

FISCAL RESPONSIBILITY INDEX (FRI) QUESTIONNAIRE

AND

GUIDE TO THE COMPLETION OF THE QUESTIONNAIRE



Centre for Social Justice



Fiscal Responsibility Commission



OPEN SOCIETY INITIATIVE FOR WEST AFRICA (OSIWA)

FISCAL RESPONSIBILITY INDEX (FRI) QUESTIONNAIRE
AND
GUIDE TO THE COMPLETION OF THE QUESTIONNAIRE

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By

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LIST OF ACRONYMS

BPP	Bureau of Public Procurement
CSJ	Centre for Social Justice
CSOs	Civil-Society Organisations
FOI	Freedom of Information
FRA/FRL	Fiscal Responsibility Act
FRC	Fiscal Responsibility Commission
FRI	Fiscal Responsibility Commission
IMF	International Monetary Fund
KPIs	Key Performance Indicators
MDAs	Ministries, Department and Agencies
MTEF	Medium Term Expenditure Framework
MTSS	Medium Term Sector Strategy
OECD	Cooperation and Development
OSIWA	Open Society Initiative for West Africa
PPPs	Public Private Partnerships

Introduction

The Questionnaire and Guide to the Completion of the Questionnaire is published as a compliment to the Fiscal Responsibility Index. It provides the background and the set of questions which were posed to the participating MDAs. The Guide provides answers to the quality and nature of evidence required to get the right scores. In some instances, relevant documentation is required to support a positive response. In others, beyond the documentation, interviews and discussions are required for the clarification of issues. Essentially, the whole exercise of responding to the questions requires credible evidence. The Questionnaire covers the sub-indexes on policy based budgeting; budget comprehensiveness and transparency; budget credibility; budget implementation, monitoring and evaluation; accounting, recording, reporting and external auditing; as well as a special section looking at how the Ministry of Finance delivers in some of the critical provisions of the FRA.

The Questionnaire was used to collect a comparative dataset for the above five (5) indices and guides researchers in identifying and measuring the extent of compliance with fiscal responsibility stipulations. The Questionnaire was designed to support understanding of selected good practice benchmarks for fiscal transparency and accountability. It also applied a common methodology across MDAs to make possible comparisons between them. The results of these comparisons are intended to draw wide attention to the importance of fiscal responsibility as well as open and accountable government budgets across MDAs in Nigeria. They are based on principles regarding the budgeting process that are hinged on guidelines developed by several local, regional and international organisations^{1[1]} with serious efforts at domestication, reflecting the Nigerian system and practices as enshrined in the Nigerian Constitution and other relevant fiscal related laws and policies.

The Questionnaire contained a total of fifty five (55 questions) with ten (10) questions in each of the five indices with the exception of section D (budget implementation, monitoring and evaluation) which contained 15 questions. Also, there is a sixth section strictly for the Ministry of Finance (Treasury) with ten (10) questions on the specific role of the Ministry as assigned to her by the FRA. This implies that for all other MDAs, there are 55 questions but 65 questions for the Ministry of Finance (Treasury). All questions are multiple-choice in nature.

Most of the questions required the researcher to choose among five (5) or four (4) or three (3) options as the case may be. Option “A” describes a situation that the required standard has been met or condition that represents a good and fit practice regarding the subject matter followed by option “B” irrespective of the number of options to choose from. In the case of questions with three (3) options, four (4) options and five (5) options, the choice of “C”, “D” and

^{1[1]} Such organisations include: International Monetary Fund (IMF), the Organization for Economic Cooperation and Development (OECD), the International Budget Partnership and the International Organization for Supreme Audit Institutions.

“E” respectively corresponds to practices that are considered very poor or a situation where evidence suggests that approved standards have been neglected in practice. In other words, options are arranged in *diminuendo* from international best practice for every question and so also the mark it attracts.

Therefore, when an “A” option is chosen irrespective of the number of options, the score is 100 per cent because a standard has been fully met. When a “B” option is chosen, the score is determined by the number of options in that particular question. For questions with five (5) options, the corresponding score of 75 per cent is awarded while corresponding scores of 67 per cent and 50 per cent are awarded to “B” in questions with four (4) options and three (3) options respectively. Similarly, the grade “C” attracts 50 per cent score for questions with five (5) options while in questions with four (4) and three (3) options, “C” attracts 33 per cent and zero (0) per cent respectively. A “D” grade can only be found in questions with five or four options and this attracts scores of 25 per cent and zero (0) per cent respectively. Finally, the grade “E” which can be chosen in questions with five (5) options only attracts of zero (0) per cent score.

At the end of the exercise, a simple average for all scores from all options were calculated using 55 as the denominator for all MDAs with the exception of the Ministry of Finance (Treasury) where 65 was used instead. MDAs were also compared for sub-indexes with the number of questions that the MDA has scores on as the denominator to arrive at the sub-index score. Sub totals of sub-indexes of every MDA scores were divided with the total number of questions that the MDA has scores on to arrive at the final FRI score of that MDA. The sub-index scores for all MDAs were compared to two-third (66 percent) regarded as the minimum benchmark required from every MDA, with the exception of the two sub-indexes (sub index for accounting, recording, reporting and external auditing as well as sub index for the role of Finance Ministry in MTEF preparation) whose minimum benchmark was pegged at four-fifth or 80 per cent due to the high negative effects poor performance of these indexes can have on budget outcomes. The final average score (the FRI) is also benchmarked with two-third or 66 per cent. The implication of this is that any MDA with the final FRI score less than the benchmark score of 66 per cent is not fiscally responsible. The FRI benchmark of 66 per cent or two-third has been chosen for developing countries for reasons around the strength of institutions, while for a developed country with stronger institutions, the benchmark is expected to be 100 per cent for the MDA to be fiscally responsible.

Name of MDA: _____

**SECTION A
POLICY BASED BUDGETING**

- 1) Does the MDA have a Medium-Term Sector Strategy (MTSS) or any other policy framework and plan that guides her annual budgets and budgeting? *(Collect relevant documents to support positive response)*
- A. The MDA has a MTSS or any other policy framework and plan including work plan that guides her annual budgets and budgeting.
 - B. The MDA has a MTSS or any other policy framework and plan but has no work plan that guides her annual budgets and budgeting.
 - C. The MDA has a MTSS or any other policy framework and plan including work plan but they do not guide her annual budgets and budgeting.
 - D. The MDA has no MTSS or any other policy framework and plan including work plan that guides her annual budgets and budgeting.

Comments/Evidence:

- 2) If the MDA has a MTSS or any other policy framework and plan that guide her annual budgets and budgeting, which time period(s) do they cover?
- A. The MTSS or any other policy framework and plan that guide her annual budgets and budgeting cover the current three years period.
 - B. The MTSS or any other policy framework and plan that guide her annual budgets and budgeting do not cover the current three years period.
 - C. The MDA has no MTSS or any other policy framework and plan that guide her annual budgets and budgeting or the MDA does not have a MTSS or any other policy framework and plan.

Comments/Evidence:

- 3) Is the MTSS or any other policy framework and plan that guide her annual budgets and budgeting drawn from the development plan such as Vision 20:2020?
- A. The MTSS or any other policy framework and plan is fully in line with the development plan.
 - B. The MTSS or any other policy framework and plan is to a large extent in line with the development plan.
 - C. The MTSS or any other policy framework and plan is to a little extent in line with the development plan.
 - D. The MTSS or any other policy framework and plan is not in line with the development plan or the MDA do not have a MTSS or any other policy framework and plan.

