



LAGOS STATE GOVERNMENT



Y2016 **ABRIDGED ANNUAL BUDGET**

POVERTY ERADICATION AND SUSTAINABLE
ECONOMIC GROWTH THROUGH INFRASTRUCTURE
RENEWAL AND DEVELOPMENT



Ministry of Economic Planning and Budget

Contents

	Page
Foreword	2
Governor's Budget Speech	4
Appropriation Law	12
Breakdown of Y2016 Budget into Cost Components	16
Budget Operational Guidelines	37
Citizens' Guide to Y2016 Budget	45
United State Dollar Equivalent & Comparative Sectoral Allocation	54
Functional Classification of Y2015 & 2016 Budget	55
Lagos Socio-Economic Profile	68

FOREWORD

The State Government Publication of an Abridged Version of Annual Budget is aimed at providing all stakeholders with a clear understanding of the key elements involved in the budget process (i.e from the conception/development, implementation and monitoring of the budget). Hence, for the State Government to achieve its budget objectives, full involvement of the stakeholders' participation and ownership in the budget process is paramount.

The Y2016 Budget tagged "Peoples Budget" was a deficit Budget of N119.714bn. Unlike Y2014 and Y2015 which focused on four Principal thematic sectors of the economy i.e PATH (Power, Agriculture, Transportation and Housing), Y2016 Budget will focus on broad areas of the economy, these include Security, Transport/Traffic Management, Economy (including Agriculture & Tourism), Power, Housing, Infrastructure (Road), Education, Health, Environment, Water, Rural/Urban Development, Skill Acquisition/Microfinance, E-Governance and Enhanced Capacity Building.

The Y2016 Budget stands at N662.588bn, consisting of Capital and Recurrent estimates of N386.933bn and N275.655bn respectively. The priority ranking of the Capital Budget is:

- Payment of Outstanding Liabilities
- Expansion of scope of infrastructural renewal/maintenance
- Completion of on-going projects such as Sustenance of the State's Free Healthcare Services, with emphasis on Primary Health Care; Construction/Rehabilitation of Public Schools including Laboratories, Libraries and Toilets; Construction/Upgrading of new/old Roads & Bridges with emphasis on inner-city roads; Completion of on-going High/Magistrate Courts projects; Continuous Upgrade of Court Rooms and Judges Chambers, etc
- Other critical but new projects/programmes

Lagos residents are enjoined to perform their civic responsibilities by paying their taxes and be more protective of public assets, this will assist both the State and Local Governments to provide enabling environment for sustenance of socio-economic development.

This Publication provides all users a quick reference package and in this regard, I wish to commend the Y2016 Abridged Budget to all. The detailed Budget is available on the Lagos State website www.lagosstate.gov.ng

Any observation and suggestion towards attainment of our vision of making “Lagos State Africa's Model Megacity and Global Economic/Financial Hub that is safe, Secure, Functional and productive” would be appreciated.

Itesiwaju Ipinle Eko lo je wa l’ogun

Akinyemi Ashade

Honourable Commissioner for Economic Planning and Budget

Y2016 Budget Speech

YEAR 2016 BUDGET PRESENTATION BY HIS EXCELLENCY, MR. AKINWUNMI AMBODE, GOVERNOR OF LAGOS STATE AT THE CHAMBERS OF THE LAGOS STATE HOUSE OF ASSEMBLY, ALAUSA, ON THURSDAY, 17TH DECEMBER, 2015.

PROTOCOL

In my inaugural speech of 29th May, 2015, I promised to make Lagos work for all; no matter your age, gender, tribe or status. As a government, we have been guided by this promise in our decision making and much more.

Today's presentation of Y2016 budget is another demonstration of our resolve to continue to work towards our vision of a Lagos that works for all. Y2016 budget has been developed in collaboration with our people at the centre of planning and decision making. I am therefore happy to let you know that this is the people's budget; tailored towards the realisation of our vision and mission for Lagos State.

I thank our hosts, the Rt. Hon. Speaker, the principal officers and Members of this Hallowed Chamber for their co-operation and dedication in handling the reordering of the 2015 Budget to conform to the urgent needs, yearnings and priorities of Lagosians. The N489.69bn Y2015 Budget was reordered and signed into Law on the 23rd of September, 2015. The reordered budget comprised of N19.7bn capital expenditure and N5.7bn recurrent expenditure within the initial budget size.

Prior to the reordering exercise, the Y2015 budget performed at 59% and 63% in the 1st and 2nd Quarters respectively. Sequel to the reordering, the government commenced diligent implementation of budget, and at the end of the 3rd Quarter, as a standalone, performed at 69%, while the Cumulative Q3 (Jan - Sept 2015) performance improved to 65%. I am positive that by the end of the last quarter, there will be a tremendous improvement in the performance because we have invested heavily on critical infrastructure development since the reordering exercise was completed.

I am also pleased to inform you that upon assumption of office, our government has introduced far reaching reforms targeted at reducing the cost of governance in order to channel more funds to provision of key infrastructure. The reforms and subsequent

reorganization of the ministries, departments and agencies have resulted in savings which have been used to intervene in critical sectors of our state especially in enhancing security and road construction.

Mr. Speaker, Honourable Members, Distinguished Ladies and Gentlemen, we have worked assiduously since we assumed office to consolidate on the progress that this State has recorded since the return to democracy.

To reduce the deficit in infrastructure, this Administration has completed the construction/ maintenance of 18 major roads. The roads include: Bale Yehwenu Street, Aradagun, Badagry, Akinrinlo Street, Adenuja Kajero Street, and Ilara Palace Road all in Somolu LGA. Others include Babatunde Bakare Street, Palace, Oligbe, Shrine, Mosque, Back of Palace, and Eluku Roads all in Epe LGA. Other roads completed are Pa Olakesin Okeogun Street and Oriktuta Road, Owutu in Ikorodu LGA and Ailegun and Kike Adeyemi streets in Oshodi Isolo LGA.

In addition to the above, construction works are on- going on 167 other road projects, notable amongst them are, Lagos- Badagry, Afa Nla road in Agege; while a total of 131 roads were rehabilitated through sectional resurfacing and overlay of roads spread across the State to stem road degradation, and the attendant traffic gridlock resulting in man hour waste.

The health sector also received our attention with the injection of 26 new Ambulances, creation of 14 additional LASAMBUS operational points, the installation of X-ray machines at Ijede and Amuwo-Odofin General Hospitals and, the hand-over of the Ikorodu General Hospital Accident & Emergency Centre and Agbala Paediatric Health Centre, Ikorodu, just to mention a few.

Our commitment to education and UNESCO goal of 26% sectoral allocation to education remains very strong.

Distinguished Ladies and gentlemen, I am positive that we all appreciate the enormous responsibility this State carries and reckon that there is still much to be done to keep our promises to the electorate, the original owners of the mandate we bear. It is in this light therefore that, I humbly wish to lay before you the proposed Y2016 budget.

The Y2016 budget is the first full budget of our administration. Christened “The Peoples Budget”, it will promote massive investment in Security, Transport/Traffic management, Physical and Social Infrastructural development and enhance job creation. We plan to use the Y2016 budget to strategically build new infrastructure, while we continue to maintain existing ones. Wealth and employment creation will receive a lot of attention as we commence the implementation of the Employment Trust Scheme which will set aside N25billion over a 4 year period for job creation.

We have proposed a budget of N662.588bn for the 2016 fiscal year. This represents an improvement of 26% over the budgets of Y2014 and Y2015 respectively which stood at N489.6 Billion individually. The increase will enable our government to focus on the present challenges of security, traffic gridlock resolution including physical and social infrastructural development which has thrown up new challenges quite different from what we used to experience and have always known.

The total revenue estimate for Y2016 fiscal year is N542.873billion which shows that the balance of N119.714billion will be funded through deficit financing that will be 0.41% of the state GDP based on Y2016 budget alone and a cumulative debt to GDP ratio of about 3%. The expansionary vision of our previous and current budgets, Medium Term Expenditure Framework (MTEF) and Lagos State Development Plan 2012-2025 require sustainable budget deficit financing and good debt management to aid implementation.

Notwithstanding, we have resolved to improve on our revenue to GDP ratio which is about 2% presently by broadening the revenue base of the State and bring more citizens into the tax net through automation of tax assessment, collection and administration. In future, an improved revenue base will ensure reduction in our deficit financing.

This budget is made up of the following:

Recurrent Expenditure	-	N278,909bn
Capital Expenditure	-	N383,678bn.

Our Capital to Recurrent ratio is 58:42 as against 51:49 in 2014 and 2015

- Total Personnel Cost/ Total Revenue is 23 %
- Total Personnel Cost/ IGR is 31%
- Personnel Cost as percentage of Recurrent Expenditure is 46 %

SN	Function Group	Total Expenditure	Proposed % Allocation
I	General Public Services	120,508,571,598	18.19%
ii	Public Order and Safety	28,559,021,841	4.31%
iii	Economic Affairs	211,043,408,183	31.85%
iv	Environment	53,043,599,505	8.01%
V	Housing and Community Amenities	62,713,091,867	9.46%
vi	Health	64,677,679,096	9.76%
vii	Recreation, Culture and Religion	4,636,917,054	0.70%
viii	Education	113,379,337,664	17.11%
ix	Social Protection	4,025,980,116	0.61%
	GRAND TOTAL	662,587,606,926	100.00

The breakdown of the Year 2016 Function Groups of the Budget in size and percentage are as follows:

We have maintained a conservative approach in estimating our Federal Allocation. This is principally due to falling oil prices that was about \$38 per barrel at the time we finalized our budget.

Fiscal Federalism and according Lagos a Special Status will benefit the State as we implore the Federal Government to look into this as soon as possible. As you are aware, the Federal Government still owes Lagos State over N50billion expended on federal roads in Lagos state. We look forward to an early refund to enable us utilize the fund on other infrastructure that require attention.

Security

Lagos State is one of the fastest growing megacities and will continue to attract people from both the urban and the rural areas. A major challenge that confronts us now is making sure that the State is safe and secure for all citizens. Our Government within the first few months resolved to adopt a multifaceted approach at tackling this challenge.

In addition to what we have achieved recently under security, we would not relent in our efforts at making our State very secure for all residents and visitors in 2016. We will continue to support our Security Agencies with the necessary tools to fight crime and build on the existing cordial relationship with the Private Sector in ensuring that Security Trust Fund is efficiently utilized to make our State very safe.

Transportation

Mr. Speaker and the Honourable members of the House, in November, 2015, we commissioned a set of new air-conditioned BRT buses, signaling a new era in public transportation for our citizens. The plan in Year 2016 is to fully operationalize our multi-modal transport system through the construction of new jetties and completion of works on the Blue-Rail line project from Mile 2 to Marina. We will deliver this project in Year 2016.

We will continue to intensify our campaign on compliance with the Lagos State Traffic Laws and encourage our road users to comply with the provisions of the Law but would not hesitate to apply the full measure of the Law on recalcitrant drivers and motorcyclists.

Environment

Our environment is dear to us; we must protect it for generations to come. Two major factors confront our environment; First is the increasing population with implications for solid waste management and Secondly, our location within the coastal belt region, guarantees that we experience flooding whenever it rains.

As a responsible Government, our strategy is to promote environmentally friendly habits among the populace, complete on-going drainage projects such as System 4 Drainage Channel, dredging of the Akinola River, de-flooding of schools, and erosion control projects in Igando, Ikotun, among others.

Health

“Health is Wealth” is a popular saying. This administration has decided that all our secondary health facilities must run efficiently. We would not relent in ensuring that our Primary, Secondary and Tertiary Health Facilities provide access to qualitative Medical care for our citizens.

We were indeed delighted when this Honourable House passed into Law the Medical Health Insurance Bill. I assure you that our administration will ensure its full implementation.

We would establish a Medical Park which will make Lagos State a key destination for Medical Tourism. We had also promised earlier, to deliver Ayinke House, our foremost facility for Mothers in the second quarter of Year 2016.

Education

In the fulfillment of our Party’s manifesto, A-Meal- a-Day Programme in our Public Primary Schools will commence in Year 2016. This will be done in collaboration with the Federal Government who will provide 60% of the funding, while the State Government will match it with 40%.

This programme promises not only to improve the daily nutrition of our children, it will also create an economy of its own, with opportunities for job creation, income generation, poverty alleviation, and so on.

The State Government’s intervention in Education will continue in the areas of Maintenance of Public School buildings/facilities, Provision of Basic Instructional Materials/ Free Textbooks for Schools and Mandatory Capacity Building Programmes for Teachers in Public Schools. We intend to launch an advocacy programme – “Kick Illiteracy out of Lagos” , starting from Year 2016.

I am happy to inform you that in 2016 we will develop our e-Curriculum, leading to the distribution of Ibile Tablets to students in our public schools. This revolution, at the Secondary School level, will set a new standard in our educational system, and further enhance the knowledge of our children to enable them compete effectively with their peers in developed countries.

Roads

One of the assignments that we have embarked upon is to regularly inspect the state of our roads to ascertain their conditions and ensure that they are motorable.

The Ten-Lane Lagos-Badagry Expressway is on course. We have awarded the contracts for fly-overs at Abule-Egba and Ajah to resolve the perennial traffic gridlock along those corridors and they are expected to be completed in 16 months.

We will also be working at Pen Cinema, Agege to efficiently resolve incessant traffic bottle neck caused around that axis. In addition we will be expanding the BRT Corridor at Mile 12-Ojota, while we will commence construction of new roads across the length and breadth of our state. We will place the completion ongoing road construction projects and pedestrian bridges on our priority list in Year 2016.

Agriculture and Food Security

In the area of Agriculture and food security, our Accelerated Food Expansion Program is still focused on Rice production, Animal Husbandry and Root Crops.

We are collaborating with other states in the development of a commodity Value Chain, specifically for Rice Production. In Year 2016, we would invest more in Ayobo Fish Farm Estate at Alimosho to boost fish production and provide employment opportunities for our people.

We are at the 3rd Phase of the Agric-YES programme with the adoption of the Songhai Model at Avia, Igborosun in Badagry as well as acquisition of farm land in Oshogbo, Osun State. In order to secure ourselves food-wise, an Agric Park would be established in 2016.

In conclusion Distinguished Ladies and Gentlemen, to say that the dwindling oil revenues is affecting the revenues of the State and the Nation is to state the obvious. Our Internally

Generated Revenue has been our saving grace in Lagos State but that does not imply that we are immune to the crisis rocking other States.

To continue to be above board, therefore, I implore all of us to make it a point of duty to pay our taxes appropriately as and when due. On our part, we promise that, this budget shall be implemented faithfully and in the best interest of Lagosians.

I wish you all a Merry Christmas and a Happy and very Prosperous 2016 in advance.

Thank you for listening.

Itesiwaju Ipinle Eko lo je wa l'ogun

Akinwunmi Ambode

Governor of Lagos State

A LAW TO AUTHORISE THE ISSUE AND APPROPRIATION OF
N275,655,328,918.00 (TWO HUNDRED AND SEVENTY-FIVE BILLION,
SIX HUNDRED AND FIFTY-FIVE MILLION, THREE HUNDRED AND
TWENTY-EIGHT THOUSAND, NINE HUNDRED AND EIGHTEEN NAIRA)
ONLY FROM THE CONSOLIDATED REVENUE FUND AND
N386,932,778,006.00 (THREE HUNDRED AND EIGHTY-SIX BILLION,
NINE HUNDRED AND THIRTY-TWO MILLION, SEVEN HUNDRED AND
SEVENTY-EIGHT THOUSAND, SIX NAIRA) ONLY FROM THE
DEVELOPMENT FUND FOR THE YEAR ENDING 31ST DECEMBER 2016.

Law No.

