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Centre for Social Justice

International IDEA
INTERNATIONAL INSTITUTE FOR DEMOCRACY AND ELECTORAL ASSISTANCE

FISCAL RESPONSIBILITY INDEX (FRI)

An Index for Benchmarking Fiscal Activities across Federal Government of Nigeria Ministries, Departments and Agencies (MDAs)

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By

Centre for Social Justice (CSJ)

And

Fiscal Responsibility Commission (FRC)
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Researched and prepared by
Professor Uzochukwu Amakom
and
Eze Onyekpere Esq.

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LIST OF ACRONYMS

Acronyms	Meaning
AfDB	African Development Bank
ATAF	African Tax Administration Forum
AUC	African Union Commission
BECANS	Business Environment Competitiveness Across Nigerian States
CRF	Consolidated Revenue Fund
CSJ	Centre for Social Justice
CSOs	Civil Society Organisations
ECA	Economic Commission for Africa
ECOWAS	Economic Community of West African States
FCT	Federal Capital Territory
FEC	Federal Executive Council
FGN	Federal Government of Nigeria
FRA	Fiscal Responsibility Act
FRC	Fiscal Responsibility Commission
FRI	Fiscal Responsibility Index
GIFT	Global Initiative for Fiscal Transparency
GPFG	Good Public Fiscal Governance
IATI	International Aid Transparency Initiative
IBP	International Budget Partnership
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
M&E	Monitoring and Evaluation
MDAs	Ministries, Departments and Agencies of Government
MTEF	Medium-Term Expenditure Framework
MTSS	Medium-Term Sector Strategy
NASS	National Assembly
NDDC	Niger Delta Development Commission
NEITI	Nigerian Extractive Industry Transparency Initiative
NOCOPO	Nigeria Open Contracting Portal
OBI	Open Budget Index
OBS	Open Budget Survey
OECD	Organisation of Economic Cooperation and Development
PEFA	Public Expenditure and Financial Accountability
PEMFAR	Public Expenditure Management and Financial Accountability Review
PER	Public Expenditure Review
PFM	Public Financial Management
PREM	Poverty Reduction and Economic Management
ROLAC	Rule of Law and Anti-Corruption Programme
SBOs	Senior Budget Officials
SDGs	Sustainable Development Goals
SEEDS	State Economic Empowerment and Development Strategies
SFRI	Sovereign Fiscal Responsibility Index
SNA	System of National Accounts
TAIs	Transparency and Accountability Initiatives

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FOREWORD

The Fiscal Responsibility Index is basically conceived and designed as an empirical and strategic tool for the monitoring and assessment of the level of compliance of Federal Ministries, Departments and Agencies (MDAs) with the letters and spirit of the Fiscal Responsibility Act, 2007 as well as other extant financial regulations guiding public expenditure management in Nigeria .

It also represents a significant milestone in the unwavering efforts of the Fiscal Responsibility Commission in association with the Centre for Social Justice and its partners, especially the European Union, RoLAC to deepen fiscal discipline, strengthen transparency, and promote accountability in public financial management across Institutions and Agencies of the Federal Government of Nigeria.

The Commission is firmly convinced that compliance with fiscal responsibility provisions is not merely a legal obligation, but rather a critical foundation for sustainable national development. A fiscally responsible public sector invariably enhances public confidence, improves service delivery, reduces wastage, and ensures that scarce national resources are utilised efficiently and prudently for the benefit of citizens.

Much as the Commission has continued, over the years, to engage stakeholders and strengthen institutional mechanisms for monitoring compliance with fiscal rules, however, experience has shown that there is an obvious need for measurable performance indicators that can objectively evaluate the extent to which MDAs comply with fiscal responsibility principles.

The Fiscal Responsibility Index therefore seeks to:

- Promote transparency and accountability in public financial operations;
- Encourage timely submission of statutory financial reports and Medium-Term Expenditure Framework documents;
- Enhance compliance with budget implementation and procurement regulations;
- Foster prudent management of public resources; and
- Establish a credible framework for ranking and assessing the fiscal responsibility performance of MDAs.

It is instructive to note that the process that culminated in the production of this Index Report was detailed and thorough with senior officers of participating MDAs duly afforded a clear understanding of the methodology, indicators, reporting templates, assessment criteria, and operational procedures for implementing the Index effectively through responding clearly, accurately and fairly as well as providing relevant documents to support their possitions.

Moreover, the Commission does not view this exercise as inquisitorial. Rather, it is rather designed as a collaborative mechanism for institutional improvement, peer learning, prudent

financial practices, transparency, and value-for-money principles in the discharge of their respective mandates.

May I again commend the management and staff of the Commission, our technical partners, CSJ, and all participating MDAs for their support and dedication toward the successful implementation of this initiative. It is our earnest expectation that with the presentation of this Index Report, all MDAs would embrace and adopt the Fiscal Responsibility Index framework as an invaluable tool for the improvement of their public finance management practices.

On a final note, we heartily congratulate all the best performing Agencies while urging others to up their games for the subsequent editions of the Fiscal Responsibility Index.

Thank you and God bless the Federal Republic of Nigeria.

Charles C. Abana Esq.
Acting Chairman,
Fiscal Responsibility Commission
Abuja.

EXECUTIVE SUMMARY

The Fiscal Responsibility Commission (FRC), established under the Fiscal Responsibility Act 2007, is mandated to promote transparency, fiscal discipline, and accountability in public financial management. Its core responsibilities include monitoring government revenue, expenditure, and borrowing limits; overseeing government-owned enterprises and the remittance of operating surpluses to the Consolidated Revenue Fund (CRF); advising all tiers of government and relevant public entities on prudent macroeconomic and debt-management strategies; and exercising statutory powers to obtain information and investigate alleged violations. Similar institutions have been established in more than 30 states of the federation.

The FRC's functions are intended to support fiscal stability and sustainable economic growth by strengthening the quality and implementation of fiscal policy. Fiscal policy is a principal instrument through which governments influence economic activity and pursue stability, growth, and development.

In the Nigerian context, fiscal responsibility requires the annual budget and the Medium-Term Expenditure Framework (MTEF) to be anchored in high-level national planning frameworks, including Nigeria Agenda 2050 and its implementation plans. It encompasses prudent resource management, long-term macroeconomic stability, and accountability and transparency throughout the fiscal cycle, including pre-budget activities, budget preparation and approval, implementation, monitoring and evaluation, and internal and external audit.

The Centre for Social Justice (CSJ) and the FRC collaborated to developed a context-specific set of instruments, indicators, and an index in 2015 to benchmark compliance with fiscal laws, policies, and regulations across federal Ministries, Departments, and Agencies (MDAs). The Fiscal Responsibility Index (FRI) was developed with input from civil society organisations, professional associations, and government agencies and was reviewed and revised in 2026 for the present assessment. It covers five sub-indices: policy-based budgeting; budget-policy linkages, comprehensiveness, and transparency; budget credibility and realism; procurement, monitoring, and evaluation; and accounting, recording, reporting, and external audit.

This report applies the revised FRI to twenty-one participating MDAs:

1. Federal Ministry of Police Affairs
2. Federal Ministry of Youth Development
3. Federal Ministry of Defence
4. Federal Ministry of Works
5. Federal Ministry of Labour and Employment
6. Federal Ministry of Health and Social Welfare
7. Federal Ministry of Communications, Innovation and Digital Economy
8. Federal Ministry of Information and National Orientation
9. Federal Ministry of Aviation and Aerospace Development
10. Federal Ministry of Solid Minerals Development
11. Federal Ministry of Regional Development

12. Federal Ministry of Special Duties & Inter-Governmental Affairs
13. Federal Ministry of Justice
14. Federal Ministry of Housing and Urban Development
15. Federal Ministry of Interior
16. Federal Ministry of Education
17. Federal Ministry of Innovation, Science and Technology
18. Federal Ministry of Women Affairs
19. Federal Ministry of Water Resources and Sanitation
20. Federal Ministry of Power
21. Federal Ministry of Finance

The assessment covered FY 2023–FY 2025 and drew on two sources of evidence: information and supporting documents submitted by participating MDAs, and publicly available material from official government reports, MDA websites, and other desk-review sources. Civil society organisations and representatives of participating MDAs were notified and engaged in advance. The principal objective was to benchmark federal MDAs using the FRI and promote prudent public financial management across the Federal Government of Nigeria.

Under Pillar I, policy-based budgeting, seven participating MDAs-shown in red in Figure 3.1—demonstrated weak alignment between budgets and policy priorities, while the remaining fourteen performed better.

Under Pillar II, budget-policy linkages, comprehensiveness, and transparency, only the Ministries of Water Resources and Finance scored above the 50% benchmark. The remaining MDAs did not meet the benchmark.

Budget credibility and realism improve operational efficiency by requiring explicit trade-offs among priorities, supporting coordination across institutions, and clarifying what government is expected to deliver. Under Pillar III, the Ministries of Water Resources; Communications, Innovation and Digital Economy; Special Duties; Information and National Orientation; Housing and Urban Development; Power; Defence; and Regional Development scored above the 50% benchmark.

Under Pillar IV, procurement, monitoring, and evaluation, only the Federal Ministry of Finance, the Ministry of Interior, and the Federal Ministry of Communications, Innovation and Digital Economy scored above the 50% benchmark. The remaining eighteen MDAs scored below it.
Under Pillar V, accounting, recording, reporting, and external audit, twelve MDAs—the Ministries of Interior; Finance; Youth Development; Solid Minerals Development; Communications, Innovation and Digital Economy; Works; Defence; Water Resources; Justice; Housing and Urban Development; Aviation and Aerospace Development; and Education—scored above the 50% benchmark. The remaining MDAs scored below the benchmark during the assessment period.

The final 2026 FRI was derived by aggregating performance across the five sub-indices. Only four MDAs—the Federal Ministry of Water Resources, the Federal Ministry of Communications, Innovation and Digital Economy, the Federal Ministry of Finance, and the Federal Ministry of

Housing and Urban Development—exceeded the 50% fiscal-responsibility benchmark. The Ministries of Solid Minerals Development, Defence, Interior, and Innovation, Science and Technology scored above 45% but below 50% and are shaded amber in Figure 3.6 to indicate performance close to, but below, the benchmark. The other thirteen MDAs scored below 45%, and no MDA attained 70%. These findings indicate substantial scope for improvement across all federal MDAs. Such improvement matters because sound fiscal policy and fiscal responsibility can support national saving, productive investment, and productivity growth.

Institutionalising fiscal responsibility across MDAs and all tiers of government can support employment creation, improve social and economic infrastructure, reduce dependence on hydrocarbon revenues, and advance food sufficiency and security. These outcomes require accountability and transparency throughout public governance.

A more productive economy can expand the fiscal space available for essential public services and social protection. This requires credible fiscal targets and sustained compliance with applicable fiscal laws and policies. Persistent fiscal irresponsibility, by contrast, can weaken the state's capacity to finance routine obligations and sustain programmes that support service delivery, growth, and development. In view of the relationship between fiscal responsibility, economic performance, and productivity, the study recommends the following:

- Every MDA to align the mobilisation and expenditure of public funds with approved national priorities and subject implementation to regular monitoring and evaluation.
- MDAs to manage public resources, obligations, and fiscal risks in a manner that preserves fiscal sustainability over the short, medium, and long terms and demonstrates compliance with fiscal laws and policies in both planning and practice.
- In furtherance of the first and second recommendations, MDAs to produce and review Medium Term Sector Strategies on an annual rolling basis.
- MDAs to improve popular participation through stakeholder engagements in all stages of the budgeting process.
- Each MDA to maintain a secure, accessible, and regularly updated website containing official information, public services, budgets, financial reports, procurement information, audit reports, and other relevant fiscal documents. The assessment found significant disclosure gaps across most participating MDAs, with Finance and Water Resources performing comparatively better. The required information should meet the demands of S.2 of the Freedom of Information Act and S.48 of the FRA.
- MDAs to publish budgets and financial data in machine-readable open-data formats rather than as static images or text-locked PDFs. Where practicable, MDA data should be linked to a unified national financial-management platform and accompanied by explanatory notes, audit findings, and clearly stated data limitations.
- The Fiscal Responsibility Commission to use the survey findings to strengthen its promotion, monitoring, and enforcement of good fiscal-governance principles across

MDAs in accordance with the Fiscal Responsibility Act 2007.

- In furtherance of the last recommendation, each MDA is to review its completed survey instrument, supporting evidence, analysis, and scoring template; identifying gaps in documentation and practice; and preparing a time-bound improvement plan for strengthening service delivery and compliance with the Fiscal Responsibility Act 2007 and other applicable fiscal laws and policies.

Each MDA should recognise that good governance depends on effective institutions, clear rules, and transparent and accountable public processes. For MDAs to record sustainable improvements in fiscal responsibility, the following reforms are imperative across government:

- Timely passage of the budget and phasing out the practice of overlapping budgets would strengthen budget implementation. This would involve a strong collaboration between the executive and the legislature at the highest level of government.
- The preparation, implementation and dissemination of the Annual Cash Plan by the office of the Accountant-General of the Federation and the Budget Disbursement Schedule by the Minister of Finance as stipulated by the FRA will improve fiscal responsibility practices.
- The preparation and publication of quarterly budget implementation reports by the Minister of Finance through the Budget Office of the Federation as stipulated in the FRA will improve transparency of the budgeting process.
- In the exercise of its powers under S.3 of the FRA, the Fiscal Responsibility Commission should prepare binding rules, being a subsidiary legislation to plug gaps in the implementation of the Act, to enhance compliance with the provisions of the Act by MDAs and other stakeholders and consider the introduction of administrative and other sanctions.
- National Assembly considers and enacts the pending amendments to the Fiscal Responsibility Act. This will reinvigorate the fiscal responsibility regime across the Federal Government.

