667,538.61*	*10,000,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**3,024,853,112.10**	**7,200,000,000.00**	**7,200,000,000.00**	**4,624,667,538.61**	**10,000,000,000.00**	**0.00**
120207	**EARNINGS -GENERAL**	**3,024,853,112.10**	**7,200,000,000.00**	**7,200,000,000.00**	**4,624,667,538.61**	**10,000,000,000.00**	**0.00**
12020707	EARNINGS FROM MEDICAL SERVICES	3,024,853,112.10	7,200,000,000.00	7,200,000,000.00	4,624,667,538.61	10,000,000,000.00	0.00

052102600200	Lagos State University College of Medicine(LASUC						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*432,432,199.25*	*1,000,000,000.00*	*1,000,000,000.00*	*512,147,048.21*	*1,500,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*432,432,199.25*	*1,000,000,000.00*	*1,000,000,000.00*	*512,147,048.21*	*1,500,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**432,432,199.25**	**1,000,000,000.00**	**1,000,000,000.00**	**512,147,048.21**	**1,500,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**321,862,471.54**	**1,000,000,000.00**	**1,000,000,000.00**	**512,147,048.21**	**1,500,000,000.00**	**0.00**
12020417	PROFESSIONAL REGISTRATION FEES	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00
12020452	Reg./Renewal of Environmental Dump Site Fee	37,378,181.12	0.00	0.00	0.00	0.00	0.00
12020461	Road Cut Fees	281,359,710.77	700,000,000.00	700,000,000.00	512,147,048.21	1,500,000,000.00	0.00
12020481	Other Fees	3,124,579.65	0.00	0.00	0.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**45,327,852.36**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020701	EARNINGS FROM CONSULTANCY SERVICES	45,327,852.36	0.00	0.00	0.00	0.00	0.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**65,241,875.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020801	RENT ON GOVT.QUARTERS	65,241,875.35	0.00	0.00	0.00	0.00	0.00

052110200100	Lagos State Health Management Agency (LASHMA						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*19,630,730.00*	*4,249,020,000.00*	*4,249,020,000.00*	*248,264,406.43*	*2,835,720,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*19,630,730.00*	*4,249,020,000.00*	*4,249,020,000.00*	*248,264,406.43*	*2,835,720,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**19,630,730.00**	**4,249,020,000.00**	**4,249,020,000.00**	**248,264,406.43**	**2,835,720,000.00**	**0.00**
120207	**EARNINGS -GENERAL**	**19,630,730.00**	**4,249,020,000.00**	**4,249,020,000.00**	**248,264,406.43**	**2,835,720,000.00**	**0.00**
12020707	EARNINGS FROM MEDICAL SERVICES	19,630,730.00	4,249,020,000.00	4,249,020,000.00	248,264,406.43	2,835,720,000.00	0.00

052110300100	Board of Traditional Medicine						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*102,657,254.88*	*250,000,000.00*	*250,000,000.00*	*90,599,785.11*	*275,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*102,657,254.88*	*250,000,000.00*	*250,000,000.00*	*90,599,785.11*	*275,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**102,657,254.88**	**250,000,000.00**	**250,000,000.00**	**90,599,785.11**	**275,000,000.00**	**0.00**
120207	**EARNINGS -GENERAL**	**102,657,254.88**	**250,000,000.00**	**250,000,000.00**	**90,599,785.11**	**275,000,000.00**	**0.00**
12020707	EARNINGS FROM MEDICAL SERVICES	102,657,254.88	250,000,000.00	250,000,000.00	90,599,785.11	275,000,000.00	0.00

052100600200	Lagos State College of Nursing and Midwifery						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*62,077,233.75*	*148,615,346.00*	*148,615,346.00*	*68,433,152.89*	*148,615,346.00*	*0.00*
12	*INDEPENDENT REVENUE*	*62,077,233.75*	*148,615,346.00*	*148,615,346.00*	*68,433,152.89*	*148,615,346.00*	*0.00*
1202	**NON-TAX REVENUE**	**62,077,233.75**	**148,615,346.00**	**148,615,346.00**	**68,433,152.89**	**148,615,346.00**	**0.00**
120204	**FEES - GENERAL**	**62,077,233.75**	**148,615,346.00**	**148,615,346.00**	**68,433,152.89**	**148,615,346.00**	**0.00**
12020452	Reg./Renewal of Environmental Dump Site Fee	62,077,233.75	148,615,346.00	148,615,346.00	68,433,152.89	148,615,346.00	0.00

052110500100	Lagos State Health Monitoring and Accreditation A						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*200,040,989.45*	*396,900,000.00*	*396,900,000.00*	*283,402,415.31*	*360,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*200,040,989.45*	*396,900,000.00*	*396,900,000.00*	*283,402,415.31*	*360,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**200,040,989.45**	**396,900,000.00**	**396,900,000.00**	**283,402,415.31**	**360,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**1,320,000.00**	**18,900,000.00**	**18,900,000.00**	**0.00**	**18,000,000.00**	**0.00**
12020440	Plot Allocation Fee	1,320,000.00	18,900,000.00	18,900,000.00	0.00	18,000,000.00	0.00
120207	**EARNINGS -GENERAL**	**198,720,989.45**	**378,000,000.00**	**378,000,000.00**	**283,402,415.31**	**342,000,000.00**	**0.00**
12020707	EARNINGS FROM MEDICAL SERVICES	198,720,989.45	378,000,000.00	378,000,000.00	283,402,415.31	342,000,000.00	0.00

052111500100	Lagos State Blood Transfusion Service						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*225,166,500.87*	*390,560,541.89*	*390,560,541.89*	*239,069,448.45*	*429,615,596.00*	*0.00*
12	*INDEPENDENT REVENUE*	*225,166,500.87*	*390,560,541.89*	*390,560,541.89*	*239,069,448.45*	*429,615,596.00*	*0.00*
1202	**NON-TAX REVENUE**	**225,166,500.87**	**390,560,541.89**	**390,560,541.89**	**239,069,448.45**	**429,615,596.00**	**0.00**
120207	**EARNINGS -GENERAL**	**225,166,500.87**	**390,560,541.89**	**390,560,541.89**	**239,069,448.45**	**429,615,596.00**	**0.00**
12020702	EARNINGS FROM LABORATORY SERVICES	225,166,500.87	390,560,541.89	390,560,541.89	239,069,448.45	429,615,596.00	0.00

052111700200	General Hospital, Lagos						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*1,010,766,748.63*	*2,600,000,000.00*	*2,600,000,000.00*	*1,100,675,147.89*	*5,400,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*1,010,766,748.63*	*2,600,000,000.00*	*2,600,000,000.00*	*1,100,675,147.89*	*5,400,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**1,010,766,748.63**	**2,600,000,000.00**	**2,600,000,000.00**	**1,100,675,147.89**	**5,400,000,000.00**	**0.00**
120207	**EARNINGS -GENERAL**	**1,010,766,748.63**	**2,600,000,000.00**	**2,600,000,000.00**	**1,100,675,147.89**	**5,400,000,000.00**	**0.00**
12020707	EARNINGS FROM MEDICAL SERVICES	1,010,766,748.63	2,600,000,000.00	2,600,000,000.00	1,100,675,147.89	5,400,000,000.00	0.00

052111700300	Gbagada General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*1,614,717,739.92*	*3,000,000,000.00*	*3,000,000,000.00*	*1,536,623,976.68*	*3,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*1,614,717,739.92*	*3,000,000,000.00*	*3,000,000,000.00*	*1,536,623,976.68*	*3,000,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**1,614,717,739.92**	**3,000,000,000.00**	**3,000,000,000.00**	**1,536,623,976.68**	**3,000,000,000.00**	**0.00**
120207	**EARNINGS -GENERAL**	**1,614,717,739.92**	**3,000,000,000.00**	**3,000,000,000.00**	**1,536,623,976.68**	**3,000,000,000.00**	**0.00**
12020707	EARNINGS FROM MEDICAL SERVICES	1,614,717,739.92	3,000,000,000.00	3,000,000,000.00	1,536,623,976.68	3,000,000,000.00	0.00

052111700400	Orile Agege General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*1,088,696,737.49*	*2,400,000,000.00*	*2,400,000,000.00*	*1,213,696,663.93*	*3,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*1,088,696,737.49*	*2,400,000,000.00*	*2,400,000,000.00*	*1,213,696,663.93*	*3,000,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**1,088,696,737.49**	**2,400,000,000.00**	**2,400,000,000.00**	**1,213,696,663.93**	**3,000,000,000.00**	**0.00**
120207	**EARNINGS -GENERAL**	**1,088,696,737.49**	**2,400,000,000.00**	**2,400,000,000.00**	**1,213,696,663.93**	**3,000,000,000.00**	**0.00**
12020707	EARNINGS FROM MEDICAL SERVICES	1,088,696,737.49	2,400,000,000.00	2,400,000,000.00	1,213,696,663.93	3,000,000,000.00	0.00

052111700500	Isolo General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*1,006,850,568.00*	*2,600,000,000.00*	*2,600,000,000.00*	*1,125,196,110.94*	*3,600,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*1,006,850,568.00*	*2,600,000,000.00*	*2,600,000,000.00*	*1,125,196,110.94*	*3,600,000,000.00*	*0.00*
1202	NON-TAX REVENUE	1,006,850,568.00	2,600,000,000.00	2,600,000,000.00	1,125,196,110.94	3,600,000,000.00	0.00
120207	EARNINGS -GENERAL	1,006,850,568.00	2,600,000,000.00	2,600,000,000.00	1,125,196,110.94	3,600,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,006,850,568.00	2,600,000,000.00	2,600,000,000.00	1,125,196,110.94	3,600,000,000.00	0.00

052111700600	Ikorodu General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*1,720,751,566.97*	*3,800,000,000.00*	*3,800,000,000.00*	*1,799,577,960.76*	*4,180,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*1,720,751,566.97*	*3,800,000,000.00*	*3,800,000,000.00*	*1,799,577,960.76*	*4,180,000,000.00*	*0.00*
1202	NON-TAX REVENUE	1,720,751,566.97	3,800,000,000.00	3,800,000,000.00	1,799,577,960.76	4,180,000,000.00	0.00
120207	EARNINGS -GENERAL	1,720,751,566.97	3,800,000,000.00	3,800,000,000.00	1,799,577,960.76	4,180,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,720,751,566.97	3,800,000,000.00	3,800,000,000.00	1,799,577,960.76	4,180,000,000.00	0.00

052111700700	Ajeromi General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*734,568,490.35*	*1,500,000,000.00*	*1,500,000,000.00*	*865,019,336.99*	*2,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*734,568,490.35*	*1,500,000,000.00*	*1,500,000,000.00*	*865,019,336.99*	*2,000,000,000.00*	*0.00*
1202	NON-TAX REVENUE	734,568,490.35	1,500,000,000.00	1,500,000,000.00	865,019,336.99	2,000,000,000.00	0.00
120207	EARNINGS -GENERAL	734,568,490.35	1,500,000,000.00	1,500,000,000.00	865,019,336.99	2,000,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	734,568,490.35	1,500,000,000.00	1,500,000,000.00	865,019,336.99	2,000,000,000.00	0.00

052111700800	Badagry General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*551,649,358.65*	*1,000,000,000.00*	*1,000,000,000.00*	*594,964,666.16*	*1,500,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*551,649,358.65*	*1,000,000,000.00*	*1,000,000,000.00*	*594,964,666.16*	*1,500,000,000.00*	*0.00*
1202	NON-TAX REVENUE	551,649,358.65	1,000,000,000.00	1,000,000,000.00	594,964,666.16	1,500,000,000.00	0.00
120207	EARNINGS -GENERAL	551,649,358.65	1,000,000,000.00	1,000,000,000.00	594,964,666.16	1,500,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	551,649,358.65	1,000,000,000.00	1,000,000,000.00	594,964,666.16	1,500,000,000.00	0.00

052111700900	Epe General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*653,498,589.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*653,498,589.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
1202	NON-TAX REVENUE	653,498,589.00	0.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	653,498,589.00	0.00	0.00	0.00	0.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	653,498,589.00	0.00	0.00	0.00	0.00	0.00

052111701000	Agbowa General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*150,940,654.00*	*400,000,000.00*	*400,000,000.00*	*192,265,698.46*	*1,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*150,940,654.00*	*400,000,000.00*	*400,000,000.00*	*192,265,698.46*	*1,000,000,000.00*	*0.00*
1202	NON-TAX REVENUE	150,940,654.00	400,000,000.00	400,000,000.00	192,265,698.46	1,000,000,000.00	0.00
120207	EARNINGS -GENERAL	150,940,654.00	400,000,000.00	400,000,000.00	192,265,698.46	1,000,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	150,940,654.00	400,000,000.00	400,000,000.00	192,265,698.46	1,000,000,000.00	0.00

052111701100	Lagos Island Maternity Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*1,019,791,627.79*	*2,000,000,000.00*	*2,000,000,000.00*	*872,814,009.24*	*2,400,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*1,019,791,627.79*	*2,000,000,000.00*	*2,000,000,000.00*	*872,814,009.24*	*2,400,000,000.00*	*0.00*
1202	NON-TAX REVENUE	1,019,791,627.79	2,000,000,000.00	2,000,000,000.00	872,814,009.24	2,400,000,000.00	0.00
120207	EARNINGS -GENERAL	1,019,791,627.79	2,000,000,000.00	2,000,000,000.00	872,814,009.24	2,400,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,019,791,627.79	2,000,000,000.00	2,000,000,000.00	872,814,009.24	2,400,000,000.00	0.00

052111701200	Massey Street Children's Hospital, Lagos						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*264,688,722.23*	*600,000,000.00*	*600,000,000.00*	*336,979,868.66*	*800,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*264,688,722.23*	*600,000,000.00*	*600,000,000.00*	*336,979,868.66*	*800,000,000.00*	*0.00*
1202	NON-TAX REVENUE	264,688,722.23	600,000,000.00	600,000,000.00	336,979,868.66	800,000,000.00	0.00
120207	EARNINGS -GENERAL	264,688,722.23	600,000,000.00	600,000,000.00	336,979,868.66	800,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	264,688,722.23	600,000,000.00	600,000,000.00	336,979,868.66	800,000,000.00	0.00

052111701300	Mainland Hospital, Yaba						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*280,672,433.88*	*720,000,000.00*	*720,000,000.00*	*243,330,836.81*	*792,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*280,672,433.88*	*720,000,000.00*	*720,000,000.00*	*243,330,836.81*	*792,000,000.00*	*0.00*
1202	NON-TAX REVENUE	280,672,433.88	720,000,000.00	720,000,000.00	243,330,836.81	792,000,000.00	0.00
120207	EARNINGS -GENERAL	280,672,433.88	720,000,000.00	720,000,000.00	243,330,836.81	792,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	280,672,433.88	720,000,000.00	720,000,000.00	243,330,836.81	792,000,000.00	0.00

052111701400	Onikan Health Centre						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*243,859,052.77*	*1,000,000,000.00*	*1,000,000,000.00*	*278,286,313.54*	*1,200,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*243,859,052.77*	*1,000,000,000.00*	*1,000,000,000.00*	*278,286,313.54*	*1,200,000,000.00*	*0.00*
1202	NON-TAX REVENUE	243,859,052.77	1,000,000,000.00	1,000,000,000.00	278,286,313.54	1,200,000,000.00	0.00
120207	EARNINGS -GENERAL	243,859,052.77	1,000,000,000.00	1,000,000,000.00	278,286,313.54	1,200,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	243,859,052.77	1,000,000,000.00	1,000,000,000.00	278,286,313.54	1,200,000,000.00	0.00

052111701500	Apapa General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*157,214,847.82*	*600,000,000.00*	*600,000,000.00*	*205,931,342.27*	*732,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*157,214,847.82*	*600,000,000.00*	*600,000,000.00*	*205,931,342.27*	*732,000,000.00*	*0.00*
1202	NON-TAX REVENUE	157,214,847.82	600,000,000.00	600,000,000.00	205,931,342.27	732,000,000.00	0.00
120207	EARNINGS -GENERAL	157,214,847.82	600,000,000.00	600,000,000.00	205,931,342.27	732,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	157,214,847.82	600,000,000.00	600,000,000.00	205,931,342.27	732,000,000.00	0.00

052111701600	Ebute-Metta Health Centre						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*301,459,704.00*	*600,000,000.00*	*600,000,000.00*	*261,907,843.17*	*800,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*301,459,704.00*	*600,000,000.00*	*600,000,000.00*	*261,907,843.17*	*800,000,000.00*	*0.00*
1202	NON-TAX REVENUE	301,459,704.00	600,000,000.00	600,000,000.00	261,907,843.17	800,000,000.00	0.00
120207	EARNINGS -GENERAL	301,459,704.00	600,000,000.00	600,000,000.00	261,907,843.17	800,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	301,459,704.00	600,000,000.00	600,000,000.00	261,907,843.17	800,000,000.00	0.00

052111701700	Harvey Road Health Centre						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*432,842,675.78*	*1,000,000,000.00*	*1,000,000,000.00*	*437,970,872.06*	*1,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*432,842,675.78*	*1,000,000,000.00*	*1,000,000,000.00*	*437,970,872.06*	*1,000,000,000.00*	*0.00*
1202	NON-TAX REVENUE	432,842,675.78	1,000,000,000.00	1,000,000,000.00	437,970,872.06	1,000,000,000.00	0.00
120207	EARNINGS -GENERAL	432,842,675.78	1,000,000,000.00	1,000,000,000.00	437,970,872.06	1,000,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	432,842,675.78	1,000,000,000.00	1,000,000,000.00	437,970,872.06	1,000,000,000.00	0.00

052111701800	Ketu-Ejinrin Health Centre						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*32,852,944.00*	*45,000,000.00*	*45,000,000.00*	*25,889,919.98*	*54,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*32,852,944.00*	*45,000,000.00*	*45,000,000.00*	*25,889,919.98*	*54,000,000.00*	*0.00*
1202	NON-TAX REVENUE	32,852,944.00	45,000,000.00	45,000,000.00	25,889,919.98	54,000,000.00	0.00
120207	EARNINGS -GENERAL	32,852,944.00	45,000,000.00	45,000,000.00	25,889,919.98	54,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	32,852,944.00	45,000,000.00	45,000,000.00	25,889,919.98	54,000,000.00	0.00

052111701900	Ijede General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*389,579,995.24*	*1,000,000,000.00*	*1,000,000,000.00*	*417,877,699.41*	*1,200,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*389,579,995.24*	*1,000,000,000.00*	*1,000,000,000.00*	*417,877,699.41*	*1,200,000,000.00*	*0.00*
1202	NON-TAX REVENUE	389,579,995.24	1,000,000,000.00	1,000,000,000.00	417,877,699.41	1,200,000,000.00	0.00
120207	EARNINGS -GENERAL	389,579,995.24	1,000,000,000.00	1,000,000,000.00	417,877,699.41	1,200,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	389,579,995.24	1,000,000,000.00	1,000,000,000.00	417,877,699.41	1,200,000,000.00	0.00

052111702000	Ibeju-Lekki General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*244,283,638.10*	*500,000,000.00*	*500,000,000.00*	*295,684,995.53*	*700,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*244,283,638.10*	*500,000,000.00*	*500,000,000.00*	*295,684,995.53*	*700,000,000.00*	*0.00*
1202	NON-TAX REVENUE	244,283,638.10	500,000,000.00	500,000,000.00	295,684,995.53	700,000,000.00	0.00
120207	EARNINGS -GENERAL	244,283,638.10	500,000,000.00	500,000,000.00	295,684,995.53	700,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	244,283,638.10	500,000,000.00	500,000,000.00	295,684,995.53	700,000,000.00	0.00

052111702100	Shomolu General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*411,111,194.38*	*800,000,000.00*	*800,000,000.00*	*428,636,123.95*	*1,200,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*411,111,194.38*	*800,000,000.00*	*800,000,000.00*	*428,636,123.95*	*1,200,000,000.00*	*0.00*
1202	NON-TAX REVENUE	411,111,194.38	800,000,000.00	800,000,000.00	428,636,123.95	1,200,000,000.00	0.00
120207	EARNINGS -GENERAL	411,111,194.38	800,000,000.00	800,000,000.00	428,636,123.95	1,200,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	411,111,194.38	800,000,000.00	800,000,000.00	428,636,123.95	1,200,000,000.00	0.00

052111702200	Ifako/Ijaiye General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*897,011,325.05*	*2,000,000,000.00*	*2,000,000,000.00*	*971,469,626.36*	*2,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*897,011,325.05*	*2,000,000,000.00*	*2,000,000,000.00*	*971,469,626.36*	*2,000,000,000.00*	*0.00*
1202	NON-TAX REVENUE	897,011,325.05	2,000,000,000.00	2,000,000,000.00	971,469,626.36	2,000,000,000.00	0.00
120207	EARNINGS -GENERAL	897,011,325.05	2,000,000,000.00	2,000,000,000.00	971,469,626.36	2,000,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	897,011,325.05	2,000,000,000.00	2,000,000,000.00	971,469,626.36	2,000,000,000.00	0.00

052111702300	Mushin General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*458,937,522.35*	*1,200,000,000.00*	*1,200,000,000.00*	*595,057,727.81*	*1,800,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*458,937,522.35*	*1,200,000,000.00*	*1,200,000,000.00*	*595,057,727.81*	*1,800,000,000.00*	*0.00*
1202	NON-TAX REVENUE	458,937,522.35	1,200,000,000.00	1,200,000,000.00	595,057,727.81	1,800,000,000.00	0.00
120207	EARNINGS -GENERAL	458,937,522.35	1,200,000,000.00	1,200,000,000.00	595,057,727.81	1,800,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	458,937,522.35	1,200,000,000.00	1,200,000,000.00	595,057,727.81	1,800,000,000.00	0.00

052111702400	Surulere General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*854,857,686.80*	*3,000,000,000.00*	*3,000,000,000.00*	*949,794,453.41*	*3,500,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*854,857,686.80*	*3,000,000,000.00*	*3,000,000,000.00*	*949,794,453.41*	*3,500,000,000.00*	*0.00*
1202	NON-TAX REVENUE	854,857,686.80	3,000,000,000.00	3,000,000,000.00	949,794,453.41	3,500,000,000.00	0.00
120207	EARNINGS -GENERAL	854,857,686.80	3,000,000,000.00	3,000,000,000.00	949,794,453.41	3,500,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	854,857,686.80	3,000,000,000.00	3,000,000,000.00	949,794,453.41	3,500,000,000.00	0.00

052111702500	Alimosho General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*1,295,280,279.45*	*3,000,000,000.00*	*3,000,000,000.00*	*1,501,954,011.43*	*3,316,500,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*1,295,280,279.45*	*3,000,000,000.00*	*3,000,000,000.00*	*1,501,954,011.43*	*3,316,500,000.00*	*0.00*
1202	NON-TAX REVENUE	1,295,280,279.45	3,000,000,000.00	3,000,000,000.00	1,501,954,011.43	3,316,500,000.00	0.00
120207	EARNINGS -GENERAL	1,295,280,279.45	3,000,000,000.00	3,000,000,000.00	1,501,954,011.43	3,316,500,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,295,280,279.45	3,000,000,000.00	3,000,000,000.00	1,501,954,011.43	3,316,500,000.00	0.00

052111702600	Amuwo Odofin General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*881,450,016.36*	*1,500,000,000.00*	*1,500,000,000.00*	*838,305,284.49*	*1,800,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*881,450,016.36*	*1,500,000,000.00*	*1,500,000,000.00*	*838,305,284.49*	*1,800,000,000.00*	*0.00*
1202	NON-TAX REVENUE	881,450,016.36	1,500,000,000.00	1,500,000,000.00	838,305,284.49	1,800,000,000.00	0.00
120207	EARNINGS -GENERAL	881,450,016.36	1,500,000,000.00	1,500,000,000.00	838,305,284.49	1,800,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	881,450,016.36	1,500,000,000.00	1,500,000,000.00	838,305,284.49	1,800,000,000.00	0.00

052111702700	Eti-Osa Maternal & Child care						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*541,654,296.13*	*1,100,000,000.00*	*1,100,000,000.00*	*629,953,407.06*	*1,500,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*541,654,296.13*	*1,100,000,000.00*	*1,100,000,000.00*	*629,953,407.06*	*1,500,000,000.00*	*0.00*
1202	NON-TAX REVENUE	541,654,296.13	1,100,000,000.00	1,100,000,000.00	629,953,407.06	1,500,000,000.00	0.00
120207	EARNINGS -GENERAL	541,654,296.13	1,100,000,000.00	1,100,000,000.00	629,953,407.06	1,500,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	541,654,296.13	1,100,000,000.00	1,100,000,000.00	629,953,407.06	1,500,000,000.00	0.00

052111702800	ABAT Comprehensive Health Centre						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*168,124,462.00*	*500,000,000.00*	*500,000,000.00*	*215,246,884.63*	*723,247,571.51*	*0.00*
12	*INDEPENDENT REVENUE*	*168,124,462.00*	*500,000,000.00*	*500,000,000.00*	*215,246,884.63*	*723,247,571.51*	*0.00*
1202	NON-TAX REVENUE	168,124,462.00	500,000,000.00	500,000,000.00	215,246,884.63	723,247,571.51	0.00
120207	EARNINGS -GENERAL	168,124,462.00	500,000,000.00	500,000,000.00	215,246,884.63	723,247,571.51	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	168,124,462.00	500,000,000.00	500,000,000.00	215,246,884.63	723,247,571.51	0.00

052111702900	Imota General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*800,000,000.00*	*800,000,000.00*	*244,314,670.28*	*1,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*800,000,000.00*	*800,000,000.00*	*244,314,670.28*	*1,000,000,000.00*	*0.00*
1202	NON-TAX REVENUE	0.00	800,000,000.00	800,000,000.00	244,314,670.28	1,000,000,000.00	0.00
120207	EARNINGS -GENERAL	0.00	800,000,000.00	800,000,000.00	244,314,670.28	1,000,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	0.00	800,000,000.00	800,000,000.00	244,314,670.28	1,000,000,000.00	0.00

052111703100	Orchid Road General Hospital						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*1,000,000,000.00*	*1,000,000,000.00*	*300,140,815.52*	*1,100,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*1,000,000,000.00*	*1,000,000,000.00*	*300,140,815.52*	*1,100,000,000.00*	*0.00*
1202	NON-TAX REVENUE	0.00	1,000,000,000.00	1,000,000,000.00	300,140,815.52	1,100,000,000.00	0.00
120207	EARNINGS -GENERAL	0.00	1,000,000,000.00	1,000,000,000.00	300,140,815.52	1,100,000,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	0.00	1,000,000,000.00	1,000,000,000.00	300,140,815.52	1,100,000,000.00	0.00

052111800100	Health Service Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*20,872,833.08*	*50,000,000.00*	*50,000,000.00*	*28,010,454.60*	*55,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*20,872,833.08*	*50,000,000.00*	*50,000,000.00*	*28,010,454.60*	*55,000,000.00*	*0.00*
1202	NON-TAX REVENUE	20,872,833.08	50,000,000.00	50,000,000.00	28,010,454.60	55,000,000.00	0.00
120207	EARNINGS -GENERAL	20,872,833.08	50,000,000.00	50,000,000.00	28,010,454.60	55,000,000.00	0.00
12020701	EARNINGS FROM CONSULTANCY SERVICES	20,872,833.08	50,000,000.00	50,000,000.00	28,010,454.60	55,000,000.00	0.00

053500100100	Ministry of Environment						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*541,167,592.70*	*700,000,000.00*	*700,000,000.00*	*684,001,258.07*	*1,000,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*541,167,592.70*	*700,000,000.00*	*700,000,000.00*	*684,001,258.07*	*1,000,000,000.00*	*0.00*
1202	NON-TAX REVENUE	541,167,592.70	700,000,000.00	700,000,000.00	684,001,258.07	1,000,000,000.00	0.00
120204	FEES - GENERAL	285,748,847.34	700,000,000.00	700,000,000.00	684,001,258.07	1,000,000,000.00	0.00
12020461	Road Cut Fees	105,634,789.25	0.00	0.00	0.00	0.00	0.00
12020478	Certificate of Judgment Fees	180,114,058.09	700,000,000.00	700,000,000.00	684,001,258.07	1,000,000,000.00	0.00
120206	SALES - GENERAL	255,418,745.36	0.00	0.00	0.00	0.00	0.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	255,418,745.36	0.00	0.00	0.00	0.00	0.00

053500200100	Lagos State Parks & Gardens Agency						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*26,560,379.23*	*450,000,000.00*	*450,000,000.00*	*409,422,545.00*	*517,500,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*26,560,379.23*	*450,000,000.00*	*450,000,000.00*	*409,422,545.00*	*517,500,000.00*	*0.00*
1202	NON-TAX REVENUE	26,560,379.23	450,000,000.00	450,000,000.00	409,422,545.00	517,500,000.00	0.00
120207	EARNINGS -GENERAL	26,560,379.23	450,000,000.00	450,000,000.00	409,422,545.00	517,500,000.00	0.00
12020720	Earnings from Parks , Gardens and Recreational Spa	26,560,379.23	450,000,000.00	450,000,000.00	409,422,545.00	517,500,000.00	0.00

053501600100	Lagos State Environmental Protection Agency (LAS						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***695,340,297.32***	***3,000,000,000.00***	***3,000,000,000.00***	***547,674,767.96***	***3,000,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***695,340,297.32***	***3,000,000,000.00***	***3,000,000,000.00***	***547,674,767.96***	***3,000,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**695,340,297.32**	**3,000,000,000.00**	**3,000,000,000.00**	**547,674,767.96**	**3,000,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**309,708,957.12**	**1,000,000,000.00**	**1,000,000,000.00**	**547,674,767.96**	**1,000,000,000.00**	**0.00**
12020422	AGENCY FEES	288,741,635.58	1,000,000,000.00	1,000,000,000.00	547,674,767.96	1,000,000,000.00	0.00
12020481	Other Fees	20,967,321.54	0.00	0.00	0.00	0.00	0.00
120205	**FINES - GENERAL**	**385,631,340.20**	**2,000,000,000.00**	**2,000,000,000.00**	**0.00**	**2,000,000,000.00**	**0.00**
12020513	OTHER Fines	385,631,340.20	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00

053505300100	Lagos State Waste Management Agency (LAWMA						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***835,662,149.02***	***3,000,000,000.00***	***3,000,000,000.00***	***1,882,473,528.86***	***3,850,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***835,662,149.02***	***3,000,000,000.00***	***3,000,000,000.00***	***1,882,473,528.86***	***3,850,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**835,662,149.02**	**3,000,000,000.00**	**3,000,000,000.00**	**1,882,473,528.86**	**3,850,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**835,411,949.02**	**3,000,000,000.00**	**3,000,000,000.00**	**1,882,473,528.86**	**3,850,000,000.00**	**0.00**
12020468	Refuse Collection and Disposal Fees	835,411,949.02	3,000,000,000.00	3,000,000,000.00	1,882,473,528.86	3,850,000,000.00	0.00
120207	**EARNINGS -GENERAL**	**250,200.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	250,200.00	0.00	0.00	0.00	0.00	0.00

053505500100	Lagos State Environmental & Special Offences Uni						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***88,850,727.00***	***150,000,000.00***	***150,000,000.00***	***47,381,100.00***	***150,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***88,850,727.00***	***150,000,000.00***	***150,000,000.00***	***47,381,100.00***	***150,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**88,850,727.00**	**150,000,000.00**	**150,000,000.00**	**47,381,100.00**	**150,000,000.00**	**0.00**
120205	**FINES - GENERAL**	**88,850,727.00**	**150,000,000.00**	**150,000,000.00**	**47,381,100.00**	**150,000,000.00**	**0.00**
12020509	Road Traffic Offence	88,850,727.00	150,000,000.00	150,000,000.00	47,381,100.00	150,000,000.00	0.00

