

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 quarterly 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			

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA

FEDERAL MINISTRY OF AVIATION

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	Page 29 of First NIP, Vision 2020	There are targets set in the NIP that should guide the FMT's annual budgeting, and there is evidence that the budgets are guided by those targets. However, there is no evidenc of a work plan for the Ministry.
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		First NIP, Vision 2020 covers 2010-2013 period
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		Yes, First NIP is drawn from 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?	100	A=100, B=50, C=0		Yes, there is another policy framework, that is, Aviation Master Plan, which was produced as a result of stakeholders' involvement.
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		Several of the Interventions in education sector are classified by geographic location

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?	33	A=100, B=67, C=33, D=0	Page 31 of First NIP, Vision 2020	
7.	Is there evidence to support comprehensive reviews of MTSS or any other policy framework and plan in use by the MDA?	33	A=100, B=67, C=33, D=0		Yes, there is spasmodic review only on other policy framework and plan such as meetings with Airline Operators of Nigeria (AON) and Aviation Business Forum.
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		
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?	0	A=100, B=67, C=33, D=0	Page 31 of First NIP, Vision 2020	
10.	Are performance targets used for the non-financial data on results available?	0	A=100, B=67, C=33, D=0	Page 31 of First NIP, Vision 2020	
	Section A Total	533			
	Section A Average	53.3			
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		
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		

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		
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		
5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	50	A=100, B=50, C=0		
6.	Does the MDA have a functional website with policy documents, financial data including financial reports uploaded regularly?	0	A=100, B=67, C=33, D=0		
7.	Are efforts made by the MDA to inform the public about proposed policy and regulatory changes through public consultations?	100	A=100, B=50, C=0		
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?	100	A=100, B=67, C=33, D=0		
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		
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?	0	A=100, B=67, C=33, D=0		
	Section B Total	350			
	Section B Average	38.8889			

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	There is evidence to show that all the capital budget components of this Ministry correspond to the national high policy targets of aviation sector.
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?	NA	A=100, B=75, C=50, D=25, E=0	There is no cost component in the national plan aviation sector. Therefore, there is no way of measuring whether or not the cost component of the annual budgets corresponds with the cost component of the national plan.
3.	What percentage of the MDA line item(s) expenditure commitments in the last fiscal year exceeded approved limit in the budget?	0	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)?	67	A=100, B=67, C=33, D=0	5.4% for 2012, and 3.6% for 2013, and an average of 4.5% for the two years
5.	What percentage of MDA budget line items has been repeated within the last two (2) fiscal years?	67	A=100, B=67, C=33, D=0	About 0.29% of Line items in 2012 capital budget were repeated in 2013 capital budget

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?	67	A=100, B=67, C=33, D=0		About 0.29% of Line items in 2012 capital budget were marked as on-going projects and the same projects were still marked as on-going projects in 2013 capital budget
7.	What percentage of the recurrent budget is for overhead costs?	75	A=100, B=75, C=50, D=25, E=0		
8.	What is the percentage of the capital budget of the MDA?	100	A=100, B=75, C=50, D=25, E=0		
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		There is no evidence of any form of lumping of capital projects in the budgets.
10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	0	A=100, B=75, C=50, D=25, E=0		
	Section C Total	576			
	Section C Average	72			
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		
2.	What percentage of the amount submitted by the MDA were reduced/increased by the BPP or any other authority in the review period?	33	A=100, B=67, C=33, D=0		About 6.10% of all project costs quoted by the Ministry of Aviation were revised downwards by BPP during procurement.
3.	Is there evidence to suggest that the MDA have published calls for all tenders in the review period?	33	A=100, B=67, C=33, D=0		Most projects were procured through selective tendering or direct procurement because of the technical and specialised nature of aviation industry.
4.	What percentage of all capital projects were initiated through open and competitive tender as against the special and restricted methods of public procurement?	25	A=100, B=75, C=50, D=25, E=0		Most of the projects were technical and specialised requiring restricted tendering method.
5.	How regularly does the MDA publish projects whose contracts have been awarded?	0	A=100, B=75, C=50, D=25, E=0		
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	100	A=100, B=50, C=0		At Bid opening ceremonies, special attendance sheets were prepared for and dedicated to CSOs and were duly completed by their representatives.
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		

8.	Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?	0	A=100, B=50, C=0		
9.	Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?	33	A=100, B=67, C=33, D=0		
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?	0	A=100, B=67, C=33, D=0		
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?	0	A=100, B=67, C=33, D=0		
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	Page 100 of 2012 Budget Implementation Report Final, and Page 34 of Fourth Quarter and Consolidated Budget Implementation Report 2013	99.81% for 2012, and 99.88% for 2013. Therefore, an average of 99.85% for the two years
13.	What percentage of capital projects of the MDA has been abandoned?	0	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?	NA	A=100, B=67, C=33, D=0		
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?	NA	A=100, B=67, C=33, D=0		
Section D Total		491			
Section D Average		40.9167			
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		
2.	Which options best explains how fees and charges are collected by the MDA?	100	A=100, B=50, C=0		
3.	Does the MDA maintain a fixed and non-fixed asset registers?	100	A=100, B=67, C=33, D=0		
4.	Does the MDA carry out stores inspection through a "Board of Survey"?	100	A=100, B=50, C=0		
5.	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	50	A=100, B=75, C=50, D=25, E=0		
6.	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	100	A=100, B=50, C=0		
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		

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		
9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	100	A=100, B=75, C=50, D=25, E=0		
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?	33	A=100, B=67, C=33, D=0		
	Section E Total	883			
	Section E Average	88.3			
	Grand Total	2833			
	Overall Average (Sectional Averages/5)	58.6811			
	Overall Average (Grand Total/49)	57.8163			

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA

FEDERAL MINISTRY OF EDUCATION

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?	33	A=100, B=67, C=33, D=0	Page 63 of First NIP, Vision 2020	There are targets set in the NIP that should guide the FME's annual budgeting, but there is no evidence that the budgets are guided by those targets.
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		First NIP, Vision 2020 covers 2010-2013 period
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		Yes, First NIP is drawn from 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?	0	A=100, B=50, C=0		
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?	67	A=100, B=67, C=33, D=0		Several of the Interventions in education sector are classified by geographic location
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?	33	A=100, B=67, C=33, D=0	Page 63 of First NIP, Vision 2020	

7.	Is there evidence to support comprehensive reviews of MTSS or any other policy framework and plan in use by the MDA?	0	A=100, B=67, C=33, D=0		
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		
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?	67	A=100, B=67, C=33, D=0	Page 63 of First NIP, Vision 2020	
10.	Are performance targets used for the non-financial data on results available?	100	A=100, B=67, C=33, D=0	Page 63 of First NIP, Vision 2020	
	Section A Total	500			
	Section A Average	50			
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		
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		
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		

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?	67	A=100, B=67, C=33, D=0		
5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	50	A=100, B=50, C=0		
6.	Does the MDA have a functional website with policy documents, financial data including financial reports uploaded regularly?	0	A=100, B=67, C=33, D=0		
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		
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?	0	A=100, B=67, C=33, D=0		
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?	0	A=100, B=67, C=33, D=0	There is no Consultation of any sort.	
	Section B Total	267			
	Section B Average	29.667			
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		There is evidence to show that all the capital budget components of this Ministry correspond to the national high policy targets of education sector.
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?	NA	A=100, B=75, C=50, D=25, E=0		There is no cost component in the national plan education sector. Therefore, there is no way of measuring whether or not the cost component of the annual budgets corresponds with the cost component of the national plan.
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		0.9% for 2012, and 24.7% for 2013, and an average of 12.8% for the two years
5.	What percentage of MDA budget line items has been repeated within the last two (2) fiscal years?	67	A=100, B=67, C=33, D=0		1.87% of the monetary values of line items in 2012 capital budget were repeated in 2013 capital budget

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?	100	A=100, B=67, C=33, D=0		There is no evidence of any repetition of on-going projects in 2012 and 2013 capital budgets.
7.	What percentage of the recurrent budget is for overhead costs?	50	A=100, B=75, C=50, D=25, E=0		
8.	What is the percentage of the capital budget of the MDA?	100	A=100, B=75, C=50, D=25, E=0		
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		There is no evidence of any form of lumping of capital projects in the budgets.
10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	0	A=100, B=75, C=50, D=25, E=0		
	Section C Total	517			
	Section C Average	64.625			
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?	75	A=100, B=75, C=50, D=25, E=0	Visit Procurement Unit for Evidence	Those in Budget Unit chose option A, but those in Procurement Unit chose option B. Given that this section concerns Procurement Unit, we go by the option B chosen by the Unit.
2.	What percentage of the amount submitted by the MDA were reduced/increased by the BPP or any other authority in the review period?	100	A=100, B=67, C=33, D=0		There is no variation between amount requested by the MDA and the amount approved by BPP in 2013.
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	Visit Procurement Unit for Evidence	
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		
5.	How regularly does the MDA publish projects whose contracts have been awarded?	0	A=100, B=75, C=50, D=25, E=0		
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	100	A=100, B=50, C=0		
7.	Does the MDA produce monthly or quarterly budget implementation reports outlining all receipts and expenditure?	33	A=100, B=67, C=33, D=0		

8.	Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?	0	A=100, B=50, C=0		The MDA does not invite the public to project monitoring
9.	Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?	33	A=100, B=67, C=33, D=0		The MDA sometimes shares her monitoring and evaluation reports with some stakeholders but not the public
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?	0	A=100, B=67, C=33, D=0		
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?	100	A=100, B=67, C=33, D=0	Visit Planning Unit for Evidence	
12.	What is the percentage difference between cash backed funds and utilised funds for capital projects?	33	A=100, B=67, C=33, D=0	Page 99 of 2012 Budget Implementation Report Final, and Page 33 of Fourth Quarter and Consolidated Budget Implementation Report 2013	95.54% for 2012, and 94.15% for 2013. Therefore, an average of 94.85% 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?	NA	A=100, B=67, C=33, D=0	Visit Planning Unit	
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?	NA	A=100, B=67, C=33, D=0	Visit Planning Unit	
Section D Total		674			
Section D Average		56.167			
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		FME remits to CRF all their revenues
2.	Which options best explains how fees and charges are collected by the MDA?	100	A=100, B=50, C=0		FME since March 2015 adopted e-transact method of revenue collection
3.	Does the MDA maintain a fixed and non-fixed asset registers?	0	A=100, B=67, C=33, D=0		FME keeps inventory register of all assets, but the asset register does not contain any financial value attached to the assets in the registers. The register only reports the number of assets. The new Head of Stock is currently building a new asset register.

4.	Does the MDA carry out stores inspection through a "Board of Survey"?	50	A=100, B=50, C=0	FME carries out inspection of inventory through the Stock Verifying Unit in the Ministry. The Board of Survey also visits FME once a year.
5.	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	100	A=100, B=75, C=50, D=25, E=0	FME responds to audit queries promptly because failure to do so means no salary and they have been trained to do so.
6.	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	100	A=100, B=50, C=0	
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	FME renders all monthly accounting returns and transcripts to the AGF
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	FME renders all annual accounting returns and transcripts to the AGF within the stipulated time. However, the AGF sometimes may give more than one and half months for such accounts.
9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	100	A=100, B=75, C=50, D=25, E=0	
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	

	Section E Total	850			
	Section E Average	85			
	Grand Total	2808			
	Overall Average (Sectional Averages/5)	57.092			
	Overall Average (Grand Total/49)	57.306			

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA
FEDERAL MINISTRY OF ENVIRONMENT

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?	100	A=100, B=67, C=33, D=0	Page 27 of First NIP, Vision 2020	
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	First NIP, Vision 2020	The policy document in use covers the years under review (2010 - 2015)
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?	67	A=100, B=67, C=33, D=0	First NIP, Vision 2020	The Policy Framework was drawn from 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?	50	A=100, B=50, C=0	First NIP, Vision 2020	The MDA involve the public but no support evidence was 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	First NIP, Vision 2020	The MDA intervention cut across geo-political zones but no support document was provided
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		The detailed log frame with KPI was provided

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	First NIP, Vision 2020	The evidence showing comprehensive review was provided
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	First NIP, Vision 2020	No personnel costs are attached to capital projects 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	First NIP, Vision 2020	
10.	Are performance targets used for the non-financial data on results available?	100	A=100, B=67, C=33, D=0	Pages 92-94 of First NIP, Vision 2020	Performance targets are used for the non-financial data on results available by the MDA
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	The budget template provided has covered this based on economic classification
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 from other multilateral agencies are on the budget template

3.	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	100	A=100, B=67, C=33, D=0	2012 and 2013 Budget Documents	No evidence of duplicated cost in the budget documents. All the projects are clearly marked with locations of interventions. No evidence of vague cost in the budget documents.
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?	100	A=100, B=67, C=33, D=0	2012 and 2013 Budget Documents	No evidence of duplicated cost in the budget documents. All the projects are clearly marked with locations of interventions. No evidence of vague cost in the budget documents.
5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	100	A=100, B=50, C=0	Evidence was provided to Nigerian Society of Engineers	
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	www.environment.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?	100	A=100, B=50, C=0	Ministerial Platform was progra,,e was provided as evidence by the MDA	
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?	100	A=100, B=67, C=33, D=0	The Fol Desk is available as a letter to for submission of annual report by Ministry of Justice was provided as 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 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?	67	A=100, B=67, C=33, D=0	Public forum by Federal Ministry of Finance and Stakeholders of environment make input to the budget
Section B Total		700		
Section B Average		77.778		

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	Budget of the MDA is in tandem with national sectoral high 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?	25	A=100, B=75, C=50, D=25, E=0	See budet implementation report as less that 20% of the MDA capital budget are in tandem
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	Approved Budgets and Budget Proposal Documents (2012 and 2013)	182.15% upward review in 2012 and 59.44% upward review in 2013.
5.	What percentage of MDA budget line items has been repeated within the last two (2) fiscal years?	67	A=100, B=67, C=33, D=0	2012 and 2013 Budget Documents	1.46% of capital projects in the 2012 budget were repeated in 2013 budget.
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?	67	A=100, B=67, C=33, D=0	2012 and 2013 Budget Documents	1.46% of on-going capital projects in the 2012 budget still remained on-going in 2013 budget.
7.	What percentage of the recurrent budget is for overhead costs?	25	A=100, B=75, C=50, D=25, E=0	2012 and 2013 Budget Documents	9.33% in 2012 and 17.38% in 2013. Average of 13.36% 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	72.25% in 2012 and 77.88% in 2013. Average of 75.06% 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	No budget line item was lumped together.	
10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	0	A=100, B=75, C=50, D=25, E=0	Target of te MDA budget are published	
Section C Total		484			