In conclusion, the FRI highlights important issues for fiscal-responsibility research, policy, and advocacy in Nigeria. It provides a foundation for peer learning, experience sharing, and constructive competition among MDAs to improve public financial management. The engagement of MDAs, civil society organisations, development partners, donors, and the FRC provides an important basis for ownership and sustainability. Supported by a context-specific methodology and collaboration between government and non-state actors, the FRI is well positioned to guide evidence-based PFM reforms across federal MDAs and, with appropriate adaptation, at other tiers of government.

CHAPTER ONE
INTRODUCTION

1.1 Background

The Fiscal Responsibility Commission (FRC) is a Nigerian federal agency established under the Fiscal Responsibility Act 2007[1] to promote transparency, fiscal discipline, and accountability in public financial management. The Act established the FRC to promote and enforce its provisions as part of the government's commitment to addressing malfeasance in public financial management. The FRC's core responsibilities include fiscal monitoring, such as tracking government revenues, expenditures, and borrowing limits; revenue enforcement, including overseeing government-owned enterprises and ensuring the proper remittance of operating surpluses to the Consolidated Revenue Fund (CRF); policy guidance, by advising all tiers of government and relevant public entities on prudent macroeconomic and debt-management strategies; and investigations, through its legal authority to compel the disclosure of information and investigate alleged violations. Similar agencies have been established in more than 30 states of the federation to perform comparable functions.

The functions of the FRC are crucial because governments in every society make policy pronouncements and commitments to citizens, many of which are implemented through fiscal policy. Fiscal policy is a key instrument through which governments influence the direction of economic activity using revenue and expenditure measures. An effective fiscal policy should therefore promote economic stability, growth, and development by identifying sustainable sources of government revenue and establishing priorities for public spending. In this way, fiscal policy facilitates the allocation and reallocation of available financial resources through revenue mobilisation and public expenditure. Although governments adopt different economic and political philosophies that shape their approaches to economic management, states must pursue fiscal policies that respond to the immediate and prospective needs of their economies and improve citizens' well-being. In this regard, Musgrave and Musgrave (1989)[2] identified three principal functions of sound fiscal policy: allocation, distribution, and stabilisation. The FRC's functions are therefore important for promoting economic stability and growth and advancing overall development.

A major component of fiscal policy is the annual budget prepared by each administration. The budget sets out the revenue the government expects to receive and the expenditure it intends to undertake on goods and services during a fiscal year. Its total size comprises projected public revenue, including tax revenue and other government income, together with any deficit-financing sources where applicable. Under a balanced budget, projected revenue equals planned expenditure. By contrast, a deficit budget supports an expansionary fiscal stance, under which the government plans to spend more than it expects to generate in revenue. Conversely, a

[1] http://ngfrepository.org.ng:8080/jspui/handle/123456789/938 OR Microsoft Word - Act31.doc
[2] Musgrave, R. A., & Musgrave, P. B. (1989). Public finance in theory and practice (5th ed.). New York: McGraw-Hill Book Company

government seeking to moderate economic activity may adopt a contractionary fiscal policy or surplus budget, under which planned expenditure is lower than projected revenue.

The budget is therefore an important instrument of governance because it expresses the state's actionable plans and programmes in financial terms and aligns planned expenditure with projected revenue and borrowing. It may consequently be regarded as a national plan that cuts across departmental boundaries and integrates government plans and projects (Agbakoba & Emelonye, 2001). Ideally, the policies and programmes of Ministries, Departments, and Agencies (MDAs) of government should inform their annual budgets. This explains the renewed call for policy-based budgeting processes in which the budget line items of each MDA can be readily linked to the relevant policy, plan, project, or programme. Such an approach provides direction and coherence for government spending across the relevant MDAs.

The Constitution of the Federal Republic of Nigeria 1999 (as amended)[3], the Fiscal Responsibility Act 2007, and various other laws and regulations constitute the legal framework for budgeting in Nigeria. Although the Constitution does not define the term 'budget', it assigns responsibilities and prescribes procedures for the different stages of the budget cycle. The Fiscal Responsibility Act 2007 also sets out processes that should guide the preparation of annual budgets.

Although the annual budget is widely regarded as a government's principal fiscal policy document, the Fiscal Responsibility Act 2007 provides that the Medium-Term Expenditure Framework (MTEF), as endorsed by the Federal Executive Council (FEC) and approved by the National Assembly (NASS), shall form the basis for preparing annual budgets. Accordingly, the MTEF should precede the annual budget and provide a medium-term perspective on the government's fiscal policy direction.

Section 80 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) establishes the National Assembly's authority over public funds. It requires all revenues and other monies raised or received by the Federation to be paid into the Consolidated Revenue Fund of the Federation, except where otherwise provided by the Constitution or an Act of the National Assembly. It further provides that funds may be withdrawn from the Consolidated Revenue Fund only when authorised by an Appropriation Act, a Supplementary Appropriation Act, or in any other manner prescribed by the National Assembly. Similarly, no money may be withdrawn from any other public fund of the Federation unless the withdrawal has been authorised by an Act of the National Assembly.

Section 81 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) requires the President to prepare and lay before each House of the National Assembly estimates of the Federation's revenues and expenditures for the following financial year. The reference to the 'financial year' is significant because countries and institutions adopt different accounting periods. Nigeria's Financial Year Act defines the financial year as the twelve-month period beginning on 1 January and ending on 31 December (Amakom, Ibe, & Obi, 2007)[4].

[3] placng.org/i/wp-content/uploads/2023/11/Constitution-of-the-Federal-Republic-of-Nigeria-1999-Updated.pdf

[4] Amakom, U., S. Ibe & A. W. Obi 2007. "Budget Analysis (1999-2007): Test for Progressive Realisation of the Millennium Development Goals in Nigeria", Lagos, The Human Right Law Service (HURILAWS),

Effective budget implementation can be assessed only through independent review and public scrutiny based on relevant indices and indicators. Strengthening external oversight of public finances is therefore central to Nigeria's efforts to promote fiscal responsibility and curb corruption. Continued demands for greater budget transparency, meaningful public participation, and financial accountability are vital to safeguarding integrity and improving the effectiveness of public expenditure. These measures can help ensure that public resources are deployed for their intended purposes, used efficiently, and directed towards development, poverty reduction, and reduced inequality, while addressing citizens' legitimate concerns.

Controlling aggregate expenditure is a fundamental purpose of any budget system, but expenditure control has limited value if expected outputs, outcomes, and impacts are not achieved. Budgeting is necessary because competing claims on public resources typically exceed what government can or is willing to finance; available resources must therefore be prioritised and allocated to their most productive uses. Without credible expenditure ceilings, clear priorities, and sound implementation, unconstrained demands may produce persistent fiscal deficits without commensurate development results.

Indicators of sound fiscal governance and effective Public Financial Management (PFM) have been developed in law and practice at the national, regional, and international levels. They cover the pre-budget, approval, implementation, monitoring and evaluation, and audit stages of the budget cycle. Many of these requirements are contained in the Fiscal Responsibility Act 2007, the Public Procurement Act 2007[5], Freedom of Information Act, and the Nigerian Extractive Industries Transparency Initiative Act 2007. Additional standards appear in the Financial Regulations, Treasury Circulars, Public Service Rules, and the Code of Conduct for Public Officers. At the international level, the International Monetary Fund has developed standards and principles of good fiscal transparency practice. These standards and measures have been utilized by CSJ and the FRC to come up with Fiscal Responsibility Index (FRI) - an index for benchmarking fiscal activities across Federal Government of Nigeria Ministries, Department and Agencies (MDAs).

1.2 Goals and Objectives of the Study

The first Fiscal Responsibility Index (FRI) was developed through the collaboration of Centre for Social Justice (CSJ) and the Fiscal Responsibility Commission in 2015 and was used to benchmark sixteen (16) federal MDAs. This reviewed and revised index seeks to advance fiscal responsibility by promoting prudent public financial management among MDAs. Its findings are expected to encourage participating MDAs to discontinue practices that undermine their institutional integrity and performance. In addition, the index will equip civil society organisations and other stakeholders with evidence-based tools for advocating reforms that reduce fiscal irresponsibility in accordance with its standards and measures. The emerging evidence is also being deployed in the preparation of the Fiscal Responsibility Rules, being a binding subsidiary legislation to create timelines, procedures for enforcement, a code of conduct, offences and penalties, for violations of the Fiscal Responsibility Act, etc. Accordingly, the study has the following objectives:

[5] PUBLIC PROCUREMENT ACT 2007 F

- Develop a context-specific framework of indicators and indices for monitoring and assessing the fiscal prudence of federal MDAs.
- Apply the framework to collect relevant data from the MDAs.
- Benchmark and rank federal MDAs according to their levels of fiscal responsibility, based on the data collected.
- Establish baseline data using the reviewed and revised index for future benchmarking and for monitoring subsequent progress or setbacks.
- Prepare a fiscal responsibility report on federal MDAs based on the assessment findings.
- Facilitate the use of the fiscal responsibility report for advocacy and engagement by civil society organisations, the private sector and other stakeholders.
- Promote the use of the fiscal responsibility report by the Federal Government of Nigeria to identify, design, and implement appropriate reforms.

1.3 Justification and Impact of the Study

The importance of effective fiscal policy and sound PFM in developing countries such as Nigeria cannot be overstated. The Federal Government has a responsibility to establish and maintain a fiscal policy system that promotes prudent fiscal conduct among public officials. This responsibility informed the establishment of the Fiscal Responsibility Commission under the Fiscal Responsibility Act 2007 to lead efforts to promote and enforce fiscal discipline. To institutionalise such discipline, the Federal Government of Nigeria has enacted laws including the Fiscal Responsibility Act 2007 and the Public Procurement Act 2007. These laws are intended to ensure that public officials act in accordance with established public financial management rules and guidelines. However, there is insufficient evidence that these laws have been fully implemented across the public service. Assessing the extent of implementation therefore requires benchmarking MDAs against the prescribed requirements and procedures. This need provides a strong justification for the FRI.

Several approaches may be used to assess and rank fiscal responsibility among federal and state MDAs in Nigeria. However, no known study has systematically benchmarked and ranked these MDAs according to their level of fiscal prudence. Existing benchmarking studies of fiscal prudence in Nigeria have focused primarily on subnational governments, particularly the states. The present study addresses this gap by applying a structured framework to federal MDAs.

CHAPTER TWO

FISCAL RESPONSIBILITY INDEX JOURNEY AND METHODOLOGY

2. 1 A review of Fiscal Responsibility Framework

Fiscal transparency, participation, responsibility, and accountability—collectively described as fiscal governance—provide structured channels through which the public can understand and scrutinise policymaking and policy implementation. They are not ends in themselves but means of strengthening accountability and securing answerability from governments and public officials. These concepts have a long history and have evolved considerably over time. Governments rely on legal authority to provide services, regulate the economy, and finance these functions, while markets seek to facilitate exchange and the efficient allocation of resources. Both government and markets, however, depend on accessible, reliable, and diverse information. Such information enables individuals and other *economic agents* to determine what government is doing and assess how public resources are being used. Premchand (2001)[6] attributes the growing interest in fiscal governance to the following factors:

- First, growing recognition of the role of civil society has shaped the debate on fiscal transparency. Although the meaning and proper scope of civil society remain contested, effective civic engagement requires robust market and public institutions, an appropriate regulatory framework, transparent government action, public trust in government agencies, and an effective accountability system. These conditions also require clarity about the scope, content, and limits of fiscal transparency.
- Second, demands for a stronger civil society arise amid a central paradox of modern government. Governments have expanded substantially in size and responsibilities, yet their performance often falls short of public expectations. At the same time, citizens continue to demand services that only governments can provide. As Derek Bok observes, "over the past sixty years, Americans have come to ask more and more (emphasis added) of their governments as newer concerns for economic security, the environment, access to health care, racial and gender equality, and consumer protection have joined more traditional demands for national defense and essential services." Greater fiscal transparency and stronger accountability mechanisms can help address this tension by making public choices, resource allocations, and results more visible.
- Third, financial crises since the 1990s have intensified scrutiny of policymaking and highlighted the need to reduce fiscal and economic vulnerability. Public policy in general, and national fiscal systems in particular, have therefore become important units of analysis. Key questions concern the role of fiscal institutions in economic transformation during both expansionary and structural-adjustment phases, including deregulation,

[6] Premchand, A. 2001. Fiscal Transparency and Accountability: Idea and Reality, Paper prepared for the workshop on Financial Management and Accountability, Rome, Nov 28-30, 2001

liberalisation, and public–private collaboration; the criteria by which these institutions should be evaluated and held accountable; and the manner in which better fiscal disclosure can help prevent destabilising shifts in market expectations. These concerns affect the nature, scope, and timeliness of information made available to the public. They also reinforce the need to improve fiscal transparency and accountability frameworks in ways that support participation, empowerment, and stronger governance.

Against this background, international organisations, multilateral institutions, and other bodies have developed indicators and variables for assessing fiscal transparency, participation, responsibility, accountability, and fiscal governance more broadly. Some frameworks concentrate primarily on fiscal responsibility, while others combine several dimensions—including public participation—to construct composite measures of fiscal performance.