2016

C1

A LAW TO AUTHORISE THE ISSUE AND APPROPRIATION OF N275,655,328,918.00 (TWO HUNDRED AND SEVENTY-FIVE BILLION, SIX HUNDRED AND FIFTY-FIVE MILLION, THREE HUNDRED AND TWENTY-EIGHT THOUSAND, NINE HUNDRED AND EIGHTEEN NAIRA) ONLY FROM THE CONSOLIDATED REVENUE FUND AND N386,932,778,006.00 (THREE HUNDRED AND EIGHTY-SIX BILLION, NINE HUNDRED AND THIRTY-TWO MILLION, SEVEN HUNDRED AND SEVENTY-EIGHT THOUSAND, SIX NAIRA) ONLY FROM THE DEVELOPMENT FUND FOR THE YEAR ENDING 31ST DECEMBER 2016.

THE LAGOS STATE HOUSE OF ASSEMBLY enacts as follows-

- 1 - (1) That the total budget size for the year 2016 shall be N662,588,106,924 (Six Hundred and Sixty- Two Billion, Five Hundred and Eighty-Eight Million, One Hundred and Six Thousand, Nine Hundred and Twenty- Four Naira) only comprising the sum of N275,655,328,918.00 (Two Hundred And Seventy-Five Billion, Six Hundred and Fifty-Five Million, Three Hundred And Twenty-Eight Thousand, Nine Hundred And Eighteen Naira) and N386,932,778,006.00 (Three Hundred and Eighty-Six Billion, Nine Hundred and Thirty-Two Million, Seven Hundred and Seventy-Eight Thousand, Six Naira) only as the Recurrent and Capital Expenditures respectively.

Schedule I Part A

- (2) The summary breakdown of this Budget shall be as specified in Schedule 1 Part A of this Law.

Issue and Appropriation

- 2 - (1) The Accountant-General of the State shall when authorized to do so by warrants signed by the State Commissioner for Finance pay out of the Consolidated Revenue Fund of the State during the year ending 31st December 2016 the sum specified by warrants not exceeding in the aggregate N275,655,328,918.00 (Two Hundred And Seventy-Five Billion, Six Hundred and Fifty-Five Million, Three Hundred And Twenty-Eight Thousand, Nine Hundred and Eighteen Naira) only

Schedule I Part B

- (2) The amount mentioned in subsection (1) of this Section shall be appropriated to Heads of Expenditure itemized under Revenue Dedicated Recurrent, Personnel cost, Overhead cost and Capital receipts inflow columns as specified in Schedule I Part B of this Law.
- (3) No part of the amount mentioned in subsection (1) of this Section shall be issued out of the Consolidated Revenue Fund of the State after the end of the year 2016
- 3 - (1) The Accountant-General of the State shall when Appropriation of authorized to do so by warrants signed by the State Commissioner N386,932,778,006.00 for Finance pay out of the Development Fund of the State during as Capital Expenditure the year ending 31st December 2016 the sum specified by such from the warrants not exceeding in the aggregate N386,932,778,006.00 (Three Hundred and Eighty-Six Billion, Nine Hundred and Thirty-Two Million, Seven Hundred and Seventy-Eight Thousand, Six Naira) only

Schedule I Part B

- (2) The amount mentioned in subsection (1) of this Section shall be appropriated to the Heads of Expenditure itemized under Capital Expenditure and Capital Development (outflow) column as specified in Schedule I Part B of this Law.
- (3) No part of the amount mentioned in subsection (1) of this Section shall be issued out of the Development Fund of the State after the end of the Year 2016.
4. - (1) The State Commissioner for Finance and the Accountant-General of the State shall release to the under listed MDAs one twelfth 1/12 of their Annual overhead costs by the last week of every month-listed MDAs
- (a) Lagos State House of Assembly;
 - (b) Lagos State House of Assembly Service Commission;
 - (c) The Judiciary;
 - (d) Office of the State Auditor-General;
 - (e) Office of the Auditor-General for Local Government; and
 - (f) Audit Service Commission.

Approval of the

5. The State Commissioner for Economic Planning and Budget; the State Commissioner for Finance and the Accountant-General of the State shall seek and obtain the approval of the House of Assembly before any Special Expenditure above N200,000,000.00 (Two Hundred Million Naira) is incurred from the Special Expenditure Vote.

State Infrastructure

6. The State Commissioner for Economic Planning and Budget shall ensure that the State Infrastructure Intervention Fund is expended on projects nominated by the Hon. Members of the House for their respective Constituencies.
7.
 - (1) It shall be an offence for any MDA to engage in Augmentation Virement or Augmentation without prior approval of the House of without approval Assembly, obtained through the State Commissioner for Economic Planning and Budget.
 - (2) The Accountant General of the State shall release overhead for MDAs based on performance of their revenue.
 - (3) The Accounting Officer of each MDA is to ensure strict compliance with the provisions of this Law and shall be held liable for violation or breach of this Law.
 - (4) The Appropriation Committee of the House is hereby appointed to investigate and make appropriate recommendation(s)/sanction for any violation or breach of the provisions of this Law.
8. This Law may be cited as the Appropriation Law, 2016 and Commencement. shall come into force on theday of2016.

SCHEDULE 1 – PART A
YEAR 2016 APPROVED BUDGET
SUMMARY BREAKDOWN

S/N	FISCAL ITEMS	Y2016 Approved Budget	Y2015 Revised Budget	Y2015 Actual (January- December)	% Perf
A	TOTAL REVENUE	542,874	489,690	399,382	82
B	TOTAL INTERNALLY GENERATED REVENUE (C+D)	419,826	363,690	283,106	78
C	INTERNALLY GENERATED REVENUE	385,485	342,714	274,946	80
i	Lagos Internal Revenue Services	300,000	279,153	225,041	81
ii	Internally Generated Revenue(Other)	61,567	40,210	32,978	82
iii	Dedicated Revenue	21,418	19,551	9,082	46
iv	Investment Income	800	700	7,845	1,121
v	Extra Ordinary Revenue	1,700	3,100	-	-
D	CAPITAL RECEIPTS	34,341	20,976	8,160	39
I	Grants	8,757	7,096	3,286	46
ii	Other Capital Receipts	25,584	13,880	4,874	35
E	Federal Transfers	123,048	126,000	116,276	92
I	Statutory Allocation	50,239	54,000	43,235	
ii	Value Added Tax	72,809	72,000	73,041	
F	RECURRENT EXPENDITURE (DEBT AND NON-DEBT)	275,655	241,977	223,003	92
G	RECURRENT DEBT	13,151	24,265	20,809	86
I	Debt Charges(External)	1,401	2,185	2,856	131
ii	Debt Charges (Internal)	11,750	22,080	17,953	81
iii	Debt Charges (Bond)	-	-	-	
H	RECURRENT NON DEBT	262,504	217,712	202,194	93
I	Total Personnel Costs	125,208	113,300	98,537	87
I	Personnel Costs (Basic and Allowance)	92,880	77,406	73,626	95
ii	Personnel Costs (Consolidated)	2,413	2,462	1,445	59
iii	NYSC /Interns (Allowances)	300	300	214	80
iv	Other Personnel Cost (Contingency)	322	1,320	1,685	101
v	Personnel Cost (Realigned MDAs)	-			

**SCHEDULE 1 – PART A
YEAR 2016 APPROVED BUDGET
SUMMARY BREAKDOWN**

S/N	FISCAL ITEMS	Y2016 Approved Budget	Y2015 Revised Budget	Y2015 Actual (January- December)	% Perf
vi	7.5% Govt. Share to Pension Contribution	3,886	3,762	3,127	83
vii	2.5% Govt. Share to Pension Contribution	1,295	1,298	-	-
viii	5% BSA (Pension Redemption Bond Fund)	7,733	3,866	3,753	97
ix	Pension Redemption Bond Fund Shortfall	6,500	3,858	-	-
x	Pension & Gratuities (Civil Service/Teaching Services)	3,470	3,200	3,185	100
xi	142% Pension & Gratuities (Civil Service/Teaching Services)	1,074	976	776	80
xii	6% Pension & Gratuities (Civil Service/Teaching Services)	82	74	4	5
xiii	15% Pension & Gratuities (Civil Service/Teaching Services)	375	341	19	6
xiv	Pension & Gratuities (Judiciary)	273	234	203	87
xv	Retirement Planning/Contingencies Expenses/Pensions	220	200	81	41
xvi	Pension Sinking Fund	2,400	1,200	1,700	142
xvii	Severance Pay (Pol. Off. Holders)	100	600	559	93
xviii	Subvention to Parastatals	1,886	12,203	8,160	67
J	Total Overhead Costs	137,296	104,412	103,657	99
I	Overhead Costs	82,392	68,705	68,765	100
ii	Dedicated Expenditure	21,418	19,551	19,080	98
iii	Subvention (Overhead)	33,486	16,156	15,812	98
K	SURPLUS/(DEFICIT) ON CRF	267,219	247,713	176,379	71
L	TOTAL CAPITAL EXPENDITURE	386,933	247,713	127,674	52
M	CAPITAL EXPENDITURE	314,442	247,713	127,674	52
I	Core Capital Expenditure	269,813	213,577	114,598	54
ii	Capital Development (Dedicated)	25,584	13,880	222	2
iii	Grants	8,757	7,096	3,286	46
iv	Counterpart Funding	6,094	7,350	4,608	63
v	Special Expenditure	3,416	4,500	3,808	85

SCHEDULE 1 – PART A
YEAR 2016 APPROVED BUDGET
SUMMARY BREAKDOWN

S/N	FISCAL ITEMS	Y2016 Approved Budget	Y2015 Revised Budget	Y2015 Actual (January- December)	% Perf
vi	Risk Retention Fund	100	100	-	-
vii	Staff Housing Fund	100	50	-	-
viii	Contingency Reserve	578	1,160	1,152	99
ix	Planning Reserve	-	-	-	-
N	REPAYMENT	72,491	-	-	-
I	External Loans (Principal Repayments)	1,646	-	-	-
ii	Internal Loan (Principal Repayments)	20,000	-	-	-
iii	Consolidated Debt Service Accounts-Funding for Sinking Fund	50,845	-	-	-
O	TOTAL EXPENDITURE (BUDGET SIZE)	662,588	489,690	350,677	72
P	FINANCING SURPLUS/(DEFICIT)	(119,714)	-	48,705	
Q	DEFICIT FUNDING SOURCES	119,714	90,818	44,484	49
I	External Loans (a+b)	56,416	56,542.00	10,208	18
a	Development Policy Operations (DPO)	40,000	32,000.00	-	-
b	Others	16,416	24,542.00	14,504	59
ii	Internal Loans	20,000	34,276.00	34,276	100
iii	Bond Issuance	43,298	-	-	-
R	REPAYMENT	-	90,818.00	100,468	111
I	External Loans (Principal Repayments)		1,689.00	1,087	64
ii	Internal Loan (Principal Repayments)		27,384.00	43,492	159
iii	Consolidated Debt Service Accounts		61,745.00	55,889	91

SCHEDULE 1 - PART B
LAGOS STATE GOVERNMENT
2016 APPROVED BUDGET OMNIBUS TABLE

Y2016 ABRIDGED ANNUAL BUDGET

		Y2016 REVENUE(CRF)	Y2016 REVENUE DEDICATED (RECURRENT) N	Y2016 DEDICATED EXPENDITURE (RECURRENT) N	Y2016 PERSONNEL COST (MOET&P) N	Y2016 OVERHEAD COST N	Y2016 CAPITAL RECEIPTS (INFLOW) N	Y2016 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2016 CAPITAL EXPENDITURE N	Y2016 SUBVENTION Personnel Cost N	Y2016 SUBVENTION Overhead Cost N	Y2016 TOTAL SUBVENTION N
	General Public Services	440,588,211,878	5,288,394,951	5,288,394,951	35,225,379,964	69,413,050,157	2,090,000,000	2,090,000,000	39,063,535,946	204,021,515	1,063,452,306	1,267,473,821
	Governance	57,875,000	-	-	1,509,070,073	8,211,332,698	-	-	1,075,000,000	-	-	-
1	026 Deputy Governor's Office	600,000			101,491,301	750,000,000			400,000,000			-
2	035 Secretary to the State Government Office				23,689,117	304,218,416						-
3	002 Cabinet Office	500,000			83,016,645	95,781,584						-
4	032 Office of Civic Engagement				53,282,560	300,000,000			-			-
5	Office of the Chief of Staff	26,250,000			694,356,345	6,000,000,000			500,000,000			-
6	Project Implementation and Monitoring Unit					27,300,000						-
7	022 Liaison Office	28,400,000			87,044,739	170,000,000			150,000,000			-
8	Central Internal Audit Department					80,000,000						-
9	027 Office of the Auditor General for Local Govt.	400,000			172,575,072	140,000,000			8,000,000			-
10	Office of the State Auditor General.	1,100,000			194,806,828	141,772,242						-
11	Audit Service Commission	350,000			33,482,454	81,260,456			20,000,000			-
12	051 Office of Transformation, Creativity and Innovation	75,000			65,325,010	100,000,000						-
13	007 Office of The Head of Service					21,000,000						-
	House of Assembly	3,000,000	-	-	508,016,581	6,821,300,376	-	-	3,800,000,000	-	-	-
14	019 House of Assembly	3,000,000			460,661,158	6,611,300,376			3,800,000,000			-
15	House of Assembly Commission				47,357,423	210,000,000						-
	Economic Planning and Budget	2,500,000	-	-	311,789,085	1,141,271,940	-	-	17,088,168,007	-	16,703,237	16,703,237
16	Ministry of Economic Planning & Budget(HQ)	2,500,000			311,789,085	462,569,899			-			-
17	MEPB GOC(Statewide)					378,702,041						-
18	Completion of On-going LMGP								1,300,457,212			-
19	Risk Retention Fund								100,000,000			-
20	State Infrastructure Intervention Fund								4,500,000,000			-
21	020 State Infrastructure Intervention Fund (Propose Construction of Flyover @ Agege, Pen-Chena								1,000,000,000			-



SCHEDULE 1 - PART B
LAGOS STATE GOVERNMENT
2016 APPROVED BUDGET OMNIBUS TABLE

	Y2016 REVENUE(CRF)	Y2016 REVENUE DEDICATED (RECURRENT) N	Y2016 DEDICATED EXPENDITURE (RECURRENT) N	Y2016 PERSONNEL COST (MOET&P) N	Y2016 OVERHEAD COST N	Y2016 CAPITAL RECEIPTS (INFLOW) N	Y2016 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2016 CAPITAL EXPENDITURE N	Y2016 SUBVENTION Personnel Cost N	Y2016 SUBVENTION Overhead Cost N	Y2016 TOTAL SUBVENTION N
23								6,093,640,859			-
24								3,415,069,936			-
25					300,000,000						-
26											-
27								578,000,000			-
28								100,000,000			-
29					-					16,703,237	16,703,237
Establishment and Training	176,335,400	-	-	31,374,515,556	1,741,250,000	-	-	257,273,100	15,421,689	576,481,481	591,903,170
30	8,800,000			347,527,933	150,000,000			18,000,000			-
31					1,000,000,000						-
32					12,000,000						-
33				2,412,835,654							-
34				300,000,000							-
35				321,785,009							-
36				-							-
37				3,885,534,052							-
38				1,295,175,017							-
39				7,732,594,402							-
40				6,500,000,000							-
41				3,470,277,104							-
42				1,073,520,034							-
43				81,780,019							-



