

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

LAGOS STATE

January 2018

Civil Resource Development and Documentation Centre (CIRDDOC)

No. 9 Second Avenue, Independence Layout, Box 1686, Enugu, Nigeria

Tel: +234-803-3132-494, E-mail: cirddoc@aol.com, nwankwooby@gmail.com, Website: www.cirddoc.org

THIS QUESTIONNAIRE WAS COMPLETED BY

RESEARCHER: AYANSIJI RASAQ ABIODUN.

STATE: LAGOS.

ORGANIZATION: WOMEN ADVOCATES RESEARCH AND DOCUMENTATION CENTRE. (WARDC).

ADDRESS: 9B, JAMES OLULEYE CLOSE, HARMONY ENCLAVE, OFF ADENIYI JONES, IKEJA.

TELEPHONE NUMBER(S): 08060513209/08050610494

WEBSITE: www.wardc.org

E-MAIL ADDRESS: womenadvocate@yahoo.com

STATE SUPERVISOR:

Dr. Adeyemi Gbemiga.

ZONAL CONSULTANT:

Dr. Olowe Samuel Kola.

SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA

Section One: Public Availability of Key Budget Documents

Table 1: Budget Year of Documents Used in Completing the Questionnaire

Table 2: Key Budget Documents Used: Full Titles, Release Dates and Internet Links

- A. State Budget Call Circular
- B. State Budget Draft Estimates
- C. State Budget Appropriation Law
- D. State Citizens Budget
- E. Implementation Reports: State Executive's Quarterly Report, State Mid-Year Review and State Accountant-General's Report (Year-End Report)
- F. State Auditor General's Report
- G. Public Accounts Committee (PAC) Report on the Auditor General's Report

Section Two: Public Participation in the Budget Process

Section Three: Public Availability of Information on Procurement

Section Four: Legal Framework: Access to Information and Fiscal Responsibility

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS**TABLE 1 · BUDGET YEAR OF DOCUMENTS USED IN COMPLETING THE QUESTIONNAIRE**

Budget Documents Used in Completing the Questionnaire	
<i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
Budget Documents	Budget Year Used
1. State Budget Call Circular	2018
2. State Draft Budget Proposals	2018
<i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	2018-2020
3. State Budget Appropriation Law	2018
4. State Approved Budget Volumes	2018
5. State Citizens Budget	2018
6. State <i>Quarterly</i> Reports	2017Q4
7. State Mid-Year Review	2017
8. State Accountant General's Report	2016
9. State Auditor General's Report	2016
10. Public Accounts Committee (PAC) Report on Auditor General's Report	2015

TABLE 2 · KEY BUDGET DOCUMENTS USED: FULL TITLES, RELEASE DATES, INTERNET LINKS AND AVAILABILITY STATUS

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Call Circular	1. Title: Circular no. MEPB/B/2015/10 2. Date of Release: 20TH October 2017 3. Internet Link: Nil Availability: Produced and Available on Request (PAR)
Pre - Budget Statement (Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP))	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: http://mepb.lagosstate.gov.ng/budget-documents/mtss-document/economic-policy-documents/ Availability: Produced for Internal Use (PIU) The internet link leads to a blank page.
Executive Budget Proposal (State Draft Budget Estimates)	1. Title: Y2018 Proposed Budget OMNIBUS (Budget of Progress and Development) 2. Date of Release: 11 December, 2017 3. Internet Link: Not available Availability: Produced for Internal Use (PIU)
Enacted Budget (State Approved Budget)	1. Title: Y2018 Approved Budget OMNIBUS 2. Date of Release: 30/01/2018 3. Internet Link: http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2018/04/Y2018-BUDGET-OMNIBUS-And-Summary-Position.pdf Availability: Produced and Publicly available (PPA)
State Budget Appropriation Law	Title: Y2018 Budget of Progress and Development 2. Date of Release: 26th February, 2018 3. Internet Link: Nil 4. Availability: Produced for Internal Use (PIU)
State Citizens Budget	1. Title: Citizen's guide to Y2018 Budget of Progress and Development 2. Date of Release: Nil 3. Internet Link: Nil Availability: Produced and Available on Request (PAR)
In-Year Report (State Quarterly Reports)	1. Title: Not Produced 2. Date of Release: NIL 3. Internet Link: Nil Availability: Not Produced (NP)

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Mid-Year Review	1. Title: HALF YEAR 2017 BUDGET PERFORMANCE APPRAISAL 2. Date of Release: July 2017 3. Internet Link: http://mepb.lagosstate.gov.ng/budget-documents/budget-appraisal-2/y2017-budget-appraisal/ Availability: Produced and Publicly Available PPA
End of Year Report (State Accountant General's Report)	1. Title: The Report of the Accountant General and Financial Statements For The year ended 31st December 2016 2. Date of Release: June 30 2017 3. Internet Link: NIL Availability: Produced and Available on Request (PAR)
State Auditor General's Report	1. Title: The Report of the State Auditor-General on the Financial Statements of Lagos State For the year ended 31st December 2016 2. Date of Release: June 30 2017 3. Internet Link: Produced in hard copies Availability: Available on Request
Public Accounts Committee (PAC) Report on Auditor General's Report	1. Title: Not Produced 2. Date of Release: Not available 3. Internet Link: Not available Availability: Not available

Note the options for Availability: (1) Produced and Publicly Available (PPA); (2) Produced and Available on Request (PAR); (3) Produced for Internal Use (PIU); (4) Not Produced (NP)

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS

A. STATE BUDGET CALL CIRCULAR AND CALENDAR

1. Does the State Ministry, Department or Agency in charge of Budget produce a State Budget Call Circular?

- A. Yes, it is does.
- B. No, it is does not
- C. Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Circular no: MEPB/B/2015/10 (See Annex)

Comment: Q.1: Answer: A

The state produces a state budget call circular. Officials claim it is sent as internal Memo to all concerned as reflected on the front page of the document.

Govt. Review:

Ind. Review: The preparation of state budget call circular is a well established and long-adopted process in Lagos state.

2. How far in advance of the budget year is the State Budget Call Circular released?

- A. It is released at least five months before the start of the budget year.
- B. It is released at least four months before the start of the budget year.
- C. It is released at least three months before the start of the budget year.
- D. It is made publicly available released after the State Draft Budget Estimates have been presented to the State House of Assembly, or it is not produced.
- E. Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293 (See Annex)

Comment: Q.2: Answer: C

Officials claimed it is released at least Six months before the start of the budget year but the call circular for 2018 budget came out late due to internal issues within the government. The budget call circular was released on the 20th October 2017

Govt. Review:

Ind. Review: This was fact-checked to be true.

CIRDDOC:

3. Is the State Budget Call Circular made available to the general public?

- A. Yes, it is made available to the general public, in addition to being submitted to all key stakeholders
- B. No, it is only submitted to key stakeholders including Civil Society groups, Trade Unions, Speaker and Clerk of the State House of Assembly (SHOA) and MDAs only.
- C. No, it is only submitted to the Speaker and Clerk of the SHOA and MDAs only.
- D. No, it is only submitted to heads of MDAs only.
- E. Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment:Q.3: Answer: A

The officials said that it is publicly available and We were given a copy on request.

Govt. Review:

Ind. Review: Available on request

CIRDDOC:

4. Does the budget process adhere to a publicly available calendar for preparation and release of the State Draft Budget Estimates?

