

REFERENCE SHEET. LAGOS HEALTH BUDGET SCORECARD 2017

S/N	INDICATORS	INTERNATIONAL STANDARD	NIGERIA STANDARD	LAGOS STANDARD	DATA SOURCE	ANY OTHER INFORMATION
1	MoH publishes annual State Health Accounts on time	http://www.euro.who.int/en/health-topics/Health-systems/health-systems-financing/activities/national-health-accounts-estimates-of-national-health-expenditures	N/A	N/A	MOH	WHO provides countries with the accounting framework System of Health Accounts (SHA) 2011, tools and technical support to institutionalize and set up a harmonized, integrated platform for annual and timely collection of health expenditure data.
2	Budget timetable is adhered to	N/A	Fiscal Responsibility Act, Part IV section 21.1- frc.gov.ng/ http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/executive-order	Lagos State Budget manual, section 5.1, article 79	Ministry of Economic Planning Budget	The manual clearly outlines a timetable for budget development.
3	Enacted Budget is publicly available on Ministry of Economic Planning and Budget (MEPB) State website	Nigeria is assessed under the Open Budget Index on timely publication of 6 essential budget documents https://www.internationalbudget.org/open-budget-survey/data-documents/	Nigeria National Plan on Open Government Partnership - http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership https://mof.gm.gov.ng/#	http://mepb.lagosstate.gov.ng/budget-documents/mtss-document/	MEPB	CIVICUS defines Budget Transparency as the full disclosure of all relevant fiscal information in a timely and systematic manner.
	MOH Health Budget Monitor is publicly available on time	N/A	N/A	N/A	MOH	The budget monitor is a more detailed disaggregated breakdown of the health budget than the summary which usually accompanies the main budget of the State
	Ministry of Health (MOH) HQ capital budget is released on time	N/A	Quarterly budget release made to MDAs Nigeria National Plan on Open Government Partnership- http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership	N/A	MOH	Funds are released haphazardly at the State level based on approvals from the Governor and availability of funds in the treasury. LASAM set up these indicators to hold government to higher standards in budget releases
	Primary Health Care Board (PHCB) capital budget is released on time	N/A	Quarterly budget release made to MDAs Nigeria National Plan on Open Government Partnership- http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership	N/A	PHCB	Funds are released haphazardly at the State level based on approvals from the Governor and availability of funds in the treasury. LASAM set up these indicators to hold government to higher standards in budget releases
	Health Service Commission (HSC) budget is released on time	N/A	Quarterly budget release made to MDAs Nigeria National Plan on Open Government Partnership- http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership	N/A	HSC	Funds are released haphazardly at the State level based on approvals from the Governor and availability of funds in the treasury. LASAM set up these indicators to hold government to higher standards in budget releases

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6	MOH holds public consultations with communities/ CSOs to support annual budget planning	Nigeria is assessed under the Open Budget Index on timely publication of 6 essential budget documents https://www.internationalbudget.org/open-budget-survey/data-documents/	Nigeria National Plan on Open Government Partnership- http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership	Lagos State Budget manual section 4.4, article 49	Ministry of Economic Planning Budget	Indicators are premised on the principles of participation in the budget development process
7	Communities/Civil society invited to participate in annual budget planning - Medium Term Sector Strategy (MTSS) by Min. of Economic Planning and Budget (MEPB)	Nigeria is assessed under the Open Budget Index on timely publication of 6 essential budget documents https://www.internationalbudget.org/open-budget-survey/data-documents/	Nigeria National Plan on Open Government Partnership- http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership	Lagos State Budget manual section 4.4, article 49	Ministry of Economic Planning Budget	Lagos State encourages stakeholder participation in the budget planning process
8	CSOs submit memo/analysis during health budget defense/ public hearing to State House of Assembly (SHoA)	Nigeria is assessed under the Open Budget Index on timely publication of 6 essential budget documents https://www.internationalbudget.org/open-budget-survey/data-documents/	Nigeria National Plan on Open Government Partnership- http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership	N/A	LASAM SHoA	Indicators are premised on the principles of participation in the budget development process
9	Health budget is at least \$86 per capita as recommended by WHO	http://apps.who.int/iris/bitstream/handle/10665/250048/WHO-HIS-HGF-HFWorking-Paper-16.1-eng.pdf;jsessionid=8FBAB3B1FE2A-0508442117830461120B?sequence=1	N/A	N/A	N/A	Target set by High-Level Taskforce on Innovative International Financing for Health Systems [
10	Health budget is 15% of General Government Expenditure budget (Abuja 2001 declaration by Africa Heads of government)	http://www.who.int/healthsystems/publications/Abuja10.pdf	http://www.who.int/healthsystems/publications/Abuja10.pdf	N/A	N/A	In 2001, African heads of Government met in Abuja to this declaration to allocate 15% of the National budget to Health
11	State allocates counterpart fund for Midwives Service Scheme(MSS)	N/A	https://www.nphcda.org/programmes/midwives-service-scheme/	N/A	NPHCDA website	The memorandum of understanding signed by the State stipulates the counterpart funds expected to be contributed by States and LGAs
12	State allocates counterpart funds to access 1% Consolidated Revenue Fund of National Health Act	N/A	https://nass.gov.ng/document/download/7990 NATIONAL HEALTH ACT, 2014. EXPLA www.health.gov.ng/doc/BHCPFG.pdf	N/A	NASS website	The law states the responsibility of the State or LGA in accessing the funds from the National government. To qualify to access block grant, State or LGA is expected to contribute 25% of the project cost.
13	Capital Budget is released to Primary Health Care Board (PHCB) as per approved budget	N/A	N/A	N/A	LASAM	Indicators were set and agreed by LASAM. The past trend in budgetary performance where governments allocate budgets and do not release funds spurred advocates to set a high standard for measuring performance
14	Capital budget is released to MOH HQ as per approved budget	N/A	N/A	N/A	LASAM	Indicators were set and agreed by LASAM. The past trend in budgetary performance where governments allocate budgets and do not release funds spurred advocates to set a high standard for measuring performance