SCHEDULE 1 - PART B
LAGOS STATE GOVERNMENT
2016 APPROVED BUDGET OMNIBUS TABLE

Y2016 ABRIDGED ANNUAL BUDGET

		Y2016 REVENUE(CRF)	Y2016 REVENUE (RECURRENT) N	Y2016 DEDICATED EXPENDITURE (RECURRENT) N	Y2016 PERSONNEL COST (MOET&P) N	Y2016 OVERHEAD COST N	Y2016 CAPITAL RECEIPTS (INFLOW) N	Y2016 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2016 CAPITAL EXPENDITURE N	Y2016 SUBVENTION Personnel Cost N	Y2016 SUBVENTION Overhead Cost N	Y2016 TOTAL SUBVENTION N
44	15% Pensions and Gratuities (Civil and Teaching Services)- Arrears				375,422,142							-
45	Pensions and Gratuities (Judiciary)				272,657,875							-
46	Retirement Planning/Contingency Expenses (Pensions)				220,000,000							-
47	Pensions Sinking Fund				2,400,000,000							-
48	Severance Pay (Political Office Holders)				100,000,000							-
49	050 Public Service Office	100,000,000			344,824,842	450,000,000			209,573,100			-
50	060 Civil Service Commission	250,000			147,005,575	110,000,000						-
51	077 Public Service Staff Development Centre	39,014,400							-		496,781,481	496,781,481
52	077 Public Service Club								25,000,000		19,700,000	19,700,000
53	003 Civil Service Pensions Office	21,000			93,673,899	19,250,000			4,700,000			-
54	077 Lagos State Pension Board(LASPEB)	28,250,000								15,421,689	60,000,000	75,421,689
Finance		440,228,732,978	3,343,500,000	3,343,500,000	433,175,206	48,961,730,330	2,090,000,000	2,090,000,000	6,469,811,501	35,031,745	108,454,184	143,485,929
55	Ministry of Finance	12,015,550,000			147,254,057	1,960,341,250			260,000,000			-
56	011 Investment Income	800,000,000										-
57	Libile Holdings Investment support								2,000,000,000			-
58	PPP (Outstanding)								5,000,000			-
59	PPP slip Roads, Bridges and Pedest. Bridges								1,502,800,000			-
60	Outstanding Liabilities (Unclassified Projects)								1,595,199,450			-
61	Debt Charges (Internal)					11,750,000,000						-
62	Debt Charges (External)					1,401,000,000						-
63	050 Debt Charges(Bond)											-
64	State Treasury Office	665,050,000	3,233,500,000	3,233,500,000	255,727,677	1,176,777,682			88,900,000			-
65	Professional Fees					19,045,700,000						-
66	012 Statutory Allocation	50,239,066,489										-
67	Value Added Tax	72,809,066,489										-
68	Extra Ordinary Revenue (IGR)	1,700,000,000										-
69	Extra Ordinary Revenue (Federal Transfer)											-



SCHEDULE 1 - PART B
LAGOS STATE GOVERNMENT
2016 APPROVED BUDGET OMNIBUS TABLE

		Y2016 REVENUE(CRF)	Y2016 REVENUE DEDICATED (RECURRENT) N	Y2016 DEDICATED EXPENDITURE (RECURRENT) N	Y2016 PERSONNEL COST (MOET&P) N	Y2016 OVERHEAD COST N	Y2016 CAPITAL RECEIPTS (INFLOW) N	Y2016 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2016 CAPITAL EXPENDITURE N	Y2016 SUBVENTION Personnel Cost N	Y2016 SUBVENTION Overhead Cost N	Y2016 TOTAL SUBVENTION N
70	013	Lagos State Internal Revenue Service	300,000,000,000			13,627,911,398			1,000,000,000			-
71	077	Lagos State Lotteries Board (Operations & rent)		110,000,000					12,912,051	35,031,745	33,454,184	68,485,929
72	077	Lagos State Lotteries Board (Good Causes; inclusive)					2,090,000,000	2,090,000,000				-
73	077	L/S Public Procurement Agency	2,000,000,000		30,196,472				5,000,000		75,000,000	75,000,000
Information and Strategy		2,886,000	1,944,894,951	1,944,894,951	308,124,763	743,000,000	-	-	918,858,125	99,369,835	116,000,000	215,369,835
74		Ministry of Information and Strategy	2,886,000		308,124,763	203,000,000			408,858,125			-
75	015	New Media				40,000,000						-
76		Public Enlightenment				500,000,000						-
77	077	Lagos State Printing Corporation		683,800,000					400,000,000	99,369,835		99,369,835
78	077	Lagos State Records and Archives Bureau	200,000								60,000,000	60,000,000
79	077	Lagos State Television Services		733,594,951					75,000,000		15,000,000	15,000,000
80		Lagos State Traffic Radio		60,000,000							17,000,000	17,000,000
81	077	Lagos State Radio Services		467,500,000					35,000,000	-	24,000,000	24,000,000
Local Government		31,052,500	-	-	565,119,640	535,000,000	-	-	1,598,770,624	-	42,000,000	42,000,000
82	024	Ministry of Local Government/Community Affairs	24,852,500		424,125,552	160,000,000			1,573,770,624			-
83		Special Allowances for Obas				300,000,000						-
84	077	Centre for Rural Development	500,000								42,000,000	42,000,000
85	025	Local Govt. Service Commission	200,000		84,360,834	45,000,000			15,000,000			-
86		Local Government Establishment and Pensions	5,500,000		56,633,254	30,000,000			10,000,000			-
87	062	Contribution to Local Government										-
Science and Technology		86,030,000	-	-	215,463,059	1,258,164,813	-	-	7,852,654,589	54,198,245	203,813,404	258,011,649
88	049	Ministry of Science and Technology	85,030,000		215,463,059	260,000,000			7,000,000,000			-



SCHEDULE 1 - PART B
LAGOS STATE GOVERNMENT
2016 APPROVED BUDGET OMNIBUS TABLE

Y2016 ABRIDGED ANNUAL BUDGET

		Y2016 REVENUE(CRF)	Y2016 REVENUE DEDICATED (RECURRENT) N	Y2016 DEDICATED EXPENDITURE (RECURRENT) N	Y2016 PERSONNEL COST (MOET&P) N	Y2016 OVERHEAD COST N	Y2016 CAPITAL RECEIPTS (INFLOW) N	Y2016 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2016 CAPITAL EXPENDITURE N	Y2016 SUBVENTION Personal Cost N	Y2016 SUBVENTION Overhead Cost N	Y2016 TOTAL SUBVENTION N
89	Payment of Enterprise Licence					988,164,813			852,654,569	54,198,245	203,813,404	258,011,649
90	Lagos State Residents Registration Agency (LASRRA)	1,000,000										
Public Order and Safety												
		3,357,050,000	-	-	2,304,913,409	9,294,245,832	-	-	11,005,051,086	159,312,727	751,102,005	910,414,732
Justice												
		804,950,000	-	-	838,523,049	550,000,000	-	-	4,934,600,000	110,417,433	439,582,567	550,000,000
91	Ministry of Justice	254,400,000			838,523,049	550,000,000			1,704,000,000			-
92	Construction of Prisons								500,000,000			-
93	Police Area Command								700,000,000			-
94	Lagos State Independent Electoral Commission	340,550,000							2,000,000,000	110,417,433	169,582,567	280,000,000
95	Office of the Public Defender											70,000,000
96	Citizen Mediation Centre										85,000,000	85,000,000
97	Law Reform Commission	210,000,000							30,600,000		40,000,000	40,000,000
98	Law Enforcement Training Institute (LETI)										75,000,000	75,000,000
Judiciary												
		2,475,500,000	-	-	1,268,456,329	2,172,000,000	-	-	3,005,780,000	48,895,294	112,272,200	161,167,494
99	Lagos State High Courts	2,450,000,000			1,232,932,519	2,080,000,000			2,976,000,000			-
100	Judicial Service Commission	500,000			35,523,809	92,000,000			21,000,000			-
101	Multi-Door Court House	25,000,000							8,780,000	48,895,294	112,272,200	161,167,494
Special Duties												
102	Ministry of Special Duties & Inter-Governmental Relations	100,000	-	-	197,934,031	6,572,245,832	-	-	3,064,671,086	-	199,247,238	199,247,238
103	Fire Services	26,000,000			169,314,031	65,016,687			1,280,000,000			-
104	Hazard Allowance for 477 Fire Service Officers				28,620,000	69,696,900			500,000,000			-
105	Lagos State Emergency Management Agency (LASEMA)										99,247,238	99,247,238
106	Lagos Safety Commission	50,500,000							80,000,000		100,000,000	100,000,000
107	Security/Emergency Intervention					437,532,245			1,204,671,086			-
108	Special Duties Expenses (OCOS)					6,000,000,000						-
Economic Affairs												
		17,906,009,252	3,763,629,842	3,763,629,842	5,842,085,305	7,355,798,957	2,647,192,254	2,647,192,254	145,514,072,154	-	5,635,090,468	5,635,090,468
Agriculture and Cooperatives												
		266,402,370	-	-	933,728,689	100,000,000	-	-	5,645,490,000	-	169,021,618	169,021,618



SCHEDULE 1 - PART B
LAGOS STATE GOVERNMENT
2016 APPROVED BUDGET OMNIBUS TABLE

		Y2016 REVENUE(CRF)	Y2016 REVENUE DEDICATED (RECURRENT) N	Y2016 DEDICATED EXPENDITURE (RECURRENT) N	Y2016 PERSONNEL COST (MOET&P) N	Y2016 OVERHEAD COST N	Y2016 CAPITAL RECEIPTS (INFLOW) N	Y2016 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2016 CAPITAL EXPENDITURE N	Y2016 SUBVENTION Personnel Cost N	Y2016 SUBVENTION Overhead Cost N	Y2016 TOTAL SUBVENTION N
109	Ministry of Agriculture	266,402,370			933,728,689	50,000,000			985,000,000			-
110	MOA-CADP(External Loan)								790,490,000			
111	Agric Youth Empowerment Scheme(YES)					50,000,000			650,000,000			-
112	RICE COLLABORATION(LASG AND KEBBI)							2,500,000,000				-
113	Lagos State Coconut Development Authority							270,000,000			3,840,000	3,840,000
114	Lagos State Agric Development Authority							100,000,000		-	137,973,242	137,973,242
115	Lagos State Agric Input Supply Authority							250,000,000		-	23,583,279	23,583,279
116	Agricultural Land Holding Authority							100,000,000			3,625,097	3,625,097
Commerce and Industry		759,242,500	34,862,758	34,862,758	440,817,904	6,385,044,449	-	-	16,747,113,121	-	1,449,124,850	1,449,124,850
117	Ministry of Commerce, Industry and Cooperatives	75,362,500			196,529,841	260,000,000			553,525,466			-
118	Lekki Free Zone								5,214,370,495			-
119	Lagos State Market Dev. Board										27,516,878	27,516,878
120	Central Business District	500,000			31,904,326	100,000,000			261,200,000			-
121	Office of Overseas Affairs and Investment (Lagos Global)					600,000,000						-
122	Ministry of Wealth Creation and Employment	1,780,000				309,520,000			500,192,500			-
123	Employment Trust Fund								3,700,000,000			-
124	Ministry of Energy & Mineral Resources Dev.	150,000,000			108,319,178	49,500,000			650,000,000			-
125	Ilile Oil & Gas (IOGAS)								410,000,000		177,566,564	177,566,564
126	Lagos State Electricity Board	20,300,000									103,000,000	103,000,000
127	Rehab / Mtnce of Street Lights								300,000,000		1,074,260,825	1,074,260,825
128	LSEB (IPPs)					4,616,024,449			3,103,083,434			-
129	Ministry of Tourism, Arts & Culture	511,300,000			104,064,558	150,000,000			2,000,000,000			-
130	Black Heritage and Other Festivals					300,000,000						-
131	Council For Arts and Culture		20,000,000	20,000,000					54,741,226	-		54,780,583
132	Lagos State Film & Video Censors' Board		14,862,758	14,862,758					-		12,000,000	12,000,000

SCHEDULE 1 - PART B
LAGOS STATE GOVERNMENT
2016 APPROVED BUDGET OMNIBUS TABLE

[illegible]

SCHEDULE 1 - PART B
LAGOS STATE GOVERNMENT
2016 APPROVED BUDGET OMNIBUS TABLE

		Y2016 REVENUE(CRF)	Y2016 REVENUE DEDICATED (RECURRENT) N	Y2016 DEDICATED EXPENDITURE (RECURRENT) N	Y2016 PERSONNEL COST (MOET&P) N	Y2016 OVERHEAD COST N	Y2016 CAPITAL RECEIPTS (INFLOW) N	Y2016 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2016 CAPITAL EXPENDITURE N	Y2016 SUBVENTION Personnel Cost N	Y2016 SUBVENTION Overhead Cost N	Y2016 TOTAL SUBVENTION N
153									6,000,000,000			-
	Holistic Shoreline Project											
	Environment	2,349,723,875	5,207,524,101	5,207,524,101	1,785,307,953	1,467,520,259	-	-	26,288,055,629	1,523,080,474	7,874,903,703	9,397,984,177
	Environment	2,349,723,875	5,207,524,101	5,207,524,101	1,785,307,953	1,467,520,259	-	-	26,288,055,629	1,523,080,474	7,874,903,703	9,397,984,177
154	Ministry of the Environment	150,000,000			1,724,587,953	1,467,520,259			7,022,622,351			-
155	Hazard Allowance for each 1,012 Enforcement Officers				60,720,000							-
156	Lagos State Environmental Protection Agency (LASEPA)	200,000,000							160,925,000		150,000,000	150,000,000
157	Lagos State Environmental & Special Offences Unit	28,500,000									76,000,000	76,000,000
158	Lagos Water Corporation (LWC)		1,800,000,000	1,800,000,000					1,500,000,000	300,000,000	420,000,000	720,000,000
159	LWC(New Water Works)								8,083,209,918			-
160	LWC Water Chemical										1,400,000,000	1,400,000,000
161	2NUWSRP- IDA/AFD Loan								4,134,857,853			-
162	Lagos State Wastewater Management Office	110,000,000							2,374,946,262		185,472,689	185,472,689
163	Lagos State Waste Management Authority (LAWMA)		2,000,000,000	2,000,000,000					1,562,334,137	670,822,479	3,733,358,001	4,404,180,480
164	LAWMA (Waste Collection in CBD)										30,000,000	30,000,000
165	LAWMA Medical Waste for Public Health Facilities										150,000,000	150,000,000
166	Sanitation Gangs Expenses										9,328,000	9,328,000
167	School Waste Advocacy										600,000,000	600,000,000
168	LAWMA PSP Domestic Waste Fund		800,000,000	800,000,000								-
169	Lagos State Signage and Advertisement Agency (LASAA)	553,762,051	607,524,101	607,524,101					306,000,000	552,257,995	310,685,013	862,943,008
170	LASAA/ LUS Electricity Board (Street Light)	227,461,825										-
171	Lagos State Parks & Gardens Agency	80,000,000							998,160,108		590,060,000	590,060,000
172	Water Regulatory Commission	1,000,000,000							125,000,000	-	220,000,000	220,000,000



