

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

LAGOS STATE

June 2020

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:

Gbenga Ganzallo

STATE:

Lagos State

RESEARCH ORGANIZATION:

Women Arise for Change Initiative

ADDRESS:

54A, Adeyemo Akapo Street, Omole Phase 1 Estate, Ojodu, Lagos

TELEPHONE NUMBER(S):

08037223313, 08036210888

ORGANIZATION'S WEBSITE:

www.womenarise.org.ng

E-MAIL ADDRESS:

okeidrjoe@gmail.com, gbengaantonio@gmail.com

STATE SUPERVISOR:

Dr. Babatunde W. ADEOYE, Reader/ Associate Professor of Economics, Department of Economics, University of Lagos, Lagos, Lagos State, NIGERIA

ZONAL CONSULTANT:

Dr. Olugboyega A. OYERANTI, Reader/ Associate Professor of Economics, Department of Economics, University of Ibadan, Ibadan, Oyo State, NIGERIA

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

1. **Pre-Budget Statement:** State Budget Call Circular, MTEF/FSP
2. **Executive Budget Proposal (EBP):** State Budget Draft Estimates
3. **State Citizens Budget**
4. **Approved Budget:** State Budget Appropriation Law
5. **In-Year Reports:** State Quarterly Budget Implementation Reports,
6. **State Mid-Year Review** and
7. **Year-End Report:** State Accountant-General's Report,
8. **State 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. Pre-Budget Statement: a) State Budget Call Circular, b) <i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	a) 2020 b) 2020 The (b) document is called “ Medium Term Budget Framework and Fiscal Strategy paper ”
2. Executive Budget Proposal (EBP): <i>State Draft Budget Estimates</i>	2020
3. State Citizens Budget	2020
4. State Approved Budget Volumes / Appropriation Law	Year 2020 approved budget (31 st Dec. 2019) and revised budget available online. (go to budget document) Revised budget signed on the 15th July, 2020
5. In-Year Reports: <i>State Quarterly Budget Implementation Reports,</i>	2020
6. State Mid-Year Review	2020
7. Year-End Report: <i>State Accountant-General's Report,</i>	2019
8. State Auditor General's Report	2019

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	<p>1. Title: Lagos State Budget Call Circular for 2020 Budget (Ref. No. MEPB/B. 2019/S.20/248/IV) 2. Date of Release: September 24, 2019 3. Internet Link: NIL 4. Availability: Produced for Internal Use (PIU) (Annex 1)</p>
Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)	<p>1. Title: Medium Term Expenditure Framework and Fiscal Strategy Paper 2020 - 2022 2. Date of Release: September, 2019 3. Internet Link: NIL 4. Availability: Produced for Internal Use (PIU) (Annex 2)</p>
State Citizens Budget	<p>1. Title: Citizens' Guide to 2020 Budget 2. Date of Release: March 29, 2020 3. Internet Link: http://mepb.lagosstate.gov.ng/storage/sites/29/2020/03/2020-Lagos-Budget.pdf 4. Availability: Produced and Publicly Available (PPA)</p>
State Draft Budget Estimates	<p>1. Title: State Draft Budget Estimates 2. Date of Release: NIL 3. Internet Link: NIL 4. Availability: Produced for internal use (PIU)</p>
State Approved Budget Volumes	<p>1. Title: State Approved budget 2. Date of Release: December 30, 2019 3. Internet Link: http://mepb.lagosstate.gov.ng/wpcontent/uploads/sites/29/2020/01/2.-Y2020-Appropriation-Law-Summary-Position.pdf http://mepb.lagosstate.gov.ng/wpcontent/uploads/sites/29/2020/01/3.-Y2020-Appropriation-Law-OmnibusTable.pdf 4. Availability: Produced and Publicly Available (PPA)</p>

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 Appropriation Law	<p>1. Title: Lagos State Budget Appropriation Law 2. Date of Release: December 31, 2019 3. Internet Link: http://mepb.lagosstate.gov.ng/wpcontent/uploads/sites/29/2020/01/2.-Y2020-Appropriation-Law-Summary-Position.pdf http://mepb.lagosstate.gov.ng/wpcontent/uploads/sites/29/2020/01/3.-Y2020-Appropriation-Law-OmnibusTable.pdf 4. Availability: Produced and Publicly Available (PPA)</p>
State Quarterly Reports	<p>1. Title: Lagos State Budget Implementation Quarterly Report, First Quarter. 2. Date of Release: April, 29, 2020 3. Internet Link: https://mepb.lagosstate.gov.ng/storage/sites/29/2020/04/Q1-2020-Budget-Performance-Report.pdf (First Quarterly Report) 4. Availability: Produced and Publicly Available (PPA)</p>
State Mid-Year Review	<p>1. Title: Lagos State Implementation Quarterly Report, Second Quarter 2. Date of Release: July, 29, 2020 3. Internet Link: https://mepb.lagosstate.gov.ng/storage/sites/29/2020/07/DEDICATED-EXP-JAN-JUNE.pdf 4. 5. Availability: Produced and Publicly Available (PPA)</p>
Year-End Report (Consolidated Budget Performance Report)	<p>1. Title: 2019 Budget Performance Appraisal 2. Date of Release: February, 2020 3. Internet Link: http://lagosstate.gov.ng/storage/2020/02/2019_2-Budget-Performance-Report-MEPB-NEW-Final-New.pdf 4. Availability: Produced and Publicly Available (PPA)</p>
State Auditor General's Report	<p>1. Title: Lagos State Audited Financial Statements 2019 2. Date of Release: May, 2020 3. Internet Link: https://lagosstate.gov.ng/wp-content/uploads/2020/05/Y2019-LASG-Audited-Financial-Statements.pdf 4. Availability: Produced and Publicly Available (PPA)</p>

Note the options for Availability: (1) Produced and Publicly Available (PPA); (2) Produced for Internal Use (PIU); (3) 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 or document is not publicly available**
 C. Not applicable/other (please comment).