2.2 Fiscal Responsibility Index (FRI) Pillars, Variables and Indicators

The FRI encompasses the public fiscal processes including planning; budgeting conception and formulation; budget execution and implementation; public financial accounting and reporting; internal controls; external scrutiny and oversight as well as monitoring and evaluation; and follow-up in line with other fiscal performances indexes especially the PEFA PFM cycle. The coverage of these basic indicators and variables allows the FRI to adapt to the PEFA PFM framework and other standard fiscal indicators.

A common feature of these indices is their emphasis on the institutions and arrangements that make policymaking and policy implementation transparent, participatory, and accountable. Many of the frameworks have been used to compare countries or subnational jurisdictions and are widely recognised as measures of fiscal governance. The frameworks considered in developing the FRI include:

- Public Expenditure and Financial Accountability (PEFA) Framework
- Public Expenditure Management and Financial Accountability Review (PEMFAR)
- Sovereign Fiscal Responsibility Index (SFRI)
- German Fiscal Responsibility Legislation
- Global Initiative for Fiscal Transparency (GIFT)
- Open Budget Index (OBI)
- World Bank Poverty Reduction and Economic Management (PREM) Indicators
- Business Environment and Competitiveness Across Nigerian States (BECANS)
- Open Budget Survey (OBS)
- Subnational Budget Transparency Survey (SNBTS)
- BudgIT's Annual State of States report

These frameworks are examined in detail in the FRI Framework and Methodology, the foundational document for the development, review, and revision of FRI 2026. In line with Organisation for Economic Co-operation and Development (OECD) practices, the methodology follows the principal stages of a typical federal or state budget process in Nigeria in developing indicators for: budget preparation; legislative appropriation; release of appropriated funds to

spending MDAs; entry into contracts and other commitments, including the payment of wages and pensions; delivery and verification of goods and services; receipt of bills or invoices and preparation of payment orders; payment by cash, cheque, or electronic transfer; recording of transactions in the accounts; and audit of the accounts.

Consistent with its goal of promoting aggregate fiscal discipline, strategic resource allocation, value for money, and probity in the use of public funds, the FRI uses relevant indicators to assess the operational performance of PFM systems against the critical objectives and standards of an open and orderly PFM system. For benchmarking purposes, these indicators are grouped into the listed five pillars below and details presented in Table 2.1.

- Pillar I - Policy-Based Budgeting
- Pillar II – Budget-Policy Linkages, Comprehensiveness, and Transparency
- Pillar III - Budget Credibility and Realism
- Pillar IV - Procurement, Monitoring, and Evaluation
- Pillar V - Accounting, Recording, Reporting, and External Audit

[14] https://dictionary.cambridge.org/dictionary/english/antique

Table 2.1: FRI Indicators by Pillar

Pillar I	Pillar II	Pillar III	Pillar IV	Pillar V
1. Availability of a costed Medium-Term Sector Strategy (MTSS) or another policy framework and plan that guides the MDA's annual budgets. 2. Availability of a costed MTSS or another policy framework and plan covering the FY 2023–FY 2025 assessment period. 3. Evidence that the costed MTSS or other policy framework and plan is linked to Nigeria Agenda 2050 and the Sustainable Development Goals (SDGs).	1. Evidence that the budget ceilings used in the MDA's annual budget are derived from the sectoral allocations in the MTEF. 2. Inclusion of expenditure-programme performance targets in the MDA's budget or supporting documents. 3. Evidence that all capital projects in the MDA's current budget align with applicable national or state policy. 4. Evidence that the MDA's capital-expenditure budgetline items directly support its stated goals. 5. Evidence that provisions for major capital	1. Percentage difference, whether positive or negative, between the MDA's current-year total budget and its total allocation in the current-year MTEF or MTSS. 2. Percentage of the MDA's total budget proposal in the previous fiscal year that was revised upwards or downwards by the National or State Assembly. 3. Percentage of MDA budget line items repeated during the preceding three fiscal years. 4. Percentage of MDA budget line items labelled 'ongoing' during	1. Availability of an annual procurement plan specifying estimated procurements, values, schedules, procurement methods, packages or lots, and approving authorities. 2. Public availability, from a single source such as a Ministerial Tenders Board, of notices announcing open public procurement tenders. 3. Percentage of the MDA's procurement decisions overturned by the Bureau of Public Procurement (BPP) 4. Percentage of capital projects initiated through open and competitive tendering. 5. Regular publication on the Nigeria Open	1. Evidence that the MDA accounts for revenue generated for government in accordance with the Fiscal Responsibility Act. 2. Evidence that the MDA collects all revenue through banks, electronic transaction platforms, and other online channels. 3. Evidence that all fees and charges are fully integrated into budget decision-making and reporting and presented on a gross basis in the budget. 4. Evidence that the MDA maintains registers of fixed and non-fixed assets. 5. Evidence that the MDA reports its fixed and non-fixed assets.

Pillar I	Pillar II	Pillar III	Pillar IV	Pillar V
4. Evidence that the MTSS or other costed policy framework and plan contains clear long-term policies and goals. 5. Evidence that the MDA's annual budgets comply with the ceilings established in the MTSS or other policy framework and plan. 6. Evidence of public participation in developing the MTSS or other policy framework and plan. 7. Availability of a logical framework that translates the goals of the	projects in the MDA's budget align with the costing and work plan in the MTSS. 6. Evidence of public consultation on policy or regulatory changes. 7. Evidence of stakeholder engagement during budget preparation. 8. Evidence of stakeholder engagement during budget implementation. 9. Availability of a functional website on which policy documents and financial information, including details of budget implementation and awarded contracts, are regularly published.	the preceding three fiscal years. 5. Number of line items duplicated in the MDA's budget without appropriate explanatory caveats. 6. Percentage of duplicated line items carrying different costs. 7. Number of line items in the MDA's current budget that address the sector's most critical needs. 8. Average capital-budget implementation rate of the MDA during the preceding three fiscal years. 9. Existence of a functional and credible public–private partnership (PPP)	Contracting Portal (NOCOPO) of projects for which contracts have been awarded. 6. Evidence that civil society organisations (CSOs) and other relevant stakeholders are invited to bid-opening sessions. 7. Regular publication and updating of information on ongoing and completed projects in print media or other publicly accessible channels to enable verification by CSOs and other stakeholders. 8. Public availability of legislative oversight reports from the National or State Assembly on the MDA's budget performance. 9. Availability of MDA monitoring and evaluation reports	6. Time taken by the MDA to respond to internal audit queries and external audit queries from the Ministry of Finance and the Office of the Auditor-General for the Federation. 7. Extent to which recommendations in audit reports influence the MDA's future budgeting and programming. 8. Evidence that the MDA submits monthly accounting returns and transcripts to the Office of the Accountant-General of the Federation. 9. Evidence that the MDA submits year-end returns and transcripts to the Office of the Accountant-General of the Federation. 10. Frequency with which the MDA

Pillar I	Pillar II	Pillar III	Pillar IV	Pillar V
MTSS or other policy framework and plan into actionable activities. 8. Inclusion of recurrent costs, including the personnel costs associated with capital projects, in the project costing contained in the MTSS or other policy framework and plan. 9. Inclusion of non-financial results data in the MTSS or other policy framework and plan used by the MDA. 10. Availability of performance targets for the reported non-	10. Percentage of line items in the MDA's current-year budget that are duplicated or repeated. 11. Percentage of line items in the MDA's current-year budget that are vague. 12. Percentage of line items in the MDA's current-year budget that do not correspond with any of the MDA's goals. 13. Evidence that all expected funding from multilateral agencies and donors is captured in the MDA's annual budget. 14. Evidence that the MDA provides financial information to members of the public or relevant	with clear evidence of long-term sustainability. 10. Proportion of the MDA's current budget allocated to the sector's most critical needs. 11. Percentage of the MDA's expenditure commitments in the previous fiscal year that exceeded approved budget limits.	covering all ongoing and completed projects. 10. Evidence that the MDA invites CSOs, the media, and other relevant stakeholders to participate in project-monitoring exercises. 11. Evidence that the MDA shares its monitoring and evaluation reports with key stakeholders and the public. 12. Evidence that the MDA considers and uses monitoring and evaluation reports produced by CSOs and other relevant stakeholders. 13. Evidence that recommendations from monitoring and evaluation reports inform the MDA's budgetary decisions in subsequent years.	reconciles its accounts with the Ministry of Finance and/or the Office of the Accountant-General of the Federation.

Pillar I	Pillar II	Pillar III	Pillar IV	Pillar V
financial results.	organisations on request. 15. Availability of a Freedom of Information (FoI) desk, records of the number of FoI requests received, and evidence of responses.			

2.3 Critical Considerations in Methodology Design

Primary versus Secondary Data: Studies of fiscal transparency and responsibility must balance the relative strengths of publicly available secondary data and primary data obtained through interviews and surveys. Both types of data are important for assessing fiscal responsibility across MDAs in Nigeria. Secondary data helps to identify and map the policies, laws, regulations, and administrative procedures governing fiscal responsibility, while primary data provides insights into how these rules and policies are implemented and how they affect citizens through public-service delivery.

Subjectivity versus Objectivity: Neither subjective nor objective data are free from limitations. Objective measures may be available for some dimensions or indicators of fiscal responsibility, but they may still be incomplete, outdated, or insensitive to context. For other dimensions, reliable objective data may be difficult or impossible to obtain, making carefully designed subjective evidence necessary. Perception-based questions can nevertheless be vague and open to differing interpretations.

Asking respondents to rank public services on an ordinal scale may produce misleading results. A respondent may be familiar with the quality of services provided by one MDA but have little or no information about another. Respondents with different backgrounds, experiences, and expectations may also apply different benchmarks when selecting their answers. Moreover, perceptions may diverge from actual conditions because of incomplete information rather than deliberate misrepresentation.

Comparability versus MDA-Specific Context: Each MDA has a distinct mandate, institutional history, organisational culture, and fiscal starting point. Their operating environments and levels of fiscal engagement also differ. Benchmarking and comparison must therefore be undertaken with caution. Comparability across MDAs should be established systematically through common criteria and appropriate contextual adjustments rather than assumed or imposed.

The Attribution Question: While some functions of federal and state MDAs fall within the exclusive competence of one tier of government, others involve overlapping or concurrent responsibilities. This creates challenges in attributing particular fiscal outcomes to federal or state institutions. Although the FRI focuses primarily on federal MDAs, it also recognises areas in which federal fiscal responsibilities affect service delivery to the states. The principal aim is to present an accurate assessment of fiscal responsibility and identify areas for improvement, rather than to assign blame to individual MDAs.

2.4 Fiscal Responsibility Index Benchmark

As demonstrated by the processes discussed in the preceding chapters, a sound PFM system is an essential instrument for implementing government policy and achieving development objectives. The FRI differs from most of the fiscal indices reviewed because it benchmarks MDAs within a single tier of government rather than comparing countries or states. Its scope is therefore limited to assessing the internal compliance of MDAs with fiscal-discipline requirements, particularly those established by the Fiscal Responsibility Act 2007. Accordingly, the FRI excludes macroeconomic variables and indicators that measure the overall fiscal health of a country or state, such as the fiscal deficit, gross domestic product, tax revenue, and total outstanding liabilities. Similarly, the Economic Community of West African States (ECOWAS)

convergence criteria[7], recommendations arising from the latest International Monetary Fund (IMF) Article IV consultations[8], and other multilateral or bilateral fiscal obligations are not readily measurable at the MDA level. Such indicators generally yield a single value for a country or state rather than separate values for individual MDAs.

The FRI is designed to support aggregate fiscal discipline, the strategic allocation of resources, value for money, and probity in the use of public funds, in accordance with the Fiscal Responsibility Act 2007 and other transparency and accountability laws of the Federal Republic of Nigeria. This focus is further justified by the central place of fiscal discipline in Nigeria Agenda 2050, the Federal Government's long-term development plan. The FRI benchmark therefore evaluates the operational performance of PFM systems against critical fiscal objectives and standards that characterise an open and orderly PFM system.

2.5 Questions Content, Structure of Responses and Scores Aggregation

The questionnaire was designed to assess the operational performance of PFM systems against critical fiscal objectives and standards, as well as selected good-practice benchmarks for fiscal transparency and accountability. A common methodology was applied across the MDAs to enable meaningful comparison. The resulting comparisons are intended to draw attention to the importance of fiscal responsibility and open, accountable budgeting among federal MDAs across the five principal pillars.

The questions were intended to generate a comparative dataset for the five pillars and to guide FRC assessors and civil society researchers in measuring the extent to which executive and oversight institutions provide opportunities for public participation in the budget process and comply with fiscal-responsibility requirements.

The core questionnaire comprises sixty (60) multiple-choice questions. Pillars I, III, and V contain ten (10) questions each, while Pillars II and IV contain fifteen (15) questions each. A supplementary sixth pillar, comprising fifteen (15) questions, was designed specifically for the Ministries responsible for Budget and Finance because of their economic-planning and coordination functions. Pillar VI was not included in this assessment round because only the Ministry of Finance submitted responses to it. Consequently, the comparative assessment of all MDAs was based on the sixty questions under Pillars I–V.

For most questions, the FRC assessor or the committee constituted for the FRI exercise within each MDA select from three, four, or five response options. An 'A' response represents full compliance with the applicable standard or good practice, including relevant PEFA or other international benchmarks. A 'B' response generally reflects substantial, but incomplete, compliance. Lower response categories indicate progressively weaker performance. Accordingly, a 'C' response in a three-option question, a 'D' response in a four-option question, and an 'E' response in a five-option question indicate that the standard is not met.