SCHEDULE 1 - PART B
LAGOS STATE GOVERNMENT
2016 APPROVED BUDGET OMNIBUS TABLE

		Y2016 REVENUE(CRF)	Y2016 REVENUE DEDICATED (RECURRENT) N	Y2016 DEDICATED EXPENDITURE (RECURRENT) N	Y2016 PERSONNEL COST (MOET&P) N	Y2016 OVERHEAD COST N	Y2016 CAPITAL RECEIPTS (INFLOW) N	Y2016 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2016 CAPITAL EXPENDITURE N	Y2016 SUBVENTION Personnel Cost N	Y2016 SUBVENTION Overhead Cost N	Y2016 TOTAL SUBVENTION N
	Housing and Community Amenities	19,631,143,301	409,775,565	409,775,565	1,850,532,376	428,516,464	20,847,047,929	20,847,047,929	26,318,274,661	-	372,718,654	372,718,654
	Housing	324,183,301	-	-	183,132,388	40,465,000	15,000,000,000	15,000,000,000	10,020,000,000	-	56,990,000	56,990,000
	173 014 Ministry of Housing	324,183,301			183,132,388	40,465,000		15,000,000,000	10,000,000,000			-
	174 Lagos Mortgage Board (LMB)							15,000,000,000	20,000,000		56,990,000	56,990,000
	175 Proposed Lagos State Mortgage Board Recruitment											-
	Lands	14,150,000,000	-	-	574,195,586	288,051,464	819,707,235	819,707,235	6,966,874,661	-	-	-
	176 023 Lands Bureau	13,250,000,000			395,713,131	190,000,000	819,707,235	819,707,235	2,546,175,486			-
	177 Lands (Compensation)								3,978,362,105			-
	178 018 Lagos State Valuation Office				27,117,925	19,000,000			363,985,500			-
	179 061 Office of the Surveyor-General	900,000,000			151,364,531	79,051,464			78,351,570			-
	Physical Planning and Urban Development	5,156,960,000	409,775,565	409,775,565	1,093,204,401	100,000,000	5,027,340,694	5,027,340,694	9,331,400,000	-	315,728,654	315,728,654
	180 Ministry of Physical Planning and Urban Development	106,200,000			1,093,204,401	100,000,000	100,000,000	100,000,000	1,102,500,000		100,735,500	-
	181 031 Relocation of Computer Village (Katangwa)								650,000,000			-
	182 MPPIUD (Okobaba Resettlement)								1,000,000,000			-
	183 077 Lagos State Physical Planning Permit Authority(LAPPA)	4,500,000,000							200,500,000		100,735,500	100,735,500
	184 077 Lagos State Building Control Authority(LABCA)	50,760,000							132,000,000		52,784,003	52,784,003
	185 077 Lagos State Infrastructural Maintenance & Regulatory Agency (LASIMRA)	500,000,000								-	45,209,151	45,209,151
	186 077 New Towns Development Authority	329,775,565	329,775,565	329,775,565			4,927,340,694	4,927,340,694	350,000,000	-	45,000,000	45,000,000
	187 077 Lagos State Planning & Environmental Monitoring Authority (LASPEMA)								3,000,000		22,000,000	22,000,000
	188 077 Lagos State Urban Renewal Authority (LASURA)	80,000,000	80,000,000	80,000,000					1,393,400,000	-	50,000,000	50,000,000
	189 LASURA/LAWMA-External Loan (EKO-UP)								4,000,000,000			-
	190 Redevelopment of Isalegangan								500,000,000			-
	Health	1,553,330,925	4,653,643,686	4,653,643,686	25,778,931,457	2,646,623,761	-	-	11,174,049,479	-	2,731,432,668	2,731,432,668
	Health	1,553,330,925	4,653,643,686	4,653,643,686	25,778,931,457	2,646,623,761	-	-	11,174,049,479	-	2,731,432,668	2,731,432,668
	191 Ministry of Health	583,500,000			1,522,198,400	1,000,000,000			5,925,799,479			-
	192 Health Insurance Scheme					437,906,500						-

SCHEDULE 1 - PART B
LAGOS STATE GOVERNMENT
2016 APPROVED BUDGET OMNIBUS TABLE

		Y2016 REVENUE(CRF)	Y2016 REVENUE DEDICATED (RECURRENT) N	Y2016 DEDICATED EXPENDITURE (RECURRENT) N	Y2016 PERSONNEL COST (MOET&P) N	Y2016 OVERHEAD COST N	Y2016 CAPITAL RECEIPTS (INFLOW) N	Y2016 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2016 CAPITAL EXPENDITURE N	Y2016 SUBVENTION Personnel Cost N	Y2016 SUBVENTION Overhead Cost N	Y2016 TOTAL SUBVENTION N
193	Construction of Medical Park								1,000,000,000			
194	Construction of Specialist Hospital								1,500,000,000			
195	Medical Emergency Preparedness Expenses					55,000,000						-
196	Rural Posting Allowance for 6 General Hospitals											-
197	MOH (Facility Management)					520,000,000						-
198	Ministry of Health (LASUTH Project)								600,000,000			-
199	LASUTH(Facility Mgt)								600,000,000			-
200	Ministry of Health (LASUCOM Project)								500,000,000			-
201	LASUCOM Accreditation								100,000,000			-
202	Health Service Commission	20,000			17,296,652,813	135,000,000						-
203	HSC (Capacity Building)					100,000,000						-
204	General Hospital, Lagos	67,670,733	270,682,932	270,682,932		25,004,330						-
205	Gbagada General Hospital	61,454,664	245,818,655	245,818,655		25,004,330						-
206	Orile Agege General Hospital	52,466,018	209,864,073	209,864,073		20,001,810						-
207	Isolo General Hospital	55,657,982	222,631,929	222,631,929		16,002,771						-
208	Ikorodu General Hospital	79,815,889	319,263,558	319,263,558		23,754,113						-
209	Ajeromi General Hospital	50,329,667	201,318,668	201,318,668		12,502,165						-
210	Badagry General Hospital	44,902,130	179,608,521	179,608,521		16,636,479						-
211	Epe General Hospital	25,644,280	102,577,120	102,577,120		8,308,317						-
212	Agbowa General Hospital	7,731,500	30,926,000	30,926,000		3,750,649						-
213	Lagos Island Maternity Hospital	65,141,231	260,564,924	260,564,924		20,002,598						-
214	Massey Street Children's Hospital, Lagos	2,328,033	9,312,132	9,312,132		40,444,221						-
215	Mainland Hospital, Yaba	10,472,354	41,889,417	41,889,417		30,770,792						-
216	Onikan Health Centre	13,222,769	52,891,074	52,891,074		5,000,866						-
217	Apapa General Hospital	9,874,586	39,498,346	39,498,346		7,501,299						-
218	Ebute-Metta Health Centre	18,322,080	73,288,320	73,288,320		5,000,866						-
219	Harvey Road Health Centre	10,383,348	41,533,390	41,533,390		5,750,649						-
220	Ketu-Ejirin Health Centre	801,357	3,205,429	3,205,429		2,500,433						-



SCHEDULE 1 - PART B
LAGOS STATE GOVERNMENT
2016 APPROVED BUDGET OMNIBUS TABLE

[illegible]

SCHEDULE 1 - PART B
LAGOS STATE GOVERNMENT
2016 APPROVED BUDGET OMNIBUS TABLE

		Y2016 REVENUE(CRF)	Y2016 REVENUE DEDICATED (RECURRENT) N	Y2016 DEDICATED EXPENDITURE (RECURRENT) N	Y2016 PERSONNEL COST (MOET&P) N	Y2016 OVERHEAD COST N	Y2016 CAPITAL RECEIPTS (INFLOW) N	Y2016 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2016 CAPITAL EXPENDITURE N	Y2016 SUBVENTION Personnel Cost N	Y2016 SUBVENTION Overhead Cost N	Y2016 TOTAL SUBVENTION N
244	077 Muslim Pilgrims' Welfare Board										11,800,000	11,800,000
	Sport Development	150,000,000	-	-	207,588,419	1,112,345,000	-	-	981,895,822	-	38,000,000	38,000,000
245	Lagos State Sports Commission	90,000,000			207,588,419	390,345,000			981,895,822			-
246	National Sports Festival					300,000,000						-
247	Sports' Classics					40,000,000						-
248	Grassroot Sport Competitions					132,000,000						-
249	Sports Endowment Fund	60,000,000									38,000,000	38,000,000
250	National Physically Challenged Festival					250,000,000						-
	Education	1,476,182,500	2,094,865,348	2,094,865,348	48,795,815,818	2,229,815,676	-	-	18,049,717,175	-	14,944,675,286	14,944,675,286
	Education	1,476,182,500	2,094,865,348	2,094,865,348	48,795,815,818	2,229,815,676	-	-	18,049,717,175	-	14,944,675,286	14,944,675,286
251	Ministry of Education	525,000,000.00			778,112,436	395,538,982			4,468,342,167			-
252	Free Meal a Day								2,000,000,000			-
253	Tablets (e-curriculum) & Others								3,057,504,945			-
254	EKO Project Implementation (Special Adviser EKO Project)								2,364,000,000			-
255	Exams Fees (WAEC & Unified)					550,000,000						-
256	Return of Schools								100,000,000			-
257	Office of Quality Control Assurance					100,000,000						-
258	Lagos State Technical and Vocational Board				810,972,549				115,000,000		72,000,000	72,000,000
259	LASTVEB MATP/ESTP										203,500,000	203,500,000
260	Upgrading of Vocational Institute								200,000,000			-
261	Teachers Establishments and Pensions Office	1,000,000			223,573,077	195,000,000			40,000,000			-
262	Office of Special Adviser on Education	15,000,000			168,429,547	20,000,000			219,661,124			-
263	OSAE (Intervention for LASU)											-
264	Education District 1	2,100,000			11,475,903,820	98,845,200						-
265	Education District 2	5,380,000			9,422,986,361	117,861,094						-
266	Education District 3	2,000,000			4,486,573,163	116,472,600						-



SCHEDULE 1 - PART B
LAGOS STATE GOVERNMENT
2016 APPROVED BUDGET OMNIBUS TABLE

		Y2016 REVENUE(CRF)	Y2016 REVENUE DEDICATED (RECURRENT) N	Y2016 DEDICATED EXPENDITURE (RECURRENT) N	Y2016 PERSONNEL COST (MOET&P) N	Y2016 OVERHEAD COST N	Y2016 CAPITAL RECEIPTS (INFLOW) N	Y2016 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2016 CAPITAL EXPENDITURE N	Y2016 SUBVENTION Personnel Cost N	Y2016 SUBVENTION Overhead Cost N	Y2016 TOTAL SUBVENTION N
267	057	Education District 4	3,150,000		5,388,262,966	103,950,800						-
268	058	Education District 5	2,047,500		7,586,755,309	121,600,200						-
269	059	Education District 6	5,000,000		8,454,244,591	113,536,800						-
270		Education Districts 1-6 (Facility Mgt)				99,000,000						-
271		JSS (Running Cost)				198,000,000						-
272	077	State Universal Basic Education Board	75,045,000						1,000,000,000	-	1,036,258,238	1,036,258,238
273		SUBEB-Direct School Funding									150,000,000	150,000,000
274	077	Lagos State Library Board							30,000,000		10,700,000	10,700,000
275		Agency for Mass Education	33,460,000								26,079,200	26,079,200
276	077	Kick Illiteracy out of Lagos Initiative										
277		Lagos State Examination Board	800,000,000.00								150,000,000	150,000,000
278	077	LSEB (Examination Expenses)							70,000,000		6,867,190	6,867,190
279	077	Lagos State University (LASU)		744,751,845							162,000,000	162,000,000
280	077	Adeniran Ogunsanya College of Education (AOCEd)		486,600,033					2,726,762,994	-	4,980,443,275	4,980,443,275
281	077	Lagos State Polytechnic (LASPOTeCH)		706,709,897					225,323,101	-	2,581,350,314	2,581,350,314
282		LASPOTeCH Accreditation							336,721,342	-	3,038,183,126	3,038,183,126
283	077	Michael Otedola College of Primary Education Noforija Epe(MOCPED)		156,803,573								
284		Reserve for Salary Arrears (Tertiary Institutions)							346,401,502	-	1,620,311,964	1,620,311,964
285		Lagos State Scholarship Board	7,000,000.00									
286	077	Scholarship/Bursary Fund									40,000,000	40,000,000
		Social Protection	56,500,000	-	852,694,101	1,001,973,704	-	-	1,414,000,000	-	866,981,979	866,981,979
		Womens Affairs and Poverty Alleviation	21,300,000	-	259,889,253	551,973,704	-	-	1,000,000,000	-	11,100,000	11,100,000
287	041	Ministry of Women Affairs and Poverty Alleviation	15,000,000		259,889,253	551,973,704			1,000,000,000			-

SCHEDULE 1 - PART B
LAGOS STATE GOVERNMENT
2016 APPROVED BUDGET OMNIBUS TABLE

		Y2016 REVENUE(CRF)	Y2016 REVENUE DEDICATED (RECURRENT) N	Y2016 DEDICATED EXPENDITURE (RECURRENT) N	Y2016 PERSONNEL COST (MOET&P) N	Y2016 OVERHEAD COST N	Y2016 CAPITAL RECEIPTS (INFLOW) N	Y2016 CAPITAL DEVELOPMENT (OUTFLOW) N	Y2016 CAPITAL EXPENDITURE N	Y2016 SUBVENTION Personal Cost N	Y2016 SUBVENTION Overhead Cost N	Y2016 TOTAL SUBVENTION N
288	077 Women Development Centre	6,300,000									11,100,000	11,100,000
	Office of Youth & Social Development	35,200,000	-	-	592,804,848	450,000,000	-	-	414,000,000	-	40,000,000	40,000,000
289	Ministry of Youth & Social Development	32,950,000			586,744,848	450,000,000			414,000,000			-
290	Hazard Allowance 101 Social Development Officers in Rehabilitation Centres				6,060,000							-
291	Office of Disability Affairs	2,250,000									40,000,000	40,000,000
TOTAL		487,115,151,732	21,417,833,493	21,417,833,493	123,321,519,760	95,543,485,860	25,584,240,183	25,584,240,183	280,100,656,305	1,886,414,716	33,486,075,090	35,372,489,805
Statewide												
292	Dedicated Revenue	-	-	-	-	-	8,756,881,517	8,756,881,517				-
293	Dedicated Expenditure											-
294	SUBVENTIONS											-
295	Grants						8,756,881,517	8,756,881,517				-
296	Capital Development (Dedicated)						8,756,881,517					-
297	External Loans (Principal Repayments)								1,646,000,000			
298	Internal Loan (Principal Repayments)								20,000,000,000			
299	Consolidated Debt Service Accounts								50,845,000,000			
GRAND TOTAL		487,115,151,732	21,417,833,493	21,417,833,493	123,321,519,760	95,543,485,860	34,341,121,700	34,341,121,700	352,591,656,305	1,886,414,716	33,486,075,090	35,372,489,805

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

.....
Clerk of the House of Assembly

Assented by me, this.....day of.....20....

.....
Governor of Lagos State

Assented by me, this.....day of.....20....

.....
Governor of Lagos State

Passed again by the Lagos State House of Assembly by two-thirds majority,

This.....day of.....20.....