Citation: The year 2020 Budget Call Circular of Lagos State Government of Nigeria (Reference No: MEPB/B.2019/S.20^B/248/IV). The front page of the document is attached as Annex 1.

Mr. D.O. Omolarin, Assistant Director of Budget, Ministry of Economic Planning and Budget (08023210295)

Comment: Q.1: Ans. B: This document was released on the 24th of September, 2019 and made available to us by the Assistant Director of Budget during our visit on the 19th of August, 2020. However, It is not publicly available.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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: No: MEPB/B.2019/S.20^B/248/IV.

Mr. D.O. Omolarin, Assistant Director of Budget, Ministry of Economic Planning and Budget (08023210295)

Comment: Q.2:Ans. D: The Budget Call Circular of the state is produced and cited as above. However, the document is not published online hence the option D as an answer.

Independent Reviewer:

Government Reviewer:

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 or document is not publicly available.**
- E. Not applicable/other (please comment).

Citation: No: MEPB/B.2019/S.20^B/248/IV.

Mr. D.O. Omolarin, Assistant Director of Budget, Ministry of Economic Planning and Budget (08023210295)

Comment: Q.3: Ans. D: The call circular is not publicly available. This was also confirmed by the Assistant Director of Budget during our interaction with him on the 19th of August, 2020.

Independent Reviewer:

Government Reviewer:

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).
 - F.

Citation:

Interview with Mr. D.O. Omolarin, Assistant Director of Budget, Lagos State Ministry of Budget and Economic Planning on August 20 2020.

Comment: Q.4: Ans. D: The State Draft Budget Estimates is not publicly available and cannot be cited even as a document produced for internal use. It is difficult to ascertain a publicly available calendar for the preparation and release of the State Draft Budget Estimates; hence, the choice of D as a response.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

B. STATE MEDIUM-TERM EXPENDITURE FRAMEWORK

5. 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 not 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 does not prepare an MTEF and FSP or document is not publicly available**
 - E. Not applicable (please comment)

Citation: *The MTEF and FSP document is produced for internal use only and it is not publicly available. The front page is attached as Annex 2.*

Comment: Q.5: Ans. D: I met with Mrs. Mustapha Bangbola, Director, Economic Intelligence Unit, Lagos State Ministry of Budget and Economic Planning on August 20, 2020, who confirmed that the State prepared an MTEF and FSP in line with the provisions of the Fiscal Responsibility Law but it is not publicly available hence the choice of option **D**.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

6. 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: Mrs. Mustapha Bangbola, Director, Economic Intelligence Unit, Lagos State Ministry of Budget and Economic Planning. August 20, 2020.

Comment: Q.6: Ans. B: In my interview with the above named officer, there was nothing to show as evidence that the State consult the public before or while preparing the MTEF FSP documents.

Independent Reviewer:

Government Reviewer:

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

7. 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] or document is not publicly available**
- C. Not applicable/other (please comment).

Citation: Mr. D.O. Omolarin, Assistant Director of Budget, Lagos State Ministry of Budget and Economic Planning on August 20 2020

Comment: Q.7: Ans. B: According to the above named Officer, the State produced a Draft Budget Estimates but it is not publicly available and we cannot cite a copy of the document hence, the choice of **B** as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Mr. D.O. Omolarin, Assistant Director of Budget, Lagos State Ministry of Budget and Economic Planning on August 20 2020

Comment: Q.8: Ans. D: This document is not published online and cannot be cited as an internally produced document therefore they are not made publicly available at all, hence the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

9. 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])?
- A. Yes, all expenditures are classified by administrative unit.
 - B. Yes, at least two-thirds of the expenditures are classified by administrative unit (but not all).
 - C. Yes, less than two thirds of the expenditures are classified by administrative unit.
 - D. **No, expenditures are not presented by administrative unit or document is not publicly available**
 - E. Not applicable/other (please comment).

Citation: Mr. D.O. Omolarin, Assistant Director of Budget, Lagos State Ministry of Budget and Economic Planning on August 20 2020

Comment: Q.9: Ans. D: This document is not published online or publicly available and cannot be cited as an internally produced document hence, the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

10. 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 or document is not publicly available**
 - C. Not applicable/other (please comment)

Citation: Mr. D.O. Omolarin, Assistant Director of Budget, Lagos State Ministry of Budget and Economic Planning on August 20 2020

Comment: Q.10: Ans. B: This document is not published online or publicly available and cannot be cited as an internally produced document hence, the choice of B as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

11. 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 or document not publicly available**
- C. Not applicable/other (please comment)

Citation: Mr. D.O. Omolarin, Assistant Director of Budget, Lagos State Ministry of Budget and Economic Planning on August 20 2020

Comment: Q.11: Ans. B: This document is not published online or publicly available and cannot be cited as an internally produced document hence, the choice of B as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

12. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for individual programs 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 or document is not publicly available**
- E. Not applicable/other (please comment).

Citation: Mr. D.O. Omolarin, Assistant Director of Budget, Lagos State Ministry of Budget and Economic Planning on August 20 2020

Comment: Q.12: Ans. D: This document is not published online or publicly available and cannot be cited as an internally produced document hence, the choice of D as an option.

Independent Reviewer:

Government Reviewer:

13 **CIRDDOC:**

- A. Yes, the draft budget presents all four types of information (gender, age, senatorial zone and LGA)
- B. Yes, the draft budget presents three of the four types of information
- C. Yes, the draft budget presents less than three of the four types of information

- D. **No, such information is not presented or document is not publicly available**
 E. Not applicable/other (please comment)

Citation: Mr. D.O. Omolarin, Assistant Director of Budget, Lagos State Ministry of Budget and Economic Planning on August 20 2020

Comment: Q.13: Ans. D: This document is not published online or publicly available and cannot be cited as an internally produced document hence, the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

14. Do 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?
- A. Yes, individual sources of revenue accounting for all revenue are presented.
 B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
 C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
 D. **No, individual sources of revenue are not presented or document not publicly available**
 E. Not applicable/other (please comment).