[7] ECOWAS-2024-MACROECONOMIC-CONVERGENCE-REPORT.pdf

[8] Nigeria: 2026 Article IV Consultation-Press Release; Staff Report; and Statement by the Executive Director for Nigeria; IMF Country Report No. 26/125; May 7, 2026

For aggregation purposes, responses were converted to percentage scores. For four-option questions, 'A', 'B', 'C', and 'D' were assigned 100%, 67%, 33%, and 0%, respectively. For three-option questions, 'A', 'B', and 'C' were assigned 100%, 50%, and 0%, respectively. For five-option questions, A', 'B', 'C', 'D', and 'E' were assigned 100%, 75%, 50%, 25%, and 0%, respectively.

At the end of the exercise, each MDA's overall score was calculated as the simple arithmetic mean of its scores across the sixty questions under Pillars I–V. Pillar-level scores were calculated in the same manner: using the ten questions in Pillars I, III, and V, and the fifteen questions in Pillars II and IV. These results provided the basis for comparing MDAs overall and within each pillar.

The 2026 FRI assessed all participating MDAs over the three-year period from FY 2023 to FY 2025. These fiscal years constituted the assessment period.

2.6 FRI Approach

The study comprised two components. The first collected information directly from the MDAs being assessed, while the second drew on publicly available sources, including ministry websites, official reports, and other desk-review materials. The study also examined published documents governing fiscal procedures in Nigeria, including the Report of the Auditor-General for the Federation, to determine the extent to which practices observed across MDAs conformed to applicable laws, regulations, and procedures.

Participating MDAs were notified in advance through letters addressed to the Permanent Secretaries of the relevant Ministries. An introductory workshop was held on 2 June 2026 at the Royalton Hotel, 16 Gongola Street, off Moshood Abiola Way, Area 2, Garki, Abuja. At the workshop, the revised methodology and questionnaire were presented, and participants reviewed the questions and agreed on the criteria for assigning 'A', 'B', 'C', 'D', and 'E' scores in accordance with the methodology. Each participating Ministry undertook to establish a committee reflecting the different pillars, complete the questionnaire, attach all relevant supporting documentation, and submit the completed materials to the Fiscal Responsibility Commission and the Centre for Social Justice within the specified timeframe for review.

The FRC and CSJ subsequently held a Right of Reply meeting with all participating Ministries on 1 and 2 September 2026 at the FRC headquarters. During the meeting, the FRI core technical team presented a preliminary assessment of each Ministry's responses and supporting evidence. Participating Ministries were given a further opportunity to provide additional information or documentation in support of their selected responses before the technical team made its final validation decisions. The MDAs that expressed interest in participating in the FRI study at the initial workshop, together with those that subsequently participated by submitting completed questionnaires and all relevant supporting documents, are presented in Table 3.1.

Table 3.1: Ministries that Expressed Interest and those that Participated

S/N	Ministries that Expressed Interest	Ministries that Participated
1.	FEDERAL MINISTRY OF POLICE AFFAIRS	FEDERAL MINISTRY OF POLICE AFFAIRS
2.	FEDERAL MINISTRY OF YOUTH DEVELOPMENT	FEDERAL MINISTRY OF YOUTH DEVELOPMENT
3.	FEDERAL MINISTRY OF DEFENCE	FEDERAL MINISTRY OF DEFENCE
4.	FEDERAL MINISTRY OF WORKS	FEDERAL MINISTRY OF WORKS
5.	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT
6.	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE
7.	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY
8.	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION
9.	FEDERAL MINISTRY OF AVIATION AND AEROSPACE DEVELOPMENT	FEDERAL MINISTRY OF AVIATION AND AEROSPACE DEVELOPMENT
10.	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT
11.	FEDERAL MINISTRY OF REGIONAL DEVELOPMENT	FEDERAL MINISTRY OF REGIONAL DEVELOPMENT
12.	FEDERAL MINISTRY OF SPECIAL DUTIES AND INTER-GOVERNMENTAL AFFAIRS	FEDERAL MINISTRY OF SPECIAL DUTIES AND INTER-GOVERNMENTAL AFFAIRS
13.	FEDERAL MINISTRY OF JUSTICE	FEDERAL MINISTRY OF JUSTICE
14.	FEDERAL MINISTRY OF INTERIOR	FEDERAL MINISTRY OF INTERIOR
15.	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT
16.	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY
17.	FEDERAL MINISTRY OF WOMEN AFFAIRS	FEDERAL MINISTRY OF WOMEN AFFAIRS
18.	FEDERAL MINISTRY OF EDUCATION	FEDERAL MINISTRY OF EDUCATION
19.	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION
20.	FEDERAL MINISTRY OF POWER	FEDERAL MINISTRY OF POWER
21.	FEDERAL MINISTRY OF FINANCE	FEDERAL MINISTRY OF FINANCE
22.	FEDERAL MINISTRY OF TRANSPORTATION	
23.	FEDERAL MINISTRY OF ENVIRONMENT	
24.	FEDERAL MINISTRY OF FOREIGN AFFAIRS	
25.	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY	
26.	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	
27.	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	
28.	FEDERAL MINISTRY OF LIVESTOCK DEVELOPMENT	
29.	FEDERAL MINISTRY OF PETROLEUM RESOURCES	
30.	FEDERAL MINISTRY OF ARTS, CULTURE, TOURISM AND CREATIVE ECONOMY	

CHAPTER THREE

FISCAL RESPONSIBILITY INDEX RESULTS AND FINDINGS

3.1 Overview to the Fiscal Responsibility Index Results and Findings

The FRI framework covers issues around performance including revenue, expenditure, procurement, monitoring and evaluation, and financial assets/liabilities for selected federal MDAs in Nigeria in all dimensions of PFM under the following:

- Pillar I - Policy-Based Budgeting
- Pillar II – Budget-Policy Linkages, Comprehensiveness, and Transparency
- Pillar III - Budget Credibility and Realism
- Pillar IV - Procurement, Monitoring, and Evaluation
- Pillar V - Accounting, Recording, Reporting, and External Audit

3.2 Pillar I - Policy-Based Budgeting

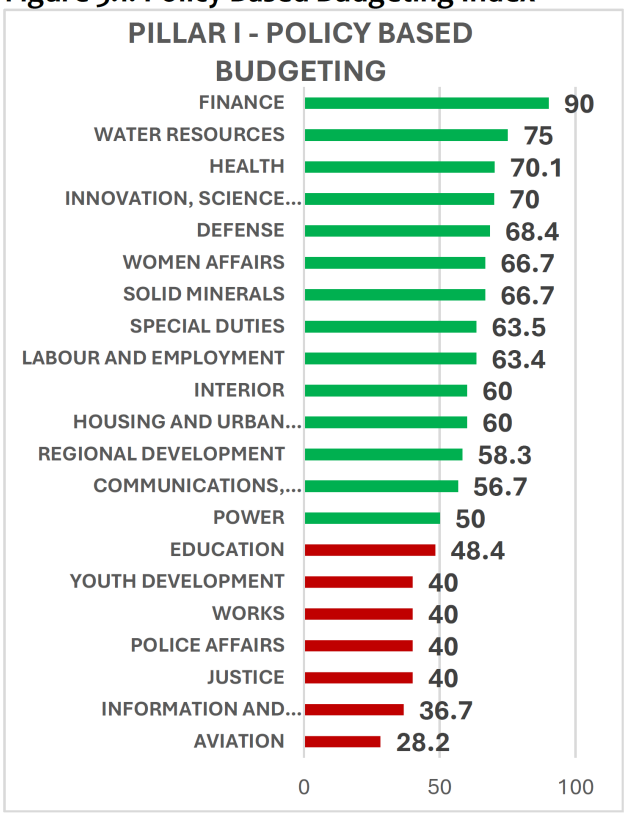
Pillar I addresses policy-based budgeting, which requires the clear identification of public policy objectives; the specification of the time, financial resources, and human resources needed to achieve them; and the systematic assessment of departmental performance. Sound budgeting necessarily entails policy choices. By linking budgets to stated priorities, policy-based budgeting improves comprehensiveness, integrates recurrent and capital expenditure, clarifies the basis of allocations, and makes budget procedures more predictable. It also strengthens reporting within a rolling planning and budgeting cycle, thereby improving the readability, analysis, and documentation of budgets.

In Nigeria, each MDA's budget is expected to align with the Constitution, Nigeria Agenda 2050, the relevant Medium-Term Sector Strategy (MTSS), and other policies governing its sector. Aligning these policy commitments with the required time, financial resources, and human resources increases the likelihood that public policy objectives will be achieved.

Evidence from the FRI policy-based budgeting indicators shows that, during FY 2023–FY 2025, all 21 participating federal ministries had an MTSS or another policy framework, including a work plan, to guide annual budgeting. Performance on the remaining Pillar I indicators varied across the participating MDAs. Overall, the following ministries recorded scores of at least 50%, in descending order: Finance; Water Resources; Health and Social Welfare; Innovation, Science and Technology; Defence; Women Affairs; Solid Minerals Development; Special Duties; Labour and Employment; Interior; Housing and Urban Development; Regional Development; Communications, Innovation and Digital Economy; and Power.

The Federal Ministry of Finance recorded the highest Pillar I score, at 90%, while the Ministry of Power recorded 50%. The remaining seven ministries—Education; Youth Development; Works; Police Affairs; Justice; Information and National Orientation; and Aviation and Aerospace Development—scored below the 50% minimum threshold, as shown in Figure 3.1.

Figure 3.1: Policy Based Budgeting Index



Source: FRI Analysis

As shown in Figure 3.1, seven participating MDAs, shaded red, exhibited a weak alignment between their budgets and policy priorities. Policy-based budgeting requires an assessment of fiscal sustainability that reconciles expenditure ceilings, programme costs, and policy objectives. It also entails examining allocations and trade-offs to support gradual fiscal adjustment, strengthen predictability, and improve budget performance in terms of outputs, outcomes, and impacts.

MDAs and governments at all levels operate under evolving financial and political pressures as they seek to prepare credible and fiscally prudent budgets. Anchoring the budget process in clearly articulated policies enables government to align limited resources with public priorities, make more objective allocation decisions, and support meaningful citizen participation in budgeting.

3.3 Pillar II - Policy Linkages, Budget Comprehensiveness and Transparency

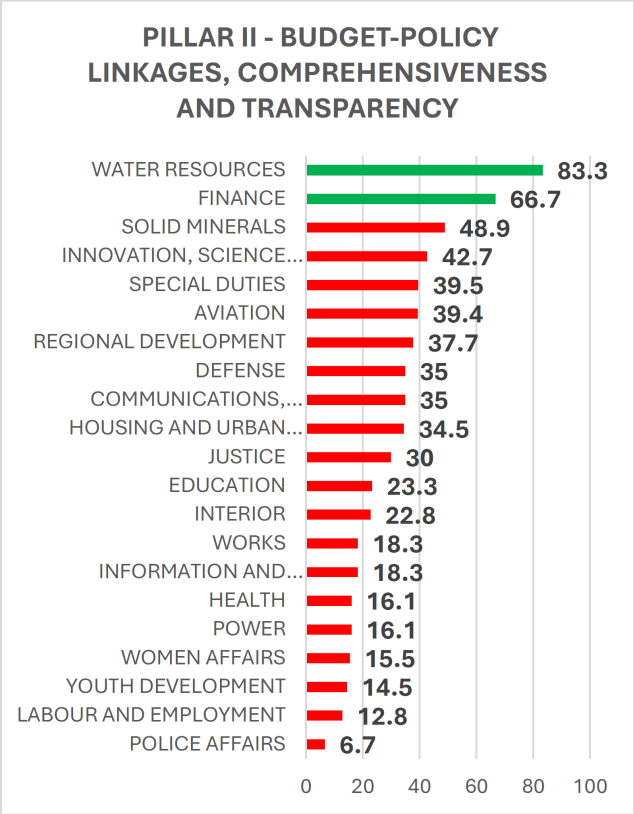
Pillar II examines two related dimensions: the alignment of budgets with policy and the comprehensiveness and transparency of budget information. Budget comprehensiveness concerns the complete and orderly presentation of public resources and their intended uses over the relevant period. Budget transparency refers to the extent to which citizens can readily access, understand, and use information on government revenues, allocations, and expenditures and provide feedback. Comprehensive and transparent budgets strengthen accountability by enabling policymakers and the public to scrutinise the management of public funds.

A comprehensive and transparent budget presents relevant fiscal information in clear and accessible terms, allowing citizens to understand government priorities, policies, and programmes. Although comprehensiveness and transparency do not end in themselves, they are essential conditions for meaningful public participation and accountability. A *budget* that is incomplete, inaccessible, inaccurate, or opaque cannot be effectively analysed by citizens, thereby weakening oversight of its implementation and evaluation of its results. The timely and systematic disclosure of relevant fiscal information is therefore widely recognised as a fundamental element of good governance.

Governments raise and spend public funds to meet public needs. Effective performance requires sound policy choices, proper implementation, and the availability of adequate information at

every stage of the budget process. Such disclosure enables citizens and oversight institutions to analyse fiscal decisions and hold decision-makers accountable for their actions and results. Evidence from the Pillar II index shows that, during the assessment period, only two MDAs—the Ministries of Water Resources and Finance—scored above 50%. All other participating MDAs scored below the benchmark, as shown in Figure 3.2.