Comments/Evidence:

- 4) Is there evidence of public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) involvement in the drafting of the MTSS or any other policy framework and plan?
- A. The MTSS or any other policy framework and plan documents contain detailed evidence of public involvement.
 - B. The MTSS or any other policy framework and plan documents contain some evidence of public involvement.
 - C. The MTSS or any other policy framework and plan documents have no evidence of public involvement or the MDA do not have a MTSS or any other policy framework and plan.

Comments/Evidence:

- 5) Is there evidence to show that possible interventions identified in the MTSS or any other policy framework and plan that guide her annual budgets and budgeting are classified by geographic location?
- A. All possible interventions are classified by geographic location.
 - B. Not all but more than half of all possible interventions are classified by geographic location.
 - C. Not all but less than a quarter of all possible interventions are classified by geographic location.
 - D. None of the possible interventions are classified by geographic location.
 - E. Not applicable.

Comments/Evidence:

- 6) Is there an available log frame that translates the goals in the MTSS or any other policy framework and plan into actionable activities that will generate results? (*Collect evidence to support the claim*)
- A. The MDA has a detailed log frame with well-defined Key Performance Indicators (KPIs) to measure the results.
 - B. The MDA has a log frame but has no well-defined Key Performance Indicators (KPIs) to measure the results .
 - C. The MDA has no log frame but has some Key Performance Indicators (KPIs) to measure the results.
 - D. The MDA has neither a log frame nor a well-defined Key Performance Indicators (KPIs) to measure the results.

Comments/Evidence:

- 7) Is there evidence to support comprehensive reviews of MTSS or any other policy framework and plan in use by the MDA?
- A. There is detailed evidence showing regular comprehensive review of the MTSS or any other policy framework and plan in use by the MDA.
 - B. Evidence shows a spasmodic comprehensive review of the MTSS or any other policy framework and plan in use by the MDA .
 - C. Evidence shows a spasmodic review though not comprehensive of the MTSS or any other policy framework and plan in use by the MDA .
 - D. There is no evidence to support any form of review or the MDA has no MTSS or any other policy framework and plan.

Comments/Evidence:

- 8) Are recurrent costs including personnel costs of capital projects included in the cost of projects in the MTSS or any other policy framework and plan in use at the MDA?
- A. The MTSS or any other policy framework and plan in use at the MDA has detailed cost components including the personnel costs of capital projects.
 - B. The MTSS or any other policy framework and plan in use at the MDA only has capital cost component.
 - C. The MTSS or any other policy framework and plan in use at the MDA has no cost component or the MDA has no MTSS or any other policy framework and plan.

Comments/Evidence:

- 9) Does the MTSS or any other policy framework and plan in use at 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 provided for all programs [within all administrative units or functional totals].
 - B. Yes, non-financial data on results are presented for all administrative units (or functional totals) but not for all programs.
 - C. Yes, non-financial data on results are presented for some programs and/or some administrative units (or functional totals).
 - D. No, non-financial data on results are not presented.

Comments/Evidence:

- 10) Are performance targets used for the non-financial data on results available?
- A. Yes, performance targets are used for all non-financial data and they are available.
 - B. Yes, performance targets are used for most (above 60 percent) non-financial data and they are available.
 - C. Yes, performance targets are used for some (less than 30 percent) non-financial data and they are available
 - D. No, performance targets are not used for non-financial data.

Comments/Evidence:

SECTION B
BUDGET COMPREHENSIVENESS AND TRANSPARENCY

- 1) Does the MDA use standard economic classification of revenue/expenditure for easy understanding?
 - A. All budget revenue or expenditure item(s) are clearly classified according to what they spend money on and the type or nature of revenue they generate or collect.
 - B. Some budget revenue or expenditure item(s) are clearly classified according to what they spend money on and the type or nature of revenue they generate or collect.
 - C. Some budget expenditure item(s) are clearly classified according to what they spend money on but not budget revenue in terms of the nature of generation .
 - D. Budget revenue or expenditure item(s) are not classified according to what they spend money on and the type or nature of revenue they generate or collect.

Comments/Evidence:

- 2) Does the MDA have different funds from different multilateral agencies and donors captured in the budget?
 - A. All funds sources from multilateral agencies and donors are captured individually.
 - B. At least two-thirds of funds sources from multilateral agencies and donors are captured individually.
 - C. Less than two-thirds funds sources from multilateral agencies and donors are captured individually.
 - D. No funds sources from multilateral agencies and donors are captured individually.

Comments/Evidence:

- 3) What percentage of the current year MDA budget costs are duplicated or repeated or are the same?
 - A. None of the MDA budget costs is duplicated or repeated or are the same.
 - B. Between 1% and 3% of the MDA budget costs are duplicated or repeated or are the same.
 - C. Between 4% and 5% of the MDA budget line item(s) is duplicated or repeated or are the same.
 - D. More than 6% of the MDA budget line item(s) is duplicated or repeated or are the same

Comments/Evidence:

- 4) What percentage of the current year MDA budget costs are vague like not having the project location or any other necessary information that is needed to for better understanding?
 - A. None of the MDA budget costs is vague like not having the project location where necessary.
 - B. Between 1% and 3% of the MDA budget costs are vague like not having the project location where necessary.
 - C. Between 4% and 5% of the MDA budget costs are vague like not having the project location where necessary.

- D. More than 6% of the MDA budget costs are vague like not having the project location where necessary.

Comments/Evidence:

- 5) Does the MDA provide information (financial data) to the public or stakeholder organisations on demand?
 - A. There is evidence to show that all information demanded from the MDA by the public has been provided.
 - B. There is evidence to show that some information demanded from the MDA by the public was provided.
 - C. There is no evidence to show that information demanded from the MDA by the public were provided.

Comments/Evidence:

- 6) Does the MDA have a functional website with policy documents, financial data including financial reports uploaded regularly?
 - A. The MDA has a functional website with policy documents, financial data including financial reports uploaded regularly.
 - B. The MDA has a functional website with policy documents, financial data including financial reports uploaded but not up to date.
 - C. The MDA has a functional website but no policy documents, financial data including financial reports are uploaded.
 - D. The MDA has no website or functional website

Comments/Evidence:

- 7) Are efforts made by the MDA to inform the public about proposed policy and regulatory changes through public consultations?
 - A. Detailed evidence are provided by the MDA for public consultations.
 - B. Some evidence are provided by the MDA for public consultations.
 - C. The MDA provides no evidence to support public consultations .

Comments/Evidence:

- 8) Is there a Freedom of Information (Fol) desk with number of Fol requests and evidence of response(s) to them available in the MDA?
- A. There is an Fol desk with number of Fol requests and evidence of response(s) to them available in the MDA.
 - B. There is an Fol desk with number of Fol requests but no evidence of response(s) to them available in the MDA.
 - C. There is an Fol desk but there are no evidence of either an Fol requests or evidence of response(s) to them available in the MDA.
 - D. There is no Fol desk hence evidence of Fol requests and evidence of response(s) to them could not be ascertained.

Comments/Evidence:

- 9) Is there evidence to support that the MDA understands the risks around fiscal exposure in the form of bank loans/overdraft; is there a clear process of authorisation and are such loans sustainable in the lens of the Fiscal Responsibility Act/Law (FRA/FRL)?
- A. There is evidence of comprehensive financial analysis and forecasts carried out and the process of authorisation followed strictly the provisions of the FRA/FRL hence can be adjudged as sustainable.
 - B. There is evidence of some financial analysis and forecasts carried out but the process of authorisation do not strictly follow the provisions of the FRA/FRL hence cannot be adjudged as sustainable.
 - C. There is no evidence of comprehensive financial analysis and forecasts carried out and no evidence to show that the process of authorisation followed strictly the provisions of the FRA/FRL.
 - D. Not applicable.