053505600100	Lagos State Wastewater Management Office						
Code	**Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
1	***REVENUE***	***178,286,000.00***	***300,000,000.00***	***300,000,000.00***	***432,084,760.00***	***1,500,000,000.00***	***0.00***
12	***INDEPENDENT REVENUE***	***178,286,000.00***	***300,000,000.00***	***300,000,000.00***	***432,084,760.00***	***1,500,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**178,286,000.00**	**300,000,000.00**	**300,000,000.00**	**432,084,760.00**	**1,500,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**170,046,254.64**	**300,000,000.00**	**300,000,000.00**	**432,084,760.00**	**1,500,000,000.00**	**0.00**
12020422	AGENCY FEES	7,526,321.45	300,000,000.00	300,000,000.00	432,084,760.00	1,125,000,000.00	0.00
12020441	Change of Purpose	55,745,836.25	0.00	0.00	0.00	0.00	0.00
12020453	Reg./Renewal of Telecom System (Mast) Fee	76,281,096.94	0.00	0.00	0.00	0.00	0.00
12020481	Other Fees	30,493,000.00	0.00	0.00	0.00	375,000,000.00	0.00
120205	**FINES - GENERAL**	**8,239,745.36**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020513	OTHER Fines	8,239,745.36	0.00	0.00	0.00	0.00	0.00

053505700100	Office of Drainage Services & Water Resources						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*232,623,508.60*	*250,000,000.00*	*250,000,000.00*	*309,781,791.06*	*250,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*232,623,508.60*	*250,000,000.00*	*250,000,000.00*	*309,781,791.06*	*250,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**232,623,508.60**	**250,000,000.00**	**250,000,000.00**	**309,781,791.06**	**250,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**185,840,767.39**	**250,000,000.00**	**250,000,000.00**	**309,781,791.06**	**250,000,000.00**	**0.00**
12020448	Probate Fees	107,456,526.68	0.00	0.00	0.00	0.00	0.00
12020453	Reg./Renewal of Telecom System (Mast) Fee	4,256,387.36	250,000,000.00	250,000,000.00	309,781,791.06	250,000,000.00	0.00
12020481	Other Fees	74,127,853.35	0.00	0.00	0.00	0.00	0.00
120205	**FINES - GENERAL**	**46,782,741.21**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020513	OTHER Fines	46,782,741.21	0.00	0.00	0.00	0.00	0.00

053505800100	Lagos State Environmental Sanitation Corps						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*53,569,613.38*	*150,000,000.00*	*150,000,000.00*	*37,286,802.00*	*150,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*53,569,613.38*	*150,000,000.00*	*150,000,000.00*	*37,286,802.00*	*150,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**53,569,613.38**	**150,000,000.00**	**150,000,000.00**	**37,286,802.00**	**150,000,000.00**	**0.00**
120205	**FINES - GENERAL**	**53,569,613.38**	**150,000,000.00**	**150,000,000.00**	**37,286,802.00**	**150,000,000.00**	**0.00**
12020513	OTHER Fines	53,569,613.38	150,000,000.00	150,000,000.00	37,286,802.00	150,000,000.00	0.00

053505900100	Lagos State Signage and Advertisement Agency (L						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*27,862,570.00*	*4,392,341,361.23*	*4,392,341,361.23*	*135,908,279.03*	*14,995,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*27,862,570.00*	*4,392,341,361.23*	*4,392,341,361.23*	*135,908,279.03*	*14,995,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**27,862,570.00**	**4,392,341,361.23**	**4,392,341,361.23**	**135,908,279.03**	**14,995,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**27,862,570.00**	**4,392,341,361.23**	**4,392,341,361.23**	**135,908,279.03**	**14,995,000,000.00**	**0.00**
12020419	MEDIA/BILL BOARD ADVERTISEMENT FEES	0.00	620,000,000.00	620,000,000.00	0.00	620,000,000.00	0.00
12020436	APPLICATIONS FEES	27,862,570.00	3,772,341,361.23	3,772,341,361.23	135,908,279.03	14,375,000,000.00	0.00

053506000100	Lagos Water Corporation						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*200.00*	*1,365,138,899.00*	*1,365,138,899.00*	*5,889.17*	*1,433,395,843.95*	*0.00*
12	*INDEPENDENT REVENUE*	*200.00*	*1,365,138,899.00*	*1,365,138,899.00*	*5,889.17*	*1,433,395,843.95*	*0.00*
1202	**NON-TAX REVENUE**	**200.00**	**1,365,138,899.00**	**1,365,138,899.00**	**5,889.17**	**1,433,395,843.95**	**0.00**
120206	**SALES - GENERAL**	**200.00**	**1,365,138,899.00**	**1,365,138,899.00**	**5,889.17**	**1,433,395,843.95**	**0.00**
12020622	Sales of Water Pump	200.00	1,365,138,899.00	1,365,138,899.00	5,889.17	1,433,395,843.95	0.00

053506200100	Water Regulatory Commission						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*2,910,752.54*	*976,000,000.00*	*976,000,000.00*	*110,399,302.82*	*776,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*2,910,752.54*	*976,000,000.00*	*976,000,000.00*	*110,399,302.82*	*776,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**2,910,752.54**	**976,000,000.00**	**976,000,000.00**	**110,399,302.82**	**776,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**2,910,752.54**	**976,000,000.00**	**976,000,000.00**	**110,399,302.82**	**776,000,000.00**	**0.00**
12020432	BUSINESS/TRADE OPERATING FEES	0.00	700,000,000.00	700,000,000.00	107,368,402.82	500,000,000.00	0.00
12020444	Water Connection Fees	2,910,752.54	276,000,000.00	276,000,000.00	3,030,900.00	276,000,000.00	0.00

053900100100	Lagos State Sports Commisssion						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*119,046,605.20*	*100,000,000.00*	*100,000,000.00*	*92,550,000.00*	*120,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*119,046,605.20*	*100,000,000.00*	*100,000,000.00*	*92,550,000.00*	*120,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**119,046,605.20**	**100,000,000.00**	**100,000,000.00**	**92,550,000.00**	**120,000,000.00**	**0.00**
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**119,046,605.20**	**100,000,000.00**	**100,000,000.00**	**92,550,000.00**	**120,000,000.00**	**0.00**
12020803	RENT ON GOVT BUILDINGS	119,046,605.20	100,000,000.00	100,000,000.00	92,550,000.00	120,000,000.00	0.00

053905200100	Sports Trust Fund						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*5,866,098.84*	*1,093,537,081.00*	*1,093,537,081.00*	*12,366,802.09*	*1,705,193,631.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*1,093,537,081.00*	*1,093,537,081.00*	*12,366,802.09*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**1,093,537,081.00**	**1,093,537,081.00**	**12,366,802.09**	**0.00**	**0.00**
120201	**LICENCES - GENERAL**	**0.00**	**1,093,537,081.00**	**1,093,537,081.00**	**12,366,802.09**	**0.00**	**0.00**
12020128	POOL BETTING & CASINO LICENSES/GAMING	0.00	1,093,537,081.00	1,093,537,081.00	12,366,802.09	0.00	0.00
13	*AID AND GRANTS*	*0.00*	*0.00*	*0.00*	*0.00*	*900,000,000.00*	*0.00*
1302	**GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**900,000,000.00**	**0.00**
130201	**DOMESTIC GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**900,000,000.00**	**0.00**
13020106	CAPITAL GRANTS FROM OTHER SOURCES	0.00	0.00	0.00	0.00	900,000,000.00	0.00
14	*CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS*	*5,866,098.84*	*0.00*	*0.00*	*0.00*	*805,193,631.00*	*0.00*
1402	**OTHER CAPITAL RECEIPTS**	**5,866,098.84**	**0.00**	**0.00**	**0.00**	**805,193,631.00**	**0.00**
140201	**OTHER CAPITAL RECEIPTS**	**5,866,098.84**	**0.00**	**0.00**	**0.00**	**805,193,631.00**	**0.00**
14020101	OTHER CAPITAL RECEIPTS TO CDF	5,866,098.84	0.00	0.00	0.00	805,193,631.00	0.00

055100100100	Ministry of Local Government, Chieftancy Affair ar						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*73,199,350.00*	*116,324,000.00*	*116,324,000.00*	*54,449,850.00*	*132,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*73,199,350.00*	*116,324,000.00*	*116,324,000.00*	*54,449,850.00*	*132,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**73,199,350.00**	**116,324,000.00**	**116,324,000.00**	**54,449,850.00**	**132,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**62,940,608.68**	**116,324,000.00**	**116,324,000.00**	**54,449,850.00**	**132,000,000.00**	**0.00**
12020418	ENVIRONMENTAL IMPACT ASSESSMENT FEES	6,548,721.56	0.00	0.00	0.00	0.00	0.00
12020422	AGENCY FEES	39,405,762.65	109,106,000.00	109,106,000.00	38,242,250.00	124,000,000.00	0.00
12020481	Other Fees	6,112,472.32	0.00	0.00	0.00	0.00	0.00
12020491	Administrative Charges	10,873,652.15	7,218,000.00	7,218,000.00	16,207,600.00	8,000,000.00	0.00
120206	**SALES - GENERAL**	**10,258,741.32**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	10,258,741.32	0.00	0.00	0.00	0.00	0.00

055100300100	Centre for Rural Development						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*2,858,000.00*	*1,000,000.00*	*1,000,000.00*	*3,206,600.00*	*3,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*2,858,000.00*	*1,000,000.00*	*1,000,000.00*	*3,206,600.00*	*3,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**2,858,000.00**	**1,000,000.00**	**1,000,000.00**	**3,206,600.00**	**3,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**2,858,000.00**	**1,000,000.00**	**1,000,000.00**	**3,206,600.00**	**3,000,000.00**	**0.00**
12020491	Administrative Charges	2,858,000.00	1,000,000.00	1,000,000.00	3,206,600.00	3,000,000.00	0.00

055100400100	Local Government Establishments, Training and P						
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*0.00*	*0.00*	*0.00*	*1,600,000,000.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*0.00*	*0.00*	*0.00*	*1,600,000,000.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**0.00**	**0.00**	**0.00**	**1,600,000,000.00**	**0.00**
120204	**FEES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**1,600,000,000.00**	**0.00**
12020422	AGENCY FEES	0.00	0.00	0.00	0.00	1,600,000,000.00	0.00

Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
	1,337,690,722.84	***8,100,000,000.00***	***8,100,000,000.00***	***0.00***	***29,200,000,000.00***	***0.00***
62411100 - IKEJA Local Government	1,337,690,722.84	8,100,000,000.00	8,100,000,000.00	0.00	29,200,000,000.00	0.00

Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
	8,043,666,161.00	***8,775,000,000.00***	***14,275,000,000.00***	***2,126,273,101.59***	***8,260,783,764.35***	***0.00***
62411100 - IKEJA Local Government	8,043,666,161.00	6,775,000,000.00	12,275,000,000.00	1,526,273,101.59	6,260,783,764.35	0.00
62411100 - IKEJA Local Government	0.00	2,000,000,000.00	2,000,000,000.00	600,000,000.00	2,000,000,000.00	0.00

Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
	930,214,864.82	***2,015,814,382.00***	***2,015,814,382.00***	***2,015,409,000.00***	***2,397,240,765.00***	***0.00***
62411100 - IKEJA Local Government	530,214,864.82	1,000,000,000.00	1,000,000,000.00	999,595,104.08	1,100,000,000.00	0.00
62442100 - State Wide	400,000,000.00	1,015,814,382.00	1,015,814,382.00	1,015,813,895.92	1,297,240,765.00	0.00

Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
	15,453,985.00	***212,119,883.00***	***212,119,883.00***	***135,630,600.00***	***40,450,312.18***	***0.00***
62411100 - IKEJA Local Government	15,453,985.00	212,119,883.00	212,119,883.00	135,630,600.00	40,450,312.18	0.00

Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
	1,240,222,709.00	***3,911,700,456.00***	***2,416,696,232.00***	***1,175,550,487.21***	***3,143,767,965.00***	***0.00***
62411100 - IKEJA Local Government	267,431,660.84	1,800,000,000.00	1,800,000,000.00	1,168,550,487.21	1,043,767,965.00	0.00
62411100 - IKEJA Local Government	972,791,048.16	2,111,700,456.00	616,696,232.00	7,000,000.00	2,100,000,000.00	0.00

Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
	536,693,611.00	***1,462,500,000.00***	***352,216,750.00***	***80,561,550.00***	***1,462,500,000.00***	***0.00***
62411800 - OSHODI/ISOLO Local Government	536,693,611.00	1,462,500,000.00	352,216,750.00	80,561,550.00	1,462,500,000.00	0.00

Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
	89,549,353.00	***195,000,000.00***	***61,281,501.00***	***14,281,500.54***	***419,894,594.00***	***0.00***
62431300 - KOSOFE Local Government	89,549,353.00	195,000,000.00	61,281,501.00	14,281,500.54	419,894,594.00	0.00

Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
	68,792,000.00	***133,704,655.00***	***133,704,655.00***	***72,285,000.00***	***654,688,215.28***	***0.00***
62411100 - IKEJA Local Government	68,792,000.00	107,132,979.50	107,132,979.50	67,285,000.00	524,579,336.05	0.00
62411100 - IKEJA Local Government	0.00	26,571,675.50	26,571,675.50	5,000,000.00	130,108,879.23	0.00

Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
	36,860,946.00	***217,323,061.00***	***86,245,165.00***	***73,237,746.98***	***358,039,195.50***	***0.00***

011100100200	Office of The Deputy Governor									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*153,626,822.00*	*1,462,500,000.00*	*1,462,500,000.00*	*97,500,434.00*	*4,247,816,005.94*	*0.00*
13100124000100 - Reform of Government and Gov	Purchase of 10 Nos. Executive Table & Chair, 40 No	23010112 - PURCHASE OF OFFICE FURNITURE AND	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	153,626,822.00	1,462,500,000.00	1,462,500,000.00	97,500,434.00	4,247,816,005.94	0.00

011100500100	Office of Sustainable Development Goals and Inve									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*27,630,000.00*	*326,625,000.00*	*51,882,357.00*	*13,716,732.40*	*331,500,000.00*	*0.00*
13100124027700 - Reform of Government and Gov	Construction and Rehabilitation of One stop shop in	23010112 - PURCHASE OF OFFICE FURNITURE AND	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	27,630,000.00	326,625,000.00	51,882,357.00	13,716,732.40	331,500,000.00	0.00

011100800100	Lagos State Emergency Management Agency (LAS									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*869,749,425.19*	*243,750,000.00*	*243,750,000.00*	*114,408,316.15*	*726,375,000.00*	*0.00*
13100124027800 - Reform of Government and Gov	Purchase and Maintenance of emeregency related	23010107 - PURCHASE OF TRUCKS	71091 - SOCIAL PROTECTION N.E.C.	62442100 - State Wide	869,749,425.19	243,750,000.00	243,750,000.00	114,408,316.15	726,375,000.00	0.00

011100900100	Lagos State Emergency Command and Control Ce									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*92,625,000.00*	*92,625,000.00*	*90,000,000.00*	*1,421,375,000.00*	*0.00*
13100125000200 - Reform of Government and Gov	Rehabilitation of control Centre in LASEMA	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Government	0.00	92,625,000.00	92,625,000.00	90,000,000.00	1,421,375,000.00	0.00

011101000100	Lagos State Public Procurement Agency (LASPPA)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*280,229,910.00*	*440,237,500.00*	*281,385,500.00*	*347,825,500.00*	*680,410,575.00*	*0.00*
13100124017700 - Reform of Government and Gov	Integration and set-up of E-Procurement system in	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Government	280,229,910.00	440,237,500.00	281,385,500.00	347,825,500.00	680,410,575.00	0.00

011102100100	Lagos State Liaison Office - Lagos									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*58,284,500.00*	*174,890,625.00*	*67,820,334.00*	*45,594,950.00*	*6,015,139,148.00*	*0.00*
13100124001000 - Reform of Government and Gov	Rehabilitation of Main Governor's House, Governor	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	58,284,500.00	80,535,250.00	30,535,250.00	17,062,000.00	467,460,649.01	0.00
13100124001100 - Reform of Government and Gov	Rehabilitation of 1 Office Complex, 1 Office Auditor	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	0.00	40,262,107.27	15,262,107.27	25,469,000.00	233,698,297.27	0.00
13100124001200 - Reform of Government and Gov	Installation of Water Collector and Plumbing Works	23020105 - CONSTRUCTION / PROVISION OF WATE	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	0.00	24,240,142.73	4,240,142.73	2,763,950.00	140,700,039.46	0.00
13100124001300 - Reform of Government and Gov	Renovation of Lagos House Abuja	23030104 - REHABILITATION / REPAIRS - WATER FA	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00
13100124001400 - Reform of Government and Gov	Landscaping and Beautification of Governor's lodge	23040101 - TREE PLANTING	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	0.00	12,000,000.00	11,929,709.00	300,000.00	69,653,074.75	0.00
13100124001500 - Reform of Government and Gov	Provision sum for maintenance and upgrading of fa	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	0.00	17,853,125.00	5,853,125.00	0.00	103,627,087.51	0.00

011102400100	Lagos Safety Commission									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*454,780,573.00*	*882,500,000.00*	*682,500,000.00*	*81,971,500.00*	*6,760,500,000.00*	*0.00*
03100124001200 - Poverty Alleviation - General	Establishment of 1 (one) zonal safety office @ Amu	23010112 - PURCHASE OF OFFICE FURNITURE AND	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	454,780,573.00	160,000,000.00	160,000,000.00	21,971,500.00	160,500,000.00	0.00
13100125000700 - Reform of Government and Gov	Purchase of Personal Protective Equipment (PPE) &	23010112 - PURCHASE OF OFFICE FURNITURE AND	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	0.00	722,500,000.00	522,500,000.00	60,000,000.00	600,000,000.00	0.00
13100126000400 - Reform of Government and Gov	Purchase of Gas Mask and other Fire Prevention Eq	23010123 - PURCHASE OF FIRE FIGHTING EQUIPME	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	6,000,000,000.00	0.00

011103300100	Lagos State Aids Control Agency (LSACA)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*61,924,965.00*	*196,206,629.46*	*124,206,629.46*	*101,900,000.00*	*63,965,719.55*	*0.00*
04100124003304 - Health Not Elsewhere Classified	General Renovation of Lagos State Aids Control Age	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70741 - PUBLIC HEALTH SERVICES	62421400 - LAGOS ISLAND Local Government	61,924,965.00	196,206,629.46	124,206,629.46	101,900,000.00	63,965,719.55	0.00

011103400100	Office of Transformation, Creativity and Innovatio									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*6,712,115.00*	*195,000,000.00*	*110,000,000.00*	*48,242,457.29*	*282,125,000.00*	*0.00*
12100124000100 - Growing the Private Sector - Ge	Purchase of ICT Equipment (20 Units of Laptops)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Government	0.00	71,400,000.00	71,400,000.00	3,063,956.80	100,000,000.00	0.00
12100124000300 - Growing the Private Sector - Ge	Office furniture & Equipment: 5Nos Executive Table	23010112 - PURCHASE OF OFFICE FURNITURE AND	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	6,712,115.00	123,600,000.00	38,600,000.00	45,178,500.49	182,125,000.00	0.00

011105100100	Lagos State Lotteries Board									

011200300100	State House of Assembly									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*19,500,000,000.02*	*86,961,019,013.02*	*86,961,019,013.02*	*18,040,108,452.52*	*79,111,019,068.04*	*0.00*
13100124002400 - Reform of Government and Gov	Construction of Permanent Legislative Quarters for	23020102 - CONSTRUCTION / PROVISION OF RESID	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	35,473,450,844.04	0.00
13100124002400 - Reform of Government and Gov	Provision of Office furniture & equipment for the L	23010112 - PURCHASE OF OFFICE FURNITURE AND	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	300,000,000.00	0.00
13100124002400 - Reform of Government and Gov	Provision of official residential quarters/Guest Hous	23020102 - CONSTRUCTION / PROVISION OF RESID	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	83,993,879.00	500,000,000.00	600,000,000.00	300,000.00	0.00	0.00
13100124002500 - Reform of Government and Gov	Equipping the New House of Assembly Chamber/Le	23010112 - PURCHASE OF OFFICE FURNITURE AND	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	80,274,650.60	669,006,430.00	3,669,006,430.00	400,000.00	0.00	0.00
13100124002600 - Reform of Government and Gov	Construction of New Office Block	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	3,476,127,688.44	10,145,658,776.00	12,145,658,776.00	4,200,000,000.00	0.00	0.00
13100124002700 - Reform of Government and Gov	Memorial Garden/Gallery at the State House of Ass	23020119 - CONSTRUCTION / PROVISION OF RECRE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	17,993,879.00	150,000,000.00	650,000,000.00	0.00	250,000,000.00	0.00
13100124002800 - Reform of Government and Gov	New Fence/Access road/Landscapping/Beautificatio	23020118 - CONSTRUCTION / PROVISION OF INFRA	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	35,993,879.00	30,300,000,000.00	32,500,000,000.00	4,913,961,416.68	0.00	0.00
13100126000100 - Reform of Government and Gov	Provision of vehicles for Oversight functions,Comm	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62442100 - State Wide	0.00	0.00	0.00	0.00	4,850,000,000.00	0.00
13100124002900 - Reform of Government and Gov	Reconstruction of LKJ Auditorium/Speaker's/Clerk's	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	35,993,879.00	300,000,000.00	1,800,000,000.00	100,000,000.00	0.00	0.00
13100124003000 - Reform of Government and Gov	Renovation of Honourable Speaker's official Reside	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	17,993,879.00	150,000,000.00	1,650,000,000.00	0.00	0.00	0.00
13100124003100 - Reform of Government and Gov	Marble Wall finishing for the Honourable Speaker a	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	5,993,879.00	50,000,000.00	300,000,000.00	0.00	0.00	0.00
13100124003200 - Reform of Government and Gov	Provision of ICT Infrastructure for E-Parliament/Con	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	95,993,879.00	533,181,776.00	833,181,776.00	0.00	0.00	0.00
13100124003300 - Reform of Government and Gov	Renovation/equipping of Lagos State House of Asse	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	11,993,879.00	100,000,000.00	300,000,000.00	90,000,000.00	0.00	0.00
13100124003400 - Reform of Government and Gov	Construction of Lagos State House of Assembly Visi	23020118 - CONSTRUCTION / PROVISION OF INFRA	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	5,993,879.00	50,000,000.00	250,000,000.00	40,000,000.00	0.00	0.00
13100124003500 - Reform of Government and Gov	Rehabilitation of E-library for members of staff at t	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	5,993,879.00	50,000,000.00	350,000,000.00	0.00	150,000,000.00	0.00
13100124003600 - Reform of Government and Gov	Purchase of Back up Vehicles for Forty (40) Honour	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	15,074,295,652.60	20,665,334,794.00	3,565,334,794.00	500,000,000.00	0.00	0.00
13100124003700 - Reform of Government and Gov	Purchase and Installation of 40 50kva Generators	23010119 - PURCHASE OF POWER GENERATING SE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	119,993,879.00	4,536,069,013.02	4,536,069,013.02	3,545,147,035.84	0.00	0.00
13100124003800 - Reform of Government and Gov	Construction of the Institute of Democratic and Leg	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	23,993,879.00	200,000,000.00	450,000,000.00	0.00	350,000,000.00	0.00
13100124003900 - Reform of Government and Gov	Rehabilitation of House of Assembly Complex, Gate	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	125,006,065.88	11,041,768,224.00	13,141,768,224.00	3,500,000,000.00	0.00	0.00
13100124004000 - Reform of Government and Gov	Replacement of 8nos. Elevators attached to te varic	23010112 - PURCHASE OF OFFICE FURNITURE AND	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	95,993,879.00	800,000,000.00	3,200,000,000.00	0.00	0.00	0.00
13100124004100 - Reform of Government and Gov	Construction of ramps at the State Assembly Buildir	23020122 - CONSTRUCTION OF BOUNDARY PILLAR	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	23,993,879.00	200,000,000.00	300,000,000.00	150,000,000.00	0.00	0.00
13100124004200 - Reform of Government and Gov	Purchase of CCTV for Security purposes in the Hous	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	35,993,879.00	300,000,000.00	500,000,000.00	0.00	0.00	0.00
13100124004300 - Reform of Government and Gov	Provision for the purchase of 40Nos. Properties (Lag	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	126,387,757.50	6,220,000,000.00	6,220,000,000.00	1,000,300,000.00	0.00	0.00
13100124002600 - Reform of Government and Gov	Construction of new fence and drainage channels a	23020102 - CONSTRUCTION / PROVISION OF RESID	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	20,000,000,000.00	0.00
13100124002600 - Reform of Government and Gov	Installation of E-Parliament & Management Softwa	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	800,000,000.00	0.00
13100124003200 - Reform of Government and Gov	Deployment of Green Energy (Solar Power Facility)	23020103 - CONSTRUCTION / PROVISION OF ELECT	70132 - OVERALL PLANNING AND STATISTICAL SER	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	850,000,000.00	0.00
13100124003200 - Reform of Government and Gov	MDA executed commuity based Capital Infrastructu	23020118 - CONSTRUCTION / PROVISION OF INFRA	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62442100 - State Wide	0.00	0.00	0.00	0.00	16,087,568,224.00	0.00

012300100100	Ministry of Information and Strategy and Strategy									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*58,845,047.00*	*219,375,000.00*	*64,198,500.00*	*27,834,000.00*	*425,692,409.07*	*0.00*
11100125000100 - Information Communication an	Purchase /Installation of100KVA Soundprove (Mant	23010119 - PURCHASE OF POWER GENERATING SE	70831 - BROADCASTING AND PUBLISHING SERVICE	62411100 - IKEJA Local Government	0.00	35,000,000.00	35,000,000.00	20,134,000.00	100,000,000.00	0.00
11100125000200 - Information Communication an	Purchase of 4nos.operational Vehicle in the Ministr	23010105 - PURCHASE OF MOTOR VEHICLES	70831 - BROADCASTING AND PUBLISHING SERVICE	62411100 - IKEJA Local Government	0.00	120,000,000.00	0.00	4,700,000.00	200,000,000.00	0.00
11100124001300 - Information Communication an	Production Equipt- 14k Wireless HDMI Transmitter/	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICE	62411100 - IKEJA Local Government	58,845,047.00	64,375,000.00	29,198,500.00	3,000,000.00	125,692,409.07	0.00

012300300100	Lagos State Television Service									

012300300100	Lagos State Television Service									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*52,272,340.00*	*860,000,000.00*	*320,000,000.00*	*47,491,609.20*	*2,170,215,675.25*	*0.00*
11100124001700 - Information Communication an	Purchase of 25" and 60" Operational TV monitors fo	23010112 - PURCHASE OF OFFICE FURNITURE AND	70831 - BROADCASTING AND PUBLISHING SERVICE	62411100 - IKEJA Local Government	52,272,340.00	860,000,000.00	320,000,000.00	47,491,609.20	2,170,215,675.25	0.00

012300400100	Lagos State Radio Services									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*11,941,336.00*	*894,625,000.00*	*364,625,000.00*	*370,387,921.00*	*996,849,606.87*	*0.00*
11100124001800 - Information Communication an	Purchase of 10 pieces of 32" LG Television, 30 piece	23010112 - PURCHASE OF OFFICE FURNITURE AND	70831 - BROADCASTING AND PUBLISHING SERVICE	62411100 - IKEJA Local Government	11,941,336.00	894,625,000.00	364,625,000.00	370,387,921.00	996,849,606.87	0.00

012300400200	Lagos State Traffic Radio									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*419,258,430.00*	*1,146,281,250.00*	*505,344,347.00*	*509,184,392.47*	*1,273,004,863.86*	*0.00*
11100124001600 - Information Communication an	Rehabilitation of Recording Studio, Procurement of	23010112 - PURCHASE OF OFFICE FURNITURE AND	70831 - BROADCASTING AND PUBLISHING SERVICE	62411100 - IKEJA Local Government	419,258,430.00	1,146,281,250.00	505,344,347.00	509,184,392.47	1,273,004,863.86	0.00

012301300100	Lagos State Printing CorporationPrinting and Publ									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*2,738,826,130.00*	*5,000,000,000.00*	*1,773,473,000.00*	*1,138,936,216.50*	*4,126,690,518.00*	*0.00*
11100124001500 - Information Communication an	Purchase and Installation of 1 Colour Web Machine	23030127 - REHABILITATION/REPAIRS- ICT INFRAST	70831 - BROADCASTING AND PUBLISHING SERVICE	62411100 - IKEJA Local Government	2,738,826,130.00	5,000,000,000.00	1,773,473,000.00	1,138,936,216.50	4,126,690,518.00	0.00

012500500100	Establishment and Training									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*194,356,065.00*	*380,374,922.00*	*279,999,922.00*	*9,795,000.00*	*1,287,544,441.00*	*0.00*
13100124012000 - Reform of Government and Gov	Refurbishment - Office Building, Alausa	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	23,057,300.00	156,124,922.00	109,124,922.00	6,045,000.00	352,044,441.00	0.00
13100124012100 - Reform of Government and Gov	Purchase & Installation of Mechanized Shelving syst	23010112 - PURCHASE OF OFFICE FURNITURE AND	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	53,273,000.00	63,375,000.00	10,000,000.00	750,000.00	160,000,000.00	0.00
13100124012100 - Reform of Government and Gov	Purchase & Installation of Staff Training Manageme	23010112 - PURCHASE OF OFFICE FURNITURE AND	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	120,000,000.00	0.00
13100124012200 - Reform of Government and Gov	Purchase & Installation of FISKAL (Personnel Budget	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	480,000,000.00	0.00
13100124012300 - Reform of Government and Gov	Provision of Facilities for the Lateef Jakande Leader	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62411100 - IKEJA Local Government	118,025,765.00	160,875,000.00	160,875,000.00	3,000,000.00	175,500,000.00	0.00

012500600100	Public Service Staff Development Center									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*256,275,425.00*	*195,000,000.00*	*495,000,000.00*	*134,331,300.00*	*514,007,089.99*	*0.00*
13100124028500 - Reform of Government and Gov	Renovation /Upgrading of the PSSDC learning Centr	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70131 - GENERAL PERSONNEL SERVICES	62431300 - KOSOFE Local Government	256,275,425.00	195,000,000.00	495,000,000.00	134,331,300.00	514,007,089.99	0.00

012500700100	Public Service Office									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*3,055,935,057.47*	*6,455,375,000.00*	*6,455,375,000.00*	*3,682,011,873.31*	*14,352,202,012.00*	*0.00*
13100124012400 - Reform of Government and Gov	Renovation of the entire Public Service Office	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	4,000,000.00	304,000,000.00	304,000,000.00	58,650,000.00	1,842,405,635.96	0.00
13100124012500 - Reform of Government and Gov	Purchase of 60nos of Computer software for PSO Li	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	2,000,000.00	141,375,000.00	141,375,000.00	140,000,000.00	856,809,528.89	0.00
13100124012600 - Reform of Government and Gov	Complete replacement of roofing of Adeyemi Bero	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	10,000,000.00	310,000,000.00	310,000,000.00	250,000.00	1,878,768,905.09	0.00
13100124012700 - Reform of Government and Gov	Renovationn of Staff Canteen (Alausa Secretariat an	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	1,000,000,000.00	2,000,000,000.00	2,000,000,000.00	1,275,238,569.35	4,000,000,000.00	0.00
13100124012800 - Reform of Government and Gov	Refurbishment of Staff Quarters @ Ogba, Ikorodu, A	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	388,061,596.00	400,000,000.00	400,000,000.00	357,523,303.96	400,000,000.00	0.00
13100124012900 - Reform of Government and Gov	Refurbishment of Staff Quarters @ Ojokoro, Oko-O	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	600,000,000.00	400,000,000.00	400,000,000.00	350,000,000.00	450,000,000.00	0.00
13100124013100 - Reform of Government and Gov	Staff Housing Fund for the Construction and Renova	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	1,000,000,000.47	2,500,000,000.00	2,500,000,000.00	1,500,000,000.00	2,500,000,000.00	0.00
13100124013200 - Reform of Government and Gov	Purchase of 20 GAC Motor Vehicles for Directors St	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	51,873,461.00	400,000,000.00	400,000,000.00	350,000.00	2,424,217,942.05	0.00

