

Data indicates that Lagos State government need to make progress in budget transparency

## LASAM therefore calls on the Lagos State Government to:

- ✓ Ensure draft budget is published online to enhance public access in budget planning processes
- ✓ Develop and keep track of releases based on annual workplans developed, by SMOH
- ✓ Ensure that health accounts are produced on an annual basis, by SMOH
- ✓ Ensure over 70% of budgeted funds for capital projects are released on time

A detailed reference sheet that explains how these figures are calculated, national and international standards and any limitations in the data is available at:  
[http://mamaye.org/sites/default/files/docs/lagos\\_health\\_budget\\_reference\\_sheet.pdf](http://mamaye.org/sites/default/files/docs/lagos_health_budget_reference_sheet.pdf)



 [mamaye.org.ng](http://mamaye.org.ng)

Produced by the Lagos State Accountability Mechanism for Maternal and Newborn Health (LASAM) in MAY 2018, with support from E4A-MamaYe

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## HEALTH BUDGET SCORECARD

### LAGOS STATE, NIGERIA

2017



## TRANSPARENCY AND TIMELINESS IN BUDGET RELEASE

INDICATORS	2015			2016			2017			DEFINITION		
	2015	2016	2017	Adherence to timetable	Some criteria met	Poor adherence to timetable						
Ministry of Health (MOH) publishes annual State Health Accounts (SHA) on time	●	●	●	12 months or > than 18 months since last publication	18 months since last publication	>18 months since last publication						
Budget timetable is adhered to	●	●	●	2018 annual budget development commence in July with call circular and end on or before December 2017	2018 annual budget development commence after July with call circular and end on or before December 2017	2018 annual budget development commence after July with a call circular and end the following year						
Enacted Budget is publicly available on Lagos State website on time	●	●	●	0-2 weeks after Governor's assent	>2 weeks but <4 weeks after Governor's assent	>4 weeks after Governor's assent						
MOH Budget Monitor is publicly available on time	●	●	●	0-2 weeks after Governor's assent	>2 weeks but <4 weeks after Governor's assent	>4 weeks after Governor's assent						
Ministry of Health (MOH) HQ capital budget is released on time	●	●	●	>70% released on time	50 -70% released on time	<50% released on time						
Primary Health Care Board capital budget is released on time	●	●	●	>70% released on time	50 -70% released on time	<50% released on time						
Health Service Commission budget is released on time	●	●	●	>70% released on time	50 -70% released on time	<50% released on time						

## PARTICIPATION IN BUDGET DEVELOPMENT PROCESS

INDICATORS	2015			2016			2017			DEFINITION		
	2015	2016	2017	Active Participation	Some criteria met	Poor participation						
MOH holds public consultations with communities / CSOs to support annual budget planning	●	●	●	Annual consultations		No consultations						
Communities/Civil society invited to participate in annual budget planning -Medium Term Sector Strategy (MTSS) by Min. of Economic Planning and Budget (MEPB)	●	●	●	Annual invitations		No invitation						
CSOs submit memo/ analysis during health budget defense/public hearing at State House of Assembly (SHoA)	●	●	●	Memo/analysis submitted	Participation but no memo submitted	No participation						

## ADEQUATE RESOURCE ALLOCATION

INDICATORS	2015			2016			2017			DEFINITION		
	2015	2016	2017	Adequate allocation	Some criteria met	Poor allocation						
Health budget is at least \$86 per capita as recommended by WHO	●	●	●	≥ \$86	\$43 - 85.99	< \$43						
Health budget is 15% of General Government Expenditure budget (Abuja 2001 declaration by Africa Heads of government)	●	●	●	≥15%	Increase since last year and <15%	Decrease since last year and <10%						
State allocates counterpart fund to access 1% Consolidated Revenue Fund of National Health Act	●	●	●	Counterpart funds allocated		Counterpart fund not allocated						
State allocate counterpart fund for Midwives Service Scheme	●	●	●	Counterpart funds allocated		Counterpart fund not allocated						

## BUDGET RELEASE

INDICATORS	2015			2016			2017			DEFINITION		
	2015	2016	2017	Appropriate release	Some criteria met	Poor release						
Capital Budget is released to Primary Health Care Board (PHCB) as per approved budget	●	●	●	>90%	70-90%	<70%						
Capital budget is released to MOH HQ as per approved budget	●	●	●	>90%	70-90%	<70%						

● All criteria met   
 ● Some criteria met   
 ● No criteria met   
 ● Indicator not measured previously