Section C Average

53.778

0.43% in 2012 and
50.08

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	Procurement plan of the MDA was provided as support document	
2.	What percentage of the amount submitted by the MDA were reduced/increased by the BPP or any other authority in the review period?	0	A=100, B=67, C=33, D=0	No Objection 2012	14.05% 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	Sufficient evidence was provided by the MDA on this publication	
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	Over 75% of the budget are initiated through open and competitive bid	
5.	How regularly does the MDA publish projects whose contracts have been awarded?	100	A=100, B=75, C=50, D=25, E=0	BPP published the MDA award for 2012	
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	100	A=100, B=50, C=0	Support evidence with the letters to stakeholders 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 monthly and quarterly implementation report with support evidence
8.	Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?	0	A=100, B=50, C=0	Stakeholders and CS are not invited during project monitoring because no support funds
9.	Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?	0	A=100, B=67, C=33, D=0	The MDA does not share the report with stakeholders or CSO
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?	0	A=100, B=67, C=33, D=0	MDA do not request for information from CS and other stakeholders hence it will not make input on the budget
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?	0	A=100, B=67, C=33, D=0	Monitoring report of does not guide the budget decision of the MDA

12.	What is the percentage difference between cash backed funds and utilised funds for capital projects?	0	A=100, B=67, C=33, D=0	4th Quarter Budget Implementation Reports 2012 and 2013	0.43% in 2012 and 50.08% in 2013. Average of 25.255% 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?	NA	A=100, B=67, C=33, D=0		The MDA is not currently involved in any form of PPP
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?	NA	A=100, B=67, C=33, D=0		N/A
	Section D Total	600			
	Section D Average	50			

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 transfer all funds generated to federation account based on FRA provisions
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2.	Which options best explains how fees and charges are collected by the MDA?	100	A=100, B=50, C=0	All fees are collected through bank, e-transact and other means of payment available
3.	Does the MDA maintain a fixed and non-fixed asset registers?	0	A=100, B=67, C=33, D=0	The MDA does not keep or update a fixed or non fixed asset register
4.	Does the MDA carry out stores inspection through a "Board of Survey"?	100	A=100, B=50, C=0	The MDA carry out store inspection through a board of survey
5.	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	100	A=100, B=75, C=50, D=25, E=0	The MDA respond to both internal and external queries within one week.
6.	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	100	A=100, B=50, C=0	The recommendation of audit report influences future budgeting and programmes of the MDA
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 returns to the AG office support document 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	Transcript to the AG office was provided as evidence
9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	100	A=100, B=75, C=50, D=25, E=0	The MDA reconciles account with office of the AG and Ministry of Finance
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?	67	A=100, B=67, C=33, D=0	The MDA have a stock verification unit but no evidence was provided
Section E Total		867		
Section E Average		86.7		
Grand Total		3468		
Overall Average (Sectional Averages/5)		69.991		
Overall Average (Grand Total/50)		69.36		

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA

FEDERAL MINISTRY OF FINANCE

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?	100	A=100, B=67, C=33, D=0	<p>Comments/Evidence: A - The ministry in representation of the nation previously had the MTSS in operation but abandoned it for the Transformation Agenda in period being covered 2012 – 2013. Hence no MTSS for the ministry within the timeframe, what was in place was the Transformation Agenda which draws inspiration from the NV 2020 and 1st Implementation Plan to cover policies and programmes from 2011 to 2015. The Transformation agenda has a work plan to guide the annual budgets; and budgeting seem to follow the TA expected trends for some key sectors with shortfalls by an average of 15-20%. (Copies of the transformation agenda are available online and given by the MFM; page 19 (Transformation Agenda, 2011 – 2015, Summary of Federal Government’s Key Priority Programmes and Projects) shows the work plan for budget allocation for KPPP 2012 – 2015. While the ministry of finance does not have a document for itself considering its role of coordinating the other ministries and the country, it becomes inconclusive as to whether the</p>

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=67, C=33, D=0	Comments/Evidence: A – The Transformation Agenda, which the former minister of finance said replaces the MTSS covers the period 2011 to 2015 – “... the current administration has responded to this need in its Transformation Agenda, which covers the period 2011 – 2015”- (page 6, Transformation Agenda, 2011 – 2015, Summary of Federal Government’s Key Priority Programmes and Projects)
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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?	50	A=100, B=50, C=0	Comments/Evidence: B. The TA is to a large extent in line with the NV20:2020. There is harmony in terms of the suggested sectors to prioritise, and identified problems but discrepancies are evidence in the area of annual budget sums for the sectors as well as the time covered. i.e. Page 19 of the Review of Nigeria's Key Economic Development Policies & Financial Commitments to Infrastructural projects 2010-2013 (CSJ, 2013) - "while the NV20:2020 envisioned 40% manufacturing value added, the paltry provision for the sector in all subsequent policy and budget documents including the TA and 2013 budget, standing contrary to the policy pronouncement". Also page 24- "while Vision 20:2020 and the First NIP have such expenditure proposal for the period 2010-2013, the Transformation Agenda has for the period 2011-2015.
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<p>4.</p>	<p>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?</p>	<p>33</p>	<p>A=100, B=67, C=33, D=0</p>	<p>Comments/Evidence: C. In the preparation of the Transformation Agenda the document does not provide any evidence of public involvement in drafting the document. Page 6 of the Transformation Agenda, 2011 – 2015, Summary of Federal Government’s Key Priority Programmes and Projects, shows evidence that the committee that drafted the document are Ministers of Transport, Finance, Agric, Niger Delta, Works, Aviation, FCT, Chief Economic Adviser to the President, Senior Special Assistant to the President on Infrastructure, and Special Assistant to the President on Economic Matters. This group comprised the Technical Working Group that Drafted the Transformation Agenda.</p>
<p>5.</p>	<p>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?</p>	<p>0</p>	<p>A=100, B=67, C=33, D=0</p>	<p>Comments/Evidence: D. None of the possible interventions are classified by geographic location in the transformation agenda. 685 Project interventions were set for 2012-2015 based on 20 sectors with their associated cost to fill the funding gap. No details were provided even in the work plan on the locations. See details of the Transformation Agenda.</p>

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?	0	A=100, B=67, C=33, D=0	Comments/Evidence: D. The Transformation Agenda has no log frame nor does it have well defined Key Performance Indicator (KPIs) to measure the results. Rather what existed were set objective that were not for sector specifics or projects. Page 24 and 25 of the Transformation Agenda 2011-2015 (Summary of Federal Government's Key Priority Policies, Programmes and Projects) reports that the NV20:2020 and 1st NIP 2011 – 2013 provided a comprehensive framework for M & E, but noted that the next challenge is capacity to implement the M&E design. The report also indicated that plans were yet to be completed to get the M and E rolling for 2011 and 2012. Specifically in the last paragraph of page 24, the National Planning Commission (NPC) was given the auspices of conducting two reviews of the KPIs underpinning projects, programmes and policies to be carried out in 2013 and 2015. The TA noted that the use of KPIs to track priority policies, projects and programme implementation across priority sectors will be enforced
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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	Comments/Evidence: A. Evidence shows that the Transformation Agenda does have comprehensive reviews. This is evidence by the published Mid-Term Reports of the Transformation Agenda i.e. May 2011 to May 2013 : Taking Stock, Moving Forward. The document is available online and in the offices and website of the FMF as well as the National Planning Commission (NPC).
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?	67	A=100, B=67, C=33, D=0	Comments/Evidence: B. The Transformation Agenda has only has capital cost component for KPPPs. No part of the document makes sentence for personnel costs associated with the projects.
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?	33	A=100, B=67, C=33, D=0	Comments/Evidence: C. Non-financial data on results are presented for some programs. See page 27 to 46 of the Mid Term Report of the Transformation Agenda May 2011 to May 2013; Taking Stock, Moving Forward.
10.	Are performance targets used for the non-financial data on results available?	33	A=100, B=67, C=33, D=0	Comments/Evidence: C. Yes, performance targets are used for some (less than 30 percent) non-financial data and they are available. See pages 27 – 47 of the Mid Term Report of the Transformation Agenda May 2011 to May 2013; Taking Stock, Moving Forward.

	Section A Total	516	A=100, B=67, C=33, D=0	
	Section A Average	51.6		
SECTION B: BUDGET COMPREHENSIVENESS AND TRANSPARENCY				
1.	Does the MDA use standard economic classification of revenue/expenditure for easy understanding?	33	A=100, B=67, C=33, D=0	Comments/Evidence: C. Before the operationalization of Service Wide Vote (SWV) under the ministry of Finance in 2014, a critical look at all the line items in the ministry's budget in 2012 and 2013, shows that all items are clearly classified according to what their spending is meant for and their nature. See appropriated budget for FMF 2012 & 2013; observe the codification in expenditure heads.
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	Comments/Evidence: D. The budgets of the Federal Ministry of Finance 2012 and 2013 does not provide details of the revenue sources, be it from multilateral agencies or donors. See Appropriated Budget Docs for the ministry 2012/13

3.	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	67	A=100, B=67, C=33, D=0	Comments/Evidence: B. Of the overall 2012 appropriated budget for the FMF, duplication to the total budget counted to 3.12%. The duplications in line items include; NHIS, Medical expenses, Drugs and Medical supplies, then also Security Service and Security Vote. Also is motor vehicle fuel cost, and other transport equipment fuel cost. These figures totalled N390,028,011, of the overall FMF budget of N12,492,633,749 . In 2013 the percentage was 1.89%, duplication added to N319,423,862 of N16,916,305,283 total FMF appropriated 2013 budget. Of the same line items as observed in 2012
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4.	<p>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?</p>		<p>A=100, B=67, C=33, D=0</p>	<p>Comments/Evidence: D. Tooth picking the line items in 2012 appropriated budget for the FMF (Hqtrs, DMO, AGF, BOF, IST, NIC) a total of N1.16bn can be counted as vague; frivolous, wasteful, unclear and inappropriate. These include over-bloated allocations for sporting activities, sitting allowances, honorarium, refreshment and meal, uniforms and clothing, food stuff and catering, welfare, office consumables, and subscriptions to professional bodies. This amounts to 9.27% of the total sum approved for 2012 FMF budget. In the approved 2013 budget for the FMF with a total sum of N16.92bn, the sum of N1.33bn was considered vague. These like the 2012 was arrived at by picking out over-bloated sums, frivolities and wastages. This gives the percentage of 7.84%. Note however, that most of these are recurrent expenses not capital projects. At least 90% of the capital projects as stated in the budget have locations in the FCT.</p>
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5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	50	A=100, B=50, C=0	Comments/Evidence: B. There is evidences to show that some information demanded from the MDA by the public were provided. Evidence is in the provision of the annual cash plan and disbursement schedule released to CSJ on request using the FOI, however the challenge lies on credibility and standard of the documents.
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6.	Does the MDA have a functional website with policy documents, financial data including financial reports uploaded regularly?	67	A=100, B=67, C=33, D=0	<p>Comments/Evidence: B. If we take into count the websites of the Debt Management Office, Budget Office of the Federation as well as those of the Accountant General of the Federation and then those of the FMF (and its provision of links to supporting agencies), we can confidently say that there is/are functional websites where policy documents like the TA, Debt Frameworks, MTEFS, Budgets, NV20:2020 can be downloaded at reasonable intervals. But those of the FMF headquarters lack content. However, given that the FMF cover the other agencies, we can draw a conclusion that there exist a regular website and recommend those of the FMF improve in content and frequency of uploads. See websites: http://finance.gov.ng/, http://www.budgetoffice.gov.ng/, http://gifmis.gov.ng/gifmis/, http://oagfnig.org/, http://www.dmo.gov.ng/. In the budget documents these agencies are all captioned under the ministry of finance.</p>
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7.	Are efforts made by the MDA to inform the public about proposed policy and regulatory changes through public consultations?	0	A=100, B=50, C=0	Comments/Evidence: C. The MDA provides no evidence to support public consultation. No evidence of public presentation is shown in the TA, MTEFs, DSAs (Debt Sustainability Analysis), etc or any other policy document for that matter. While the MTEF 2010-2012, 2011-2013, and 2012-2014 all in their executive summary noted the obligation required of the minister of finance to prepare the MTEF according to the FRA 2007, none made any note or comment on the recommendation made by the act for consultation. What has become the trend is public presentation of finished documents
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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=100, B=67, C=33, D=0	Comments/Evidence: D. There is no FOI desk in the ministry of FMF, except folders holding files of FOI request and filing register. Response to FOI request is at the discretion of the minister or permanent sec with advice from legal counsel when sorted. After which they are sent to appropriate dept or unit for handling; release. Evidence of this was gather my experimenting and observing the procedure, as well as interviewing staffs of PPDC that carried a ranking survey on the compliance to FOI across MDAs. See result on survey via link: http://procurementmonitor.org/site/ , NIGERIAN PUBLIC INSTITUTIONS RANKING ON TRANSPARENCY 2014
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)?		A=100, B=67, C=33, D=0	Comments/Evidence: 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.

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?	67	A=100, B=67, C=33, D=0	Comments/Evidence: B. The FMF sometimes call for input but not at the preparation state, but in implementation state i.e. letter to invite CSOs in Bid Observing Process, and getting feedback from BIR. i.e. quote from Former minister of finance - "...this report is a collaborative effort between various MDAs and the Budget Office of the Federation. You are hereby enjoined to read and make useful suggestions to further Improve the content and quality of subsequent reports". See Page 2 of 4th Quarter Report.
Section B Total		317		
Section B Average		31.7		
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.	Comments/Evidence: A. A Large proportion of capital spending in the 2012 and 2013 were directed to priority sectors: of Security, Infrastructure, Agriculture, Education and Health (Gender Empowerment and Sports). These are in tandem with the Key Priority Projects and Programmes (KPPPs) planned in the Transformation agenda. See page 19 of the TA 2011-2015 (summary) and 2012 & 2013 Appropriated Budgets, as well as their public presentations of the DOB, and Finance Minister. See copies on BOF website..

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.	Comments/Evidence: B. The more that 50% of appropriated capital projects are in tandem with the transformation agenda KPPPs. However, the TA sums are not in tandem with actual capital budget utilised.
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=67, C=33, D=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	Comments/Evidence: D.MORE THAN 10%. An analysis of the proposed and approved budget of the Federal ministry of finance in 2012 and 2013 taking their percentage changes what was presented by the executive and that approved by NASS. See table: 2012 2013 Proposed by Executive FMF 13,397,725,756 14,759,952,110 Approved by NASS 12,492,633,746 16,916,305,283 % Change btw proposed & Approved 14.61% -6.76% Average change 2012 - 2013 10.68%
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	Comments/Evidence: D. More than 10% of the line items of the FMF and its sub agencies have been repetitive over the last two years. A review analysis of the line items in the appropriated 2011, 2012, and 2013 budget for FME.

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	Comments/Evidence. D: All capital projects in the 2012 FMF budget were repeated in the 2013 approved FMF budget. However no indication was provided to show if there were ongoing projects. See and compare the appropriated 2012 and 2013 FMF budget. Available on the website of the Budget office of the federation.
7.	What percentage of the recurrent budget is for overhead costs?	100	A=100, B=67, C=33, D=0	Comments/Evidence: A. Over 50 %. Estimation from the approved 2013 and 2012 budget of the FMF. See extract table below, data are sourced from Appropriated budgets: 2012 2013 Recurrent Expenditure 10,374,102,918 11,486,336,130 Overhead Expenditure 5,526,357,419 5,429,969,154 Percentages (%) 53.27% 47.27 Average % 2012 -2013 50.27%
8.	What is the percentage of the capital budget of the MDA?	33	A=100, B=67, C=33, D=0	Comments/Evidence: C. Between 10 percent and 19 percent on the average. See below Analysis of the appropriated budgets for the FMF in 2012 and 2013 2012 2013 Total FMF Budget Expenditure 12,492,633,749 16,916,305,283 FMF Capital Expenditure 2,118,530,831 3,532,615,980 Percentages (%) 16.95% 20.88% Average % 2012 -2013 18.92%

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?	33	A=100, B=67, C=33, D=0	Comments/Evidence: C. Between 4% to 5% of FMF budget line items are technicalised, making it difficult to monitor and track changes in the fiscal year. Some projects lack location and can hardly be verified.
10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	0	A=100, B=67, C=33, D=0	Comments/Evidence: E. The budget of the FMF, had no target to be achieved by the expenditure program.
	Section C Total	341		
	Section C Average	37.889		
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.	<p>Comments/Evidence: A. The FMF had a procurement plan with methods and approving by the BPP. The FMF has a Procurement division that handles this. The Procurement Department is the Instrument through which the Public Procurement Act 2007 is implemented in the Ministry. The Bureau of Public Procurement has established general policies and guidelines relating to public sector procurement and for supervising procurement implantation as well as reviewing the procurement and award of contract procedure of the Ministry including certifying all procurements prior to the award of contract. The Division is made up of two Branches i.e. Capital and Recurrent and it is responsible for the processing of all procurement of contracts for Goods and Services in the Ministry. The Department is currently headed by an Acting Director.</p> <p>http://finance.gov.ng/index.php/units/procurement-unit. The BPP also holds evidence of the MDAs procurement plans and records.</p>
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?	33	A=100, B=67, C=33, D=0	<p>Comments/Evidence: C. FMF sent a total procurement request of N576,728,804.00 to BPP in 2013. Out of this amount, BPP approved N521,053,144.19 implying a reduction of N55,675,659.81 which represents 9.65% of the total procurement amount.</p>

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	Comments/Evidence: A. Yes. There is evidence to show that the MDA have published calls for all tenders in the review period. The evidences are published newspapers where notifications are published, also the records of BPP have these notices to tenders from the FmF. Some of the Tenders from the FMF can also be found on http://etenders.com.ng/view-tenders/
4.	What percentage of all capital projects were initiated through open and competitive tender as against the special and restricted methods of public procurement?	67	A=100, B=67, C=33, D=0	Comments/Evidence: B. From the Procurement Division of the FMF, they have a vendor list for small contracts (less than 10% of ceiling), but 100% of all other procurements are subject to open competitive bidding; especially all major contracts supplies.
5	How regularly does the MDA publish projects whose contracts have been awarded?	75	A=100, B=75, C=50, D=25, E=0.	Comments/Evidence: B. The FMF regularly publish some projects whose contractors have been awarded and approved by FEC, however they do this by submissions to the BPP, who in turn make publication of the contractors as well as other financial commitments on their websites.

6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	67	A=100, B=67, C=33, D=0	Comments/Evidence: B. The MDA through the BPP sometimes invites CSOs to bid opening session. The procurement officer of CSJ, as well as other CSOs i.e. CISLAC, PPDC, etc do attest that the invitations are sometimes.
7.	Does the MDA produce monthly or quarterly budget implementation reports outlining all receipts and expenditure?	33	A=100, B=67, C=33, D=0	Comments/Evidence: C. The FMF sometimes produces quarterly budget implementation reports which outlines revenue and expenditure, and they are available to the public via the website of the budget office of the federation. The budget implementation reports are in many cases delayed (not on time or regular)
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	Comments/Evidence: B. The FMF sometimes invites the public (Civil Society Organisations), media and stakeholder representatives during project monitoring. CSJ have in an instance been invited to a project monitoring exercise by the FMF. Page 32 of the 2nd Quarter 2013 BIR gives an account of those that monitor capital projects with the FMF; "50. As usual the teams were accompanied by representatives of Civil Society Organizations and the Media for independent views and transparency."

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	Comments/Evidence: B. The FMF have not been consistent with project monitoring reporting. This is evidence in the inconsistent quarterly reporting of capital projects in the 2012 and 2013 quarterly reports which are made public. Though the FMF claims to monitor at each financial year, the fact that some of the BIR reports do report the outcome of the claimed consistent report suggest that the public are only abreast of the capital projects progress sometimes.
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?	33	A=100, B=67, C=33, D=0	Comments/Evidence: C. The FMF do not request for M & E reports from CSOs and other stakeholders hence do not act based on any other report.
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?	33	A=100, B=67, C=33, D=0	Comments/Evidence: 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.

12.	What is the percentage difference between cash backed funds and utilised funds for capital projects?	0	A=100, B=67, C=33, D=0	Comments/Evidence: D. The percentage of the cash backed fund to utilized funds for capital projects in 2012 and 2013 as reported only in the 2nd Quarters in both year are shown in the table below: figures were extracted from the budget implementation report page 93 Q2 2013 and page 80 Q2 2013: 2013 2012 Cash backed 1,098,818,295 402,841,243 Utilized sum 210,463,223 55,290,937 Percentage 19.15% 13.73% Average Percentage 16.44%
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?	NA	A=100, B=67, C=33, D=0	Comments/Evidence: D. Not applicable.... interviews with key officers at the ministry and records from BPP, shows that the ministry does not go into PPP, except where they facilitate with other MDAs that are major stakeholders in the PPP agreement.
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?	NA	A=100, B=67, C=33, D=0	Comments/Evidence: D. Not Applicable. Refer to reasons above.
	Section D Total	658		
	Section D Average	54.833		

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. Comments/Evidence: A. Yes the FMF transfers all the funds it generates and coordinates to the federation account as prescribed by the FRA and other financial regulatory laws. Records from the budget office as well as the auditor general and the accountant general of the federation; FAAC suggest this.
2.	Which options best explains how fees and charges are collected by the MDA?	100	A=100, B=50, C=0. Comments/Evidence: A. All fees and charges are collected by FMF through bank, e-transactions and other online channels.
3.	Does the MDA maintain a fixed and non-fixed asset registers?	100	A=100, B=50, C=0. Comments/Evidence: A. Though the Finance/Account unit verbally said they keep asset registrar which are updated as assets are purchased and discarded. The document was label confidential as the monitor was not allowed to go through the documents to ascertain its consistency. On the reasoning that the document holds all annual asset purchase as well as maintenance cost and those of repair, we can conclude that 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.

4.	Does the MDA carry out stores inspection through a "Board of Survey"?	100	A=100, B=50, C=0.	Comments/Evidence: A. The Procurement Division ensures that stocks are inspected in stock. The procurement division. Stock records are taken more than twice a year.
5.	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	67	A=100, B=67, C=33, D=0	Comments/Evidence: B. The Finance and Accounts division of the FMF is responsible for Co-coordinates and responding to Federal Audit queries and representing the Ministry at the Public Accounts Committees (PAC) of the National Assembly. From the division, audit queries are treated from within 5 to two weeks.
6.	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	50	A=100, B=50, C=0.	Comments/Evidence: B. Without tangible evidence or cited instances, officers of the finance and account division stated that the audit report does influence the internal working and budget of the FMF.
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.	Comments/Evidence: A. Yes FMF, renders all monthly accounting returns and transcripts to AGoF, and FAAC committee through its finance and accounts division.
8.	Does the MDA renders end of the year returns and transcripts to the Accountant General of the Federation/State within the stipulated time?	67	A=100, B=67, C=33, D=0	Comments/Evidence: B. Yes, the MDA renders end of the year returns and transcripts to the Accountant General of the Federation/State within one and a half month of year end. These are vouchers and all financial records are sent to AGoF and FAAC.

9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	100	A=100, B=67, C=33, D=0	Comments/Evidence: A. The FMF and the AGoF reconcile accounts on quarterly bases. These reconciliation feeds into the quarterly reports and PAC reports.
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	Comments/Evidence: A. The Procurement Unit of the FMF, stands responsible for stock verification and procurements. The unit provides comprehensive stock records, plans and allocations in stores regularly.
Section E Total		884		
Section E Average		88.4		
SECTION F: FOR FINANCE MINISTRY ONLY				
1.	Does the Budget framework of the last three years prepared by the Ministry of finance contains the necessary fiscal policy and resource revenue components as stipulated in the IMF Guide on Resource Revenue Transparency?	75	A=100, B=75, C=50, D=25, E=0.	Comments/Evidence: B. Yes. The budget framework of the review period incorporates a clear policy statement on the rate of exploitation of natural resources (oil production) and the management of resource revenues as well as the overall fiscal and economic objectives but not long term fiscal sustainability. This is shown in the 2010-2013 and 2012-2015 MTEF

2.	Does the budget framework of the last three years contain information on Fiscal Policy and Asset Management?	33	A=100, B=67, C=33, D=0	Comments/Evidence: C. Yes. The FMF clearly identify all government resource (oil and non-oil resource) revenue receipts and issue timely but not comprehensive, and regular reports to the public. The frequent delays in the BIR as well as economic performance report proves this fact.
3.	Does the Ministry of Finance account regularly for resource revenue?	67	A=100, B=67, C=33, D=0	Comments/Evidence: B. The 2012-2015 MTEF and the 2013-2015MTEF where submitted late to NASS. The 2012-2015 MTEF was submitted on 22nd September 2011, while the 2013-2015 was submitted late in August entering September. See page 38 Movement in a Barber's Chair and Page 34 Contunuation of the Norm; both by CSJ.
4.	When does the Ministry of Finance submit the Medium Term Expenditure Framework (MTEF) of the last fiscal year to the National Assembly for their consideration?	75	A=100, B=67, C=33, D=0	Comments/Evidence: A. The 2012-2015, and 2013-2015 MTEF covers the macroeconomic framework, fiscal strategy paper, revenue and expenditure framework, consolidated debt statement, and contingency liabilities and quasi fiscal activities; as well as measures to off set crystallization.

5.	What was the content of the macroeconomic framework in the MTEF of the last fiscal year?	75	A=100, B=75, C=50, D=25, E=0.	Comments/Evidence: B. The Macroeconomic Framework contained macroeconomic 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. SEE 2012-2015 and 2013-2015 MTEFS analysis by CSJ.
6.	What were the content of the fiscal strategy component of the MTEF submitted to the National Assembly in the last fiscal year?	67	A=100, B=67, C=33, D=0	Comments/Evidence: 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. SEE 2012-2015 and 2013-2015 MTEFS analysis by CSJ.

7.	Does the fiscal strategy paper of the last fiscal year contained an expenditure and revenue framework?	100	A=100, B=67, C=33, D=0	Comments/Evidence: 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. SEE 2012-2015 and 2013-2015 MTEFS analysis by CSJ.
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?	33	A=100, B=67, C=33, D=0	Comments/Evidence: C. An analysis of the 2013-2015 and 2012-2015 MTEF suggest there is no evidence that the FMF 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.

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?	50	A=100, B=75, C=50, D=25, E=0.	Comments/Evidence: C. An analysis of the 2013-2015 and 2012-2015 MTEF suggest there is no evidence that the FMF 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.
10.	What percentage of virements carried out by the MDA does not have legislative approval?	75	A=100, B=75, C=50, D=25, E=0.	Comments/Evidence: B. Less than 4%
	Section F Total	650		
	Section F Average	65		
	Grand Total	3366		
	Overall Average (Sectional Averages/6)	54.904		
	Overall Average (Grand Total/61)	55.18		

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA				
FEDERAL MINISTRY OF HEALTH				
S/No	Questions	Scores	Score Schemes	Evidence/ Comenets
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?	100	A=100, B=67, C=33, D=0	Vision 2020 NIP,
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	The MTSS covers 2010-2013
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 2020 (Yes)
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?	0	A=100, B=50, C=0	No 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?	100	A=100, B=67, C=33, D=0	Yes 2012 & 2013 Appropriation Acts
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?	0	A=100, B=67, C=33, D=0	No logframe shown to the consultant

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	Transformation Agenda Mid Term Report
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	recurrents costs are not included in the cost of capital projects
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?	67	A=100, B=67, C=33, D=0	Yes, non financial data on results are presented
10.	Are performance targets used for the non-financial data on results available?	100	A=100, B=67, C=33, D=0	Performance targets are used
	Section A Total	667		
	Section A Average	66.7		
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	Yes were clearly used
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
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	About 44% of the 2012 Budget were duplicated in the overhead

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	About 53% of capital budget cost are without location in 2012
5	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	0	A=100, B=67, C=33, D=0	Evidence not available
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	There is evidence of a functional website but no evidence of financial data and reports available
7	Are efforts made by the MDA to inform the public about proposed policy and regulatory changes through public consultations?	67	A=100, B=67, C=33, D=0	Evidence of public consultations
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?	0	A=100, B=67, C=33, D=0	Evidence not available
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	The MDA does not take loan
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?	0	A=100, B=67, C=33, D=0	Evidence not available
	Section B Total	200		
	Section B Average	22.222		

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=67, C=33, D=0	Budget 2012 and 2013 were reviewed and found to be in tandem with the MTSS and vision 2020 documents
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?	100	A=100, B=67, C=33, D=0	Budget 2012 and 2013 were reviewed and found to be in tandem with the MTSS and vision 2020 documents
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=67, C=33, D=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	Average of -12.4% of the total Budget were reviewed in 2012 and 2013
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	About 19.2% of 2012 projects were repeated in 2013 Budget
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	43.8% of MDA's Budget line items has been ongoing in 2012 and 2013
7	What percentage of the recurrent budget is for overhead costs?	25	A=100, B=75, C=50, D=25, E=0.	16.2% of the recurrent budget is for overhead cost in 2012

8	What is the percentage of the capital budget of the MDA?	100	A=100, B=75, C=50, D=25, E=0.	80.5% of the capital Budget represents the total Budget of the MDA
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?	0	A=100, B=67, C=33, D=0	11.8% of the budget line items were lumped together in 2012
10	Does the MDA budget contain targets to be achieved for expenditure programmes?	0	A=100, B=67, C=33, D=0	No targets in the budget
Section C Total		325		
Section C Average		36.111		
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.	Yes the MDA has
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?	NA	A=100, B=67, C=33, D=0	N/A
3	Is there evidence to suggest that the MDA have published calls for all tenders in the review period?	0	A=100, B=67, C=33, D=0	Evidence not 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?	0	A=100, B=75, C=50, D=25, E=0.	Evidence not available
5	How regularly does the MDA publish projects whose contracts have been awarded?	0	A=100, B=67, C=33, D=0	No evidence from the Ministry
6	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	0	A=100, B=67, C=33, D=0	Evidence not available
7	Does the MDA produce monthly or quarterly budget implementation reports outlining all receipts and expenditure?	67	A=100, B=67, C=33, D=0	Yes but not accessible to the public
8	Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?	0	A=100, B=67, C=33, D=0	Evidence not available
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	With the National Assembly
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?	0	A=100, B=67, C=33, D=0	Evidence not available
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?	0	A=100, B=67, C=33, D=0	Evidence not available

12	What is the percentage difference between cash backed funds and utilised funds for capital projects?	33	A=100, B=67, C=33, D=0	Average of 6.7% difference in 2012 and 2013
13	What percentage of capital projects of the MDA has been abandoned?			
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	There is evidence of some form of credibility
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?	67	A=100, B=67, C=33, D=0	Yes , PPP Cardiac Centre in UCH is not placing much burden on the end users
Section D Total		401		
Section D Average		30.846		
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?	0	A=100, B=50, C=0.	Evidence not available
2	Which options best explains how fees and charges are collected by the MDA?	0	A=100, B=50, C=0.	No
3	Does the MDA maintain a fixed and non-fixed asset registers?	0	A=100, B=50, C=0.	No the Ministry does not keep and update a fixed and non fixed assets registers
4	Does the MDA carry out stores inspection through a "Board of Survey"?	50	A=100, B=50, C=0.	Yes the ministry carry out Bord of survey at least once annually

5	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	50	A=100, B=75, C=50, D=25, E=0	Between 2 weeks and a month
6	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	0	A=100, B=50, C=0.	No, the ministry does not incorporate recommendations of the audit report
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.	Yes
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=50, C=0.	Yes the ministry renders end of the year returns and transcripts to the AG
9	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	0	A=100, B=50, C=0.	No evidence
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 Ministry has stock verification unit with a head who issues annual progress report
	Section E Total	400		
	Section E Average	40		
	Grand Total	1993		
	Overall Average (Sectional Averages/5)	39.176		
	Overall Average (Grand Total/51)	39.078		

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA

FEDERAL MINISTRY OF LANDS AND HOUSING

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	Page 33 of First NIP, Vision 2020	There are targets set in the NIP that should guide the FMT's annual budgeting, and there is evidence that the budgets are guided by those targets. However, there is no evidenc of a work plan for the Ministry.
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		First NIP, Vision 2020 covers 2010-2013 period
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		Yes, First NIP is drawn from 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?	100	A=100, B=50, C=0		
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?	0	A=100, B=67, C=33, D=0		Several of the Interventions in education sector are classified by geographic location

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?	33	A=100, B=67, C=33, D=0	Page 37 of First NIP, Vision 2020	
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		The National Housing Policy 2006 is currently undergoing thorough review for the policy to meet current day needs of Nigerians. The review is being done by Stakeholders in the Housing sector of the economy and coordinated by the Ministry of Lands, Housing and Urban Development.
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?	50	A=100, B=50, C=0	Page 37 of First NIP, Vision 2020	
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?	33	A=100, B=67, C=33, D=0	Page 37 of First NIP, Vision 2020	
10.	Are performance targets used for the non-financial data on results available?	100	A=100, B=67, C=33, D=0	Page 37 of First NIP, Vision 2020	
	Section A Total	683			
	Section A Average	68.3			
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		
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		
3.	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	67	A=100, B=67, C=33, D=0		
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?	67	A=100, B=67, C=33, D=0		
5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	50	A=100, B=50, C=0		
6.	Does the MDA have a functional website with policy documents, financial data including financial reports uploaded regularly?	0	A=100, B=67, C=33, D=0		
7.	Are efforts made by the MDA to inform the public about proposed policy and regulatory changes through public consultations?	100	A=100, B=50, C=0		

8.	Is there a Freedom of Information (FoI) desk with number of FoI requests and evidence of response(s) to them available in the MDA?	100	A=100, B=67, C=33, D=0		There seems to be a lag in total implementation of FOI in the ministry as there has not been any form of budgetary allocation for overheads of the Unit since the inception of the Unit
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		
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?	0	A=100, B=67, C=33, D=0		
	Section B Total	484			
	Section B Average	53.778			
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		There is evidence to show that all the capital budget components of this Ministry correspond to the national high policy targets of land and housing sector.

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?	100	A=100, B=75, C=50, D=25, E=0		There is evidence to show that all the costing of capital projects of the Ministry's budget corresponds to the costing of the projects in national high policy targets of land and housing sector.
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		81.5% for 2012, and 0.0% for 2013, and an average of 40.8% for the two years
5.	What percentage of MDA budget line items has been repeated within the last two (2) fiscal years?	33	A=100, B=67, C=33, D=0		About 7.65% of Line items in 2012 capital budget were repeated in 2013 capital budget
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?	33	A=100, B=67, C=33, D=0		About 7.65% of Line items in 2012 capital budget were marked as on-going projects and the same projects were still marked as on-going projects in 2013 capital budget

7.	What percentage of the recurrent budget is for overhead costs?	0	A=100, B=75, C=50, D=25, E=0		
8.	What is the percentage of the capital budget of the MDA?	100	A=100, B=75, C=50, D=25, E=0		
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		There is no evidence of any form of lumping of capital projects in the budgets.
10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	0	A=100, B=75, C=50, D=25, E=0		
	Section C Total	466			
	Section C Average	51.778			
ION 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		

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		About 4.99% of all project costs quoted by the Ministry of Lands, Housing & Urban Development were revised downwards by BPP during procurement.
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		
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		
5.	How regularly does the MDA publish projects whose contracts have been awarded?	0	A=100, B=75, C=50, D=25, E=0		
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	100	A=100, B=50, C=0		
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		
8.	Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?	0	A=100, B=50, C=0		

9.	Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?	100	A=100, B=67, C=33, D=0		
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?	33	A=100, B=67, C=33, D=0		
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?	100	A=100, B=67, C=33, D=0		
12.	What is the percentage difference between cash backed funds and utilised funds for capital projects?	33	A=100, B=67, C=33, D=0	Page 100 of 2012 Budget Implementation Report Final, and Page 34 of Fourth Quarter and Consolidated Budget Implementation Report 2013	88.23% for 2012, and 100% for 2013. Therefore, an average of 94.12% 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?	100 A=100, B=67, C=33, D=0		In choosing the firms that will build urban housing estates, the Ministry calls for tender. It is done through open competitive bidding, where firms send in their quotations and rates at which they will sell their houses after they have been built. The quotations are evaluated and firms are chosen to partner with the Ministry. The PPP Unit of the Ministry also ensures that the prices are not outrageous.
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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	In choosing the firms that will build urban housing estates, the Ministry calls for tender. It is done through open competitive bidding, where firms send in their quotations and rates at which they will sell their houses after they have been built. The quotations are evaluated and firms are chosen to partner with the Ministry. The PPP Unit of the Ministry also ensures that the prices are not outrageous.
Section D Total		1033		
Section D Average		73.786		
E: ACCOUNTING, RECORDING, REPORTING AND EXTERNAL A				
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	
2.	Which options best explains how fees and charges are collected by the MDA?	100	A=100, B=50, C=0	
3.	Does the MDA maintain a fixed and non-fixed asset registers?	100	A=100, B=67, C=33, D=0	

4.	Does the MDA carry out stores inspection through a "Board of Survey"?	50	A=100, B=50, C=0		
5.	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	100	A=100, B=75, C=50, D=25, E=0		
6.	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	100	A=100, B=50, C=0		Except there is an explanation for any issue raised in the audit report, there is no reason not to incorporate the recommendations of audit report in future budgeting and programming of the Ministry of Lands.
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		
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		
9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	0	A=100, B=75, C=50, D=25, E=0		

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		
	Section E Total	850			
	Section E Average	85			
	Grand Total	3516			
	Overall Average (Sectional Averages/5)	66.528			
	Overall Average (Grand Total/52)	67.615			

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA

FEDERAL MINISTRY OF MINES & STEEL DEVELOPMENT

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?	100	A=100, B=67, C=33, D=0	Page 56 of First NIP, Vision 2020	
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		The MDA and other policy framework guide the annual budget that covers 3 years with support
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		the MDA budgetting is guided with Vision 20:2020 development plan
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		There is no support evidence to show the involvement of public in the plan
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	Vision 20:2020 and other development plan guide the MTSS process and budget of the MDA	
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	Page 59 of First NIP, Vision 2020	

7.	Is there evidence to support comprehensive reviews of MTSS or any other policy framework and plan in use by the MDA?	67	A=100, B=67, C=33, D=0		There is no evidence to support the process but the MDA stated the policy is in place
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	First NIP, Vision 2020	No personnel costs are attached to capital projects 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		The MDA present non-financial data on results (in terms of outputs or outcomes) for at least the budget year in MTSS and Policy framework
10.	Are performance targets used for the non-financial data on results available?	100	A=100, B=67, C=33, D=0	Page 58 of First NIP, Vision 2020	Performance targets are used for the non-financial data on results available by the MDA
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		The MDA uses the standard classification format for easy understanding of revenue/expenditure lines
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		Funds from different multilateral agencies are not captured in the budget of the MDA

3.	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	67	A=100, B=67, C=33, D=0	2012 Budget Document	About 1.11% of capital projects costs were repeated with the synonymous captions.
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?	100	A=100, B=67, C=33, D=0	2012 Budget Document	All the projects are clearly marked with locations of interventions.
5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	0	A=100, B=50, C=0		The MDA does not provided financial data to the public
6.	Does the MDA have a functional website with policy documents, financial data including financial reports uploaded regularly?	0	A=100, B=67, C=33, D=0		The MDA does not have a functional website.
7.	Are efforts made by the MDA to inform the public about proposed policy and regulatory changes through public consultations?	100	A=100, B=50, C=0		There are evidence that the MDA provide information to the public expecially during trade fairs among others
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?	33	A=100, B=67, C=33, D=0		Fol desk is available but no evidence is provided to back up this 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?	0	A=100, B=67, C=33, D=0		There is no evidence to show that the MDA ask for input in budget preparation and execution
	Section B Total	400			
	Section B Average	44.444			
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	All capital budget of the MDA are in tandem with sectoral policies	
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?	100	A=100, B=75, C=50, D=25, E=0	Page 56 of First NIP, Vision 2020	
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)?	67	A=100, B=67, C=33, D=0	Approved Budgets and Budget Proposal Documents (2012 and 2013)	3.85% downward review in 2012 and 0.55% downward review in 2013. Average of 2.20% downward review in the two years.

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	100% of capital projects in the 2012 budget were repeated in 2013 budget.
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	100% of on-going capital projects in the 2012 budget still remained on-going in 2013 budget.
7.	What percentage of the recurrent budget is for overhead costs?	75	A=100, B=75, C=50, D=25, E=0	2012 and 2013 Budget Documents	40.75% in 2012 and 35.22% in 2013. Average of 37.99% for the two years.
8.	What is the percentage of the capital budget of the MDA?	75	A=100, B=75, C=50, D=25, E=0	2012 and 2013 Budget Documents	38.60% in 2012 and 44.95% in 2013. Average of 41.77% 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	2012 and 2013 Budget Documents	The target to be achieved are contained in the framework and policy document but not in the budget
	Section C Total	517			
	Section C Average	57.444			

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		Evidence of availability of Procurement Plan and was provided for the research
2.	What percentage of the amount submitted by the MDA were reduced/increased by the BPP or any other authority in the review period?	NA	A=100, B=67, C=33, D=0		BPP Certificates of No Objection 2012
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		There are evidence that the MDA publishes call for tender support document were 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		Over 75% of of tender are done through open and competitive bid support document for calls were provided
5.	How regularly does the MDA publish projects whose contracts have been awarded?	25	A=100, B=75, C=50, D=25, E=0		The MDA does not publish project whose contract have been awarded but reference can be made to BPP website
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	100	A=100, B=50, C=0		CSO and other stakeholders are invited support evidence 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 monthly and quarterly implementation report

8.	Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?	0	A=100, B=50, C=0		MDA does not invite CSO and other stakeholder during the monitoring of projects
9.	Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?	0	A=100, B=67, C=33, D=0		The MDA does not share her monitoring report with CSO and other stakeholders
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?	33	A=100, B=67, C=33, D=0		The report by media or other stakeholders on monitoring project(s) do not form input into the budget or plan of the MDA
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?	0	A=100, B=67, C=33, D=0		There are no evidence to show that such recommendations are used by the MDA
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	2.43% in 2012 and 6.73% in 2013. Average of 4.58% 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?	NA	A=100, B=67, C=33, D=0	The MDA is not involved in PPP at the moment and no evidence to support	

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?	NA	A=100, B=67, C=33, D=0	The MDA is not involved in PPP at the moment and no evidence to support	
Section D Total		625			
Section D Average		56.818			
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	See attached support document by the MDA and account details	
2.	Which options best explains how fees and charges are collected by the MDA?	100	A=100, B=50, C=0	Central Bank statement clearly shows collection of fees and charges by the MDA	
3.	Does the MDA maintain a fixed and non-fixed asset registers?	100	A=100, B=67, C=33, D=0	CBN statement clearly shows that all fees and charges collected are remitted based on approval	
4.	Does the MDA carry out stores inspection through a "Board of Survey"?	50	A=100, B=50, C=0	Yes the MDA maintain a fixed assets but no support document 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?	100	A=100, B=75, C=50, D=25, E=0	The MDA answer all internal and external queries between 2 weeks to 1 month see support evidence	

6.	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	100	A=100, B=50, C=0	The recommendation of the audit reports influences future budgeting of the MDA	
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	see support evidence as provided by the MDA	
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	evidence was provided by the MDA on the transcripts	
9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	100	A=100, B=75, C=50, D=25, E=0	reconciliation of report is done during FAAC monthly meeting	
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?	67	A=100, B=67, C=33, D=0	The MDA have a stock verification unit but no support document was provided	
	Section E Total	917			
	Section E Average	91.7			
	Grand Total	3276			
	Overall Average (Sectional Averages/5)	66.421			
	Overall Average (Grand Total/49)	66.857			

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA

FEDERAL MINISTRY OF POWER

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?	100	A=100, B=67, C=33, D=0	See: Page 16 and Table 6.1 of Nigerian Vision 20:2020 (1st NIP).	I could not cite any document termed MTSS, but there are other documents such as Nigerian Electricity Power Reform Act (2005); Power Sector Roadmap (2010); as well as Power Sector components of Vision 20:2020 and President Jonathan Transformation Agenda which indicate availability of high level long and medium terms sectoral policy documents. The Ministry Annual Report (2012) highlighted some of the completed Transmission Projects in its pages.

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	2010-2012/2011-2013/2012-2014. See: FMP Annual Report 2012 and Mid-Term Repot of Transformation Agenda (2013)	Power Sector Roadmap; Power Sector Components of Transformation Agenda and 1st NIP of Vision 20:2020. The Transformation Agenda's Mid-Term Report published in 2013 stated that "the Power Sector Roadmap is being implemented leading to stability in electricity generation and distribution.
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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?	<p style="text-align: center;">67</p> <p>A=100, B=67, C=33, D=0</p>	See: NV 20:2020 and 2013 Mid-Term Achievements of President Goodluck Jonathan in the Power Sector.	The Roadmap for the Power Sector Reforms, the Transformation Agenda, and Presidential Taskforce on Power, etc are somewhat linked to Vision 20:2020 and Electric Power Sector Reform Act (2005); but with variation in financial projections. For example, the total projected investment for the sector under the TA is N1.896trillion while its Mid-term reports stated that N2.55trillion would be required between 2011 and 2015.
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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	See: FMP 2012 Year Book and Power Focus (A Publication of the Federal Ministry of Power). However, dialoguing with stakeholders is not often comprehensive being limited to more often than not organized private sector (OPS)	The Power Sector Roadmap was launched in 2010 by President Goodluck Ebele Jonathan at a public presentation in Lagos. The Nigerian Electricity Regulatory Commission (NERC) once convened the Power Consumers Assembly in Abuja in 2011 and thereafter organized zonal meetings in 2012. The private sector is however prioritized in stakeholders engagement than other segmented of the public. The Ministry hosted a Stakeholders Forum at Transcorp Hilton Hotel in January 2012
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=75, C=50, D=25, E=0	See: Approved Capital Budgets 2012 & 2013	The 2012 Annual Report and Review contained a table titled Breakdown of Completed Projects for 2012 linked to Power Sector Roadmap and other sectoral documents.

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?	33	A=100, B=67, C=33, D=0	Not cited. But some of the reports cited indicated some KPIs.	However, Information collected from other federal MDAs indicated that the National Planning Commission (NPC) developed key performance indicators to measure results.
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	See: FMP 2011 Annual Report (page 109) and 2012 Year Book	Over the last one decade, the Power sector has been extensively reviewed evident for example in the National Electric Power Policy (2001/2002) which later formed the framework enacted into the Electric Power Sector Reform Act (2005) that unbundled NEPA into PHCN; the Roadmap for Power Sector reform launched in 2010 that ensured the privatization of power generation and distribution under Jonathan administration.
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	Not cited.	

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?	67	A=100, B=67, C=33, D=0		The Vision 20:2020 document set generation of 35000MW of electricity by 2020 as overall target which was based on the assumption that the Country will take a low energy intensity (less than 0.4) growth path. The Mid-Term Reform (2013) reveals that electricity generation increased from 3,514MW in 2011 to about 4,500MW by December 2013. The report however lamented investment in the power sector has not translated into significant improvement in electricity generation.
10.	Are performance targets used for the non-financial data on results available?	100	A=100, B=67, C=33, D=0		See: Relevant sections of Vision 20:2020 (and its 1st NIP), Transformation Agenda (and its Mid-Term Report), and Ministry and NERC annual reports.
	Section A Total	717			
	Section A Average	71.7			

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	See: Approved Capital Budgets document	Only the Expenditure component is indicated in the Federal MDAs budget. The budget template currently in use by the MDAs does not include individual MDA revenue but a document obtained from the indicated some of the MDAs within power that generate revenue for the government Treasury.
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		
3.	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	67	A=100, B=67, C=33, D=0	See: Approved Capital Budgets 2012 and 2013	All expenditure line items traced here total N2,066,181,817 and when divided by the total approved capital budget of N75,464,688,374; and multiplied by 100 amount to 2.74 per cent.

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?	33	A=100, B=67, C=33, D=0	See: Approved Capital Budgets 2012 and 2013	The 2013 Amended budget for Power Sector contained 148 line items that can be classified as vague amounting to $(N4,130,314,562/N73,347,958,463) \times 100 = 5.63\%$.
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 provided	As implicitly disclosed by the Ministry officials
6.	Does the MDA have a functional website with policy documents, financial data including financial reports uploaded regularly?	67	A=100, B=67, C=33, D=0	www.power.gov.ng	The Ministry of Power has a website which contained list of some policy documents and reports but are not downloadable as at the time of researcher last visit.

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	See: Power Focus (Newsletter/A Publication of the Federal Ministry of Power. However, as noted above, private sector actors is priveleged above other stakeholders.	The Ministry and its MDAs sometimes organized or participated at programme or events that afford them opportunity to engage the public. However, it appears that they favour the private/business sector in their stakeholders engagement. Apart from the Power Consumers Assembly, Citizens involvement remains lower.
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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	No evidence provided	The Ministry officials hinted that efforts have been made to establish an FOI desk. The disclosed that FOI issues were being handled by an adhoc committee and function like Anti-Corruption and Transparency Unit (ACTU), but it was disclosed steps have been made to create a functional FOI desk. The director of Legal department maintained that the Ministry does respond to FOI requests from the public.
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	The Ministry officials said the Ministry of Power don't borrow in line with directive from Office of Accountant General of the Federation.
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?	67	A=100, B=67, C=33, D=0	See: Mid-Term Achievement of President Goodluck Jonathan in the Power Sector	As hinted, the engagement prioritizes the private sector than ordinary citizens who are mostly households electricity consumers.
Section B Total		501			

	Section B Average	55.6667			
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?	75	A=100, B=75, C=50, D=25, E=0	See amongst other : Federal Ministry of Power Annual Reports (2012) and Year Books (2011), and 2013 Mid-Term Achievements of President Goodluck Jonathan in the Power Sector.	The Ministry officials noted that almost all their project at the level of the Ministry reflects the NV20:2020 and Transformation Agenda of Mr. President.
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?	50	A=100, B=75, C=50, D=25, E=0	Not Cited.	The ministry officials indicated that they do have such costing document but actual budgetary allocation and releases do not always match what they had costed.
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)?	33	A=100, B=67, C=33, D=0		In 2012, the percentage of variance between approved budget (N78,416,140,484) and proposed budget (N73,416,536,317) stands at 6.4 per cent (+N4,999,604,167). 6.40%

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	141.30%	Based on the computation of line items of capital expenditure of Federal Ministry of Power
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	113.90%	Based on the computation of line items of capital expenditure of Federal Ministry of Power
7.	What percentage of the recurrent budget is for overhead costs?	50	A=100, B=75, C=50, D=25, E=0	26.80%	Based on the 2013 Amended Budget of the Federal Ministry of Power
8.	What is the percentage of the capital budget of the MDA?	100	A=100, B=75, C=50, D=25, E=0	96.23%/94.56%	Based on the 2012 Approved Budget or 2013 Amended Budget of the Federal Ministry of Power respectively.
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?	67	A=100, B=67, C=33, D=0	3.60%	Based on the 2012 Approved Budget

10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	0	A=100, B=75, C=50, D=25, E=0	The MDAs budget template hardly indicates any target.	However, the National Planning Commission has developed a KPIs to measure federal MDAs. For example, section C of the template deals with the Outcomes with attached KPIs; while section D deals with Outputs and section E deals with performance Evaluation.
	Section C Total	375			
	Section C Average	41.6667			
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		The Procurement team maintained the Ministry has procurement plan but was not cited by the FRI team. While hinted that the Ministry is making use of Bureau of Public Procurement designed template, the Ministry team promised to make required evidence available at a later day.

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?	33	A=100, B=67, C=33, D=0	Total request from the MDAs for half year 2012 (Jan-June) amount to N31,778,340,517.99 and the total sum approved by the BPP for the period amounts to N29,697,189,655.67; with a variation of N2,081,150,862.32 between the MDA Request and BPP approval. Therefore, the percentage is approximately 6.55%.	The Procurement team claimed that no procurement submitted for approval was upturned by the BPP in 2014 but noted that the necessary document to back up the claims was said to have been archived for the 2012-2013.
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	Some Newspapers adverts provided.	Photocopies of Request for Expressions of Interest (EOI), Invitation to Tender Published in Federal Tenders Journal in 2012 and 2013 as well as those that appeared in the Businessday (Jan., 2012), Guardian (2013) were made 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?	75	A=100, B=75, C=50, D=25, E=0		The Ministry team explained that all their capital projects were through open and competitive tender but still implicitly disclosed that given the nature of the power sector it could be possible that other approaches explored. The Procurement Officer was mandated to find out for the FRI team.
5.	How regularly does the MDA publish projects whose contracts have been awarded?	75	A=100, B=75, C=50, D=25, E=0	See: p.47-50 of Mid-Term Achievements of President Goodluck Jonathan in the Power Sector.	Also, see FEC approved contract for FY 2012 Federal Ministry of Power.
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	100	A=100, B=50, C=0		The Ministry team stated that stakeholders including representatives of CSOs are always invited for bid openings and even televised live.

7.	Does the MDA produce monthly or quarterly budget implementation reports outlining all receipts and expenditure?	67	A=100, B=67, C=33, D=0	The MDA team maintained there report could be accessible to the public online and also on request on presentation of credible means of identification by interested member of the public for their documentation.
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's project monitoring is done collaboratively with the Budget Office of the Federation. They complain of poor funding for internal monitoring of projects.
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	See amongst others Ministry's Newsletter (Power Focus), Magazine (Power Enabling), and Reports.
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?	33	A=100, B=67, C=33, D=0	Rarely....but such reports would be considered when properly received and thereafter act on its merits.

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 MDA said it takes monitoring reports seriously as very helpful for project selections.
12.	What is the percentage difference between cash backed funds and utilised funds for capital projects?	0	A=100, B=67, C=33, D=0	19.63%	Based on the 2013 Amended Budget of the Federal Ministry of Power. See: Consolidated Budget Implementation Report 2013; page 34.
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?	NA	A=100, B=67, C=33, D=0		Government has rather disinvested through a widely acclaimed privatization process.
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?	NA	A=100, B=67, C=33, D=0		Government has rather disinvested through a widely acclaimed privatization process.
	Section D Total	767			
	Section D Average	63.9167			
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	See: The Ministry of Power Annual Report 2011 and 2012 Year Book. T	hey however contended that the ministry on its own does not generate much funds like its parastatals such as NERC, TCN, etc.
2.	Which options best explains how fees and charges are collected by the MDA?	50	A=100, B=50, C=0		We don't take cash but contractors raise draft upon which we issued treasury receipts and subsequently deposited in Banks with instruction to transfers to Conslidated Revenue Funds of the Federation.
3.	Does the MDA maintain a fixed and non-fixed asset registers?	67	A=100, B=67, C=33, D=0		They said there are separate registers for vehicle, office equipment and other fixed assets but there are in the process of producing a single register for all assets.
4.	Does the MDA carry out stores inspection through a "Board of Survey"?	100	A=100, B=50, C=0		The Account Officer provided oral information to back up their claims.
5.	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	50	A=100, B=75, C=50, D=25, E=0		As implicitly hinted by the Ministry officials.

6.	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	50	A=100, B=50, C=0		As implicitly hinted by the Ministry officials.
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	Cover letter cited.	Submission of transcript file was cited.
8.	Does the MDA renders end of the year returns and transcripts to the Accountant General of the Federation/State within the stipulated time?	67	A=100, B=75, C=50, D=25, E=0	Noted cited.	However, the Ministry officials said they don t play with it.
9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	100	A=100, B=75, C=50, D=25, E=0		As implicitly hinted by the Ministry officials.
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?	67	A=100, B=67, C=33, D=0		As implicitly hinted by the Ministry officials.
	Section E Total	751			
	Section E Average	75.1			
	Grand Total	3111			
	Overall Average (Sectional Averages/5)	61.61			
	Overall Average (Grand Total/50)	62.22			

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA

FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY

S/No	Questions	Scores	Score Schemes	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?	100	A=100, B=67, C=33, D=0	Vision 2020, FIRST NIP and Work plan
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?	67	A=100, B=67, C=33, D=0	Yes 2010 & 2013 Appropriation Acts
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=50, C=0	Vision 2020 document, First NIP and work plan
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?		A=100, B=67, C=33, D=0	Evidence not available
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	Budget 2012
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	Confirmed in the field
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	Vision 2020 document, First NIP and work plan

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=67, C=33, D=0	Evidence not available
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?	0	A=100, B=67, C=33, D=0	Evidence not available
10.	Are performance targets used for the non-financial data on results available?	0	A=100, B=67, C=33, D=0	Evidence not available
Section A Total		567	A=100, B=67, C=33, D=0	
Section A Average		56.7		
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	Budget Documents 2012 and 2013
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	Evidence not available
3.	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	100	A=100, B=67, C=33, D=0	None

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?	100	A=100, B=67, C=33, D=0	None
5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	0	A=100, B=50, C=0	Evidence not available
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	Functional Web with policy document only
7.	Are efforts made by the MDA to inform the public about proposed policy and regulatory changes through public consultations?	0	A=100, B=50, C=0	No sufficient 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?	0	A=100, B=67, C=33, D=0	Evidence not available
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	The Ministry is not authorised to obtain loan
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?	0	A=100, B=67, C=33, D=0	Evidence not available
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.	Vision 2020 document, First NIP and work plan
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?	25	A=100, B=75, C=50, D=25, E=0.	Most provisions in the MTSS are not reflected in the Budget
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=67, C=33, D=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	Average of -54.8% of total Budget for 2012 and 2013 were downwards, while 2012 Budget review alone was -14% and average of 2013 was -94%
5.	What percentage of MDA budget line items has been repeated within the last two (2) fiscal years?	100	A=100, B=67, C=33, D=0	None
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?	100	A=100, B=67, C=33, D=0	None
7.	What percentage of the recurrent budget is for overhead costs?	67	A=100, B=67, C=33, D=0	Overhead Budget of MDA to recurrent is 47%

8.	What is the percentage of the capital budget of the MDA?	33	A=100, B=67, C=33, D=0	Percentage of capital Budget to total Budget is 25%
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	None
10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	0	A=100, B=67, C=33, D=0	No target in the Budget
Section C Total		525		
Section C Average		58.3333		
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.	Evidence submitted
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?	NA	A=100, B=67, C=33, D=0	BPP data not available
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	Newspapers cuttings of tender publications
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=67, C=33, D=0	All capital projects were initiated through open competitive bidding

5	How regularly does the MDA publish projects whose contracts have been awarded?	0	A=100, B=75, C=50, D=25, E=0.	Contracts due for award are not published
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	100	A=100, B=67, C=33, D=0	CSOs were regularly invited to witness/observe all bid openings
7.	Does the MDA produce monthly or quarterly budget implementation reports outlining all receipts and expenditure?	33	A=100, B=67, C=33, D=0	Some times produces but not easily accessible except to stakeholders
8.	Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?	0	A=100, B=50, C=0	BOF/ and National Assembly cannot be taken as the public in this regard
9.	Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?	33	A=100, B=67, C=33, D=0	With BOF and National Assembly
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?	0	A=100, B=67, C=33, D=0	Monitoring report is received from CSOs and Media
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?	0	A=100, B=67, C=33, D=0	Only recommendations from internal stakeholders guide decisions
12.	What is the percentage difference between cash backed funds and utilised funds for capital projects?	100	A=100, B=67, C=33, D=0	Average of 2.3% difference in 2012 and 2013
13.	What percentage of capital projects of the MDA has been abandoned?			

14.	If the MDA has engaged in any form of Public Private Partnerships (PPPs), is there evidence to show credibility and transparency?	NA	A=100, B=67, C=33, D=0	The ministry has not engaged in any PPP project within the review period
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?	NA	A=100, B=67, C=33, D=0	No project was advertised through PPP
Section D Total		566		
Section D Average		51.4545		
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 ministry attest to this but could not confirm with any evidence
2.	Which options best explains how fees and charges are collected by the MDA?	100	A=100, B=50, C=0.	Banks
3.	Does the MDA maintain a fixed and non-fixed asset registers?	100	A=100, B=50, C=0.	Keeps inventory Boards in various offices
4.	Does the MDA carry out stores inspection through a "Board of Survey"?	100	A=100, B=50, C=0.	Yes, the ministry does this
5.	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	100	A=100, B=67, C=33, D=0	5 days
6.	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	100	A=100, B=50, C=0.	Yes,

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.	Yes, with evidence
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=67, C=33, D=0	Yes, with evidence
9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	100	A=100, B=67, C=33, D=0	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	Yes, with evidence
	Section E Total	1000		
	Section E Average	100		
	Grand Total	2991		
	Overall Average (Sectional Averages/5)	60.6976		
	Overall Average (Grand Total/49)	61.0408		

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA

FEDERAL MINISTRY OF TRADE AND INVESTMENT

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?	100	A=100, B=67, C=33, D=0	The Ministry official promised to make some documentary evidence available by Monday September 14, 2015. However, Ministry has several policy framework and strategic plans which ought to have being guiding its annual budgetary such as updated (still in draft) Nigerian Trade Policy and Strategy (2013), Nigerian Industrial Revolution Plan (2014), Nigerian Investment Policy and Strategy (NIPC Act), and Nigerian Tax Policy amongst others.	

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	While the new Nigerian Trade Policy and Strategy (2013) are being updated for the first time in 10 years, the Nigerian Industrial Revolution Plan (NIRP) is a five year (2014-2017) plan to rapidly build up industrial capacity (productive sector) and improve Nigeria global competitiveness. The Ministry official disclosed the MTSS covered the current three years period.	
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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?	67	A=100, B=67, C=33, D=0	For example, the NIRP (2014) highlighted integration several other strategic frameworks and development plans such as Vision 20:2020, Transformation Agenda, Agricultural Transformation Agena (ATA), the Nigerian Solid Mineral Strategy, Gas Master Plan, Roadmap for Power Sector Reform, Transport Sector Reform, Nigerian Integrated Infrastructure Master Plan, etc. I choose option B (to a large extent) instead of option A (fully in line) which the Ministry officials had choosen as budgetary allocation to the MDAs (see Approved budget 2012-2013) backed option B than option A.	
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	Based on oral information provided by the Ministry officials	

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?	50	A=100, B=75, C=50, D=25, E=0	Unlike other MDAs with concrete projects with geographical locations, the Ministry officials maintained that Trade and Investment interventions are more programmatically service oriented in nature.	
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	The Ministry official disclosed that the Template they're using were provided by the National Planning Commission to all MDAs. A blank copy of the template was provided.	
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	A New Nigerian Trade Policy and Implementation Strategies (2013) is being drafted to review and update that of 2001/2002.	
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?	100	A=100, B=50, C=0	No evidence was provided	

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	See: the blank template cited above	
10.	Are performance targets used for the non-financial data on results available?	100	A=100, B=67, C=33, D=0	See: the blank template cited above	
	Section A Total	867			
	Section A Average	86.7			
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	Although no evidence was produced, the Ministry officials disclosed that their independently generated revenue (IGR) are promptly remitted to the treasury. I was only referred to Chart of Account, Sub-treasury of the federation (revenue Book 6 and Book 61).	
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		

3.	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	67	A=100, B=67, C=33, D=0	Approximately 1 percent of MDA approved capital budget of 2012 were duplicated (Actual percentage is 0.979).	
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?	67	A=100, B=67, C=33, D=0	Approximately 1 percent of MDA approved capital budget of 2012 were vague (Actual percentage is 0.889).	
5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	50	A=100, B=50, C=0	As implicitly revealed by the Ministry officials. Two instances of such request for information were illustrated from Lagos and Imo/Enugu.	
6.	Does the MDA have a functional website with policy documents, financial data including financial reports uploaded regularly?	67	A=100, B=67, C=33, D=0	www.fmti.gov.ng	
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	As implicitly revealed by the Ministry officials.	
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?	100	A=100, B=67, C=33, D=0	As implicitly revealed by the Ministry officials	
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 is allocated the value in option D which has been coded as Zero	

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?	0	A=100, B=67, C=33, D=0	As implicitly revealed by the Ministry officials.	
	Section B Total	501			
	Section B Average	55.667		Not Available is allocated the value in option D which has been coded as Zero	
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?	75	A=100, B=75, C=50, D=25, E=0		See: Amended budget 2013 and 1st NIP of Vision 20:2020
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?	50	A=100, B=75, C=50, D=25, E=0		See: Amended budget 2013 and 1st NIP of Vision 20:2020
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		See: 2013 Consolidated Budget Implementation Report
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)?	33	A=100, B=67, C=33, D=0		Based on the 2012 Approved Budget of the Federal Ministry of Trade and Investment. 5.40%

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	193% of the total projects have been repeated in the last two fiscal years	Based on the 2012 Approved Budget and 2013 Amended Budget of the Federal Ministry of Trade and Investment.
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	129% of projects are classified as ongoing in the last two fiscal years	Based on the 2012 Approved Budget and 2013 Amended Budget of the Federal Ministry of Trade and Investment.
7.	What percentage of the recurrent budget is for overhead costs?	50	A=100, B=75, C=50, D=25, E=0	24.4% (2012)/20.8% (2013)	Based on the 2012 Approved Budget and 2013 Amended Budget of the Federal Ministry of Trade and Investment.
8.	What is the percentage of the capital budget of the MDA?	75	A=100, B=75, C=50, D=25, E=0	38.10%	Based on 2013 Amended Budget of the Federal Ministry of Trade and Investment.
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?	33	A=100, B=67, C=33, D=0	5.30%	Based on 2013 Amended Budget of the Federal Ministry of Trade and Investment.

10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	0	A=100, B=75, C=50, D=25, E=0	Not inside Budget	See: blank templated cited above and Ministry's budget performance report.
	Section C Total	316			
	Section C Average	31.6			
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	Evident not yet provided	As disclosed by the Ministry officials
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?	67	A=100, B=67, C=33, D=0	1.95% MDA Request (Jan-June 2012){N4,428,934,330.55), BPP Approval {N4,342,492,390.55), & Variation between the two figures {N86,441,940) and the Percentage of Review amount to (86,441,940/4,428,934,330)X100 = 1.95%	
3.	Is there evidence to suggest that the MDA have published calls for all tenders in the review period?	67	A=100, B=67, C=33, D=0	Evident not yet provided	As disclosed by the Ministry officials

4.	What percentage of all capital projects were initiated through open and competitive tender as against the special and restricted methods of public procurement?	75	A=100, B=75, C=50, D=25, E=0	Evident not yet provided	As disclosed by the Ministry officials
5.	How regularly does the MDA publish projects whose contracts have been awarded?	75	A=100, B=75, C=50, D=25, E=0	Evident not yet provided	As disclosed by the Ministry officials
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	50	A=100, B=50, C=0		CSOs are more often than not excluded.
7.	Does the MDA produce monthly or quarterly budget implementation reports outlining all receipts and expenditure?	67	A=100, B=67, C=33, D=0	Evident not yet provided	As disclosed by the Ministry officials
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		Stakeholders engagement is not often comprehensive enough. Most other stakeholders including civil Society organizations (CSOs) are more often than not excluded

9.	Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?	33	A=100, B=67, C=33, D=0		Stakeholders engagement is not often comprehensive enough. Most other stakeholders including civil Society organizations (CSOs) are more often than not excluded
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?	33	A=100, B=67, C=33, D=0		As disclosed by the Ministry officials
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	Evident not yet provided	After necessary approval.
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	2.96%	Based on the 2013 mended Budget of the Federal Ministry of Trade and Investment.
13.	What percentage of capital projects of the MDA has been abandoned?		A=100, B=67, C=33, D=0	Evident not yet provided	As disclosed by the Ministry officials

14.	If the MDA has engaged in any form of Public Private Partnerships (PPPs), is there evidence to show credibility and transparency?	NA	A=100, B=67, C=33, D=0	Not Applicable	
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?	NA	A=100, B=67, C=33, D=0	Not Applicable	
Section D Total		751			
Section D Average		62.583			
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	Evident not yet provided	As disclosed by the Ministry officials
2.	Which options best explains how fees and charges are collected by the MDA?	100	A=100, B=50, C=0		See Book 6 and 6A
3.	Does the MDA maintain a fixed and non-fixed asset registers?	67	A=100, B=67, C=33, D=0	Evident not yet provided	As disclosed by the Ministry officials
4.	Does the MDA carry out stores inspection through a "Board of Survey"?	50	A=100, B=50, C=0	Evident not yet provided	As disclosed by the Ministry officials
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		As disclosed by the Ministry officials

6.	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	50	A=100, B=50, C=0		As disclosed by the Ministry officials
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	Evident not yet provided	As disclosed by the Ministry officials
8.	Does the MDA renders end of the year returns and transcripts to the Accountant General of the Federation/State within the stipulated time?	75	A=100, B=75, C=50, D=25, E=0	Evident not yet provided	As disclosed by the Ministry officials
9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	100	A=100, B=75, C=50, D=25, E=0	Evident not yet provided	As disclosed by the Ministry officials
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?	33	A=100, B=67, C=33, D=0	Evident not yet provided	As disclosed by the Ministry officials
	Section E Total	750			
	Section E Average	75			
	Grand Total	3185			
	Overall Average (Sectional Averages/5)	62.31			
	Overall Average (Grand Total/50)	63.7			

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA

FEDERAL MINISTRY OF TRANSPORT

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	Page 27 of First NIP, Vision 2020	There are targets set in the NIP that should guide the FMT's annual budgeting, and there is evidence that the budgets are guided by those targets. However, there is no evidenc of a work plan for the Ministry.
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		First NIP, Vision 2020 covers 2010-2013 period
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		Yes, First NIP is drawn from 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?	100	A=100, B=50, C=0		

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		Several of the Interventions in education sector are classified by geographic location
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?	0	A=100, B=67, C=33, D=0		
7.	Is there evidence to support comprehensive reviews of MTSS or any other policy framework and plan in use by the MDA?	0	A=100, B=67, C=33, D=0		
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		
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	Page 27 of First NIP, Vision 2020	
10.	Are performance targets used for the non-financial data on results available?	100	A=100, B=67, C=33, D=0	Page 27 of First NIP, Vision 2020	
	Section A Total	667			
	Section A Average	66.7			
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		
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		

3.	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	67	A=100, B=67, C=33, D=0		
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?	67	A=100, B=67, C=33, D=0		
5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	50	A=100, B=50, C=0		
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.transport.gov.ng/	This website was last updated in 2013 and still contains the names of the then Minister and Permanent Secretary.
7.	Are efforts made by the MDA to inform the public about proposed policy and regulatory changes through public consultations?	100	A=100, B=50, C=0		
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?	33	A=100, B=67, C=33, D=0		
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		

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?	0	A=100, B=67, C=33, D=0		
Section B Total		450			
Section B Average		50			
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		There is evidence to show that all the capital budget components of this Ministry correspond to the national high policy targets of transport sector.
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?	NA	A=100, B=75, C=50, D=25, E=0		There is no cost component in the national plan transport sector. Therefore, there is no way of measuring whether or not the cost component of the annual budgets corresponds with the cost component of the national plan.
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)?	33	A=100, B=67, C=33, D=0		4.7% for 2012, and 14.6% for 2013, and an average of 9.6% for the two years
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		Well over 75% of Line items in 2012 capital budget were repeated in 2013 capital budget
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		Well over 75% of Line items in 2012 capital budget were marked as on-going projects and the same projects were still marked as on-going projects in 2013 capital budget
7.	What percentage of the recurrent budget is for overhead costs?	75	A=100, B=75, C=50, D=25, E=0		
8.	What is the percentage of the capital budget of the MDA?	100	A=100, B=75, C=50, D=25, E=0		
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		There is no evidence of any form of lumping of capital projects in the budgets.

10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	0	A=100, B=75, C=50, D=25, E=0		
	Section C Total	408			
	Section C Average	51			
N D: BUDGET IMPLEMENTATION, MONITORING AND EVAL					
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		
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		4.56% reduction for amounts quoted in Naira, 3.25% for amounts quoted in US Dollars, and 0% for amounts quoted in British Pounds in 2013 fiscal year. Therefore, an average of 2.6% for all amounts quoted by the MDA were revised downwards by BPP during procurement.
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		
4.	What percentage of all capital projects were initiated through open and competitive tender as against the special and restricted methods of public procurement?	75	A=100, B=75, C=50, D=25, E=0		

5.	How regularly does the MDA publish projects whose contracts have been awarded?	0	A=100, B=75, C=50, D=25, E=0		
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	100	A=100, B=50, C=0		
7.	Does the MDA produce monthly or quarterly budget implementation reports outlining all receipts and expenditure?	33	A=100, B=67, C=33, D=0		
8.	Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?	0	A=100, B=50, C=0		
9.	Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?	0	A=100, B=67, C=33, D=0		
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?	0	A=100, B=67, C=33, D=0		
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?	100	A=100, B=67, C=33, D=0		

12.	What is the percentage difference between cash backed funds and utilised funds for capital projects?	0	A=100, B=67, C=33, D=0	Page 100 of 2012 Budget Implementation Report Final, and Page 34 of Fourth Quarter and Consolidated Budget Implementation Report 2013	89.16% for 2012, and 84.08% for 2013. Therefore, an average of 86.62% 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?	NA	A=100, B=67, C=33, D=0	Visit PPP Section	There is a newly established unit for PPP in the FMOT. However, there is no evidence of any PPP project embarked upon by the Ministry. Being a new unit, it is yet to commence any arrangement upon which we can base our measurement of credibility and transparency.

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?	NA	A=100, B=67, C=33, D=0	Visit PPP Section	There is a newly established unit for PPP in the FMOT. However, there is no evidence of any PPP project embarked upon by the Ministry. Being a new unit, it is yet to commence any arrangement upon which we can base our measurement of burden on end users.
Section D Total		575			
Section D Average		47.917			
SECTION E: ACCOUNTING, RECORDING, REPORTING AND EXTERNAL					
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		
2.	Which options best explains how fees and charges are collected by the MDA?	100	A=100, B=50, C=0		
3.	Does the MDA maintain a fixed and non-fixed asset registers?	0	A=100, B=67, C=33, D=0		
4.	Does the MDA carry out stores inspection through a "Board of Survey"?	100	A=100, B=50, C=0		

5.	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	100	A=100, B=75, C=50, D=25, E=0		For Prepayment audit queries, officers respond immediately (i.e. within 24 hours). This can be attributed to the fact that the officers whose payments may be withheld in the event of delay will be on his/her neck. On the other hand, responses to Post-payment audit queries are not that spontaneous. Officers usually respond within 2 weeks depending on the time lag given to them in the queries.
6.	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	0	A=100, B=50, C=0		Budget unit of the Ministry does not usually ask for audit reports in their budgeting process. This means that even if there is any audit report, it does not influence future budgeting and programming in the Federal Ministry of Transport.
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		

8.	Does the MDA renders end of the year returns and transcripts to the Accountant General of the Federation/State within the stipulated time?	33	A=100, B=75, C=50, D=25, E=0		
9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	0	A=100, B=75, C=50, D=25, E=0		During submission of the monthly returns/transcript, the AGF can summon any MDAs whose returns have some unclear items for clarification. Once the clarification is done, there is no need for further reconciliation with the OAGF
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		
	Section E Total	633			
	Section E Average	63.3			
	Grand Total	2733			
	Overall Average (Sectional Averages/5)	55.783			
	Overall Average (Grand Total/49)	55.776			

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA				
FEDERAL MINISTRY OF WATER RESOURCES				
S/No	Questions	Scores	Score Schemes	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?	100	A=100, B=67, C=33, D=0	Vision 2020 NIP, First NIP
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	2010-2013
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 2020 (Yes)
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?	0	A=100, B=50, C=0	Evidence not available
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	Yes 2012 & 2013 Appropriation Acts
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?	0	A=100, B=67, C=33, D=0	Evidence not available
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	Transformation Agenda Mid Term Report; 2011-2013 MTSS strategy workshop

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	Recurrent cost not included
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?	0	A=100, B=67, C=33, D=0	Evidence not available
10.	Are performance targets used for the non-financial data on results available?	0	A=100, B=67, C=33, D=0	Evidence not available
Section A Total		500		
Section A Average		50		
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	Yes, evidence in the Budget document 2012 and 2013
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
3.	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	100	A=100, B=67, C=33, D=0	None, Evidence is the Budget document
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?	100	A=100, B=67, C=33, D=0	None, Evidence is the Budget document

5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	0	A=100, B=50, C=0	
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.waterresources.gov.ng/ . There is evidence of a functional website but no evidence of financial data and reports
7.	Are efforts made by the MDA to inform the public about proposed policy and regulatory changes through public consultations?	0	A=100, B=50, C=0	
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?	100	A=100, B=67, C=33, D=0	There is evidence of FOI Desk including evidence of requests as well as reply sighted by the consultant as this could not be released
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	MDA does not take loans/over drafts
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	Some times public forward requests for inclusion in the Budget
	Section B Total	466		
	Section B Average	51.778		
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=67, C=33, D=0	Fisrt NIP, Transformation Agenda
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?	100	A=100, B=67, C=33, D=0	Transfrmation Agenda Mid Term Report; 2011-2013 MTSS strategy workshop
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=67, C=33, D=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	Average of 37.6% of 2012 and 2013 of Budget proposals were reviewed .
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	100% Budget line items in 2013 were repeated in 2013
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	100% Budget line items in 2013 were repeated in 2013
7.	What percentage of the recurrent budget is for overhead costs?	33	A=100, B=67, C=33, D=0	25% of the recurrent is for the overhead

8.	What is the percentage of the capital budget of the MDA?	100	A=100, B=67, C=33, D=0	94% of the capital Budget represents overall MDA capital Budget (My calculations are in order based on the given budget figures)
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	None
10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	0	A=100, B=67, C=33, D=0	
	Section C Total	433		
	Section C Average	48.111		
SECTION D: BUDGET IMPLEMENTATION, MONITORING AND EVALUATI				
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=67, C=33, D=0	Evidence sighted
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?	0	A=100, B=67, C=33, D=0	19% of procurement decisions were upturned; evidence calculated from the BPP spreadsheet
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	Published in the national dailies

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=67, C=33, D=0	All capital Projects
5	How regularly does the MDA publish projects whose contracts have been awarded?	0	A=100, B=67, C=33, D=0	None
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	100	A=100, B=50, C=0	CSOs and other stakeholders are always invited in bid openings
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	Yes, sighted but not taken away
8.	Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?	0	A=100, B=50, C=0	The ministry only participates in joint Budget monitoring with BOF
9.	Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?	100	A=100, B=67, C=33, D=0	Shares with major stakeholders
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?	0	A=100, B=67, C=33, D=0	None
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?	0	A=100, B=67, C=33, D=0	None

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	Average of 2.8% difference of cash-backed funds and utilized funds for cap 2012 & 2013
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?	NA	A=100, B=67, C=33, D=0	Evidence not available (The ministry did not show they have any form of PPP arrangement hence the score)
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?	NA	A=100, B=67, C=33, D=0	Evidence not available
	Section D Total	667		
	Section D Average	55.583		
SECTION E: ACCOUNTING, RECORDING, REPORTING AND EXTERNAL				
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 ministry remmits all the revenue acrued
2.	Which options best explains how fees and charges are collected by the MDA?	100	A=100, B=50, C=0.	Collects through Banks
3.	Does the MDA maintain a fixed and non-fixed asset registers?	100	A=100, B=50, C=0.	Yes, evidence of fixed assets registers included
4.	Does the MDA carry out stores inspection through a "Board of Survey"?	100	A=100, B=50, C=0.	Yes, but no evidence seen; by oral response

5.	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	100	A=100, B=67, C=33, D=0	5 Days at most
6.	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	0	A=100, B=50, C=0.	No
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.	Yes
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=50, C=0.	Yes
9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	100	A=100, B=50, C=0.	Yes
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=50, C=0.	Yes
	Section E Total	900		
	Section E Average	90		
	Grand Total	2966		
	Overall Average (Sectional Averages/5)	59.094		
	Overall Average (Grand Total/50)	59.32		

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA

FEDERAL MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT

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?	100	A=100, B=67, C=33, D=0	Page 33 of First NIP, Vision 2020	
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	MTSS or other policy framework and plan guide the budget process of the MDA	
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 development plan guide the budget process of the MDA	
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?	0	A=100, B=50, C=0	There is no evidence that CS and other stakeholders are involved	
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	There evidence to show the interventions identified in the MTSS and other policy framework and plan that guide her annual budgets and budgeting	
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?	0	A=100, B=67, C=33, D=0	Page 37 of First NIP, Vision 2020	

7.	Is there evidence to support comprehensive reviews of MTSS or any other policy framework and plan in use by the MDA?	67	A=100, B=67, C=33, D=0	The comprehensive reviews of MTSS or any other policy framework and plan in use by the MDA is exiting but there is no support document	
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		
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	Page 37 of First NIP, Vision 2020	
10.	Are performance targets used for the non-financial data on results available?	67	A=100, B=67, C=33, D=0	Performance target are available but no support document was provided	
	Section A Total	634			
	Section A Average	63.4			
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	Economic classification of revenue and expenditure are clearly marked out for easy understanding	
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	Funds from multilateral agencies are not captures in the MDA budget lines	

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	About 7.3% of recurrent budget items were repeated with the synonymous captions.
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?	100	A=100, B=67, C=33, D=0	2012 Budget Document	All the projects are clearly marked with locations of interventions.
5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	0	A=100, B=50, C=0	The MDA do not demand for input from the public on financial data	
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	www.womenaffairs.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	Efforts are made by the MDA to provide information but support document are not provided	
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?	50	A=100, B=67, C=33, D=0	Fol desk is available but no support documents were provided 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?	0	A=100, B=67, C=33, D=0	The MDA do not ask for input from the public and no support document was provided	
	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	The workplan and other policy document shws that the budget are in tendam with sectral policy docments	
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?	100	A=100, B=75, C=50, D=25, E=0	This is evident based on Vision 20:2020 and other policy documents	
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	Approved Budgets and Budget Proposal Documents (2012 and 2013)	6.36% upward review in 2012 and 21.46% downward review in 2013. Average of 13.91% upward/downward (or 7.55% downward) review in the two years.
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	More than 37.3% in capital budget items in 2012 were repeated in 2013 with almost the same cost values.
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	More than 37.3% in capital budget items were reported as ongoing in both 2012 and 2013 with almost the same cost values.
7.	What percentage of the recurrent budget is for overhead costs?	75	A=100, B=75, C=50, D=25, E=0	2012 and 2013 Budget Documents	45.08% in 2012 and 46.48% in 2013. Average of 45.78% 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	67.54% in 2012 and 62.06% in 2013. Average of 64.80% 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	Targets are contained for the expected achievement of the MDA for effective performance	
	Section C Total	475			
	Section C Average	52.778			
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?	50	A=100, B=75, C=50, D=25, E=0		The MDA have procurement plan but was not made available on request
2.	What percentage of the amount submitted by the MDA were reduced/increased by the BPP or any other authority in the review period?	NA	A=100, B=67, C=33, D=0	BPP Certificates of No Objection 2012 and BPP Certificates of No Objection January-October 2013	Not applicable. No Procurement request by the MDA was reported.
3.	Is there evidence to suggest that the MDA have published calls for all tenders in the review period?	67	A=100, B=67, C=33, D=0		No evidence was provided the website of BPP contain the information

4.	What percentage of all capital projects were initiated through open and competitive tender as against the special and restricted methods of public procurement?	75	A=100, B=75, C=50, D=25, E=0		over 75% of the award were initiated through open and competitive bid but no support evidence was provided
5.	How regularly does the MDA publish projects whose contracts have been awarded?	75	A=100, B=75, C=50, D=25, E=0		The MDA did not provide us with any evidence but BPP website contain same information
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	0	A=100, B=50, C=0		No evidence was provided to support this fact
7.	Does the MDA produce monthly or quarterly budget implementation reports outlining all receipts and expenditure?	33	A=100, B=67, C=33, D=0		The MDA did not provide us with any evidence but on monthly report
8.	Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?	0	A=100, B=50, C=0		CS and other stakeholders are not invited for project monitoring
9.	Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?	0	A=100, B=67, C=33, D=0		The MDA do not share information with CS or other stakeholder
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?	0	A=100, B=67, C=33, D=0		Reports from CS and other stakeholders are not used for budget purposes of support the process

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?	0	A=100, B=67, C=33, D=0		Recommendation from the process are not fed into the budget
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	0.05% in 2012 and 0.94% in 2013. Average of 0.50% 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?	100	A=100, B=67, C=33, D=0		National Women Development in currently under a PPP arrangement
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?	67	A=100, B=67, C=33, D=0		Functionality of the center has clearly shown that PPP can be functional
Section D Total		534			
Section D Average		41.077			
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	All account pf the MDA are handled as prescribed under FRA	
2.	Which options best explains how fees and charges are collected by the MDA?	100	A=100, B=50, C=0	Payment are done to the Treasury and are receipted see receipt dated 2/1/2013	

3.	Does the MDA maintain a fixed and non-fixed asset registers?	33	A=100, B=67, C=33, D=0	No evidence to this effect was provided but were informed that exist	
4.	Does the MDA carry out stores inspection through a "Board of Survey"?	0	A=100, B=50, C=0	No information was provided as the store officer was not available throughout the duration	
5.	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	50	A=100, B=75, C=50, D=25, E=0	the duration is between 2 weeks to one month 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	justification was provided for this	
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	monthly account and quaterly are send to office of the AG	
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	Transcripts are provided as evidence	
9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	100	A=100, B=75, C=50, D=25, E=0	evidence was provided to this effect	

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?	0	A=100, B=67, C=33, D=0	no prove to this effect	
	Section E Total	683			
	Section E Average	68.3			
	Grand Total	2659			
	Overall Average (Sectional Averages/5)	52.511			
	Overall Average (Grand Total/51)	52.137			

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA

FEDERAL MINISTRY OF WORKS

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?	100	A=100, B=67, C=33, D=0	Evident not provided	Documentary evidence available in the department of finance and account department of the Ministry
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	Evident not provided	The MTSS covered period of 2010-2012 in the Ministry
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?	75	A=100, B=67, C=33, D=0	Evident not provided	The MTSS covered period of 2010-2012 in the Ministry was linked to the development initiative and policy priorities of the Federal Government
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	See: Ministry Website for example of advertorial of Consultations on proposed Tolling Policy on Federal Roads and Bridges.	A source within the Ministry disclosed that professional Consultants were engaged during the period of 2010 - 2012 MTSS
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=75, C=50, D=25, E=0	MTSS not provided	Documentary evidence available in the department of finance and account department of the Ministry
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	Evident not provided	Copies of the Ministry's Quarterly returns to National Planning Commission on Key Performance Indicators (KPIs)

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	Evident not provided	BoF, National Planning Commission & MDGs office convened a Meeting to revise and update the MTSS of each Ministry
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?	100	A=100, B=50, C=0	Evident not provided	The MTSS or plan in use at the Ministry was costed. And certainly the costs include both recurrent and capital
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	Evident not provided	Copies of the Ministry's Quarterly returns to National Planning Commission on Key Performance Indicators (KPIs)
10.	Are performance targets used for the non-financial data on results available?	100	A=100, B=67, C=33, D=0	Evident not provided	Copies of the Ministry's Quarterly returns to National Planning Commission on Key Performance Indicators (KPIs)
Section A Total		925			
Section A Average		92.5			
SECTION B: BUDGET COMPREHENSIVENESS AND TRANSPARENC					
1.	Does the MDA use standard economic classification of revenue/expenditure for easy understanding?	33	A=100, B=67, C=33, D=0		See: Budget Documents
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		
3.	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	67	A=100, B=67, C=33, D=0	1.03%	Based on 2013 Amended Budget of the Federal Ministry of Works

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?	100	A=100, B=67, C=33, D=0		See: 2013 Amended Budget of the Federal Ministry of Works
5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	50	A=100, B=50, C=0	Evident not provided.	There were letters seeking for such information and responses given to such requests in Planning, Research and Statistics Department
6.	Does the MDA have a functional website with policy documents, financial data including financial reports uploaded regularly?	50	A=100, B=67, C=33, D=0	Verified	See: www.works.gov.ng
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	See: www.works.gov.ng	Through announcement, updating of the Ministry's website and consultation meeting with various relevant stakeholders
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?	100	A=100, B=67, C=33, D=0	Evident not provided.	FOI desk is located in the PRS Department. FOI requests and evidence of responses are available in the same department
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	NA is an option D with a value allocated	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?	67	A=100, B=67, C=33, D=0		CSOs and other concerned individual usually provide the Ministry with inputs that could help improve budget execution
Section B Total		517			
Section B Average		57.444			

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?	75	A=100, B=75, C=50, D=25, E=0	See: NV 20:2020 1st NIP and 2013 Amended Budget of the Ministry
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	See: NV 20:2020 1st NIP and 2013 Amended Budget of the Ministry 54.45%
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	Evident not provided Ministry's budget performance report
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)?	67	A=100, B=67, C=33, D=0	4.20% (2013) or 10.10% (2012) Based on the 2013 Amended Budget and or 2012 Approved of the Federal Ministry of Work
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	See: 2012 Approved Budget and 2013 Amended Budget of the Federal Ministry of Works
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	See: 2012 Approved Budget and 2013 Amended Budget of the Federal Ministry of Works
7.	What percentage of the recurrent budget is for overhead costs?	0	A=100, B=75, C=50, D=25, E=0	71% Based on the 2013 Amended Budget of the Federal Ministry of Work
8.	What is the percentage of the capital budget of the MDA?	100	A=100, B=75, C=50, D=25, E=0	86.10% Based on the 2013 Amended Budget of the Federal Ministry of Work

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?	67	A=100, B=67, C=33, D=0	0.15%	Based on the 2013 Amended Budget of the Federal Ministry of Work
10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	0	A=100, B=75, C=50, D=25, E=0	The MDAs budget template hardly indicates any target.	However, the National Planning Commission has developed a KPIs to measure federal MDAs. For example, section C of the template deals with the Outcomes with attached KPIs; while section D deals with Outputs and section E deals with performance Evaluation.
Section C Total		384			
Section C Average		42.667			
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	Evident not provided	Usually hold Procurement Planning Committee Meeting
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?	33	A=100, B=67, C=33, D=0	Total MDA requests for the half year period (Jan-June 2012) amount to N78,310,568,587.05; Total BPP approval was N72,150,140,781.96 giving a variation of N6,160,427,805.09. The Percentage review figure is $(6,160/78,310) \times 100 = 7.87\%$.	Copies of due process review Report available at Procurement Department

3.	Is there evidence to suggest that the MDA have published calls for all tenders in the review period?	67	A=100, B=67, C=33, D=0	Evident not provided	Records available at the Procurement Department
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	Evident not provided	Records available at the Procurement Department
5.	How regularly does the MDA publish projects whose contracts have been awarded?	75	A=100, B=75, C=50, D=25, E=0	Evident not provided	See: Ministry's website, Federal Government Tender Journals or Newspapers
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	100	A=100, B=50, C=0	Evident not provided	Records available at the Procurement Department
7.	Does the MDA produce monthly or quarterly budget implementation reports outlining all receipts and expenditure?	67	A=100, B=67, C=33, D=0		See: Ministry's website
8.	Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?	100	A=100, B=50, C=0	Evident not provided	Records available at the Procurement Department
9.	Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?	33	A=100, B=67, C=33, D=0	Not with general public	Ministry's collaborates with the BoF and National Planning Commission
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?	0	A=100, B=67, C=33, D=0	It is an option with allocated value in the matrix	Not Applicable
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?	100	A=100, B=67, C=33, D=0	Evident not provided	All recommendations after necessary approval are implemented by relevant departments

12.	What is the percentage difference between cash backed funds and utilised funds for capital projects?	33	A=100, B=67, C=33, D=0	8.57%	Based on the Consolidated Budget Implementation Report of 2013 Amended Budget. See. Page 34
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?	33	A=100, B=67, C=33, D=0	A department for that purpose has been created	The controversial Wale Babalakin Lagos-Ibadan Expressway project.
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?	NA	A=100, B=67, C=33, D=0	The Ministry gave the example of Second Niger Bridge at evidence of functionality which I don't think correctly answer our question as the said PPP is not yet functional talk less of less burden on the people. The Babalakin alluded to above has been revoked by the FG. The Lekki Suspension Bridge is not a FG project hence the reason for the NA option chosen.	Not Applicable
Section D Total		841			
Section D Average		64.692			
N E: ACCOUNTING, RECORDING, REPORTING AND EXTERNAL AU					

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	Evident not provided	Standing Order to our Bankers to transfer the Balance standing in the Revenue Account at the end of each month. Evidence of Bank Statement available in Finance and Account Department
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2.	Which options best explains how fees and charges are collected by the MDA?	100	A=100, B=50, C=0	Evident not provided	Bank Tellers on our records as submitted by the Payee for Official receipts available in Finance and Account Department
3.	Does the MDA maintain a fixed and non-fixed asset registers?	100	A=100, B=67, C=33, D=0	Evident not provided	Asset registers available in the various Departments that manage them
4.	Does the MDA carry out stores inspection through a "Board of Survey"?	50	A=100, B=50, C=0	Evident not provided	Asset registers available in the various Departments that manage them
5.	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	50	A=100, B=75, C=50, D=25, E=0	Evident not provided	Records in Finance and Account Department
6.	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	0	A=100, B=50, C=0		There is no relationship of Audit queries with Budget preparation
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	Evident not provided	Records in Finance and Account Department
8.	Does the MDA renders end of the year returns and transcripts to the Accountant General of the Federation/State within the stipulated time?	75	A=100, B=75, C=50, D=25, E=0	Evident not provided	Records in Finance and Account Department
9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	100	A=100, B=75, C=50, D=25, E=0	Evident not provided	Transcript of Account submitted monthly to OAGF
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	Evident not provided	Records available in Stock verification section
	Section E Total	775			
	Section E Average	77.5			
	Grand Total	3442			

Overall Average (Sectional Averages/5)	66.961			
Overall Average (Grand Total/51)	67.49			

FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA

FEDERAL MINISTRY OF YOUTHS DEVELOPMENT AND SPORTS

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?	100	A=100, B=67, C=33, D=0		Vision 2020 NIP, Hard copy of National Youth Policy included
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		First NIP 2011-2013 and National Youth Policy 2009-2014
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?	100	A=100, B=50, C=0		Vision 2020 NIP, Hard copy of National Youth Policy included
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?	100	A=100, B=67, C=33, D=0		National Youth Policy Document
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=50, C=0		2012 Budget document clearly classified according to geographic locations
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		National Youth Policy Document has a logframe that translates the goals into actionable plans
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	Mid Term report	Vision 2020 NIP, Hard copy of National Youth Policy included
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=67, C=33, D=0		

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?	0	A=100, B=67, C=33, D=0		
10.	Are performance targets used for the non-financial data on results available?	0	A=100, B=67, C=33, D=0		
Section A Total		700			
Section A Average		70			
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	The Budget Document	
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	Evidence not available	
3.	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	100	A=100, B=67, C=33, D=0	None; evidence - Budget 2012 document	
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?	100	A=100, B=67, C=33, D=0	None; evidence - Budget 2012 document	
5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	0	A=100, B=67, C=33, D=0		
6.	Does the MDA have a functional website with policy documents, financial data including financial reports uploaded regularly?	0	A=100, B=67, C=33, D=0		
7.	Are efforts made by the MDA to inform the public about proposed policy and regulatory changes through public consultations?	100	A=100, B=67, C=33, D=0		

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?	33	A=100, B=67, C=33, D=0	Evidence provided indicate there is FOI desk, but no evidence of requests and granting of request	
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	The ministry does not requests for loans	
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?	0	A=100, B=67, C=33, D=0	Evidence not available	
Section B Total		433			
Section B Average		48.111			
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=67, C=33, D=0	First NIP 2011-2013 and National Youth Policy 2009-2014	
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?	100	A=100, B=67, C=33, D=0	First NIP 2011-2013 and National Youth Policy 2009-2014	
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=67, C=33, D=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	Average of 42% total budget were reviewed for 2012 and 2013	

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	100%	
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	100%	
7.	What percentage of the recurrent budget is for overhead costs?	100	A=100, B=67, C=33, D=0	55% of recurrent budget to overhead	
8.	What is the percentage of the capital budget of the MDA?	100	A=100, B=67, C=33, D=0	83% of capital Budget to total MDA Budget	
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	None	
10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	0	A=100, B=67, C=33, D=0	No targets contained	
	Section C Total	500			
	Section C Average	55.556			
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=67, C=33, D=0	Evidence of a copy of procurement plan included (D1)	
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?	NA	A=100, B=67, C=33, D=0	No data on BPP document	
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	Evidence of a copy of published calls included (D3a-D3c)	

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=67, C=33, D=0	All capital projects	
5	How regularly does the MDA publish projects whose contracts have been awarded?	100	A=100, B=67, C=33, D=0	The ministry Publishes projects whose contracts have been awarded once in a year- evidence (D5)	
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	100	A=100, B=67, C=33, D=0	Evidence- Invitaitaion letters for bid opening (D6)	
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	Evidence- Invitaitaion letters for bid opening (D9)	
8.	Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?	0	A=100, B=67, C=33, D=0	Evidence not available	
9.	Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and the public?	100	A=100, B=67, C=33, D=0	Evidence- Invitaitaion letters for bid opening (D9)	
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?	0	A=100, B=67, C=33, D=0	Evidence not available	
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?	100	A=100, B=67, C=33, D=0	Evidence- Capital Budget implimentataion report (D11)	
12.	What is the percentage difference between cash backed funds and utilised funds for capital projects?	0	A=100, B=67, C=33, D=0		Average of 0.7% difference of cash-backed funds and utilized funds for cap 2012 & 2013
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?	NA	A=100, B=67, C=33, D=0	Evidence not available	
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?	NA	A=100, B=67, C=33, D=0	Evidence not available	
Section D Total		800			
Section D Average		72.727			
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.		Attached copies of treasury receipts

2.	Which options best explains how fees and charges are collected by the MDA?	100	A=100, B=50, C=0.		Banks Drafts and deposited to Bank and evidence submitted to the Sub-Treasury
3.	Does the MDA maintain a fixed and non-fixed asset registers?	33	A=100, B=67, C=33, D=0		
4.	Does the MDA carry out stores inspection through a "Board of Survey"?	50	A=100, B=50, C=0.		
5.	What time lag on average does it take an officer in the MDA to reply to both internal and external audit queries?	100	A=100, B=67, C=33, D=0		Internal audit queries are usually replied to within five days while reply to external audit queries take more than a month
6.	Does the recommendations of the audit reports influence future budgeting and programming in the MDA?	100	A=100, B=50, C=0.		
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.		Supported with evidence of record of transcripts (E7A-E7D)
8.	Does the MDA renders end of the year returns and transcripts to the Accountant General of the Federation/State within the stipulated time?	33	A=100, B=67, C=33, D=0		
9.	How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?	67	A=100, B=67, C=33, D=0		Yes, twice every year
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?	67	A=100, B=67, C=33, D=0		
	Section E Total	750			
	Section E Average	75			
	Grand Total	3183			
	Overall Average (Sectional Averages/5)	64.279			
	Overall Average (Grand Total/49)	64.959			