

THE LAGOS STATE PUBLIC-PRIVATE PARTNERSHIP DISCLOSURE FRAMEWORK



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Lagos State Public-Private Partnerships (PPP) Disclosure Framework

Executive Summary

Lagos State's rapid urbanisation and infrastructure needs have prompted an expansion of public-private partnerships (PPPs). While PPPs can mobilise private finance and technical expertise, they also pose governance risks when information about the projects is opaque. Globally, transparency and accountability are recognised as essential for attracting responsible investment and maintaining public trust. Disclosure frameworks institutionalise the release of project information, helping governments improve decision-making, prevent corruption and enable citizen oversight. The **Lagos PPP Disclosure Framework** establishes a structured approach for proactively releasing information about projects throughout the PPP life cycle. It has been prepared by the Office of Public-Private Partnerships (OPPP). It draws on international best practice—including the World Bank's Framework for Disclosure in PPPs and adapts those principles to Lagos' legal and institutional context. The framework applies to all PPP projects undertaken by state ministries, departments and agencies (MDAs) regardless of the sector, procurement method or source of finance.

The framework articulates clear objectives: to strengthen transparency, accountability and value-for-money; to facilitate competitive procurement; to build confidence among investors, lenders, users and communities; and to ensure that fiscal risks and social impacts are understood. It is grounded in **proactive disclosure**; information will be published on a dedicated portal without waiting for Freedom-of-Information (FOI) requests. Reactive disclosure (responding to requests) remains available, but proactive disclosure reduces transaction costs and enhances fairness. The document defines roles for the OPPP and other institutions, specifies the information to be disclosed at each stage of the PPP life cycle, establishes timelines and templates, provides guidance on confidentiality and redaction, and outlines mechanisms for data validation, oversight and capacity building. By implementing this framework, Lagos State aims to embed disclosure into its PPP governance regime, thereby safeguarding the public interest, enhancing investor confidence and ensuring that infrastructure projects deliver their intended social and economic benefits.

1. Introduction

1.1 Background and Rationale

Lagos is one of the largest economies in Africa and faces significant infrastructure gaps in transport, power, water and social services. To meet growing demands, the State has embraced PPPs as a mechanism to leverage private finance and innovation. PPPs transfer some risks to the private sector and can reduce upfront public expenditure, but they also introduce complex contractual arrangements, long-term financial obligations and potential contingent liabilities. Without transparency, PPP projects can be perceived as vehicles for off-balance-sheet borrowing or avenues for corruption. The World Bank notes that transparency enables public debates about PPP performance and government



accountability, while information disclosure fosters investor confidence and fair competition. The Nigeria Infrastructure Concession Regulatory Commission (ICRC) has adopted similar frameworks at the federal level, and Lagos seeks to align with these standards while tailoring the approach to local circumstances.

1.2 Legal and Policy Context

Lagos State has enacted laws governing PPPs, procurement and access to information. The **Lagos State PPP Law (2011, amended in 2015)** created the OPPP to coordinate the development and implementation of PPP projects. The **Lagos State Public Procurement Law (2011)** established procedures for competitive procurement. The **Freedom of Information Law (2011)** guarantees citizens' right to request and receive information held by public bodies. These instruments provide a foundation for transparency, but they do not specify the scope and timing of information disclosure for PPPs. The OPPP previously issued guidelines on project identification, appraisal, procurement and contract management, but these guidelines lacked a systematic approach for disclosure. This framework fills that gap by prescribing what should be disclosed, when and how, and by clarifying responsibilities and processes. It integrates with the **Fiscal Commitments and Contingent Liabilities Framework** to ensure that fiscal information disclosed under that framework aligns with project disclosure requirements.

1.3 Scope and Applicability

The framework covers all PPP arrangements in Lagos State, including concessions, build-operate-transfer (BOT) agreements, design-build-finance-operate (DBFO) contracts, management contracts, affermage or lease contracts, joint ventures and service contracts. It applies to both new and ongoing projects and encompasses transactions with or without government financial support. The framework is prospective—it will apply to projects that have not reached commercial close at the time of adoption, but retrospective disclosure of key documents for existing projects is encouraged when confidentiality restrictions permit. Compliance is mandatory for MDAs and SPVs engaged in PPPs, and private partners must support disclosure under their contractual obligations.

2. Objectives and Principles

2.1 Objectives

The overarching objective of the disclosure framework is to enhance transparency and accountability in Lagos State's PPP program. Specific objectives include:

- **Improve public accountability:** Public disclosure keeps the government accountable for expenditure through PPPs and enables analysts and citizens to scrutinize value-for-money.
- **Mitigate corruption:** Transparency reduces opportunities for undue influence and bribery, which are common in infrastructure projects.