.....
Speaker of the House of Assembly

LAGOS STATE GOVERNMENT
MINISTRY OF ECONOMIC PLANNING AND BUDGET
BREAKDOWN OF Y2016 BUDGET INTO COST COMPONENTS

	ITEM	" Y2016 Allocation Nm "
A	PERSONNEL COST	125,207,934,476
1	Basic (Including Allowance)	92,879,935,452
2	Personnel Cost Consolidated	2,412,835,654
3	NYSC/Interns (Allowances)	300,000,000
4	"Contingency(Personnel Cost)"	321,785,009
5	7.5% Govt. Share to Pension Contribution	3,885,534,052
6	2.5% Govt. Share to Pension Contribution	1,295,178,017
7	10% BSA (Pension Redemption Bond Fund)	7,732,594,402
8	Pension Redemption Bond Fund- Shortfall	6,500,000,000
9	Pensions and Gratuities (Civil and Teaching Services)	3,470,277,104
10	142% Pensions and Gratuities (Civil and Teaching Services)-Arrears	1,073,520,034
11	6% Pensions and Gratuities (Civil and Teaching Services)-Arrears	81,780,019
12	15% Pensions and Gratuities (Civil and Teaching Services)-Arrears	375,422,142
13	Pensions and Gratuities (Judiciary)	272,657,875
14	Retirement Planning/Contingency Expenses (Pensions)	220,000,000
15	Pensions Sinking Fund	2,400,000,000
16	Severance Pay (Political Office Holders)	100,000,000
17	Subvention - Personnel	1,886,414,716
	OVERHEAD COST TOTAL	
B	Overhead Cost	69,730,544,312
1	Travel & Transport- Local	1,256,988,962
2	International Travels, Per-Diem & Estacode Expenses (Servicewide)	3,022,200
3	Utilities	71,437,977
4	Stationery	143,121,576
5	Maintenance of Office Buildings	23,065,000
6	Motor Vehicle Maintenance & Repair	10,433,220
7	Motor Vehicle Fuel Consumption	72,225,000

LAGOS STATE GOVERNMENT
MINISTRY OF ECONOMIC PLANNING AND BUDGET
BREAKDOWN OF Y2016 BUDGET INTO COST COMPONENTS

	ITEM	"Y2016 Allocation Nm"
	8 Uniforms and Protective Outfit	241,489,951
	9 Management Information System/ICT	547,563,428
	10 Workshop, Training , Conferences & Seminars, Capacity Building	1,612,505,061
	11 Debt Charges (Local & Foreign)	13,151,000,000
	12 Governors' Office Operations (Office of Chief of Staff)	6,000,000,000
	13 Road/Drainage/Streetlighting Maintenance	1,355,160,825
	14 Payment for Electricity Consumption (IPPs)	4,616,024,449
	15 Scholarship/Bursary Award	866,981,979
	16 Public Enlightenment on Govt. Programmes	565,813,386
	17 Publicity & Enlightenment	87,446,859
	18 Solid Waste Management Operational Costs	1,589,328,000
	19 Highway Sanitation/School Waste	605,600,000
	20 Chemicals for Water Corporation/LASEPA	21,713,226
	21 Community Festivals and Arts	300,000,000
	22 Subvention to Tertiary Institutions	12,220,288,679
	23 Examination Expenses for Public Schools	162,000,000
	24 Sports Programmes	722,000,000
	25 Professional/Consultancy Fee (STO, MVAA, MOF etc)	22,485,667,404
	26 Insurance Premiums (Servicewide/Global)	1,502,316
	27 Enterprise License Fee	998,164,813
C	Overhead Cost	80,716,850,132
	1 Lagos Internal Revenue Services Operating Cost	13,627,911,398
	2 Greening/Beautification/Landscapping of Public Spaces	494,865,024
	3 Climate Change Programme	105,000,000
	4 Security/Emergency Management Operations	12,504,680,000
	5 Free Health Medical Expenses/Immunization/Cleft-Lip/Palliate & Limb Deformity Corrective Surgery, etc.	454,070,500
	6 Hospital Units Expenses	394,717,261

LAGOS STATE GOVERNMENT
MINISTRY OF ECONOMIC PLANNING AND BUDGET
BREAKDOWN OF Y2016 BUDGET INTO COST COMPONENTS

	ITEM	"Y2016 Allocation Nm"
7	Hon. Members Operational Imprest	6,611,300,376
8	PMB meeting/Committee Related Expenses	424,307,986
9	Research & Development	762,585,354
10	Books & Library Services	31,080,000
11	Maintenance of Heavy Duty Equipment	251,027,521
12	Celebrations & Ceremonies	1,024,795,698
13	Expenditure on Religious Bodies	420,000,000
14	Annual Pilgrimage Expenses	350,000,000
15	Grants & Contributions	362,615,685
16	MDAs Audit Unit Expenses	84,377,927
17	MDAs Planning Unit Expenses	42,156,000
18	MDAs Procurement Unit Expenses	36,274,991
19	MDAs Legal Unit Expenses	50,900,000
20	MDAs Monitoring & Evaluation Expenses	1,145,106,420
21	Printing & Publications	206,421,000
22	Materials & Consumables for Construction Drawings	9,052,049
23	Safety Expenses	110,000,000
24	Operational Cost for Lagos TV & Radio Station	56,000,000
25	Lottery Operational Expenses	110,000,000
26	MDAs Operational Expenses	23,502,074,773
27	MDAs Imprest	17,545,530,169
D	Total Recurrent (A + B + C)	275,655,328,919
E	Total Capital Expenditure	386,932,778,005
F	Total Budget	662,588,106,924



LAGOS STATE GOVERNMENT

MEPB/B.2015/S.20A/774/III

Ministry of Economic Planning & Budget
The Secretariat,
Alausa, Ikeja
12th January, 2015

MEPB/B/2016/01

The Deputy-Governor,
The RT. Honourable Speaker of the State House of Assembly,
The Chief Judge of Lagos State,
Honourable Commissioners,
Secretary to the State Government,
Head of Service,
Chief of Staff,
Special Advisers,
Permanent Secretaries/Tutors-General,
Clerk, Lagos State House of Assembly,
State Auditor-General,
Chairman, Civil Service Commission,
Chairman, Judicial Service Commission,
Chairman, Local Government Service Commission,
Chairman, Health Service Commission,
Chairman, Lagos State House of Assembly Service Commission,
Chairman, Lagos State Audit Service Commission,
Chairman, Lagos State Independent Electoral Commission,
Chairman, Lagos State Primary Healthcare Board,
Chairman, State Universal Basic Education Board,
Chairman, Lagos State Internal Revenue Service,
Heads of Extra-Ministerial Departments,
Chief Executive Officers of Parastatal Organizations,
Chief Registrar of High Court of Lagos State,
Heads of Tertiary Institutions,
CEO/Medical Directors of Hospitals,
Council Managers of Local Government Councils/Local Council Devt. Areas,
Hospital Administrators,
Directors of Administration and Human Resources
Directors of Accounts,
Heads of Planning Unit.



Y2016 BUDGET OPERATIONAL GUIDELINES

1.0 INTRODUCTION

- 1.1 The Year 2016 Appropriation bill was signed into law on Monday, 4th January, 2016 by His Excellency, the Governor, Mr. Akinwunmi Ambode .

The signing of this Appropriation Law, “the Peoples Budget” is the first full year financial plan of the new administration. Thus, signaling the commencement of massive investments on Security, Physical and Social Infrastructure amongst others.

- 1.2 The Honourable Commissioner for Finance had issued the Annual and Development Fund General Warrants authorizing Ministries/Departments/Agencies (MDAs) to expend from Recurrent and Capital Expenditure Votes of their Approved Budgets, respectively.

- 1.3 This Budget Operational Guidelines is therefore to provide procedures and guiding principles to ensure efficient and effective implementation of the budget to deliver the dividends of democracy to Lagosians.

- 1.4 As you are already aware, the present economic realities as a result of falling crude oil prices and the unstable position of the Naira, implies that this budget will be mainly driven by Internally Generated Revenue(IGR). Thus, requiring that all revenue generating MDAs must achieve set revenue targets to ensure optimal budget performance by MDAs.

- 1.5 Furthermore, Y2016 Budget is deficit financed implying that we put in place a tighter control on Recurrent expenditure for this fiscal year. Consequently, the budget guidelines have been designed to ensure efficient utilization of resources in the delivery of quality services to Lagosians.

- 1.6 MDAs are implored to recognize the numerous challenges confronting the Nation and the fact that the State Government is not immuned against this difficult operating environment, hence, the need to adhere to leading practices in Transparency and Accountability as we commence the implementation of the “People's Budget”.

- 1.7 The focus of Y2016 Budget is on the following:
- Efficient Revenue Generation/Collection;
 - Payment of Outstanding Liabilities;
 - Completion of on-going projects;
 - Maintenance of Public Assets;
 - Implementation of new critical projects.

2.0 PROCUREMENT PLAN AND BUDGET PROFILING

- 2.1 In line with the Public Procurement Guidelines, MDAs are expected to prepare the annual procurement plan. This should derive from the Programme –Based Budget (PBB) already linked to MDAs Expenditure and Revenue Profiles.
- 2.2 As stated in the Procurement Law, MDAs are to anchor their budget implementation to the approved Procurement Plans and ensure that they comply with extant rules and regulations as specified in the Financial Regulations and procurement guidelines.
- 2.3 In addition, MDAs must ensure that they complete all internal processes and fulfill required Procurement time lines for each stage of the Procurement Process to ensure projects/programmes execution are not delayed, while less emphasis should be placed on Direct Labour / Procurement in the execution of projects.
- 2.4 Please refer to PPA's guidelines on Procurement Process for additional information.

3.0 REVENUE GENERATION

- 3.1 As previously stated, the Y2016 Budget will be driven mainly by Internally Generated Revenue (IGR); hence, MDAs Revenue targets have been set to achieve desired budget performance.
- 3.2 As a result, Revenue Agencies would be held accountable when they do not meet their set Revenue Targets. Three consecutive defaults on Revenue Target by any MDA will be escalated to the appropriate authority.
- 3.3 We will continue to hold the Monthly Revenue Stakeholders meeting with emphasis on improving revenue performance and expedite action on implementation of various automation initiatives to further expand our revenue base with focus on reduction of leakages for improved collection.
- 3.4 In view of the above, MDAs are all enjoined to put in place an efficient and effective strategy for the collection of revenues.

4.0 MONTHLY REVENUE& EXPENDITURE REPORTS

- 4.1 All MDAs are reminded to submit their Monthly Revenue and Expenditure Reports to MEPB using the approved format on or before 5th day of the succeeding month, this is consistent with the Head of Service circular CIR/HOS/09/I/102 of 17th July, 2009.
- 4.2 The Planning Units in collaboration with Account Departments of MDAs must ensure the prompt delivery of these reports duly endorsed by their Accounting Officers/Chief Executive Officers.

- 4.3 In addition, Planning Units have the responsibility of carrying out the monthly and quarterly budget appraisal and advise MEPB Management accordingly.
- 4.4 MDAs are advised to ensure prompt posting of all financial transactions into the Oracle database on daily basis to ensure accuracy and ease of analysis/ decision making.

5.0 TREASURY SINGLE ACCOUNT (TSA)

- 5.1 In line with Executive Order No. EO/AA 02 of Y2015 abolishing the operation of Dedicated Revenue Accounts except for some Agencies, it is no more legal for any agency to operate Dedicated Revenue accounts without due authorization.
- 5.2 The State Government had earlier approved the concept of TSA requiring that all revenues are paid into the Consolidated Revenue Account (CRF), thereby closing affected Dedicated Revenue Accounts. This was done to ensure transparency, accountability and probity, thus, agencies are advised to ensure strict compliance with this directive.

6.0 RECURRENT EXPENDITURE

- 6.1 The Y2016 Personnel Budget
- 6.2 The Y2016 Personnel Budget had taken into consideration outstanding pension liabilities and budgetary provisions have been made for this purpose. MDAs are to ensure that they obtain the clearance/ approval of the Ministry of Establishments, Training and Pensions before embarking on any recruitment process.
- 6.3 Y2016 Overhead Costs
- 6.3.1 Provisions have been made in the Y2016 Overhead Budget of MDAs to ensure smooth implementation of Government Programmes. This notwithstanding, MDAs should exercise caution in their expenditure request under this line, as tighter control would be enforced in the disbursement of funds in Y2016 due to the prevailing economic situation in the country.
- 6.3.2 Monthly Running Cost
- 6.3.3 MDAs should note that the Monthly Running Costs essentially consist of the under-listed Standard Line items:
- Local Travel & Transport;
 - Utility;
 - Stationery;
 - Maintenance of Office Building;
 - Motor Vehicle Maintenance;

- Motor Vehicle Fuel Consumption; and
- Miscellaneous.

6.3.4 MDAs having made adequate budgetary provisions under these lines should plan to effectively accommodate the approved Monthly Running Cost for the entire year.

It should be noted that expenditure requests on the above lines will not be entertained by MEPB

6.3.5 Other Overhead Costs

6.3.6 The processing of expenditure requests outside Running Costs shall be guided by priority of Government, assigned responsibilities of the MDA and operating environment. Organizational factors facing the Agency shall also be considered in line with the approved Procurement Plan of the Agency.

6.3.7 In order to facilitate the processing of expenditure requests, MDAs are to ensure compliance with the Expenditure Request Checklist attached as Annexure I and provided in the Head of Service Circular No. CIR/HOS/09/Vol.1/25 of 17th February, 2009, wherein it was stated that Agencies are to forward relevant and adequate information/documents as may be required for prompt processing of requests at least two (2) weeks to the commencement of the programme.

6.3.8 The 2 weeks period is exclusive of the time needed for input/sign-off of relevant authorities within the originating Agency.

6.3.9 MDAs are hereby reminded that some expenditure items still remain the sole prerogative of His Excellency, the Governor, irrespective of the value, nature and time. Examples of such items are: attendance at International Courses/ Conferences; Donations/Grants/Pledges; hosting of Professional Bodies/Events; and Traditional Rulers Welfare/Expenses.

7.0 SUBVENTION TO PARASTATAL ORGANIZATIONS/ GOVERNMENT-OWNED COMPANIES

7.1 Following the re-alignment of MDAs, Parastatal Organisations are now directly under the supervision and monitoring of their Parent Ministries, hence, they are to ensure that all communications are duly routed through them.

7.2 Parastatal Organizations should note that Government Subventions are meant to supplement and bridge the financial gap in the revenue and expenditure of such Agencies, and as a rule, payment of salaries and allowances, as well as, meeting all pension obligations must be a first-line charge on Subventions. In addition, Subvented Agencies are expected to be self-sustaining and as such enjoined to meet their financial obligations within approved budgets

as MEPB would not entertain requests for funding assistance.

- 7.3 All Parastatal Organizations are reminded to decompose their budget according to their lines of expenditure and upload same into the Oracle database, as against the prevalent “One-line budget.”
- 7.4 Proper account of all revenues and expenditure must be rendered to the Supervising Ministry, MEPB and MoET&P (for Personnel Costs) as specified in paragraph 4.1 above.
- 7.5 Also, all expenditure requests must be duly endorsed by the Political Head of the supervising Ministry or that of the Agency (where there is no supervising Ministry).

8.0 CAPITAL EXPENDITURE

- 8.1 The Y2016 Budget is focused on implementation of new critical projects, completion of on-going projects, payment of outstanding liabilities, amongst others. Therefore, Agencies ensure that provisions are made to accommodate outstanding liabilities and on-going projects, while ensuring that critical new projects which will have impact on economy and welfare of the citizens are adequately funded. Such critical projects should be verified and forwarded to the Ministry of Economic Planning and Budget (MEPB) for clearance.
- 8.2 New projects must satisfy all the conditions specified in the Project Readiness Check list attached as Annexure II to these guidelines and must have been duly provided for in the Budget.
- 8.3 Key Performance Indicators (KPIs) in the approved format must be clearly defined for all programmes/projects in order to articulate the actual performance in the Performance Management Report (PMR) of MDAs.

9.0 STATE-WIDE VOTES

- 9.1 MDAs are expected to limit their expenditure within their approved budgets. The State-wide votes have been earmarked for specific interventions and Agencies must desist from seeking approval to utilize State-wide votes without due clearance from MEPB.
- 9.2 It should be noted that all State-wide votes domiciled with MEPB have been considerably scaled down in the Y2016 budget in order to effectively address shortfalls observed in the budgets of some MDAs.
- 9.3 Therefore, Agencies must guide against obtaining approvals for programmes/projects that do not have funding/ Vote of Charge(VOC) and subsequently imploring MEPB to source for VOC, expenditure requests of this nature would not be entertained under this Budget.

10.0 FACILITY MANAGEMENT

- 10.1 In Y2016 Budget, MDAs provided 2.5% of their Capital votes, except for the Ministries of Health and Education with 5% for the maintenance of public assets.
- 10.2 MDAs are requested to work harmoniously with the Lagos State Infrastructure Assets Maintenance Agency (LASIAMA), by initiating and forwarding maintenance work on their assets to the Agency, to determine costing and modalities for implementation as well as inclusion into the Annual Work Plan of LASIAMA.