012500800100	Public Service Staff Club									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*82,400,000.00*	*207,250,000.00*	*207,250,000.00*	*62,158,174.50*	*711,610,101.00*	*0.00*
13100124013400 - Reform of Government and Gov	Renovation of of the Club Annexes (Ikorodu, Ikeja,	23030118 - REHABILITATION / REPAIRS - RECREATI	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Government	82,400,000.00	207,250,000.00	207,250,000.00	62,158,174.50	711,610,101.00	0.00

014000100100	Office of the Auditor General State									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*138,238,440.31*	*117,031,250.00*	*117,031,250.00*	*116,265,442.80*	*243,750,000.00*	*0.00*
13100124001900 - Reform of Government and Gov	Purchase of 10 Executive Tables, 12 Executive Chair	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	138,238,440.31	117,031,250.00	117,031,250.00	116,265,442.80	243,750,000.00	0.00

014000100100	Office of the Auditor General State									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*138,238,440.31*	*117,031,250.00*	*117,031,250.00*	*116,265,442.80*	*243,750,000.00*	*0.00*
13100124001900 - Reform of Government and Gov	Purchase of 10 Executive Tables, 12 Executive Chair	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	138,238,440.31	117,031,250.00	117,031,250.00	116,265,442.80	243,750,000.00	0.00

014000200100	Office of the Auditor General for Local Governme									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*6,554,990.40*	*6,554,990.40*	*6,550,000.00*	*0.00*	*0.00*
13100124001800 - Reform of Government and Gov	Office furniture & Equipment: 5Nos Executive Table	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	0.00	6,554,990.40	6,554,990.40	6,550,000.00	0.00	0.00

014000300100	Audit Service Commission									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*102,352,080.00*	*77,512,500.00*	*77,512,500.00*	*17,540,000.00*	*171,150,281.00*	*0.00*
13100124002200 - Reform of Government and Gov	Office Equipment (Purchase of Conference Room Ta	23010112 - PURCHASE OF OFFICE FURNITURE AND	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	102,352,080.00	77,512,500.00	77,512,500.00	17,540,000.00	171,150,281.00	0.00

014700100100	Lagos State Civil Service Commission									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*112,353,704.00*	*112,125,000.00*	*112,125,000.00*	*100,635,230.00*	*308,125,000.00*	*0.00*
13100124028600 - Reform of Government and Gov	Renovation of Office Building HQ	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	112,353,704.00	112,125,000.00	112,125,000.00	100,635,230.00	308,125,000.00	0.00

014700200100	Lagos State Pension Commission (LASPEC)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*42,380,000.00*	*130,419,375.00*	*20,225,000.00*	*4,997,500.00*	*279,700,000.00*	*0.00*
23050124014300 - Pensions Payments and Contrib	Purchase of 8 Nos Coloured Printer, 2 Nos Photoco	23010113 - PURCHASE OF COMPUTERS	71021 - OLD AGE	62411100 - IKEJA Local Government	42,380,000.00	130,419,375.00	20,225,000.00	4,997,500.00	279,700,000.00	0.00

014900100100	Local Government Service Commission									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*292,885,396.00*	*515,559,655.00*	*515,559,655.00*	*70,813,000.00*	*375,619,051.54*	*0.00*
13100124019700 - Reform of Government and Gov	Purchase of 500 Nos Computer System and Accesso	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	292,885,396.00	515,559,655.00	515,559,655.00	70,813,000.00	375,619,051.54	0.00

014800100100	Lagos Independent Electoral Commission									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*59,507,177.00*	*2,073,125,000.00*	*2,027,442,209.00*	*2,000,000,000.00*	*764,727,338.00*	*0.00*
13100124023000 - Reform of Government and Gov	Construction of Store/Warehouse at Lagos East, We	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70161 - GENERAL PUBLIC SERVICES N.E.C.	62442100 - State Wide	59,507,177.00	2,073,125,000.00	2,027,442,209.00	2,000,000,000.00	764,727,338.00	0.00

012400100100	Ministry of Home Affairs									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*754,548,856.00*	*1,371,785,415.00*	*1,371,785,415.00*	*393,517,494.72*	*2,368,553,410.62*	*0.00*
13100124026300 - Reform of Government and Gov	Rehabilitation of 12 Religious Houses in Ebutemett	23030103 - REHABILITATION / REPAIRS - HOUSING	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	62442100 - State Wide	754,548,856.00	1,371,785,415.00	1,371,785,415.00	393,517,494.72	2,368,553,410.62	0.00

016500100100	Ministry of Special Duties & Inter-Governmental R									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*9,442,909,009.34*	*19,571,506,329.00*	*16,965,151,204.00*	*4,274,691,027.12*	*12,989,306,782.00*	*0.00*
13100124024000 - Reform of Government and Gov	Balance Payment on Light Equipment for LASEMA,	23010123 - PURCHASE OF FIRE FIGHTING EQUIPME	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Government	171,051,123.99	300,000,000.00	300,000,000.00	271,864,248.59	199,105,382.00	0.00
13100124024100 - Reform of Government and Gov	BALANCE PAYMENT ON CONSTR. OF ACCESS ROAD	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	418,336,491.00	504,436,229.00	504,436,229.00	504,358,423.50	334,786,500.00	0.00
13100124024200 - Reform of Government and Gov	PURCHASE OF MEDICAL EQUIPMENT - 4nos. MEDIC	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	0.00	16,528,760.00	16,528,760.00	15,994,158.79	10,969,900.00	0.00
13100125000300 - Reform of Government and Gov	Rehabilitation of Office Buildings(LASEMA)	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Government	0.00	5,018,034,040.35	7,518,034,040.35	668,693,598.44	3,330,391,800.00	0.00
13100124025100 - Reform of Government and Gov	Balance payment for the Procurement of Fire Equip	23010107 - PURCHASE OF TRUCKS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Government	2,035,487,354.35	4,405,736,310.65	2,309,999,999.65	224,700,000.00	2,924,019,200.00	0.00
13100124025200 - Reform of Government and Gov	MANAGEMENT OF CALL CENTRE AT THE SECURITY,	23030116 - REHABILITATION / REPAIRS - AIR-PORT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	6,818,034,040.00	9,326,770,989.00	6,316,152,175.00	2,589,080,597.80	6,190,034,000.00	0.00

021500100100	Ministry of Agriculture Hqtrs									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*25,813,376,904.03*	*65,036,423,246.00*	*54,032,743,015.00*	*33,815,803,801.43*	*68,122,530,773.68*	*0.00*
01030324000100 - Farm inputs supply and service	Agric Input Supply (Projects) - Purchase of Harveste	23010127 - PURCHASE OF AGRICULTURAL EQUIPM	70421 - AGRICULTURE	62410100 - Agege Local Government	1,342,615.21	292,500,000.00	272,500,000.00	247,377,987.00	292,500,000.00	0.00
01010224000100 - Agriculture sector coordination	Agric Development Projects - Provision of extension	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	62410100 - Agege Local Government	6,161,492.94	438,750,000.00	60,022,900.00	204,330,000.00	487,500,000.00	0.00
01070124000100 - Integrated rural development (a	Agric Land Holdings Projects - Provilson of Agric Lar	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	62410100 - Agege Local Government	3,958,993.56	975,000,000.00	100,149,337.00	228,378,200.00	487,500,000.00	0.00
01040424000100 - Agricultural produce and qualit	Coconut Development Projects (Development of Co	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	62411100 - IKEJA Local Government	2,650,804.38	487,500,000.00	57,500,000.00	200,000,000.00	292,500,000.00	0.00
01070624000100 - Capacity building for stakehold	RESEARCH & DEVELOPMENT(Impact Assessment of C	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	62411100 - IKEJA Local Government	688,520.62	90,000,000.00	90,000,000.00	80,000,000.00	58,657,200.00	0.00
01030124000100 - Crop value chains and food syst	Provision of Value Chain Empowerement Equipmen	23010127 - PURCHASE OF AGRICULTURAL EQUIPM	70421 - AGRICULTURE	62411100 - IKEJA Local Government	9,257,704.67	1,272,289,573.00	1,272,289,573.00	200,000,000.00	829,209,100.00	0.00
01060124000100 - Forest regeneration and conser	Establishment of forest through planting,seeding or	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70421 - AGRICULTURE	62411100 - IKEJA Local Government	1,101,632.99	130,000,000.00	130,000,000.00	100,000,000.00	84,726,900.00	0.00
01050324000100 - Fish processing and post-harves	ketu Ereyun Fish farm Estate	23020118 - CONSTRUCTION / PROVISION OF INFRA	70421 - AGRICULTURE	62430700 - EPE Local Government	4,131,123.72	1,300,000,000.00	300,000,000.00	200,000,000.00	847,269,200.00	0.00
01010224000200 - Agriculture sector coordination	Rehabilitation of Offices	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70421 - AGRICULTURE	62442100 - State Wide	413,112.37	50,000,000.00	50,000,000.00	40,000,000.00	32,587,300.00	0.00
01020624000100 - Livestock feeds development	Rehabilitation of Abattoir at Agege, Badagry, Owod	23030112 - REHABILITATION / REPAIRS - AGRICICU	70421 - AGRICULTURE	62410100 - Agege Local Government	1,445,893.30	605,000,000.00	605,000,000.00	200,000,000.00	394,306,000.00	0.00
01020524000100 - Animal health and livestock dise	Veterinary Public Health (Upgrade of Vet Clinics, M	23030112 - REHABILITATION / REPAIRS - AGRICICU	70421 - AGRICULTURE	62442100 - State Wide	963,928.87	90,000,000.00	90,000,000.00	85,000,000.00	58,657,100.00	0.00
01030124000200 - Crop value chains and food syst	School Agric. Programm(Purchase and Installation o	23010127 - PURCHASE OF AGRICULTURAL EQUIPM	70421 - AGRICULTURE	62442100 - State Wide	688,520.62	70,000,000.00	70,000,000.00	60,000,000.00	45,622,200.00	0.00
01030224000100 - Intensive crop and vegetable pr	Provision of Cage and Pen (livestock) for farmers	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62442100 - State Wide	1,652,449.49	220,000,000.00	220,000,000.00	200,000,000.00	143,384,000.00	0.00
01030124000300 - Crop value chains and food syst	Provision of Infrastructres for Vegetable Vaule Chai	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62442100 - State Wide	1,377,041.24	600,000,000.00	600,000,000.00	200,000,000.00	391,047,300.00	0.00
01040324000100 - Market linkage	Infrastructural Development for Lagos Wholesale M	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62442100 - State Wide	8,137,650,777.92	8,775,000,000.00	4,142,706,282.00	4,916,784,817.29	27,029,451,098.00	0.00
01030124000400 - Crop value chains and food syst	Infrastructural Development for Rice Value Chain	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62442100 - State Wide	5,508,164.96	644,000,000.00	644,000,000.00	200,000,000.00	419,724,100.00	0.00
01020324000100 - Poultry, pig, and micro livestock	Provision of Infrastructure for Cattle Farm Project	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62442100 - State Wide	1,798,490.58	330,855,427.00	330,855,427.00	200,000,000.00	215,633,500.00	0.00
01040324000200 - Market linkage	Provision of Storage Equipments for Eko Farmers M	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62411100 - IKEJA Local Government	688,520.62	200,000,000.00	200,000,000.00	200,000,000.00	130,349,100.00	0.00
01010224000300 - Agriculture sector coordination	Provision of Offcie equipment for Agric Innovation	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62410100 - Agege Local Government	1,652,449.49	620,000,000.00	620,000,000.00	200,000,000.00	404,082,200.00	0.00
01060224000100 - Eco-tourism development	Creation of Agricbusiness for AgroTourism	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62442100 - State Wide	798,683.92	158,000,000.00	158,000,000.00	150,000,000.00	102,975,800.00	0.00
01070224000100 - Youth and women In agriculture	Provision of Agricultural tools such as Seedling Plan	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62430700 - EPE Local Government	698,159.91	150,700,000.00	150,700,000.00	150,000,000.00	98,218,100.00	0.00
01030124000500 - Crop value chains and food syst	Revitalization of Cassava value chain	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62442100 - State Wide	1,305,159.69	194,780,000.00	194,780,000.00	170,000,000.00	126,947,000.00	0.00
01040424000200 - Agricultural produce and qualit	Lagos Food production Centre(Fencing of 100 Food	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62442100 - State Wide	872,699.89	163,375,000.00	163,375,000.00	150,000,000.00	106,478,900.00	0.00
01040324000300 - Market linkage	Lagos Wholesale Produce Hub(Variation in the Cost	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62442100 - State Wide	17,550,000,000.00	35,248,498,454.00	35,248,498,454.00	24,233,932,797.14	28,000,000,000.00	0.00
01030324000200 - Farm inputs supply and service	Rice Mill (Paddy) (Payment of Retention Fee)	23010127 - PURCHASE OF AGRICULTURAL EQUIPM	70421 - AGRICULTURE	62442100 - State Wide	21,481,843.33	4,310,174,792.00	4,310,174,792.00	200,000,000.00	1,000,000,000.00	0.00
01030225000100 - Intensive crop and vegetable pr	Agric Assets Rehabilitation Okinni (Osun), Kuje (Abu	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62410100 - Agege Local Government	0.00	4,000,000,000.00	1,000,000,000.00	200,000,000.00	1,143,204,675.68	0.00
01020324000200 - Poultry, pig, and micro livestock	Cattle Feedlot Project	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62442100 - State Wide	41,661,967.68	1,950,000,000.00	1,282,191,250.00	200,000,000.00	1,000,000,000.00	0.00
01040325000100 - Market linkage	Completion of Iya Afin Farm Settlement Road	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62411100 - IKEJA Local Government	0.00	500,000,000.00	500,000,000.00	200,000,000.00	0.00	0.00
01050324000200 - Fish processing and post-harves	Lagos Aquaculture Centre of Excellence Project	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62411100 - IKEJA Local Government	13,426,152.08	1,170,000,000.00	1,170,000,000.00	200,000,000.00	3,900,000,000.00	0.00

022000100100	Ministry of Finance									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*1,837,168,346.20*	*2,120,903,125.00*	*240,558,125.00*	*223,335,073.40*	*1,472,587,500.00*	*0.00*
13100124014500 - Reform of Government and Gov	Purchase of 20 Laptops, 20 Desktops,	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	10,000,000.00	25,250,000.00	25,250,000.00	1,000,000.00	94,241,068.78	0.00
13100124014600 - Reform of Government and Gov	Refurbishment of Vehicles (40 Nos)	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	26,685,000.00	51,884,382.00	1,884,382.00	30,701,544.00	193,649,093.57	0.00
13100124014700 - Reform of Government and Gov	Purchase of Computer Software for digitalization in	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	2,000,000.00	11,000,000.00	11,000,000.00	1,000,000.00	41,055,515.11	0.00
13100124014800 - Reform of Government and Gov	Rehabilitation of Facility in the HQ	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	3,000,000.00	6,250,000.00	6,250,000.00	250,000.00	23,326,997.22	0.00
13100124014900 - Reform of Government and Gov	Office Furniture & Fittings (40 Tables and Chairs, 5	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	9,000,000.00	21,518,743.00	21,518,743.00	5,000,000.00	80,314,825.31	0.00
13100124015000 - Reform of Government and Gov	Purchase of land for Odua Group	23010101 - PURCHASE / ACQUISITION OF LAND	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	0.00	150,000,000.00	15,000,000.00	100,000,000.00	150,000,000.00	0.00
13100124015100 - Reform of Government and Gov	Renovation of Property (Revenue House), Ikeja	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	1,780,483,346.20	975,000,000.00	0.00	81,783,529.40	500,000,000.00	0.00
13100124015200 - Reform of Government and Gov	Purchase of Office Equipment and Furniture Purcha	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	0.00	100,000,000.00	100,000,000.00	3,000,000.00	100,000,000.00	0.00
13100124015300 - Reform of Government and Gov	Office Furniture and Equipment (Office of Taxation	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	0.00	390,000,000.00	59,655,000.00	300,000.00	190,000,000.00	0.00
13100124015400 - Reform of Government and Gov	Furnishing of Revenue House - 200 Exe. Table & Ch	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	6,000,000.00	390,000,000.00	0.00	300,000.00	100,000,000.00	0.00

022000200100	Debt Management Office									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*293,788,014,542.01*	*313,802,438,472.91*	*313,802,438,472.91*	*244,029,973,874.25*	*516,750,000.00*	*0.00*
13100124016200 - Reform of Government and Gov	Purchase of Conference table set, dining table set 1	23010112 - PURCHASE OF OFFICE FURNITURE AND	70171 - PUBLIC DEBT TRANSACTIONS	62411100 - IKEJA Local Government	23,406,885.00	287,625,000.00	287,625,000.00	0.00	516,750,000.00	0.00
13100124016300 - Reform of Government and Gov	EXTERNAL LOANS (PRINCIPAL REPAYMENTS)	23020118 - CONSTRUCTION / PROVISION OF INFRA	70171 - PUBLIC DEBT TRANSACTIONS	62442100 - State Wide	56,313,285,726.37	73,187,740,629.53	73,187,740,629.53	50,448,899,516.10	0.00	0.00
13100124016400 - Reform of Government and Gov	INTERNAL LOANS (PRINCIPAL REPAYMENTS)	23020118 - CONSTRUCTION / PROVISION OF INFRA	70171 - PUBLIC DEBT TRANSACTIONS	62442100 - State Wide	149,154,678,370.67	153,008,558,260.35	153,008,558,260.35	131,984,145,740.81	0.00	0.00
13100124016500 - Reform of Government and Gov	Bond Issuance (Repayments)	23020118 - CONSTRUCTION / PROVISION OF INFRA	70171 - PUBLIC DEBT TRANSACTIONS	62442100 - State Wide	5,261,765,762.75	0.00	0.00	0.00	0.00	0.00
13100124016600 - Reform of Government and Gov	CONSOLIDATED DEBT SERVICE ACCOUNTS (CDSA)	23020118 - CONSTRUCTION / PROVISION OF INFRA	70171 - PUBLIC DEBT TRANSACTIONS	62442100 - State Wide	83,034,877,797.22	87,318,514,583.03	87,318,514,583.03	61,596,928,617.34	0.00	0.00

022000700100	Office of The Accountant General/State Treasury (									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*262,090,787.00*	*975,000,000.00*	*421,657,800.00*	*370,355,865.50*	*2,937,202,587.01*	*0.00*
13100124015500 - Reform of Government and Gov	Automated Digitalized Central Store Infrastructure	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	193,445,300.00	450,000,000.00	50,000,000.00	186,788,400.50	348,292,215.51	0.00
13100124015600 - Reform of Government and Gov	Office Furniture and Equipment (10 Executive Table	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	16,301,000.00	80,450,000.00	80,450,000.00	500,000.00	560,402,174.76	0.00
13100124015700 - Reform of Government and Gov	Purchase of 20 Computers 50 laptops	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	10,000,000.00	98,650,000.00	98,650,000.00	10,000,000.00	687,180,541.21	0.00
13100124015800 - Reform of Government and Gov	Automated Multi-Channel Payment Solution Applic	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	0.00	11,670,750.00	11,670,750.00	1,150,000.00	81,296,627.48	0.00
13100124015900 - Reform of Government and Gov	Office Furniture and Fittings (20 Executive Tables a	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	0.00	134,229,250.00	130,887,050.00	134,127,811.00	911,738,812.53	0.00
13100124016000 - Reform of Government and Gov	Purchase of 2 No. Utility Vehicle (Hiluv) & 2 No. Hia	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	42,344,487.00	200,000,000.00	50,000,000.00	37,789,654.00	348,292,215.51	0.00

022000800100	Lagos State Internal Revenue Service									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*566,495,657.00*	*10,060,656,066.00*	*10,060,656,066.00*	*268,770,001.37*	*31,966,332,959.39*	*0.00*
13100124016700 - Reform of Government and Gov	Purchase of 19 GA4 Saloon cars & 7 Donfeng Buses	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	166,495,657.00	5,000,000,000.00	5,000,000,000.00	60,502,219.70	6,000,000,000.00	0.00
13100124016800 - Reform of Government and Gov	Purchase of 700 4 legged office chairs, 120 executiv	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	62411100 - IKEJA Local Government	400,000,000.00	5,060,656,066.00	5,060,656,066.00	208,267,781.67	6,366,332,959.39	0.00
13100126000200 - Reform of Government and Gov	Acquisition of 2Nos. of Land for Tax office within th	23010101 - PURCHASE / ACQUISITION OF LAND	70112 - FINANCIAL AND FISCAL AFFAIRS	62430900 - IBEJU-LEKKI LOCAL GOVERNMENT	0.00	0.00	0.00	0.00	10,000,000,000.00	0.00
13100126000300 - Reform of Government and Gov	Construction of 2 Tax offices within the Lekki Free T	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70112 - FINANCIAL AND FISCAL AFFAIRS	62430900 - IBEJU-LEKKI LOCAL GOVERNMENT	0.00	0.00	0.00	0.00	9,600,000,000.00	0.00

022200100100	Ministry of Commerce, Cooperatives, Trade and In									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*956,129,530.00*	*5,747,900,000.00*	*767,890,962.00*	*465,082,459.46*	*10,329,092,290.53*	*0.00*
12100124000600 - Growing the Private Sector - Ge	Development of Imota Light Industrial Park/Gberigb	23020118 - CONSTRUCTION / PROVISION OF INFRA	70411 - GENERAL ECONOMIC AND COMMERCIAL AF	62431200 - IKORODU Local Government	177,542,930.12	780,000,000.00	350,000,000.00	58,956,245.81	2,000,000,000.00	0.00
12100124000700 - Growing the Private Sector - Ge	Rehabilitation of Small Scale Industial Estate (BOI In	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70411 - GENERAL ECONOMIC AND COMMERCIAL AF	62431200 - IKORODU Local Government	47,336,599.88	1,000,000,000.00	0.00	406,126,213.65	5,000,000,000.00	0.00
12100124000900 - Growing the Private Sector - Ge	Establishment of Lagos Fashion MSME Hub2	23020118 - CONSTRUCTION / PROVISION OF INFRA	70411 - GENERAL ECONOMIC AND COMMERCIAL AF	62411100 - IKEJA Local Government	0.00	850,000,000.00	299,990,962.00	0.00	200,000,000.00	0.00
12100124001100 - Growing the Private Sector - Ge	Establishment of 1 Building Material Hub	23020118 - CONSTRUCTION / PROVISION OF INFRA	70411 - GENERAL ECONOMIC AND COMMERCIAL AF	62431200 - IKORODU Local Government	731,250,000.00	2,031,250,000.00	31,250,000.00	0.00	2,000,000,000.00	0.00
12100124001200 - Growing the Private Sector - Ge	Construction of 5nos COOPERATIVES AREA OFFICES	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70411 - GENERAL ECONOMIC AND COMMERCIAL AF	62442100 - State Wide	0.00	1,000,000,000.00	0.00	0.00	1,000,000,000.00	0.00
12100124001300 - Growing the Private Sector - Ge	Repair of 5 Operational Vehicles and Purchase of Ve	23020118 - CONSTRUCTION / PROVISION OF INFRA	70411 - GENERAL ECONOMIC AND COMMERCIAL AF	62411100 - IKEJA Local Government	0.00	86,650,000.00	86,650,000.00	0.00	129,092,290.53	0.00

022200900100	Lagos Consumer Protection Agency									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*94,748,387.00*	*570,375,000.00*	*115,000,000.00*	*53,436,536.00*	*428,452,837.00*	*0.00*
13100124025500 - Reform of Government and Gov	Purchase of Office Buildings at 4 LGAs/LCDAs	23010102 - PURCHASE OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AF	62411100 - IKEJA Local Government	94,748,387.00	570,375,000.00	115,000,000.00	53,436,536.00	428,452,837.00	0.00

022205500100	Lagos State Cooperative College									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*177,271,061.00*	*463,125,000.00*	*291,978,500.00*	*44,545,701.25*	*650,000,000.00*	*0.00*
05050124000100 - Schools' infrastructure construc	Rehabilitation of 10 Offices in the Building	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70411 - GENERAL ECONOMIC AND COMMERCIAL AF	62410100 - Agege Local Government	177,271,061.00	463,125,000.00	291,978,500.00	44,545,701.25	650,000,000.00	0.00

022205600100	Central Business District									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*187,205,173.00*	*565,368,930.54*	*84,556,776.54*	*25,690,000.00*	*647,534,841.00*	*0.00*
12100124001700 - Growing the Private Sector - Ge	Outstanding payment for Beautification/Constructi	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70411 - GENERAL ECONOMIC AND COMMERCIAL AF	62421400 - LAGOS ISLAND Local Government	187,205,173.00	565,368,930.54	84,556,776.54	25,690,000.00	647,534,841.00	0.00

022700100100	Ministry of Wealth Creation and Employment									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*1,907,736,091.91*	*3,162,915,636.00*	*275,991,940.00*	*1,800,430,560.00*	*5,935,533,320.54*	*0.00*
03100124000300 - Poverty Alleviation - General	Creation of Industrial / Gemstone Hubs (Building &	23010112 - PURCHASE OF OFFICE FURNITURE AND	71051 - UNEMPLOYMENT	62411600 - MUSHIN Local Government	1,795,350,480.20	453,216,562.00	137,970,970.00	147,930,560.00	2,623,133,320.54	0.00
03100125000100 - Poverty Alleviation - General	Creation of Industrial / Incubation Hubs (Building &	23020101 - CONSTRUCTION / PROVISION OF OFFIC	71051 - UNEMPLOYMENT	62442100 - State Wide	0.00	1,504,647,824.00	138,020,970.00	1,502,500,000.00	2,000,000,000.00	0.00
03100124000600 - Poverty Alleviation - General	Provision of Equipment for the 2000 artisans & trad	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	62442100 - State Wide	112,385,611.70	1,205,051,250.00	0.00	150,000,000.00	1,312,400,000.00	0.00

022700700100	Empolyment Trust Fund									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*1,700,000,000.00*	*1,462,500,000.00*	*1,462,500,000.00*	*0.00*	*2,193,750,000.00*	*0.00*
03100124000700 - Poverty Alleviation - General	Empowerment of of SMEs, MSMEs and Enterprene	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	62442100 - State Wide	1,700,000,000.00	1,462,500,000.00	1,462,500,000.00	0.00	2,193,750,000.00	0.00

022800100100	Ministry of Innovation, Science and Technology									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*7,246,481,739.00*	*11,488,182,425.00*	*6,400,556,110.00*	*1,594,512,068.50*	*15,943,575,000.00*	*0.00*
11100124001900 - Information Communication an	Construction of Lagos New DATA CENTRE	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Government	650,067,249.50	1,072,500,000.00	1,072,500,000.00	19,987,062.50	488,441,213.32	0.00
11100124002000 - Information Communication an	Renovation of the Ministry's Main Office Building	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Government	277,836,750.43	400,000,000.00	400,000,000.00	200,000.00	555,129,590.05	0.00
11100124002300 - Information Communication an	L/S SMART CITY PROJECT (Novation Agreement for	23030127 - REHABILITATION/REPAIRS- ICT INFRAST	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Government	4,650,707,279.44	6,783,216,175.00	3,110,724,860.00	1,558,125,006.00	10,413,910,036.11	0.00
11100124002700 - Information Communication an	Provision of ICT Infrastructure-Server, Modem for th	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Government	655,270,639.29	757,331,250.00	757,331,250.00	700,000.00	1,051,042,465.86	0.00
11100124002800 - Information Communication an	Provision of Equipment to Support Oracle Upgrade	23030127 - REHABILITATION/REPAIRS- ICT INFRAST	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Government	208,757,695.19	934,050,000.00	0.00	500,000.00	1,296,296,983.96	0.00
11100124002900 - Information Communication an	Enterprise Architecture and Cyber Security	23030127 - REHABILITATION/REPAIRS- ICT INFRAST	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Government	803,842,125.16	1,541,085,000.00	1,060,000,000.00	15,000,000.00	2,138,754,710.70	0.00

022810200100	Lagos State Residents Registration Agency (LASRR									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*7,142,179,588.00*	*3,803,475,000.00*	*405,474,817.00*	*156,303,360.69*	*2,634,740,324.24*	*0.00*
11100124003000 - Information Communication an	ICT INFRASTRUCTURE UPGRADE/SUPPORT- BACKEN	23050102 - COMPUTER SOFTWARE ACQUISITION	70161 - GENERAL PUBLIC SERVICES N.E.C.	62411100 - IKEJA Local Government	6,435,186,006.33	2,750,000,000.00	251,999,817.00	32,632,293.47	1,628,000,944.31	0.00
11100124003100 - Information Communication an	SERVICE PROVIDERS AND PROJECT MANAGEMENT-	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	62411100 - IKEJA Local Government	654,247,398.32	900,000,000.00	0.00	83,671,067.22	860,073,036.32	0.00
11100124003200 - Information Communication an	PURCHASE OF CARD PRINTING EQUIPMENT FOR LA	23010114 - PURCHASE OF COMPUTER PRINTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	62411100 - IKEJA Local Government	21,435,761.20	50,000,000.00	50,000,000.00	10,000,000.00	47,781,835.35	0.00
13100124019900 - Reform of Government and Gov	Office Furniture and Equipment (10 Executive Table	23010112 - PURCHASE OF OFFICE FURNITURE AND	70161 - GENERAL PUBLIC SERVICES N.E.C.	62411100 - IKEJA Local Government	19,557,773.79	50,000,000.00	50,000,000.00	10,000,000.00	47,781,835.35	0.00
13100124020000 - Reform of Government and Gov	Purchase of ICT Equipment (50 Units of Laptops)	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	62411100 - IKEJA Local Government	11,752,648.36	53,475,000.00	53,475,000.00	20,000,000.00	51,102,672.91	0.00

022900100100	Ministry of Transportation									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*6,904,643,322.00*	*15,476,638,242.00*	*15,753,255,972.00*	*8,990,010,428.81*	*24,872,762,640.00*	*0.00*
17100124000100 - Road - General	Traffic Improvement Scheme (Outstanding Projects	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	6,904,643,322.00	14,728,230,117.16	14,004,847,847.16	7,287,120,195.81	22,339,519,440.00	0.00
19100124000100 - COVID-19 - General	Public Road Safety Prog -Outstanding Liabilities (Pri	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	984,963,124.84	984,963,124.84	967,890,233.00	1,427,098,800.00	0.00
17100125000100 - Road - General	TRANSPORTATION EQUIPMENT AND GADGETS- 20	23020118 - CONSTRUCTION / PROVISION OF INFRA	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	150,000,000.00	150,000,000.00	135,000,000.00	217,332,800.00	0.00
17100125000200 - Road - General	Procurement of Transport Tools for Production of D	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	105,000,000.00	105,000,000.00	100,000,000.00	152,133,000.00	0.00
17100125000300 - Road - General	Facility Management/Maintenance Cost	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62411100 - IKEJA Local Government	0.00	176,470,000.00	176,470,000.00	170,000,000.00	255,684,800.00	0.00
19100124000200 - COVID-19 - General	Purchase 10 of Road Marking Machine	23020118 - CONSTRUCTION / PROVISION OF INFRA	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	331,975,000.00	331,975,000.00	330,000,000.00	480,993,800.00	0.00