- A. **Yes, a detailed budget calendar is provided to the public and the deadlines are adhered to.**
 B. Yes, the budget calendar is provided and two thirds of the dates are adhered to.
 C. Yes, the budget calendar is provided and less than two third of the dates are adhered to.
 D. No, a budget calendar is not provided or there is no adherence to a timetable.
 E. Not applicable /other (please explain).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Circular no. MEPB/B/2015/10

Comment:Q.4: Answer: A

Officials of the MEPB maintained there is a calendar which could actually be sighted in the call circular. They maintained that the calendar is strictly adhered to.

Govt. Review:

Ind. Review: There exists a guiding time frame for budgetary adherence

CIRDDOC:

B. STATE DRAFT BUDGET ESTIMATES (EXECUTIVE'S BUDGET PROPOSAL)

5. Does the State Ministry, Department or Agency in charge of Budget produce a State Draft Budget Estimates before the start of the fiscal year?
- A. **Yes, it does.**
 B. No, it does not [*Please specify whether the draft budget estimates are produced late, or not produced at all*].
 C. Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

1.

Comment:Q.5: Answer: A The state MEPB produces state draft estimates before the start of the fiscal year. This was asserted by officials of the ministry and also buttressed by the fact that the state Governor presented the budget draft estimates to the SHOA before the start of the budget year. The Budget was presented on the 11th December 2017.

Govt. Review:

Ind. Review: The origination of every budget in Lagos state is usually the presentation of draft estimates- which of course, is subject to reviews and adjustments prior to eventual approval.

CIRDDOC:

6. How far in advance of the budget year are the State Draft Budget Estimates made publicly available?
- They are made publicly available at least three months before the start of the budget year.
 - They are made publicly available at least six weeks, but less than three months before the start of the budget year.
 - They are made publicly available less than six weeks before the start of the budget year.
 - They are made publicly available after the State Budget Appropriation Law has been passed, or they are not made available at all.
 - Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment:Q.6: Answer: D

The budget draft estimates were not made available to the public at all. However, details of the estimates are not made publicly available but ideas of the expected income and proposed expenditures can be gotten from the the governor's speech at the public presentation of the budget to the SHOA.

Govt. Review:

Ind. Review: The comments/responses of the researcher is hereby validated.

CIRDDOC:

7. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by Ministries, Departments, or Agencies [MDAs])?
- Yes, all expenditures are classified by administrative unit.
 - Yes, at least two-thirds of the expenditures are classified by administrative unit (but not all).
 - Yes, less than two thirds of the expenditures are classified by administrative unit.
 - No, expenditures are not presented by administrative unit.
 - Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment:Q.7: Answer: D

Draft estimates are not made publicly available.

Govt. Review:

Ind. Review: The estimates are not always made public since it only serves as work-in-progress for the actual budget.

CIRDDOC:

8. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by functional classification?
- A. Yes, expenditures are presented by functional classification
 - B. **No, expenditures are not presented by functional classification**
 - C. Not applicable/other (please comment)

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment:Q.8: Answer: B

Draft estimates are not made publicly available.

Govt. Review:

Ind. Review: The estimates are not always made public since it only serves as work-in-progress for the actual budget.

CIRDDOC:

9. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by economic classification?
- A. Yes, expenditures are presented by economic classification
 - B. **No, expenditures are not presented by economic classification**
 - C. Not applicable/other (please comment)

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment:Q.9: Answer: B. Draft estimates were not made publicly available

Govt. Review:

Ind. Review: The estimates are not always made public since it only serves as work-in-progress for the actual budget.

CIRDDOC:

10. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for individual programs for the budget year?
- Yes, programs accounting for all expenditures are presented.
 - Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
 - Yes, programs accounting for less than two-thirds of expenditures are presented.
 - No, expenditures are not presented by program.
 - Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment:Q.10: Answer: D. Draft budget estimates were not made publicly available

Govt. Review:

Ind. Review: The estimates are not always made public since it only serves as work-in-progress for the actual budget.

CIRDDOC:

11. Does the State Draft Budget Estimates or any supporting budget documentation present the allocation of expenditures by gender, by age, or by senatorial zone or Local Government Area?
- Yes, the draft budget presents all three types of information (gender, age, senatorial zone and LGA)
 - Yes, the draft budget presents three of the four types of information
 - Yes, the draft budget presents less than three of the four types of information
 - No, such information is not presented
 - Not applicable/other (please comment)

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment:Q.11: Answer: D. Draft budget estimates are not made publicly available

Govt. Review:

Ind. Review: The estimates are not always made public since it only serves as work-in-progress for the actual budget.

CIRDDOC:

12. Does the State Draft Budget Estimates or any supporting budget documentation present the individual sources of revenue (internally generated revenues such as turnover tax, VAT, or stamp duties and transfers from the federation account for the budget year?
- Yes, individual sources of revenue accounting for all revenue are presented.
 - Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
 - Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
 - No, individual sources of revenue are not presented.
 - Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment:Q.12: Answer: D. Draft estimates are not made publicly available.

Govt. Review:

Ind. Review: The estimates are not always made public since it only serves as work-in-progress for the actual budget.

CIRDDOC:

13. Does the State Draft Budget Estimates or any other supporting documentation present non-financial data on results (in terms of outputs or outcomes) for at least the budget year?
- Yes, non-financial data on results are provided for all programs [within all administrative units or functional totals].
 - Yes, non-financial data on results are presented for all administrative units (or functional totals) but not for all programs
 - Yes, non-financial data on results are presented for some programs and/or some administrative units (or functional totals)
 - No, non-financial data on results are not presented
 - Not applicable/other (please comment)

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment:Q.13: Answer: D. Draft budget estimates are not made publicly available

Govt. Review:

Ind. Review: The estimates are not always made public since it only serves as work-in-progress for the actual budget.

CIRDDOC:

14. Are performance targets used for the non-financial data on results presented in the State Draft Budget Estimates or any supporting documentation?

- A. Yes, performance targets are used for all non-financial data
- B. Yes, performance targets are used for most non-financial data
- C. Yes, performance targets are used for some non-financial data
- D. No, performance targets are not used
- E. Not applicable/other (please comment)

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment:Q.14: Answer: D. Draft budget documents are not made publicly available.

Govt. Review:

Ind. Review: The estimates are not always made public since it only serves as work-in-progress for the actual budget.

CIRDDOC:

C. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

15. For the fiscal year under consideration, when was the State Budget Appropriation Law enacted?

- A. The State Budget Appropriation Law was enacted before the start of the fiscal year.
- B. The State Budget Appropriation Law was enacted within the first month of the next fiscal year.
- C. The State Budget Appropriation Law was enacted before the end of the first quarter of the next fiscal year but not within the first month.
- D. The State Budget Appropriation Law was not enacted before the end of the first quarter of the next fiscal year, or it was not produced at all.
- E. Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment:Q.15: Answer: C. The state budget appropriation law was passed in February 2018

Govt. Review:

Ind. Review: It was passed in January 2018.

CIRDDOC:

16. For the fiscal year under consideration, when is the State Budget Appropriation Law made publicly available?

- A. The State Budget Appropriation Law is made publicly available immediately after enactment.
- B. The State Budget Appropriation Law is made publicly available within less than six weeks after enactment.

- C. The State Budget Appropriation Law is made publicly available within 3 months after enactment (but more than 6 weeks after enactment).
- D. The State Budget Appropriation Law is made publicly available more than 3 months after enactment, or it is not made publicly available.
- E. Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment:Q.16: Answer: D

As at the time of conducting this research, the budget appropriation law is yet to be publicly available. Though officials of the MEPB maintained that it will be available to the public after mass production but it will take some time.