Comments/Evidence:

- 10) Does the MDA ask for inputs from the public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) in order to improve budget preparation and budget execution?
- A. There is evidence that the MDA always asks for inputs from the members of the public in order to improve budget preparation and execution
 - B. There is evidence that the MDA sometimes asks for inputs from the members of the public in order to improve budget preparation and execution.
 - C. There is evidence that the MDA sometimes asks for inputs from the members of the public in order to improve budget preparation but not budget execution.
 - D. There is no evidence that the MDA ask for inputs from the members of the public in order to improve budget preparation and execution

Comments/Evidence:

SECTION C
BUDGET CREDIBILITY

1. Is there evidence that all capital projects in the MDA current budget are in tandem with national/state policy or sectoral high level policy documents?
 - A. All capital projects in the MDA current budget are in tandem with national/state or sectoral high level policy documents.
 - B. Most capital projects (above 50 percent) in the MDA current budget are in tandem with national/state or sectoral high level policy documents.
 - C. Some capital projects (between 21 percent and 49 percent) in the MDA current budget are in tandem with national/state or sectoral high level policy documents.
 - D. Less than 20 percent capital projects in the MDA current budget are in tandem with national/state or sectoral high level policy documents.
 - E. None of the capital projects in the MDA current budget are in tandem with national/state or sectoral high level policy documents.

Comments/Evidence:

2. Is there evidence to confirm that budgetary provisions of the MDA capital budget are in tandem with the costing and work plan of major capital projects as contained in the MTSS or any other high level policy document?
 - A. All provisions in the MDA capital budget are in tandem with the costing and work plan of major capital projects as contained in the MTSS or any other high level policy document.
 - B. Most provisions (above 50 percent) in the MDA capital budget are in tandem with the costing and work plan of major capital projects as contained in the MTSS or any other high level policy document.
 - C. Some capital provisions (between 21 percent and 49 percent) in the MDA capital budget are in tandem with the costing and work plan of major capital projects as contained in the MTSS or any other high level policy document.
 - D. Less than 20 percent of provisions in the MDA capital budget are in tandem with the costing and work plan of major capital projects as contained in the MTSS or any other high level policy document.
 - E. None of the provisions in the MDA capital budget are in tandem with the costing and work plan of major capital projects as contained in the MTSS or any other high level policy document.

Comments/Evidence:

3. What percentage of the MDA line item(s) expenditure commitments in the review period 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 6% 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 31% of the MDA line item(s) expenditure commitments in the last fiscal year exceeded approved limit in the budget.

Comments/Evidence:

4. What percentage of the MDA total budget proposal in the review period was 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%

Comments/Evidence:

5. What percentage of MDA budget line items has been repeated within the last two (2) fiscal years?
- A. None (0%)
 - B. 5% or less
 - C. Between 5% to 10%
 - D. More than 10%

Comments/Evidence:

6. What percentage of the MDA budget line items has been ongoing within the last two (2) fiscal years attracting approximately same amount every year?
- A. None (0%)
 - B. 5% or less
 - C. Between 5% to 10%
 - D. More than 10%

Comments/Evidence:

7. What percentage of the recurrent budget is for overhead costs?
- A. Over 50 percent (50%)
 - B. Between 35 percent to 49 percent
 - C. Between 20 percent to 34 percent
 - D. Between 10 percent and 19 percent
 - E. Less than 10 percent

Comments/Evidence:

8. What is the percentage of the capital budget of the MDA?
- A. Over 50 percent (50%)
 - B. Between 35 percent to 49 percent .
 - C. Between 20 percent to 34 percent .
 - D. Between 10 percent and 19 percent.
 - E. Less than 10 percent .

Comments/Evidence:

9. What percentage of the budget line item(s) in the MDA budget were lumped (no proper disaggregation) hence may make it difficult for proper monitoring in the current fiscal year budget?
- A. None of the MDA budget line items is lumped.
 - B. Between 1% and 3% of the MDA budget line items are lumped.
 - C. Between 4% and 5% of the MDA budget line item(s) are lumped.
 - D. More than 6% of the MDA budget line item(s) are lumped.

Comments/Evidence:

10. Does the MDA budget contain targets to be achieved for expenditure programmes?
- A. Yes targets for all programmes are published in the budget.
 - B. Targets for more than two-thirds of the programmes are published in the budget.
 - C. Targets for more than one third but less than two-thirds of the programmes are published in the budget.
 - D. Targets for less than one-thirds of the programmes are published in the budget.
 - E. No targets are published in the budget.

Comments/Evidence:

SECTION D
BUDGET IMPLEMENTATION, MONITORING AND EVALUATION

1. Does the MDA have annual procurement plans containing estimated procurement, value, time schedule, method of procurement, packages/lots, approving authorities based on Bureau of Public Procurement (BPP) thresholds etc?
 - A. Yes, the MDA has annual procurement plan containing estimated procurement, value, time schedule, method of procurement, packages/lots, approving authorities based on Bureau of Public Procurement (BPP) thresholds.
 - B. Yes, the MDA has annual procurement plan containing estimated procurement, value, time schedule, method of procurement but not packages/lots, approving authorities based on Bureau of Public Procurement (BPP) thresholds.
 - C. Yes, the MDA has procurement plan containing only estimated procurement, value, time schedule but not method of procurement, packages/lots, approving authorities based on Bureau of Public Procurement (BPP) thresholds.
 - D. Yes, the MDA has procurement plan containing only estimated procurement but not value, time schedule, method of procurement, packages/lots, approving authorities based on Bureau of Public Procurement (BPP) thresholds.
 - E. No, the MDA has no procurement plan.

Comments/Evidence:

2. What percentage of the amount/financial cost submitted by the MDA was reduced/increased by the BPP or any other authority in the review period?
 - A. None (0%)
 - B. 5% or less
 - C. Between 6% to 10%
 - D. More than 10%

Comments/Evidence:

3. Is there evidence to suggest that the MDA have published calls for all eligible tenders in the review period?
 - A. Yes. There is evidence to show that the MDA have published calls for all eligible tenders in the review period.
 - B. Yes. There is evidence to show that the MDA have published calls for most eligible tenders (above 60 percent) in the review period.
 - C. Yes. There is evidence to show that the MDA have published calls for some of the eligible tenders (between 30 percent and 59 percent) in the review period.
 - D. No. There is no evidence to show that the MDA have published any calls for eligible tenders in the review period.

Comments/Evidence:

4. What percentage of all capital projects were initiated through open competitive tender as against the special and restricted methods of public procurement?
 - A. Above 75 percent of the capital projects initiated through open and competitive tender.
 - B. Between 50 -74 percent of the capital projects initiated through open and competitive tender.
 - C. Between 25-49 percent of the capital projects initiated through open and competitive tender .
 - D. Less than 24 percent of the capital projects initiated through open and competitive tender .
 - E. Not applicable implying that the MDA did not award any capital project in the last fiscal year.

Comments/Evidence:

5. How regularly does the MDA publish projects whose contracts have been awarded?
 - A. The MDA regularly publishes all projects whose contracts have been awarded including the financial and contractors details in relevant publications and/or their website.
 - B. The MDA regularly publishes some projects whose contracts have been awarded including the financial and contractors details in relevant publications and/or their website.
 - C. The MDA regularly publishes some projects whose contracts have been awarded including the financial details but not contractors details in relevant publications and/or their website.
 - D. The MDA regularly publishes some projects whose contracts have been awarded but does not include financial and contractors details in relevant publications and/or their website.
 - E. The MDA does not publishes any project(s) whose contracts have been awarded.