022905300100	Lagos State Metropolitan Area Transport Authorit									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*270,094,715,299.04*	*209,929,400,616.00*	*213,929,400,616.00*	*86,919,332,916.82*	*294,612,582,796.00*	*0.00*
17100124001000 - Road - General	Blueline Rail (Power Project)	23020115 - CONSTRUCTION / PROVISION OF RAIL-\	70453 - RAILWAY TRANSPORT	62411100 - IKEJA Local Government	4,012,833,388.58	4,875,000,000.00	4,875,000,000.00	2,045,227,347.35	6,841,520,796.00	0.00
17100124001100 - Road - General	Construction of 10 Bus Terminals across the State	23020118 - CONSTRUCTION / PROVISION OF INFRA	70451 - ROAD TRANSPORT	62442100 - State Wide	9,413,412,587.65	14,244,922,136.00	18,244,922,136.00	500,000.00	19,991,165,070.00	0.00
17100124001200 - Road - General	Mega City Transport Initiative	23020115 - CONSTRUCTION / PROVISION OF RAIL-\	70453 - RAILWAY TRANSPORT	62411100 - IKEJA Local Government	940,810,246.74	963,983,759.00	963,983,759.00	400,000,000.00	1,287,233,650.00	0.00
17100124001300 - Road - General	Rail Transportation Infrastructure from Marina to (	23020115 - CONSTRUCTION / PROVISION OF RAIL-\	70453 - RAILWAY TRANSPORT	62411100 - IKEJA Local Government	11,320,279,192.69	23,577,800,000.00	23,577,800,000.00	500,000.00	33,154,432,340.00	0.00
17100124001400 - Road - General	Rail Transportation Infrastructure for Badagry Divis	23020115 - CONSTRUCTION / PROVISION OF RAIL-\	70453 - RAILWAY TRANSPORT	62411100 - IKEJA Local Government	3,865,749,784.95	5,172,914,298.00	5,172,914,298.00	396,743,846.38	7,458,713,843.00	0.00
17100124001500 - Road - General	Rail Transportation Infrastructure for Red line Rail (	23020115 - CONSTRUCTION / PROVISION OF RAIL-\	70453 - RAILWAY TRANSPORT	62442100 - State Wide	14,423,534,065.98	25,000,000,000.00	25,000,000,000.00	500,000.00	35,084,721,560.00	0.00
17100124001600 - Road - General	Acquisition of 2sets of 10 car trains for LASG 37km	23020115 - CONSTRUCTION / PROVISION OF RAIL-\	70453 - RAILWAY TRANSPORT	62442100 - State Wide	7,210,776,306.75	8,313,556,826.00	8,313,556,826.00	5,000,000.00	11,468,049,527.00	0.00
15100125000100 - Rail - General	Replacement of Rail Tracks Infrastructures	23020115 - CONSTRUCTION / PROVISION OF RAIL-\	70453 - RAILWAY TRANSPORT	62442100 - State Wide	150,000,000,000.00	1,199,960,000.00	1,199,960,000.00	500,000.00	1,684,010,500.00	0.00
15100125000200 - Rail - General	Construction of the 2nd Phase of Blueline Rail	23020115 - CONSTRUCTION / PROVISION OF RAIL-\	70453 - RAILWAY TRANSPORT	62442100 - State Wide	50,000,000,000.00	47,995,616,438.00	47,995,616,438.00	28,510,593,301.52	67,356,513,550.00	0.00
17100124001900 - Road - General	Construction of Dedicated Roads for Bus Rapid Tran	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	2,830,500,000.00	1,659,875,000.00	1,659,875,000.00	1,585,437,843.35	2,329,450,090.00	0.00
15100125000300 - Rail - General	Construction of alternative power for rail transport	23020115 - CONSTRUCTION / PROVISION OF RAIL-\	70453 - RAILWAY TRANSPORT	62442100 - State Wide	0.00	1,925,772,159.00	1,925,772,159.00	1,000,000,000.00	2,702,607,200.00	0.00
17100124002100 - Road - General	Provision of Rail Transportation Infrastructure for B	23020115 - CONSTRUCTION / PROVISION OF RAIL-\	70453 - RAILWAY TRANSPORT	62421400 - LAGOS ISLAND Local Government	16,076,819,725.70	75,000,000,000.00	75,000,000,000.00	52,974,330,578.22	105,254,164,670.00	0.00

022905300200	Lagos Bus Service Limited									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*636,747,216.67*	*821,111,925.00*	*427,906,092.00*	*495,798,779.68*	*1,023,750,000.00*	*0.00*
17100124002400 - Road - General	Lagos Bus Reform Project: Development of Oshodi	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62411800 - OSHODI/ISOLO Local Government	636,747,216.67	821,111,925.00	427,906,092.00	495,798,779.68	1,023,750,000.00	0.00

022905300300	Lagos State Ferry Services									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*866,961,615.00*	*3,276,445,824.00*	*964,590,000.00*	*290,560,292.60*	*3,731,586,299.00*	*0.00*
16100124000700 - Water Ways - General	Completion of 2-storey LAGFERRY Office at Oyin Ab	23020118 - CONSTRUCTION / PROVISION OF INFRA	70452 - WATER TRANSPORT	62420800 - ETI-OSA Local Government	866,961,615.00	3,276,445,824.00	964,590,000.00	290,560,292.60	3,731,586,299.00	0.00

022905400100	Lagos State Drivers' Institute									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*138,898,065.00*	*235,820,542.56*	*139,965,551.56*	*87,844,368.47*	*464,820,825.00*	*0.00*
13100124029100 - Reform of Government and Gov	Purchase of 100 theatre sitting chairs for Training H	23010112 - PURCHASE OF OFFICE FURNITURE AND	70451 - ROAD TRANSPORT	62442100 - State Wide	138,898,065.00	53,520,718.46	53,520,718.46	2,004,000.00	105,493,545.00	0.00
17100125000900 - Road - General	Construction of Driving Range at Epe and Provision	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70451 - ROAD TRANSPORT	62430700 - EPE Local Government	0.00	77,139,575.58	22,139,575.58	32,088,000.00	152,048,170.00	0.00
17100125001000 - Road - General	Purchase of 10Nos. Card Printing Machine	23010112 - PURCHASE OF OFFICE FURNITURE AND	70451 - ROAD TRANSPORT	62411800 - OSHODI/ISOLO Local Government	0.00	49,500,000.00	49,500,000.00	4,400,000.00	97,568,390.00	0.00
17100125001100 - Road - General	Renovation of Ikorodu and Epe Driving Institutes' C	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70451 - ROAD TRANSPORT	62430700 - EPE Local Government	0.00	55,660,248.52	14,805,257.52	49,352,368.47	109,710,720.00	0.00

022905800100	Motor Vehicle Administration Agency									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*217,454,032.00*	*297,223,943.00*	*297,223,943.00*	*131,437,650.00*	*1,328,045,244.00*	*0.00*
17100124000900 - Road - General	Construction/Rehabilitation of 2 MVAA Stations	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70451 - ROAD TRANSPORT	62442100 - State Wide	217,454,032.00	297,223,943.00	297,223,943.00	131,437,650.00	1,328,045,244.00	0.00

022905800200	Lagos State Number Plate & Production Authority									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*4,434,014,728.00*	*6,007,729,249.00*	*6,007,729,249.00*	*3,435,444,553.10*	*8,791,540,332.00*	*0.00*
17100124002200 - Road - General	Purchase of Digital equipment for the production o	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70451 - ROAD TRANSPORT	62411800 - OSHODI/ISOLO Local Government	282,623,341.31	995,925,000.00	995,925,000.00	389,715,053.10	720,787,920.00	0.00
17100124002300 - Road - General	Purchase of Plants and Machinery for the productio	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70451 - ROAD TRANSPORT	62411800 - OSHODI/ISOLO Local Government	4,151,391,386.69	5,011,804,249.00	5,011,804,249.00	3,045,729,500.00	8,070,752,412.00	0.00

022905500100	Lagos State Traffic Management Agency (LASTMA									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*529,453,813.00*	*395,505,744.00*	*288,152,054.00*	*263,471,679.00*	*2,780,000,000.00*	*0.00*
02100124001000 - Societal Re-orientation - Genera	Provision of Traffic Equipment and accessories(Prov	23010112 - PURCHASE OF OFFICE FURNITURE AND	70451 - ROAD TRANSPORT	62411800 - OSHODI/ISOLO Local Government	529,453,813.00	223,282,355.00	115,928,665.00	104,813,854.00	440,348,185.94	0.00
02100124001100 - Societal Re-orientation - Genera	Purchase of over 1500 Equipment and Accessories f	23010128 - PURCHASE OF SECURITY EQUIPMENT	70451 - ROAD TRANSPORT	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	2,000,000,000.00	0.00
17100125000400 - Road - General	Information Technology (Provision for Live camera	23010128 - PURCHASE OF SECURITY EQUIPMENT	70451 - ROAD TRANSPORT	62411100 - IKEJA Local Government	0.00	86,955,058.00	86,955,058.00	78,657,825.00	171,489,153.49	0.00
17100125000500 - Road - General	Provision for the refurbilishment of 37nos Patrol ve	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	62411800 - OSHODI/ISOLO Local Government	0.00	85,268,331.00	85,268,331.00	80,000,000.00	168,162,660.57	0.00

022905700100	Lagos State Waterways Authority									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*6,000,972,007.00*	*7,469,444,735.00*	*5,407,008,259.00*	*2,889,753,154.44*	*155,194,345,979.27*	*0.00*
16100124000300 - Water Ways - General	purchase of 8nos of new boat engines, annual dry d	23010109 - PURCHASE OF SEA BOATS	70452 - WATER TRANSPORT	62420800 - ETI-OSA Local Government	200,000,000.00	1,857,758,374.00	1,857,758,374.00	34,120,000.00	1,936,157,705.27	0.00
16100124000400 - Water Ways - General	Development of water transport system along Lekk	23020105 - CONSTRUCTION / PROVISION OF WATE	70452 - WATER TRANSPORT	62430700 - EPE Local Government	5,800,972,007.00	5,611,686,361.00	3,549,249,885.00	2,855,633,154.44	4,458,188,274.00	0.00
16100124000500 - Water Ways - General	Development of Lagos waterways (Omi-Eko)	23050101 - RESEARCH AND DEVELOPMENT	70452 - WATER TRANSPORT	62420800 - ETI-OSA Local Government	0.00	0.00	0.00	0.00	148,800,000,000.00	0.00

023100100100	Ministry of Energy & Mineral Resources Develope									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*725,817,375.00*	*84,510,089,147.00*	*74,295,584,767.00*	*6,963,922,597.22*	*13,283,901,145.42*	*0.00*
14100124000100 - Power - General	ELECTRICITY INFRASTRUCTURE IMPROVEMENT OF	23020118 - CONSTRUCTION / PROVISION OF INFRA	70435 - ELECTRICITY	62442100 - State Wide	342,135,119.71	1,240,660,052.00	40,660,052.00	549,801,722.63	1,277,315,397.42	0.00
14100124000200 - Power - General	DEV. OF GAS INFRASTRUCTURE MASTERPLAN (Phas	23020118 - CONSTRUCTION / PROVISION OF INFRA	70441 - MINING OF MINERAL RESOURCES OTHER T	62442100 - State Wide	71,844,864.19	1,222,232,368.00	7,727,988.00	300,000,000.00	1,258,343,300.00	0.00
14100124000300 - Power - General	Construction/Renovation of Buildings	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70441 - MINING OF MINERAL RESOURCES OTHER T	62411100 - IKEJA Local Government	11,837,391.10	878,287,100.00	78,287,100.00	8,000,000.00	904,236,200.00	0.00
14100124000400 - Power - General	Purchase of 2 nos Hilux vehicles @25m and 2 other	23010105 - PURCHASE OF MOTOR VEHICLES	70441 - MINING OF MINERAL RESOURCES OTHER T	62411100 - IKEJA Local Government	0.00	105,000,000.00	5,000,000.00	1,500,000.00	108,102,200.00	0.00
14100124000500 - Power - General	Facility Management of office building	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70441 - MINING OF MINERAL RESOURCES OTHER T	62411100 - IKEJA Local Government	0.00	109,822,075.00	9,822,075.00	3,500,000.00	113,066,800.00	0.00
14100124000600 - Power - General	GEOLOGICAL SERVICES & SOLID MINERALS DEVELO	23020118 - CONSTRUCTION / PROVISION OF INFRA	70441 - MINING OF MINERAL RESOURCES OTHER T	62442100 - State Wide	0.00	80,090,000.00	80,090,000.00	10,000,000.00	82,456,300.00	0.00
14100124000700 - Power - General	Electrification of Ibeju-Lekki	23020103 - CONSTRUCTION / PROVISION OF ELECT	70435 - ELECTRICITY	62430900 - IBEJU-LEKKI LOCAL GOVERNMENT	300,000,000.00	808,538,616.00	8,538,616.00	50,000,000.00	832,427,000.00	0.00
14100124000800 - Power - General	Purchase of 50nos of Senior Executive Chairs & Tab	23010112 - PURCHASE OF OFFICE FURNITURE AND	70441 - MINING OF MINERAL RESOURCES OTHER T	62411100 - IKEJA Local Government	0.00	65,458,936.00	65,458,936.00	40,000,000.00	67,392,900.00	0.00
14100125000100 - Power - General	Lagos State Electrification Fund for Electricity Infras	23020103 - CONSTRUCTION / PROVISION OF ELECT	70435 - ELECTRICITY	62442100 - State Wide	0.00	80,000,000,000.00	74,000,000,000.00	6,001,120,874.59	8,151,111,048.00	0.00
14100125000200 - Power - General	Purchase of Office Equipment and Furniture for the	23010112 - PURCHASE OF OFFICE FURNITURE AND	70435 - ELECTRICITY	62442100 - State Wide	0.00	0.00	0.00	0.00	489,450,000.00	0.00

023100300100	Lagos State Electricity Board									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*11,224,806,463.11*	*27,733,151,789.72*	*23,557,512,095.72*	*17,502,692,976.26*	*48,930,459,794.00*	*0.00*
14100124001100 - Power - General	Retrofitting of Existing HPS to Smart LED Street Ligh	23020103 - CONSTRUCTION / PROVISION OF ELECT	70641 - STREET LIGHTING	62442100 - State Wide	617,824,918.56	14,326,963,102.00	12,647,664,754.00	12,813,008,842.59	9,975,000,000.00	0.00
14100124001200 - Power - General	Rehabilitation/Installation of Street Lights/Retrofitt	23020103 - CONSTRUCTION / PROVISION OF ELECT	70641 - STREET LIGHTING	62442100 - State Wide	7,975,330,237.25	6,948,633,424.62	6,948,633,424.62	4,689,684,133.67	16,455,459,794.00	0.00
14100124001300 - Power - General	Lagos State Electricity Board (LSEB) (IPPs)/LASG fac	23020103 - CONSTRUCTION / PROVISION OF ELECT	70641 - STREET LIGHTING	62442100 - State Wide	1,679,604,406.30	5,358,617,856.38	3,367,229,864.38	0.00	20,000,000,000.00	0.00
14100124001400 - Power - General	Lagos State Electricity Board (LSEB) (IPPs)/LASG fac	23020103 - CONSTRUCTION / PROVISION OF ELECT	70641 - STREET LIGHTING	62442100 - State Wide	952,046,901.00	1,098,937,406.72	593,984,052.72	0.00	2,500,000,000.00	0.00

023100400100	Ibile Oil & Gas (IOGAS)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*10,025,048,576.00*	*27,161,789,513.00*	*27,161,789,513.00*	*19,948,191,955.22*	*18,435,371,727.00*	*0.00*
21100124000100 - Oil and Gas Infrastructure - Gen	Oil and Gas Projects - Construction of 3 CNG Conta	23020118 - CONSTRUCTION / PROVISION OF INFRA	70432 - PETROLUEM AND NATURAL GAS	62430900 - IBEJU-LEKKI LOCAL GOVERNMENT	7,025,048,576.00	4,000,000,000.00	4,000,000,000.00	2,277,580,745.52	7,390,211,255.86	0.00
21100124000200 - Oil and Gas Infrastructure - Gen	Construction of 2Nos. Fuel and 2Nos.Containerized	23020118 - CONSTRUCTION / PROVISION OF INFRA	70432 - PETROLUEM AND NATURAL GAS	62442100 - State Wide	3,000,000,000.00	23,161,789,513.00	23,161,789,513.00	17,670,611,209.70	11,045,160,471.14	0.00

023400100100	Office of Works									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*16,482,631,378.60*	*32,672,296,794.29*	*25,923,223,652.29*	*4,636,623,441.03*	*80,448,884,597.81*	*0.00*
17100124002500 - Road - General	Refurbishment of 35nos Operational Motor Vehicle	23010105 - PURCHASE OF MOTOR VEHICLES	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62411100 - IKEJA Local Government	8,479,127.10	548,772,110.79	548,772,110.79	200,000,000.00	1,377,497,029.00	0.00
17100124002600 - Road - General	Purchase of 50nos of Executive Chairs & Tables, Pur	23010112 - PURCHASE OF OFFICE FURNITURE AND	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62411100 - IKEJA Local Government	7,688,451.77	544,224,130.00	544,224,130.00	200,000,000.00	1,000,000,000.00	0.00
17100124002700 - Road - General	Installation of Lift in 5 Buildings in the Lagos State S	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62411100 - IKEJA Local Government	12,278,094.80	571,223,850.00	571,223,850.00	200,000,000.00	3,000,000,000.00	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	1,819,899,000.99	14,555,616,720.00	10,555,616,720.00	3,036,623,441.03	0.00	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002800 - Road - General	Special IBILE Projects (Completion of on going Proje	23030113 - REHABILITATION / REPAIRS - ROADS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	0.00	0.00	0.00	0.00	1,515,000,000.02	0.00
17100124002900 - Road - General	Upgrading of Mechanical Workshop in the ministry	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62411100 - IKEJA Local Government	132,692,904.02	1,513,252,261.21	1,513,252,261.21	200,000,000.00	3,000,000,000.00	0.00
17100124003000 - Road - General	Rehabilitation of 50 Offices/blocks in the secretaria	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62411100 - IKEJA Local Government	146,051,827.53	1,340,293,058.00	1,340,293,058.00	200,000,000.00	5,500,000,000.00	0.00
17100124003100 - Road - General	Rehabilitation of 216 Staff quarters	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	165,234,730.51	1,450,493,775.00	1,450,493,775.00	200,000,000.00	7,500,000,000.00	0.00
17100124003200 - Road - General	Rebuilding of Lagos Projects destroyed during end S	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00
17100124003300 - Road - General	Special Building Projects - Const. of Multi-Level Car	23020118 - CONSTRUCTION / PROVISION OF INFRA	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	2,474,178,489.79	4,796,782,746.19	4,796,782,746.19	200,000,000.00	8,553,810,893.81	0.00
17100124003400 - Road - General	Furnishing of Multi-Agency Office Complex at Alau	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62411100 - IKEJA Local Government	11,716,128,752.09	7,351,638,143.10	4,602,565,001.10	200,000,000.00	3,000,000,000.00	0.00
17100124003500 - Road - General	Provision of Multi Agency Office Complex and Car P	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	16,217,576,674.51	0.00

023400100200	Lagos State Infrastructure Assets Management Ag									
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
Total					***5,190,125,000.00***	***8,881,789,983.00***	***11,881,789,983.00***	***8,874,487,166.93***	***13,551,320,235.12***	***0.00***
13100124026000 - Reform of Government and Gov	Unscheduled Rehabilitation for Statewides Facilitie	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	190,125,000.00	599,625,000.00	599,625,000.00	599,620,000.00	653,250,000.00	0.00
13100124026100 - Reform of Government and Gov	Facility Rehabilitation of 16 MCCs, 100schools, 9 ot	23010112 - PURCHASE OF OFFICE FURNITURE AND	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62442100 - State Wide	5,000,000,000.00	8,282,164,983.00	11,282,164,983.00	8,274,867,166.93	12,898,070,235.12	0.00

023400200100	Office of Infrastructure									
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
Total					***162,495,881,185.39***	***357,057,566,414.33***	***465,252,774,433.33***	***336,770,378,656.98***	***391,374,292,713.32***	***0.00***
17100125000600 - Road - General	Construction of Ijeh Road	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62420800 - ETI-OSA Local Government	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00
17100126000100 - Road - General	Provision of Access Road to Legislative Quarters in	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62431300 - KOSOFE Local Government	0.00	0.00	0.00	0.00	14,175,373,591.00	0.00
17100126000200 - Road - General	Construction of Road from Ijora Causeway connecti	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00
17100124008300 - Road - General	THE REHABILITATION/RE-CONSTRUCTION OF ETI-OS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	12,185,739,302.68	129,549,517,265.95	129,249,517,265.95	128,551,517,266.04	125,794,759,964.00	0.00
17100124008600 - Road - General	Construction of Opebi Road / Mende Link Bridge	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62431300 - KOSOFE Local Government	5,615,209,017.72	5,474,828,793.00	5,474,828,793.00	2,616,956,607.36	10,968,314,575.70	0.00
17100124008700 - Road - General	Outstanding Liabilities (State Infrastructure Interve	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	25,000,000,000.00	25,000,000,000.00	25,000,000,000.00	24,983,801,183.11	15,000,000,000.00	0.00
17100124008800 - Road - General	Construction of PPP slip Roads, Bridges and Pedest	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	153,922,516.80	150,074,454.00	150,074,454.00	103,382,367.91	200,000,000.00	0.00
17100124009000 - Road - General	Construction of Lekki Regional Roads	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62420800 - ETI-OSA Local Government	3,525,462,971.91	3,437,326,398.00	3,437,326,398.00	3,355,729,027.48	1,531,435,110.32	0.00
17100124009100 - Road - General	Construction of Strategic Roads (Bola Ahmed Tinub	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62431200 - IKORODU Local Government	1,158,881,995.67	1,129,909,945.67	1,129,909,945.67	800,178,518.53	11,303,409,790.62	0.00
17100124009200 - Road - General	Construction of Agric Ishawo Road in Ikorodu	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62431200 - IKORODU Local Government	1,957,192,844.67	1,908,263,024.00	1,908,263,024.00	1,571,795,389.95	9,350,190,135.10	0.00
17100124009300 - Road - General	Rehabilitation of Oshodi Airport Road	23020118 - CONSTRUCTION / PROVISION OF INFRA	70451 - ROAD TRANSPORT	62411800 - OSHODI/SOLO Local Government	274,783,428.51	267,913,842.51	267,913,842.51	139,380,811.99	0.00	0.00
17100124009400 - Road - General	Construction of Lagos Badagry Expressway	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	3,914,070,861.81	4,109,698,187.00	4,109,698,187.00	3,510,699,072.61	1,830,997,515.99	0.00
17100124009500 - Road - General	Reconstruction of Lagos Badagry Carriageway Lot 2	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	3,177,165,540.63	3,097,736,401.63	3,097,736,401.63	1,743,956,802.70	1,380,137,274.93	0.00
17100124009600 - Road - General	State Infrastructure Intervention Fund (SIIF) for Ike	23020118 - CONSTRUCTION / PROVISION OF INFRA	70451 - ROAD TRANSPORT	62442100 - State Wide	22,000,000,000.32	40,000,000,000.00	40,000,000,000.00	39,991,821,778.20	40,000,000,000.00	0.00
17100124009700 - Road - General	Construction of Flyover @ Agege, Pen- Cinema	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62410100 - Agege Local Government	523,064,774.70	509,988,155.70	509,988,155.70	240,450,392.43	0.00	0.00
17100124009900 - Road - General	4th Mainland Bridge	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62420500 - APAPA Local Government	217,040,335.25	9,750,000,000.00	9,750,000,000.00	8,945,491,396.78	1,000,000,000.00	0.00
17100124010000 - Road - General	Construction of Ishuti Road	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62410300 - ALIMOSHO Local Government	430,649,559.83	173,571,125.72	173,571,125.72	100,187,094.32	0.00	0.00
17100124010100 - Road - General	Construction of Oregun Bridge Road Network	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62411100 - IKEJA Local Government	251,933,103.83	245,634,776.00	245,634,776.00	10,871,063.99	109,437,881.87	0.00
17100124010200 - Road - General	Construction of Lagos Ogun Boundary roads	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62411100 - IKEJA Local Government	795,124,877.01	25,374,334,189.00	15,624,334,189.00	25,035,309,413.30	11,305,049,849.41	0.00
17100124010300 - Road - General	Construction of Ijede Rd, Ikorodu	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62431200 - IKORODU Local Government	301,004,201.55	16,209,079,544.64	16,209,079,544.64	16,197,442,044.85	7,500,000,000.00	0.00
17100124010400 - Road - General	Urban Renewal/Regeneration - Onikan Car park, Re	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62420800 - ETI-OSA Local Government	732,801,460.18	714,481,423.00	714,481,423.00	69,437,469.68	0.00	0.00
17100124010500 - Road - General	Rehabilitation/Upgrading of Eti-Osa/Lekki/Epe Expr	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62420800 - ETI-OSA Local Government	46,038,706,393.10	26,568,159,089.28	26,568,159,089.28	23,206,192,600.99	19,634,528,859.22	0.00
17100124010600 - Road - General	Outstanding Liabilities (Rooads and Bridges)	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	45,000,000,000.00	0.00
17100124010700 - Road - General	Construction of New Strategic Roads (Igbogbo Baiy	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	12,844,542,672.24	0.00
17100124010900 - Road - General	Construction of Identified Strategic Roads Across th	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	1,950,000,000.00	1,901,250,000.00	133,355,537,564.00	47,064,012.36	1,200,000,000.00	0.00
17100124011000 - Road - General	Rehabilitation / Upgrading of Eti-Osa/Lekki/Epe Exp	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	62442100 - State Wide	1,994,025,303.08	1,944,174,670.08	1,944,174,670.08	131,201,098.47	29,800,000,000.00	0.00
17100124011100 - Road - General	Construction of Omu Creek Road	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	9,750,000,000.00	9,506,250,000.00	9,506,250,000.00	5,838,568,367.44	4,235,328,081.14	0.00
17100124011200 - Road - General	Provision for Variation in Contract Sum of Ongoing	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	15,962,344,597.18	35,563,285,982.18	19,354,206,437.18	35,563,280,034.43	0.00	0.00
17100124011300 - Road - General	Provision for Roads with Letters of Intent (Hospital	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	487,500,000.00	475,312,500.00	475,312,500.00	29,359,592.33	430,089,952.70	0.00
17100124011400 - Road - General	Construction of New Strategic Roads (Igbogbo Baiy	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	4,099,258,098.98	3,996,776,646.98	6,996,776,646.98	3,993,736,526.23	1,780,687,481.08	0.00
17100125000700 - Road - General	Dualization of Ojo Road/Baale Adeyemi (MEPB)	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	10,000,000,000.00	10,000,000,000.00	9,992,568,723.51	15,000,000,000.00	0.00

023400200200	Public Works Corporation									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*15,578,602,607.00*	*22,057,011,141.33*	*25,057,011,141.33*	*22,056,032,123.59*	*37,159,628,098.18*	*0.00*
17100124007500 - Road - General	Maintenance of Equipment/ Asphalt Plant	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62411100 - IKEJA Local Government	850,000,000.00	957,429,310.93	957,429,310.93	957,428,000.00	6,151,087,035.84	0.00
17100124007600 - Road - General	Construction of Drainages Across the State	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	150,000,000.00	2,823,795,519.37	2,823,795,519.37	2,823,000,000.00	3,802,728,140.84	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within the State	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	14,578,602,607.00	18,275,786,311.03	21,275,786,311.03	18,275,604,123.59	0.00	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Agege LGA	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Amuwo Od	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Epe LGA	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Oshodi Isol	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Surulere LG	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Lagos Islan	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Ikorodu LG	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Ajeromi Ife	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Eti-Osa LGA	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Kosofe LGA	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Ibeju Lekki	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Lagos Main	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Shomolu LG	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Alimosho L	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Badagry LG	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Ifako Ijaiye	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Mushin LG	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Ikeja LGA	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Ojo LGA	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00
17100124007700 - Road - General	Rehabilitation of different Roads within Apapa LGA	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	1,360,290,646.08	0.00

023400200300	Lagos State Infrastructural Maintenance& Regulat									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*252,010,000.00*	*2,500,000,000.62*	*3,500,000,000.62*	*76,265,000.00*	*3,832,081,296.06*	*0.00*
17100125000800 - Road - General	Renovation / Refurbishment of Office Building	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62411100 - IKEJA Local Government	0.00	2,000,000,000.62	3,000,000,000.62	71,765,000.00	3,000,000,000.00	0.00
13100124028900 - Reform of Government and Gov	Infrastructure Development - Construction of a Con	23030127 - REHABILITATION/REPAIRS- ICT INFRAST	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	62411100 - IKEJA Local Government	252,010,000.00	500,000,000.00	500,000,000.00	4,500,000.00	832,081,296.06	0.00

023600100100	Ministry of Tourism, Arts & Culture									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*3,708,257,509.00*	*8,920,892,135.00*	*3,465,392,135.00*	*2,517,151,430.36*	*22,813,364,071.00*	*0.00*
02100124000100 - Societal Re-orientation - Genera	Provision of Infrastructural Facilities - Enhancement	23020118 - CONSTRUCTION / PROVISION OF INFRA	70473 - TOURISM	62442100 - State Wide	205,613,194.63	226,505,928.00	226,505,928.00	50,000,000.00	7,313,364,071.00	0.00
14100125000300 - Power - General	Development of Lagos Heritage Centre and Upgrad	23020118 - CONSTRUCTION / PROVISION OF INFRA	70473 - TOURISM	62442100 - State Wide	0.00	5,850,000,000.00	1,500,000,000.00	2,292,151,430.36	6,000,000,000.00	0.00
02100124000400 - Societal Re-orientation - Genera	Construction of Tourism Theatre in Badagry, Epe, Ik	23020118 - CONSTRUCTION / PROVISION OF INFRA	70473 - TOURISM	62442100 - State Wide	2,169,059,422.87	1,462,500,000.00	527,000,000.00	50,000,000.00	2,000,000,000.00	0.00
02100124000500 - Societal Re-orientation - Genera	Rehabilitation of the Office Building	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70473 - TOURISM	62411100 - IKEJA Local Government	482,560,823.81	500,000,000.00	500,000,000.00	25,000,000.00	500,000,000.00	0.00
02100124000500 - Societal Re-orientation - Genera	Yoruba Cultural Heritage Week	23050101 - RESEARCH AND DEVELOPMENT	70473 - TOURISM	62411100 - IKEJA Local Government	94,872,390.48	0.00	0.00	0.00	0.00	0.00
02100124000500 - Societal Re-orientation - Genera	Eko Water World	23050101 - RESEARCH AND DEVELOPMENT	70473 - TOURISM	62411100 - IKEJA Local Government	1,829,471.43	0.00	0.00	0.00	0.00	0.00
02100124000600 - Societal Re-orientation - Genera	Cultural Development Project- Rehabilitation/ Cons	23050101 - RESEARCH AND DEVELOPMENT	70473 - TOURISM	62442100 - State Wide	753,102,558.17	881,886,207.00	711,886,207.00	100,000,000.00	7,000,000,000.00	0.00
02100124000500 - Societal Re-orientation - Genera	Lagos Festival, Paint Lagos and Arts Initiative, King	23050101 - RESEARCH AND DEVELOPMENT	70473 - TOURISM	62411100 - IKEJA Local Government	1,219,647.62	0.00	0.00	0.00	0.00	0.00

023600400100	Council for Art And Culture									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*40,331,750.00*	*19,500,000.00*	*19,500,000.00*	*18,876,250.00*	*341,250,000.00*	*0.00*
02100124000700 - Societal Re-orientation - Genera	Purchase of 4nos of Photocopy Machines, 10no of	23010113 - PURCHASE OF COMPUTERS	70821 - CULTURAL SERVICES	62411100 - IKEJA Local Government	40,331,750.00	19,500,000.00	19,500,000.00	18,876,250.00	341,250,000.00	0.00

023605500100	Lagos State Film & Video Censors' Board									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*34,885,020.00*	*0.00*	*0.00*	*0.00*	*58,500,000.00*	*0.00*
12100124002000 - Growing the Private Sector - Ge	Procurement of sony photo digital camera, 4 laptop	23010112 - PURCHASE OF OFFICE FURNITURE AND	70821 - CULTURAL SERVICES	62411100 - IKEJA Local Government	34,885,020.00	0.00	0.00	0.00	58,500,000.00	0.00