Govt. Review:

Ind. Review: In my telephone conversation with Mr Dotun Basorun with telephone number above, it was confirmed to me that the Appropriation law was passed February 2018 and now been made publicly available.

CIRDDOC:

17 Does the State Approved Budget present expenditures for the budget year that are classified by administrative unit (i.e. Ministries, Departments, or Agencies [MDAs])?

- A. Yes, all expenditures are presented by administrative unit.
- B. Yes, at least two thirds of the expenditures are presented by administrative unit (but not all).
- C. Yes, less than two thirds of expenditures are presented by administrative unit.
- D. No, expenditures not presented by administrative unit.
- E. Not applicable/other (please comment).

Citation:<http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2018/04/Y2018-BUDGET-OMNIBUS-And-Summary-Position.pdf>

Comment:Q.17: Answer: A

Expenditures are presented by administrative units and the document is IPSAS compliant

Govt. Review:

Ind. Review: The MDAs aligned with the International Public Sector Accounting Standards (IPSAS) in their expenditure presentation.

CIRDDOC:

18. Does the State Approved Budget present expenditures for the budget year classified using functional classification?

- A. Yes, expenditures are presented by functional classification
- B. No, expenditures are not presented by functional classification
- C. Not applicable/other (please comment)

Citation: <http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2018/04/Y2018-BUDGET-OMNIBUS-And-Summary-Position.pdf>

Comment:Q.18: Answer: A

Expenditures are presented by functional classification

Govt. Review:

Ind. Review: The MDAs alignment with the International Public Sector Accounting Standards (IPSAS) in their expenditure presentation is further evidenced in the functional classification.

CIRDDOC:

19. Does the State Approved Budget presents expenditures for the budget year classified using economic classification?

- A. Yes, expenditures are presented by economic classification
- B. No, expenditures are not presented by economic classification
- C. Not applicable/other (please comment)

Citation: <http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2018/04/Y2018-BUDGET-OMNIBUS-And-Summary-Position.pdf>

Comment:Q.19: Answer: A

Expenditures are presented by economic classification

Govt. Review:

Ind. Review: The MDAs alignment with the International Public Sector Accounting Standards (IPSAS) in their expenditure presentation is further evidenced in the economic classification

CIRDDOC:

20. Does the State Approved Budget presents expenditures for individual programs (items) for the budget year?

- A. Yes, programs accounting for all expenditures are presented.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.
- E. Not applicable/other (please comment).

Citation: <http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2018/04/Y2018-BUDGET-OMNIBUS-And-Summary-Position.pdf>

Comment:Q.20: iAnswer: B

A good number of expenditures are presented for individual programs

Govt. Review:

Ind. Review: To a large extent, expenditures for individual programs are represented

CIRDDOC:

3.

21. Do line items in the State Approved Estimates IPSAS compliant?

- A. Yes, all line items appeared with different codes across all MDAs
- B. Yes, all line items appeared with different codes but not for more than 75 percent of the MDAs
- C. Yes, all line items appeared with different codes but not for more than 50 percent of the MDAs
- D. Yes, all line items appeared with different codes but for less than 25 percent of the MDAs or not publicly available
- E. Not applicable (please comment)

Citation: <http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2018/04/Y2018-BUDGET-OMNIBUS-And-Summary-Position.pdf>

Comment: Q.21: Answer: A

Line items are IPSAS compliant.

Govt. Review

Ind. Review: Line items duly complied with IPSAS .

CIRDDOC:

22. How many MDAs in the State Approved Budget have their budget lumped in a single or few items?

- A. None of the State MDAs budget line items were lumped in single or few items
- B. Between 1 and 3 of the State MDAs have their Budget lumped into single of few items
- C. Between 4 and 6 of the State MDAs have their Budget lumped into single of few items
- D. More than 6 of the State MDAs have their Budget lumped into single of few items or not publicly available
- E. Not applicable (please comment)

Citation: <http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2018/04/Y2018-BUDGET-OMNIBUS-And-Summary-Position.pdf>

Comment: Q.22: Answer: A

No MDA has lumped up budget

Govt. Review:

Ind. Review: Lumped up budgets was not observed for MDAs.

CIRDDOC:

23. Does the State Approved Budget present the individual sources of revenue (internally generated revenues such as VAT, or stamp duties and transfers from the federal government) for the budget year?
- Yes, individual sources of revenue accounting for all revenue are presented.
 - Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
 - Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
 - No, individual sources of revenue are not presented or not publicly available
 - Not applicable/other (please comment).

Citation: <http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2018/04/Y2018-BUDGET-OMNIBUS-And-Summary-Position.pdf>

Comment:Q.23: Answer: A

Individual sources of revenue are presented for all revenues.

Govt. Review:

Ind. Review: Individual Sources of revenue accounting for all revenue are presented.

CIRDDOC:

D. STATE CITIZENS BUDGET

24. If produced, what information is provided in the State Citizens Budgets?

Please note that "core elements" must include: 1) information on the budget process; 2) revenue collection; 3) priority spending allocation; 4) sector specific information and targeted programs; 5) contact information for follow-up by citizens.

- A State Citizens Budget is produced, published and includes information on and beyond the core elements listed above.
- A State Citizens Budget is produced, published and provides information on the core elements listed above.
- A State Citizens Budget is produced, published but it excludes some of the core elements listed above.
- A State Citizens Budget is not produced.
- Not applicable/other (please comment).

Citation: CITIEN'S GUIDE TO Y2018 BUDGET OF PROGRESS AND DEVELOPMENT

Comment:Q.24: Answer: A

The citizen's guide has information on Budget process, revenue collection, priority spending allocation, sector specific information and target programs and contact information for citizens.

Govt. Review:

Ind. Review: The researcher's comment is validly appropriate.

CIRDDOC:

25. How is the Citizens Budget disseminated to the public?

- A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, street theatre, etc.).
- B. A Citizens Budget is disseminated by using at least two of the mechanisms described above.
- C. A State Citizens Budget is disseminated by using at least one of the mechanisms described above.
- D. A State Citizens Budget is not produced.
- E. Not applicable/other (please comment).

Citation: CITIZEN'S GUIDE TO Y2018 BUDGET OF PROGRESS AND DEVELOPMENT**Comment:Q.25: Answer: B**

The citizen's Budget is not yet on the internet but available both on request and on the notice board of the Ministry of Economic planning and Budget.

Govt. Review:

Ind. Review: The Citizen's Budget could still not be found on the internet

CIRDDOC:**E. STATE QUARTERLY EXECUTION REPORTS, STATE MID-YEAR REVIEW & THE STATE ACCOUNTANT-GENERAL REPORT**

26. Does the state produce and release budget quarterly reports to the public?

- A. Yes, the state produces and release budget quarterly reports to the public
- B. Yes, the state produces but do not release budget quarterly reports to the public
- C. No, the state does not produce quarterly report
- D. Not applicable (please comment)

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment:Q.26: Answer: A

The state releases quarterly reports to the public

Govt. Review:

Ind. Review: It is the norm for the State to release quarterly reports to the public.

CIRDDOC:

27. For quarterly reports released to the public by the state executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g. are quarterly reports released less than four weeks after the end of the quarter)?

- A. Quarterly Reports are released two months or less (but more than one month) after the end of the period.
- B. Quarterly Reports are released more than two months (but less than three months) after the end of the period.
- C. Quarterly reports are released after three months or they are not released to the public.
- D. Not applicable/other (please comment).