11.0 DIRECT LABOUR CERTIFICATION

- 11.1 In addition to the public procurement guidelines, MDAs are also to comply with MEPB circular No.7 referenced MEPB/AD. 630/19 of 31st July, 2012, issued on contracts executed by Direct Labour. MDAs are expected to invite MEPB for progress certification at the milestone of 50% completion, and upon final completion, attaching relevant documents with photographs of the projects before, during and after.

12.0 PRE-PAYMENT INSPECTION OF PROJECTS

- 12.1 As stipulated in extant regulations on projects/programmes, MDAs are expected to raise Pre-payment Inspection Certificates on projects with value above N500,000 (Five Hundred Thousand Naira) before further payment can be processed beyond the Advance/Mobilization payment.
- 12.2 All pre-payment certification requests must be accompanied by the following documents:
- Covering Letter from the executing Agency;
 - Project briefs as prepared by the Project Officers;
 - In-house Inspection Report of the Agency's Planning Unit;
 - Completed payment certificate on MEPB standard format; (Certificates not in the MEPB format will not be processed)
 - Letter of Contract Award;
 - Dated Digital Photographs of project execution (before, during and after);
 - As-Built Drawings (ABD) for completed projects;
 - Certificate of Completion (for release of retention fee);
 - Relevant Documents such as BOQ/BEME, Store Receipt/Invoice, Contract Agreement; and
 - Evidence that the project site had been cleaned and all equipment de-mobilized by the Contractor

13.0 ADVANCE PAYMENT BOND/BANK GUARANTEE

- 13.1 Awarded Contracts requiring Advance Payment must be sufficiently supported with acceptable Advance Payment Bank Guarantee (APG) or Bond issued by a reputable Insurance Company recognized and approved by the State Government. Such Guarantee/Bonds must

be examined and vetted by the Ministry of Justice to ensure that the instrument is valid and redeemable until the advance payment is fully amortized.

- 13.2 Additionally, Contractors handling projects above N100million are to undertake all-risk insurance policies to indemnify Government against damages to materials, properties and persons in the course of project execution

14.0 LOANS AND GRANTS

- 14.1 It is mandatory for MDAs to inform both MEPB and Debt Management Department (DMD) of the Ministry of Finance of their draw-down of all Loans and Grants. Their reports on Loans and Grants must be rendered on a monthly basis for effective tracking.

15.0 CONTINGENT LIABILITIES

- 15.1 Provisions had been made in the Y2016 Budget under the Ministry of Finance for Contingent Liabilities resulting from Public-Private-Partnerships earlier entered into by Government through the defunct Office of Public Private Partnerships. Relevant Agencies are to liaise with Ministry of Finance for further guidance on such liabilities.

16.0 CONCLUSION

- 16.1 The Y2016 Budget, “the People's Budget” of N662.588billion was conceived to ensure that “Lagos works for all” no matter your Age, Gender, Tribe or Status. The budget has therefore been specially structured to respond to the yearnings and aspirations of Lagosians.
- 16.2 MDAs are to ensure that in forwarding Expenditure Requests, the Votes of Charge recommended must be relevant to the Expenditure Type and such must have been confirmed to have adequate Budgetary Provisions before seeking the approval of His Excellency, the Governor.
- 16.3 MEPB will no longer attend to Expenditure Requests without confirmation of availability of Vote of Charge and funding.
- 16.4 MDAs must also intensify their Revenue Generation efforts and imbibe the principle of Transparency, Accountability and Probity to ensure delivery of value-added services to Lagosians.

LAGOS STATE GOVERNMENT CITIZENS' GUIDE TO Y2016 BUDGET

1.0 LAGOS STATE BUDGET

Section 121 of the 1999 Constitution, requires His Excellency, the Governor to submit an annual budget proposal (Appropriation Bill) for enactment into law by the House of Assembly. After the passing of the appropriation Bill into Law, it is assented to by the Governor and becomes an Appropriation Law. Hence, the responsibility for the State Budget is between the Executive and Legislative arm of the Government.

2.0 THE LAGOS STATE DEVELOPMENT PLAN

Vision

By 2025 Lagos will be...

Africa's Model Megacity and Global, Economic and financial Hub that is safe, secure, functional and productive.

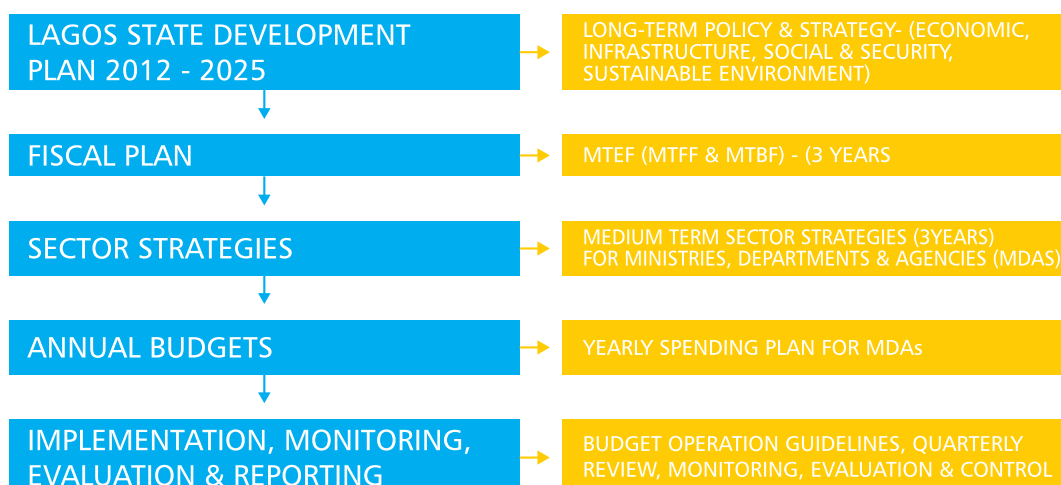
Mission

Achieved by....

Poverty Eradication and sustainable Economic Growth through infrastructure Renewal and Development.

3.0 Planning Framework

THE PLANNING FRAMEWORK FOR LAGOS STATE



4.0 Budget and Budget Process

In the public sector, a budget is an indication of how Government plans to generate income (Revenue) and how it intends to utilize (spend) the income (Expenditure) within a specified period, usually a year. Hence, it sets out the priority areas for spending in line with the Government Policies/Programmes and needs assessment of the people based on the expected Revenue for the year.

A budget process is a system of rules governing the decision-making that leads to a budget, from its formulation, through its legislative approval, to its execution.

4.1 Stages of Annual Budget Preparation Process

- Budget Conception informed by MTEF
- Budget Preparation and Approval
- Budget Implementation, Monitoring & Control
- Budget Evaluation

5.0 Trend Analysis of the Budget Performance (2007 – 2015)

YEAR	BUDGET SIZE	ACTUAL PERFORMANCE	% PERF
2007	274,762,000,000	192,166,000,000	70
2008	403,401,000,000	286,602,000,000	71
2009	405,000,000,000	294,710,000,000	73
2010	411,571,000,000	329,526,000,000	80
2011	450,775,000,000	347,053,000,000	77
2012	491,941,000,000	439,464,000,000	89
2013	507,105,000,000	429,745,000,000	85
2014	489,690,000,000	408,312,000,000	83
2015	489,690,000,000	350,676,000,000	72

6.0 Areas of Focus in Y2016

The Y2016 Budget is focused on the following sectors of the economy, comprising of Security, Transport/Traffic Management, Economy (including Agriculture & Tourism), Power, Housing, Infrastructure(Social & Physical).

Other priority areas include: Education, Health, Environment, Water, Rural/Urban Development, Skill Acquisition/Microfinance, E-Governance and Enhanced capacity building.

In a nutshell, Y2016 is geared towards improved security, enhancement of economic fortune and wealth creation in our State, without prejudice to other functions of government.

7.0 Y2016 Budget at a Glance

Budget Size	-	N 662.588bn
-------------	---	-------------

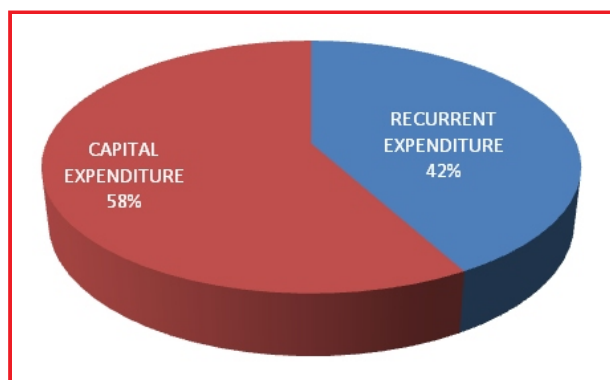
8.0 Projected Revenue Sources

• Total Internally Generated Revenue (Capital Receipts inclusive)	-	N419.826bn
• Federal Transfers	-	N123.048bn
• Financing Requirement (Deficit)	-	<u>N119.714bn</u>
		<u>N 662.588bn</u>

9.0 Projected Expenditure

Recurrent Debt	-	N13.151bn
• Personnel	-	N125.208bn
• Overhead	-	<u>N137.296bn</u>
Recurrent (Non Debt)	-	<u>N262.504bn</u>
Recurrent Expenditure (Debt & Non Debt)	-	N275.655
• Capital Expenditure	-	<u>N386.933bn</u>
• Budget Size	-	<u>N662.588bn</u>

10.0 Capital/Recurrent Expenditure Mix 58%:42%



11.0 Where the Money Comes From (Revenue)

Internally Generated Revenue (Nbn)		Capital Receipt (Nbn)		Federal Transfer (Nbn)	
INTERNALLY GENERATED REVENUE	385.485	CAPITAL RECEIPTS	34.341	FEDERAL TRANSFERS	123.048
Lagos Internal Revenue Services	300.000	Grants	8.757	Statutory Allocation	50.239
Internally Generated Revenue (Others)	61.567	Other Capital Receipt	25.584	Value Added Tax	72.809
Dedicated Revenue	21.418				
Investment Income	0.800				
Extra Ordinary Revenue	1.700				

1.2 Where the Money Goes (Expenditure)

12.1 Function Group Allocation

The Y2016 Budget size Functional Group Disaggregation and percentage share:

FUNCTION	Y2016 ALLOCATION (bn)	%
General Public Service	121.593	18.35
Public Order & Safety	28.131	4.25
Economic Affairs	210.333	31.74
Environmental Protection	53.099	8.01
Housing & Community Amenities	62.763	9.47
Health	64.678	9.76
Recreation, Culture & Religion	4.637	0.70
Education	113.329	17.10
Social Protection	4.026	0.61
Total	662.588	100.00

- Percentage allocated to Function Group reflects Government priorities, sustenance of past trend and needs assessment of the citizenry
- Highest priority goes to Economic Affairs at 31.74%, this is in line with the policy thrust of Government on massive investments in Infrastructure (Physical and Social)
- Winding up MDGs and preparing for Sustainable Development Goals (SDGs.)

13.0 Key Deliverables

13.1 Roads and Other Infrastructure: N89.9billion on the Construction, Rehabilitation and Maintenance of roads and public buildings

- Advancement of Ten-Lane Lagos-Badagry Expressway
- Resolution of perennial traffic grid-lock in Ajah, Abule-egba and Pen Cinema, Agege, through the provision of fly-overs at two of the three locations.
- Light-up Lagos Project through provision, rehabilitation and maintenance of streetlight facilities in all our roads and schools

- Shore-line protection projects along Goshen Estate and Alpha Beach, Ilado, Amuwo-Odofin, Takwa-Bay, Baiyewu Waterfront, Langbasa

13.2 Transportation: N48.9billion will be expended on various Transportation initiatives, such as: Advancement of Blue Rail Line and Expansion of BRT Corridors (Mile 12 - Ojota)

- Construction of Bus Terminus at Mile 12, Agric for BRT and Ikorodu for BRT extension project – Lot 1 & 2
- Traffic grid-lock resolutions, junction improvement projects and Signalization
- Improvement of efficiency and capacity of Traffic Management Officers
- Procurement of Search and Rescue Equipment
- Construction and rehabilitation of jetties/terminal buildings to further encourage water transportation

13.3 Agriculture and Food Security: The sum of N6.8billion in Y2016 budget is earmarked for the following key areas amongst others:

- Accelerated food expansion program focused on rice production, animal husbandry and Root Crops
- Collaboration with other States in the development of a commodity Value Chain specifically for rice production
- Boosting fish production in Ayobo Fish Farm Estate in Alimosho area to provide employment opportunities.

13.4 Tourism: N2.2billion to be set aside for key Tourism projects in 2016. The priority projects include:

- Completion of Ilase Beach Resort
- Enhancement of Slave Trade route monuments project
- Hosting of Annual Black Heritage and other cultural festivals
- One Lagos Fiesta will also continue this Year

13.5 Commerce and Industry: N6.2billion has been reserved under Commerce for the on-going Development of Lekki Free Zone, Industrial Park at Imota and other areas

13.6 Wealth and Employment Creation: N25billion has been earmarked for the Employment Trust Scheme over a 4-year period

- In 2015, a seed fund of N3billion was earmarked and in Y2016 an additional N3.7billion has been made available for this purpose

13.7 Environment: N27billion will be used for various environmental projects such as:

- Completion of new sewage treatment plant at Odo Iya-Alaro
- Implementation of wastewater development plan in the various Housing Estate Schemes
- Storm water improvement programmes.

- Maintenance of Drainage Channels, Parks and Gardens in addition to addressing climate change through continuous Tree planting
- Challenges of solid waste management to be addressed through the strengthening of LAWMA and other PSP agents
- Initiatives on pollution control will continue while the database mapping of ground water will be accelerated across the State

13.8 Water: The sum of N17.6billion earmarked for provision of potable water will cover the rehabilitation of existing Mini Waterworks, Advancement of Adiyin Water Works Phase II and Improvement of Water Reticulation to other communities

13.9 Housing: The sum of N25.3billion will cover Constructions on various on-going Lagos H.O.M.S. Projects for the provision of housing for the citizens.

- A sum of N3.978billion will also be used for the payment of Compensation on acquired Lands
- On-going Land Reforms which includes Electronic Certificate of Occupancy, Title Recertification Project and E-GIS will continue.
- Physical Planning budget of N16.3billion will cover Continuous upgrading of slum areas in Badiya, Amukoko, Bariga among others.

13.10 Health: The sum of N46.9billion allocated to the Health Sector, will be expended on the following:

- Implementation of Medical Health Insurance Scheme and e-Health programme
- Establishment of Medical Park and Construction of Specialist hospitals including Psychiatric and Mental Health Facilities
- Commencement of Omo-Eko Project at Massey Children Hospital
- Expansion of LASAMBUS Services to improve on the reliability and responsiveness of Medical Emergency services
- Complete the ongoing, upgrading and extension works on Ayinke House.
- Procurement of medical equipment for secondary health facilities,
- Enhanced Health Service delivery through the flagship Primary Healthcare Centres across the State
- Completion of ongoing Maternal and Childcare Centres (MCCs) at Epe and Badagry

13.11 Sports Development: N2.3billion will be committed to sports development. Focus will be on the following

- Maintenance of various Stadia
- Completion of on-going projects at Ifako-Ijaiye Stadium and commencement of works on Tolu and Abesan mini stadium facilities
- Provision of Sporting Facilities in Schools and Local Governments of the State

13.12 Women Affairs: The sum of N1.82billion has been budgeted for various initiatives for women, which includes

- Upkeep and Maintenance of Skill Acquisition Centres
- Provision of Childcare Centres and Model Training Centre for Childcare Management and Transit Home for Victims of Domestic Violence

13.13 Youth and Social Development: The sum of N1.4billion was allocated for funding advocacy programmes for persons living with disabilities includes:

- Maintenance, continuous upgrading and completion of Youth Centres
- Maintenance, continuous upgrading and completion of Old Peoples Home and Boys & Girls Remand Homes.