- **Enhance investor confidence:** Information disclosure reduces uncertainty and fosters fair competition, encouraging new bidders and lowering financing costs.
- **Support better decision-making:** Disclosure of feasibility studies and value-for-money assessments ensures that investment decisions are based on sound analysis rather than vested interests.
- **Build public trust:** Transparent sharing of project information reinforces the legitimacy of the state and strengthens public confidence in government institutions.

2.2 Guiding Principles

1. **Proactive disclosure:** Information is published without waiting for FOI requests. This approach reduces the administrative burden associated with reactive disclosure and ensures timely access.
2. **Completeness and Accuracy:** All material aspects of project information—financial, technical, environmental and social—should be disclosed, subject to lawful redactions. Information must be accurate and validated.
3. **Timeliness:** Disclosure should occur at prescribed milestones (e.g., within 45–60 days after commercial close) and be updated regularly (e.g., quarterly for performance data).
4. **Accessibility and User-friendliness:** Information should be published on a central portal with simple navigation, search features and contract summaries, making complex documents accessible to non-experts.
5. **Confidentiality and Respect for Commercial Sensitivity:** Commercially sensitive information may be redacted in accordance with guidance on what constitutes confidential content. Only information necessary to protect legitimate commercial interests should be withheld.
6. **Inclusiveness:** Disclosure practices should consider the needs of diverse stakeholders, including civil society, academia, media, investors, lenders, users and communities. Information should be provided in plain language, and translations into Yoruba or other local languages should be considered.
7. **Standardisation:** Templates and data standards facilitate consistent reporting across projects.
8. **Accountability and Enforcement:** Clear institutional roles, compliance monitoring and sanctions ensure that disclosure obligations are honoured.

3. Governance and Institutional Responsibilities

Effective disclosure requires coordination among multiple institutions. This section outlines roles and responsibilities.

3.1 Office of Public-Private Partnerships (OPPP)

The OPPP is responsible for policy development, coordination and oversight of PPPs. Under this framework, the OPPP will:

- Draft and issue detailed disclosure guidelines, templates and toolkits for MDAs and SPVs.



- Maintain the **Lagos PPP Disclosure Portal**, ensuring that information is uploaded and updated according to timelines. This includes verifying that contract summaries, risk allocations, financial data and performance reports are complete and user-friendly.
- Establish a **Disclosure Unit** staffed with legal, financial, technical and ICT experts to assist MDAs and monitor compliance.
- Provide training and capacity building for MDA disclosure officers and SPVs.
- Liaise with the Ministry of Finance (MoF), Debt Management Office (DMO), Ministry of Economic Planning & Budget (MEPB) and Public Procurement Agency (PPA) to ensure consistency with fiscal, budgeting and procurement regulations.
- Report annually to the Executive Council and House of Assembly on disclosure compliance, including a list of projects, documents disclosed, and outstanding gaps.

3.2 Ministry of Economic Planning & Budget (MEPB)

MEPB oversees planning, budgeting and economic policy. Under this framework, it will:

- Collaborate with OPSP to ensure that information on the project pipeline, concept notes and investment decisions are publicly available and aligned with medium-term sectoral strategies.
- Provide budgetary information related to PPP commitments, ensuring consistency with the Fiscal Commitment and Contingent Liabilities Framework.
- Advise on affordability assessments to be disclosed pre-procurement.

3.3 Ministry of Finance (MoF)

The MoF plays a critical role in assessing fiscal implications and ensuring value for money. Its responsibilities include:

- Releasing information on financial approvals and guarantees provided to PPP projects, including details of viability gap funding, subsidies, tax concessions and other government support.
- Disclosing value-for-money analyses and affordability assessments that compare PPP options with traditional procurement methods.
- Collaborating with the DMO on the publication of contingent liabilities and debt sustainability analyses for PPP projects.

3.4 Debt Management Office (DMO)

The DMO manages state debt and monitors contingent liabilities. It will:

- Publish information on direct loans, guarantees and contingent liabilities arising from PPPs, including their present value, maturity and risk profile.
- Work with OPSP to integrate fiscal risk assessments into disclosure documents.
- Ensure that PPP commitments are incorporated into debt sustainability analyses and disclosed as part of the state's debt reports.



3.5 Public Procurement Agency (PPA)

The PPA regulates procurement procedures. It will:

- Ensure that EOI, RFQ, RFP, evaluation criteria and tender documents are disclosed according to this framework.
- Publish pre-bid meeting minutes and clarifications promptly, as well as debrief unsuccessful bidders on request.
- Monitor compliance with procurement disclosure obligations and sanction non-complying officials.

3.6 Line Ministries, Departments and Agencies (MDAs)

MDAs identify, prepare and implement PPP projects. Each MDA must:

- Appoint a **Disclosure Officer** responsible for liaising with OPPP and ensuring timely submission of documents.
- Prepare and disclose feasibility studies, environmental and social impact assessments, value-for-money analyses, tender documents, evaluation reports, and performance data.
- Ensure that SPVs provide operational and financial information, including performance reports, tariff data and major contracts.