023800100100	Ministry of Economic Planning & Budget									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*217,845,188,692.83*	*234,527,349,741.14*	*239,250,922,133.60*	*186,399,662,488.90*	*256,300,973,308.76*	*0.00*
13100124004400 - Reform of Government and Gov	Construction of Learning Space for Basic Education	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	5,399,342,431.73	17,694,591,035.00	17,694,591,035.00	12,268,808,500.53	17,694,591,035.00	0.00
17100124004500 - Road - General	Community /Grassroot Project (Rehabilitation of In	23020114 - CONSTRUCTION / PROVISION OF ROAD	70451 - ROAD TRANSPORT	62442100 - State Wide	3,717,489,328.00	10,725,000,000.00	10,725,000,000.00	10,724,000,000.00	15,725,000,000.00	0.00
13100125000100 - Reform of Government and Gov	Intervention on Consultative Forum Project across a	23020118 - CONSTRUCTION / PROVISION OF INFRA	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	0.00	40,084,330,940.53	40,084,330,940.53	39,508,642,555.61	24,453,489,877.58	0.00
13100124004800 - Reform of Government and Gov	Current Outstanding Liabilities on Different Project	23020118 - CONSTRUCTION / PROVISION OF INFRA	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	110,909,691.00	2,679,915,887.00	2,679,915,887.00	2,200,539,633.14	2,445,838,980.11	0.00
13100124004900 - Reform of Government and Gov	Ncares - Scares (Purchase of empowerment Equipm	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	868,500,000.00	3,300,000,000.00	3,300,000,000.00	2,000,000,000.00	3,300,000,000.00	0.00
17100124005100 - Road - General	Special Roads Intervention across the State (Public	23050101 - RESEARCH AND DEVELOPMENT	70451 - ROAD TRANSPORT	62442100 - State Wide	2,175,663,618.00	1,780,166,783.00	1,780,166,783.00	1,700,000.00	6,475,120,392.97	0.00
13100124005300 - Reform of Government and Gov	Project Development /Resilient Cities at Ikeja, Epe,	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	10,162,193,296.00	12,820,172,547.83	15,320,172,547.83	12,699,219,256.03	23,900,176,479.14	0.00
13100124005500 - Reform of Government and Gov	Purchase of GAC Operational Vehicle (Statewide) fo	23010105 - PURCHASE OF MOTOR VEHICLES	70161 - GENERAL PUBLIC SERVICES N.E.C.	62442100 - State Wide	11,923,546,507.00	18,000,000,000.00	17,000,000,000.00	16,952,932,045.57	20,000,000,000.00	0.00
13100124005800 - Reform of Government and Gov	Provision of future infrastrastrual development in t	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	1,400,000,000.00	1,951,340,393.00	1,951,340,393.00	1,775,303,656.26	5,000,000,000.00	0.00
13100124006200 - Reform of Government and Gov	Purchase of Specialized Equipment to track the wea	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70551 - R & D ENVIRONMENTAL PROTECTION	62442100 - State Wide	40,514,536.00	97,500,000.00	97,500,000.00	95,000,000.00	97,500,000.00	0.00
11100124006500 - Information Communication an	Ibile Broadband - Purchase of over 350 Communica	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70461 - COMMUNICATION	62442100 - State Wide	83,308,404.00	881,227,359.00	881,227,359.00	302,272,079.04	1,581,227,359.00	0.00
13100124006600 - Reform of Government and Gov	Purchase of Eighty (80) nos Hiace Bus, Eighty (80) h	23010105 - PURCHASE OF MOTOR VEHICLES	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	17,441,273,838.00	11,743,776,912.91	11,743,776,912.91	11,202,388,632.89	11,743,776,912.91	0.00
14100124000000 - Power - General	Alternative Energy for General Hospitals at Ibeju Le	23020103 - CONSTRUCTION / PROVISION OF ELECT	70435 - ELECTRICITY	62442100 - State Wide	1,246,307,812.00	2,000,000,000.00	5,223,572,392.46	183,637,439.90	10,000,000,000.00	0.00
13100124006600 - Reform of Government and Gov	Provision for Variation in Contract Sum of Ongoing	23050107 - MARGIN FOR INCREASES IN COSTS	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	97,533,593,405.00	35,000,000,000.00	35,000,000,000.00	15,980,775,991.56	0.00	0.00
16100124006700 - Water Ways - General	Provision of Waterways Infrastructure (EU)	23020116 - CONSTRUCTION / PROVISION OF WATE	70452 - WATER TRANSPORT	62442100 - State Wide	0.00	0.00	0.00	0.00	8,945,744,000.00	0.00
16100124006700 - Water Ways - General	Provision of Waterways Infrastructure (Blue Econor	23020116 - CONSTRUCTION / PROVISION OF WATE	70452 - WATER TRANSPORT	62442100 - State Wide	600,000,000.00	600,000,000.00	600,000,000.00	396,289,920.71	642,000,000.00	0.00
13100124006800 - Reform of Government and Gov	Purchase of 1500 Equipment for the Development	23020118 - CONSTRUCTION / PROVISION OF INFRA	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	870,000,000.00	870,000,000.00	870,000,000.00	464,935,532.06	5,870,000,000.00	0.00
13100124006900 - Reform of Government and Gov	Purchase of Digital tools and other Health Equipme	23020106 - CONSTRUCTION / PROVISION OF HOSP	70731 - GENERAL HOSPITAL SERVICES	62442100 - State Wide	52,566,134.78	52,566,134.78	52,566,134.78	50,000,000.00	350,000,000.00	0.00
13100124007000 - Reform of Government and Gov	Provision of Infrastructure for Country Developmen	23020106 - CONSTRUCTION / PROVISION OF HOSP	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	2,300,000,000.00	1,300,000,000.00	1,300,000,000.00	716,955,174.47	1,300,000,000.00	0.00
01020124007100 - Ruminant (cattle, sheep & goats	Livestock Productivity & Resilience Projects at Ikeja	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	62442100 - State Wide	620,000,000.00	620,000,000.00	620,000,000.00	452,731,076.69	642,000,000.00	0.00
01100124007300 - Agriculture Programme Not Else	FAO-UNIDO Collaboration grant to enhance Lagos S	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	1,662,500,000.00	1,662,500,000.00	1,662,500,000.00	1,248,276,647.84	1,688,525,000.00	0.00
05020124007300 - Early Childhood Care, Developm	Provision of 5000 tools to educate children across t	23020118 - CONSTRUCTION / PROVISION OF INFRA	70912 - PRIMARY EDUCATION	62442100 - State Wide	1,559,250,000.00	1,559,250,000.00	1,559,250,000.00	1,322,359,926.72	1,559,250,000.00	0.00
10100124007400 - Water Resources and Rural Dev	Ongoing Construction of Adiyan Water Works, Iju V	23020105 - CONSTRUCTION / PROVISION OF WATE	70631 - WATER SUPPLY	62442100 - State Wide	14,234,388,951.19	6,234,388,951.19	6,234,388,951.19	6,157,813,369.12	5,342,913,695.93	0.00
13100124007500 - Reform of Government and Gov	PPA - United Nations Support	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	62442100 - State Wide	126,000,000.00	126,000,000.00	126,000,000.00	84,004,762.47	126,000,000.00	0.00
05020124007600 - Early Childhood Care, Developm	Out of School Children - Climate Change Education	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	62442100 - State Wide	102,291,284.86	102,291,284.86	102,291,284.86	100,000,000.00	0.00	0.00
23020324007700 - Unemployment benefits	Provision of Infrastructure and Tools (Growth Enhar	23020106 - CONSTRUCTION / PROVISION OF HOSP	71051 - UNEMPLOYMENT	62442100 - State Wide	193,910,905.17	193,910,905.17	193,910,905.17	54,791,231.97	183,962,878.80	0.00
01040124007800 - Modern technology for post-har	National Programme for food Security (FG)	23030112 - REHABILITATION / REPAIRS - AGRICU	70421 - AGRICULTURE	62442100 - State Wide	213,358,400.00	213,358,400.00	213,358,400.00	85,405,832.83	171,232,185.60	0.00
05050124007900 - Schools' infrastructure construc	LASU: TETFUND for the Provision of Infrastructure	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70942 - SECOND STAGE OF TERTIARY EDUCATION	62411700 - OJO Local Government	518,884,800.00	518,884,800.00	518,884,800.00	455,259,221.01	333,124,041.60	0.00
05020124008100 - Early Childhood Care, Developm	UBEC Grant, FG for the Provision of Infrastructure a	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70912 - PRIMARY EDUCATION	62442100 - State Wide	5,564,569,874.38	5,564,569,874.38	5,564,569,874.38	4,763,862,620.06	3,572,453,859.40	0.00
05050124008200 - Schools' infrastructure construc	TETFUND - OTHERS For the Provision of Infrastructu	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70942 - SECOND STAGE OF TERTIARY EDUCATION	62442100 - State Wide	435,575,280.00	435,575,280.00	435,575,280.00	193,000,432.80	279,639,329.80	0.00
05050124008400 - Schools' infrastructure construc	LASG EDU-TRUST FUND (Organised Private Sector)	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70942 - SECOND STAGE OF TERTIARY EDUCATION	62411700 - OJO Local Government	6,268,500,000.00	4,268,500,000.00	4,268,500,000.00	2,313,153,447.91	2,740,377,000.00	0.00
04030324008604 - Adolescent health	Empowerment of the Youth Power Ecosystem 4 Ad	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	1,170,487,500.00	1,170,487,500.00	1,170,487,500.00	336,892,752.74	1,170,487,500.00	0.00
13100124009000 - Reform of Government and Gov	Upgrading of Data Storage System for Social Procte	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	2,126,250,000.00	1,948,436,365.00	1,948,436,365.00	1,483,697,993.42	2,359,350,000.00	0.00
09100124009300 - Environmental Improvement - C	Provision of Equipment/Infrastructure for Waste M	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70511 - WASTE MANAGEMENT	62442100 - State Wide	787,500,000.00	787,500,000.00	787,500,000.00	655,108,902.80	808,920,000.00	0.00
13100124009700 - Reform of Government and Gov	Primary Health Care Revitalization Project	23020118 - CONSTRUCTION / PROVISION OF INFRA	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	946,491,735.00	946,491,735.00	946,491,735.00	682,125,443.12	946,491,735.00	0.00
11100124009800 - Information Communication an	Development of electronic HEFAMAA(e-HEFAMAA)	23050101 - RESEARCH AND DEVELOPMENT	70461 - COMMUNICATION	62442100 - State Wide	51,871,113.53	51,871,113.53	51,871,113.53	25,030,712.15	171,871,113.53	0.00
04050124009902 - Functional health facilities	Purchase of 10 Equipment for Hospital (State Cance	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70713 - THERAPEUTIC APPLIANCES AND EQUIPTME	62442100 - State Wide	12,078,990.00	12,078,990.00	12,078,990.00	2,985,923.47	450,000,000.00	0.00
04050124010002 - Functional health facilities	Purchase of Health Care Facilities Equipment by SO	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70713 - THERAPEUTIC APPLIANCES AND EQUIPTME	62442100 - State Wide	2,385,651,309.30	2,385,651,309.30	2,385,651,309.30	1,686,108,574.79	2,385,651,309.30	0.00
04050124010102 - Functional health facilities	Purchase of 120 Equipment for Malaria diagnostic	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70713 - THERAPEUTIC APPLIANCES AND EQUIPTME	62442100 - State Wide	975,741,291.53	975,741,291.53	975,741,291.53	665,828,917.39	1,636,157,902.64	0.00
04050124010202 - Functional health facilities	TB, Leprosy and Buruli Ulcer Control Program (TB-L	23020118 - CONSTRUCTION / PROVISION OF INFRA	70731 - GENERAL HOSPITAL SERVICES	62442100 - State Wide	228,282,365.85	228,282,365.85	228,282,365.85	215,291,540.70	0.00	0.00
04030124010402 - Reproductive, maternal and neo	Provision of Support Equipment to improve matern	23020118 - CONSTRUCTION / PROVISION OF INFRA	70731 - GENERAL HOSPITAL SERVICES	62442100 - State Wide	554,400,000.00	554,400,000.00	554,400,000.00	387,247,959.18	554,400,000.00	0.00
04050124010503 - Functional health facilities	Community Focused approach to increase access to	23020118 - CONSTRUCTION / PROVISION OF INFRA	70732 - SPECIALIZED HOSPITAL SERVICES	62442100 - State Wide	2,290,986,539.10	2,290,986,539.10	2,290,986,539.10	1,002,446,577.21	2,290,986,539.10	0.00
04080224010603 - Public health laboratories	Accelerating TB Case Notification in Lagos State wit	23020118 - CONSTRUCTION / PROVISION OF INFRA	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	7,241,917,796.40	7,241,917,796.40	7,241,917,796.40	7,002,567,998.55	7,241,917,796.40	0.00
13100124010700 - Reform of Government and Gov	Performance Monitoring for Action (PMA) to gener	23020118 - CONSTRUCTION / PROVISION OF INFRA	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	143,797,500.00	143,797,500.00	143,797,500.00	78,381,440.51	143,797,500.00	0.00
04030124010803 - Reproductive, maternal and neo	State -led Strategic Purchasing for Family Planning	23020118 - CONSTRUCTION / PROVISION OF INFRA	70732 - SPECIALIZED HOSPITAL SERVICES	62442100 - State Wide	2,731,312,500.00	2,731,312,500.00	2,731,312,500.00	2,162,940,433.12	2,731,312,500.30	0.00
13100124010900 - Reform of Government and Gov	Provision of Infrastructure to support to transform	23020118 - CONSTRUCTION / PROVISION OF INFRA	70411 - GENERAL ECONOMIC AND COMMERCIALAF	62442100 - State Wide	143,797,500.00	143,797,500.00	143,797,500.00	32,970,403.63	143,797,500.00	0.00
13100124011000 - Reform of Government and Gov	Purchase of 20 Tools -Technical Support Unit (TSU	23020118 - CONSTRUCTION / PROVISION OF INFRA	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	146,463,505.65	146,463,505.65	146,463,505.65	17,843,714.96	146,463,505.65	0.00
13100124011100 - Reform of Government and Gov	Provision of equipment for Primary Health Care Cer	23020118 - CONSTRUCTION / PROVISION OF INFRA	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	14,379,750.00	14,379,750.00	14,379,750.00	12,000,000.00	14,379,750.00	0.00
13100124011200 - Reform of Government and Gov	Purchase of 10 Computer and other tools to suppor	23020118 - CONSTRUCTION / PROVISION OF INFRA	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	5,751,900.00	5,751,900.00	5,751,900.00	525,256.15	5,751,900.00	0.00

023800100100	Ministry of Economic Planning & Budget									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*217,845,188,692.83*	*234,527,349,741.14*	*239,250,922,133.60*	*186,399,662,488.90*	*256,300,973,308.76*	*0.00*
0403022401130 1 - Child health	Provision of equipment to support Children, adoles	23020118 - CONSTRUCTION / PROVISION OF INFRA	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	35,292,220.43	35,292,220.43	35,292,220.43	3,464,553.42	35,292,220.43	0.00
0408022401140 2 - Public health laboratories	Provision of 125 working tools to support delivery c	23020118 - CONSTRUCTION / PROVISION OF INFRA	70732 - SPECIALIZED HOSPITAL SERVICES	62442100 - State Wide	14,379,750.00	14,379,750.00	14,379,750.00	11,091,777.79	14,379,750.00	0.00
0408022401150 2 - Public health laboratories	Provision of Equipment for Secondary Prevention c	23020118 - CONSTRUCTION / PROVISION OF INFRA	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	2,099,895,000.00	2,099,895,000.00	2,099,895,000.00	1,095,883,422.37	1,289,713,800.00	0.00
0405012401160 2 - Functional health facilities	World bank Co-prep to support LSMOH for the Prov	23020118 - CONSTRUCTION / PROVISION OF INFRA	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	1,426,237,520.15	1,426,237,520.15	1,426,237,520.15	715,255,786.39	1,426,237,520.15	0.00
0405012401170 2 - Functional health facilities	Renovation of Health Facilities -Strengthening Resil	23020118 - CONSTRUCTION / PROVISION OF INFRA	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	712,652,033.62	712,652,033.62	712,652,033.62	144,160,435.49	9,091,666,667.67	0.00
2302034011800 4 - Unemployment benefits	Purchase of over 4500 equipment to support the La	23020118 - CONSTRUCTION / PROVISION OF INFRA	71051 - UNEMPLOYMENT	62442100 - State Wide	3,159,760,151.06	3,159,760,151.06	3,159,760,151.06	2,861,334,809.39	3,159,760,151.06	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme (Co	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	20,000,000,000.00	20,000,000,000.00	19,991,049,565.62	0.00	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme at	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	363,836,099.73	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme at	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	363,836,099.73	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme at	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	363,836,099.73	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme at	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	363,836,099.73	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme at	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	363,836,099.73	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme at	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	363,836,099.73	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme at	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	363,836,099.73	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme at	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	363,836,099.73	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme at	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	363,836,099.73	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme at	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	363,836,099.73	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme at	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	363,836,099.73	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme at	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	363,836,099.73	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme at	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	363,836,099.73	0.00
0910012500020 0 - Environmental Improvement - G	Social Intervention & Humanitarian Programme at	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	363,836,099.73	0.00
1310012401090 1 - Reform of Government and Gov	Supply Chain Performance Impact in Public Health I	23020118 - CONSTRUCTION / PROVISION OF INFRA	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	1,115,396,086.60	0.00
0405012401170 2 - Functional health facilities	Strengthening Resilient and Sustainable Systems in	23020118 - CONSTRUCTION / PROVISION OF INFRA	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	893,141,099.54	0.00
0910012600010 0 - Environmental Improvement - G	Alternative Energy for power supply for General Ho	23020103 - CONSTRUCTION / PROVISION OF ELECT	70731 - GENERAL HOSPITAL SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	2,500,000,000.00	0.00
0910012600020 0 - Environmental Improvement - G	Alternative Energy for power supply for Education S	23020103 - CONSTRUCTION / PROVISION OF ELECT	70922 - UPPER-SECONDARY EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	1,500,000,000.00	0.00
0910012600030 0 - Environmental Improvement - G	Provison and Installation of Solar Power for LASPPA	23020103 - CONSTRUCTION / PROVISION OF ELECT	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00
0910012600040 0 - Environmental Improvement - G	Provison and Installation of Solar Power for LASTMA	23020103 - CONSTRUCTION / PROVISION OF ELECT	70133 - OTHER GENERAL SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00
0910012600050 0 - Environmental Improvement - G	Automation and Construction of LASUTH Gate	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70732 - SPECIALIZED HOSPITAL SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00
0910012600060 0 - Environmental Improvement - G	Purchase of Software for Complete Enumeration an	23050102 - COMPUTER SOFTWARE ACQUISITION	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	0.00	0.00	0.00	0.00	8,000,000,000.00	0.00
0910012600000 0 - Environmental Improvement - G	Procurement and Installation of the State-of-the-He	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70732 - SPECIALIZED HOSPITAL SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	10,000,000,000.00	0.00
0910012600080 3 - Environmental Improvement - G	Creation of Dialysis/Cancer Dialysis centre in 3 Sena	23020106 - CONSTRUCTION / PROVISION OF HOSP	70732 - SPECIALIZED HOSPITAL SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	7,000,000,000.00	0.00
0910012600090 0 - Environmental Improvement - G	Construction of Adire HUB - WAPA	23020124 - CONSTRUCTION OF MARKETS/PARKS	71051 - UNEMPLOYMENT	62442100 - State Wide	0.00	0.00	0.00	0.00	632,984,439.00	0.00
0310012400050 0 - Poverty Alleviation - General	Special Expenditure - Creation of Industrial Hub (Le	23020101 - CONSTRUCTION / PROVISION OF OFFIC	71051 - UNEMPLOYMENT	62442100 - State Wide	581,110,673.10	1,504,647,824.00	1,504,647,824.00	0.00	0.00	0.00
0610012400110 0 - Housing and Urban Developmer	Re-Engineering of Existing Government Estate (Abr	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	421,853,190.33	684,118,346.50	684,118,346.50	373,368,607.33	0.00	0.00
0610012400120 0 - Housing and Urban Developmer	CONSTRUCTION OF PREFABRICATED PORTACABIN (	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	12,408,360.67	31,201,745.37	31,201,745.37	0.00	0.00	0.00

023800600100	Lagos State Resilience Office									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*90,254,411.00*	*14,625,000.00*	*14,625,000.00*	*0.00*	*14,625,000.00*	*0.00*
1310012400610 - Reform of Government and Gov	Purchase of Conference Room Table with 20 Chairs	23010112 - PURCHASE OF OFFICE FURNITURE AND	70132 - OVERALL PLANNING AND STATISTICAL SER	62442100 - State Wide	90,254,411.00	14,625,000.00	14,625,000.00	0.00	14,625,000.00	0.00

025300100100	Ministry of Housing									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*13,824,628,248.29*	*22,520,042,111.74*	*15,393,972,696.74*	*14,264,534,128.73*	*50,367,567,067.00*	*0.00*
0610012400070 - Housing and Urban Developme	Construction of Housing Unit for LAGOSHOMS at Ib	23020104 - CONSTRUCTION / PROVISION OF HOUS	70611 - HOUSING DEVELOPMENT	62431200 - IKORODU Local Government	0.00	0.00	0.00	0.00	12,831,354,756.00	0.00
0610012400100 - Housing and Urban Developme	Construction of Housing Unit for LAGOSHOMS at Ag	23020104 - CONSTRUCTION / PROVISION OF HOUS	70611 - HOUSING DEVELOPMENT	62410600 - BADAGRY Local Government	0.00	0.00	0.00	0.00	6,000,000,000.00	0.00
0610012400080 - Housing and Urban Developme	Construction of 504 Housing Units at LagosHoms S	23020104 - CONSTRUCTION / PROVISION OF HOUS	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	4,824,628,248.29	12,334,567,251.24	12,334,567,251.24	4,972,524,207.73	17,536,212,311.00	0.00
0610012400090 - Housing and Urban Developme	Construction of Housing Unit for LAGOSHOMS at S	23020104 - CONSTRUCTION / PROVISION OF HOUS	70611 - HOUSING DEVELOPMENT	62420800 - ETI-OSA Local Government	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00
0610012400100 - Housing and Urban Developme	Capital Dev. (Const. of LAGOSHOMS Sangotedo Pha	23020104 - CONSTRUCTION / PROVISION OF HOUS	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	9,000,000,000.00	10,185,474,860.50	3,059,405,445.50	9,292,009,921.00	0.00	0.00
0610012400100 - Housing and Urban Developme	Construction of Housing Unit for LAGOSHOMS at Ep	23020104 - CONSTRUCTION / PROVISION OF HOUS	70611 - HOUSING DEVELOPMENT	62430700 - EPE Local Government	0.00	0.00	0.00	0.00	4,000,000,000.00	0.00
0610012400100 - Housing and Urban Developme	Construction of Housing Unit for LAGOSHOMS at Eg	23020104 - CONSTRUCTION / PROVISION OF HOUS	70611 - HOUSING DEVELOPMENT	62410300 - ALIMOSHO Local Government	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00

025305700100	Lagos State Real Estate Regulatory Authority (LAS									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*0.00*	*0.00*	*0.00*	*255,354,940.02*	*0.00*
0610012400530 - Housing and Urban Developme	Purchase of Office Furniture	23010112 - PURCHASE OF OFFICE FURNITURE AND	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	255,354,940.02	0.00

025305800100	Lagos Mortgage Board (LMB)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*263,250,000.00*	*263,250,000.00*	*97,660,818.70*	*175,500,000.00*	*0.00*
0610012500600 - Housing and Urban Developme	Purchase of Office Equipment (50 Exexcutive chairs	23010112 - PURCHASE OF OFFICE FURNITURE AND	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	0.00	263,250,000.00	263,250,000.00	97,660,818.70	175,500,000.00	0.00

026000100100	Office of Physical Planning									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*786,705,828.00*	*728,490,467.00*	*586,948,168.00*	*111,435,447.75*	*1,041,622,171.81*	*0.00*
0610012400320 - Housing and Urban Developme	Construction/Rehabilitation/Renovation of Market	23030121 - REHABILITATION / REPAIRS OF OFFICE	70661 - HOUSING AND COMMUNITY AMENITIES N	62410100 - Agege Local Government	786,705,828.00	0.00	0.00	0.00	0.00	0.00
0610012500020 - Housing and Urban Developme	Information Technology/Data Base Development(M	23050102 - COMPUTER SOFTWARE ACQUISITION	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	0.00	328,490,467.00	186,948,168.00	86,435,447.75	641,622,171.81	0.00
0610012400480 - Housing and Urban Developme	Provision of Infrastructure (Physical Planning Muse	23020118 - CONSTRUCTION / PROVISION OF INFRA	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	0.00	400,000,000.00	400,000,000.00	25,000,000.00	400,000,000.00	0.00

026000100200	Lagos State Physical Planning Permit Authority (LA									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*138,759,523.00*	*594,640,088.00*	*594,640,066.00*	*0.00*	*1,442,078,034.00*	*0.00*
0610012400510 - Housing and Urban Developme	Construction & Rehabilation of District offices	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70661 - HOUSING AND COMMUNITY AMENITIES N	62442100 - State Wide	138,759,523.00	594,640,088.00	594,640,066.00	0.00	1,442,078,034.00	0.00

026000100300	Lagos State Planning & Environmental Monitoring									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*31,037,462.00*	*187,438,972.00*	*52,338,972.00*	*28,754,000.00*	*252,768,117.09*	*0.00*
2010012400300 - CLIMATE CHANGE - General	Purchase of 10 New Photocopier Machine (SHARP A	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	823,354.66	1,438,972.00	1,438,972.00	1,350,000.00	1,940,507.09	0.00
2010012400310 - CLIMATE CHANGE - General	Purchase 4nos of Laptops	23010113 - PURCHASE OF COMPUTERS	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	1,431,702.35	2,000,000.00	2,000,000.00	1,950,000.00	2,697,070.00	0.00
2010012400320 - CLIMATE CHANGE - General	Purchase 2 Cam corder	23010112 - PURCHASE OF OFFICE FURNITURE AND	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	4,822,094.40	4,073,174.81	4,073,174.81	3,000,000.00	5,492,820.00	0.00
2010012400330 - CLIMATE CHANGE - General	Purchase of 1 Camera	23010112 - PURCHASE OF OFFICE FURNITURE AND	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	1,137,594.01	2,926,825.19	2,926,825.19	2,000,000.00	3,946,930.00	0.00
0610012500050 - Housing and Urban Developme	Purchase of 5Nos. JAC Motor Vehicle	23010105 - PURCHASE OF MOTOR VEHICLES	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	0.00	150,000,000.00	14,900,000.00	13,754,000.00	202,280,330.00	0.00
2010012400350 - CLIMATE CHANGE - General	Procurement of 10 Projector	23010112 - PURCHASE OF OFFICE FURNITURE AND	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	13,578,527.77	15,000,000.00	15,000,000.00	5,000,000.00	20,228,030.00	0.00
2010012400360 - CLIMATE CHANGE - General	Purchase of 25nos of Printers	23010114 - PURCHASE OF COMPUTER PRINTERS	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	9,244,188.81	12,000,000.00	12,000,000.00	1,700,000.00	16,182,430.00	0.00

026000200100	Lands Bureau									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*4,034,898,020.00*	*9,219,461,371.86*	*3,804,263,368.86*	*806,793,475.00*	*9,521,323,915.00*	*0.00*
06100124001600 - Housing and Urban Developme	Purchase of 5nos. Industrial Photocopier machine,	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	5,326,970.52	500,000,000.00	500,000,000.00	100,000,000.00	450,000,000.00	0.00
06100124001700 - Housing and Urban Developme	Digitalization of Lands Document Search	23050102 - COMPUTER SOFTWARE ACQUISITION	70611 - HOUSING DEVELOPMENT	62431300 - KOSOFE Local Government	505,147,315.97	1,000,000,000.00	1,000,000,000.00	100,000,000.00	1,550,000,000.00	0.00
06100124001800 - Housing and Urban Developme	Acquisition of Lands around Train Station	23010112 - PURCHASE OF OFFICE FURNITURE AND	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	342,686,106.48	3,233,502,451.66	1,196,357,914.66	157,017,236.00	4,906,666,229.14	0.00
06100124001900 - Housing and Urban Developme	Land Compensation to Individuals, Families and Cor	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	3,169,256,327.92	3,800,000,000.00	951,497,548.00	199,776,239.00	1,743,390,847.37	0.00
06100124002100 - Housing and Urban Developme	Renovation of office buiings	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	801,372.44	151,407,906.20	151,407,906.20	100,000,000.00	551,407,906.20	0.00
06100124002300 - Housing and Urban Developme	Development of Lands across the State	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	11,679,926.68	534,551,014.00	5,000,000.00	150,000,000.00	319,858,932.29	0.00

026000200200	Valuation Office									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*166,334,000.00*	*180,375,000.00*	*73,694,709.00*	*27,225,709.00*	*440,700,000.00*	*0.00*
06100124002400 - Housing and Urban Developme	Valuation of Lagos State Government Properties / T	23050101 - RESEARCH AND DEVELOPMENT	70661 - HOUSING AND COMMUNITY AMENITIES N	62442100 - State Wide	166,334,000.00	180,375,000.00	73,694,709.00	27,225,709.00	440,700,000.00	0.00

026000300100	Office of Surveyor -General of The State									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*672,213,044.00*	*2,850,430,238.00*	*1,739,750,000.00*	*489,491,840.00*	*507,742,000.00*	*0.00*
06100124002500 - Housing and Urban Developme	Infrastructure Upgrade of the 10 Zonal Survey Offic	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	50,896,180.00	62,999,125.00	62,999,125.00	44,491,840.00	52,999,125.00	0.00
06100124002600 - Housing and Urban Developme	Purchase of 2 Hiace Bus and 2 Hilux Pick-up Vehicle	23010105 - PURCHASE OF MOTOR VEHICLES	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	201,247,758.32	402,000,000.00	210,390,789.00	100,000,000.00	55,225,700.00	0.00
06100124002700 - Housing and Urban Developme	Geospatal Information Project Management	23050102 - COMPUTER SOFTWARE ACQUISITION	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	17,000,000.00	17,000,000.00	17,000,000.00	10,000,000.00	17,000,000.00	0.00
06100124002800 - Housing and Urban Developme	Purchase of 5 Desktop, 7 core i7 laptop and 5 Ipad	23050102 - COMPUTER SOFTWARE ACQUISITION	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	24,559,321.00	24,599,796.00	24,599,796.00	10,000,000.00	25,240,586.00	0.00
06100124002900 - Housing and Urban Developme	Computer Software System - Annual renewal of EDI	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	14,229,510.16	14,500,000.00	14,500,000.00	10,000,000.00	14,500,000.00	0.00
06100124003000 - Housing and Urban Developme	Office Equipment: public address system in the con	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	10,819,636.99	10,819,637.00	10,819,637.00	10,000,000.00	10,819,637.00	0.00
06100124003100 - Housing and Urban Developme	Rehabilitation of Facilities in the Agency's Main Off	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	9,440,651.53	9,440,652.00	9,440,652.00	5,000,000.00	9,440,652.00	0.00
06100124005500 - Housing and Urban Developme	Purchase of 15 Computers and 15 Laptops	23010113 - PURCHASE OF COMPUTERS	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	19,526,741.35	220,000,000.00	220,000,000.00	25,000,000.00	73,350,000.00	0.00
06100124005600 - Housing and Urban Developme	e-Monitoring - Purchase of Backup power inverter	23050102 - COMPUTER SOFTWARE ACQUISITION	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	59,000,000.00	600,000,000.00	600,000,000.00	50,000,000.00	100,000,000.00	0.00
06100124005700 - Housing and Urban Developme	Purchase of Cabinets , Tables etc for districit office	23010112 - PURCHASE OF OFFICE FURNITURE AND	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	0.00	43,079,255.00	43,079,255.00	40,000,000.00	50,000,000.00	0.00
06100124005800 - Housing and Urban Developme	Purchase of Cutting Machine, Cutting Blade, Backh	23010112 - PURCHASE OF OFFICE FURNITURE AND	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	0.00	250,000,000.00	250,000,000.00	50,000,000.00	0.00	0.00
06100124006000 - Housing and Urban Developme	Demolition of Illegal Structures on restricted areas,	23010105 - PURCHASE OF MOTOR VEHICLES	70661 - HOUSING AND COMMUNITY AMENITIES N	62442100 - State Wide	66,626,471.65	276,625,000.00	31,920,746.00	50,000,000.00	69,166,300.00	0.00
06100124006100 - Housing and Urban Developme	Purchase of 135 Tyres, 37 Batteries and 40 Fire Exti	23010105 - PURCHASE OF MOTOR VEHICLES	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	25,000,000.00	225,000,000.00	225,000,000.00	50,000,000.00	0.00	0.00
06100124006200 - Housing and Urban Developme	Purchase of Safety Equipment(PPE, Safetyboats, Ra	23010128 - PURCHASE OF SECURITY EQUIPMENT	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	0.00	20,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00	0.00
06100124006300 - Housing and Urban Developme	Construction of New LABSCA Headquarters	23010102 - PURCHASE OF OFFICE BUILDINGS	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	174,366,773.00	674,366,773.00	0.00	25,000,000.00	0.00	0.00

