

## **LAGOS STATE:**

### **Findings**

#### **Public Access to budget documents**

Lagos state scores 55 out of 100 on the State Budget Transparency Index. The State Budget Appropriation Law, Quarterly Reports, Auditor General's Report are all publicly available online while the Accountant General's Report is available on request. Citizens have access to all documents in almost all phases of the budget cycle that can serve as a basis to monitor how the government spends public funds throughout the budget process. The remaining budgets are only produced for internal use while the Citizen's Budget is not produced.

#### **Public participation in the budget**

Citizens and CSOs in Lagos state have extensive spaces to be involved in the budget process with a score of 78 out of 100. During the **budget formulation** stage, the Ministry of Economic Planning and Budget of Lagos state maintain budget consultation forums where a wide variety of organizations are invited to solicit inputs for the State Draft Estimates. The Lagos House of Assembly opens all committee hearings on **budget approval** process to citizens. The Lagos state government continues these budget consultation forums during the **budget execution** process and publishes reports on these inputs. In the **auditing** processes, the Auditor General establishes mechanism to solicit inputs into the auditing scheme.

#### **Public access to procurement information**

With a score of 60 out of 100, citizens have moderate access to procurement information in Lagos state. The Lagos State Public Procurement Law of 2011 regulates the entire procurement process and established the Lagos State Public Procurement Agency. Tenders in Lagos state are publicly opened after the bidding process is closed. Procurement awards are published online. Lagos State Public Procurement Agency has a procurement complaint board with alternative dispute resolution mechanisms.

### **Recommendations**

CIRDDOC recommends the following to improve budget transparency, public participation in the budget process, and transparency in the procurement process:

#### **Budget Transparency**

The government can improve budget transparency in Lagos state by publishing these budget documents that it already produces online:

- State Budget Call Circular
- State Draft Estimates

In addition to publishing these documents, the Ministry of Budget and Economic Planning should partner with CSOs in the state to develop a Citizen's Budget and publish it within three months of enacting the budget.

#### **Public Participation**

To effectively take advantage of knowledge of CSOs and citizens, the government in Lagos state should do the following:

- introduce a bill to ensure that participation in the budget formulation process is institutionalized.
- expand the list to include all beneficiaries of projects, subsidies, social plans and other targeted spending from MDAs
- improve on the comprehensiveness of reports detailing how inputs were used in the State Draft Budget Estimates and budget execution.

Similarly, the Lagos State House of Assembly should do the following:

- publish report on committee hearings on the budget
- open the hearings on the Auditor General's Report to the public.

Lastly, the Auditor General should do the following:

- ensure that citizens use practical mechanisms for the public to submit inputs on what should be audited.

### **Procurement Process**

To improve the entire procurement processes, the following should be done:

- the government should give the Lagos State Public Procurement Agency the sole authority to regulate the procurement process in the state and the necessary resources to fulfill its duty and establish a procurement complaint board that manages an alternative dispute resolution mechanism.
- the State Public Procurement Agency should publish their justifications when publishing awarded contracts online and for all community projects.

### **Access to Information**

To improve access to information in the state, the government should do the following:

1. Domesticate the Freedom of Information (FOI) Act, 2011.
2. Establish Freedom of Information (FOI) Agency in the state