Figure 3.2: Budget-Policy Linkages, Comprehensiveness and Transparency Index



Source: FRI Analysis

Only two MDAs—the Ministries of Water Resources and Finance—scored above 50% under Pillar II. All other participating MDAs scored below the 50% benchmark for policy linkages, budget comprehensiveness, and transparency. Governments are more likely to respond effectively to citizens' needs when budget systems are transparent and provide the public with comprehensive, timely, accurate, and useful fiscal information. A growing body of evidence indicates that open budget systems can strengthen the credibility of policy choices, improve the effectiveness of policy interventions, reduce opportunities for corrupt and wasteful expenditure, and facilitate access to international financial markets.

It is interesting to note that all participating MDAs have a functional website but apart from Finance and to an extent Water Resources, policy documents, financial data including details of budget implementation (awarded contracts) were not uploaded regularly.

3.4 Pillar III - Budget Credibility and Realism

Budget credibility is a fundamental feature of a sound budget system, but it is often difficult to assess because researchers may lack sufficiently detailed and reliable data. In Nigeria, approved plans and policies authorised by the legislature and the Federal Executive Council (FEC) have frequently differed substantially from the pattern of public financial activity recorded at the end of the budget period.

An FRC study of the Federal Government of Nigeria's budgets from 2004 to 2014 found substantial differences between budgeted and actual sectoral shares of capital expenditure among major MDAs. On average, the largest positive deviations were recorded for Agriculture

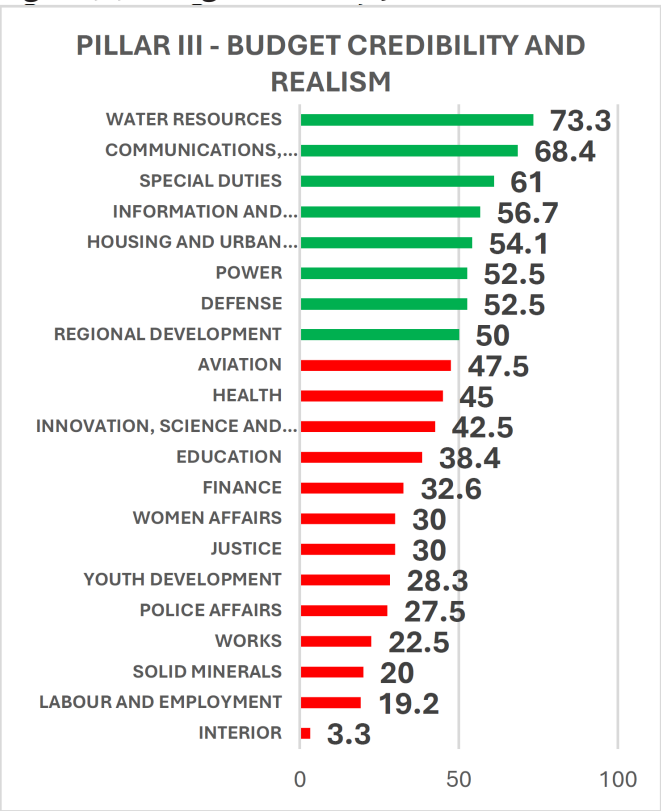
(9.1% budgeted; 13.4% actual), the Presidency (3.6%; 4.6%), the Judiciary (2.0%; 2.4%), the National Assembly (1.0%; 2.4%), the Niger Delta Development Commission (NDDC) (2.5%; 3.2%), and the Federal Capital Territory (FCT) (7.0%; 7.7%). The largest negative deviations were recorded for Power and Steel (11.2% budgeted; 6.0% actual), Health (5.0%; 4.6%), Transport (2.2%; 1.4%), Science and Technology (1.5%; 1.1%), Internal Affairs (1.6%; 1.1%), and the Federal Inland Revenue Service (0.9%; 0.3%). Because the budget has legal force, material deviations during implementation—even where fiscal projected revenue falls short—may displace priority projects in other sectors and undermine budget credibility. The problem has reportedly intensified since 2023, with many MDAs recording capital-budget implementation rates below 10% and appropriations from different years being implemented concurrently. A notable indicator is the fourth extension of the implementation period for the 30 percent of the capital component of the FY 2025 budget, which moved the deadline from 30 September to 31 December 2026 on September 29, 2026.

To ensure budget credibility, the FRA made the Medium Term Expenditure Framework (MTEF) the basis for the preparation of the annual budget. The MTEF is prepared through an empirical process guaranteeing that revenue and expenditure projections are based on empirical ad credible evidence. The preparation of the MTEF components including the macroeconomic framework, fiscal strategy paper, consolidated debt statement and a statement describing the nature and fiscal significance of contingent liabilities and quasi-fiscal activities and measures to offset the crystallization of such liabilities involve collaboration at the highest levels of fiscal, monetary, trade and other relevant policies. The natural expectation when the FRA is followed to the letter is that resources should be available to implement the budget in a transparent manner especially when the Annual Cash Plan and Budget Disbursement Schedule are prepared by the Accountant General of the Federation and the Minister of Finance respectively.

In recognition of these challenges, budget credibility and realism have become central concerns of Nigeria's PFM reforms. With support from development partners, Nigeria has implemented a range of measures intended to bring budget outturns into closer alignment with approved plans. Development partners have also supported the use of the Public Expenditure and Financial Accountability (PEFA) framework, which includes indicators relevant to budget credibility and realism.

Budget credibility is essential to building trust in accountable public institutions. Citizens have a legitimate interest in public spending choices and in whether approved budgets deliver the intended results. Failure to execute budgets as approved has two major consequences. First, it weakens the development of accountable institutions by undermining the implicit contract between those who provide public funds, including taxpayers and development partners, and the government entrusted to administer those funds in accordance with an agreed plan. Second, an unrealistic or non-credible budget compromises allocative efficiency, operational efficiency, and fiscal discipline because it cannot serve effectively as a management tool for coordinating action towards government objectives.

Figure 3.3: Budget Credibility and Realism Index



Source: FRI Analysis

As shown in Figure 3.3, only eight MDAs—the Ministries of Water Resources; Communications, Innovation and Digital Economy; Special Duties; Information and National Orientation; Housing and Urban Development; Power; Defence; and Regional Development—scored above the 50% benchmark. Budget credibility and realism perform two important functions: they improve government's operational efficiency by requiring explicit trade-offs among priorities and supporting better coordination among dispersed actors; and they clarify what government is expected to deliver in return for continued financial support.

Three factors may contribute to an unrealistic or non-credible budget: uncertainty about future economic and fiscal conditions; principal–agent problems, where the executive cannot fully control the actions of subordinate institutions or officials; and strategic signaling, where the executive publishes commitments intended to secure the support of external stakeholders but does not fully intend or expect to implement them.

3.5 Pillar IV – Procurement, Monitoring and Evaluation

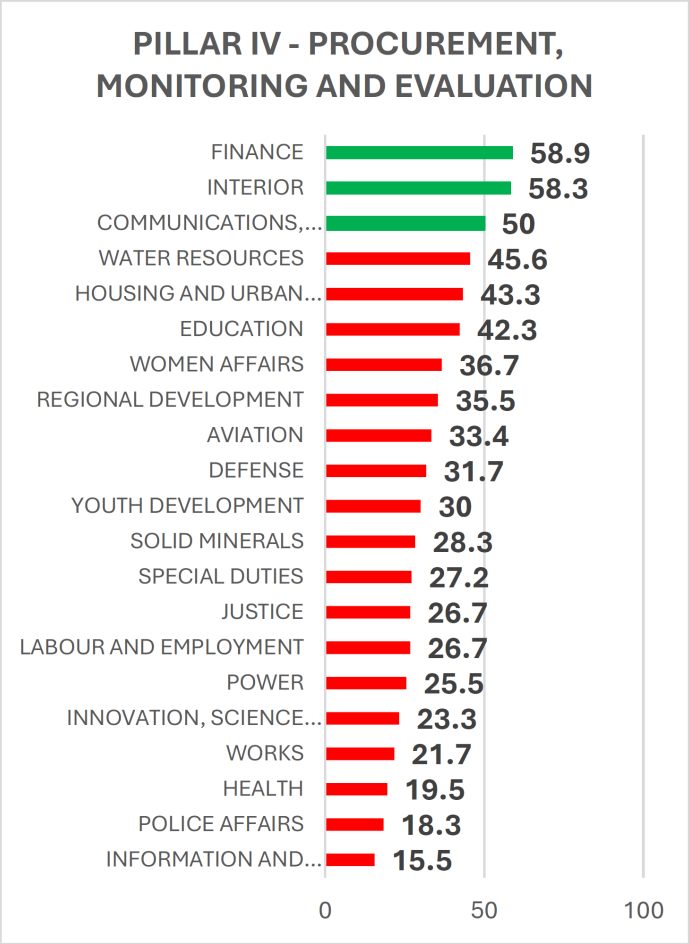
Public procurement is the process through which government acquires goods, services, and works to support public administration and deliver infrastructure. Sound procurement practices maximise the value of public funds by balancing cost, quality, and durability; reducing waste through open and competitive tendering; and lowering the long-term operating costs of public projects.

Procurement, when combined with monitoring and evaluation (M&E), helps governments and other public organisations acquire goods, services, and works efficiently while promoting accountability, transparency, and value for money. M&E during budget implementation is a critical component of Nigeria's PFM system because it tracks actual expenditure and assesses whether the cost, quantity, and quality of public services correspond with approved plans. The quality of budget execution therefore has a direct bearing on the volume and standard of government outputs, their effects on citizens' welfare, and their contribution to economic performance.

Effective budget implementation enables the budget to serve as a credible planning and management instrument for delivering government policies and programmes. It supports predictability by directing resources to programmes and projects that reflect approved policy

choices. It also promotes fiscal discipline, reduces opportunities for corruption, and strengthens transparency, accountability, timeliness, and credibility in public financial management. The FRI results show that only three MDAs—the Federal Ministry of Finance, the Ministry of Interior, and the Federal Ministry of Communications, Innovation and Digital Economy—scored above the minimum benchmark of 50%. The remaining eighteen (18) MDAs scored below the benchmark, as shown in Figure 3.4.

Figure 3.4: Procurement, Monitoring and Evaluation Index.



Source: FRI Analysis

Public procurement in Nigeria continues to face significant challenges, including corruption risks, skills shortages, and weak regulatory enforcement. Monitoring and evaluation (M&E) is similarly constrained by inadequate funding, poor data quality, and limited technical capacity.

These challenges may arise not only from capacity constraints but also from weak incentives to comply with established rules. Effective reform therefore requires appropriate rewards for compliance and credible consequences for non-compliance, alongside measures that address institutional weaknesses rather than relying solely on technical solutions. Effective procurement and M&E also depend on credible and realistic budgets. Predictable and timely releases of funds enable spending MDAs to plan, procure, implement, and monitor programmes and projects in an orderly manner.

3.6 Accounting, Recording, Reporting and External Auditing

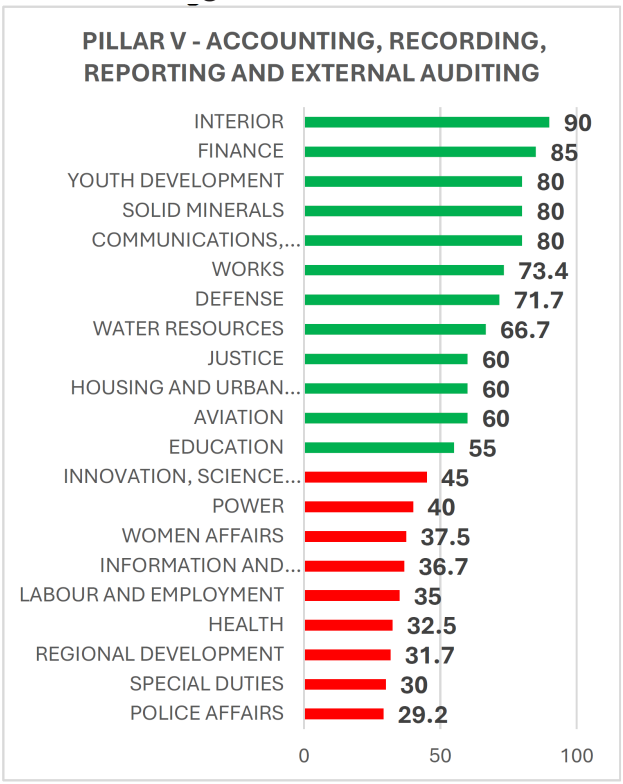
Public-sector accounting in Nigeria encompasses the recording, analysis, summarization, reporting, communication, and interpretation of financial information at both aggregate and detailed levels. It covers all relevant transactions, including the receipt, transfer, and disbursement of government funds, as well as the acquisition, custody, and disposal of public property.

Before the full implementation of the Treasury Single Account (TSA) in 2015, government accounts were commonly maintained separately by individual MDAs. These accounts are

subsequently subject to audit. Sound budget implementation requires the timely preparation and dissemination of reliable budget-management information to support transparency and accountability and to meet the information needs of all stakeholders in the budget process.

Accounting, recording, reporting, and external audit form the backbone of financial integrity in any State, country or organisation as they serve as a continuous pipeline that converts daily business activities into verified, credible financial insights. Recording acts as the baseline data entry, accounting categorizes and interprets such data, reporting presents the final performance to stakeholders while external audit provides an independent, third-party verification that the entire system is accurate and compliant with the rules, regulations and laws that have been put in place.