026000400100	Office of Urban Development									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*94,015,457.00*	*7,134,013,057.50*	*4,126,777,831.50*	*2,778,564,276.01*	*24,123,792,149.00*	*0.00*
06100125000100 - Housing and Urban Developme	Construction/Rehabilitation/Renovation Market(Co	23030118 - REHABILITATION / REPAIRS - RECREATI	70661 - HOUSING AND COMMUNITY AMENITIES N	62410300 - ALIMOSHO Local Government	0.00	28,027,755.50	28,027,755.50	2,000,000.00	13,290,215.15	0.00
06100125000300 - Housing and Urban Developme	Implemetation of Issa willima Districit (Redevlopme	23020118 - CONSTRUCTION / PROVISION OF INFRA	70661 - HOUSING AND COMMUNITY AMENITIES N	62422000 - SURULERE Local Government	0.00	1,121,151,525.00	2,421,151,525.00	1,000,000,000.00	259,886,499.15	0.00
06100125000400 - Housing and Urban Developme	Relocation of Agbowa Settlement	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70661 - HOUSING AND COMMUNITY AMENITIES N	62431200 - IKORODU Local Government	0.00	3,902,765,851.00	533,399,885.00	1,209,176,240.17	1,850,615,434.82	0.00
06100124006400 - Housing and Urban Developme	RENOVATION OF HEAD-OFFICE & 5 DIVISIONAL OFF	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	94,015,457.00	2,072,067,926.00	1,144,198,666.00	567,388,035.84	786,683,313.00	0.00
06100126000200 - Housing and Urban Developme	Completion of Agbowa-Owu-Ikosi Timberville Main	23020114 - CONSTRUCTION / PROVISION OF ROAD	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	20,000,000,000.00	0.00
06100126000300 - Housing and Urban Developme	Completion of Trailer Park and Additional Housing	23020104 - CONSTRUCTION / PROVISION OF HOUS	70661 - HOUSING AND COMMUNITY AMENITIES N	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	1,213,316,686.88	0.00

026000400200	Lagos State Building Control Authority (LABCA)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*0.00*	*0.00*	*0.00*	*422,516,300.41*	*0.00*
06100124000200 - Housing and Urban Developme	Purchase of 3 Utility Vehicles for Monitoring and Er	23010105 - PURCHASE OF MOTOR VEHICLES	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	0.00	0.00	0.00	0.00	222,516,300.41	0.00
06100124000300 - Housing and Urban Developme	Procurement of 15 Desktop and Laptop Computer S	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	0.00	0.00	0.00	0.00	50,000,000.00	0.00
06100124000400 - Housing and Urban Developme	Renovation of office building	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	0.00	0.00	0.00	0.00	150,000,000.00	0.00

026000400300	Lagos State Urban Renewal Authority (LASURA)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*4,631,047,008.00*	*22,404,038,638.49*	*27,944,078,638.49*	*18,435,617,217.08*	*44,064,374,485.94*	*0.00*
06100126000400 - Housing and Urban Developmer	Construction of Roads (Agege, Ajeromi/Ifelodun, Ep	23020114 - CONSTRUCTION / PROVISION OF ROAD	70661 - HOUSING AND COMMUNITY AMENITIES N.	62442100 - State Wide	0.00	0.00	0.00	0.00	20,498,184,902.00	0.00
06100124007700 - Housing and Urban Developmer	Developmental Projects Facilities - Compensation fo	23020104 - CONSTRUCTION / PROVISION OF HOUS	70661 - HOUSING AND COMMUNITY AMENITIES N.	62442100 - State Wide	0.00	18,613,927,208.52	18,613,927,208.52	14,767,292,527.08	8,768,992,678.00	0.00
06100124007800 - Housing and Urban Developmer	Redevelopment of Isalegangan	23020118 - CONSTRUCTION / PROVISION OF INFRA	70661 - HOUSING AND COMMUNITY AMENITIES N.	62421400 - LAGOS ISLAND Local Government	2,335,860,515.56	354,731,752.00	3,354,731,752.00	300,000,000.00	168,206,877.00	0.00
06100124007900 - Housing and Urban Developmer	Slum Regeneration across the State	23020118 - CONSTRUCTION / PROVISION OF INFRA	70661 - HOUSING AND COMMUNITY AMENITIES N.	62442100 - State Wide	0.00	80,124,607.00	2,620,164,607.00	80,000,000.00	13,037,993,525.64	0.00
06100124007900 - Housing and Urban Developmer	Proposed Upgrading/Rehabilitation of Alafia Street	23020118 - CONSTRUCTION / PROVISION OF INFRA	70661 - HOUSING AND COMMUNITY AMENITIES N.	62442100 - State Wide	2,295,186,492.44	3,355,255,070.97	3,355,255,070.97	3,288,324,690.00	1,590,996,503.30	0.00

026000400400	Material Testing Laboratory Services									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*0.00*	*0.00*	*0.00*	*786,683,313.00*	*0.00*
06100124000500 - Housing and Urban Developmer	Renovation of laboratory and office building	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	486,683,313.00	0.00
06100124000600 - Housing and Urban Developmer	Purchase of laboratory equipment	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	300,000,000.00	0.00

026000400500	New Towns Development Authority									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*5,870,252,611.00*	*8,813,223,635.81*	*8,580,736,505.81*	*2,351,799,963.45*	*11,357,096,998.00*	*0.00*
06100124006600 - Housing and Urban Developmer	Developmental Housing Projects LEKKI PENINSULA	23020102 - CONSTRUCTION / PROVISION OF RESID	70611 - HOUSING DEVELOPMENT	62411100 - IKEJA Local Government	0.00	413,223,635.81	180,736,505.81	140,650,704.01	1,357,096,998.00	0.00
06100124007000 - Housing and Urban Developmer	Development of Lands at Abijo GRA Scheme	23020102 - CONSTRUCTION / PROVISION OF RESID	70611 - HOUSING DEVELOPMENT	62430900 - IBEJU-LEKKI LOCAL GOVERNMENT	1,405,220,303.05	2,100,000,000.00	2,100,000,000.00	526,702,996.70	2,500,000,000.00	0.00
06100124007200 - Housing and Urban Developmer	Development of LEKKI PENINSULA SCHEME II and O	23020102 - CONSTRUCTION / PROVISION OF RESID	70611 - HOUSING DEVELOPMENT	62442100 - State Wide	1,894,756,325.25	2,100,000,000.00	2,100,000,000.00	500,000,000.00	2,500,000,000.00	0.00
06100124007300 - Housing and Urban Developmer	Development of Safe-Court Ijanikin (Other Capital E	23020102 - CONSTRUCTION / PROVISION OF RESID	70611 - HOUSING DEVELOPMENT	62411700 - OJO Local Government	1,197,751,683.84	2,100,000,000.00	2,100,000,000.00	584,446,262.74	2,500,000,000.00	0.00
06100124007400 - Housing and Urban Developmer	Development of Prince-Court Sangotedo (Other Cap	23020102 - CONSTRUCTION / PROVISION OF RESID	70611 - HOUSING DEVELOPMENT	62430900 - IBEJU-LEKKI LOCAL GOVERNMENT	1,372,524,298.86	2,100,000,000.00	2,100,000,000.00	600,000,000.00	2,500,000,000.00	0.00

026700100100	Ministry of Waterfront Infrastructure Developmer									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*10,306,069,735.00*	*31,642,361,500.00*	*8,027,764,954.00*	*5,533,925,981.58*	*23,703,736,019.18*	*0.00*
16100124000900 - Water Ways - General	Creation of 6 Waterfront Schemes in Eputu,Ehinile,	23020105 - CONSTRUCTION / PROVISION OF WATE	70491 - ECONOMIC AFFAIRS N.E.C.	62442100 - State Wide	476,608,063.39	5,481,808,725.38	481,808,725.38	1,509,560.00	6,288,884,121.09	0.00
16100124001000 - Water Ways - General	Investigative& Bathymetric Survey of Waterbodies	23020105 - CONSTRUCTION / PROVISION OF WATE	70491 - ECONOMIC AFFAIRS N.E.C.	62442100 - State Wide	1,688,908,478.88	8,640,485,441.00	640,485,441.00	5,072,535,361.34	1,000,000,000.00	0.00
16100124001100 - Water Ways - General	Removal of beached/ Abandoned vessel along the c	23040105 - WATER POLLUTION PREVENTION & CO	70491 - ECONOMIC AFFAIRS N.E.C.	62442100 - State Wide	0.00	468,730,901.34	468,730,901.34	283,881,060.24	500,000,000.00	0.00
16100124001900 - Water Ways - General	Channelization of 6 Ferry Routes in Ikorodu-Agboyi	23040105 - WATER POLLUTION PREVENTION & CO	70491 - ECONOMIC AFFAIRS N.E.C.	62431200 - IKORODU Local Government	868,336,431.29	2,568,336,432.29	122,489,992.29	50,000,000.00	5,500,000,000.00	0.00
16100124002100 - Water Ways - General	Construction of 14 Jetties & Terminals(Badagry, Aja	23020118 - CONSTRUCTION / PROVISION OF INFRA	70491 - ECONOMIC AFFAIRS N.E.C.	62442100 - State Wide	1,079,793,614.25	7,063,876,476.00	4,187,056,342.00	50,000,000.00	5,937,056,342.09	0.00
16100124002300 - Water Ways - General	Holistic Shoreline Protection Phase IV(VI - Ibejulekk	23040105 - WATER POLLUTION PREVENTION & CO	70491 - ECONOMIC AFFAIRS N.E.C.	62420800 - ETI-OSA Local Government	0.00	531,623,524.00	531,623,524.00	50,000,000.00	150,000,000.00	0.00
16100124002400 - Water Ways - General	Channelization and Bouys- Outstanding liabilities o	23040102 - EROSION & FLOOD CONTROL	70491 - ECONOMIC AFFAIRS N.E.C.	62411100 - IKEJA Local Government	5,162,874,651.25	6,400,000,000.00	1,000,300,278.00	18,000,000.00	4,220,295,556.00	0.00
16100124002600 - Water Ways - General	Provision of Electronic Surveillance, Solar Enegry lig	23040105 - WATER POLLUTION PREVENTION & CO	70491 - ECONOMIC AFFAIRS N.E.C.	62442100 - State Wide	1,029,548,495.94	487,500,000.00	595,269,750.00	8,000,000.00	107,500,000.00	0.00

031801100100	Judicial Service Commission									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*118,366,358.00*	*217,482,869.00*	*85,000,000.00*	*75,836,964.36*	*214,500,000.00*	*0.00*
13100124023100 - Reform of Government and Gov	Purchase of 100 Office Blinds, 10 Office Tables and	23010112 - PURCHASE OF OFFICE FURNITURE AND	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	7,138,906.00	6,126,525.00	6,126,525.00	3,000,000.00	7,500,000.00	0.00
13100124023200 - Reform of Government and Gov	Purchase of 20 Computer Systems, 1 Voice Over In	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	14,930,098.75	15,000,000.00	15,000,000.00	5,000,000.00	15,000,000.00	0.00
13100124023300 - Reform of Government and Gov	Purchase of 1No. 30 seater Coaster Bus	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	14,356,344.00	114,356,344.00	14,356,344.00	14,709,166.26	110,000,000.00	0.00
13100124023400 - Reform of Government and Gov	Retiling of JSC Building Staircase, Electical Installati	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70131 - GENERAL PERSONNEL SERVICES	62411100 - IKEJA Local Government	81,941,009.25	82,000,000.00	49,517,131.00	53,127,798.10	82,000,000.00	0.00

031800400100	High Court of Justice									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*11,231,296,854.01*	*17,348,484,238.00*	*17,348,484,238.00*	*7,990,901,563.89*	*19,177,225,000.00*	*0.00*
13100124021900 - Reform of Government and Gov	Construction of Warehouse in Ikorodu, Court House	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70331 - LAW COURTS	62431200 - IKORODU Local Government	5,325,462,831.61	6,377,493,459.20	6,377,493,459.20	1,954,506,887.37	8,942,782,400.00	0.00
13100124022000 - Reform of Government and Gov	Procurment and Installation of Smoke Detectors/Fir	23010112 - PURCHASE OF OFFICE FURNITURE AND	70331 - LAW COURTS	62442100 - State Wide	192,499,837.93	660,000,000.00	660,000,000.00	568,614,404.69	925,479,000.00	0.00
13100124022100 - Reform of Government and Gov	Procurement of 30 Vehicles for Hon Judges, Magist	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	62411100 - IKEJA Local Government	3,652,767,410.52	4,500,000,000.00	4,500,000,000.00	2,121,145,486.54	6,310,084,200.00	0.00
13100124022200 - Reform of Government and Gov	Installation of e-Affidavit software	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	62411100 - IKEJA Local Government	2,944,467.36	8,990,778.80	8,990,778.80	934,692.33	12,607,200.00	0.00
13100124022300 - Reform of Government and Gov	Digitalization and Archive Management System	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	62411100 - IKEJA Local Government	24,062,479.74	45,000,000.00	45,000,000.00	7,678,254.87	63,100,800.00	0.00
13100124022400 - Reform of Government and Gov	Installation of Bail Information Management Sytem	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	62411100 - IKEJA Local Government	17,111,096.71	32,000,000.00	32,000,000.00	18,000,000.00	44,871,700.00	0.00
13100124022500 - Reform of Government and Gov	Installation of Electronic Case List	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	62411100 - IKEJA Local Government	10,694,435.44	20,000,000.00	20,000,000.00	2,079,224.38	28,044,800.00	0.00
13100124022600 - Reform of Government and Gov	Installation and Upgrading of 100 Computers acros	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	62411100 - IKEJA Local Government	112,291,572.13	260,000,000.00	260,000,000.00	49,282,243.00	429,582,600.00	0.00
13100124022700 - Reform of Government and Gov	Purchase of 100 Desktop Computers, 200 Laptops t	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	62411100 - IKEJA Local Government	133,680,443.01	300,000,000.00	300,000,000.00	32,879,903.77	420,672,300.00	0.00
13100124022800 - Reform of Government and Gov	Construction/ Completion of Commercial Court Hou	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70331 - LAW COURTS	62421400 - LAGOS ISLAND Local Government	230,227,052.88	3,585,000,000.00	3,585,000,000.00	2,822,700,970.94	1,000,000,000.00	0.00
13100124022900 - Reform of Government and Gov	Judiciary ICT Infrastructure Project (Disaster Recove	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	62411100 - IKEJA Local Government	1,529,555,226.67	1,560,000,000.00	1,560,000,000.00	412,179,502.00	1,000,000,000.00	0.00

031800400100	High Court of Justice									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*11,231,296,854.01*	*17,348,484,238.00*	*17,348,484,238.00*	*7,990,001,569.89*	*19,177,225,000.00*	*0.00*
13100124021900 - Reform of Government and Gov	Construction of Warehouse in Ikorodu, Court House	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70331 - LAW COURTS	62431200 - IKORODU Local Government	5,325,462,831.61	6,377,493,459.20	6,377,493,459.20	1,954,506,887.37	8,942,782,400.00	0.00
13100124022000 - Reform of Government and Gov	Procurment and Installation of Smoke Detectors/Fir	23010112 - PURCHASE OF OFFICE FURNITURE AND	70331 - LAW COURTS	62442100 - State Wide	192,499,837.93	660,000,000.00	660,000,000.00	568,614,404.69	925,479,000.00	0.00
13100124022100 - Reform of Government and Gov	Procurement of 30 Vehicles for Hon Judges, Magist	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	62411100 - IKEJA Local Government	3,652,767,410.52	4,500,000,000.00	4,500,000,000.00	2,121,145,486.54	6,310,084,200.00	0.00
13100124022200 - Reform of Government and Gov	Installation of e-Affidavit software	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	62411100 - IKEJA Local Government	2,944,467.36	8,990,778.80	8,990,778.80	934,692.33	12,607,200.00	0.00
13100124022300 - Reform of Government and Gov	Digitalization and Archive Management System	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	62411100 - IKEJA Local Government	24,062,479.74	45,000,000.00	45,000,000.00	7,678,254.87	63,100,800.00	0.00
13100124022400 - Reform of Government and Gov	Installation of Bail Information Management Sytem	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	62411100 - IKEJA Local Government	17,111,096.71	32,000,000.00	32,000,000.00	18,000,000.00	44,871,700.00	0.00
13100124022500 - Reform of Government and Gov	Installation of Electronic Case List	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	62411100 - IKEJA Local Government	10,694,435.44	20,000,000.00	20,000,000.00	2,079,224.38	28,044,800.00	0.00
13100124022600 - Reform of Government and Gov	Installation and Upgrading of 100 Computers acros	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	62411100 - IKEJA Local Government	112,291,572.13	260,000,000.00	260,000,000.00	49,282,243.00	429,582,600.00	0.00
13100124022700 - Reform of Government and Gov	Purchase of 100 Desktop Computers, 200 Laptops t	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	62411100 - IKEJA Local Government	133,680,443.01	300,000,000.00	300,000,000.00	32,879,903.77	420,672,300.00	0.00
13100124022800 - Reform of Government and Gov	Construction/ Completion of Commercial Court Hou	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70331 - LAW COURTS	62421400 - LAGOS ISLAND Local Government	230,227,052.88	3,585,000,000.00	3,585,000,000.00	2,822,700,970.94	1,000,000,000.00	0.00
13100124022900 - Reform of Government and Gov	Judiciary ICT Infrastructure Project (Disaster Recove	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	62411100 - IKEJA Local Government	1,529,555,226.67	1,560,000,000.00	1,560,000,000.00	412,179,502.00	1,000,000,000.00	0.00

032600100100	Ministry of Justice									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*2,839,733,081.00*	*3,170,896,227.00*	*1,443,294,261.00*	*2,328,237,496.19*	*2,493,960,448.44*	*0.00*
13100124020200 - Reform of Government and Gov	Construction/ Completion of Magistrate Courts at I	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Government	2,014,680,429.08	899,145,705.00	640,884,538.00	656,070,621.93	800,769,745.44	0.00
13100124020800 - Reform of Government and Gov	Payment of retention on completion of Police Area	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	13,845,670.74	556,413,105.00	51,226,733.00	323,399,926.50	200,000,000.00	0.00
13100124020900 - Reform of Government and Gov	Rehabilitation of Prisons- Final Payment on renovat	23030121 - REHABILITATION / REPAIRS OF OFFICE	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62420800 - ETI-OSA Local Government	123,480,027.82	165,750,000.00	0.00	146,961,705.67	140,000,000.00	0.00
13100124021000 - Reform of Government and Gov	DNA Forensic Centre- Renovation of the Main Build	23030121 - REHABILITATION / REPAIRS OF OFFICE	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62421400 - LAGOS ISLAND Local Government	168,546,651.31	516,269,420.00	160,500,000.00	216,951,815.25	420,000,000.00	0.00
13100124021100 - Reform of Government and Gov	Furnishing and equipping of Magistrate Court, Yaba	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	272,352,643.55	660,682,990.00	590,682,990.00	650,000,000.00	690,561,696.00	0.00
13100124021200 - Reform of Government and Gov	Purchase of 1 Hilux and 1 GAC Vehicle (Task Force c	23050101 - RESEARCH AND DEVELOPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Government	14,772,063.60	80,135,007.00	0.00	50,000,000.00	50,135,007.00	0.00
13100124021300 - Reform of Government and Gov	Establishments of 2nos additional take-off point of	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Government	291,705,594.91	292,500,000.00	0.00	184,853,426.84	192,500,000.00	0.00

032600200100	Law Reform Commission									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*10,258,500.00*	*29,250,000.00*	*29,250,000.00*	*29,246,163.00*	*29,250,000.00*	*0.00*
13100124021600 - Reform of Government and Gov	Renovation of the Agency's Office Building	23030121 - REHABILITATION / REPAIRS OF OFFICE	70351 - R&D PUBLIC ORDER AND SAFETY	62411100 - IKEJA Local Government	10,258,500.00	29,250,000.00	29,250,000.00	29,246,163.00	29,250,000.00	0.00

032600700100	Citizen's Mediation Center									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*48,750,000.00*	*48,750,000.00*	*7,990,431.65*	*195,000,000.00*	*0.00*
13100125000500 - Reform of Government and Gov	Purchase of office Equipment (150 Chairs, Tables, 3	23010112 - PURCHASE OF OFFICE FURNITURE AND	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62442100 - State Wide	0.00	20,000,000.00	20,000,000.00	5,990,431.65	95,000,000.00	0.00
13100125000600 - Reform of Government and Gov	Purchase of Computer Software & Installation of So	23010113 - PURCHASE OF COMPUTERS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411000 - IFAKO/IJAYE Local Government	0.00	28,750,000.00	28,750,000.00	2,000,000.00	100,000,000.00	0.00

032605200100	Office of Public Defender									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*40,359,863.00*	*70,159,087.00*	*70,159,087.00*	*70,150,000.00*	*165,945,000.00*	*0.00*
13100124028100 - Reform of Government and Gov	Purchase of 1 excevitive Conference table with 20 s	23010112 - PURCHASE OF OFFICE FURNITURE AND	70331 - LAW COURTS	62422000 - SURULERE Local Government	40,359,863.00	70,159,087.00	70,159,087.00	70,150,000.00	165,945,000.00	0.00

032605300100	Office of Administrator General									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*78,000,000.00*	*78,000,000.00*	*0.00*	*76,050,000.00*	*0.00*
13100125000900 - Reform of Government and Gov	Purchase of Office Bus (Hiace and Pick Up Truck)	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Government	0.00	78,000,000.00	78,000,000.00	0.00	76,050,000.00	0.00

032605400100	Multi-Door Court House									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*4,924,000.00*	*117,000,000.00*	*117,000,000.00*	*8,453,000.00*	*114,075,000.00*	*0.00*
13100124023500 - Reform of Government and Gov	Purchase of 10 Laptops	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	62421400 - LAGOS ISLAND Local Government	4,924,000.00	10,000,000.00	10,000,000.00	753,000.00	10,000,000.00	0.00
13100124023600 - Reform of Government and Gov	Renovation of the Agency's Main Office Building	23030121 - REHABILITATION / REPAIRS OF OFFICE	70331 - LAW COURTS	62421400 - LAGOS ISLAND Local Government	0.00	63,000,000.00	63,000,000.00	2,000,000.00	63,000,000.00	0.00
13100124023700 - Reform of Government and Gov	Purchase 4 File Cabinets, 2 Note Counting Machine	23010112 - PURCHASE OF OFFICE FURNITURE AND	70331 - LAW COURTS	62421400 - LAGOS ISLAND Local Government	0.00	8,000,000.00	8,000,000.00	700,000.00	8,000,000.00	0.00
13100124023800 - Reform of Government and Gov	Purchase of 1 GAC OFFICIAL VEHICLE	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	62421400 - LAGOS ISLAND Local Government	0.00	30,000,000.00	30,000,000.00	4,000,000.00	27,075,000.00	0.00
13100124023900 - Reform of Government and Gov	Purchase of Management Information System	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	62421400 - LAGOS ISLAND Local Government	0.00	6,000,000.00	6,000,000.00	1,000,000.00	6,000,000.00	0.00

032605500100	Law Enforcement Training Institute									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*97,500,000.00*	*97,500,000.00*	*31,792,300.00*	*95,062,500.00*	*0.00*
13100125001000 - Reform of Government and Gov	Purchase of Motor Vehicles (Salon Cars and Hiace B	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	62411100 - IKEJA Local Government	0.00	97,500,000.00	97,500,000.00	31,792,300.00	95,062,500.00	0.00

032605600100	Lagos State Domestic & Sexual Violence Agency (L									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*29,623,540.00*	*88,025,000.00*	*88,025,000.00*	*55,145,712.00*	*282,750,000.00*	*0.00*
13100124021800 - Reform of Government and Gov	Office Equipments and Furniture for new DSVA Sub	23010112 - PURCHASE OF OFFICE FURNITURE AND	70331 - LAW COURTS	62411100 - IKEJA Local Government	29,623,540.00	88,025,000.00	88,025,000.00	55,145,712.00	282,750,000.00	0.00

051300100100	Ministry of Youth & Social Development									
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
Total					***5,902,779,237.00***	***3,093,514,645.81***	***7,844,404,870.18***	***2,192,663,739.92***	***29,946,446,690.20***	***0.00***
08100124000300 - Youth - General	Renovation and Equipping of Social Home, Offices ,	23020101 - CONSTRUCTION / PROVISION OF OFFIC	71041 - FAMILY AND CHILDREN	62442100 - State Wide	263,541,979.20	894,404,870.18	894,404,870.18	792,663,739.92	924,422,055.65	0.00
08100124000400 - Youth - General	Construction of Elderly Care Centre in Epe	23020101 - CONSTRUCTION / PROVISION OF OFFIC	71041 - FAMILY AND CHILDREN	62430700 - EPE Local Government	639,237,257.80	249,109,775.63	0.00	200,000,000.00	222,024,634.55	0.00
08100124000500 - Youth - General	Construction of NYSC Permanent Site at Ikorodu	23020101 - CONSTRUCTION / PROVISION OF OFFIC	71041 - FAMILY AND CHILDREN	62431200 - IKORODU Local Government	5,000,000,000.00	1,950,000,000.00	6,950,000,000.00	1,200,000,000.00	28,800,000,000.00	0.00

051305300100	Office of Disability Affairs									
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
Total					***175,715,193.00***	***279,579,643.62***	***114,372,899.62***	***15,056,000.00***	***774,965,411.28***	***0.00***
03100124000900 - Poverty Alleviation - General	Procurement of Assisting Equipment (Hearing Aids,	23010124 - PURCHASE OF TEACHING / LEARNING A	71071 - SOCIAL EXCLUSION N.E.C.	62442100 - State Wide	14,400,300.00	84,579,643.62	31,872,899.62	5,056,000.00	374,965,411.28	0.00
03100124001000 - Poverty Alleviation - General	Entrepreneurship for People with Disability	23050101 - RESEARCH AND DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	62442100 - State Wide	161,314,893.00	195,000,000.00	82,500,000.00	10,000,000.00	400,000,000.00	0.00

051400100100	Ministry of Women Affairs and Poverty Alleviatio									
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
Total					***903,013,913.00***	***1,158,923,646.50***	***529,303,090.50***	***373,607,650.47***	***1,150,050,050.96***	***0.00***
07100124000100 - Gender - General	Upgrading of 14 Standard Public Toilets and 4 Carw	23020101 - CONSTRUCTION / PROVISION OF OFFIC	71041 - FAMILY AND CHILDREN	62442100 - State Wide	73,768,392.94	162,237,779.50	162,237,779.50	98,607,650.47	162,237,779.50	0.00
07100124000200 - Gender - General	Construction of Skill Acquisition Centre and other p	23020101 - CONSTRUCTION / PROVISION OF OFFIC	71041 - FAMILY AND CHILDREN	62442100 - State Wide	224,822,442.57	229,280,312.00	29,280,312.00	100,000,000.00	220,406,716.46	0.00
07100124000300 - Gender - General	Construction of Multipurpose Centre for Women in	23020101 - CONSTRUCTION / PROVISION OF OFFIC	71041 - FAMILY AND CHILDREN	62411100 - IKEJA Local Government	277,877,820.49	331,860,298.00	22,239,742.00	50,000,000.00	331,860,298.00	0.00
07100124000400 - Gender - General	Construction of Ketu Vocational Centre Phase II	23020101 - CONSTRUCTION / PROVISION OF OFFIC	71041 - FAMILY AND CHILDREN	62430700 - EPE Local Government	0.00	109,000,000.00	109,000,000.00	50,000,000.00	109,000,000.00	0.00
07100124000600 - Gender - General	Upgrading and Renovation of Women Developmen	23020101 - CONSTRUCTION / PROVISION OF OFFIC	71041 - FAMILY AND CHILDREN	62442100 - State Wide	154,036,386.00	154,036,386.00	34,036,386.00	50,000,000.00	154,036,386.00	0.00
07100124000700 - Gender - General	Balance payment of additional works for Shelter for	23020101 - CONSTRUCTION / PROVISION OF OFFIC	71041 - FAMILY AND CHILDREN	62442100 - State Wide	172,508,871.00	172,508,871.00	172,508,871.00	25,000,000.00	172,508,871.00	0.00

051700100100	Ministry of Basic Education									
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
Total					***5,569,863,543.00***	***7,345,547,166.00***	***4,417,708,804.00***	***7,345,047,766.07***	***9,894,873,053.00***	***0.00***
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of Schools Statewide	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	2,398,609,383.74	3,516,587,303.00	1,151,228,086.00	3,516,586,566.07	0.00	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Ikeja Local	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Agege Loc	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Alimosho	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Ifako-Ijaiye	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Kosofe Loc	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at oshodi-Iso	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Shomolu L	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Mushin Lo	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Apapa Loc	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Eti-Osa Loc	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Lagos Isla	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Lagos Mai	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Surulere Lo	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Ajeromi-Ifo	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Amuwo-Od	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Ojo Local G	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Badagry Lo	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Ikorodu Lo	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Epe Local G	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000300 - Schools' infrastructure construc	Construction/Rehabilitation of School at Ibeju- Lekk	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	0.00	0.00	0.00	0.00	270,666,100.10	0.00
05050124000400 - Schools' infrastructure construc	Provision of Infrastructual Boarding Facilities	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	406,224,263.00	385,913,051.00	30,153,276.00	385,900,000.00	459,591,830.00	0.00
05050124000500 - Schools' infrastructure construc	Buildings - Construction and Rehabilitation of Scho	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	62442100 - State Wide	2,765,029,896.26	3,443,046,812.00	3,236,327,442.00	3,442,561,200.00	4,021,959,221.00	0.00

051700300100	Lagos State Universal Basic Education Board									
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
Total					***522,242,591.00***	***1,520,257,851.00***	***900,564,527.00***	***346,774,290.83***	***1,645,132,971.00***	***0.00***
05060125000100 - ICT equipment, software and ex	Upgrading and Revamping of ICT facilities in Primar	23030102 - REHABILITATION / REPAIRS - ELECTRICI	70912 - PRIMARY EDUCATION	62442100 - State Wide	0.00	500,000,000.00	100,000,000.00	196,774,290.83	500,000,000.00	0.00
05010324001100 - Education sector coordination m	Rehabilitation of SUBEB HQ	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70912 - PRIMARY EDUCATION	62421500 - LAGOS MAINLAND	522,242,591.00	350,000,000.00	250,000,000.00	50,000,000.00	350,000,000.00	0.00
05050125000100 - Schools' infrastructure construc	Rehabilation of Solar Streetlights in Primary School	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	62442100 - State Wide	0.00	670,257,851.00	550,564,527.00	100,000,000.00	795,132,971.00	0.00