3.7 Special-Purpose Vehicles (SPVs) and Private Partners

Private partners have a contractual obligation to provide information required for disclosure. The PPP contract must include clauses obligating the SPV to:

- Share detailed financial models, equity and debt structures, risk allocation and performance data, subject to redaction of commercially sensitive information.
- Produce annual and quarterly reports on performance indicators, revenue, operating costs and compliance with service standards.
- Provide information on subcontractors, major suppliers and any changes to project financing.
- Facilitate audits and verification of data by OPPP or independent auditors.

3.8 Auditor-General and Public Accounts Committee

The Lagos State Auditor-General is mandated to audit public accounts and performance. In the context of PPP disclosure, the Auditor-General will:

- Review the accuracy and completeness of disclosed information.
- Perform value-for-money audits of PPP projects, including compliance with disclosure requirements.
- Report findings to the Public Accounts Committee of the House of Assembly, which may conduct hearings and demand remedial action.



3.9 Civil Society and Public Stakeholders

Civil society organisations, professional associations, academic institutions, the media and citizens play a crucial oversight role. They will:

- Monitor information published on the portal and provide feedback on omissions or discrepancies.
- Participate in stakeholder consultations during project preparation and monitoring.
- Use the disclosed data for independent analysis and advocacy.

4. Disclosure Process and Life Cycle Stages

A PPP project passes through several stages: concept development and screening, preparation and feasibility, tendering and contracting, construction and commissioning, operations and maintenance, renegotiation, and termination/handback. At each stage, specific information should be disclosed to different audiences. The framework differentiates between **pre-procurement** (concept, feasibility and tendering) and **post-procurement** (contracting, construction, operation, renegotiation and termination) disclosure. This section details the information required at each stage.

4.1 Pre-Procurement Disclosure

Pre-procurement disclosure ensures that projects are identified transparently, align with public priorities and undergo proper analysis before private partners are invited. The World Bank's guidance notes that publishing a project pipeline, feasibility tests and value-for-money analyses prepares the market and reinforces trust [625678617960935†L2293-L2337]. The following elements will be disclosed:

1. Project Pipeline and Concept Notes

- **Approved pipeline:** A list of projects under consideration with their sector, location, estimated capital cost, proposed procurement mode and stage of development. Publishing the pipeline allows market participants to prepare and provides an overview of government priorities.
- **Concept note:** A brief description of the project's objectives, scope, expected benefits, preliminary cost estimates and identified constraints. The note should explain how the project aligns with sectoral strategies and the Sustainable Development Goals.
- **Screening decision:** The rationale for selecting a PPP model over traditional procurement, including initial risk allocation and affordability considerations.

2. Feasibility and Appraisal

- **Pre-feasibility study (Outline Business Case):** Key findings on technical feasibility, demand analysis, environmental and social impacts, legal/regulatory considerations, and preliminary financial projections. Disclosure ensures that project selection is not influenced by vested interests.



- **Value-for-money assessment:** Comparative analysis demonstrating that a PPP delivers better value than public procurement, including sensitivity analyses and risk allocation rationale.
 - **Affordability analysis:** Assessment of whether expected payments fit within the government's inter-temporal budget constraint and sectoral ceilings; statement of contingent liabilities and guarantees.
 - **Public interest test:** Explanation of how the project will generate public benefits, mitigate environmental and social risks, and address gender and inclusion considerations. Results of stakeholder consultations should be summarised.
3. **Pre-Tender Disclosure**
- **Expressions of Interest (EOI) and market sounding reports:** When the OPPP or MDA conducts market sounding to gauge investor interest, the results (without revealing confidential information) should be posted on the portal.
 - **Public consultation materials:** Presentations, reports and feedback from community engagements or environmental scoping sessions.
 - **Procurement plan and timetable:** Outline of anticipated procurement milestones (RFQ release, RFP release, submission deadlines, evaluation period and commercial close). This helps bidders plan their participation.
4. **Tender Stage Disclosure**
- **Request for Qualification (RFQ):** The RFQ document, including qualification criteria, submission requirements and evaluation methodology.
 - **List of qualified bidders:** Names of entities that satisfy the RFQ criteria. Publishing this list demonstrates fairness and encourages competition.
 - **Request for Proposal (RFP):** The RFP document, including instructions to bidders, detailed scope, technical specifications, draft contractual provisions, evaluation criteria and weightings.
 - **Pre-bid meeting minutes and clarifications:** Questions from bidders and official responses should be posted within two to three business days. This ensures equal access to information.
 - **Addenda or amendments:** Any changes to tender documents should be disclosed promptly.
 - **Evaluation criteria:** Detailed scoring methodology and weightings for technical, financial and socio-economic factors. Clarifying evaluation criteria enhances fairness.
5. **Evaluation and Award Disclosure**
- **List of submitted proposals:** Names of bidders participating in the RFP stage (without disclosing confidential details).
 - **Evaluation summary report:** High-level summary of how proposals were assessed, the reason for the preferred bidder selection, value-for-money results, and independent fairness advisor's report (if applicable).