Comments/Evidence:

6. How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?
 - A. The MDA invites CSOs and other stakeholders' representatives regularly during bid openings.
 - B. The MDA invites CSOs and other stakeholders' representatives sometimes during bid openings.
 - C. The MDA does not invite CSOs and other stakeholders' representatives during bid openings.

Comments/Evidence:

7. Does the MDA produce monthly or quarterly budget implementation reports outlining all receipts and expenditure?
- A. The MDA regularly produces monthly or quarterly budget implementation reports outlining all receipts and expenditure which can be accessed by the public.
 - B. The MDA regularly produces monthly or quarterly budget implementation reports outlining all receipts and expenditure but these reports are not publicly accessible.
 - C. The MDA sometime produces monthly or quarterly budget implementation reports outlining all receipts and expenditure but these reports are not publicly accessible.
 - D. The MDA does not produce monthly or quarterly budget implementation reports outlining all receipts and expenditure.

Comments/Evidence:

8. Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?
- A. The MDA always invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring.
 - B. The MDA sometimes invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring.
 - C. The MDA does not invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring.

Comments/Evidence:

9. Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?
- A. The MDA have and regularly shares her monitoring and evaluation reports with major stakeholders and the public.
 - B. The MDA have but sometimes shares her monitoring and evaluation reports with major stakeholders and the public.
 - C. The MDA sometimes shares her monitoring and evaluation reports with some stakeholders but not the public.
 - D. The MDA neither have nor shares her monitoring and evaluation reports with major stakeholders and the public.

Comments/Evidence:

10. In the event that CSOs, the media or other stakeholders on their own monitor any government project(s) and submit their reports to the MDA, does the MDA act on the basis of the reports?
- A. The MDA regularly request for M&E reports from CSOs and other major stakeholders and acts based on the report.
 - B. The MDA sometimes request for M&E reports from CSOs and other major stakeholders and acts based on the report.
 - C. The MDA does not request for M&E reports from CSOs and other major stakeholders hence do not act based on any other report.
 - D. Not applicable

Comments/Evidence:

11. Are there evidence to show that the recommendations of these monitoring and evaluation reports (internal and from other stakeholders) guide the decision of the MDA in the next budget year?
- A. There are sufficient evidence to show that the recommendations of these monitoring and evaluation reports (internal and from other stakeholders) always guide the decision of the MDA in the next budget year.
 - B. There are sufficient evidence to show that the recommendations of these monitoring and evaluation reports (internal and from other stakeholders) sometimes guide the decision of the MDA in the next budget year.
 - C. There are scanty evidence to show that the recommendations of these monitoring and evaluation reports (internal and from other stakeholders) sometimes guide the decision of the MDA in the next budget year.
 - D. There are no evidence to show that the recommendations of these monitoring and evaluation reports (internal and from other stakeholders) guide the decision of the MDA in the next budget year.

Comments/Evidence:

12. What is the percentage difference between cash backed funds and utilised funds for capital projects?
- A. None (0%)
 - B. 4% or less
 - C. Between 5% to 10%
 - D. More than 10%

Comments/Evidence:

13. What percentage of capital projects of the MDA in the last three years has been abandoned²?

² Abandoned projects are projects that have stayed more than the duration stated in the contract without tangible percentage (less than 50 percent) of completion

- A. None (0%)
- B. 4% or less
- C. Between 5% to 10%
- D. More than 10%

Comments/Evidence:

14. If the MDA has engaged in any form of Public Private Partnerships (PPPs), is there evidence to show credibility and transparency?

- A. The MDA has engaged in any form of PPPs and there is full evidence to show credibility and transparency.
- B. The MDA has engaged in any form of PPPs but there are some evidence to show credibility and transparency.
- C. The MDA has engaged in any form of PPPs and there is no evidence to show credibility and transparency.
- D. Not applicable.

Comments/Evidence:

15. If the MDA has engaged in any form of Public Private Partnerships (PPPs), is there evidence to show its functionality with minimal burden on the end users?

- A. The MDA has engaged in any form of PPPs and there is full evidence to show that the project(s) are functional with minimal burden on end users.
- B. The MDA has engaged in any form of PPPs and there are some evidence to show that the project(s) are functional with minimal burden on end users .
- C. The MDA has engaged in any form of PPPs but there is no evidence to show that the project(s) are functional while end users are shouldering all the burden
- D. Not applicable

Comments/Evidence:

SECTION E
ACCOUNTING, RECORDING, REPORTING AND AUDITING

- 1) Does the MDA accounts for revenue generated for the government as prescribed under the Fiscal Responsibility Act/Law (FRA/FRL) or any other law or policy?
 - A. Yes, the MDA transfers all the funds it generates to the appropriate Federal/State account as prescribed under the Fiscal Responsibility Act/Law (FRA/FRL) or any other law or policy.
 - B. Yes, the MDA sometimes transfers funds it generates to the appropriate Federal/State account as prescribed under the Fiscal Responsibility Act/Law (FRA/FRL) or any other law or policy.
 - C. No, the MDA does not transfer funds it generates to the appropriate Federal/State account as prescribed under the Fiscal Responsibility Act/Law (FRA/FRL) or any other law or policy.

Comments/Evidence:

- 2) Which options best explains how fees and charges are collected by the MDA?
 - A. Collected through Banks, e-transact means and other online channels .
 - B. Collected cash and deposited in the bank and evidence submitted to the relevant authorities.
 - C. Collected cash and used when necessary by the revenue collectors.

Comments/Evidence:

- 3) Does the MDA maintain a fixed and non-fixed asset registers?
 - A. Yes, the MDA keeps and updates annually a fixed and non-fixed asset registers including information on lands, machines, office equipments, buildings, patents, trademarks, copyrights, etc.
 - B. Yes, the MDA keeps a fixed and non-fixed asset registers including information on lands, machines, office equipments, buildings, patents, trademarks, copyrights, etc. but it has not been updated for more than a year now.
 - C. Yes, the MDA keeps and annually updates a fixed asset register only including information on lands, machines, office equipments, buildings, etc but it has not been updated in the last two years.
 - D. No, the MDA does not keep and update a fixed and non-fixed asset registers including information on lands, machines, office equipments, buildings, patents, trademarks, copyrights, etc.

Comments/Evidence:

- 4) Does the MDA carry out stores inspection through a “Board of Survey”?

- A. Yes, the MDA carries out stores inspection through a “Board of Survey at least twice annually with minimum of 40 per cent of the stock categories inspected.
- B. Yes, the MDA carries out stores inspection through a “Board of Survey at least once annually with minimum of 40 per cent of the stock categories inspected.
- C. No, the MDA does not carry out stores inspection through a “Board of Survey with minimum of 40 per cent of the stock categories inspected.

Comments/Evidence:

- 5) What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?
- A. Five (5) days or less.
 - B. More than five (5) days but less than two (2) weeks.
 - C. Between 2 weeks and a month.
 - D. Between a month and three (3) months.
 - E. Never replies to audit queries.

Comments/Evidence:

- 6) Do the recommendations of the audit reports influence future budgeting and programming in the MDA? Check for evidence?
- A. Yes, the MDA incorporates all recommendations in the audit report in future budgeting and programming.
 - B. Yes, the MDA incorporate some recommendations in the audit report in future budgeting and programming.
 - C. No, the MDA does not incorporate recommendations in the audit report in future budgeting and programming.

Comments/Evidence:

- 7) Does the MDA renders monthly accounting returns and transcripts to the Accountant General of the Federation/State?
- A. Yes, the MDA renders all monthly accounting returns and transcripts to the Accountant General of the Federation/State.
 - B. Yes, the MDA renders some monthly accounting returns and transcripts to the Accountant General of the Federation/State.
 - C. No, the MDA does not render monthly accounting returns and transcripts to the Accountant General of the Federation/State.