051700800100	Library Board									
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Original Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**2026 Nutrition Tagging**
Total					***98,339,346.00***	***225,446,827.00***	***111,072,400.00***	***40,377,967.50***	***243,965,198.00***	***0.00***
05050124002000 - Schools' infrastructure construc	Rehabilation of Libaries in Ikorodu, Badagry, Epe, Ig	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	98,339,346.00	225,446,827.00	111,072,400.00	40,377,967.50	243,965,198.00	0.00

051700900100	Lagos State Examinations Board										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging	
Total					*218,978,659.97*	*355,268,179.55*	*40,180,799.55*	*12,180,800.00*	*384,450,174.00*	*0.00*	
05010324001200 - Education sector coordination n	Procurement of Prime link b9136 Digital Printer wit	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62410100 - Agege Local Government	218,978,659.97	355,268,179.55	40,180,799.55	12,180,800.00	384,450,174.00	0.00	

051701000100	Agency for Mass Education										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging	
Total					*135,240,668.00*	*276,779,317.00*	*38,310,717.00*	*15,581,268.80*	*299,514,178.00*	*0.00*	
05050124002300 - Schools' infrastructure construc	Rehabliation /Upgrading of Vocational Centes in Ba	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	135,240,668.00	276,779,317.00	38,310,717.00	15,581,268.80	299,514,178.00	0.00	
05050126000100 - Schools' infrastructure construc	Provision for Equipment and Tools for Mass Educat	23010124 - PURCHASE OF TEACHING / LEARNING A	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	500,000,000.00	0.00	

051701800100	Lagos State University of Science and Technology										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging	
Total					*0.00*	*2,220,000,000.00*	*2,000,000,000.00*	*0.00*	*1,262,682,015.00*	*0.00*	
05050125000200 - Schools' infrastructure construc	Construction of School of Technology Complex at Ik	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70942 - SECOND STAGE OF TERTIARY EDUCATION	62431200 - IKORODU Local Government	0.00	570,000,000.00	350,000,000.00	0.00	1,048,182,015.00	0.00	
05050125000300 - Schools' infrastructure construc	Construction of Lagos State University Administrati	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70941 - FIRST STAGE OF TERTIARY EDUCATION	62431200 - IKORODU Local Government	0.00	1,650,000,000.00	1,650,000,000.00	0.00	214,500,000.00	0.00	

051702100100	Lagos State University (LASU)										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging	
Total					*1,391,468,016.00*	*8,464,031,814.00*	*6,338,966,651.00*	*474,338,815.00*	*8,991,954,907.00*	*0.00*	
05050124002500 - Schools' infrastructure construc	Upgrading of Uni Buiiding (Capital Dev.) - Office bu	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70942 - SECOND STAGE OF TERTIARY EDUCATION	62411700 - OJO Local Government	1,391,468,016.00	4,365,603,536.00	2,240,538,373.00	354,338,815.00	4,524,197,485.00	0.00	
05050124002500 - Schools' infrastructure construc	Renovation/Uprgrading of Univeristy Buiiding (Sens	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70942 - SECOND STAGE OF TERTIARY EDUCATION	62411700 - OJO Local Government	0.00	3,600,000,000.00	3,600,000,000.00	100,000,000.00	3,900,000,000.00	0.00	
05020624000100 - Tertiary institutions' new cours	Accreditation Exercise (Laboratory Equipment, Resc	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70942 - SECOND STAGE OF TERTIARY EDUCATION	62411700 - OJO Local Government	0.00	498,428,278.00	498,428,278.00	20,000,000.00	567,757,422.00	0.00	

051702300100	College of Health Technology										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging	
Total					*466,409,571.00*	*705,652,884.10*	*497,140,089.10*	*144,753,000.00*	*598,285,188.00*	*0.00*	
05050124004100 - Schools' infrastructure construc	Buildings - Construction/Rehabilitation of School Bu	23010124 - PURCHASE OF TEACHING / LEARNING A	70941 - FIRST STAGE OF TERTIARY EDUCATION	62421500 - LAGOS MAINLAND	266,409,571.00	468,152,884.10	259,640,089.10	114,753,000.00	327,750,000.00	0.00	
05020624000500 - Tertiary institutions' new cours	Accreditation Programmes (Departmental Laborato	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	62421500 - LAGOS MAINLAND	200,000,000.00	237,500,000.00	237,500,000.00	30,000,000.00	270,535,188.00	0.00	

051702600100	Lagos State University of Education										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging	
Total					*0.00*	*997,072,085.00*	*997,072,085.00*	*0.00*	*2,673,205,707.00*	*0.00*	
05050124002600 - Schools' infrastructure construc	Supply & installation of 3nos 500KVA transformer,	23010119 - PURCHASE OF POWER GENERATING SE	70941 - FIRST STAGE OF TERTIARY EDUCATION	62410600 - BADAGRY Local Government	0.00	200,000,000.00	200,000,000.00	0.00	788,254,000.00	0.00	
05020624000200 - Tertiary institutions' new cours	Accreditation Programmes (Proc. 10 Com. Desktop	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	62410600 - BADAGRY Local Government	0.00	247,072,085.00	247,072,085.00	0.00	281,428,707.00	0.00	
05050124002700 - Schools' infrastructure construc	Perimeter Fencing of the University Landed propert	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70942 - SECOND STAGE OF TERTIARY EDUCATION	62410600 - BADAGRY Local Government	0.00	550,000,000.00	550,000,000.00	0.00	1,603,523,000.00	0.00	

051702700100	Education District 1										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging	
Total					*52,953,456.00*	*59,391,612.00*	*59,391,612.00*	*19,485,969.00*	*64,270,084.00*	*0.00*	
05010324000500 - Education sector coordination n	Purchase of 2 GAC Vehicles (Education District 1)	23010105 - PURCHASE OF MOTOR VEHICLES	70922 - UPPER-SECONDARY EDUCATION	62411000 - IFAKO/IJAYE Local Government	52,953,456.00	59,391,612.00	59,391,612.00	19,485,969.00	64,270,084.00	0.00	

051702700200	Education District 2										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging	
Total					*81,984,481.98*	*77,920,171.00*	*77,920,171.00*	*57,716,277.10*	*84,320,592.00*	*0.00*	
05010324000600 - Education sector coordination n	Purchase of 2 GAC Vehicles (Education District 2)	23010105 - PURCHASE OF MOTOR VEHICLES	70922 - UPPER-SECONDARY EDUCATION	62411100 - IKEJA Local Government	81,984,481.98	77,920,171.00	77,920,171.00	57,716,277.10	84,320,592.00	0.00	

051702700300	Education District 3										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging	
Total					*23,350,000.00*	*64,861,231.00*	*64,861,231.00*	*23,362,000.01*	*70,188,981.00*	*0.00*	
05010324000700 - Education sector coordination n	Purchase of 2 GAC Vehicles (Education District 3)	23010105 - PURCHASE OF MOTOR VEHICLES	70922 - UPPER-SECONDARY EDUCATION	62430900 - IBEJU-LEKKI LOCAL GOVERNMENT	23,350,000.00	64,861,231.00	64,861,231.00	23,362,000.01	70,188,981.00	0.00	

051702700400	Education District 4									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*52,015,946.00*	*59,820,061.20*	*59,820,061.20*	*785,000.00*	*64,733,726.00*	*0.00*
05010324000800 - Education sector coordination r	Purchase of 2 GAC Vehicles (Education District 4)	23010105 - PURCHASE OF MOTOR VEHICLES	70922 - UPPER-SECONDARY EDUCATION	62421500 - LAGOS MAINLAND	52,015,946.00	59,820,061.20	59,820,061.20	785,000.00	64,733,726.00	0.00

051702700500	Education District 5									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*3,840,000.00*	*66,524,918.00*	*66,524,918.00*	*15,707,480.00*	*71,989,324.00*	*0.00*
05010324000900 - Education sector coordination r	Purchase of 2 GAC Vehicles (Education District 5	23010105 - PURCHASE OF MOTOR VEHICLES	70922 - UPPER-SECONDARY EDUCATION	62410400 - Amuwo Odofin Local Government	3,840,000.00	66,524,918.00	66,524,918.00	15,707,480.00	71,989,324.00	0.00

051702700600	Education District 6									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*55,421,863.00*	*62,718,985.00*	*62,718,985.00*	*46,487,600.00*	*67,870,769.00*	*0.00*
05010324001000 - Education sector coordination r	Purchase of 2 GAC Vehicles (Education District 6)	23010105 - PURCHASE OF MOTOR VEHICLES	70922 - UPPER-SECONDARY EDUCATION	62411800 - OSHODI/ISOLO Local Government	55,421,863.00	62,718,985.00	62,718,985.00	46,487,600.00	67,870,769.00	0.00

051705400100	Lagos State Teaching Service Commission									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*590,262,676.00*	*1,096,662,348.00*	*536,662,348.00*	*438,278,608.70*	*1,131,168,016.00*	*0.00*
05050124001200 - Schools' infrastructure construc	Rehabilation of Teaching Service Commission (TESC	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70922 - UPPER-SECONDARY EDUCATION	62411100 - IKEJA Local Government	590,262,676.00	1,096,662,348.00	536,662,348.00	438,278,608.70	1,131,168,016.00	0.00

051705500100	Lagos State Technical and Vocational Education Bo									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*336,454,590.00*	*2,658,301,880.00*	*683,846,464.00*	*311,561,348.00*	*4,819,628,532.34*	*0.00*
19100124001200 - COVID-19 - General	Renovation of 18 classroom Buildings,Catering, Aut	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	336,454,590.00	2,658,301,880.00	683,846,464.00	311,561,348.00	0.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	156,250,000.00	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	909,814,266.17	0.00
19100124001200 - COVID-19 - General	Renovation of classroom Buildings,Catering, Autom	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	909,814,266.17	0.00
19100124001200 - COVID-19 - General	Purchase of Working kits for Solar Training	23010124 - PURCHASE OF TEACHING / LEARNING A	70951 - EDUCATION NOT DEFINABLE BY LEVEL	62442100 - State Wide	0.00	0.00	0.00	0.00	500,000,000.00	0.00

051705600100	Lagos State Scholarship Board									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*5,963,000.00*	*41,060,520.00*	*41,060,520.00*	*8,732,800.00*	*44,433,262.00*	*0.00*
05010324002500 - Education sector coordination r	Purchase of 100KVA Generating set	23010119 - PURCHASE OF POWER GENERATING SE	70961 - SUBSIDIARY SERVICES TO EDUCATION	62410100 - Agege Local Government	5,963,000.00	41,060,520.00	41,060,520.00	8,732,800.00	44,433,262.00	0.00

051706600100	School Committee on Rehabilitation of Public Sch									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*14,611,460,240.00*	*19,903,517,562.50*	*19,703,517,562.50*	*18,318,020,466.76*	*22,403,517,562.50*	*0.00*
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public Schools State wi	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	1,473,768,961.00	1,373,768,961.00	703,847,248.98	0.00	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Ikeja L	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Kosofe	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Mushir	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Oshodi	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Shomo	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Apapa	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Eti-Osa	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Lagos I	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Lagos I	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Suruler	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Ajeromi	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Amuwo	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Ojo Loc	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Badagr	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Ikorodu	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Ibeju-L	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Epe Loc	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Agege	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Alimos	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000700 - Schools' infrastructure construc	Emergency Intervention for Public School at Ifako-a	23010112 - PURCHASE OF OFFICE FURNITURE AND	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	73,688,448.05	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools Statw	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	6,325,123,510.48	9,370,607,290.00	9,370,607,290.00	9,054,908,708.59	0.00	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Ike	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Kos	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Mu	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Ain	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Lag	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Lag	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Osh	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Sho	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Ibe	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Apa	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Eti	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Sur	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Aje	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Arn	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Ojo	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Bar	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Iko	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Agb	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Ala	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000800 - Schools' infrastructure construc	Construction/Rehabilitation of Public Schools at Ifa	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	468,530,364.50	0.00
05050124000900 - Schools' infrastructure construc	Construction of WOWBII Modular Classroom (EKOE	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	2,754,985,647.35	2,972,681,310.00	2,972,681,310.00	2,772,681,310.00	5,472,681,310.00	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks 18 Classrooms & Toilet on R	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	5,531,351,082.17	6,086,460,001.50	5,986,460,001.50	5,786,583,199.19	0.00	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks of Classrooms & Toilet on Ra	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	338,136,666.75	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks of Classrooms & Toilet on Ra	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	338,136,666.75	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks Classrooms & Toilet on Raft	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	338,136,666.75	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks of Classrooms & Toilet on Ra	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	338,136,666.75	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks of Classrooms & Toilet on Ra	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	338,136,666.75	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks of Classrooms & Toilet on Ra	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	338,136,666.75	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks of Classrooms & Toilet on Ra	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	338,136,666.75	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks of Classrooms & Toilet on Ra	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	338,136,666.75	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks of Classrooms & Toilet on Ra	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	338,136,666.75	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks of Classrooms & Toilet on Ra	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	338,136,666.75	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks of Classrooms & Toilet on Ra	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	338,136,666.75	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks of Classrooms & Toilet on Ra	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	338,136,666.75	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks of Classrooms & Toilet on Ra	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	338,136,666.75	0.00
05050124001000 - Schools' infrastructure construc	Construction of Blocks of Classrooms & Toilet on Ra	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	0.00	0.00	0.00	0.00	338,136,666.75	0.00

051706700100	Office of Education Quality Assurance									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*1,380,000.00*	*245,843,681.00*	*20,000,000.00*	*64,740,000.00*	*266,037,465.00*	*0.00*
05030624000100 - Emergency Response	Rehabilitation of Coordinating District Offices and 2	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70961 - SUBSIDIARY SERVICES TO EDUCATION	62442100 - State Wide	1,380,000.00	245,843,681.00	20,000,000.00	64,740,000.00	266,037,465.00	0.00

057000100100	Ministry of Tertiary Education									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*7,609,444,851.00*	*8,424,563,830.50*	*1,595,624,175.50*	*1,732,017,280.00*	*7,424,563,830.50*	*0.00*
05050124001500 - Schools' infrastructure construc	Rehabliation of 70 Public Secondary School Library	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70981 - EDUCATION N.E.C	62442100 - State Wide	392,392,638.55	550,000,000.00	232,640,345.00	4,803,750.00	550,000,000.00	0.00
05050124001600 - Schools' infrastructure construc	Rehabilation/Construction of LASU Business School	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70981 - EDUCATION N.E.C	62420800 - ETI-OSA Local Government	200,000,000.00	448,435,503.00	448,435,503.00	195,000,000.00	448,435,503.00	0.00
05060124000200 - ICT equipment, software and ex	Purchase of 1 Photocopier, Projector, Computer Acc	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	62411100 - IKEJA Local Government	41,000,000.00	91,000,000.00	91,000,000.00	90,000,000.00	91,000,000.00	0.00
05040524000100 - Teachers' recruitment and deplo	Entrepreneural Skill (Education Intervention JOB IN	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	62442100 - State Wide	16,000,000.00	16,000,000.00	16,000,000.00	10,000,000.00	16,000,000.00	0.00
05040524000200 - Teachers' recruitment and deplo	Entrepreneural Skill (Education Intervention) Eko Di	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	62442100 - State Wide	177,387,353.00	177,387,353.00	3,999,353.00	110,000,000.00	177,387,353.00	0.00
05050124001700 - Schools' infrastructure construc	Buildings - Retention for the completion of 50nos.	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70981 - EDUCATION N.E.C	62442100 - State Wide	100,000,000.00	100,000,000.00	100,000,000.00	94,000,000.00	100,000,000.00	0.00
05050124001800 - Schools' infrastructure construc	Balance Payment on 460 seater lecture Threare Hal	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70981 - EDUCATION N.E.C	62442100 - State Wide	2,340,305,619.78	2,153,548,974.50	153,548,974.50	100,000,000.00	2,153,548,974.50	0.00
05050124001900 - Schools' infrastructure construc	Provision of Intervetion in tertiary Insitution and Ba	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70981 - EDUCATION N.E.C	62411700 - OJO Local Government	4,342,359,239.67	4,888,192,000.00	550,000,000.00	1,128,213,530.00	3,888,192,000.00	0.00

052100100100	Ministry of Health									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*21,432,341,002.00*	*29,389,866,907.83*	*31,535,688,711.00*	*29,389,851,243.10*	*135,177,909,809.24*	*0.00*
04050124000101 - Functional health facilities	Construction of Lagos State Medical Industrial and E	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70761 - HEALTH N.E.C.	62442100 - State Wide	735,437,795.25	7,500,000,000.00	7,500,000,000.17	7,499,998,676.19	7,500,000,000.00	0.00
04050124000101 - Functional health facilities	Development and Upgrading/ Renovation of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70761 - HEALTH N.E.C.	62442100 - State Wide	1,248,380,753.93	793,465,956.54	793,465,956.54	793,461,817.78	793,465,956.54	0.00
04030224000402 - Child health	Construction of New Massey Children Hospital (ISP	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70761 - HEALTH N.E.C.	62442100 - State Wide	6,236,631,497.35	5,003,073,770.99	5,003,073,770.99	5,003,073,119.60	12,354,148,842.44	0.00
04030224000402 - Child health	Construction of New Massey Children Hospital (ISP	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70761 - HEALTH N.E.C.	62442100 - State Wide	3,706,732,555.70	4,000,000,000.00	8,179,273,711.00	3,999,999,800.00	17,185,208,697.56	0.00
04050224000102 - Planned Preventive Maintenanc	Construction of Public Health Epidermics (Infectiou	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70761 - HEALTH N.E.C.	62411100 - IKEJA Local Government	438,605,814.89	290,875,521.93	290,875,521.93	290,875,000.00	15,271,738,974.44	0.00
04050124000101 - Functional health facilities	Renovation of Building Facilities (Statewide)	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70761 - HEALTH N.E.C.	62411100 - IKEJA Local Government	503,845,534.09	543,665,556.55	192,203,422.55	543,660,000.00	543,665,556.55	0.00
04050124000702 - Functional health facilities	Construction of Ojo General Hospital	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70761 - HEALTH N.E.C.	62411700 - OJO Local Government	0.00	0.00	0.00	0.00	19,550,984,161.00	0.00
04050124000802 - Functional health facilities	Construction of Shomolu General Hospital	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70761 - HEALTH N.E.C.	62431900 - SOMOLU Local Government	0.00	0.00	0.00	0.00	28,934,819,479.00	0.00
04050124000101 - Functional health facilities	Renovation of Hospitals (Statewide)	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70761 - HEALTH N.E.C.	62442100 - State Wide	934,073,278.97	206,184,760.41	206,184,760.41	206,184,000.00	286,041,025.83	0.00
04050124000902 - Functional health facilities	Construction & Equipping of Psychiatric Hospital an	23010112 - PURCHASE OF OFFICE FURNITURE AND	70761 - HEALTH N.E.C.	62430700 - EPE Local Government	0.00	0.00	0.00	0.00	5,891,277,756.00	0.00
04050124000101 - Functional health facilities	Expansion / Acquisition of properties for Ajeromi G	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70761 - HEALTH N.E.C.	62410200 - AJEROMI/IFELODUN Local Government	509,919,330.04	312,946,577.04	312,946,577.04	312,946,000.00	1,307,106,952.04	0.00
04050124000101 - Functional health facilities	Construction/Rehabilitation of Hospitals Statewide	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70761 - HEALTH N.E.C.	62442100 - State Wide	5,971,299,726.89	4,288,154,764.37	4,052,765,870.37	4,288,154,532.00	5,941,586,291.84	0.00
19100124000500 - COVID-19 - General	Infectious Disease Research Institute (Construction	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70761 - HEALTH N.E.C.	62421500 - LAGOS MAINLAND	570,831,557.45	3,425,750,000.00	2,404,899,120.00	3,425,749,575.53	2,515,396,875.00	0.00
04050224000102 - Planned Preventive Maintenanc	Construction of Specialist Hospitals (Oncology Cent	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70761 - HEALTH N.E.C.	62411100 - IKEJA Local Government	576,583,157.45	3,025,750,000.00	2,600,000,000.00	3,025,748,722.00	9,102,469,241.00	0.00
04050126000102 - Functional health facilities	Reconstruction and Provision of Renewable Energy	23020103 - CONSTRUCTION / PROVISION OF ELECT	70761 - HEALTH N.E.C.	62410200 - AJEROMI/IFELODUN Local Government	0.00	0.00	0.00	0.00	4,500,000,000.00	0.00
04050126000202 - Functional health facilities	Provision of Water Treatment Plants in General Hos	23020105 - CONSTRUCTION / PROVISION OF WATE	70761 - HEALTH N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	2,000,000,000.00	0.00
04050126000302 - Functional health facilities	Remodelling and Upgrading of Apapa General Hosp	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70761 - HEALTH N.E.C.	62420500 - APAPA Local Government	0.00	0.00	0.00	0.00	1,500,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*1,768,818,719.00*	*2,252,592,100.00*	*2,252,592,100.00*	*731,113,588.83*	*3,743,535,312.00*	*0.00*
04050126000404 - Functional health facilities	Construction of Headquarters for Primary Health Ca	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	1,500,000,000.00	0.00
04050126000500 - Functional health facilities	Renovation of Primary Health Care Centres across t	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	1,500,000,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHCs across the	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	1,768,818,719.00	1,950,000,000.00	1,950,000,000.00	632,251,182.83	0.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Ikeja Loca	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Agege Lo	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Ifako-Ijai	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Kosofe Lo	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Mushin L	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Oshodi-Is	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Shomolu	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Apapa Lo	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Eti-Osa L	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Lagos Isla	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Lagos Ma	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Surulere	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Ajeromi-	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Amuwo-O	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Ojo Local	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62411700 - OJO Local Government	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Badagry	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62410600 - BADAGRY Local Government	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Ikorodu L	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Ibeju-Lek	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62430900 - IBEJU-LEKKI LOCAL GOVERNMENT	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Epe Local	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62430700 - EPE Local Government	0.00	0.00	0.00	0.00	23,750,000.00	0.00
04050124002501 - Functional health facilities	Construction and Rehabilitation of PHC at Alimosho	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
19100124001100 - COVID-19 - General	Construction & Equipping of 20 PHCs/Procument of	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	302,592,100.00	302,592,100.00	98,862,406.00	268,535,312.00	0.00

052102600100	Lagos State University Teaching Hospital (LASUTH									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*1,135,448,189.00*	*1,993,156,195.20*	*921,827,052.20*	*415,030,548.61*	*1,980,944,049.50*	*0.00*
19100124000900 - COVID-19 - General	Expansion of Medical Emergency Unit, Procuremen	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Government	602,332,402.20	1,547,209,057.20	475,879,914.20	265,030,548.61	1,564,335,539.00	0.00
19100124001000 - COVID-19 - General	Renovation of Building Facilities within the College	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Government	533,115,786.80	445,947,138.00	445,947,138.00	150,000,000.00	416,608,510.50	0.00

052102600200	Lagos State University College of Medicine(LASUC									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*887,334,503.00*	*670,582,071.00*	*501,675,947.00*	*83,228,280.50*	*11,844,986,757.22*	*0.00*
04100124002104 - Health Not Elsewhere Classified	Construction of Hostel Building, Upgrade of Laborat	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Government	887,334,503.00	568,906,124.00	400,000,000.00	53,228,280.50	1,494,986,740.39	0.00
19100124000800 - COVID-19 - General	Establishement of Central Library, Procurement of L	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Government	0.00	101,675,947.00	101,675,947.00	30,000,000.00	950,000,016.83	0.00
04100126000103 - Health Not Elsewhere Classified	Rehabilitaion of Office Building for Lagos State Uni	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	9,400,000,000.00	0.00

052110200100	Lagos State Health Management Agency (LASHMA									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*56,079,646.00*	*97,635,020.66*	*97,635,020.66*	*33,083,999.53*	*800,141,663.77*	*0.00*
04020124000101 - Community interventions	ICT for Health Insurance (LASHMA) and Call Centre(	23010113 - PURCHASE OF COMPUTERS	70741 - PUBLIC HEALTH SERVICES	62411100 - IKEJA Local Government	56,079,646.00	97,635,020.66	97,635,020.66	33,083,999.53	91,211,663.77	0.00
04020126000104 - Community interventions	Construction of Call Centres (Ileraeko)	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70741 - PUBLIC HEALTH SERVICES	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	708,930,000.00	0.00

052110300100	Board of Traditional Medicine									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*45,133,036.00*	*70,732,171.00*	*70,732,171.00*	*70,732,119.50*	*62,774,801.75*	*0.00*
04050124000501 - Functional health facilities	Construction of Mist Chambers and Paving /grading	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70741 - PUBLIC HEALTH SERVICES	62421400 - LAGOS ISLAND Local Government	45,133,036.00	70,732,171.00	70,732,171.00	70,732,119.50	62,774,801.75	0.00

052100300100	Primary Health Care Board									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*1,768,818,719.00*	*2,252,592,100.00*	*2,252,592,100.00*	*731,113,588.83*	*3,743,535,312.00*	*0.00*
0405012600040 - Functional health facilities	Construction of Headquarters for Primary Health Ca	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	1,500,000,000.00	0.00
0405012600050 - Functional health facilities	Renovation of Primary Health Care Centres across t	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	1,500,000,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHCs across the	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	1,768,818,719.00	1,950,000,000.00	1,950,000,000.00	632,251,182.83	0.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Ikeja Loc	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Agege Lo	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Ifako-Ijai	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Kosofe Lo	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Mushin L	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Oshodi-Is	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Shomolu	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Apapa Lo	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Eti-Osa L	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Lagos Isla	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Lagos Ma	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Surulere	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Ajeromi-	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Amuwo-	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Ojo Local	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62411700 - OJO Local Government	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Badagry	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62410600 - BADAGRY Local Government	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Ikorodu L	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Ibeju-Lek	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62430900 - IBEJU-LEKKI LOCAL GOVERNMENT	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Epe Local	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62430700 - EPE Local Government	0.00	0.00	0.00	0.00	23,750,000.00	0.00
0405012400250 1 - Functional health facilities	Construction and Rehabilitation of PHC at Alimosho	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	0.00	0.00	0.00	23,750,000.00	0.00
1910012400110 0 - COVID-19 - General	Construction & Equipping of 20 PHCs/Procument of	23020106 - CONSTRUCTION / PROVISION OF HOSPI	70741 - PUBLIC HEALTH SERVICES	62442100 - State Wide	0.00	302,592,100.00	302,592,100.00	98,862,406.00	268,535,312.00	0.00

052102600100	Lagos State University Teaching Hospital (LASUTH									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*1,135,448,189.00*	*1,993,156,195.20*	*921,827,052.20*	*415,030,548.61*	*1,980,944,049.50*	*0.00*
1910012400090 0 - COVID-19 - General	Expansion of Medical Emergency Unit, Procuremen	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Government	602,332,402.20	1,547,209,057.20	475,879,914.20	265,030,548.61	1,564,335,539.00	0.00
1910012400100 0 - COVID-19 - General	Renovation of Building Facilities within the College	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Government	533,115,786.80	445,947,138.00	445,947,138.00	150,000,000.00	416,608,510.50	0.00

052102600200	Lagos State University College of Medicine(LASUC									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*887,334,503.00*	*670,582,071.00*	*501,675,947.00*	*83,228,280.50*	*11,844,986,757.22*	*0.00*
0410012400210 4 - Health Not Elsewhere Classified	Construction of Hostel Building, Upgrade of Laborat	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Government	887,334,503.00	568,906,124.00	400,000,000.00	53,228,280.50	1,494,986,740.39	0.00
1910012400080 0 - COVID-19 - General	Establishement of Central Library, Procurement of	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Government	0.00	101,675,947.00	101,675,947.00	30,000,000.00	950,000,016.83	0.00
0410012600010 3 - Health Not Elsewhere Classified	Rehabilitaion of Office Building for Lagos State Uni	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70732 - SPECIALIZED HOSPITAL SERVICES	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	9,400,000,000.00	0.00

052110200100	Lagos State Health Management Agency (LASHMA									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*56,079,646.00*	*97,635,020.66*	*97,635,020.66*	*33,083,999.53*	*800,141,663.77*	*0.00*
0402012400010 1 - Community interventions	ICT for Health Insurance (LASHMA) and Call Centre	23010113 - PURCHASE OF COMPUTERS	70741 - PUBLIC HEALTH SERVICES	62411100 - IKEJA Local Government	56,079,646.00	97,635,020.66	97,635,020.66	33,083,999.53	91,211,663.77	0.00
0402012600010 4 - Community interventions	Construction of Call Centres (Ileraeko)	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70741 - PUBLIC HEALTH SERVICES	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	708,930,000.00	0.00

052110300100	Board of Traditional Medicine									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*45,133,036.00*	*70,732,171.00*	*70,732,171.00*	*70,732,119.50*	*62,774,801.75*	*0.00*
0405012400050 1 - Functional health facilities	Construction of Mist Chambers and Paving /grading	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70741 - PUBLIC HEALTH SERVICES	62421400 - LAGOS ISLAND Local Government	45,133,036.00	70,732,171.00	70,732,171.00	70,732,119.50	62,774,801.75	0.00

052100600200	Lagos State College of Nursing and Midwifery									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*565,655,856.00*	*1,087,036,685.75*	*330,866,205.75*	*1,087,036,558.04*	*1,187,148,102.00*	*0.00*
0505012400440 0 - Schools' infrastructure construc	Construction and Beauitfication of Office Complex,	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70941 - FIRST STAGE OF TERTIARY EDUCATION	62410300 - ALIMOSHO Local Government	565,655,856.00	1,087,036,685.75	330,866,205.75	1,087,036,558.04	1,187,148,102.00	0.00

052110500100	Lagos State Health Monitoring and Accreditation A									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*191,066,079.00*	*173,891,981.66*	*173,891,981.66*	*9,776,000.00*	*158,889,715.77*	*0.00*
04100124001901 - Health Not Elsewhere Classified	Purchase of Office Furniture & Fittings (1No. Execut	23010112 - PURCHASE OF OFFICE FURNITURE AND	70731 - GENERAL HOSPITAL SERVICES	62411100 - IKEJA Local Government	124,790,400.00	56,256,961.00	56,256,961.00	5,000,000.00	47,678,052.00	0.00
04100124001901 - Health Not Elsewhere Classified	Office Equipment for HEFAMMMA: 10 Nos Aircond	23010113 - PURCHASE OF COMPUTERS	70761 - HEALTH N.E.C.	62411100 - IKEJA Local Government	0.00	20,000,000.00	20,000,000.00	1,000,000.00	20,000,000.00	0.00
04010324000203 - Health sector coordination mec	Production of illuminated Identification Logo for re	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70761 - HEALTH N.E.C.	62442100 - State Wide	46,797,788.10	67,635,020.66	67,635,020.66	776,000.00	61,211,663.77	0.00
04010324000203 - Health sector coordination mec	Upgrade of e-HEFAMAA Software Internet HEFAMA	23050102 - COMPUTER SOFTWARE ACQUISITION	70761 - HEALTH N.E.C.	62411100 - IKEJA Local Government	19,477,890.90	30,000,000.00	30,000,000.00	3,000,000.00	30,000,000.00	0.00

052111400200	Health Districts 1									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*20,011,900.00*	*60,515,000.00*	*60,515,000.00*	*49,040,000.00*	*53,707,062.00*	*0.00*
04100124002601 - Health Not Elsewhere Classified	Purchase of Snos Executive Tables and Chairs, 15no	23010105 - PURCHASE OF MOTOR VEHICLES	70721 - GENERAL MEDICAL SERVICES	62410300 - ALIMOSHO Local Government	20,011,900.00	60,515,000.00	60,515,000.00	49,040,000.00	53,707,062.00	0.00