Citation: <http://mepb.lagosstate.gov.ng/budget-documents/budget-appraisal-2/y2017-budget-appraisal/>

Comment:Q.27: Answer: C

Q3 reports of 2017 fiscal year was the latest that can found on the State's website. It was released on the 18th of October 2017. While officials maintained that the the Q4 2017 and Q1 2018 are ready, they cannot be found online as of now and we are yet to receive a copy nor our request formally responded to.

Govt. Review:

Ind. Review: It took my time to fact-check the researcher's claim and found it to be true and reliable

CIRDDOC:

28. Does the state executive release to the public a Mid-Year Review of the budget?

- A. A Mid-Year Review is released one month or less after the end of the first six months of the budget year.
- B. A Mid-Year Review is released two months or less (but more than one month) after the first six months of the budget year.
- C. A Mid-Year Review is released more than two months (but less than three months) after the first six months of the budget year.
- D. A Mid-Year Review is released more than three months after the first six months of the budget year, or it is not produced at all.

E. Not applicable/other (please comment).

Citation: <http://mepb.lagosstate.gov.ng/budget-documents/budget-appraisal-2/y2017-budget-appraisal/>

Comment:Q.28: Answer: A

The state releases to the public a mid year review as could be found on the link above.

Govt. Review:

Ind. Review: The mid-year review of the budget is usually released to the public.

CIRDDOC:

29.How long after the end of the budget year does the State Executive release to the public the Accountant General's Report that discusses the budget's actual outcome for the year?

- A. The report is released six months or less after the end of the fiscal year.
- B. The report is released nine months or less (but more than six months) after the end of the fiscal year.
- C. The report is released 12 months or less (but more than 9 months) after the end of the fiscal year.
- D. The executive does not release an Accountant General's Report, or releases it too late (more than 12 months).
- E. Not applicable/other (please comment).

Citation: Interview with officials of the ministry of finance. Mr. Amosu was interviewed. His phone number is 08091100522.

Comment:Q.29: Answer: A

Upon request of the latest accountant General's report, we were given a soft copy of the accountant General's report through a flash drive

Govt. Review:

Ind. Review: Accountant General's reports are released latest six months after the previous year of budget.

CIRDDOC:

F. STATE AUDITOR GENERAL'S REPORT

30. How long after the end of the budget year are the final annual expenditures of State MDAs audited and released to the public by the Auditor General?

- A. Final audited accounts are released to the public 9 months or less after the end of the fiscal year.

- B. Final audited accounts are released 12 months or less (but more than nine months) after the end of the fiscal year.
- C. Final audit accounts are released more than 12 months, but within 18 months of the end of the fiscal year.
- D. Final audited accounts are not completed within 18 months after the end of the fiscal year or they are not released to the public.
- E. Not applicable/other (please comment).

Citation: 2016 Auditor General's report.

Interview with officials of the Auditor General's office. Mr. Salami Adeniyi, Head of Government accounts was interviewed in the office of the Auditor General. His phone number is 08023133421.

Comment:Q.30: Answer: A

The 2016 auditor General's report was released on the 30th of June 2017 as indicated in the document.

Govt. Review:

Ind. Review: The release date on the audited financial statement of year 2016 was 30June 2017.

CIRDDOC:

31. When did the State House of Assembly (SHoA) receive the last Auditor General's report?

- A. The SHoA receives copies of the Auditor General report before the end of the next fiscal year
- B. **The SHoA receives copies of the Auditor General report more than 12 months but less than 18 months after the fiscal year**
- C. The SHoA receives copies of the Auditor General report more than 18 months but less than 24 months after the fiscal year
- D. No, the SHoA has not receive the copy of the Auditor General report, or such report is yet to be produced.
- E. Not applicable/other (please comment).

Citation Interview with officials of the Auditor General's office. Mr. Salami Adeniyi, Head of Government accounts was interviewed in the office of the Auditor General. His phone number is 08023133421.

Comment:Q.31: Answer: B

The officials maintained that the Auditor General's ensures the SHOA receives a copy of the Auditor General's report as soon as the report is ready.

Govt. Review:

Ind. Review:The timing/time-lag for receipts of the Auditor General's report is not definite or static.

CIRDDOC:

A. Public Engagement during Budget Formulation

32. Is the executive formally required to engage citizens during the budget formulation process?

- A. Yes, a law, regulation, or formal procedure obliges the executive to engage with a wide variety of citizens (civil society, trade unions, vulnerable groups, private sector, etc.) during the budget formulation process.
- B. Yes, a law, regulation, or formal procedure obliges the executive to engage with certain citizens during the budget formulation process.
- C. No, no formal requirement exists requiring the executive to engage with the public during the budget formulation process, but informal procedures exist to enable the public to engage with budget formulation.
- D. No, no formal requirement exists requiring the executive to engage with the public during the budget formulation process.
- E. Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

<https://lagosstate.gov.ng/blog/2018/07/25/gov-ambode-hosts-3rd-quarter-2018-town-hall-meeting-12th-in-the-series-at-ibeju-lekki-lagos-on-wednesday/>

<https://www.vanguardngr.com/2016/09/2017-budget-lagos-residents-demand-security-job-creation-infrastructure-upgrade/>

Comment: Q.32: Answer: A

Officials claimed that the State Government organises a Budget Consultative Forum on a yearly basis. They claimed that the consultative forum is an administrative process which has become a permanent practice of the executive. WARDC is usually invited to the consultative forum on a yearly basis.

Govt. Review:

Ind. Review: The budgetary process in Lagos has always been a robust and all-inclusive event where diverse inputs are usually encouraged to make the budget all-encompassing. Relevant public officials and stake-holders are usually in attendance.

CIRDDOC: Researcher to provide proof otherwise it is D

33. Has the state executive established practical mechanisms to identify the public's perspective on budgets?

- A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; these mechanisms are accessible and widely used by the public.
- B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
- C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
- D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.
- E. Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

<https://lagosstate.gov.ng/blog/2018/07/25/gov-ambode-hosts-3rd-quarter-2018-town-hall-meeting-12th-in-the-series-at-ibeju-lekki-lagos-on-wednesday/>

<https://www.vanguardngr.com/2016/09/2017-budget-lagos-residents-demand-security-job-creation-infrastructure-upgrade>

Comment: Q.33: Answer: A

The executives organises Budget Consultative Forum and town hall meetings, through these medium the government has created an avenue through which they understand the public perspective on Budget.

Govt. Review:

Ind. Review: The researcher's comment as presented above is in order.

CIRDDOC: Researcher to provide proof otherwise it is D

34. Does the state executive hold consultations with the public on specific plans for vulnerable groups in the upcoming budget?

Please note that by "core set of constituencies" it is meant the following: 1. women's groups, 2. youth, 3. People living with disability and 4. elderly.

- A. Yes, the executive holds extensive consultations with a core set of constituencies and others (Please specify).
- B. Yes, the executive holds consultations with a core set of constituencies.
- C. Yes, the executive holds very limited consultations, involving only a few of the groups listed in the "core set of constituencies".
- D. No, the executive does not consult with the vulnerable groups as part of the budget preparation process.
- E. Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293. <http://lasoda.lagosstate.gov.ng/>

Comment: Q.34: Answer: A

The state has a office of disabilities affairs whose statutory mandate is to consult widely with People with disabilities and from there identify their priorities and inform them on specific plans for the upcoming budget.

Govt. Review:

Ind. Review: The researcher's comment as presented above is in accurately appropriate.

CIRDDOC:

35. Does the state executive clearly, and in a timely manner, articulate its purpose for engaging the public during the budget formulation process?