- **Notice of award and unsuccessful bidders:** Publication of the winning bidder and contract value. Unsuccessful bidders should receive debriefs on request.
- **Complaints and appeals:** Summary of any challenges or appeals and their resolution.

4.2 Post-Procurement Disclosure

Once the PPP contract is signed, transparency shifts to monitoring execution and performance. The World Bank recommends disclosing high-level project details, risk allocation, financial information, government support, tariff structures, major contracts, performance data, and renegotiations. Lagos State adopts these recommendations with adaptations.

1. Contract Documentation

- **Executed contract and schedules:** The final concession or project agreement and its annexes should be published within 45–60 days of financial close. Redactions should be applied only to commercially sensitive information (see Section 7).
- **Risk allocation table:** A summary showing the distribution of construction, demand, financing, operation, environmental and political risks between the public and private parties, including mitigation measures.
- **Value-for-money and fiscal impact reports:** The final evaluation comparing the PPP option with the public sector comparator, including details of assumptions, discount rates and risk adjustments.

2. Financial and Government Support Information

- **Financing structure:** Details of debt and equity contributions, lenders, maturity profile and interest rates.
- **Government support:** Information on subsidies, grants, viability gap funding, land grants, tax exemptions, guarantees, exchange rate protection, revenue guarantees, or minimum revenue mechanisms.
- **Tariff methodology and adjustment formula:** Explanation of user charges and indexation mechanisms; details of any cross-subsidies or subsidies to vulnerable groups.

3. Major Contracts and Subcontracts

- **Construction contracts:** Information on major engineering, procurement and construction (EPC) contractors, contract values, deadlines and performance standards.
- **Operation and maintenance (O&M) contracts:** Information on O&M contractors, contract duration, fees and performance obligations.
- **Major suppliers and service providers:** Disclosure of contracts for key inputs (e.g., fuel, raw materials) where they might affect project viability or tariffs.

4. Performance and Monitoring Data

- **Key performance indicators (KPIs):** Annual and quarterly data on service quality, availability, response times, customer satisfaction, safety records,



environmental compliance and social impacts. The contract should specify these KPIs and associated penalties for non-compliance.

- **Independent engineer or auditor reports:** Findings from technical inspections, environmental and social audits, and value-for-money reviews.
- **Financial performance:** Revenue streams (user fees, government payments), operating costs, debt service, equity returns and dividends.
- **Government payments:** Details of availability payments, shadow tolls, subsidies, tax expenditures or contingent liability triggers.
- **User feedback and grievance redress:** Summary of complaints received, response times and resolutions.

5. Renegotiations and Variations

- **Reasons for renegotiation:** Explanation of the factors leading to contract amendments (e.g., force majeure events, changes in law, demand shortfalls, government policy changes).
- **Amendment documents:** Summary of the new terms, including revised risk allocation, financial implications and extended deadlines. Renegotiation documents should be uploaded within 45–60 days of execution.
- **Fiscal impact assessment:** Analysis of how renegotiations affect government payments, contingent liabilities and user tariffs.

6. Termination and Handback

- **Termination provisions:** Conditions under which the contract may be terminated, including compensation mechanisms for termination for default, convenience or force majeure.
- **Handover plan:** Requirements for asset condition, maintenance standards, residual life and knowledge transfer at the end of the contract.
- **Final performance report:** Summary of whether service standards were met throughout the contract and lessons learned.

4.3 Contract Summaries

Full contracts are often lengthy and technical. To enhance accessibility, the OPMP will publish a **contract summary** for each project, drawing on best practices from jurisdictions such as Victoria and New South Wales. Each summary should be 10–20 pages and include:

- Project overview, objectives and expected outcomes.
- Key commercial features (contract type, duration, scope, parties).
- Risk allocation summary.
- Financial arrangements and government support.
- Performance standards and monitoring mechanisms.
- Overview of procurement process and value-for-money assessment.
- Public interest considerations and social/environmental safeguards.
- Contact information for feedback or grievances.



Summaries should clearly distinguish between background information and contractual commitments. They should not replace the full contract but serve as an accessible entry point for non-specialists.