052111400300	Health Districts 2									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*20,011,900.00*	*60,515,000.00*	*60,515,000.00*	*24,969,500.00*	*53,707,062.00*	*0.00*
04100124002701 - Health Not Elsewhere Classified	Purchase of 8nos Executive Tables and Chairs, 30no	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70721 - GENERAL MEDICAL SERVICES	62411100 - IKEJA Local Government	20,011,900.00	60,515,000.00	60,515,000.00	24,969,500.00	53,707,062.00	0.00

052111400400	Health Districts 3									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*36,042,000.00*	*60,515,000.00*	*60,515,000.00*	*38,398,000.00*	*53,707,062.00*	*0.00*
04100124002801 - Health Not Elsewhere Classified	Purchase of Snos Executive Tables and Chairs, 20no	23020102 - CONSTRUCTION / PROVISION OF RESID	70721 - GENERAL MEDICAL SERVICES	62420800 - ETI-OSA Local Government	36,042,000.00	60,515,000.00	60,515,000.00	38,398,000.00	53,707,062.00	0.00

052111400500	Health Districts 4									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*25,400,000.00*	*60,515,000.00*	*60,515,000.00*	*21,364,000.00*	*53,707,062.00*	*0.00*
04100124002901 - Health Not Elsewhere Classified	Purchase of Snos Executive Tables and Chairs, 20no	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62421500 - LAGOS MAINLAND	25,400,000.00	60,515,000.00	60,515,000.00	21,364,000.00	53,707,062.00	0.00

052111400600	Health Districts 5									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*9,090,000.00*	*60,515,000.00*	*60,515,000.00*	*15,000,000.00*	*53,707,062.00*	*0.00*
04100124003001 - Health Not Elsewhere Classified	Purchase of Snos Executive Tables and Chairs, 20no	23050101 - RESEARCH AND DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	62411100 - IKEJA Local Government	9,090,000.00	60,515,000.00	60,515,000.00	15,000,000.00	53,707,062.00	0.00

052111400100	Health Districts 6									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*20,633,280.00*	*60,515,000.00*	*60,515,000.00*	*44,061,000.00*	*53,707,062.00*	*0.00*
04100124003101 - Health Not Elsewhere Classified	Purchase of Snos Executive Tables and Chairs, 15no	23050101 - RESEARCH AND DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	62411100 - IKEJA Local Government	20,633,280.00	60,515,000.00	60,515,000.00	44,061,000.00	53,707,062.00	0.00

052111500100	Lagos State Blood Transfusion Service									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*22,547,600.00*	*50,119,503.00*	*50,119,503.00*	*14,320,600.00*	*44,481,059.00*	*0.00*
04050124000101 - Functional health facilities	Purchase of Blood Tranfusion Equipment(Donor La	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVICES	62421400 - LAGOS ISLAND Local Government	22,547,600.00	50,119,503.00	50,119,503.00	14,320,600.00	44,481,059.00	0.00

052111600100	Lagos State Accident & Emergency Centre (Drugs A									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*33,060,000.00*	*72,274,841.00*	*72,274,841.00*	*36,000,000.00*	*21,987,671.25*	*0.00*
04050124003501 - Functional health facilities	Purchase of 5 Hosptial Bed, Solar Panel and 6 CCTV	23010112 - PURCHASE OF OFFICE FURNITURE AND	70731 - GENERAL HOSPITAL SERVICES	62421500 - LAGOS MAINLAND	33,060,000.00	72,274,841.00	72,274,841.00	36,000,000.00	21,987,671.25	0.00

052111700200	General Hospital, Lagos									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*741,000,000.00*	*741,000,000.00*	*0.00*	*0.00*	*0.00*
04050125000102 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62421400 - LAGOS ISLAND Local Government	0.00	741,000,000.00	741,000,000.00	0.00	0.00	0.00

052111700300	Gbagada General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*810,000,000.00*	*810,000,000.00*	*0.00*	*0.00*	*0.00*
04050125000202 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62431300 - KOSOFE Local Government	0.00	810,000,000.00	810,000,000.00	0.00	0.00	0.00
052111700400	Orile Agege General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*648,000,000.00*	*648,000,000.00*	*49,321,500.00*	*0.00*	*0.00*
04050125000302 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62410100 - Agege Local Government	0.00	648,000,000.00	648,000,000.00	49,321,500.00	0.00	0.00
052111700500	Isolo General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*741,000,000.00*	*741,000,000.00*	*0.00*	*0.00*	*0.00*
04050125000402 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62411800 - OSHODI/ISOLO Local Government	0.00	741,000,000.00	741,000,000.00	0.00	0.00	0.00
052111700600	Ikorodu General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*1,026,000,000.00*	*1,026,000,000.00*	*0.00*	*0.00*	*0.00*
04050125000502 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62431200 - IKORODU Local Government	0.00	1,026,000,000.00	1,026,000,000.00	0.00	0.00	0.00
052111700700	Ajeromi General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*405,000,000.00*	*405,000,000.00*	*4,947,752.64*	*0.00*	*0.00*
04050125000602 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62410200 - AJEROMI/IFELODUN Local Government	0.00	405,000,000.00	405,000,000.00	4,947,752.64	0.00	0.00
052111700800	Badagry General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*270,000,000.00*	*270,000,000.00*	*24,029,000.00*	*0.00*	*0.00*
04050125000702 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62410600 - BADAGRY Local Government	0.00	270,000,000.00	270,000,000.00	24,029,000.00	0.00	0.00
052111701000	Agbowa General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*108,000,000.00*	*108,000,000.00*	*19,130,000.00*	*0.00*	*0.00*
04050125000802 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62430700 - EPE Local Government	0.00	108,000,000.00	108,000,000.00	19,130,000.00	0.00	0.00
052111701100	Lagos Island Maternity Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*540,000,000.00*	*540,000,000.00*	*0.00*	*0.00*	*0.00*
04050125000902 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62421400 - LAGOS ISLAND Local Government	0.00	540,000,000.00	540,000,000.00	0.00	0.00	0.00
052111701200	Massey Street Children's Hospital, Lagos									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*171,000,000.00*	*171,000,000.00*	*170,500,000.00*	*0.00*	*0.00*
04050125001002 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62421400 - LAGOS ISLAND Local Government	0.00	171,000,000.00	171,000,000.00	170,500,000.00	0.00	0.00
052111701300	Mainland Hospital, Yaba									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*194,400,000.00*	*194,400,000.00*	*0.00*	*0.00*	*0.00*
04050125001102 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62421500 - LAGOS MAINLAND	0.00	194,400,000.00	194,400,000.00	0.00	0.00	0.00

052111701400	Onikan Health Centre									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*270,000,000.00*	*270,000,000.00*	*73,020,700.00*	*0.00*	*0.00*
04050125001202 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62421400 - LAGOS ISLAND Local Government	0.00	270,000,000.00	270,000,000.00	73,020,700.00	0.00	0.00

052111701500	Apapa General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*171,000,000.00*	*171,000,000.00*	*30,914,750.00*	*0.00*	*0.00*
04050125001302 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62420500 - APAPA Local Government	0.00	171,000,000.00	171,000,000.00	30,914,750.00	0.00	0.00

052111701600	Ebute-Metta Health Centre									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*162,000,000.00*	*162,000,000.00*	*0.00*	*0.00*	*0.00*
04050125001402 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62421500 - LAGOS MAINLAND	0.00	162,000,000.00	162,000,000.00	0.00	0.00	0.00

052111701700	Harvey Road Health Centre									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*270,000,000.00*	*270,000,000.00*	*0.00*	*0.00*	*0.00*
04050125001502 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62421500 - LAGOS MAINLAND	0.00	270,000,000.00	270,000,000.00	0.00	0.00	0.00

052111701800	Ketu-Ejinrin Health Centre									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*12,150,000.00*	*12,150,000.00*	*0.00*	*0.00*	*0.00*
04050125001602 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62430700 - EPE Local Government	0.00	12,150,000.00	12,150,000.00	0.00	0.00	0.00

052111701900	Ijede General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*270,000,000.00*	*270,000,000.00*	*0.00*	*0.00*	*0.00*
04050125001702 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62431200 - IKORODU Local Government	0.00	270,000,000.00	270,000,000.00	0.00	0.00	0.00

052111702000	Ibeju-Lekki General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*135,000,000.00*	*135,000,000.00*	*0.00*	*0.00*	*0.00*
04050125001802 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62430900 - IBEJU-LEKKI LOCAL GOVERNMENT	0.00	135,000,000.00	135,000,000.00	0.00	0.00	0.00

052111702100	Shomolu General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*216,000,000.00*	*216,000,000.00*	*0.00*	*0.00*	*0.00*
04050125001902 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62431900 - SOMOLU Local Government	0.00	216,000,000.00	216,000,000.00	0.00	0.00	0.00

052111702200	Ifako/Ijaiye General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*540,000,000.00*	*540,000,000.00*	*0.00*	*0.00*	*0.00*
04050125002002 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62411000 - IFAKO/IJAYE Local Government	0.00	540,000,000.00	540,000,000.00	0.00	0.00	0.00

052111702300	Mushin General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*324,000,000.00*	*324,000,000.00*	*0.00*	*0.00*	*0.00*
04050125002102 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62411600 - MUSHIN Local Government	0.00	324,000,000.00	324,000,000.00	0.00	0.00	0.00

052111702400	Surulere General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*855,000,000.00*	*855,000,000.00*	*0.00*	*0.00*	*0.00*
04050125002202 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62422000 - SURULERE Local Government	0.00	855,000,000.00	855,000,000.00	0.00	0.00	0.00

052111702500	Alimosho General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*855,000,000.00*	*855,000,000.00*	*220,865,646.46*	*0.00*	*0.00*
04050125002302 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62410300 - ALIMOSHO Local Government	0.00	855,000,000.00	855,000,000.00	220,865,646.46	0.00	0.00

052111702600	Amuwo Odofin General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*405,000,000.00*	*405,000,000.00*	*21,985,053.74*	*0.00*	*0.00*
04050125002402 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62410400 - Amuwo Odofin Local Government	0.00	405,000,000.00	405,000,000.00	21,985,053.74	0.00	0.00

052111702700	Eti-Osa Maternal & Child care									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*313,500,000.00*	*313,500,000.00*	*0.00*	*0.00*	*0.00*
04050125002502 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62420800 - ETI-OSA Local Government	0.00	313,500,000.00	313,500,000.00	0.00	0.00	0.00

052111702800	ABAT Comprehensive Health Centre									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*135,000,000.00*	*135,000,000.00*	*0.00*	*0.00*	*0.00*
04050125002602 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62410200 - AJEROMI/IFELODUN Local Government	0.00	135,000,000.00	135,000,000.00	0.00	0.00	0.00

052111702900	Imota General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*216,000,000.00*	*216,000,000.00*	*0.00*	*0.00*	*0.00*
04050125002702 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62431200 - IKORODU Local Government	0.00	216,000,000.00	216,000,000.00	0.00	0.00	0.00

052111703100	Orchid Road General Hospital									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*0.00*	*270,000,000.00*	*270,000,000.00*	*0.00*	*0.00*	*0.00*
04050125002802 - Functional health facilities	Provision of Medical Infrastructure	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70721 - GENERAL MEDICAL SERVICES	62420800 - ETI-OSA Local Government	0.00	270,000,000.00	270,000,000.00	0.00	0.00	0.00

053500100100	Ministry of Environment									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*2,723,997,920.00*	*7,162,001,312.50*	*5,339,504,141.50*	*1,824,433,619.88*	*13,693,563,086.00*	*0.00*
09100124000100 - Environmental Improvement - C	Renovation of 4nos.Environmental zonal Offices acr	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	3,387,774.48	219,206,625.00	219,206,625.00	105,000,000.00	419,117,450.00	0.00
09100124000200 - Environmental Improvement - C	Provision of Santitation Technology Equipment	23020118 - CONSTRUCTION / PROVISION OF INFRA	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62411100 - IKEJA Local Government	159,367,525.79	1,158,161,994.30	1,158,161,994.30	1,051,933,619.88	2,214,376,070.00	0.00
20100124000100 - CLIMATE CHANGE - General	Conservation Projects WETLAND Study Report 2016	23040103 - WILDLIFE CONSERVATION	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62411100 - IKEJA Local Government	135,129,890.86	966,104,460.16	966,104,460.16	3,000,000.00	1,847,166,990.00	0.00
20100124000200 - CLIMATE CHANGE - General	Feasibility Studies on Ground water contamination	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	7,759,044.19	63,989,071.00	63,989,071.00	50,000,000.00	122,345,460.00	0.00
09100124000300 - Environmental Improvement - C	Purchase of 1 Cutting Torch with Kits and 20Cutting	23020125 - CONSTRUCTION OF POWER GENERATIN	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62411100 - IKEJA Local Government	881,928.63	25,000,000.00	25,000,000.00	10,000,000.00	47,799,360.00	0.00
09100124000400 - Environmental Improvement - C	Purchase of 20 Laptop and 15 Deskstops	23010113 - PURCHASE OF COMPUTERS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62411100 - IKEJA Local Government	3,204,848.02	51,408,018.00	51,408,018.00	4,500,000.00	98,290,816.00	0.00
09100124000600 - Environmental Improvement - C	Environmental Intervention Fund - Purchase of envi	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	176,385,725.30	2,039,504,142.04	2,039,504,142.04	300,000,000.00	3,899,479,690.00	0.00
09100124000700 - Environmental Improvement - C	Construction of 57 Nos Modified Public Toilets and	23020118 - CONSTRUCTION / PROVISION OF INFRA	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	2,237,881,182.72	2,638,627,002.00	816,129,831.00	300,000,000.00	5,044,987,250.00	0.00

053500200100	Lagos State Parks & Gardens Agency									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*533,863,137.00*	*1,610,668,065.90*	*1,194,227,346.90*	*115,447,727.36*	*1,258,630,407.92*	*0.00*
20100124000700 - CLIMATE CHANGE - General	Landscaping & Beautification of Obalende Underbri	23020119 - CONSTRUCTION / PROVISION OF RECRE	70541 - PROTECTION OF BIODIVERSITY AND LANDS	62442100 - State Wide	533,863,137.00	610,668,065.90	194,227,346.90	68,484,027.36	972,829,239.00	0.00
13100125000400 - Reform of Government and Gov	Festive Season Christmas Decoration and Light (ME	23020119 - CONSTRUCTION / PROVISION OF RECRE	70541 - PROTECTION OF BIODIVERSITY AND LANDS	62442100 - State Wide	0.00	1,000,000,000.00	1,000,000,000.00	46,963,700.00	285,801,168.92	0.00

053501600100	Lagos State Environmental Protection Agency (LA									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*305,920,440.00*	*1,106,986,189.26*	*446,986,189.26*	*385,130,686.12*	*5,997,806,782.64*	*0.00*
20100124001500 - CLIMATE CHANGE - General	Purchase of Laboratory Equipment (4 Mulitparame	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62411100 - IKEJA Local Government	195,478,875.09	422,000,000.00	172,000,000.00	202,300,650.00	2,380,379,152.64	0.00
20100124001600 - CLIMATE CHANGE - General	Purchase/Installaiton of Sofware for data reporting	23050102 - COMPUTER SOFTWARE ACQUISITION	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62411100 - IKEJA Local Government	103,780,421.66	227,486,189.26	27,486,189.26	50,000,000.00	205,049,770.00	0.00
20100124001700 - CLIMATE CHANGE - General	purchase of 10 quality air measurement equipment	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62411100 - IKEJA Local Government	863,562.45	102,500,000.00	102,500,000.00	50,000,000.00	92,390,670.00	0.00
09100124002500 - Environmental Improvement - C	Purchase of 17 Tables and Chairs, 5 Photcopy,10Cab	23010112 - PURCHASE OF OFFICE FURNITURE AND	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62411100 - IKEJA Local Government	1,054,105.60	110,000,000.00	0.00	10,000,000.00	99,150,960.00	0.00
09100124002600 - Environmental Improvement - C	RENOVATION AND REHABILITATION OF OFFICE BUI	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62411100 - IKEJA Local Government	1,581,158.40	115,000,000.00	115,000,000.00	70,330,036.12	1,603,657,820.00	0.00
19100124000400 - COVID-19 - General	CREATION OF ADDITIONAL ZONAL OFFICES (Purcha	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	3,162,316.80	130,000,000.00	30,000,000.00	2,500,000.00	1,617,178,410.00	0.00

053505300100	Lagos State Waste Management Agency (LAWMA									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*7,529,957,031.00*	*11,828,576,364.00*	*2,378,305,571.00*	*1,941,011,875.00*	*9,369,492,654.00*	*0.00*
09100124000900 - Environmental Improvement - C	Construction/Rehabilitation of Public Facility- Deco	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70511 - WASTE MANAGEMENT	62442100 - State Wide	1,937,402,632.56	10,073,576,364.00	2,328,305,571.00	1,801,011,875.00	3,356,792,302.00	0.00
09100124001000 - Environmental Improvement - C	LASG Contribution for 200 New gas Powered Trucks	23010107 - PURCHASE OF TRUCKS	70511 - WASTE MANAGEMENT	62421500 - LAGOS MAINLAND	5,592,554,398.44	1,755,000,000.00	50,000,000.00	140,000,000.00	1,012,700,352.00	0.00
09100124001100 - Environmental Improvement - C	Purchase of 20 Waste Compactor PSP Trucks	23010119 - PURCHASE OF POWER GENERATING SE	70511 - WASTE MANAGEMENT	62421500 - LAGOS MAINLAND	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00

053505500100	Lagos State Environmental & Special Offences Uni										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*85,756,250.00*	*250,818,750.00*	*192,772,000.00*	*167,631,340.10*	*71,441,589.24*	*0.00*
09100124002700 - Environmental Improvement - G	RENOVATION AND REHABILITATION OF OFFICE BUI	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62411100 - IKEJA Local Government	85,756,250.00	250,818,750.00	192,772,000.00	167,631,340.10	71,441,589.24	0.00

053505600100	Lagos State Wastewater Management Office									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*212,773,820.00*	*975,741,966.61*	*328,741,966.61*	*84,240,330.00*	*706,383,470.00*	*0.00*
09100124002900 - Environmental Improvement - G	RENOVATION AND REHABILITATION OF OFFICE BUI	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70521 - WASTE WATER MANAGEMENT	62411100 - IKEJA Local Government	212,773,820.00	975,741,966.61	328,741,966.61	84,240,330.00	706,383,470.00	0.00

053505700100	Office of Drainage Services & Water Resources									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*42,773,151,058.00*	*128,589,170,315.49*	*153,759,170,315.49*	*63,955,201,125.02*	*90,783,406,886.22*	*0.00*
09100124000800 - Environmental Improvement - G	OUTSTANDING LIABILITIES ON CONSTRUCTION OF T	23020118 - CONSTRUCTION / PROVISION OF INFRA	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	2,834,378,837.26	38,834,786,537.00	38,834,786,537.00	14,770,582,746.48	41,145,076,187.28	0.00
20100124000300 - CLIMATE CHANGE - General	DRAINAGE CONSTRUCTION & DREDGING AT IKORO	23020118 - CONSTRUCTION / PROVISION OF INFRA	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	14,827,450,494.84	49,763,480,996.74	59,263,480,996.74	41,184,618,378.54	1,562,758,736.94	0.00
20100124000400 - CLIMATE CHANGE - General	Rehabilation of Drainage across LGAs in the State	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	7,291,371,583.71	6,722,009,062.23	25,222,009,062.23	6,000,000,000.00	9,263,138,263.00	0.00
20100124000500 - CLIMATE CHANGE - General	Dredging and Construction of Drainages Across the	23020118 - CONSTRUCTION / PROVISION OF INFRA	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62411100 - IKEJA Local Government	17,819,950,142.20	33,268,893,719.52	30,438,893,719.52	2,000,000,000.00	27,154,604,407.00	0.00
09100126001000 - Environmental Improvement - G	Construction of Drainage Lining Across the State	23020118 - CONSTRUCTION / PROVISION OF INFRA	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	9,500,000,000.00	0.00
09100126001100 - Environmental Improvement - G	Dredging of Primary Channel along Legislative Quar	23020118 - CONSTRUCTION / PROVISION OF INFRA	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	0.00	0.00	0.00	0.00	2,157,829,292.00	0.00

053505800100	Lagos State Environmental Sanitation Corps									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*86,128,802.00*	*712,725,000.00*	*712,725,000.00*	*592,774,081.25*	*797,757,976.00*	*0.00*
09100124002800 - Environmental Improvement - G	RENOVATION AND REHABILITATION OF OFFICE BUI	23030121 - REHABILITATION / REPAIRS OF OFFICE E	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62411100 - IKEJA Local Government	86,128,802.00	712,725,000.00	712,725,000.00	592,774,081.25	797,757,976.00	0.00

053505900100	Lagos State Signage and Advertisement Agency (L									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*1,321,301,521.00*	*1,543,506,219.91*	*334,828,369.91*	*884,742,502.81*	*2,940,807,144.17*	*0.00*
12100124002400 - Growing the Private Sector - Ge	Construction/Installation of Street Directional Sign	23030123 - REHABILITATION/REPAIRS- TRAFFIC /ST	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62442100 - State Wide	160,410,670.00	159,489,681.87	159,489,681.87	159,292,638.00	46,592,829.64	0.00
12100124002500 - Growing the Private Sector - Ge	Purchase of Operational vehicles 50nos. Toyota Hia	23010105 - PURCHASE OF MOTOR VEHICLES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62411100 - IKEJA Local Government	1,160,890,851.00	1,384,016,538.04	175,338,688.04	725,449,864.81	894,214,314.53	0.00
12100126000100 - Growing the Private Sector - Ge	Provision for ICT infrastructure for Smart Street Sig	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70561 - ENVIRONMENTAL PROTECTION N.E.C.	62411100 - IKEJA Local Government	0.00	0.00	0.00	0.00	2,000,000,000.00	0.00

053506000100	Lagos Water Corporation									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*1,589,937,025.00*	*37,488,318,216.17*	*24,049,514,951.17*	*7,063,310,946.27*	*30,941,915,166.00*	*0.00*
20100124002000 - CLIMATE CHANGE - General	Improvement of 15 Nos Existing Mini and Micro Wa	23030104 - REHABILITATION / REPAIRS - WATER FA	70631 - WATER SUPPLY	62442100 - State Wide	1,289,937,025.00	16,864,745,809.17	3,425,942,544.17	6,713,310,946.27	4,917,007,575.00	0.00
20100124002900 - CLIMATE CHANGE - General	Construction of New Water Works (Adiyan Phase II	23020105 - CONSTRUCTION / PROVISION OF WATE	70631 - WATER SUPPLY	62411000 - IFAKO/IJAYE Local Government	300,000,000.00	20,623,572,407.00	20,623,572,407.00	350,000,000.00	26,024,907,591.00	0.00

053506200100	Water Regulatory Commission									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*66,872,189.00*	*129,819,659.40*	*129,819,659.40*	*126,907,699.00*	*36,976,991.55*	*0.00*
10100124000400 - Water Resources and Rural Dev	Construction of Water Laboratory in Ikeja	23020105 - CONSTRUCTION / PROVISION OF WATE	70631 - WATER SUPPLY	62411100 - IKEJA Local Government	66,872,189.00	129,819,659.40	129,819,659.40	126,907,699.00	36,976,991.55	0.00

053900100100	Lagos State Sports Commisssion									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*2,475,350,107.00*	*1,869,516,449.00*	*3,370,223,131.00*	*362,569,000.00*	*2,724,891,449.00*	*0.00*
08100124000100 - Youth - General	Renovation and Completion of Teslim Balogun Stad	23020119 - CONSTRUCTION / PROVISION OF RECRE	70811 - RECREATIONAL AND SPORTING SERVICES	62422000 - SURULERE Local Government	6,515,250.00	1,000,000,000.00	223,131.00	262,569,000.00	1,000,000,000.00	0.00
08100124000100 - Youth - General	Provision of Sporting Equipment for all the Sport As	23020119 - CONSTRUCTION / PROVISION OF RECRE	70811 - RECREATIONAL AND SPORTING SERVICES	62422000 - SURULERE Local Government	0.00	370,000,000.00	370,000,000.00	50,000,000.00	440,375,000.00	0.00
08100124000200 - Youth - General	Construction of 8 Stadia in Ikorodu,Epe, Badagry, Ib	23020119 - CONSTRUCTION / PROVISION OF RECRE	70811 - RECREATIONAL AND SPORTING SERVICES	62442100 - State Wide	2,468,834,857.00	499,516,449.00	3,000,000,000.00	50,000,000.00	1,284,516,449.00	0.00

053905200100	Sports Trust Fund									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*346,052,029.00*	*1,993,537,081.00*	*1,993,537,081.00*	*449,097,000.00*	*1,705,193,631.00*	*0.00*
08100124001300 - Youth - General	Sport Trust Fund from Private Sector for sport Infra	23020119 - CONSTRUCTION / PROVISION OF RECRE	70811 - RECREATIONAL AND SPORTING SERVICES	62422000 - SURULERE Local Government	0.00	0.00	0.00	0.00	900,000,000.00	0.00
08100124001200 - Youth - General	Provision of Infrastructure for 2 Sports Centres in th	23010112 - PURCHASE OF OFFICE FURNITURE AND	70811 - RECREATIONAL AND SPORTING SERVICES	62442100 - State Wide	5,870,000.00	250,000,000.00	250,000,000.00	100,000,000.00	0.00	0.00
08100124001300 - Youth - General	Provision of Sport Centres in the 6 eduactional Dist	23010112 - PURCHASE OF OFFICE FURNITURE AND	70811 - RECREATIONAL AND SPORTING SERVICES	62442100 - State Wide	340,182,029.00	1,743,537,081.00	1,743,537,081.00	349,097,000.00	805,193,631.00	0.00

055100100100	Ministry of Local Government, Chieftancy Affair a									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*2,921,804,278.00*	*10,090,400,000.00*	*6,967,844,751.00*	*7,951,404,113.78*	*14,718,101,005.94*	*15,000,000.00*
23010224018100 - Social protection coordination a	Office Furniture and Equipment (10 Executive Table	23010112 - PURCHASE OF OFFICE FURNITURE AND	70621 - COMMUNITY DEVELOPMENT	62411100 - IKEJA Local Government	25,186,413.19	25,796,911.00	25,796,911.00	8,876,987.00	25,546,856.84	0.00
23010224018200 - Social protection coordination a	Renovation of Technical Services Department and C	23030121 - REHABILITATION / REPAIRS OF OFFICE	70621 - COMMUNITY DEVELOPMENT	62411100 - IKEJA Local Government	23,535,074.44	25,000,000.00	25,000,000.00	9,563,897.00	24,757,670.45	0.00
23010224018300 - Social protection coordination a	Purchase of 1 Operational Vehichle (Pick Up Van)	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	62411100 - IKEJA Local Government	24,725,276.28	25,000,000.00	25,000,000.00	5,000,000.00	24,757,670.45	0.00
23010224018400 - Social protection coordination a	Production and Installation of Boundary Signage in	23020122 - CONSTRUCTION OF BOUNDARY PILLAR	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	8,726,733.48	10,000,000.00	10,000,000.00	5,000,000.00	9,903,068.18	0.00
23010224018500 - Social protection coordination a	Construction of Community Halls, Balance payment	23030121 - REHABILITATION / REPAIRS OF OFFICE	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	1,822,203,667.18	3,460,287,846.00	1,277,732,597.00	3,460,236,581.30	3,426,746,645.48	0.00
09100124018600 - Environmental Improvement - G	Provision of 10 Nos. Public Toilet, Water Sanitation	23020118 - CONSTRUCTION / PROVISION OF INFRA	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	126,909,914.55	180,000,000.00	180,000,000.00	10,000,000.00	178,255,227.21	0.00
13100124018700 - Reform of Government and Gov	E-Marriage Software Design and Survey, Network E	23050102 - COMPUTER SOFTWARE ACQUISITION	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	1,195,474.86	10,000,000.00	10,000,000.00	2,000,000.00	9,903,068.18	0.00
23010224018800 - Social protection coordination a	Rehabilitation of Office Building and T-Block of the	23030121 - REHABILITATION / REPAIRS OF OFFICE	70621 - COMMUNITY DEVELOPMENT	62411100 - IKEJA Local Government	90,221,251.06	183,183,646.00	183,183,646.00	120,000,000.00	181,408,013.55	0.00
14100124019000 - Power - General	Rural Electrification in 13 various communities in th	23020103 - CONSTRUCTION / PROVISION OF ELECT	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	308,609,699.08	1,826,131,598.00	1,826,131,598.00	1,623,518,888.00	1,808,430,571.72	0.00
10100124019200 - Water Resources and Rural Dev	Rehabilitation of 50 modfied Type A Portable Wate	23020105 - CONSTRUCTION / PROVISION OF WATE	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	485,111,137.00	2,699,999,999.00	2,699,999,999.00	2,685,907,760.48	2,673,828,407.10	0.00
17100124019400 - Road - General	Community Based Projects - Drainage and Roads Co	23020114 - CONSTRUCTION / PROVISION OF ROAD	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	4,184,162.02	35,000,000.00	35,000,000.00	20,000,000.00	34,660,738.62	0.00
01030224019500 - Intensive crop and vegetable pr	Construction of Irrigation Farming System, Provisio	23010127 - PURCHASE OF AGRICULTURAL EQUIPM	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	1,195,474.86	10,000,000.00	10,000,000.00	700,000.00	29,903,068.18	15,000,000.00
02100125000100 - Societal Re-orientation - Genera	Completion of Oba of Lagos Palace (Iga Idunganran	23020102 - CONSTRUCTION / PROVISION OF RESID	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	0.00	750,000,000.00	660,000,000.00	300,000.00	1,290,000,000.00	0.00
02100125000200 - Societal Re-orientation - Genera	Construction of Akran of Badagry Palace	23020102 - CONSTRUCTION / PROVISION OF RESID	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	0.00	850,000,000.00	0.00	300,000.00	0.00	0.00
02100126000100 - Societal Re-orientation - Genera	Rehabilitation of Rural Roads across the State	23020114 - CONSTRUCTION / PROVISION OF ROAD	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00

055100300100	Centre for Rural Development									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*648,083,065.00*	*2,150,483,740.00*	*1,279,535,385.00*	*844,629,039.04*	*5,493,264,681.09*	*0.00*
06100124000100 - Housing and Urban Developme	Provision of 1 Asphalt premix machine, Re-installat	23010112 - PURCHASE OF OFFICE FURNITURE AND	70621 - COMMUNITY DEVELOPMENT	62430700 - EPE Local Government	648,083,065.00	2,150,483,740.00	1,279,535,385.00	844,629,039.04	2,993,264,681.09	0.00
06100126000100 - Housing and Urban Developme	Purchase of 100 Nos. of Transformer across the Rur	23020103 - CONSTRUCTION / PROVISION OF ELECT	70621 - COMMUNITY DEVELOPMENT	62442100 - State Wide	0.00	0.00	0.00	0.00	2,500,000,000.00	0.00

055100400100	Local Government Establishments, Training and P									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					*66,453,707.77*	*337,750,000.00*	*205,000,000.00*	*156,596,606.01*	*641,142,094.00*	*0.00*
13100124019800 - Reform of Government and Gov	Renovation of Offices and Toilets	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES	62411100 - IKEJA Local Government	66,453,707.77	337,750,000.00	205,000,000.00	156,596,606.01	641,142,094.00	0.00

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

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

Assented to by me, this 19th day of Jan 20 26

.....

MR. BABAJIDE OLUSOLA SANWO-OLU
Governor of Lagos State

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

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MR. BABAJIDE OLUSOLA SANWO-OLU
Governor of Lagos State

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

.....

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