Comments/Evidence:

- 8) Does the MDA render end of the year returns and transcripts to the Accountant General of the Federation/State within the stipulated time?
- A. Yes, the MDA renders end of the year returns and transcripts to the Accountant General of the Federation/State within one and half months of year end.
 - B. Yes, the MDA renders end of the year returns and transcripts to the Accountant General of the Federation/State within two months of year end.
 - C. Yes, the MDA renders end of the year returns and transcripts to the Accountant General of the Federation/State within three months of year end.
 - D. Yes, the MDA renders end of the year returns and transcripts to the Accountant General of the Federation/State within six months of year end.
 - E. No, the MDA does not render end of the year returns and transcripts to the Accountant General of the Federation/State.

Comments/Evidence:

- 9) How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?
- A. Monthly/Quarterly
 - B. Half yearly
 - C. Annually
 - D. Bi-annually
 - E. Never

Comments/Evidence:

- 10) Does the MDA have a stock verification unit with a head that provides complete and continuous verification of the stock records, plants, allocated, and unallocated stores regularly?
- A. Yes, the MDA has stock verification unit with a head who issues monthly, half-yearly and annual progress report.
 - B. Yes, the MDA has stock verification unit with a head who issues half-yearly and annual progress report.
 - C. Yes, the MDA has stock verification unit with a head who issues annual progress report.
 - D. No, the MDA has no stock verification unit with a head who issues monthly, half-yearly and annual progress report.

Comments/Evidence:

**SECTION F
FOR THE FINANCE MINISTRY (TREASURY) ONLY**

1. Does the budget framework of the review period prepared by the Ministry of finance contain the necessary fiscal policy and resource revenue components as stipulated in the Guide on Resource Revenue Transparency?
 - A. Yes. The budget framework of the review period incorporated a clear policy statement on the rate of exploitation of natural resources and the management of resource revenues as well as the overall fiscal and economic objectives, including long-term fiscal sustainability.
 - B. Yes. The budget framework of the review period incorporated a clear policy statement on the rate of exploitation of natural resources and the management of resource revenues as well as the overall fiscal and economic objectives but not long-term fiscal sustainability.
 - C. Yes. The budget framework of the review period incorporated a clear policy statement on the rate of exploitation of natural resources and the management of resource revenues but not the overall fiscal and economic objectives and long-term fiscal sustainability.
 - D. Yes. The budget framework of the review period incorporated a clear policy statement but no information on the rate of exploitation of natural resources and the management of resource revenues as well as the overall fiscal and economic objectives and long-term fiscal sustainability were mentioned.
 - E. No. The budget framework of the last three years failed to incorporate a clear policy statement on the rate of exploitation of natural resources and the management of resource revenues as well as the overall fiscal and economic objectives and long-term fiscal sustainability.

Comments/Evidence:

2. Does the Ministry of Finance account regularly for resource revenue?
 - A. Yes. The Ministry clearly identify all government resource revenue receipts and issue timely, comprehensive, and regular reports to the public
 - B. Yes. The Ministry clearly identify all government resource revenue receipts and issue timely, comprehensive, but not regular reports to the public
 - C. Yes. The Ministry clearly identify all government resource revenue receipts and issue timely but not comprehensive and regular reports to the public
 - D. No. The Ministry does not clearly identify all government resource revenue receipts neither do they issue timely, comprehensive and regular reports to the public

Comments/Evidence:

3. When did the Ministry of Finance submit the Medium Term Expenditure Framework (MTEF) to the National Assembly for their consideration?
- A. MTEF of the last fiscal year was submitted to the National Assembly for their consideration four months before the commencement of the next financial year.
 - B. MTEF of the last fiscal year was submitted to the National Assembly for their consideration three months before the commencement of the next financial year.
 - C. MTEF of the last fiscal year was submitted to the National Assembly for their consideration two months before the commencement of the next financial year.
 - D. MTEF of the last fiscal year was submitted to the National Assembly for their consideration one month before the commencement of the next financial year.

Comments/Evidence:

4. Did the MTEF submitted to the National Assembly for their consideration contain the relevant five sections as stipulated in the Fiscal Responsibility Act (FRA)
- A. Yes, the MTEF submitted contained all the relevant five sections including a Macro-economic Framework, a Fiscal Strategy Paper, an Expenditure and Revenue framework, a 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.
 - B. Yes, the MTEF submitted contained only four out of the relevant five sections (a Macro-economic Framework, a Fiscal Strategy Paper, an Expenditure and Revenue framework, a 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).
 - C. Yes, the MTEF submitted contained only three out of the relevant five sections (a Macro-economic Framework, a Fiscal Strategy Paper, an Expenditure and Revenue framework, a 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).
 - D. Yes, the MTEF submitted contained only two out of the relevant five sections (a Macro-economic Framework, a Fiscal Strategy Paper, an Expenditure and Revenue framework, a 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).
 - E. Yes, the MTEF submitted contained only one out of the relevant five sections (a Macro-economic Framework, a Fiscal Strategy Paper, an Expenditure and Revenue framework, a 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).

Comments/Evidence:

5. What were the contents of the macroeconomic framework in the MTEF for the review period?
 - A. The Macro-economic Framework contained macro-economic projections for the next three financial years, the underlying assumptions for those projections and an evaluation and analysis of the macroeconomic projections for the preceding three financial years; government's overall fiscal and economic objectives, including long-term fiscal sustainability.
 - B. The Macro-economic Framework contained macro-economic projections for the next three financial years, the underlying assumptions for those projections and an evaluation and analysis of the macroeconomic projections for the preceding three financial years; government's overall fiscal and economic objectives, but not long-term fiscal sustainability.
 - C. The Macro-economic Framework contained macro-economic projections for the next three financial years, the underlying assumptions for those projections and an evaluation and but analysis of the macroeconomic projections for the preceding three financial years; but not government's overall fiscal and economic objectives, including long-term fiscal sustainability.
 - D. The Macro-economic Framework contained macro-economic projections for the next three financial years, the underlying assumptions for those projections and an evaluation and but not analysis of the macroeconomic projections for the preceding three financial years; government's overall fiscal and economic objectives, including long-term fiscal sustainability.
 - E. The Macro-economic Framework contained macro-economic projections for the next three financial years, but not the underlying assumptions for those projections and an evaluation and analysis of the macroeconomic projections for the preceding three financial years; government's overall fiscal and economic objectives, including long-term fiscal sustainability.

Comments/Evidence:

6. What were the contents of the fiscal strategy component of the MTEF submitted to the National Assembly?
 - A. The fiscal strategy paper contained information on the Federal Government's medium-term, financial objectives; the policies of the Federal Government for the medium-term relating to taxation, recurrent (non-debt) expenditure, debt expenditure, capital expenditure, borrowings and other liabilities, lending and investment; as well as the strategic, economic, social and developmental priorities of the Federal Government for the next three financial years.
 - B. The fiscal strategy paper contained information on the Federal Government's medium-term, financial objectives; the policies of the Federal Government for the medium-term relating to taxation, recurrent (non-debt) expenditure, debt expenditure, capital expenditure, borrowings and other liabilities, lending and investment; but not the strategic, economic, social and developmental priorities of the Federal Government for the next three financial years.
 - C. The fiscal strategy paper contained information on the Federal Government's medium-term, financial objectives; but not the policies of the Federal Government for the medium-term relating to taxation, recurrent (non-debt) expenditure, debt expenditure, capital expenditure, borrowings and other liabilities, lending and investment; as well as the strategic, economic, social and developmental priorities of the Federal Government for the next three financial years.
 - D. The fiscal strategy paper does not contain information on the Federal Government's medium-term, financial objectives; the policies of the Federal Government for the medium-

term relating to taxation, recurrent (non-debt) expenditure, debt expenditure, capital expenditure, borrowings and other liabilities, lending and investment; as well as the strategic, economic, social and developmental priorities of the Federal Government for the next three financial years.