Citation: Mr. D.O. Omolarin, Assistant Director of Budget, Lagos State Ministry of Budget and Economic Planning on August 20 2020

Comment: Q.14: Ans. D: This document is not published online or publicly available and cannot be cited as an internally produced document hence, the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

15. Do 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?
- A. Yes, non-financial data on results are provided for all programs [within all administrative units or functional totals].

- B. Yes, non-financial data on results are presented for all administrative units (or functional totals) but not for all programs
- C. Yes, non-financial data on results are presented for some programs and/or some administrative units (or functional totals)
- D. **No, non-financial data on results are not presented or document is not publicly available**
- E. Not applicable/other (please comment)

Citation: Mr. D.O. Omolarin, Assistant Director of Budget, Lagos State Ministry of Budget and Economic Planning on August 20 2020

Comment: Q.15: Ans. D: This document is not published online or publicly available and cannot be cited as an internally produced document hence, the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

16. 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 or document is not publicly available**
 - E. Not applicable/other (please comment)

Citation: Mr. D.O. Omolarin, Assistant Director of Budget, Lagos State Ministry of Budget and Economic Planning on August 20 2020

Comment: Q.16:Ans. D: This document is not published online or publicly available and cannot be cited as an internally produced document hence, the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

D. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

17. 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 enacted before the end of the first quarter of the next fiscal year, or document is not publicly available.
- E. Not applicable/other (please comment).

Citation: <http://mepb.lagosstate.gov.ng/storage/sites/29/2020/01/Y2020Budget.pdf>.

Comment: **Q.17: Ans. A:** The State Budget Appropriation Law (Enacted Budget) was enacted before the start of the fiscal year, hence the choice of an option A.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

18. For the fiscal year under consideration, when was 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: <http://mepb.lagosstate.gov.ng/storage/sites/29/2020/01/Y2020Budget.pdf>.

Comment: **Q.18: Ans. B:** The State Budget Appropriation Law (Enacted Budget) was made publicly available on January 29th 2020 hence, the choice of B as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

19. 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 or document is not publicly available
 - E. Not applicable/other (please comment).

Citation: <http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2020/01/3.-Y2020-Appropriation-Law-OmnibusTable.pdf>

Comment: Q.19: Ans. A: The State Approved Budget presents all expenditures by administrative units hence, the choice of A as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

20. 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 or document is not publicly available
 - C. Not applicable/other (please comment)

Citation: <http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2020/01/3.-Y2020-Appropriation-Law-OmnibusTable.pdf>.

Comment: Q.20: Ans. A: The MDAs expenditures are presented in functional classification hence, the choice of an A an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

21. Does the State Approved Budget present 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 or document not publicly available
 - C. Not applicable/other (please comment)

Citation: <http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2020/01/2.-Y2020-Appropriation-Law-Summary-Position.pdf>.

Comment: Q.21: Ans. A: The State Approved Budget presents all expenditures by economic classification hence, the choice of an A as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

22. Does the State Approved Budget present 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 or document not publicly available**
 - E. Not applicable/other (please comment).

Citation: <http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2020/01/2.-Y2020-Appropriation-Law-Summary-Position.pdf>.

Comment: Q.22: Ans. D: The State Approved Budget are not presented by programs hence, the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

23. Are 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/29/2020/01/3.-Y2020-Appropriation-Law-OmnibusTable.pdf>

Comment: Q.23: Ans. D: The State Approved Budget presents all line items with different codes for the MDAs hence, the choice of a D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

24. How many MDAs in the State Approved Budget have their budget lumped in a single or few item?
- None of the State MDAs budget line items were lumped in single or few items**
 - Between 1 and 3 of the State MDAs have their Budget lumped into single of few items
 - Between 4 and 6 of the State MDAs have their Budget lumped into single of few items
 - More than 6 of the State MDAs have their Budget lumped into single of few items or not publicly available
 - Not applicable (please comment)

Citation: <http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2020/01/3.-Y2020-Appropriation-Law-OmnibusTable.pdf>

Comment: Q.24: Ans. A: None of the State MDAs budget line items were lumped together in the State Approved Budget, hence, the choice of an A as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

25. 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/29/2020/01/2.-Y2020-Appropriation-Law-Summary-Position.pdf>.

Comment: Q.25: Ans. C: The State Approved Budget presents less than two – thirds of all revenues on individual sources basis, hence, the choice of a C as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

E. STATE CITIZENS BUDGET

26. 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. A State Citizens Budget is produced, published and includes information on and beyond the core elements listed above.**
- B. A State Citizens Budget is produced, published and provides information on the core elements listed above.
- C. A State Citizens Budget is produced, published but it excludes some of the core elements listed above.
- D. A State Citizens Budget is not produced or not publicly available
- E. Not applicable/other (please comment).

Citation: <http://mepb.lagosstate.gov.ng/storage/sites/29/2020/03/2020-Lagos-Budget.pdf>

Comment: Q.26: Ans. A: The State 2020 Citizens budget contains all the core elements information and it is publicly available. It was released on March 29, 2020, hence the choice of A as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

27. How is the Citizens Budget disseminated (eg., the Internet, billboards, radio programs, newspapers, street theatre, etc.), 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 publicly available or not produced at all.
- E. Not applicable/other (please comment).

Citation: <http://mepb.lagosstate.gov.ng/storage/sites/29/2020/03/2020-Lagos-Budget.pdf>

Interview with Mr. D.O. Omolarin, Assistant Director of Budget, Lagos State Ministry of Budget and Economic Planning on August 21, 2020.