- A. Yes, the executive articulates its purpose for engaging the public, clearly and in a timely manner.
- B. Yes, the executive articulates its purpose for engaging the public in a timely manner, but some of the objectives are unclear/vague.
- C. Yes, the executive articulates its purpose for engaging with the public, but not in a timely manner, and with vague/unclear description of its objectives.
- D. No, the executive does not articulate its purpose for engaging the public during the budget formulation process, or does not engage with the public.
- E. Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293.

<https://lagosstate.gov.ng/blog/2018/07/25/gov-ambode-hosts-3rd-quarter-2018-town-hall-meeting-12th-in-the-series-at-ibeju-lekki-lagos-on-wednesday/>

<https://www.vanguardngr.com/2016/09/2017-budget-lagos-residents-demand-security-job-creation-infrastructure-upgrade>

Comment: Q.35: Answer: A

The executives clearly articulate its purpose for engaging the public at every public gathering discussing Budget issues particularly during the Budget consultative forum and town hall meetings.

Govt. Review:

Ind. Review: The comment as presented in respect of question 35 is authentic.

CIRDDOC: Researcher to provide document

36. Does the state executive provide formal feedback to the public on how their inputs have been used to develop the State Draft Budget Estimates?
- A. Yes, the executive reports on the inputs it received from the public, and provides detailed feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- B. Yes, the executive reports on the inputs it received from the public, and provides *limited* feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- C. Yes, the executive reports on the inputs it received from the public, but these reports provide no feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- D. No, the executive does not report on the inputs it received from the public or provide any feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- E. Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

<https://lagosstate.gov.ng/blog/2018/07/25/gov-ambode-hosts-3rd-quarter-2018-town-hall-meeting-12th-in-the-series-at-ibeju-lekki-lagos-on-wednesday/>

<https://www.vanguardngr.com/2016/09/2017-budget-lagos-residents-demand-security-job-creation-infrastructure-upgrade>

Comment: Q.36: Answer: A

The executive gives feedback to the public on how their inputs have been used to develop the draft budget estimates and how it has influenced budget priorities during budget preparations. This feedback is usually given during town hall meetings, Governor's addresses, and Budget Consultative Forum.

Govt. Review:

Ind. Review: Without undue repetition of information, I found researcher's response to this question okay.

CIRDDOC: Researcher to provide document

B. Public Engagement during Budget Discussion by State House of Assembly

37. Does the state assembly [appropriations] committee hold public hearings on the individual budgets of state government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive is heard?
- Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
 - Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
 - Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
 - No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
 - Not applicable/other (please comment).

Citation: Interview with members of the house committee on Budget.

Comment: Q.37: Answer: A

The state assembly does not hold public hearings on the individual Budget of the state government administrative units. The state House of assembly committees over sighting specific ministries, departments and agencies hold open sessions on individual Budget of the state government's administrative units from where testimonies from the executive were heard. These sessions are open to any interested member of the public but are not organised as public hearings.

Govt. Review:

Ind. Review: The State Assembly does not hold a public hearing. Oversight functions of the lawmakers however permits interested public to be in attendance

CIRDDOC:

38. Do legislative committees hold public hearings on the individual budgets of State government administrative units (i.e., MDAs) in which testimony from the public is heard?

- A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
- B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
- C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
- D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
- E. Not applicable/other (please comment).

Citation: interview with members of the house committee on Budget.

Interview with Nelson Ekujumi a development worker who has attended some of the committee sessions.

Comment:Q.38: Answer: A

Interested parties can provide useful informations during the sessions to guide the proceedings of the committee.

Govt. Review:

Ind. Review: The researcher is on point.

CIRDDOC: Researcher to provide document

39. Do the state assembly committees that hold public hearings release reports to the public on these hearings?
- A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
- B. Yes, the committees release reports, which include most testimony presented at the hearings.
- C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
- D. No, the committees do not release reports, or do not hold public hearings.
- e. Not applicable/other (please comment).

Citation: Interview with members of the house committee on Budget.

Comment:Q.39: Answer "D"

Reports of these committees are only presented to the parliament for deliberations and decisions. However, a compendium of all house activities including response and actions taken on all petitions to the house is usually produced at the end of all legislative tenures usually 4 years.

Govt. Review:

Ind. Review: The submission/position of the researcher is true

CIRDDOC:

C. Public Engagement during Budget Execution

40. Does the state executive publish a list of beneficiaries of projects, subsidies, social plans and other targeted spending from MDAs?

- A. **Yes, a complete list of beneficiaries is published for all targeted spending**
- B. The government publishes the list of beneficiaries for only some portions of targeted spending.
- C. Information on beneficiaries is very limited.
- D. There is no information on beneficiaries of targeted spending.
- E. Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293 Interview with officials of the Public Procurement Agency granted by Mr. Onasoga.

<http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2018/04/Y2018-BUDGET-OMNIBUS-And-Summary-Position.pdf>

Comment: Q.40: Answer: A

A detailed list of beneficiaries is published

Govt. Review:

Ind. Review: In adherence to public accountability and transparency, beneficiaries list is published.

CIRDDOC:

41. Has the state executive established practical mechanisms to identify the public's perspective on budget execution?

- A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution: these mechanisms are accessible and widely used by the public.
- B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution: while these mechanisms are accessible, they are not widely used by the public.
- C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.
- D. **No, the executive has not established any mechanisms to identify the public's perspective on budget execution.**
- E. Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

<https://lagosstate.gov.ng/blog/2018/07/25/gov-ambode-hosts-3rd-quarter-2018-town-hall-meeting-12th-in-the-series-at-ibeju-lekki-lagos-on-wednesday/>

<https://www.vanguardngr.com/2016/09/2017-budget-lagos-residents-demand-security-job-creation-infrastructure-upgrade>

Comment: Q.41: Answer: D

The executive established mechanisms to identify public perspective on budget execution and it is one of the cardinal objectives of the consultative forum and town hall meetings

Govt. Review:

Ind. Review: In the various pre-budget public meetings of the government, practical mechanism is established to identify public perspectives.

CIRDDOC:

42. Does the state executive provide formal feedback to the public on how their inputs have been used to improve budget execution?
- Yes, the executive reports on the inputs it received from the public, and provides detailed feedback on how these inputs have been used to improve budget execution.
 - Yes, the executive reports on the inputs it received from the public, and provides *limited* feedback on how these inputs have been used to improve budget execution.
 - Yes, the executive reports on the inputs it received from the public, but provides no feedback on how these inputs have been used to improve budget execution.
 - No, the executive does not report on the inputs it received from the public or provide any feedback on how these inputs have been used to improve budget execution.
 - Not applicable/other (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

<https://lagosstate.gov.ng/blog/2018/07/25/gov-ambode-hosts-3rd-quarter-2018-town-hall-meeting-12th-in-the-series-at-ibeju-lekki-lagos-on-wednesday/>

<https://www.vanguardngr.com/2016/09/2017-budget-lagos-residents-demand-security-job-creation-infrastructure-upgrade>

Comment: Q.42: Answer: A

The executive provide formal feedback to the public on how their inputs have been used to improve budget execution. This is done at town hall meetings and Budget consultative forum.

Govt. Review:

Ind. Review: The Government made feedback available to the general public during the public consultative forums organized.

CIRDDOC: Researcher to provide proof

D. Public Engagement during Audit

43. Does the state Auditor General's office maintain formal mechanisms through which the public can participate in the audit process?
- Yes, the state General Auditor's office has established formal mechanisms through which the public can participate in the audit process. These mechanisms are accessible and widely used by the public.
 - Yes, the state General Auditor's office has established formal mechanisms through which the public can participate in the audit process. While these mechanisms are accessible, they are not widely used by the public.
 - Yes, the state General Auditor's office has established formal mechanisms through which the public can participate in the audit process, but these mechanisms are not accessible.
 - No, the state General Auditor's office does not maintain any formal mechanisms through which the public can participate in the audit process.

e. Not applicable.