Figure 3.5: Accounting, Recording, Reporting and External Auditing Index.



Source: FRI Analysis

The FRI results show that twelve MDAs—the Ministries of Interior; Finance; Youth Development; Solid Minerals Development; Communications, Innovation and Digital Economy; Works; Defense; Water Resources; Justice; Housing and Urban Development; Aviation and Aerospace Development; and Education—scored above the 50% benchmark. The remaining participating MDAs scored below the benchmark during the assessment period, as shown in Figure 3.5.

Within each budget period, revenues and expenditures should be properly classified, recorded, and reported to internal and external audit institutions in accordance with the applicable basis of accounting. Under accrual accounting, revenues are recognised when earned and related expenses are recognised in the same reporting period, thereby applying the revenue-recognition and matching principles.

3.7 The 2026 Fiscal Responsibility Index (FRI)

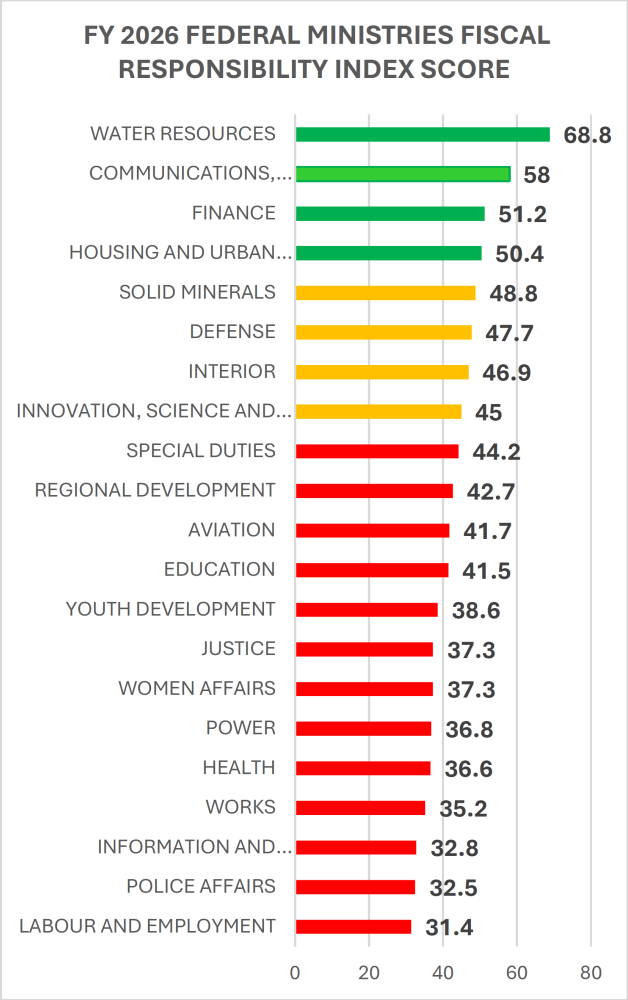
To promote economic growth and sustainable development, an effective state must be able to mobilise revenue, borrow prudently, plan and manage public expenditure efficiently, and account for both the use of public funds and the results achieved. These are central attributes of a fiscally responsible government. Sound PFM contributes to these outcomes through transparency, participation, responsiveness, oversight, realism, accountability, and predictability, as reflected in the FRI pillars discussed in Sections 3.2–3.6. Collectively, these

attributes constitute Good Public Financial Governance (GPFG), which is widely regarded as a prerequisite for a state's economic and social development.

Sound public financial management is an expression of fiscal responsibility. When institutionalised at the national or subnational level, it can strengthen good governance through fiscal transparency; stable and sustainable budgets; effective and equitable intergovernmental fiscal relations; integrated budgets and budget processes; result-oriented budgeting; and robust financial control, reporting, and monitoring systems.

To derive the final Fiscal Responsibility Index (FRI), the benchmark aggregated and averaged each participating MDA's scores across the five pillars: policy-based budgeting; policy linkages, comprehensiveness, and transparency; budget credibility and realism; procurement, monitoring, and evaluation; and accounting, recording, reporting, and external audit. The resulting score represents each MDA's overall fiscal-responsibility performance for FY 2023–FY 2025.

Figure 3.6: Fiscal Responsibility Index (FRI)



Source: FRI Analysis

The final scores, arranged in descending order, show that only four MDAs, the Federal Ministry of Water Resources, the Federal Ministry of Communications, Innovation and Digital Economy, the Federal Ministry of Finance, and the Federal Ministry of Housing and Urban Development—exceeded the 50% fiscal-responsibility benchmark. The Ministries of Solid Minerals Development, Defence, Interior, and Innovation, Science and Technology scored above 45% but below 50%. They are therefore shaded amber to indicate performance that is close to, but does not meet, the benchmark. All other participating MDAs scored below the fiscal-responsibility benchmark.

The final FRI scores indicate substantial scope for improvement across all participating MDAs. No MDA attained a score of 70%. Accordingly, both higher- and lower-ranked MDAs need to strengthen their performance across the five pillars of fiscal responsibility.

CHAPTER FOUR

POLICY IMPLICATIONS, RECOMMENDATIONS AND CONCLUSIONS

4.1 Policy Implications and Recommendations

Sound fiscal policy and fiscal responsibility can have important long-term effects on Nigeria's economic performance by supporting national savings, productive public investment, productivity growth and overall economic growth. When fiscal responsibility is embedded in service delivery, public resources are more likely to generate efficient and sustainable results. Productivity growth is a principal source of improvements in economic well-being and living standards. Sustaining such growth is particularly important amid fiscal pressures arising from oil-price volatility, constraints on external reserves, and rising domestic and external debt.

Institutionalising fiscal responsibility across MDAs and all tiers of government can support employment creation, improve social and economic infrastructure, reduce dependence on hydrocarbon revenues whilst increasing tax revenue, and advance food sufficiency and security. These outcomes require transparency and accountability throughout public governance.

A more productive economy can expand the fiscal space available for essential public services and social protection. This requires credible fiscal targets and consistent compliance with applicable fiscal laws and policies. Persistent fiscal irresponsibility, by contrast, can weaken the state's capacity to finance routine obligations and sustain programmes that support service delivery, growth, and development. In view of the relationship between fiscal responsibility, economic performance, and productivity, the study recommends the following:

- Every MDA to align the mobilisation and expenditure of public funds with approved national priorities and subject implementation to regular monitoring and evaluation.
- MDAs to manage public resources, obligations, and fiscal risks in a manner that preserves fiscal sustainability over the short, medium, and long terms and demonstrates compliance with fiscal laws and policies in both planning and practice.
- In furtherance of the first and second recommendations, MDAs to produce and review Medium Term Sector Strategies on an annual rolling basis.
- MDAs to improve popular participation through stakeholder engagements in all stages of the budgeting process.
- Each MDA to maintain a secure, accessible, and regularly updated website containing official information, public services, budgets, financial reports, procurement information, audit reports, and other relevant fiscal documents. The assessment found significant disclosure gaps across most participating MDAs, with Finance and Water Resources performing comparatively better. The required information should meet the demands of S.2 of the Freedom of Information Act and S.48 of the FRA.

- MDAs to publish budgets and financial data in machine-readable open-data formats rather than as static images or text-locked PDFs. Where practicable, MDA data should be linked to a unified national financial-management platform and accompanied by explanatory notes, audit findings, and clearly stated data limitations.
- The Fiscal Responsibility Commission to use the survey findings to strengthen its promotion, monitoring, and enforcement of good fiscal-governance principles across MDAs in accordance with the Fiscal Responsibility Act 2007.
- In furtherance of the last recommendation, each MDA is to review its completed survey instrument, supporting evidence, analysis, and scoring template; identifying gaps in documentation and practice; and preparing a time-bound improvement plan for strengthening service delivery and compliance with the Fiscal Responsibility Act 2007 and other applicable fiscal laws and policies.

Each MDA should recognise that good governance depends on effective institutions, clear rules, and transparent and accountable public processes. For MDAs to record sustainable improvements in fiscal responsibility, the following reforms are imperative across government:

- Timely passage of the budget and phasing out the practice of overlapping budgets would strengthen budget implementation. This would involve a strong collaboration between the executive and the legislature at the highest level of government.
- The preparation, implementation and dissemination of the Annual Cash Plan by the office of the Accountant-General of the Federation and the Budget Disbursement Schedule by the Minister of Finance as stipulated by the FRA will improve fiscal responsibility practices.
- The preparation and publication of quarterly budget implementation reports by the Minister of Finance through the Budget Office of the Federation as stipulated in the FRA will improve transparency of the budgeting process.
- In the exercise of its powers under S.3 of the FRA, the Fiscal Responsibility Commission should prepare binding rules, being a subsidiary legislation to plug gaps in the implementation of the Act, to enhance compliance with the provisions of the Act by MDAs and other stakeholders and consider the introduction of administrative and other sanctions.
- National Assembly considers and enacts the pending amendments to the Fiscal Responsibility Act. This will reinvigorate the fiscal responsibility regime across the Federal Government.

4.2 Conclusions

As a benchmarking and comparative assessment of fiscal responsibility across federal MDAs, the FRI highlights important issues for fiscal-responsibility research, policy, and advocacy in Nigeria. It establishes a basis for peer learning, experience sharing, and constructive competition among MDAs to improve PFM performance. The engagement of MDAs, civil society organisations,

development partners, and the FRC provides an important foundation for ownership and sustainability. Supported by a context-specific methodology and collaboration between government and non-state actors, the FRI can guide evidence-based PFM reforms across federal MDAs and, with appropriate adaptation, at other tiers of government.

Independent public review, supported by relevant indicators, is essential for assessing budget implementation and compliance with fiscal laws and policies. The FRI findings can strengthen external oversight of public finances and support Nigeria's efforts to promote fiscal responsibility and reduce corruption risks. Greater budget transparency, meaningful participation, and financial accountability are necessary to safeguard integrity, improve the effectiveness of public expenditure, and ensure that resources are used for their intended purposes to advance development and reduce poverty and inequality.

Fiscal responsibility is indispensable to building a stronger and more prosperous country for present and future generations. The fiscal choices made today shape the resources, obligations, and opportunities transferred to future citizens. Nigeria's long-term economic and social prospects therefore depend partly on credible management of budgets and deficits and on sustained efforts to correct inefficient or unsustainable fiscal practices.

The broader challenge is to address weaknesses and imbalances in budget planning, programme design, and implementation. Responding to both short- and long-term fiscal pressures can place the country on a path towards lasting prosperity and improved living standards. Failure to align commitments with available revenue and efficient resource use would narrow Nigeria's fiscal options, particularly during periods of pressure on oil revenue, and would undermine intergenerational equity and long-term economic stewardship.

Persistent fiscal irresponsibility contributes to unsustainable public debt, inflationary pressures, and declining investor confidence. It can also amplify financial-system risks through financial institutions' exposure to government debt, the relationship between sovereign and institutional credit ratings, the widespread use of government securities as collateral, and implicit or explicit public guarantees that influence market perceptions of risk. These linkages underscore the importance of prudent fiscal management, credible budgets, and transparent oversight.

INSTRUMENT FOR FISCAL RESPONSIBILITY INDEX (FRI)

(SCORES: 0 – 100)

(0 denotes total absence of fiscal responsibility, and 100 denotes the highest level of responsibility)

Questionnaires

PILLAR I
POLICY BASED BUDGETING

1) Does the MDA have a Medium-Term Sector Strategy (MTSS) or any other policy framework and plan that guides its annual budgets and budgeting? (Collect the relevant document that supports a positive response.)
   A. The MDA has an MTSS or another policy framework and plan, including a work plan, that guides its annual budgets and budgeting.
   B. The MDA has an MTSS or another policy framework and plan, but it has no work plan to guide its annual budgets and budgeting.
   C. The MDA has an MTSS or another policy framework and plan, including a work plan, but these do not guide its annual budgets and budgeting.
   D. The MDA has no MTSS or other policy framework and plan, including a work plan, that guides its annual budgets and budgeting.

2) If the MDA has a Medium-Term Sector Strategy (MTSS) or another policy framework and plan that guides its annual budgets and budgeting, which period does it cover (for example, 2023–2025)?
   A. The MTSS or other policy framework and plan that guides the MDA's annual budgets and budgeting covers the current three-year period.
   B. The MTSS or other policy framework and plan that guides the MDA's annual budgets and budgeting does not cover the current three-year period.
   C. The MDA has no MTSS or other policy framework and plan that guides its annual budgets and budgeting.