13.14 Education: The sum of N13.329billion is allocated for programmes in Education as follows: Rehabilitation/Upgrading of public school buildings/facilities

- A-Meal-a-Day programme for Public Primary 1 - 6 Pupils
- Ibile Tablets for Secondary Schools inclusive of E-Curriculum development
- Promotion of reading culture through the Provision of books for Public School Libraries and development of e-Libraries
- Kick Illiteracy out of Lagos

13.15 Governance: The sum of N10.8bn is allocated for Governance to ensure efficient and effective service delivery

- The sum N1 billion out of the allocation will be spent on various capacity building Programmes to equip Public Servants for their role in actualizing the Lagos State Development Plan 2012-2025

13.16 Pensions: The sum of N6.5billion has been approved in the Y2016 Budget for the settlement of Pension Arrears and Contributory Pension Scheme

13.17 Science and Technology: The sum of N9.6billion would be spent on expansion of ICT Infrastructure, which includes:

- Smart City project to enhance security in the State and aid revenue generating efforts.
- Increase coverage of CCTV installations in the State to over 10,000 active cameras connected by Broadband over 3-Years
- Reactivating the existing 1000 CCTV cameras handed over by the Federal Government and Installation of additional 3,000 cameras in Y2016
- Geographic Information Systems (GIS) and business Solutions to be given special attention.
- Expansion of LASRRA's residents registration exercise and issuance of permanent resident's cards

- Consolidation of Public Financial Management System Reforms of which N6.5bn has been provided for in 2016 Budget

13.18 Security, Law and Order: To manage Security challenges in the state, the sum of N23.5billion will be committed to the following:

- Maintenance of Law and Order
- Support Security services in the areas of Provisions of vehicles, security gadgets and logistics.
- Enhanced welfare for Security services in the areas of provision of allowances, fueling of patrol vehicles and adequate life insurance covers to motivate them
- Construction of additional Police Area Commands to enhance performance
- Completion of on-going Court projects in Igando, Imota, Ajegunle and Judges Quarters at Falomo etc.
- Improved disaster management
- Construction of new fire stations and Provision of additional fire-fighting equipment
- Construction of more relief camp across the state

14.0 CITIZENS' ROLE

We appeal to Citizens to cooperate with the State Government through:

- Regular payment of taxes
- Provision of information to security agencies
- Monitoring of on-going Government projects and reporting observed lapses to appropriate Government agencies
- Patronage and Protection of Public Facilities and Infrastructure

Comparative Function Allocation (Y2016 and Revised 2015)

Function	Y2016				Y2015			
	Recurrent Expenditure	Capital Expenditure	Total Allocation	% Alloc	Recurrent Expenditure	Capital Expenditure	Total Allocation	% Alloc
General Public Services	75,932,669,499	45,659,902,097	121,592,571,596	18.35	85,827,896,408	22,640,247,296	108,468,143,704	22.15
Public Order and Safety	14,505,884,622	13,625,137,220	28,131,021,841	4.25	9,893,515,991	6,843,686,829	16,737,202,820	3.42
Economic Affairs	26,100,752,122	184,232,156,061	210,332,908,183	31.74	20,498,749,603	127,894,605,163	148,393,354,766	30.30
Environment	19,802,731,608	33,295,867,897	53,098,599,505	8.01	15,258,872,580	20,188,088,142	35,446,960,721	7.24
Housing and Community Amenities	3,761,497,825	59,001,594,043	62,763,091,867	9.47	3,311,747,082	45,935,208,838	49,246,955,920	10.06
Health	44,911,631,781	19,766,047,315	64,677,679,096	9.76	36,514,307,980	8,118,146,057	44,632,454,037	9.11
Recreation, Culture and Religion	3,059,726,312	1,577,190,742	4,636,917,054	0.70	2,051,022,508	840,364,527	2,891,387,035	0.59
Education	85,365,100,612	27,964,237,052	113,329,337,664	17.10	67,277,485,232	14,996,525,135	82,274,010,367	16.80
Social Protection	2,275,334,537	1,750,645,579	4,025,980,116	0.61	1,343,041,003	256,359,247	1,599,400,250	0.33
TOTAL	275,715,328,918	386,872,778,006	662,588,106,924	100.00		247,713,231,234	489,689,869,621	100.00

UNITED STATE DOLLARS EQUIVALENT- FUNCTION ALLOCATION OF 2016 AND 2015

S/N	Function Group	Y2016 BUDGET			Y2015 REVISED BUDGET		
		N	US\$	% Alloc	N	US\$	% Alloc
1	General Public Service	121,592,571,596	617,221,176	18.35	108,468,143,704	647,571,007	22.15%
2	Public Order and Safety	28,131,021,841	142,797,065	4.25	16,737,202,820	99,923,599	3.42%
3	Economic Affairs	210,332,908,183	1,067,679,737	31.74	148,393,354,766	885,930,476	30.30%
4	Environmental Protection	53,098,599,505	269,536,038	8.01	35,446,960,721	211,623,646	7.24%
5	Housing and Community Amenities	62,763,091,867	318,594,375	9.47	49,246,955,920	294,011,677	10.06%
6	Health	64,677,679,096	328,313,092	9.76	44,632,454,037	266,462,412	9.11%
7	Recreation, Culture and Religion	4,636,917,054	23,537,650	0.70	2,891,387,035	17,262,012	0.59%
8	Education	113,329,337,664	575,275,826	17.10	82,274,010,367	491,188,122	16.80%
9	Social Protection	4,025,980,116	20,436,447	0.61	1,599,400,250	9,548,658	0.33%
	Total	662,588,106,924	3,363,391,406	100.00	489,689,869,621	2,923,521,610	100.00%

Y2016 - USD \$1 = N197 (CBN: 17th February, 2016)

Y2015 - USD \$1 = N167.5 (CBN: 13th February, 2015)



FUNCTIONAL CLASSIFICATION OF Y2016 & Y2015 BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2016 BUDGET	Y2015 REVISED BUDGET
General Public Services			121,592,571,596	108,468,143,705
Governance			10,798,402,771	8,651,277,190
1	002	Cabinet Office	178,798,229	120,486,298
2	032	Office of Civic Engagement	353,282,560	286,247,372
3	027	Office of the Auditor General for Local Govt.	320,575,072	238,866,198
4	028	Office of the State Auditor General.	336,579,070	261,375,235
5		Audit Service Commission	134,742,910	70,000,000
6	022	Liaison Office	407,044,739	144,043,415
7	026	Deputy Governor's Office	1,251,491,301	787,191,012
8	070	Office of the Chief of Staff	7,194,356,345	6,188,875,915
9		Project Implementation and Monitoring Unit	27,300,000	15,000,000
		Central Internal Audit Department	80,000,000	
10	051	Office of Transformation, Creativity and Innovation	165,325,010	122,428,358
11	035	Secretary to the State Government Office	327,907,533	312,824,394
12	007	Office of The Head of Service	21,000,000	17,717,510
13	029	Parastatal Monitoring Office	-	86,221,484
House of Assembly			11,129,318,957	9,305,182,065
14	019	House of Assembly	10,871,961,534	9,062,250,367
15		House of Assembly Commission	257,357,423	242,931,698
Economic Planning and Budget			12,940,083,289	10,150,528,838
16	020	Ministry of Economic Planning & Budget(HQ)	806,358,984	462,495,443
17		"MEPB GOC(Statewide)"	346,702,041	428,153,395
18		Completion of On-going LM GDP	1,300,457,212	2,000,000,000
19		PA's to EXCO Members	-	74,880,000

Y2016 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2016 BUDGET	Y2015 REVISED BUDGET
20		Risk Retention Fund	100,000,000	100,000,000
21		Hosting of Economic Summit	300,000,000	
22		Contingency Fund	578,000,000	
23		GRANT	4,375,791,879	1,350,000,000
24		COUNTERPART FUND	1,600,000,000	1,145,000,000
27		Special Expenditure	3,416,069,936	4,500,000,000
28		Staff Housing Fund	100,000,000	50,000,000
29		Provision For Increase in Subvention	16,703,237	40,000,000
Establishment and Training			8,827,628,564	6,640,006,108
30	040	Ministry of Establishments and Training	1,527,527,933	829,415,669
31	050	Public Service Office	1,004,397,942	734,705,755
32	060	Civil Service Commission	257,005,575	246,509,718
33	077	Public Service Staff Development Centre	496,781,481	194,452,864
34	077	Public Service Club	44,700,000	17,600,000
35	003	Civil Service Pensions Office	117,623,899	103,968,267
36	077	Lagos State Pension Board(LASPEB)	75,421,689	65,924,386
37		STATEWIDE DISAGGREGATION	5,304,170,046	4,447,429,450
Finance			61,441,705,966	63,751,486,426
38	011	Ministry of Finance	2,367,595,307	2,179,052,455
39		Ibile Holdings Investment support	2,000,000,000	1,000,000,000
40	077	Lagos State Financial System Management Bureau (FSMB)	-	471,065,821
41		Oracle Licence	-	270,000,000
42		PPP (Outstanding)	5,000,000	
43		PPP slip Roads, Bridges and Pedest. Bridges	1,502,800,000	
44		Outstanding Liabilities (Unclassified Projects)	1,595,199,450	1,936,532,784



FUNCTION, BUDGET GROUP AND AGENCY			Y2016 BUDGET	Y2015 REVISED BUDGET
45		Public Debt Charges (External & Internal)	13,151,000,000	24,265,000,000
46	012	State Treasury Office	23,800,605,358	21,523,018,107
47	052	Debt Management Office(HQ)	-	117,286,004
48	013	Lagos State Internal Revenue Service	14,627,911,398	9,815,624,118
49	069	Office of Special Adviser on Taxation & Revenue	-	38,461,208
50	077	Lagos State Lotteries Board (Operations & rent)	191,397,980	169,485,929
51		Lagos State Lotteries Board (Good Causes; inclusive)	2,090,000,000	1,900,000,000
52	077	L/S Public Procurement Agency	110,196,472	65,960,000
Information and Strategy			4,130,247,675	3,608,565,240
53	015	Ministry of Information and Strategy	1,459,982,888	881,314,257
54	077	Lagos State Printing Corporation	1,183,169,835	1,000,000,000
55	077	Lagos State Records and Archives Bureau	60,000,000	40,000,000
56	077	Lagos State Television Services	823,594,951	1,256,129,202
57		Lagos State Traffic Radio	77,000,000	
58	077	Lagos State Radio Services	526,500,000	431,121,781
Local Government			2,740,890,264	2,048,666,036
59	024	Ministry of Local Government/Community Affairs	2,157,896,176	1,602,795,867
60		Special Allowances for Obas	300,000,000	260,733,253
61		Centre for Rural Development	42,000,000	
62	025	Local Govt. Service Commission	144,360,834	111,771,119
63	062	Local Government Establishment and Pensions	96,633,254	73,365,797
Science and Technology			9,584,294,110	4,312,431,801
64	049	Ministry of Science and Technology	7,475,463,059	3,088,713,457
65		Payment of Enterprise Licence	998,164,813	
66		Lagos State Residents Registration Agency (LASRRA)	1,110,666,238	1,110,666,238

Y2016 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2016 BUDGET	Y2015 REVISED BUDGET
67		CONTINGENCY	-	113,052,106
Public Order and Safety			28,131,021,841	6,467,492,320
Justice			6,873,123,049	6,332,600,889
68	017	Ministry of Justice	4,292,523,049	4,577,583,117
69	077	Lagos State Independent Electoral Commission	2,280,000,000	1,486,152,758
70	077	Office of the Public Defender	70,000,000	48,000,000
71	077	Citizen Mediation Centre	85,000,000	58,000,000
72	077	Law Reform Commission	70,600,000	103,000,365
73	077	Law Enforcement Training Institute (LETI)	75,000,000	59,864,648
Judiciary			6,607,403,823	3,581,023,615
74	021	Lagos State High Courts	6,288,932,519	3,321,987,782
75	016	Judicial Service Commission	148,523,809	102,106,593
76	077	Multi-Door Court House	169,947,494	156,929,240
77		STATEWIDE DISAGGREGATION	4,616,396,782	733,477,828
Special Duties			10,034,098,187	6,090,100,488
78	037	Ministry of Special Duties & Inter-Governmental Relations	1,514,330,718	230,129,880
79		Fire Services	598,316,900	
80	077	Lagos State Emergency Management Authority (LASEMA)	99,247,238	87,331,133
81	077	Lagos Safety Commission	180,000,000	48,524,128
82		Security/Emergency Intervention	1,642,203,331	1,885,000,000
83		Special Duties Expenses (OCOS)	6,000,000,000	3,807,065,418
84		CONTINGENCY	-	32,049,929
Economic Affairs			210,332,908,183	146,672,348,082
Agriculture and Cooperatives			7,967,170,936	3,300,432,045



FUNCTION, BUDGET GROUP AND AGENCY			Y2016 BUDGET	Y2015 REVISED BUDGET
85	001	Ministry of Agriculture	2,759,218,689	1,319,873,496
86		Agric Youth Empowerment Scheme(YES)	700,000,000	700,171,568
87		RICE COLLABORATION(LASG AND KEBBI)	2,500,000,000	
88	077	Lagos State Coconut Development Authority	273,840,000	35,419,054
89	077	Lagos State Agric Development Authority	237,973,242	95,912,562
90	077	Lagos State Agric Input Supply Authority	273,583,279	145,449,638
91	077	Agricultural Land Holding Authority	103,625,097	3,625,097
92	077	Grant - Ministry of Agriculture & Coop	451,930,629	376,980,629
93	077	Counterpart Fund - Ministry of Agriculture & Coop	667,000,000	623,000,000
Commerce and Industry			22,346,513,957	30,568,879,289
94	004	Ministry of Commerce, Industry and Cooperatives	1,010,055,308	838,026,186
95		Lekki Free Zone	5,214,370,495	7,171,891,574
96	065	Central Business District	393,104,326	235,070,603
97		Office of Private Partnership	-	4,193,349,967
98	077	Lagos State Market Dev. Board	27,516,878	27,516,878
99		Office of Overseas Affairs and Investment (Lagos Global)	600,000,000	
100		Ministry of Wealth Creation and Employment	809,712,500	
101		Empolyment Trust Fund	3,700,000,000	
102	044	Ministry of Energy & Mineral Resources Dev.	807,819,178	465,327,521
103		Ibile Oil & Gas (IOGAS)	587,566,564	43,940,562
104	077	Lagos State Electricity Board	103,000,000	1,132,839,324
105		Rehab / Mtnce of Street Lights	1,374,260,825	9,190,000,000
106		LSEB (IPPs)	7,719,107,883	
107		Grant - Electricity Board		3,200,000,000