Comment: Q.27: Ans. C: The document is available online and no other means of dissemination can be confirmed, hence the choice of C as an option.

Independent Reviewer:

Government Reviewer:

Comment: Q.29: Ans. A: The document is made publicly available one month after the end of the quarter hence, the choice of A as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

no one month or less after the end of the quarter

- B. Yes, the state produces and releases quarterly budget implementation report to the public two or less (but more than one month) after the end of the quarter
- C. Yes, the state produces and releases quarterly budget implementation report to the public more than two months (but less than three months) after the end of the quarter
- D. No, the state does not produce or release quarterly budget implementation report to the public
- E. Not applicable (please comment)

Citation: <https://mepb.lagosstate.gov.ng/storage/sites/29/2020/04/Q1-2020-Budget-Performance-Report.pdf>

Comment: Q.28: Ans. A: *The document is made publicly available one month after the end of the quarter hence the choice of A as an option.*

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: <https://mepb.lagosstate.gov.ng/storage/sites/29/2020/04/Q1-2020-Budget-Performance-Report.pdf>

30. 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: <https://mepb.lagosstate.gov.ng/storage/sites/29/2020/07/DEDICATED-EXP-JAN-JUNE.pdf>

Comment: Q.30: Ans. A: The document is made publicly available one month after the end of the quarter hence the choice of A as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

31. How long after the end of the budget year does the State Executive release to the public the Consolidated Annual Budget Performance (Year-End) 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.

- E. The executive does not release Consolidated Annual Budget Performance Report to the public, or releases it too late (more than 12 months).
- F. Not applicable/other (please comment).

Citation: http://lagosstate.gov.ng/storage/2020/02/2019_2-Budget-Performance-Report-MEPB-NEW-Final-New.pdf

Comment: Q.31: Ans. A: *The Consolidated Annual Budget Performance (Year –End) report was released online in february, 2020, hence the choice A as an option.*

Independent Reviewer:

Government Reviewer:

CIRDDOC:

G. STATE AUDITOR GENERAL'S REPORT

32. 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: <https://lagosstate.gov.ng/wp-content/uploads/2020/05/Y2019-LASG-Audited-Financial-Statements.pdf>

Comment: Q.32: Ans. A: *The document was released in May, 2020, that is 9 months or less after the end of the 2019 fiscal year, hence the choice of A as an option.*

Independent Reviewer:

Government Reviewer:

CIRDDOC:

33. 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 received the copy of the Auditor General report, or such report is yet to be produced.
- E. Not applicable/other (please comment).

Citation: <https://lagosstate.gov.ng/wp-content/uploads/2020/05/Y2019-LASG-Audited-Financial-Statements.pdf>

Comment: Q.33: Ans. A: The Auditor General's report was released on May, 2020, hence the choice of A as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION TWO: PUBLIC PARTICIPATION IN THE BUDGET PROCESS

A. Public Engagement during Budget Formulation

34. 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 or informal requirement exist requiring the executive to engage with the public during the budget formulation process.
- E. Not applicable/other (please comment).

Citation: MEPB/B.2019/S.20A/313

Comment: Q.34: Answer C. A letter of invitation was issued to stakeholders on 10th September, 2019. A copy of the letter is in Annex 3, hence the choice of C as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

35. 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: MEPB/B.2019/S.20A/313

Comment: Q.35: Answer C. A letter of invitation was issued to stakeholders on 10th September, 2019. A copy of the letter is in Annex 3, hence the choice of C as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

36. Does the state executive hold consultations with the *core set of constituencies* 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. The 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 any of the groups listed in the “core set of constituencies”.**
- E. Not applicable/other (please comment).

Citation: MEPB/B.2019/S.20A/313

Comment: Q.36: Answer D. A letter of invitation was issued to stakeholders on 10th September, 2019. A copy of the letter is in Annex 3. However, it was not sure if the stakeholders meeting was on specific plans for vulnerable groups in the upcoming budget hence the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

37. 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: MEPB/B.2019/S.20A/313

Comment: Q.37: Answer A. The executive conducted Stakeholders budget consultative forum for engaging the public in a timely manner, and the objectives are clear. A copy of the letter is in Annex 3, hence the choice of A as an option

Independent Reviewer:

Government Reviewer:

CIRDDOC:

38. Does the state executive provide formal feedback to the public on how their inputs have been used to develop the State Draft Budget Estimates?
- 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.
 - 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.
 - 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.
 - 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.**
 - Not applicable/other (please comment).

Citation: MEPB/B.2019/S.20A/313

Comment: Q.38: Answer D. Though the executive conduct Stakeholders budget consultative forum but the feedback on how these inputs have been used to develop the State Draft Budget Estimates was not reported. A copy of the letter is in Annex 3, hence the choice of D as an option

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

39. 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 (budget defense)?
- 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.**

E. Not applicable/other (please comment).

Citation:

Comment: Q.39: Answer D. Though they claimed that they hold public hearing on MDAs individual budgets. But there is no evidence of the State Assembly holding any public hearing on the budget. No document exists online in this regards. Hence, the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

40. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., MDAs) in which testimony from the **public** is heard?
- Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
 - Yes, public hearings in which testimony from the public is heard are held on the budgets of main administrative units.
 - Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
 - No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.**
 - Not applicable/other (please comment).

Citation:

Comment: Q.40: Answer D. There is no evidence of any legislative committee holding any public hearing on the budget. No document exists online in this regards. Hence, the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation:

Comment: Q.41: Answer D. There is no evidence of any state assembly committee holding any public hearing on the budget. No document exists online in this regards. Hence, the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

C. Public Engagement during Budget Execution

42. 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 greater portion 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:

Comment: Q.42: Answer D. There is no clear information on the beneficiaries of project, however, there is no document that shows the list of beneficiaries, the only document available is the citizens' which only captures what the Government intended to do, hence the choice of D as an option.