3) Is the MTSS or other policy framework and plan that guides the MDA's annual budgets and budgeting drawn from global and national development plans, such as the SDGs?
   A. The MTSS or other policy framework and plan is fully aligned with global and national development plans. [80% and above]
   B. The MTSS or other policy framework and plan is aligned to a large extent with global and national development plans. [60%–79%]
   C. The MTSS or other policy framework and plan is aligned to a limited extent with global and national development plans. [40%–59%]
   D. The MTSS or other policy framework and plan is not aligned with global and national development plans, or the MDA does not have an MTSS or other policy framework and plan. [Less than 40%]

4) Is the MTSS or other policy framework and plan that guides the MDA's annual budgets and budgeting drawn from the MDA's long-term policies and goals, such as the Universal Basic Education Policy?
   A. The MTSS or other policy framework and plan is fully aligned with the MDA's long-term policies and goals. [80% and above]
   B. The MTSS or other policy framework and plan is aligned to a large extent with the MDA's long-term policies and goals. [60%–79%]
   C. The MTSS or other policy framework and plan is aligned to a limited extent with the MDA's long-term policies and goals. [40%–59%]
   D. The MTSS or other policy framework and plan is not aligned with the MDA's long-term policies and goals, or the MDA does not have an MTSS or other policy framework and plan. [Less than 40%]

5) Are the budget ceilings used in the MTSS or other policy framework and plan that guides the MDA's annual budgets and budgeting drawn from the MTEF sectoral budget ceilings?
   A. The MTSS or other policy framework and plan draws all figures from the MTEF. [80% and above]
   B. The MTSS or other policy framework and plan draws most figures from the MTEF. [60%–79%]
   C. The MTSS or other policy framework and plan draws few figures from the MTEF. [40%–59%]
   D. The MTSS or other policy framework and plan is not linked to the MTEF, or the MDA does not have an MTSS or other policy framework and plan. [Less than 40%]

6) Is there evidence of public participation and active involvement (e.g., civil society/non-governmental organisations, organised labour/organised private sector, and professional associations) in drafting the MTSS or other policy framework and plan? (Collect evidence that supports the response.)
   A. The preparation of the MTSS or other policy framework and plan is supported by detailed evidence of public participation and active involvement. [Evidence includes invitations to different stakeholders and attendance records for several meetings.]
   B. The preparation of the MTSS or other policy framework and plan is supported by some evidence of public participation and involvement. [Evidence includes invitations to different stakeholders only, without meeting attendance records.]
   C. The preparation of the MTSS or other policy framework and plan has no evidence of public involvement, or the MDA does not have an MTSS or other policy framework and plan. [Evidence requirement: absence of invitations to different stakeholders and attendance records for several meetings.]

7) Is a logframe available that translates the goals in the MTSS or other policy framework and plan into actionable activities that will generate results? (Collect evidence that supports the response.)
   A. The MDA has a detailed logframe with well-defined Key Performance Indicators (KPIs) for measuring results.
   B. The MDA has a logframe but does not have well-defined Key Performance Indicators (KPIs) for measuring results.
   C. The MDA has no logframe but has some Key Performance Indicators (KPIs) for measuring results.
   D. The MDA has neither a logframe nor well-defined Key Performance Indicators (KPIs) for measuring results.

8) Are recurrent costs, including the personnel costs of capital projects, included in the project costs in the MTSS or other policy framework and plan used by the MDA?
   A. The MTSS or other policy framework and plan used by the MDA has detailed cost components including the personnel costs of capital projects. [70% and above]
   B. The MTSS or other policy framework and plan used by the MDA includes only the capital cost component. [40%–69%]
   C. The MTSS or other policy framework and plan used by the MDA has no cost component, or the MDA has no MTSS or other policy framework and plan. [Less than 40%]

9) Does the MTSS or other policy framework and plan used by the MDA 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 presented for all programmes [within all administrative units or functional totals]. [80% and above]
   B. Yes, non-financial data on results are presented for all administrative units (or functional totals), but not for all programmes. [60%–79%]

C. Yes, non-financial data on results are presented for some programmes and/or some administrative units (or functional totals). [40%–59%]
D. No, non-financial data on results are not presented. [Less than 40%]

10) Are performance targets used for the available non-financial data on results?
A. Yes, performance targets are used and available for all non-financial data. [80% and above]
B. Yes, performance targets are used and available for most (above 60 percent) non-financial data. [60%–79%]
C. Yes, performance targets are used and available for some (less than 30 percent) non-financial data. [40%–59%]
D. No, performance targets are not used for non-financial data. [Less than 40%]

PILLAR II

BUDGET-POLICY LINKAGES, COMPREHENSIVENESS AND TRANSPARENCY

1) Are the budget ceilings used in the MDA's annual budget drawn from the sectoral allocations in the MTEF and the MDA's allocations in the MTSS or any other policy framework and plan that guides its annual budget? Compare the MTEF, MTSS and budget values.
A. The MDA's annual budget ceilings are fully drawn from the MTEF and the MTSS. [80% and above].
B. The MDA's annual budget ceilings are drawn from the MTEF sectoral allocations, but its allocations in the MTSS differ. [60%–79%].
C. The MDA's annual budget ceilings are drawn from its MTSS allocations, but the sectoral allocation in the MTEF differs. [40%–59%].
D. The MDA's annual budget ceilings are neither linked to the MTEF nor the MTSS. [Less than 40%].

2) Does the MDA's budget or its supporting documents contain targets for expenditure programmes? Collect the relevant evidence where available.
A. Targets for all programmes are published in the budget or in publicly available supporting documents.
B. Targets for more than two-thirds of the programmes are published in the budget or in publicly available supporting documents.
C. Targets for more than one-third but less than two-thirds of the programmes are published in the budget or in publicly available supporting documents.
D. Targets for less than one-third of the programmes are published in the budget or in publicly available supporting documents.
E. No targets are published in the budget or in any publicly available supporting document.

3) Is there evidence that the capital projects in the MDA's current budget align with national, state or sectoral high-level policy documents?
A. All capital projects in the MDA's current budget align with national, state or sectoral high-level policy documents.
B. 60%–79% of the capital projects in the MDA's current budget align with national, state or sectoral high-level policy documents.
C. 25%–59% of the capital projects in the MDA's current budget align with national, state or sectoral high-level policy documents.
D. Less than 25% of the capital projects in the MDA's current budget align with national, state or sectoral high-level policy documents.

E. None of the capital projects in the MDA's current budget aligns with national, state or sectoral high-level policy documents.

4) Do the MDA's capital-expenditure budget line items specifically target its goals?
   A. All of the MDA's capital-expenditure budget line items specifically target its goals.
   B. 60%–79% of the MDA's capital-expenditure budget line items specifically target its goals.
   C. 40%–59% of the MDA's capital-expenditure budget line items specifically target its goals.
   D. Less than 40% of the MDA's capital-expenditure budget line items specifically target its goals.
   E. None of the MDA's capital-expenditure budget line items specifically targets its goals.

5) Is there evidence that the budgetary provisions for the MDA's capital-expenditure budget line items align with the costing and work plan for major capital projects in the MTSS or any other high-level policy document?
   A. All provisions for the MDA's capital-expenditure budget line items align with the costing and work plan for major capital projects in the MTSS or another high-level policy document.
   B. 60%–79% of the provisions for the MDA's capital-expenditure budget line items align with the costing and work plan for major capital projects in the MTSS or another high-level policy document.
   C. 40%–59% of the provisions for the MDA's capital-expenditure budget line items align with the costing and work plan for major capital projects in the MTSS or another high-level policy document.
   D. Less than 40% of the provisions for the MDA's capital-expenditure budget line items align with the costing and work plan for major capital projects in the MTSS or another high-level policy document.
   E. None of the provisions for the MDA's capital-expenditure budget line items aligns with the costing and work plan for major capital projects in the MTSS or another high-level policy document, or the MDA has no MTSS or other high-level policy document.

6) Does the MDA consult the public on proposed policy or regulatory changes?
   A. The MDA has detailed evidence of public consultation on proposed policy or regulatory changes. [80% and above].
   B. The MDA has some evidence of public consultation on proposed policy or regulatory changes. [60%–79%].
   C. The MDA has evidence only of informing the public about concluded policy or regulatory changes. [40%–59%].
   D. The MDA has no evidence of public consultation or public information. [Less than 40%].

7) Does the MDA consult the public and relevant stakeholders during the budget-preparation process?
   A. The MDA has detailed evidence of public consultation during budget preparation. [Evidence includes invitations to different stakeholders and several meeting attendance records].
   B. The MDA has some evidence of public consultation during budget preparation. [Evidence includes invitations to different stakeholders and one or two meeting attendance records].
   C. The MDA has evidence only of informing the public about budget preparation. [Evidence includes invitations to different stakeholders without meeting attendance records].
   D. The MDA has no evidence of public consultation or public information. [Evidence includes the absence of invitations to different stakeholders and meeting attendance records].

8) Does the MDA consult the public and relevant stakeholders during the budget-implementation process?
   A. The MDA has detailed evidence of public consultation during budget implementation. [Evidence includes invitations to different stakeholders and several meeting attendance records].
   B. The MDA has some evidence of public consultation during budget implementation. [Evidence includes invitations to different stakeholders and one or two meeting attendance records].
   C. The MDA has evidence only of informing the public about budget implementation. [Evidence includes invitations to different stakeholders without meeting attendance records].
   D. The MDA has no evidence of public consultation or public information during budget implementation. [Evidence includes the absence of invitations to different stakeholders and meeting attendance records].

9) Does the MDA have a functional website on which policy documents and financial data, including details of budget implementation and awarded contracts, are uploaded regularly?
   A. The MDA has a functional website on which policy documents and financial data, including details of budget implementation, are uploaded regularly.
   B. The MDA has a functional website on which policy documents and financial data, including details of budget implementation, are uploaded, but the information is not up to date.
   C. The MDA has a functional website, but no policy documents or financial data, including details of budget implementation, are uploaded.
   D. The MDA has no website or has no functional website.

10) What percentage of the MDA's current-year budget line items are duplicated, repeated or otherwise the same?
   A. None of the MDA's budget line items is duplicated, repeated or otherwise the same.
   B. 1%–3% of the MDA's budget line items are duplicated, repeated or otherwise the same.
   C. 4%–5% of the MDA's budget line items are duplicated, repeated or otherwise the same.
   D. More than 5% of the MDA's budget line items are duplicated, repeated or otherwise the same.

11) What percentage of the MDA's current-year budget line items is vague, for example because an item is not specific or measurable or does not state the project location where necessary?
   A. None of the MDA's budget line items is vague.
   B. 1%–3% of the MDA's budget line items are vague.
   C. 4%–5% of the MDA's budget line items are vague.
   D. More than 5% of the MDA's budget line items are vague.

12) What percentage of the MDA's current-year budget line items does not align with any of its goals?
   A. None of the MDA's budget line items fails to align with any of its goals.
   B. 1%–3% of the MDA's budget line items do not align with any of its goals.
   C. 4%–5% of the MDA's budget line items do not align with any of its goals.
   D. More than 5% of the MDA's budget line items do not align with any of its goals.

13) Does the MDA capture in its annual budget all expected funds from multilateral agencies and donors? Check the budgets for the past three years for evidence.
   A. The MDA always captures in its annual budget all expected funds from multilateral agencies and donors.

B. The MDA captures in its annual budget most of the expected funds from multilateral agencies and donors. [60% and above].
C. The MDA sometimes captures in its annual budget some of the expected funds from multilateral agencies and donors. [Less than 60%].
D. The MDA does not capture in its annual budget expected funds from multilateral agencies and donors.

14) Does the MDA provide requested financial information to the public or concerned organisations?
A. There is evidence that all financial information requested from the MDA by the public or concerned organisations was provided. [Evidence includes the requests and the MDA's responses, showing that all requests were addressed].
B. There is evidence that some financial information requested from the MDA by the public or concerned organisations was provided. [Evidence includes the requests and the MDA's responses, showing that some requests were addressed].
C. There is no evidence that any financial information requested from the MDA by the public or concerned organisations was provided.

15) Does the MDA have an FOI desk, records of the number of FOI requests received and evidence of responses to those requests?
A. The MDA has an FOI desk, records of the number of FOI requests received and evidence of responses to those requests.
B. The MDA has an FOI desk and records of the number of FOI requests received, but no evidence of responses to those requests.
C. The MDA has an FOI desk, but no records of FOI requests received and no evidence of responses to FOI requests.
D. The MDA has no FOI desk; therefore, records of FOI requests and evidence of responses could not be ascertained.

PILLAR III
BUDGET CREDIBILITY AND REALISM

1) What percentage difference (positive or negative) exists between the MDA's current year total budget size and the MDA's total allocations in the current year MTEF/MTSS?
A. No difference
B. Less than 5% difference
C. Between 5% and 10% difference
D. Between 11 and 30% difference.
E. More than 30% difference

2) What percentage of the MDA total budget proposal in the last fiscal year were reviewed upwards/downwards by the National/State Assembly (comparison between the MDA proposed and approved budget)
A. None (0%)
B. +/-5% or less
C. Between +/-5% to +/-10%
D. More than +/-10%

3) What percentage of MDA budget line items has been repeated within the last three (3) fiscal years with increasing amounts allocated?
   A. None (0%)
   B. 5% or less
   C. Between 5% to 10%
   D. More than 10%

4) What percentage of the MDA budget line items has been labelled as "ongoing" within the last three (3) fiscal years attracting approximately same amount every year? None (0%)
   A. 5% or less
   B. Between 5% to 10%
   C. More than 10%

5) How many of the line item(s) in the MDA budget were duplicated without proper caveats to show they are not the same in the current fiscal year budget?
   A. None of the line item(s) in the MDA budget
   B. Between 1 and 5 in number
   C. Between 6 and 10 in number
   D. More than 11 in number

6) What percentages of the duplicated line item(s) have different costs (amounts) allocated to them? None (0%)
   A. 5% or less
   B. Between 5% to 10%
   C. More than 10%

7) What is the average percentage performance of the MDA's capital expenditure budget in the last three fiscal years
   A. 85% and above.
   B. Between 60% and 84%
   C. Between 40% and 59%
   D. Between 25% and 39%
   E. Less than 25%.

8) What proportion of the top ten (10) line items in terms of budgetary allocations in the MDA's current budget is represented by those that address the most critical needs of the sector?
   A. 100% of budgetary allocations to the top ten-line items in the MDA's current budget
   B. Between 80% and 99% of budgetary allocations to the top ten-line items in the MDA's current budget
   C. Between 60% and 79% of budgetary allocations to the top ten-line items in the MDA's current budget
   D. Between 40% and 59% of budgetary allocations to the top ten-line items in the MDA's current budget
   E. Less than 40% of budgetary allocations to the top ten-line items in the MDA's current budget

9) What percentage of the MDA line-item(s) expenditure commitments in the last fiscal year exceeded approved limit in the budget.

A. None of the MDA line-item(s) expenditure commitments in the last fiscal year exceeded approved limit in the budget.
B. Less than 5% of the MDA line-item(s) expenditure commitments in the last fiscal year exceeded approved limit in the budget.
C. Between 5% and 10% of the MDA line-item(s) expenditure commitments in the last fiscal year exceeded approved limit in the budget.
D. Between 11 and 30% of the MDA line-item(s) expenditure commitments in the last fiscal year exceeded approved limit in the budget.
E. More than 30% of the MDA line-item(s) expenditure commitments in the last fiscal year exceeded approved limit in the budget.

10) If the MDA has engaged in any form of Public Private Partnerships (PPPs), is it functional and credible in the terms of long-term sustainability?
A. The MDA has engaged in any form of PPPs and there is evidence for its full functionality and credibility in terms of long-term sustainability
B. The MDA has engaged in any form of PPPs but there is no clear evidence for its full functionality and credibility in terms of long terms sustainability
C. The MDA has not engaged in any form of PPPs hence there may not be evidence for its full functionality and credibility in terms of long terms sustainability

PILLAR IV

PROCUREMENT, MONITORING AND EVALUATION

1) Does the MDA have annual procurement plans for each of the last two years that list its estimated procurement needs, estimated values, schedules, procurement methods, packages or lots, and approving authorities in accordance with Bureau of Public Procurement (BPP) thresholds? Check the plans for both years.
A. Yes. For each of the last two years, the MDA has an annual procurement plan listing all estimated procurement needs, estimated values, schedules, procurement methods, packages or lots, and approving authorities in accordance with BPP thresholds.
B. Yes. For each of the last two years, the MDA has an annual procurement plan listing estimated procurement needs, estimated values, schedules and procurement methods, but not packages or lots and approving authorities in accordance with BPP thresholds.
C. Yes. The MDA has procurement plans listing only estimated procurement needs, estimated values and schedules, but not procurement methods, packages or lots, or approving authorities in accordance with BPP thresholds.
D. Yes. The MDA has procurement plans listing only estimated procurement needs, but not estimated values, schedules, procurement methods, packages or lots, or approving authorities in accordance with BPP thresholds.
E. No. The MDA has no procurement plan.

2) Does the MDA make tender notices for open public procurement available to the public from a single source, such as its Ministerial Tenders Board?
A. Yes. The MDA has a Tenders Board that provides information on all public tenders from a single source.

B. Yes. The MDA has a Tenders Board that provides information on public tenders from a single source, although a minority of tender notices are published separately by its units or departments.
C. No. The MDA has no Tenders Board, but information on individual tenders is available from its procuring units.
D. No. Information on public tenders is not available from the MDA.

3) What percentage of the MDA's procurement decisions was overturned by the BPP or another monitoring authority in the last fiscal year?
   A. None (0%).
   B. Up to 5%.
   C. 6%–10%.
   D. More than 10%.

4) What percentage of the capital projects awarded by the MDA in the last fiscal year was initiated through open and competitive tender rather than special or restricted procurement methods?
   A. More than 75%.
   B. 50%–75%.
   C. 25%–49%.
   D. Less than 25%.
   E. Not applicable because no capital project was awarded.[9]

5) How regularly does the MDA publish information on projects for which contract awards have been made?
   A. The MDA publishes, within one month, all contract awards, including financial information and contractor details, in relevant publications and/or on its website.
   B. The MDA publishes, within one month, some contract awards, including financial information and contractor details, in relevant publications and/or on its website.
   C. The MDA publishes, within one month, some contract awards, including financial information but excluding contractor details, in relevant publications and/or on its website.
   D. The MDA publishes, within one month, some contract awards, but includes neither financial information nor contractor details in relevant publications and/or on its website.
   E. The MDA does not publish any contract awards.

6) How often does the MDA invite CSOs and other critical stakeholders to bid openings?
   A. At least 75% of the time, the MDA invites CSOs and other critical stakeholders to bid openings.
   B. 40%–74% of the time, the MDA invites CSOs and other critical stakeholders to bid openings.
   C. Less than 40% of the time, the MDA invites CSOs and other critical stakeholders to bid openings.
   D. The MDA never invites CSOs or other critical stakeholders to bid openings.

7) Does the MDA publish monthly or quarterly updates on ongoing and completed projects in print media and on its website for civil society organisations and other stakeholders to access and verify?
   A. The MDA publishes monthly or quarterly updates on all ongoing and completed projects in print media and on its website for civil society organisations and other stakeholders to access and verify.
   B. The MDA publishes monthly or quarterly updates on some ongoing and completed projects in print media and on its website for civil society organisations and other stakeholders to access and verify.

[9] For not applicable, the MDA should not have a score for the question

C. The MDA does not publish monthly or quarterly updates on ongoing or completed projects in print media or on its website for civil society organisations and other stakeholders to access and verify.

8) Does the MDA request legislative oversight reports from the National or State Assembly on its budget performance and publicly disclose those reports?
   A. The MDA always requests legislative oversight reports on its budget performance and publicly discloses them.
   B. The MDA sometimes requests legislative oversight reports on its budget performance and publicly discloses them.
   C. The MDA obtains legislative oversight reports on its budget performance but does not publicly disclose them.
   D. The MDA neither obtains nor publicly discloses legislative oversight reports on its budget performance.

9) Does the MDA monitor and evaluate its ongoing and completed projects and produce reports on them?
   A. The MDA monitors and evaluates all ongoing and completed projects and produces project-specific reports.
   B. The MDA monitors and evaluates groups of ongoing and completed projects and produces grouped reports.
   C. The MDA conducts monitoring and evaluation of ongoing and completed projects but produces only one consolidated report.
   D. The MDA does not monitor or evaluate ongoing or completed projects and does not produce reports.

10) Does the MDA invite civil society organisations (CSOs), the media and other critical stakeholders to project-monitoring exercises?
   A. At least 75% of the time, the MDA invites CSOs, the media and other critical stakeholders to project-monitoring exercises.
   B. 40%–74% of the time, the MDA invites CSOs, the media and other critical stakeholders to project-monitoring exercises.
   C. Less than 40% of the time, the MDA invites CSOs, the media and other critical stakeholders to project-monitoring exercises.
   D. The MDA never invites CSOs, the media or other critical stakeholders to project-monitoring exercises.

11) Does the MDA share its internal monitoring and evaluation reports with major stakeholders and the public?
   A. The MDA regularly shares its internal monitoring and evaluation reports with major stakeholders and the public.
   B. The MDA occasionally shares its internal monitoring and evaluation reports with major stakeholders and the public.
   C. The MDA shares its internal monitoring and evaluation reports with selected stakeholders only, not with the public.
   D. The MDA does not share its internal monitoring and evaluation reports with major stakeholders or the public.

12) When CSOs or other critical stakeholders independently monitor government projects and submit reports to the MDA, to what extent does the MDA engage with and act on those reports?
   A. The MDA regularly requests independent monitoring and evaluation reports from CSOs and other critical stakeholders and acts on the reports.
   B. CSOs and other critical stakeholders regularly submit independent monitoring and evaluation reports on their own initiative, and the MDA acts on the reports.
   C. The MDA occasionally requests independent monitoring and evaluation reports from CSOs and other critical stakeholders and acts on the reports.
   D. CSOs and other critical stakeholders occasionally submit independent monitoring and evaluation reports on their own initiative, and the MDA determines which reports to act on.
   E. The MDA neither requests independent monitoring and evaluation reports from CSOs or other critical stakeholders nor receives such reports on their initiative; consequently, it does not act on any external report.

13) Is there evidence that recommendations in internal and external monitoring and evaluation reports inform the MDA's decisions for the next budget year?
   A. There is sufficient evidence that recommendations in internal and external monitoring and evaluation reports always inform the MDA's future fiscal decisions.
   B. There is sufficient evidence that recommendations in internal and external monitoring and evaluation reports sometimes inform the MDA's future fiscal decisions.
   C. There is limited evidence that recommendations in internal and external monitoring and evaluation reports rarely inform the MDA's future fiscal decisions.
   D. There is no evidence that recommendations in internal and external monitoring and evaluation reports inform the MDA's future fiscal decisions.

14) What was the MDA's average capital expenditure budget performance over the last three fiscal years? 85% or more.
   A. 60%–84%.
   B. 40%–59%.
   C. 25%–39%.
   D. Less than 25%.

15) What percentage of the MDA's expenditure commitments in the last fiscal year exceeded the approved budget limits?
   A. None.
   B. Less than 5%.
   C. 5%–10%.
   D. 11%–30%.
   E. More than 30%.

PILLAR V
ACCOUNTING, RECORDING, REPORTING AND EXTERNAL AUDITING

1) Does the MDA account for revenue generated on behalf of the government in accordance with the Fiscal Responsibility Act/Law (FRA/FRL) or requirements issued by another authorised body?
   A. All revenue is paid directly into the applicable Federation/State Treasury Single Account (TSA), as required.

B. The MDA collects the revenue and subsequently transfers the full amount to the applicable Federation/State TSA, as required.
C. The MDA collects the revenue but transfers only part of it to the applicable Federation/State TSA.
D. The MDA does not transfer the revenue it collects to the applicable Federation/State TSA.

2) Which option best describes how the MDA collects fees and charges?
A. Through banks, electronic payment channels and other online channels only.
B. Through a combination of banks, electronic payment channels and cash payments.
C. In cash, which is deposited at a bank before evidence of payment is submitted to the relevant authority.
D. In cash, which is deposited into the MDA's account and used for its operations as required.
E. In cash, which is used directly by revenue collectors as needs arise.

3) Which option best describes how the MDA manages the fees and charges it collects?
A. All fees and charges are fully integrated into budget decision-making and reporting and are always presented on gross terms in the budget.
B. Some fees and charges are integrated into budget decision-making and reporting, and those amounts are always presented on gross terms in the budget.
C. Some fees and charges are integrated into budget decision-making and reporting, and those amounts are only sometimes presented on gross terms in the budget.
D. Fees and charges are not integrated into budget decision-making and reporting and are not presented on gross terms in the budget.

4) Does the MDA maintain tangible and intangible asset registers?
A. Yes. The MDA maintains complete registers of tangible and intangible assets and updates both annually (e.g. land, buildings, machinery, office equipment, patents, trademarks and copyrights).
B. Yes. The MDA maintains registers of tangible and intangible assets (e.g. land, buildings, machinery, office equipment, patents, trademarks and copyrights), but they have not been updated within the past year.
C. The MDA maintains only a tangible asset register (e.g. land, buildings, machinery and office equipment), and it has not been updated within the past two years.
D. No. The MDA maintains neither tangible nor intangible asset registers (e.g. land, buildings, machinery, office equipment, patents, trademarks and copyrights).

5) Does the MDA report its tangible and intangible assets?
A. Yes. The MDA always publishes the contents of its tangible and intangible asset registers.
B. Yes. The MDA sometimes publishes the contents of its tangible and intangible asset registers.
C. The MDA sometimes publishes the contents of its tangible asset register, but not its intangible asset register.
D. No. The MDA does not publish the contents of its tangible or intangible asset registers.

6) How long does the MDA take to respond to internal audit queries and to external audit queries from the Ministry of Finance or the Auditor-General's Office?
A. Less than two weeks.
B. Two weeks–one month.
C. More than one month but no more than three months.
D. No defined response time; the MDA does not respond to audit queries.

7) Do recommendations in audit reports influence the MDA's subsequent budgeting and programming? Verify the response with evidence.
   A. Yes. The MDA incorporates all audit-report recommendations into subsequent budgeting and programming.
   B. Yes. The MDA incorporates some audit-report recommendations into subsequent budgeting and programming.
   C. No. The MDA does not incorporate audit-report recommendations into subsequent budgeting and programming.

8) Does the MDA submit monthly accounting returns and transcripts to the Office of the Accountant-General of the Federation/State?
   A. Yes. The MDA submits all monthly accounting returns and transcripts to the Office of the Accountant-General of the Federation/State.
   B. Yes. The MDA submits some monthly accounting returns and transcripts to the Office of the Accountant-General of the Federation/State.
   C. No. The MDA does not submit monthly accounting returns and transcripts to the Office of the Accountant-General of the Federation/State.

9) Does the MDA submit year-end returns and transcripts to the Office of the Accountant-General of the Federation/State within the stipulated period?
   A. Yes, within one and a half months after year-end.
   B. Yes, within two months after year-end.
   C. Yes, within three months after year-end.
   D. Yes, within six months after year-end.
   E. No. The MDA does not submit year-end returns and transcripts to the Office of the Accountant-General of the Federation/State.

10) How often does the MDA reconcile its accounts with the Ministry of Finance and/or the Office of the Accountant-General?
   A. Monthly or quarterly.
   B. Half-yearly.
   C. Annually.
   D. Less frequently than annually.
   E. Never.

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