Comments/Evidence:

7. Does the MTEF contain a detailed expenditure and revenue framework?
- A. Yes. It contained an expenditure and revenue framework with complete four component including: estimates of aggregate revenues for the Federation for each financial year in the next three financial years, based on the predetermined Commodity Reference Price adopted and tax revenue projections; aggregate expenditure projection for the Federation for each financial year in the next three financial years; the aggregate tax expenditure projection for the Federation for each financial year in the next three financial years as well as minimum capital expenditure floor for the Federation for each financial year in the next three financial years
 - B. Yes. It contained an expenditure and revenue framework with only three out of the four components (estimates of aggregate revenues for the Federation for each financial year in the next three financial years, based on the predetermined Commodity Reference Price adopted and tax revenue projections; aggregate expenditure projection for the Federation for each financial year in the next three financial years; the aggregate tax expenditure projection for the Federation for each financial year in the next three financial years; as well as the minimum capital expenditure floor for the Federation for each financial year in the next three financial years).
 - C. Yes. It contained an expenditure and revenue framework with only two out of the four components (estimates of aggregate revenues for the Federation for each financial year in the next three financial years, based on the predetermined Commodity Reference Price adopted and tax revenue projections; aggregate expenditure projection for the Federation for each financial year in the next three financial years; the aggregate tax expenditure projection for the Federation for each financial year in the next three financial years; as well as the minimum capital expenditure floor for the Federation for each financial year in the next three financial years).
 - D. No. It does not contained an expenditure and revenue framework including estimates of aggregate revenues for the Federation for each financial year in the next three financial years, based on the predetermined Commodity Reference Price adopted and tax revenue projections; aggregate expenditure projection for the Federation for each financial year in the next three financial years; the aggregate tax expenditure projection for the Federation for each financial year in the next three financial years; as well as the minimum capital expenditure floor for the Federation for each financial year in the next three financial years.

Comments/Evidence:

8. Is there evidence to show that the Ministry of Finance during the preparation of the MTEF of the review period sought inputs from the relevant agencies and bodies?

- A. Yes, there is evidence to show that the Ministry of Finance sought inputs from all the agencies and bodies including the National Planning Commission; Joint Planning Board; National Commission on Development Planning; National Economic Commission; National Assembly; Central Bank of Nigeria; National Bureau of Statistics; Revenue Mobilisation Allocation and Fiscal Commission; as well as any other relevant statutory body the Minister determined
- B. Yes, there is evidence to show that the Ministry of Finance sought inputs from some of the agencies and bodies including the National Planning Commission; Joint Planning Board; National Commission on Development Planning; National Economic Commission; National Assembly; Central Bank of Nigeria; National Bureau of Statistics; Revenue Mobilisation Allocation and Fiscal Commission; as well as any other relevant statutory body the Minister determined
- C. No, there is no evidence to show that the Ministry of Finance sought inputs from any of the agencies and bodies including the National Planning Commission; Joint Planning Board; National Commission on Development Planning; National Economic Commission; National Assembly; Central Bank of Nigeria; National Bureau of Statistics; Revenue Mobilisation Allocation and Fiscal Commission; as well as any other relevant statutory body the Minister determined

Comments/Evidence:

9. Is there evidence to show that the Minister of Finance during the preparation of the MTEF of the review period held public consultation on the Macro-economic Framework, the Fiscal Strategy Paper, the Revenue and Expenditure Framework, the strategic, economic, social and developmental priorities of government, and such other matters as the Minister deems necessary?

- A. Yes, there is evidence to show the Minister of Finance held public consultations that is open to the public, the press and any citizen or authorized representatives of any organization, or group of citizens.
- B. Yes, there is evidence to show the Minister of Finance held public consultations that is open to the public, but not to the press and any citizen or authorized representatives of any organization, or group of citizens.
- C. No, there is no evidence to show the Minister of Finance held public consultations that is open to the public, the press and any citizen or authorized representatives of any organization, or group of citizens.

Comments/Evidence:

10. What percentage of virements carried out by the MDA does not have legislative approval?

- a. None (0%)
- b. 4% or less
- c. Between 5% to 10%
- d. More than 10%

Comments/Evidence:

**GUIDE TO THE COMPLETION OF THE FISCAL RESPONSIBILITY INDEX
(FRI) QUESTIONNAIRE**

GUIDE TO THE COMPLETION OF THE FISCAL RESPONSIBILITY INDEX (FRI) QUESTIONNAIRE

Note: 2011- 2013 are the years being assessed³

S/Nos	Questions	Evidence required	Remarks
SECTION A: POLICY BASED BUDGETING			
1.	Does the MDA have a Medium-Term Sector Strategy (MTSS) or any other policy framework and plan that guide her annual budgets and budgeting?	Collect relevant document including the Medium Term Sector Strategy (MTSS) or other high level policy documents or plan to supports positive response.	
2.	If the MDA has a Medium-Term Sector Strategy (MTSS) or any other policy framework and plan that guides her annual budgets and budgeting, which time period(s) do they cover?	The periods include: 2010-2012; 2011-2013; and 2012-2014.	
3.	Is the MTSS or any other policy framework and plan that guide her annual budgets and budgeting drawn from the development plan such as Vision 20:2020?	Study the MTSS or any other policy framework and plan that guide her annual budgets to see if there are links between those and the development plan such as Vision 20:2020.	
4.	Is there evidence of public (including Civil Society Organisations (CSOs), organised labour, professional associations and organised private sector working in the sector) involvement in the drafting of the MTSS or any other policy framework and plan?	Seek for evidence including copies of invitation letters to Civil Society Organisations (CSOs), organised labour, professional associations and organised private sector working in the sector. Attendance showing participants in the meeting or check the last page of the MTSS any other policy framework and plan to see if there is a list of those that participated in the preparation.	
5.	Is there evidence to show that possible interventions identified in the MTSS or any other policy framework and plan that guides her annual budgets and budgeting are classified by geographic location?	Check through the MTSS or any other policy framework and plan that guide her annual budgets and budgeting to see if geographic location for possible interventions were identified.	
6.	Is there an available log frame that translates the goals in the MTSS or any other policy	Ask for log frame if any and see if they translate the goals in the MTSS or any other policy framework and plan into actionable	

³ 2012 and 2013 are referred to as the current fiscal year.

S/Nos	Questions	Evidence required	Remarks
	framework and plan into actionable activities that will generate results?	activities that will generate results .	
7.	Is there evidence to support comprehensive reviews of MTSS or any other policy framework and plan in use by the MDA?	Check for evidence of review, maybe after the first or second year of implementation, to either roll over interventions or add new interventions.	
8.	Are recurrent costs including personnel costs of capital projects included in the cost of projects in the MTSS or any other policy framework and plan in use at the MDA?	First ascertain if the MTSS or any other policy framework and plan in use at the MDA were costed. Then ascertain if these costs include both recurrent and capital interventions.	
9.	Does the MTSS or any other policy framework and plan in use at the MDA present non-financial data on results (in terms of outputs or outcomes) for at least the budget year?	Is there any form of result-based indicators? Does the MTSS or any other policy framework and plan in use at the MDA identify interventions based on inputs, activities, outputs, outcomes and impacts?	
10.	Are performance targets used for the non-financial data on results available?	Check if these non-financial performance targets are available for public information.	

S/Nos	Questions	Evidence required	Remarks
SECTION B: BUDGET COMPREHENSIVENESS AND TRANSPARENCY			
1.	Does the MDA use standard economic classification of revenue/expenditure for easy understanding?	Each of these classification systems has different advantages. For instance, reporting expenditure by administrative unit indicates which government entity (department, ministry, or agency) will be responsible for spending the funds and, ultimately, will be held accountable for their use. Functional classifications indicate the programmatic purpose or objective for which the funds will be used, such as health, education, or defense. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.	
2.	Does the MDA have different funds from different multilateral agencies and donors	MDAs are expected to include in their budgets, all interventions from different multilateral agencies and donors. This is different	

S/Nos	Questions	Evidence required	Remarks
	captured in the budget?	from counterpart funding.	
3.	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	Add up the costs of such projects. Divide by the total costs of all projects in the MDA budget and multiply by 100. Then compare and choose the best option	
4.	What percentage of the current year MDA budget costs are vague like not having the project location or any other necessary information that is needed to for better understanding?	Add up the costs of such projects. Divide by the total costs of all projects in the MDA budget and multiply by 100. Then compare and choose the best option.	
5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	Ask for letters seeking for such information from concerned individuals or organisations and check for the responses given to such requests.	
6.	Does the MDA have a functional website with policy documents, financial data including financial reports uploaded regularly?	Surf the MDAs website and check if it contains such information.	
7.	Are efforts made by the MDA to inform the public about proposed policy and regulatory changes through public consultations?	Make enquiry to see the effort of the MDA to inform the public about proposed policy and regulatory changes. Advertisements, announcements, updating websites, etc. Evidence is crucial to validate any option.	
8.	Is there a Freedom of Information (Fol) desk with number of Fol requests and evidence of response(s) to them available in the MDA?	Ask for the desk and confirm if they keep lists of all Fol requests and the responses from the MDA. Evidence on ground guides your choice of option.	
9.	Is there evidence to support that the MDA understands the risks around fiscal exposure in the form of bank loans/overdraft, is there clear process of authorisation and such loans sustainable in the lens of the Fiscal Responsibility Act/Law (FRA/FRL)?	First find out if the MDA has ever applied or received loans or overdraft and at what interest rate. Did the MDA follow due process according to the provisions of the Fiscal responsibility Act/Law? A high interest may be justified by the nature of the loan/overdraft including the expected time of payment.	
10.	Does the MDA ask for inputs from the public (including Civil Society/Non-Governmental Organisations, organised labour, professional	Check for any requests or evidence from CSOs and other concerned individuals/organisations for information that could help improve budget execution.	

S/Nos	Questions	Evidence required	Remarks
	associations and organised private sector working in the sector) in order to improve budget preparation and budget execution?		

S/Nos	Questions	Evidence required	Remarks
SECTION C: BUDGET CREDIBILITY			
1.	Is there evidence that all capital projects in the MDA current budget are in tandem with national/state policy or sectoral high level policy documents?	Vision 20:2020 and her First National Implementation Plan (NIP) as well as Transformation Agenda or MTSS documents and other high power documents have projects identified for the period with costing attached to them. Check through this and see how close capital projects in the annual budgets for the period are in line with them. Add up the costs of projects in tandem, divide by the total costs of all projects in the MDA budget and multiply by 100. Then compare and choose the best option.	
2.	Is there evidence to confirm that budgetary provisions of the MDA capital budget are in tandem with the costing and work plan of major capital projects as contained in the MTSS or any other high level policy document?	Same with the above but here concentrate on the costing to see the level of deviation. Here add up the differences in costs of projects that appear in the budget and policy documents, divide by the total costs of all projects in the MDA budget and multiply by 100. Then compare and choose the best option.	
3.	What percentage of the MDA line item(s) expenditure commitments in the last fiscal year exceeded approved limit in the budget?	This particular question requires not just the budget document but the Accountant General's Report or the final budget implementation report for the year. Minus the actual budget costs from the budgets estimates, divide by the total budget estimates of all projects in the MDA budget and multiply by 100. Then compare and choose the best option.	
4.	What percentage of the MDA total budget proposal in the last fiscal year were reviewed upwards/downwards by the National/State	This requires comparison between the proposed budget and approved budget of the MDA to see if there is either increase or reduction in costs estimates. Minus the total cost of the	

S/Nos	Questions	Evidence required	Remarks
	Assembly (comparison between the MDA proposed and approved budget)?	approved budget from the proposed budget, divide by the total proposed budget and multiply by 100. Then compare and choose the best option.	
5.	What percentage of MDA budget line items has been repeated within the last two (2) fiscal years?	Check for projects repeated in the previous two years budgets and add up to the total cost of those projects. Divide with the total estimates for the current year and multiply by 100. Then compare and choose the best option. This is for capital projects only.	
6.	What percentage of the MDA budget line items has been ongoing within the last two (2) fiscal years attracting approximately same amount every year?	Check for projects adjudged to be ongoing in the previous two years budgets. Add up the total cost of those projects, divide with the total estimates for the current year and multiply by 100. Then compare and choose the best option.	
7.	What percentage of the recurrent budget is for overhead costs?	This can be calculated as total overhead costs divided by total recurrent estimates and multiplied by 100.	
8.	What is the percentage of the capital budget of the MDA?	This can be calculated as total capital budget divided by the total budget, multiplied by 100.	
9.	What percentage of the budget line item(s) in the MDA budget were lumped (no proper disaggregation) hence may make it difficult for proper monitoring in the current fiscal year budget?	Check for lumped projects in the current fiscal year budget and add up to the total cost of those projects. Divide with the total estimates for the current year and multiply by 100. Then compare and choose the best option.	
10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	Targets are important aspect of budgets and budgeting. Where there are no targets, funds for the programmes and projects may mean little. Check if such exists in the MDA budget.	

S/Nos	Questions	Evidence required	Remarks
SECTION D: BUDGET IMPLEMENTATION, MONITORING AND EVALUATION			
1.	Does the MDA have annual procurement plans containing estimated procurement, value, time schedule, method of procurement,	Every MDA is expected to submit a procurement plan according to the provisions of the Public Procurement Act. The Act stipulated that such plans must contain estimated	

S/Nos	Questions	Evidence required	Remarks
	packages/lots, approving authorities based on Bureau of Public Procurement (BPP) thresholds etc?	procurement, value, time schedule, method of procurement, packages/lots, approving authorities based on the approved thresholds.	
2.	What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP or any other authority in the review period?	Here, look at the amount submitted by the procuring MDA and the actual amount approved by the Bureau of Public Procurement or any other authority. Subtract the total submitted amount for all items from the total approved amount and divide by the total submitted amount. Multiply the result by 100.	
3.	Is there evidence to suggest that the MDA have published calls for all tenders in the review period?	Check for every kind of publication approved in the Public Procurement Act depending on the threshold. Count the number of different calls with the number of approved procurements and compare the options available.	
4.	What percentage of all capital projects were initiated through open and competitive tender as against the special and restricted methods of public procurement?	Count the number of approved procurement and minus this with the number initiated through open and competitive tender. Calculate the simple percentage and check the option that best suits the answer.	
5.	How regularly does the MDA publish projects whose contracts have been awarded?	Check at the different publications mechanisms available to the MDA but not limited to website, journal, newsletter, etc.	
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	Seek for evidence including copies of invitation letters to Civil Society Organisations (CSOs), organised labour, professional associations and organised private sector working in the sector. Attendance list showing participants during the bid opening.	
7.	Does the MDA produce monthly or quarterly budget implementation reports outlining all receipts and expenditure?	Ask for such reports if available. Mere sighting of the document may help you chose an option in the event the MDA tagged the document internal or produced for internal use.	
8.	Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during	Seek for evidence including copies of invitation letters to Civil Society Organisations (CSOs), organised labour, professional associations and organised private sector working in the	