5. Unsolicited Proposals

Unsolicited proposals can introduce innovation but also raise concerns about fairness and alignment with public priorities. The World Bank recommends that unsolicited projects disclose more information than standard projects, including details about the proponent and feasibility studies. Lagos adopts the following provisions:

1. **Eligibility and Alignment:** The proposal must demonstrate alignment with state development plans and sector strategies. The proponent must disclose its qualifications, financial capacity and relevant experience.
2. **Public Disclosure Requirements:** Within 30 days of submitting an unsolicited proposal for appraisal, the MDA must publish:
 - Project description, location, sector and proposed services.
 - Estimated capital cost, financing plan and proposed government support.
 - Feasibility study summary, including demand forecasts, financial projections and socio-environmental impacts.
 - Names of the project proponent and any consortium members.
 - Rationale for accepting unsolicited proposals (innovation, technology transfer, financing)
 - Public interest test results showing the project's benefits and alignment with public priorities.
3. **Procurement and Competition:** After initial evaluation, if the project is deemed viable and consistent with public interests, competitive tendering must be conducted. The OPMP will disclose evaluation criteria, procurement rules and mechanisms to level the playing field between the proponent and other bidders (e.g., Swiss challenge or bonus points). If direct negotiation is allowed (e.g., for unique intellectual property), justification and conditions must be published.
4. **Confidentiality:** Sensitive technical or proprietary information submitted by the proponent may be protected through redaction. However, enough information must be disclosed to assure the public that the project is evaluated fairly and to enable competitor participation.

6. Confidentiality and Redaction Guidance

Balancing transparency with protection of legitimate commercial interests is essential. The World Bank emphasises the need for detailed guidance on what constitutes commercial-in-confidence information, including pricing methodology, financial models, cost of financing and profit margins. Lagos will adopt the following approach:

1. **Definition of Confidential Information:** Confidential information includes trade secrets, proprietary technology, intellectual property, detailed financial models,



bidding strategies, lender credit assessments, and information that could materially disadvantage the private partner in future competitive bids. Data that can be aggregated or anonymised without harming commercial interests should not be withheld.

2. Redaction Process:

- **Initial classification:** During contract drafting, the MDA and private partner will classify information proposed for redaction. The OPPP's Disclosure Unit will review these classifications to ensure compliance with the FOI Law.
 - **Redaction statement:** Published documents must include a redaction statement explaining the reasons for withholding certain sections and citing relevant legal provisions.
 - **Periodic review:** Redactions should be reviewed periodically (e.g., every five years or upon refinancing) to determine if information can be released as commercial sensitivity diminishes.
 - **Appeal mechanism:** Stakeholders may challenge redactions through the OPPP; unresolved disputes may be referred to the FOI Commission or courts.
3. **Confidentiality Clauses in Contracts:** PPP contracts should include model confidentiality provisions aligning with this framework. Clauses should permit disclosure of non-confidential information, require private partners to assist with redaction, and specify penalties for improper disclosure or withholding.
4. **Guidance and Training:** The OPPP will issue detailed guidance and conduct training for MDAs and private partners on distinguishing confidential from non-confidential information.

7. Timelines, Templates and Data Standards

Timely disclosure is critical for maintaining public trust and ensuring that the market has adequate time to respond to procurement opportunities. The World Bank suggests uploading most information within 45–60 days of contract signing and updating performance data quarterly or semi-annually. Lagos adopts the following timelines and templates:

Stage/Document	Recommended timeline	Responsible party
Project pipeline and concept notes	Within 15 days of Executive Council approval	MDA & OPPP
Feasibility study and value-for-money report	Within 30 days of completion	MDA (with OPPP review)
RFQ and RFP documents	At issuance	PPA & MDA
Pre-bid meeting minutes & clarifications	Within 3 business days of meeting	PPA
Evaluation summary and award notice	Within 15 days of contract award	PPA & MDA



Stage/Document	Recommended timeline	Responsible party
Executed contract and schedules	Within 45–60 days of financial close	OPPP & MDA
Performance reports (operational stage)	Quarterly (or semi-annually)	SPV & MDA
Renegotiation documents	Within 45–60 days of execution	MDA & OPPP
Termination/handover reports	Within 90 days of contract end	MDA & SPV

7.1 Templates

To ensure consistency, the OPPP will provide standard templates for:

- **Basic project information:** Fields for project name, sector, location, procuring authority, contact details, status and links to other documents.
- **Feasibility summary:** Standard headings for technical assessment, demand analysis, financial projections, risk assessment, economic analysis, environmental and social impact assessment and value-for-money findings.
- **Contract summary:** Structured sections on project scope, parties, risk allocation, financial arrangements, performance standards and government support.
- **Performance reporting:** Tables for KPIs, baseline values, targets, actual performance, variance and corrective actions.
- **Renegotiation disclosure:** Format for describing reasons for change, amended terms and fiscal impact.

7.2 Data Standards

Data should be provided in machine-readable formats (e.g., CSV, JSON) where possible, in addition to PDF or Word documents. The OPPP will align its data fields with open contracting data standards and the **World Bank's PPP Disclosure Template**. Data will be tagged with unique project identifiers to enable cross-reference with the fiscal commitments database.

8. Disclosure Portal and User-Friendly Access

Information is only useful if stakeholders can find and understand it. The disclosure portal will be designed to be intuitive and accessible. Based on global experience, the following features will be incorporated:

1. **Single Entry Point:** A central portal will host all PPP information and be accessible from the OPPP and Ministry websites. Separate modules will cover pre-procurement, procurement, operations and monitoring.
2. **Categorisation by Project Phase:** Projects will be categorised by stage—concept, feasibility, procurement, construction, operation and closed. This replicates recommendations to classify the pipeline by phase and provide a landing page with basic information, videos, news and links to SPV websites.



3. **Search and Filter Functions:** Users can search by project name, sector, MDA, procurement stage or location, and filter by contract size or financing type. An interactive map may illustrate project locations.
4. **Contract Summaries:** Each project page will include a brief summary of key contractual information and provide links to detailed documents and performance reports.
5. **Performance Dashboards:** Visual dashboards will present KPIs, financial performance and milestone completion. Dashboards should include interactive charts, traffic lights (green/yellow/red) and allow users to download underlying data.
6. **Feedback and Complaint Mechanism:** The portal will provide links and instructions for submitting comments, complaints or information requests, consistent with user-friendly disclosure tips. OPPP will maintain a log of submissions and responses.
7. **Mobile and Multilingual Access:** The portal should be mobile-responsive and offer information in English and Yoruba (and other major languages) to reach a wider audience.
8. **Accessibility:** Content will meet accessibility standards for persons with disabilities (e.g., screen reader compatibility, captions for videos, high-contrast options).
9. **Integration with Other Platforms:** The portal will link to the Public Procurement Agency's e-tendering system, the Debt Management Office's fiscal risk dashboard, and the Open Contracting Data Standard (OCDS) repository. This ensures consistency and avoids duplication.

9. Stakeholder Engagement and Feedback

The APMG PPP Guide highlights that public involvement contributes to good governance and improves project design. It recommends engaging the public during program development, project development and contract monitoring. Lagos adopts these recommendations:

1. **Public Participation in Policy and Framework Development:** OPPP will organise public consultations when drafting or revising PPP policies, guidelines and sector strategies. Feedback from civil society, professional bodies and academia will be incorporated.
2. **Stakeholder Consultations during Project Preparation:** MDAs will engage stakeholders (communities, users, industry associations, NGOs) during pre-feasibility studies and environmental and social impact assessments. Consultation reports and stakeholder feedback should be disclosed as part of pre-procurement information.



3. **Grievance Redress and User Feedback:** The portal's feedback mechanism will allow users to report service issues or lodge complaints. The contract will include requirements to establish grievance redress mechanisms, including telephone hotlines and community liaison offices. Performance data should include user feedback indicators.
4. **Media and Communication Strategy:** OPPP will develop a communication plan to disseminate PPP information through press releases, social media, newsletters, roadshows and community meetings. The plan should clearly articulate project objectives, safeguards and benefits, as recommended by the World Bank's communication strategy guidelines.

10. Capacity Building and Resources

Implementing this framework requires adequate human and financial resources. The World Bank notes that lack of guidance and dedicated staff hinders disclosure. To address this:

1. **Disclosure Unit and Training:** The OPPP will establish a dedicated unit responsible for disclosure. Staff will receive training on information management, data security, redaction and FOI compliance. The unit will provide training to MDA disclosure officers and SPVs.
2. **Guidance Manuals and Toolkits:** Detailed manuals and toolkits will accompany this framework, offering step-by-step instructions for each stage, sample templates, redaction guidelines and case studies.
3. **Budget Allocation:** The OPPP's annual budget will include dedicated funds for portal development, maintenance and training. MDAs will budget for disclosure activities and data collection as part of project costs.
4. **Technical Assistance:** Lagos may seek technical assistance from development partners (e.g., World Bank, African Development Bank) to support portal development, capacity building and adoption of data standards.
5. **Institutional Collaboration:** Collaboration with the Lagos Bureau of Statistics, FOI Commission, Auditor-General's office and civil society networks will strengthen data collection, validation and dissemination.

11. Oversight, Compliance and Enforcement

Ensuring adherence to disclosure obligations requires robust oversight mechanisms. The World Bank notes that a lack of oversight mechanisms leads to inconsistent compliance. Lagos will establish the following measures:

1. **Compliance Monitoring:** The OPPP's Disclosure Unit will monitor submissions, check for completeness and timeliness, and publish quarterly compliance dashboards. MDAs and SPVs will be graded based on disclosure performance.



2. **Independent Audit:** The Auditor-General will conduct periodic audits to verify the accuracy and completeness of disclosed information. Findings will be reported to the House of Assembly and made public.
3. **Legislative Oversight:** The House of Assembly's Public Accounts Committee will hold hearings on PPP disclosure, review audit reports and require agencies to address deficiencies.
4. **Sanctions and Incentives:** Non-compliance may attract administrative sanctions, such as withholding project approvals, budgetary penalties or disciplinary action for responsible officers. Conversely, agencies that achieve exemplary disclosure performance may receive recognition or additional support.
5. **Public Accountability:** Civil society and the media will monitor disclosures and use FOI requests where gaps exist. Their scrutiny adds a layer of accountability and can prompt corrective action.

12. Data Validation and Quality Assurance

Accurate information underpins effective disclosure. The framework recognises the need for validation before publication. The following procedures will ensure data integrity:

1. **Internal Validation:** Each MDA's disclosure officer must verify documents and data before submission to the OPPP. Validation includes checking consistency with original documents, ensuring that redactions comply with confidentiality guidelines, and confirming that data fields are complete.
2. **OPPP Review:** The OPPP will review submissions for accuracy, completeness and compliance with templates. It may request clarifications or corrections before publishing.
3. **External Validation:** For critical data (e.g., financial models, risk allocations, performance metrics), the OPPP may commission independent experts or auditors to validate information before or after publication. Given the cost of validation, a risk-based approach will be used (e.g., focusing on large, high-impact projects).
4. **Random Audits:** The Auditor-General may conduct random audits of disclosed information and underlying records to deter misreporting.
5. **Correction Mechanism:** If errors are discovered after publication, a correction notice will be posted on the portal explaining the changes and reasons.

13. Challenges and Mitigation Strategies

The World Bank identifies several challenges to effective PPP disclosure: lack of legal mandates and clarity, retroactive application of FOI laws, absence of practical guidance, insufficient data availability, high costs, lack of oversight, inaccessible documents and potential for litigation. Lagos anticipates similar issues and proposes mitigation measures:



13.1 Lack of Legal Mandate and Clarity

- **Issue:** Without explicit legal requirements, officials may hesitate to disclose information for fear of violating confidentiality or facing criticism.
- **Mitigation:** Enact regulations under the PPP Law and FOI Law specifying disclosure obligations, including sanctions for non-compliance. Provide clear guidance on roles and responsibilities.

13.2 Retroactive Application

- **Issue:** Applying disclosure requirements to contracts signed before the framework may require renegotiation and could face legal challenges.
- **Mitigation:** Encourage voluntary disclosure for existing projects and negotiate amendments with private partners where feasible. Focus mandatory requirements on new projects.

13.3 Lack of Guidance and Capacity

- **Issue:** Officials may not know how to prepare and publish information.
- **Mitigation:** Develop manuals, templates and training programs. Provide technical assistance and create a help desk within the OPMP.

13.4 Data Availability and Cost

- **Issue:** Data may be scattered among agencies or held by private partners; collecting and validating information is time-consuming and expensive.
- **Mitigation:** Include disclosure requirements in contracts and budgets; require SPVs to provide data regularly; develop IT systems for data collection; prioritise high-impact projects for detailed reporting.

13.5 Post-Procurement Disclosure Gaps

- **Issue:** There is often less disclosure after financial close, leading to a lack of performance and monitoring reports.
- **Mitigation:** Make post-procurement disclosure mandatory with clear timelines; link contract payments to the provision of performance information.

13.6 Oversight and Compliance

- **Issue:** Many jurisdictions lack oversight mechanisms, resulting in inconsistent compliance.
- **Mitigation:** Strengthen audit functions, empower the Public Accounts Committee, and involve civil society in monitoring. Publish compliance dashboards.

13.7 Accessibility and Useability

- **Issue:** Long, complex documents can be inaccessible, and consolidated databases are rare.
- **Mitigation:** Provide contract summaries, use simple language, adopt user-friendly templates and design an intuitive portal with search and filtering functions.



13.8 Potential Litigation and Commercial Risk

- **Issue:** Disclosure may expose the government to legal challenges from unsuccessful bidders or create bid-rigging risks.
- **Mitigation:** Seek legal counsel when drafting disclosure provisions; ensure that evaluation criteria and award decisions are transparent and defensible; develop policies to manage litigation risk.

14. Benefits and Expected Outcomes

Implementing this disclosure framework will yield substantial benefits for Lagos State:

1. **Increased Accountability:** Public scrutiny will pressure decision-makers to adhere to procurement rules and deliver value for money.
2. **Reduced Corruption:** Transparent information flows reduce opportunities for bribery and undue influence in procurement and contract management.
3. **Improved Fiscal Discipline:** Publishing contingent liabilities and government support ensures that fiscal costs are recognised and managed, reducing hidden deficits.
4. **Enhanced Investor Confidence:** Clarity on risk allocation, contracts and performance builds trust and encourages competitive bidding.
5. **Better Infrastructure Outcomes:** Decision-making based on publicly scrutinised analyses leads to investments that align with societal needs and minimise white elephant projects.
6. **Strengthened Legitimacy:** When citizens see that projects are selected and managed transparently, they gain confidence in government institutions.
7. **Policy Reforms:** Disclosure can catalyse reforms in procurement and PPP policies, as seen in countries like India and the UK.
8. **Innovation and Learning:** Publishing case studies, lessons learned and best practices fosters innovation and institutional learning.

15. Implementation Plan and Roadmap

To operationalise the disclosure framework, Lagos State will undertake the following steps over a two-year period:

1. **Legal and Regulatory Review (Months 0–4):** Review existing PPP, procurement and FOI laws to identify necessary amendments. Draft regulations that mandate disclosure, define confidential information and establish enforcement mechanisms.
2. **Establish Disclosure Unit (Months 0–6):** Create and staff the OPPP Disclosure Unit. Develop the disclosure portal's specifications and procure technical services for design and development.



3. **Develop Manuals and Templates (Months 2–8):** Prepare detailed manuals, templates and data standards. Conduct stakeholder workshops to refine these documents.
4. **Capacity Building and Training (Months 4–12):** Train MDA disclosure officers, SPV representatives and OPPP staff. Hold workshops for civil society and media on using the portal.
5. **Pilot Phase (Months 6–12):** Pilot the framework on one or two ongoing PPP projects. Test the portal, templates and processes. Gather feedback and refine.
6. **Full Rollout (Months 12–24):** Expand disclosure requirements to all new PPP projects. Upload information for existing projects where feasible. Publish compliance dashboards and commence independent audits.
7. **Periodic Review (Biennial):** Every two years, review the framework, templates and portal to incorporate lessons learned, technological changes and stakeholder feedback. Update regulations as necessary.

16. Conclusion

Lagos State is committed to providing world-class infrastructure through well-structured PPPs. Transparency and accountability are vital to achieving this ambition. By institutionalising disclosure, the State will build trust with citizens, investors and development partners, reduce corruption, ensure value for money, and deliver projects that meet the needs of its growing population. Implementing this framework will require dedication, resources and collaboration across government agencies, private partners and civil society. The OPPP stands ready to lead this effort, ensuring that Lagos becomes a model for PPP transparency and good governance.

17. Appendices

Appendix A – Indicative Disclosure Checklist

The table below provides an indicative (non-exhaustive) checklist of documents and information that should be considered for disclosure. It complements the detailed guidance in Section 4.

Stage	Information to disclose
Concept/Pre-feasibility	Project pipeline; concept note; rationale for PPP vs traditional procurement; preliminary risk allocation.
Feasibility/Appraisal	Feasibility study (technical, financial, environmental, social); value-for-money analysis; affordability analysis; public interest test; stakeholder consultation report.
Tender (Pre-Bid)	RFQ; list of pre-qualified bidders; RFP; procurement plan; evaluation criteria; pre-bid meeting minutes; clarifications; addenda; procurement timetable; complaints mechanism.



Stage	Information to disclose
Evaluation/Award	List of proposals; evaluation summary; preferred bidder announcement; value-for-money results; fairness advisor report; award notice and contract value.
Contract Signing	Executed contract (with schedules); risk allocation matrix; financing structure; government support; tariff methodology; contract summary.
Construction	Construction schedule; progress reports; milestone completion certificates; variations and change orders; environmental and social compliance reports; community liaison updates.
Operation	Quarterly performance reports; KPIs; independent engineer reports; financial statements; user feedback and complaints; major subcontracts; environmental and social performance.
Renegotiation	Reasons for renegotiation; amended terms; revised risk allocation; fiscal impact assessment; updated performance targets.
Termination/Handback	Termination provisions; handover plan; asset condition reports; final performance assessment; lessons learned.

Appendix B – Glossary of Terms

- **Commercial-in-confidence:** Information considered confidential by the private partner because its disclosure could harm future competitive positions. Examples include unit costs, profit margins and proprietary technology.
- **Contract summary:** A concise document (typically 10–20 pages) that describes key features of a PPP contract, including scope, risk allocation, financial arrangements and performance standards.
- **Feasibility study:** A comprehensive analysis evaluating the technical, financial, economic, environmental and social viability of a proposed project.
- **Freedom of Information (FOI) Law:** Legislation guaranteeing citizens' right to access information held by public institutions, subject to exemptions for confidentiality and national security.
- **Performance indicators (KPIs):** Quantitative or qualitative metrics used to measure the service quality, efficiency and sustainability of a project.
- **Project pipeline:** A list of proposed or ongoing projects that are being considered for PPP procurement.
- **Value-for-money (VFM) analysis:** Comparison of the cost and benefits of a PPP option against a conventional public sector procurement to determine which option provides superior results for the public.