Citation: Interview with officials of the Auditor General's office.

Interview with Residents of Abule-Egbawhere a fly-over bridge was built.

<http://auditorgeneral.lagosstate.gov.ng/responsibilities-2/>

Comment: Q.43: Answer: A

The office of the state Auditor General carries out regular assessment of projects through structured questionnaires and interviews on specific projects in Project locations and from beneficiaries. Field visits also constitute part of the irresponsibilities as highlighted in the link above

Govt. Review:

Ind. Review: The office of the state Auditor General holds entry meetings with Accounting Officers before the commencement of the audit exercise and take all necessary steps to understand the business of the state and the business processes from which the accounts were derived.

CIRDDOC:

44. Are the state assembly meetings that discuss the Auditor General's Report open to the public?

- A. Yes, the meetings discussing the audit report are open to the public.
- B. No, the meetings discussing the audit report are not open to the public.
- C. Not applicable /other (please explain).

Citation: Interview with members of the state house of assembly.

Interview with officers of the Auditor General's office.

Comment: Q.44: Answer: B

The state assembly meetings that discuss the reports of the auditor general are not open to the public.

Govt. Review:

Ind. Review: The state assembly meetings with the Auditor General are not open. They are statutorily not required to be open

CIRDDOC:

SECTION THREE: TRANSPARENCY IN THE PROCUREMENT SYSTEM

45. Is there a Public Procurement Law (PPL) regulating the procurement process in the state?

- A. Yes, there is a Public Procurement Law that is publicly available.

- B. There is no Public Procurement Law, but there is an established process regulating procurement, and that is publicly available.
- C. There is a legal framework or an established process regulating procurement, but that is not available to the public.
- D. No, there is no legal framework or process regulating procurement.
- E. Not applicable (please comment).

Citation:

<https://www.lagoshouseofassembly.gov.ng/download/lagos-state-public-procurement-agency-law-vol-3/>

<https://lagospa.gov.ng/procurement-manual/>

Comment: Q.45: Answer: A

There is a publicly available procurement law

Govt. Review:

Ind. Review: The public procurement law in place

CIRDDOC:

46. Does the state has a Public Procurement Bureau/Office that implement the PPL in regulating public procurement in the state?

- A. Yes, there is a Public Procurement Bureau/Office that implement the PPL in regulating public procurement
- B. No, there is no Public Procurement Bureau/Office but the state has a Due Process Office (DPO) that implement the PPL in regulating public procurement
- C. The State uses the Tenders Board for all public procurement
- D. The State has no Public Procurement Bureau/Office, Due Process Office or Tenders Board
- E. Not applicable (please comment).

Citation: Visit to the Lagos State Public Procurement Agency's office.

Comment: Q.46: Answer: A

There is a public procurement office that implements PPL in regulating PublicProcurement

Govt. Review:

Ind. Review: Public procurement office is in existence and functional

CIRDDOC:

47. Has the State inaugurated a Public Procurement Council in line with the provision of the PPL with both Private sector and Civil Society Representatives as members

- A. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with both Private sector and Civil Society Representative as members
- B. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with only one member from either Private sector or Civil Society as members
- C. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with no representation from either Private sector or Civil Society as members
- D. No, the State has not inaugurated a Public Procurement Council in line with the provision of the PPL
- E. Not applicable (please comment).

Citation: Interview with official of the Public Procurement Agency. Mr Onasogawho can be reached on the official line: 0705 656 4902 or at the Public procurement Agency's office.

Barr. Ayo Adebusoye is the CSO representative. His contact is 08037191348

Comment: Q.47: Answer: A

The state has a Public Procurement board.

Govt. Review:

Ind. Review: Yes , there is a council/board in place.

CIRDDOC: Researcher to provide name of Chairman

48. Does the state make available to the public from a single source (for example a Public Procurement Bureau/Office or the State Tenders Board) that launch announcements of open public procurement tenders by its Ministries, Departments and Agencies (MDAs)?
- A. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on all public tenders.
- B. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on public tenders, but a minority of tenders is separately published by MDAs.
- C. No, there is no Public Procurement Bureau/Office or the State Tenders Board, but information on individual tenders can be accessed from the procuring MDAs
- D. No information of public tenders is available within the state.
- E. Not applicable (please comment).

Citation: <https://lagosppa.gov.ng/tenders/>

Interview with official of the Public Procurement Agency. Mr. Onasogawho can be reached on the official line 0705 656 4902 or at the Public Procurement Agency's office.

Comment: Q.48: Answer: A

There is a PPA office that provides information on all public tenders.

Govt. Review:

Ind. Review: Researcher's submission is in order

CIRDDOC:

49. How regularly do MDAs in the State invite CSOs and other stakeholders' representatives during bid openings?
- The MDAs in the state invite CSOs and other stakeholders' representatives regularly during bid openings
 - The MDAs in the state invite CSOs and other stakeholders' representatives sometimes during bid openings
 - The MDAs in the state do not invite CSOs and other stakeholders' representatives during bid openings
 - Not applicable (please comment)

Citation: Interview with official of the Public Procurement Agency. Mr Onasoga who can be reached on the official line 0705 656 4902 or at the Public Procurement Agency's office.

<https://lagospa.gov.ng/tenders/>

Comment: Q.49: Answer: A

The MDAs in the state invite relevant stakeholders including CSOs regularly. Mr Onasoga maintained that since tenders are made public, the time or bid openings are also public. Interested members of the public including CSOs are free to attend. See link above.

Govt. Review:

Ind. Review: Researcher's comment is right

CIRDDOC: Researcher to provide letter of proof

50. If there is a Public Procurement Bureau/Office or State Tenders Board, how does the State publish contracts guidance documentation (including at least: instructions, application forms, requirements, and evaluation criteria.)?
- The Public Procurement Bureau/Office or the State Tenders Board publishes contracts information through multiple means (including: online portals, official gazette, radio announcements, billboards), and publishes *all* guidance documentation
 - The Public Procurement Bureau/Office or the State Tenders Board uses only one publication method, but publishes *all* guidance documentation.
 - The Public Procurement Bureau/Office or the State Tenders Board directly contacts the contractors, and does not make all guidance documentation available to everyone in a single place.
 - The Public Procurement Bureau/Office or the State Tenders Board does not publish available contracts.
 - Not applicable/other (please comment).

Citation: <https://lagospa.gov.ng/procurement-manual/>

Comment: Q.50: Answer: A

Contract information are published through multiple means.

Govt. Review:

Ind. Review: Multiple publications are carried out through various media.

CIRDDOC:

51. Following the closing date for bid submission, are tenders opened publicly?
- Yes, tenders are opened publicly immediately following the closing date for bid submission.
 - Yes, tenders are opened publicly, but there is a delay in opening some of them
 - Yes, tenders are opened publicly, but there is always a delay in opening them
 - Tenders are not opened publicly at all.
 - Not applicable (please comment).

Citation: Interview with official of the Public Procurement Agency. Mr Onasoga can be reached on the official line 0705 656 4902 or at the Public procurement Agency's office.

<https://www.lagoshouseofassembly.gov.ng/download/lagos-state-public-procurement-agency-law-vol-3/>

<https://lagospa.gov.ng/procurement-manual/>

Comment: Q.51: Answer: A

Tenders are opened publicly immediately following the closing date for bid submission. The public procurement law is clear about it and the agency cannot afford to run foul of the law.