Independent Reviewer:

Government Reviewer:

43. 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:

Comment: Q.43: Answer D. There is no evidence of any existing mechanism for citizens' feedback on budget execution. Hence, the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

44. 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:

Comment: Q.44: Answer D. There is no evidence of any existing mechanism for citizens' feedback on their inputs towards improvement in budget execution. Hence, the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

D. Public Engagement during Audit

45. Does the state Auditor General's office maintain formal mechanisms through which the public can participate in the audit process?
- Yes, the state Auditor General'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 Auditor General'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 Auditor General's office has established formal mechanisms through which the public can participate in the audit process, but these mechanisms are not accessible.

D. No, the state Auditor General's office does not maintain any formal mechanisms through which the public can participate in the audit process.

E. Not applicable.

Citation:

Comment: Q.45: Answer D. There is no evidence of any formal mechanisms through which the public can participate in the audit process. Hence, the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

46. 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:

Comment: Q.46: Answer B. There is no evidence of any open public meeting that discuss the Auditor General's Report. Hence, the choice of B as option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION THREE: STRENGTH OF THE OVERSIGHT INSTITUTIONS

47. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

- D. **No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.**
- E. Not applicable/other (please comment).

Citation: Mrs. A Olatona, Director, Research and Training, Lagos State House of Assembly. 0803073777. **Tuesday, November 17, 2020.**

Comment: Q.47: Answer: D: Though the Lagos State House of Assembly has a Research and Training Unit but there is no evidence of a strong internal capacity or access to independent capacity for budget analysis. No document internally or online to justify this capacity hence the choice of D as an option

Independent Reviewer:

Government Reviewer:

CIRDDOC:

48. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

- A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.
- B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.
- C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.
- D. **No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.**
- E. Not applicable/other (please comment).

Citation: Mrs. A Olatona, Director, Research and Training, Lagos State House of Assembly. 0803073777. **Tuesday, November 17, 2020**

Comment: Q.48: Answer D: Though Mrs. Olatona claimed that the legislature debate budget policy prior to tabling of the Executive's Budget Proposal but there is no document either internal or online to back this claim hence the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

49. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- A. Yes, the executive holds consultations with a wide range of legislators.

- B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- C. Yes, the executive holds consultations with only a limited number of legislators.
- D. No, the executive does not consult with members of the legislature as part of the budget preparation process.**
- E. Not applicable/other (please comment).

Citation: Mrs. A Olatona, Director, Research and Training, Lagos State House of Assembly. 0803073777. **Tuesday, November 17, 2020.**

Comment: Q.49: Answer D: Although there are claims that pockets of consultations were held with various members of specific committee of the House but this claims cannot be substantiated with any document or online information, hence the choice of D as an option.

Independent Reviewer:

Government Reviewer:

50. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- B. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- C. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.**
- D. The legislature does not receive the Executive's Budget Proposal at least one month before the start of the budget year.
- E. Not applicable/other (please comment).

Citation: <https://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2019/11/FINAL-BUDGET-PRESENTATION-SPEECH-NOV-8-2019.pdf>.

Comment: Q.50: Answer C: The legislature received the Executive's Budget Proposal at least one month before the start of the budget year, precisely November 8, 2019, hence the choice of C as an option.

Independent Reviewer:

Government Reviewer:

51. When does the legislature approve the Executive's Budget Proposal?

- A. The legislature approves the budget at least one month in advance of the start of the budget year.

- B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- C. The legislature approves the budget less than one month after the start of the budget year.
- D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- E. Not applicable/other (please comment).

Citation: <https://www.thecable.ng/lagos-assembly-passes-n1-168trn-2020-budget>

Comment: Q.51: Answer C: The legislature approved the budget less than one month after the start of the budget, hence the choice of C as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC: Since the budget was approved right before the start of the fiscal year, the answer is changed to B.

52. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- D. **No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.**
- E. Not applicable/other (please comment).

Citation: Mrs. A Olatona, Director, Research and Training, Lagos State House of Assembly. 0803073777. **Tuesday, November 17, 2020.**

Comment: Q.52 The contact person claimed that the Lagos State House of Assembly has the authority in law to amend the Executive's Budget Proposal but there is no any document to back the claim or any example of such amendment hence the choice of a D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

53. Does the executive seek input from the legislature prior to shifting funds **between** administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?
- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
 - B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
 - C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
 - D. **The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.**
 - E. Not applicable/other (please comment).

Citation: Mrs. A Olatona, Director, Research and Training, Lagos State House of Assembly. 0803073777. **Tuesday, November 17, 2020.**

Comment: Q.53: Answer D: Although there were claims from the contact person that the executive seeks input from the legislature prior to shifting funds between administrative units but these claims cannot be substantiated with any document or online information, hence the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

54. Does the executive seek input from the legislature prior to shifting funds **within** administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?
- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.
 - B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.
 - C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
 - D. **The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.**
 - E. Not applicable/other (please comment).

Citation: Mrs. A Olatona, Director, Research and Training, Lagos State House of Assembly. 0803073777. **Tuesday, November 17, 2020.**

Comment: Q.54: Answer D: Although there were claims from the contact person that the executive seeks input from the legislature prior to shifting funds within administrative units but these claims cannot be substantiated with any document or online information, hence the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

55. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?
- The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.
 - The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
 - The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
 - The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.**
 - Not applicable/other (please comment).