Y2016 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2016 BUDGET	Y2015 REVISED BUDGET
Tourism & Inter-Governmental Relations			2,710,449,125	870,916,675
108	066	Ministry of Tourism, Arts & Culture	2,254,064,558	566,102,862
109		Black Heritage and Other Festivals	300,000,000	278,976,444
110		Council For Arts and Culture	129,521,809	41,852,615
111	077	Lagos State Film & Video Censors' Board	26,862,758	25,837,369
Transportation			50,132,203,468	35,159,621,413
112	033	Ministry of Transportation	8,447,056,625	3,130,144,355
113	077	Lagos State Drivers' Institute	70,000,000	50,553,289
114		Lagos State Traffic Management Agency(LASTMA)	872,680,000	483,174,028
115	068	Motor Vehicle Administration Agency	4,093,162,806	3,731,680,037
116	077	Lagos State Metropolitan Area Transport Authourity(LAMATA)	34,538,495,055	24,593,584,050
117	077	Grant - LAMATA	266,864,982	470,000,000
118	077	Counterpart Fund - LAMATA	950,000,000	1,430,000,000
119		Lagos State Number Plate & Production Authority	-	-
120	077	LAGBUS Asset Management	50,000,000	125,424,120
121		LAGBUS (New Buses Acquisition)	-	500,000,000
122	077	Lagos State Waterways Authority	795,000,000	553,424,152
123	077	Lagos State Ferry Services	48,944,000	91,637,382
Works and Infrastructure			95,437,327,105	75,544,484,286
124	030	Ministry of Works & Infrastructure	68,269,206,654	60,370,039,692
125	047	Office of Infrastructure	-	40,628,650,646
126		Lagos Badagry Expressway (LOT2)	-	15,560,951,224
127	076	Lagos State Infrastructure Assets Mgt. Agency	566,719,973	566,719,974
128	077	Public Works Corporation	7,250,788,943	6,737,901,671
129	067	Ministry of Waterfront Infrastructure Development	13,850,611,536	7,869,822,947



FUNCTION, BUDGET GROUP AND AGENCY			Y2016 BUDGET	Y2015 REVISED BUDGET
		State Infrastructure Intervention Fund	4,500,000,000	
		State Infrastructure Intervention Fund (Propose Construction of Flyover @ Agege, Pen- Cinema	1,000,000,000	
130		STATEWIDE DISAGGREGATION	31,739,243,592	1,228,014,374
Environment			53,098,599,505	35,352,417,121
Environment			53,098,599,505	35,352,417,121
131	006	Ministry of the Environment	10,275,450,563	2,249,353,914
132	053	Office of Drainage Services	-	4,825,363,345
133	077	Lagos State Environmental Protection Agency (LASEPA)	310,925,000	183,600,000
134	077	Lagos State Environmental & Special Offences Unit	76,000,000	76,000,000
135	077	Lagos Water Corporation (LWC)	8,154,857,853	4,202,411,900
136		LWC(New Water Works)	8,083,209,918	10,632,227,342
137		LWC Water Chemical	1,400,000,000	1,360,000,000
138	077	Lagos State Wastewater Management Office	2,560,418,951	1,924,637,971
139	077	Lagos State Waste Management Authority (LAWMA)	8,775,842,617	6,481,078,497
140	077	LAWMA PSP Domestic Waste Fund	800,000,000	800,000,000
141	077	Lagos State Signage and Advertisement Agency (LASAA)	1,776,467,109	769,947,845
142	077	Lagos State Parks & Gardens Agency	1,588,220,108	1,302,914,662
143	,077	Water Regulatory Commission	345,000,000	199,000,000
144		Counterpart Fund - L/S Water cpororation	410,853,632	-
145		Counterpart Fund - LAWMA	250,000,000	
146		STATEWIDE DISAGGREGATION	8,291,353,754	345,881,646

FUNCTION, BUDGET GROUP AND AGENCY			Y2016 BUDGET	Y2015 REVISED BUDGET
Housing and Community Amenities			62,763,091,867	49,246,955,920
Housing			25,300,587,388	30,988,164,079
147	014	Ministry of Housing	25,223,597,388	30,850,410,789
148	077	Lagos Mortgage Board (LMB)	76,990,000	137,753,290
Lands			8,648,828,946	6,492,540,724
149	023	Lands Bureau	7,929,957,957	5,773,491,760
150	018	Lagos State Valuation Office	410,103,425	36,069,261
151	061	Office of the Surveyor-General	308,767,564	682,979,703
Physical Planning and Urban Development			16,527,449,314	8,788,892,528
152	031	Ministry of Physical Planning and Urban Development	2,395,704,401	1,905,934,445
153		Relocation of Computer Village (Katangwa)	650,000,000	600,963,586
154		MPPUD (Okobaba Resettlement)	1,000,000,000	1,388,158,237
155	077	Lagos State Physical Planning Permit Authority (LAPPA)	301,235,500	90,152,531
156	077	Lagos State Building Control Authority (LABCA)	184,784,003	67,784,003
157	077	Lagos State Infrastructural Maintenance & Regulatory Agency (LASIMRA)	45,209,151	36,787,333
158	077	New Towns Development Authority	5,652,116,259	3,552,428,439
159	077	Lagos State Planning & Environmental Monitoring Authority (LASPEMA)	25,000,000	24,038,543
160	077	Lagos State Urban Renewal Authority (LASURA)	1,523,400,000	92,272,676
161		LASURA/LAWMA-External Loan (EKO-UP)	4,000,000,000	
162		LASURA - Counterpart Fund	250,000,000	
163	077	Redevelopment of Isalegangan	500,000,000	1,030,372,736
Rural Development			-	2,762,237,674

FUNCTION, BUDGET GROUP AND AGENCY			Y2016 BUDGET	Y2015 REVISED BUDGET
164	034	Ministry of Rural Development	-	1,851,631,810
165		MRD (Ode Omi Project)	-	480,770,870
166		Centre for Rural Development		36,538,586
167		STATEWIDE DISAGGREGATION	11,876,122,793	393,296,409
Health			64,677,679,096	44,539,435,641
Health			64,677,679,096	44,539,435,641
168	008	Ministry of Health	11,960,904,379	8,795,126,327
169		Ministry of Health (LASUTH Project)	600,000,000	500,000,000
170		LASUTH(Facility Mgt)	600,000,000	500,000,000
171		Ministry of Health (LASUCOM Project)	600,000,000	400,000,000
172	043	Health Service Commission	17,535,652,813	15,190,773,913
173	101	General Hospital, Lagos	295,687,262	316,632,000
174	102	Gbagada General Hospital	270,822,985	316,632,000
175	103	Orile Agege General Hospital	229,865,883	313,304,500
176	104	Isolo General Hospital	238,634,700	235,644,480
177	105	Ikorodu General Hospital	343,017,671	315,800,400
178	106	Ajeromi General Hospital	213,820,833	233,316,000
179	107	Badagry General Hospital	196,245,000	211,066,000
180	108	Epe General Hospital	110,885,437	130,526,400
181	109	Agbowo General Hospital	34,676,649	42,494,800
182	111	Lagos Island Maternity Hospital	280,567,522	209,979,200
183	112	Massey Street Children's Hospital, Lagos	49,756,353	23,924,600
184	113	Mainland Hospital, Yaba	72,660,209	73,816,000
185	114	Onikan Health Centre	57,891,940	63,326,400
186	115	Apapa General Hospital	46,999,645	64,989,600

Y2016 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2016 BUDGET	Y2015 REVISED BUDGET
187	116	Ebute-Metta Health Centre	78,289,186	83,326,400
188	117	Harvey Road Health Centre	47,284,039	82,494,800
189	118	Ketu-Ejinrin Health Centre	5,705,862	6,663,200
190	119	Ijede Health Centre	68,469,336	52,494,800
191	121	Ibeju-Lekki General Hospital	91,466,075	83,326,400
192	122	Shomolu General Hospital	112,279,627	128,326,400
193	124	Ifako/Ijaiye General Hospital	224,114,888	309,147,600
194	125	Mushin General Hospital	131,047,249	118,316,000
195	129	Surulere General Hospital	265,845,414	211,642,400
196	131	Alimosho General Hospital	407,270,679	431,829,200
197		Amuwo Odofin General Hospital	206,439,400	30,977,120
198		Lekki MCC	10,977,120	30,977,120
199		Ketu Children's Clinic	5,000,000	-
200		Hospital Units (Dedicated)	370,000,000	
201		College of Health Technology	140,000,000	80,000,000
202	077	Lagos University State College of Medicine(LASUCOM)	1,960,432,668	1,245,873,680
203	077	Lagos State University Teaching Hospital LASUTH	6,123,993,311	5,745,193,670
204	077	Board of Traditional Medicine	27,639,985	19,479,985
205	077	Primary Health Care Board	2,654,253,268	1,959,792,621
206	077	Lagos State AIDS Control Agency(LASACA)	67,000,000	46,600,000
207	077	Lagos State Accident & Emergency Centre	249,083,664	47,640,000
208		Grant	1,372,767,000	-
209		Counterpart Fund	918,260,200	-
210		STATEWIDE DISAGGREGATION	15,401,970,845	5,887,981,625
Recreation, Culture and Religion			4,636,917,054	2,891,387,035

FUNCTION, BUDGET GROUP AND AGENCY			Y2016 BUDGET	Y2015 REVISED BUDGET
Home Affairs and Culture			1,587,471,362	1,430,213,683
211	009	Ministry of Home Affairs	1,313,871,362	1,130,333,068
212		State Sponsored Pilgrims	250,000,000	250,000,000
213	077	Christian Pilgrims' Welfare Board	11,800,000	4,560,000
214	077	Muslim Pilgrims' Welfare Board	11,800,000	3,468,000
Sport Development			3,049,445,692	1,201,987,027
215	042	Lagos State Sports Commission	2,169,829,241	840,942,303
216		Grassroot Sport Competitions	132,000,000	110,000,000
217		Schools Sports'	-	19,250,000
219	077	Sports Endowment Fund	38,000,000	31,803,731
220	077	Sports Council	-	79,990,993
221		Sports Council(Programmes/Grant)	-	120,000,000
222		STATEWIDE DISAGGREGATION	709,616,451	255,250,782
Education			113,329,337,664	82,274,010,367
Education			113,329,337,664	71,975,529,890
223	005	Ministry of Education	11,349,498,530	5,641,262,229
224		"EKO Project Implementation(Special Adviser EKO Project)"	2,364,000,000	3,498,000,000
225		Office of Quality Control Assurance	100,000,000	
226	077	Lagos State Technical and Vocational Board	1,401,472,549	984,625,028
227	038	Teachers Establishments and Pensions Office	458,573,077	331,156,200
228	045	Office of Special Adviser on Education	408,090,671	388,812,113
229		Education District 1	11,574,749,020	9,053,439,977
230		Education District 2	9,540,849,455	6,864,275,643
231		Education District 3	4,603,045,763	3,974,949,347

Y2016 ABRIDGED ANNUAL BUDGET

FUNCTION, BUDGET GROUP AND AGENCY			Y2016 BUDGET	Y2015 REVISED BUDGET
232		Education District 4	5,492,223,766	4,689,981,276
233		Education District 5	7,708,355,509	6,149,361,219
234		Education District 6	8,567,781,391	7,361,081,738
235		Education Districts 1-6 (Facility Mgt)	99,000,000	99,000,000
236		JSS (Running Cost)	198,000,000	115,500,000
237	077	State Universal Basic Education Board	2,036,258,238	1,820,705,352
238	077	Lagos State Library Board	40,700,000	20,227,057
239	077	Agency for Mass Education	26,079,200	21,055,123
240		Kick Illiteracy out of Lagos Initiative	150,000,000	
241	077	Lagos State Examination Board	238,867,190	198,970,171
242	077	Lagos State University (LASU)	8,451,958,114	9,145,277,519
243	077	Adeniran Ogunsanya College of Education (AOCED)	3,293,273,448	2,771,907,507
244	077	Lagos State Polytechnic (LASPOTECH)	4,831,614,365	3,517,394,548
245	077	Micheal Otedola College of Primary Education Noforija Epe(MOCPED)	2,123,517,039	1,379,127,064
246		Reserve for Salary Arrears (Tertiary Institutions)	-	430,672,800
247	077	Lagos State Scholarship Board	40,000,000	37,575,265
248		Scholarship/Bursary Fund	866,981,979	829,578,120
249		Grants		867,153,385
250		Counterpart Fund		
251		GRANT		100,000,000
252		GRANT - TEFUND LASU	470,000,000	75,000,000
253		GRANT - TETFUND LASPOLY	472,000,000	472,000,000
254		GRANT - TETFUND AOCOED	300,000,000	-
255		GRANT - TETFUND MOCPED	-	100,000,000
256		GRANT - SUBEB	1,047,527,027	952,297,297



FUNCTION, BUDGET GROUP AND AGENCY			Y2016 BUDGET	Y2015 REVISED BUDGET
257		Counterpart Fund - SUBEB	1,047,527,027	952,297,297
258		STATEWIDE DISAGGREGATION	24,027,394,307	10,228,249,683
Social Protection			4,025,980,116	1,599,400,250
Womens Affairs and Poverty Alleviation			1,822,962,957	593,143,194
259	041	Ministry of Women Affairs and Poverty Alleviation	1,811,862,957	587,585,376
260	077	Women Development Centre	11,100,000	5,557,818
Youth & Social Development			1,496,804,848	832,182,300
261		Office of Youth & Social Development	1,456,804,848	810,582,300
262		Office of Disability Affairs	40,000,000	21,600,000
263		STATEWIDE DISAGGREGATION	706,212,311	172,874,189
Total			662,588,106,922	489,689,869,621

LAGOS SOCIO-ECONOMIC PROFILE

LAGOS DEMOGRAPHICS	
Population (Y2016)	Approximately 24,051,763
Total Mass(Land & Water)	3,577.28 Square km
Water Area	779.56 Square km
Land Area	2,797.72 Square km
Population Density	Approximately 6,724 persons/km
Population Growth Rate (Lagos Bureau of Statistics)	3.2%
Average Household Size (Household Survey 2014)	5 persons
SOCIO-ECONOMIC INDICES	
Daily Human Traffic (lagos Mainland Island)	Over 7.5 million
Vechicular Population (2015)	2.8 million cars
Road Network Y2015	Over 16,000km
Solid Waste Generation (2015-1,825,948.99MT)	5,002.6MT/day (2015)
Power Demand (Y2015)	10,251MW (Supply - 3,200 MW)
Water Demand MGPd (Million Gallon Per Day) Y2015	750 MGPd (Supply - 210.5 MGPd)
LAGOS IN NIGERIA'S ECONOMY	
Contribution (32%) to Nigerian's GPD 2015 with a Value of (\$ 80.6 billion)	
Contribution (26%)to Nigerian's GDP 2015 with a Value of (\$128.111 billion) rebased at 7.6% growth rate by projection(Growth rate 3.28 National)	
Lagos GDP is equivalent of 19 AfricaCountries'GDP added together in billion dollars	
Lead Contributors over 62% to non-oil Sector GDP in 2010	
Accounts for over 60% of Countrys' Indusrial/Commercial Activities (about 30% of Banks' branch Network in Lagos)	
45% of National Electricity Consumption.	
50% of Petroleum Products Consumption	

LAGOS SOCIO-ECONOMIC PROFILE

Generate 70%,50% of Nation's Ports Cargo/Revenues	
Telecom/Media Hub 50% of 60 million PTO/GSM subscribers	
Hub of Aviation activities (International-75%; Domestic 40%)	
Largest Stock Exchange in West Africa	
LAGOS IN AFRICAN CONTINENT	
One of 7 lead NEPAD States	
Targets to be Africa's Lead Financial centre by 2020	
Lagos GDP ranked 98th/4th among World/African Cities respectively;	
Other African cities	
Cairo (Egypt)	1st
Johannesburg (South Africa)	2nd
Cape Town (South Africa)	3rd
Lagos (Nigeria)	4th
LAGOS IN AFRICAN CONTINENT	
Compared with Africa Countries, it would rank 4th after South Africa, Nigeria and Egypt.	
The Budget size of Lagos State is larger than the Budget of many Countries in Africa.	
Population of Lagos State is a combination of 30 African Countries such as Burundi, Rwanda, Gabon, Equatorial-Guinea, Tunisia, Botswana, Namibia, Senegal, Sierra Leone, Mauritius, Somalia, Congo, Lesotho, Swaziland, Benin, Mauritania and others.	
The GDP (Y2010) figure of Lagos State as approved by EXCO stood at N12,091,301,325,014 or \$80.61bn prior to the rebased, and N14,093,246,731,200 or \$91.042bn after rebasing.	