Govt. Review:

Ind. Review: Tender opening adhere to the transparency of public opening

52. Are procurement decisions published?

- All procurement decisions are publicly posted on a government website or another easily accessible place.
- All procurement decisions are posted in a somewhat restricted access media (e.g. the official gazette of limited circulation).
- Publication of procurement decisions is not mandatory, and is left to the discretion of the review bodies making access difficult.
- Procurement decisions are never published.
- Not applicable (please comment)

Citation:

<https://lagospa.gov.ng/procurement-manual/>

<https://publicprocurement.lagosstate.gov.ng/responsibilities-2/>

Comment: Q.52: Answer: A

All procurement decisions are published on the website of the Agency.

Govt. Review:

Ind. Review: The publication on procurement can be accessed in the website as provided.

CIRDDOC:

53. Is the justification for awarding the contract to the selected contractor published?

- A. Yes, the justification for awarding the contract to the selected contractor is published.
- B. No, the justification for awarding the contract to the selected contractor is not published.
- C. Not applicable (please comment).

Citation: <https://lagospa.gov.ng/procurement-manual/>

Interview with official of the Public Procurement Agency. Mr Onasogawho can be reached on the official line 0705 656 4902 or at the Public Procurement Agency's office.

Comment: Q.53: Answer: A

Justifications for awarding contracts to a contractor are open and usually determined by level of adherence to regulations and fulfilment of published criteria in line with the PPL of Lagos State.

Govt. Review:

Ind. Review: Justification for awarding contract is well captured by the researcher's comment.

CIRDDOC:

54. Is there an external procurement complaints review body?

- A. Yes, there is an external procurement complaints review body; individuals know how to submit complaints; and the review body works well
- B. Yes, there is an external procurement complaints review body; individuals know how to submit complaints; but the review body does not work well.
- C. Yes, there is an external procurement complaints review body, but not it is not clear to all individuals how to submit a complaint; and the review body does not work well.
- D. No, there is no external procurement complaints review body.
- E. Not applicable (please comment).

Citation: Interview with official of the Public Procurement Agency. Mr Onasogawho can be reached on the official line 0705 656 4902 or at the Public Procurement Agency's office.

Comment: Q.54: Answer: D

Any party who is not satisfied with decisions of the agency can approach the court to challenge such processes and contractors have been using the medium effectively.

Govt. Review:

Ind. Review: The court is the medium where perceived irregularities and purported lack of equity, openness and fairness in the award of contracts addressed as regards public procurements in Lagos.

CIRDDOC:

55. Is there an Alternative Dispute Resolution (ADR) mechanism related to procurement bid documents and contract award decisions publicly available?

- A. Yes, there is an Alternative Dispute Resolution (ADR) mechanism; individuals know how to use it; and the mechanism works well.
- B. Yes, there is an Alternative Dispute Resolution (ADR) mechanism; individuals know how to use it; but the alternative resolution mechanism does not work well

- C. Yes, there is an Alternative Dispute Resolution (ADR) mechanism, but: individual generally do *not* know how it works and the mechanism does *not* work well.
- D. No, there is no Alternative Dispute Resolution (ADR) mechanism
- E. Not applicable (please comment).

Citation: Interview with official of the Public Procurement Agency. Mr Onasogawho can be reached on the official line 0705 656 4902 or at the Public Procurement Agency's office.

Comment: Q.55: Answer: A

The state has an effective ADR mechanism domiciled in the legal department that has successfully resolved disputes relating to procurement bids and contract awards.

Govt. Review:

Ind. Review: Lagos State ADR team has been very effective in resolving procurement bids and contract awards encumbrance.

CIRDDOC:

56. Does the State have Procurement Complaints Review body that look at disputes over procurement processes?

- A. Yes, the State has a Procurement Complaints Review body that look at disputes over procurement processes and they meet at regular intervals
- B. Yes, the State has a Procurement Complaints Review body that look at disputes over procurement processes but meet at irregular intervals
- C. No, the State has no Procurement Complaints Review body that look at disputes over procurement processes
- D. Not applicable (please comment).

Citation: Interview with official of the Public Procurement Agency. Mr. Onasoga who can be reached on the official line 0705 656 4902 or at the Public procurement Agency's office.

Comment: Q.56: Answer: A

The state has a procurement review body which is domiciled in the legal department and are saddled with the responsibility to look at disputes over procurement process.

Govt. Review:

Ind. Review: Lagos State has a legal team effective in resolving complaints as it affects procurement process.

CIRDDOC: Researcher to provide document

57. Are the decisions of the procurement complaints review body regarding disputes over procurement processes made available on a timely basis to the citizens?

- A. All the decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days.
- B. Most decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days, but a minority of decisions are publicized in different places.

- C. There is no single pre-established source for the publication of the decisions of the procurement complaints review body but all such decisions can be accessed from the procuring entities within 30 days.
- D. Decisions of the procurement complaints review body are not made publicly available, or they are communicated more than 30 days after their adjudication, or no external procurement complaints review body exists.
- E. Not applicable/other (please comment).

Citation: Interview with official of the Public Procurement Agency. Mr Onasogawho can be reached on the official line 0705 656 4902 or at the Public procurement Agency's office.

Comment: Q.57: Answer: D

Officials maintained that the Agency's Legal department handles complaints and decisions arising from any complaints is readily available for any interested party.

Govt. Review:

Ind. Review: The Agency is transparent with information/decisions on a need-to-know basis

CIRDDOC: Researcher to provide document

58. What percentage of all capital projects in the state were initiated through open and competitive tender as against the special and restricted methods of public procurement?
- A. Above 75 percent of the capital projects initiated through open and competitive tender
- B. Between 50 -74 percent of the capital projects initiated through open and competitive tender
- C. Between 25-49 percent of the capital projects initiated through open and competitive tender
- D. Less than 24 percent of the capital projects initiated through open and competitive tender
- E. Not applicable

Citation: Interview with official of the Public Procurement Agency. Mr Onasoga who can be reached on the official line 0705 656 4902 or at the Public Procurement Agency's office.
<https://lagospa.gov.ng/registered-awards/>

Comment: Q.58: Answer: A

The officials maintained that some procurements are sensitive and some by nature of existing contracts are not advertised but projects in such categories are less than 10 per cent of the annual projects. E.g if there is road construction going on in a particular location and it was discovered that an adjoining Street will be critical to the success of the Project, negotiations can be made with the contractor handling the major one.

Govt. Review:

Ind. Review: The logical flexibility in the Agency means that there is room for discretionary contracting if adjudged as imperative

CIRDDOC: Researcher to provide internet link

59. Does the state executive publish information on awarded contracts for community projects on a regular basis?
- The state publishes: 1) a list of all awarded contracts, 2) the amount of payment made to each contractor, and 3) the corresponding percentage of payment made to each contractor (out of the total amount).
 - The state publishes: 1) a list of all awarded contracts and 2) the amount of payment made to each contractor.
 - The state only publishes a list of awarded contracts.
 - The state does not publish any information on contracts for community projects.
 - Not applicable/other (please comment).

Citation: <https://lagosppa.gov.ng/wp-content/uploads/2018/10/Contract-Award-Register-Sept-2018.-WEBSITE-051018.pdf>

Interview with official of the Public Procurement Agency. Mr. Onasogawho can be reached on the official line 0705 656 4902 or at the Public Procurement Agency's office.

Comment: Q.59: Answer: A

Information on awarded contracts are published on a monthly basis on the Agency's website.