Citation: Mrs. A Olatona, Director, Research and Training, Lagos State House of Assembly. 0803073777. **Tuesday, November 17, 2020.**

Comment: Q.55: Answer D: Although there were claims from the contact person that the executive seeks input from the legislature prior to spending excess revenue that may become available during the budget execution period but these claims cannot be substantiated with any document or online information, hence the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

56. When was the most recent supplemental budget approved?
- The most recent supplementary budget was approved before the funds were expended.
 - The most recent supplementary budget was approved after the funds were expended, or the executive implemented the supplementary budget without ever receiving approval from the legislature (please specify).**
 - Not applicable/other (please comment).

Citation: Mrs. A Olatona, Director, Research and Training, Lagos State House of Assembly. 0803073777. **Tuesday, November 20, 2020.**

Comment: Q.56: Answer B: Although there were claims from the contact person that the budget was approved before the funds were expended but these claims cannot be substantiated with any document or online information, hence the choice of B as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

57. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?
- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
 - B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
 - C. **The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.**
 - D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
 - E. Not applicable/other (please comment).

Citation <https://laws.lawnigeria.com/2020/04/17/public-finance-management-law-of-lagos-state/>

Comment: Q.57: Answer C: Public Finance Management Law of Lagos State (2014) Section 12(1) states: "The Governor shall present before the House a proposal for the use of funds from the Consolidated Revenue or development fund for consideration and approval within 48 hours to defray expenditure of an exceptional nature which is not provided for and which cannot, without prejudice to public interest, be postponed." Hence, the choice of C as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

58. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?
- A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
 - B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
 - C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. **No, a committee does not hold public hearings to review and scrutinize Audit Reports.**

E. Not applicable/other (please comment).

Citation: Mrs. A Olatona, Director, Research and Training, Lagos State House of Assembly. 0803073777. **Tuesday, November 17, 2020.**

Comment: Q.58: Answer D: There is no evidence of the LSHA conducting any public hearing to review and scrutinize Audit report, hence the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

59. Does the State Auditor-General have the discretion in law to undertake those audits it may wish to?

A. **The State Auditor-General has full discretion to decide which audits it wishes to undertake.**

B. The State Auditor-General has significant discretion, but faces some limitations.

C. The State Auditor-General has some discretion, but faces considerable limitations.

D. The State Auditor-General has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Citation: <https://laws.lawnigeria.com/2020/04/17/audit-law-of-lagos-state/>.

Comment: Q.59: Answer A: Audit Law of Lagos State (2019) Section 26(2) states: "The Auditor-General must audit all public accounts of the State." Section 26 (4) "The Auditor-General or any authorized person must have access to all financial books, records, returns, and other documents relating to the accounts to subsection (2) of this section whether kept electronically or otherwise", hence the choice of option A.

Independent Reviewer:

Government Reviewer:

60. Has the State Auditor-General established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the State Auditor-General has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the State Auditor-General has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the State Auditor-General has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. **No, the State Auditor-General has not established a quality assurance system.**

E. Not applicable/other (please comment).

Citation: Mrs. A Olatona, Director, Research and Training, Lagos State House of Assembly. 0803073777. **Tuesday, November 20, 2020.**

Comment: Q.60: Answer D: There is no evidence to show that the State Auditor- General has established a quality assurance system for its independent evaluation of its audit processes, hence the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

61. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the State Auditor-General 's office can be removed from office?

- A. **Yes, the head of the State Auditor-General's office may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.**
- B. No, the executive may remove the head of the State Auditor-General 's office without the final consent of the judiciary or legislature.
- C. Not applicable/other (please comment).

Citation: <https://laws.lawnigeria.com/2020/04/17/audit-law-of-lagos-state/>.

Comment: Q.61: Answer A: Audit Law of Lagos State (2019) Section 23(a) states: "A person holding the office of the Auditor-General ceases to hold office where the person – is removed by the Governor acting on an address supported by two-thirds majority of the House praying that the person be so removed for inability to discharge the function of the Office (whether arising from infirmity of mind or body) or for misconduct: Provided that the Auditor-General shall have been given at least twenty-one (21) days' notice in writing for self-defence on the floor of the House;" hence the choice of option A.

Independent Reviewer:

Government Reviewer:

62. Who determines the budget of the State Auditor-General?

- A. The budget of the State Auditor-General is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the State Auditor-General needs to fulfil its mandate.
- B. The budget of the State Auditor-General is determined by the executive, and the funding level is broadly consistent with the resources the State Auditor-General needs to fulfil its mandate.
- C. The budget of the State Auditor-General is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfil its mandate.

- D. **The budget of the State Auditor-General is determined by the executive, and the funding level is not consistent with the resources the State Auditor-General needs to fulfil its mandate.**
- E. Not applicable/other (please comment).

Citation: Mrs. A Olatona, Director, Research and Training, Lagos State House of Assembly. 0803073777. **Tuesday, November 20, 2020.**

Comment: Q.62: Answer D: Although there were claims from the contact person that the budget of the State Auditor-General is determined by the executive, and the funding level is consistent with the resources the State Auditor-General needs to fulfill its mandate but these claims cannot be substantiated with any document or online information, hence the choice of D as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

SECTION FOUR: TRANSPARENCY IN THE PROCUREMENT SYSTEM

63. 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: <http://lagosppa.gov.ng/sites/default/files/Lagos-PPA-Law.pdf>

Comment: Q.63: Answer A: There is a Public Procurement Law which is available online, hence the choice of A as an option.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

64. Does the state have 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: <https://lagosppa.gov.ng/>

Comment: Q.64: Answer A: There is a Public Procurement Office named, Lagos State Public Procurement Agency. Hence the choice of option A.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

65. 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: <https://lagosppa.gov.ng/governing-board/>

Comment: Q.65: Answer B: there is a governing board inaugurated by the State Government available online but there is no evidence of Civil Society representation. Hence the option of B. However, according to Mr. Kelechi Obijaku, Secretary/ Legal Adviser to the Agency. A new board was inaugurated on Wednesday 10th February, 2021 comprising of two private and one civil society representation, the names have been confirmed.

66. 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/>.

Comment: Q.66: Answer A: There is a Public Procurement Agency that provides information on all public tenders and it is available online, hence the choice of option A.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

67. How regularly do MDAs in the state invite CSOs and other stakeholders' representatives during bid openings?

- A. The MDAs in the state invite CSOs and other stakeholders' representatives always during bid openings
- B. The MDAs in the state invite CSOs and other stakeholders' representatives often during bid openings
- C. The MDAs in the state rarely invite CSOs and other stakeholders' representatives rarely during bid openings
- D. **The MDAs in the state do not invite CSOs and other stakeholders' representatives during bid openings**
- E. Not applicable (please comment)

Citation: Mr. Kelechi Obijiaku, Secretary/ Legal Adviser to the Agency. 08023198129

Comment: Q.67: Answer D. Though Mr. Kelechi Obijiaku claimed that CSOs are usually invited to bid opening through general open invitation to the public. But there is no evidence to back this up, hence the choice option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

68. 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.)?
- A. **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**
 - B. The Public Procurement Bureau/Office or the State Tenders Board uses only one publication method, but publishes *all* guidance documentation.
 - C. 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.
 - D. The Public Procurement Bureau/Office or the State Tenders Board does not publish available contracts.
 - E. Not applicable/other (please comment).

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

<https://lagosppa.gov.ng/wp-content/uploads/2020/08/Guidelines-for-bidders-v1.pdf>

Comment: Q.68: Answer A; There is a Public Procurement Agency that provides information through online portals. Hence, the choice of option A.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

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

Citation: Mr. Kelechi Obijiaku, Secretary/ Legal Adviser to the Agency. 08023198129

Comment: Q.69: Answer D. Though Mr. Kelechi Obijiaku, claim that there is always advert requesting for bids, bids closing date and bid opening. But there is no evidence to substantiate the claim. Hence, the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

70. Are procurement decisions published?

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

Citation: <https://lagosppa.gov.ng/wp-content/uploads/2020/11/AWARD-REGISTER-FOR-OCTOBER-2020.pdf>

<https://lagosppaocds.azurewebsites.net/Home/Projects>.

Comment: Q.70: Answer A: All procurement decision are publicly posted on the Lagos State Public Procurement website, hence, the choice of option A.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

71. 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: Mr. Kelechi Obijiaku, Secretary/ Legal Adviser to the Agency. 08023198129

Comment: Q.71: Answer B: There is no justification evidence for awarding the contract to selected contractors and it is not published. Hence, the choice of option B.

Independent Reviewer:

Government Reviewer:

72. Is there an external procurement complaints review body?
- Yes, there is an external procurement complaints review body; individuals know how to submit complaints; and the review body works well
 - Yes, there is an external procurement complaints review body; individuals know how to submit complaints; but the review body does not work well.**
 - 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.
 - No, there is no external procurement complaints review body.
 - Not applicable (please comment).

Citation: https://lagospa.gov.ng/wp-content/uploads/2020/08/Lagos-State-Procurement-Complaint-Mechanism-v1_new.pdf.

Comment: Q.72: Answer B: There is an external procurement complaints review body hence, the choice of option B.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

73. Is there an Alternative Dispute Resolution (ADR) mechanism related to procurement bid documents and contract award decisions publicly available?
- Yes, there is an Alternative Dispute Resolution (ADR) mechanism; individuals know how to use it; and the mechanism works well.
 - Yes, there is an Alternative Dispute Resolution (ADR) mechanism; individuals know how to use it; but the alternative resolution mechanism does *not* work well
 - 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.
 - No, there is no Alternative Dispute Resolution (ADR) mechanism**
 - Not applicable (please comment).

Citation: Mr. Kelechi Obijiaku, Secretary/ Legal Adviser to the Agency. 08023198129

Comment: Q.73: Answer D: Though the Secretary claims that there is an alternative dispute resolution mechanisms related to procurement bid but there is no evidence to substantiate this hence, the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

74. 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 looks at disputes over procurement processes and they meet at regular intervals
- B. Yes, the state has a Procurement Complaints Review body that looks at disputes over procurement processes and they rarely meet
- C. Yes, the state has a Procurement Complaints Review body that looks at disputes over procurement processes and they don't meet
- D. No, the state has no Procurement Complaints Review body that looks at disputes over procurement processes and they meet at regular intervals**
- E. Not applicable (please comment).

Citation: Mr. Kelechi Obijiaku, Secretary/ Legal Adviser to the Agency. 08023198129

Comment: Q.74: Answer D: Though the Secretary claim that the governing board reviews procurement complaints but there is no evidence to prove, hence the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

75. 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: Mr. Kelechi Obijiaku, Secretary/ Legal Adviser to the Agency. 08023198129

Comment: Q.75: Answer D: Though the Secretary claim that the governing board reviews procurement complaints but there is no evidence to prove, hence the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

76. 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 -75 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: Mr. Kelechi Obijiaku, Secretary/ Legal Adviser to the Agency. 08023198129

Comment: Q.76: Answer D: The Secretary claims that over 75 percent of the capital projects initiated through open and competitive tender, but there is no documents to substantiate the claim, hence the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

77. Does the state executive publish information on awarded contracts for community projects on a regular basis?
- A. 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).
 - B. The state publishes: 1) a list of all awarded contracts and 2) the amount of payment made to each contractor.
 - C. **The state only publishes a list of awarded contracts.**
 - D. The state does not publish any information on contracts for community projects.
 - E. Not applicable/other (please comment).

Citation: <https://lagospaocds.azurewebsites.net/Home/Projects>.

Comment: Q.77: Answer C: The State publishes only a list of awarded contracts, hence the choice of option C.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY

78. Is there a State Freedom of Information Law?

- A. Yes, there is a State Freedom of Information Law with concrete Access to Information mechanisms.
- B. Yes, there is a State Freedom of Information Law with vague Access to Information mechanisms.
- C. No, there is no State Freedom of Information Law, however, there is another provision ensuring Access to Information.
- D. No, there is no State Freedom of Information Law.**
- E. Not applicable (please comment).

Citation: Mr. Kelechi Obijiaku, Secretary/ Legal Adviser to the Agency. 08023198129

Comment: Q.78: Answer D: There is no State Freedom of information law, hence the option of D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

79. Is there a State Access to Information Agency that ensures access to Information?

- A. Yes, there is a State Access to Information Agency with the authority and mechanisms to enforce information requests from citizens.
- B. Yes, there is a State Access to Information Agency but it does not have the authority or mechanisms to enforce information requests from citizens.
- C. No, there is no State Access to Information Agency, but citizens can use the courts as an enforcement mechanism.
- D. No, there is no State Access to Information Agency.**
- E. Not applicable (please comment).

Citation: <https://citizensgate.lagosstate.gov.ng/#/>

Comment: Q.79: Answer A: There is a platform where citizen have access to information, hence, the choice of option A.

Independent Reviewer:

Government Reviewer:

CIRDDOC: The answer is changed to D since the link doesn't work.

80. Are there any specific legal provisions ensuring the public availability of budget documents?

- A. Yes, there are specific provisions ensuring the publication of budget documents in the State Organic Public Finance Management (PFM) Law or other legal provisions.

- B. **No, there are no specific provisions ensuring the publication of budget documents.**
- C. Not applicable (please comment).

Citation:

Comment: Q.80: Answer B: there is no specific provision the publication of budget document, hence the option of B.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

81. 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: Mr. Kelechi Obijiaku, Secretary/ Legal Adviser to the Agency. 08023198129

Comment: Q.81: Answer B: While *Lagos State* passed their Public Finance Management Law 2011 which has some of the key components of the FRL. had no provision for maintenance of reserve account, ensuring compliance with the law and application of Law to local governments. Hence the option of B.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

82. Does the State have 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: <https://laws.lawnigeria.com/2020/04/17/audit-law-of-lagos-state/>

Comment: Q.82: Answer B: The Lagos State Audit Law is available online and is less than 10 years old, hence the option B.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

83. 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: <https://laws.lawnigeria.com/2020/04/17/audit-law-of-lagos-state/>

Section 28

Comment: Q.83: Answer A: Section 28 of the Audit Law 2011, provides that the Auditor General submit an annual report to the State House of Assembly. Hence, the choice of Option A.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

84. 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?

- A. Yes, the Public Accounts Committee (PAC) produces a report based on their findings from the Auditor General's Report
- B. **No, the Public Accounts Committee (PAC) does not produce any report based on their findings from the Auditor General's Report.**
- C. Not applicable (please comment).

Citation: Mr. Kelechi Obijiaku, Secretary/ Legal Adviser to the Agency. 08023198129

Comment: Q.84: Answer B: The Secretary confirms that the Public Accounts Committee (PAC) does not produce hence the choice of option B.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

85. When was the last report on Auditor General's report produced by the Public Accounts Committee (PAC) of the State House of Assembly?

- A. The Public Accounts Committee (PAC) has produced reports for all Auditor General's report submitted to them.
- B. The Public Accounts Committee (PAC) has produced reports for all Auditor General's report submitted to them with the exception of the last fiscal year which they are still working on
- C. The Public Accounts Committee (PAC) has produced reports for up to 50 percent of the Auditor General's report submitted to them
- D. **The Public Accounts Committee (PAC) has not produced any reports from the Auditor General's report submitted to them**
- E. Not applicable (please comment)

Citation: Mr. Kelechi Obijiaku, Secretary/ Legal Adviser to the Agency. 08023198129

Comment: Q.85: Answer D: The Secretary confirms that the Public Accounts Committee (PAC) has not produced any report hence the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

86. When last was the State Financial Regulations/Instructions reviewed?

- A. The State Financial Regulations/Instructions was reviewed within the last 5 years
- B. The State Financial Regulations/Instructions was reviewed within the last 10 years but more than 5 years.
- C. The State Financial Regulations/Instructions was reviewed more than 10 years ago but less than 15 years
- D. **The State Financial Regulations/Instructions was reviewed more than 15 years ago or there is no such law.**
- E. Not applicable (please comment).

Citation: Mr. Kelechi Obijiaku, Secretary/ Legal Adviser to the Agency. 08023198129

Comment: Q.86: Answer D: There is no evidence to show that the financial regulations/instructions was reviewed. Hence the choice of option D.

Independent Reviewer:

Government Reviewer:

CIRDDOC:

ANNEX 1: Lagos State Budget Call Circular Dated 24th September, 2019



LAGOS STATE GOVERNMENT

Ref .No. MEPB/B.2019/S.20^B/248/IV
Ministry of Economic Planning & Budget,
The Secretariat,
Alausa – Ikeja.
224th September, 2019

Circular No. MEPB/02/2019

The Deputy Governor of Lagos State,
The Rt. Honourable Speaker of Lagos State House of Assembly,
Secretary to the State Government,
Honourable Commissioners/Special Advisers,
Head of Service,
Chief of Staff,
Permanent Secretaries/Tutors-General,
Clerk of the House of Assembly,
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 Health Care Board,
Chairman, Lagos State Internal Revenue Service,
Chairman, State Universal Basic Education Board,
Heads of Extra-Ministerial Departments,
Chief Executive Officers of Parastatal Organizations,
Chief Registrar, High Court of Lagos State,
CEO/Medical Directors of Hospitals,
Heads of Tertiary Institutions,
Heads of Planning Units.

ANNEX 2: Lagos State MTEF/FSP-2020-2022