S/Nos	Questions	Evidence required	Remarks
	project monitoring?	sector. Attendance showing participants during the monitoring exercise is also very crucial here.	
9.	Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?	First ascertain that they have the document and ask to see the document.	
10.	In the event that CSOs, the media or other stakeholders on their own monitor any government project(s) and submit their reports to the MDA, does the MDA act on the basis of the reports?	First ascertain if the MDA has received such reports, if they have, then ask for evidence of action.	
11.	Are there evidence to show that the recommendations of these monitoring and evaluation reports (internal and from other stakeholders) guide the decision of the MDA in the next budget year?	Evidence of usage of recommendations of these monitoring and evaluation reports (internal and from other stakeholders) is required here.	
12.	What is the percentage difference between cash backed funds and utilised funds for capital projects?	The final or consolidated budget implementation reports always have information on cash backed funds and utilised funds for capital projects. The report also calculates the percentage. Check and choose the right option.	
13.	What percentage of capital projects of the MDA has been abandoned?	Abandoned projects are projects that have stayed more than the life span without tangible percentage (less than 50 percent) of completion. This can be answered with the help of the MDA.	
14.	If the MDA has engaged in any form of Public Private Partnerships (PPPs), is there evidence to show credibility and transparency?	Credibility and transparency are the crux of the matter here	
15.	If the MDA has engaged in any form of Public Private Partnerships (PPPs), is there evidence to show its functionality with less burden on the end users?	Functionality and sustainability are the main issues to be considered.	

S/Nos	Questions	Evidence required	Remarks
SECTION E: ACCOUNTING, RECORDING, REPORTING AND EXTERNAL AUDITING			
1.	Does the MDA account for revenue generated for the government as prescribed under the Fiscal Responsibility Act/Law (FRA/FRL) or any other law or policy?	This requires interview with some supporting evidence before choosing an option.	
2.	Which options best explains how fees and charges are collected by the MDA?	This requires interview with some supporting evidence before choosing an option.	
3.	Does the MDA maintain a fixed and non-fixed asset registers?	This requires interview with some supporting evidence before choosing an option.	
4.	Does the MDA carry out stores inspection through a "Board of Survey"?	This requires interview with some supporting evidence before choosing an option. Note that the store officer is expected to sign after each survey.	
5.	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	This requires interview with some supporting evidence before choosing an option.	
6.	Do the recommendations of the audit reports influence future budgeting and programming in the MDA?	This requires interview with some supporting evidence before choosing an option.	
7.	Does the MDA render monthly accounting returns and transcripts to the Accountant General of the Federation/State?	This requires interview with some supporting evidence before choosing an option. Accountant General's Office is crucial in the provision of such information.	
8.	Does the MDA render end of the year returns and transcripts to the Accountant General of the Federation/State within the stipulated time?	This requires interview with some supporting evidence before choosing an option. Accountant General's Office is crucial in the provision of such information.	
9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	This requires interview with some supporting evidence before choosing an option. Accountant General's Office is crucial in the provision of such information.	
10.	Does the MDA have a stock verification unit with a head that provides complete and	There is the need for a visit to the MDA and speak directly with the stock verification unit. Ask for stock records, plants,	

S/Nos	Questions	Evidence required	Remarks
	continuous verification of the stock records, plants, allocated, and unallocated stores regularly?	allocated, and unallocated stores and confirm that they are up to date.	

S/Nos	Questions	Evidence required	Remarks
SECTION F: FOR THE FINANCE MINISTRY (TREASURY) ONLY			
1.	Does the Budget framework of the review period prepared by the Ministry of finance contain the necessary fiscal policy and resource revenue components as stipulated in the Guide on Resource Revenue Transparency?	The budget framework is an open document and can be studied to see which of the components it complied with and vice versa.	
2.	Does the Ministry of Finance account regularly for resource revenue?	Check for the quarterly, half-yearly and annual budget implementation reports for the year and choose an option that best explains this.	
3.	When does the Ministry of Finance submit the Medium Term Expenditure Framework (MTEF) to the National Assembly for their consideration?	The MTEFs of the review period is expected to be compared with the provisions of the Fiscal Responsibility Act to ascertain full adherence to the different provisions.	
4.	Does the MTEF submitted to the National Assembly for their consideration contain the relevant five sections as stipulated in the Fiscal Responsibility Act (FRA)	The MTEFs of the review period is expected to be compared with the provisions of the Fiscal Responsibility Act to ascertain full adherence to the different provisions.	
5.	What were the contents of the macroeconomic framework in the MTEF for the review period?	The MTEFs of the review period is expected to be compared with the provisions of the Fiscal Responsibility Act to ascertain full adherence to the different provisions.	
6.	What were the contents of the fiscal strategy component of the MTEF submitted to the National Assembly?	The MTEFs of the review period is expected to be compared with the provisions of the Fiscal Responsibility Act to ascertain full adherence to the different provisions.	
7.	Does the MTEF contain a detailed expenditure and revenue framework?	The MTEFs of the review period is expected to be compared with the provisions of the Fiscal Responsibility Act to	

S/Nos	Questions	Evidence required	Remarks
		ascertain full adherence to the different provisions.	
8.	Is there evidence to show that the Ministry of Finance during the preparation of the MTEF of the review period sought inputs from the relevant agencies and bodies?	Full evidence of inputs sought for and received must be presented.	
9.	Is there evidence to show that the Minister of Finance during the preparation of the MTEF of the review period held public consultation on the Macro-economic Framework, the Fiscal Strategy Paper, the Revenue and Expenditure Framework, the strategic, economic, social and developmental priorities of government, and such other matters as the Minister deems necessary?	Seek for evidence including copies of invitation letters to Civil Society Organisations (CSOs), organised labour, professional associations and organised private sector working in the sector. Attendance showing participants in the public consultation is important including the detailed agenda.	
10.	What percentage of virements carried out by the MDA does not have legislative approval?	This requires interview with some supporting evidence before choosing an option.	

ABOUT CENTRE FOR SOCIAL JUSTICE (CSJ - RC:737676)



Centre for Social Justice Limited by Guarantee (CSJ) is a non-governmental, non-profit, non-partisan organization established to introduce professionalism in civil society work and to use social entrepreneurship to provide cutting edge services to enhance and deepen economic, social and political change. The main objectives are to:

- ❖ Contribute to the development and implementation of national laws and policies on social rights and justice in accordance with international best practices;
- ❖ Promote accountability, transparency and popular participation in public expenditure management;
- ❖ Promote poverty reduction strategies as a tool for social justice;
- ❖ Promote popular participation and gender mainstreaming in public decision making;
- ❖ Broaden the constituency of professionals interested in development and poverty reduction by creating and maintaining a multidisciplinary network of professionals committed to work for the realization of these objects.

ABOUT FISCAL RESPONSIBILITY COMMISSION (FRC)



FUNCTIONS OF THE COMMISSION

Section 3 of the Fiscal Responsibility Act.

- (1) The Commission shall-
- (a) Monitor and enforce the provisions of this Act and by so doing, promote the economic objectives contained in section 16 of the Constitution;
 - (b) Disseminate such standard practices including international good practice that will result in greater efficiency in the allocation and management of public expenditure, revenue collection, debt control and transparency in fiscal matters;
 - (c) Undertake fiscal and financial studies, analysis and diagnosis and disseminate the result to the general public;
 - (d) Make rules for carrying out its functions under this Act; and
 - (e) Perform other functions consistent with the promotion of the objectives of this Act.