Govt. Review:

Ind. Review: The website displays the lists of registered letter of award

CIRDDOC:

SECTION FOUR: LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY

60. Is there a State Freedom of Information Law?
- Yes, there is a State Freedom of Information Law with concrete Access to Information mechanisms.
 - Yes, there is a State Freedom of Information Law with vague Access to Information mechanisms.
 - No, there is no State Freedom of Information Law, but there is another provision ensuring Access to Information.
 - No, there is no State Freedom of Information Law.
 - Not applicable (please comment).

Citation: www.lagosstate.gov.ng

Comment: Q.60: Answer: D

There is no freedom of Information law.

Govt. Review:

Ind. Review: The freedom of information bill is yet to be passed into law.

CIRDDOC:

61. Is there a State Access to Information Agency that ensures access to Information?
- Yes, there is a State Access to Information Agency with the authority and mechanisms to enforce information requests from citizens.
 - Yes, there is a State Access to Information Agency but it does not have the authority or mechanisms to enforce information requests from citizens.
 - No, there is no State Access to Information Agency, but citizens can use the courts as an enforcement mechanism.
 - No, there is no State Access to Information Agency.
 - Not applicable (please comment).

Citation: Visit to the state ministry of information and strategy

Comment: Q.61: Answer: A

The state ministry of information has the authority and mechanisms to enforce information requests from citizens.

Govt. Review:

Ind. Review: Researcher's submission is authentic

CIRDDOC:

62. Are there any specific legal provisions ensuring the public availability of budget documents?
- Yes, there are specific provisions ensuring the publication of budget documents in the State Organic Public Finance Management (PFM) Law or other legal provisions.
 - No, there are no specific provisions ensuring the publication of budget documents.
 - Not applicable (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment: Q.62: Answer: A

Officials of the MEPB maintain that it constitutes part of their core mandate to ensure public availability of Budget documents

Govt. Review:

Ind. Review: This forms part of the transparency and accountability culture and policy of the state.

CIRDDOC:

63. Is there a State Fiscal Responsibility Law?

- A. Yes, there is a State Fiscal Responsibility Law.
 B. No, there is no State Fiscal Responsibility Law.
 C. Not applicable (please comment).

Citation: <http://laws.lawnigeria.com/2018/04/30/lagos-state-finance-control-and-management-law/>

Comment:Q.63: Answer: A

Lagos State Finance (Control and Management) Law.

Govt. Review:

Ind. Review: The example given by the researcher is succinct.

CIRDDOC:

64. Does the State prepare Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) in line with the provisions of the Fiscal Responsibility Law (FRL)?
- A. The State prepares an MTEF and FSP regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
 B. The State prepares an MTEF and FSP but it regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
 C. The State prepares an MTEF but does not prepare FSP in line with the provisions of the Fiscal Responsibility Law (FRL)
 D. The State doesn't prepare an MTEF and FSP
 E. Not applicable

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

<http://www.sparc-nigeria.com/RC/files/2.2.13-Lagos-State-economic-and-fiscal-update.html>

Comment:Q.64: Answer: B

While officials maintained that MTEF and FSP are prepared regularly, they also asserted that it was last reviewed in 2105. It was discovered that the link on the website of the state government leads to a blank page but further search of the document on the internet reveals that SPARC has it on its website and it was indeed reviewed in 2015.

Govt. Review:

Ind. Review: My own independent enquiry also confirmed the point made by the researcher above.

CIRDDOC:

65. Is there evidence of public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP?
- A. There is evidence of public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP

- B. There is no evidence of public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP
- C. Not applicable (please comment)

Citation: interview with Nelson Ekujumi, a civil society consultant and development worker who has attended meetings on preparation of Lagos State FSP.

Comment: Q.65: Answer: A

There is evidence through interview with Nelson Ekujumi

Govt. Review:

Ind. Review: I could not validate this interview as I had no access to it

CIRDDOC:

66. Does the State has a Modern Audit Law?
- A. **Yes, the State Audit Law is less than 5 years old**
- B. Yes, the State Audit law is less than 10 years old
- C. Yes, the State Audit law is more than 10 years but less than 20 years
- D. No, the state Audit law is more than 20 years or there is no such law.
- E. Not applicable (please comment)

Citation: Interview with officials of the Auditor General's office

Interview with members of the state House of assembly

Comment: Q.66: Answer: A

The state has a modern Audit law which is less than 5 years old

Govt. Review:

Ind. Review: Yes. A modern Audit law is currently in use.

CIRDDOC:

67. Is there a legal framework requiring the Auditor General to submit its report to the State House of Assembly?
- A. **Yes, there is such a legal framework.**
- B. No, there is no legal framework.
- C. Not applicable (please comment).

Citation: Interview with officials of the Auditor General's office

Comment: Q.67: Answer: A

The officials maintained that it is statutory for them to submit the Auditor General's report to the state House of Assembly as soon as it is ready.

Govt. Review:

Ind. Review: The submission of Auditor General's report to the state house of assembly not just statutory, but also an observance of office requirements and public interest expectation, and an integral part of service to conscience and humanity.

CIRDDOC:

68. Does the Public Accounts Committee (PAC) of the State House of Assembly produce a report based on their findings from the Auditor General's Report?
- Yes, the Public Accounts Committee (PAC) produces a report based on their findings from the Auditor General's Report
 - No, the Public Accounts Committee (PAC) do not produce any report based on their findings from the Auditor General's Report.
 - Not applicable (please comment).

Citation: interview with members of the state house of assembly

Comment:Q.68: Answer: A

The members claimed that statutorily, there must be a report of all committee sittings, oversight and other investigative duties and PAC can not be an exception. They maintained that their reports are usually tabled before the house for deliberations.

Govt. Review:

Ind. Review: Even though I am aware of the genuineness of the researcher's comment, I chatted up some house members who further confirmed the claims.

CIRDDOC:

69. When was the last report on Auditor General's report produced by the Public Accounts Committee (PAC) of the State House of Assembly?
- The Public Accounts Committee (PAC) have reports for all Auditor General's report submitted to them.
 - The Public Accounts Committee (PAC) have reports for all Auditor General's report submitted to them with the exception of the last fiscal year which they are still working on
 - The Public Accounts Committee (PAC) have reports for up to 50 percent of the Auditor General's report submitted to them
 - The Public Accounts Committee (PAC) have no reports from the Auditor General's report submitted to them
 - Not applicable (please comment)

Citation: interview with members of the State House of Assembly.

Comment:Q.69: Answer: A

The public accounts committee have reports for all Auditor Generals reports submitted to them.

Govt. Review:

Ind. Review: Auditor General's reports are usually submitted to the state house of assembly upon completion.

CIRDDOC:

70. When last was the State Financial Regulations/Instructions reviewed?
- The State Financial Regulations/Instructions was reviewed within the last 5 years

-
- B. TheStateStateFinacialRegulations/Instructionswasreviewedwithinthelast 10 years but more than 5 years.
 - C. TheStateFinacialRegulations/instructions was reviewed more than 10 years ago but less than 15 years
 - D. TheStateFinacialRegulations/instructions was reviewed more than 15 years ago or there is no such law.
 - E. Not applicable (please comment).

Citation: Interview with officials of the Lagos state ministry of Economic Planning and Budget led by Mr. Dotun Basorun, Head, Budget Unit. Phone number 08090793293

Comment:Q.70: Answer: A

Officials claimed it was last reviewed in 2015

Govt. Review:

Ind. Review: Dotun Basorun -an official of MEPB with Phone numbers above, confirmed researcher's claim to me in a telephone conversation.

CIRDDOC: