

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA

FEDERAL MINISTRY OF AGRICULTURE

S.No	Questions	Scores	Score Schemes	Evidence	Comments
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?	67	A=100, B=67, C=33, D=0	Vision 20:2020 Page 31	
2.	If the MDA have a Medium-Term Sector Strategy (MTSS) or any other policy framework and plan that guide her annual budgets and budgeting, which time period(s) do they cover?	100	A=100, B=50, C=0	Vision 20:2020 Page 31	
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?	100	A=100, B=67, C=33, D=0	Vision 20:2020 Page 31	
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?	50	A=100, B=50, C=0	No support Document provided	
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?	100	A=100, B=67, C=33, D=0	2011 ATA Policy Framework	
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?	100	A=100, B=67, C=33, D=0	2011 ATA Policy Framework	

7.	Is there evidence to support comprehensive reviews of MTSS or any other policy framework and plan in use by the MDA?	100	A=100, B=67, C=33, D=0	2011 ATA Policy Framework	
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?	0	A=100, B=50, C=0	2011 ATA Policy Framework	There is no recurrent expenditure component of capital project in the policy document.
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?	100	A=100, B=67, C=33, D=0	2011 ATA Policy Framework	
10.	Are performance targets used for the non-financial data on results available?	100	A=100, B=67, C=33, D=0	ATA Policy Framework	
	Section A Total	817			
	Section A Average	81.7			
SECTION B: BUDGET COMPREHENSIVENESS AND TRANSPARENCY					
1.	Does the MDA use standard economic classification of revenue/expenditure for easy understanding?	100	A=100, B=67, C=33, D=0	2011 ATA Policy Framework Justifies the MDA's position	
2.	Does the MDA have different funds from different multilateral agencies and donors captured in the budget?	0	A=100, B=67, C=33, D=0	No funds are captures from multilateral agencies	

3.	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	0	A=100, B=67, C=33, D=0	2012 Budget Document	73.8% of capital budget items were repeated with the synonymous captions. The Line item with the code: 23010127 is filled with all manner of unjustified repetition, and this item alone makes up 73.8% of the capital budget in 2012.
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?	0	A=100, B=67, C=33, D=0	2012 Budget Document	Over 95% of all the projects have no location and therefore may be considered vague, since there is no way of monitoring their implementation.
5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	50	A=100, B=50, C=0	No evidence to support this claim	
6.	Does the MDA have a functional website with policy documents, financial data including financial reports uploaded regularly?	33	A=100, B=67, C=33, D=0	http://www.fmard.gov.ng	The MDA has a functional website with policy documents but no financial data are uploaded
7.	Are efforts made by the MDA to inform the public about proposed policy and regulatory changes through public consultations?	50	A=100, B=50, C=0	Information are provided but no support document/2011 ATA Policy engage the public	

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?	67	A=100, B=67, C=33, D=0	Fol Dest exist but no support evidence to justify the claim	
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)?	NA	A=100, B=67, C=33, D=0	Not applicable	
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?	33	A=100, B=67, C=33, D=0	MDA provide an insight but no former evidence to justify the claim	
Section B Total		333			
Section B Average		37			
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 policy documents?	100	A=100, B=75, C=50, D=25, E=0	Current budget are in tadem with national sectoral policy	
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 policy document?	75	A=100, B=75, C=50, D=25, E=0	Above 50% are in tandem as contained in 2011 ATA Policy Framework but no evidence to support the claim	

3.	What percentage of the MDA line item(s) expenditure commitments in the last fiscal year exceeded approved limit in the budget?		A=100, B=75, C=50, D=25, E=0	
4.	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)?	0	A=100, B=67, C=33, D=0	2012 Approved Budget and Budget Proposal Documents 11.17% downward review in 2012. N49.519 bn proposed and N43.986 bn approved
5.	What percentage of MDA budget line items has been repeated within the last two (2) fiscal years?	0	A=100, B=67, C=33, D=0	2012 and 2013 Budget Documents Over 90% of budget line items in 2012 were repeated in 2013 attracting almost the same amount in the two years
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?	0	A=100, B=67, C=33, D=0	2012 and 2013 Budget Documents Over 90% of on-going budget line items in 2012 were still on-going in 2013.
7.	What percentage of the recurrent budget is for overhead costs?	0	A=100, B=75, C=50, D=25, E=0	2012 and 2013 Budget Documents 2.7% in 2012 and 5.2% in 2013. Average of 3.97% for the two years.
8.	What is the percentage of the capital budget of the MDA?	100	A=100, B=75, C=50, D=25, E=0	2012 and 2013 Budget Documents 82.6% in 2012 and 84.9% in 2013. Average of 83.7% for the two years.
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?	100	A=100, B=67, C=33, D=0	2012 and 2013 Budget Documents No evidence of lumped budget line items

10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	0	A=100, B=75, C=50, D=25, E=0		No targets for expenditures in the budgets.
	Section C Total	375			
	Section C Average	41.667			
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?	100	A=100, B=75, C=50, D=25, E=0	Support Document was provided	
2.	What percentage of the amount submitted by the MDA were reduced/increased by the BPP or any other authority in the review period?	67	A=100, B=67, C=33, D=0	BPP Certificates of No Objection 2012	2.32% of total costs of procurement requests were reviewed downwards by BPP.
3.	Is there evidence to suggest that the MDA have published calls for all tenders in the review period?	100	A=100, B=67, C=33, D=0	Federal Tender Journal of 2nd - 15th June 2014 was provided	
4.	What percentage of all capital projects were initiated through open and competitive tender as against the special and restricted methods of public procurement?	100	A=100, B=75, C=50, D=25, E=0	Above 75% was initiated through open and competitive tender	
5.	How regularly does the MDA publish projects whose contracts have been awarded?	100	A=100, B=75, C=50, D=25, E=0	The MDA publishes award through BPP website	

6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	50	A=100, B=50, C=0	MDA invite CS and other stakeholders but no support document was provided	
7.	Does the MDA produce monthly or quarterly budget implementation reports outlining all receipts and expenditure?	100	A=100, B=67, C=33, D=0	The MDA produces report monthly and quaterly report but no support document was provided	
8.	Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?	50	A=100, B=50, C=0	the MDA are open for monitoring but no evidence was provided to justify this fact	
9.	Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?	67	A=100, B=67, C=33, D=0	the MDA sometimes share her report but no support document was provided	
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?	67	A=100, B=67, C=33, D=0	MDA sometimes request for report on M&E for stakeholders	
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?	67	A=100, B=67, C=33, D=0	the report form some position to that effect	
12.	What is the percentage difference between cash backed funds and utilised funds for capital projects?	67	A=100, B=67, C=33, D=0	4th Quarter Budget Implementation Reports 2012 and 2013	0.93% in 2012 and 0.33% in 2013. Average of 0.63% for the two years.

13.	What percentage of capital projects of the MDA has been abandoned?		A=100, B=67, C=33, D=0	
14.	If the MDA has engaged in any form of Public Private Partnerships (PPPs), is there evidence to show credibility and transparency?	67	A=100, B=67, C=33, D=0	ICRC Brochure page 3
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?	100	A=100, B=67, C=33, D=0	ICRC Brochure page 3
Section D Total		1102		
Section D Average		78.714		
SECTION E: ACCOUNTING, RECORDING, REPORTING AND EXTERNAL 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?	100	A=100, B=50, C=0	The MDA account for all revenue collected but no support document was provided
2.	Which options best explains how fees and charges are collected by the MDA?	100	A=100, B=50, C=0	All fees and charges collected are paid through banks and e-transact means and other channels

3.	Does the MDA maintain a fixed and non-fixed asset registers?	67	A=100, B=67, C=33, D=0	The MDA maintain a fixed asset register but no support evidence was provided	
4.	Does the MDA carry out stores inspection through a "Board of Survey"?	50	A=100, B=50, C=0	the MDA carry out inspect but no support evidence was provided	
5.	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	75	A=100, B=75, C=50, D=25, E=0	between 2 weeks to one mont no support evidence was provided	
6.	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	100	A=100, B=50, C=0	recommendations of audit report inflencies future budgeting	
7.	Does the MDA renders monthly accounting returns and transcripts to the Accountant General of the Federation/State	100	A=100, B=50, C=0	The MDA renders monthly/quarterly account to te AG's office but no support evidence was provided	
8.	Does the MDA renders end of the year returns and transcripts to the Accountant General of the Federation/State within the stipulated time?	100	A=100, B=75, C=50, D=25, E=0	The MDA renders end of year returns to the AG's office	

9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	50	A=100, B=75, C=50, D=25, E=0	The MDA reconcile account with MoF/AG's office Monthly/quarterly	
10.	Does the MDA have a stock verification unit with a head that provides complete and continuous verification of the stock records, plant, allocated, and unallocated stores regularly?	100	A=100, B=67, C=33, D=0	The MDA keeps stock verifier based on stock records, plant, allocated and unallowed	
	Section E Total	842			
	Section E Average	84.2			
	Grand Total	3469			
	Overall Average (Sectional Averages/5)	64.656			
	Overall Average (Grand Total/52)	66.712			