	FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA							
	FEDERAL MINISTRY OF AGRICULTURE							
S.No	Questions	Scores	Score		Comments			
			Schemes	Evidence				
	SECTION A: POLICY BASED BUDGETING							
1.	Does the MDA have a Medium-Term Sector Strategy	67		Vision 20:2020 Page				
	(MTSS) or any other policy framework and plan that guide		A=100,	31				
	her annual budgets and budgeting?		B=67,					
			C=33, D=0					
2.	If the MDA have a Medium-Term Sector Strategy (MTSS)	100		Vision 20:2020 Page				
	or any other policy framework and plan that guide her			31				
	annual budgets and budgeting, which time period(s) do		A=100,					
	they cover?		B=50, C=0					
3.	Is the MTSS or any other policy framework and plan that	100		Vision 20:2020 Page				
	guide her annual budgets and budgeting drawn from the		A=100,	31				
	development plan such as Vision 20:2020?		B=67,					
		-	C=33, D=0					
4.	Is there evidence of public (including Civil Society	50		No support				
	Organisations (CSOs), organised labour, professional			Document provided				
	associations and organised private sector working in the							
	sector) involvement in the drafting of the MTSS or any		A=100,					
_	other policy framework and plan?		B=50, C=0					
5.	Is there evidence to show that possible interventions	100		2011 ATA Policy				
	identified in the MTSS or any other policy framework and		A=100,	Framework				
	plan that guide her annual budgets and budgeting are		B=67,					
_	classified by geographic location?		C=33, D=0					
6.	Is there an available log frame that translates the goals in	100		2011 ATA Policy				
	the MTSS or any other policy framework and plan into		A=100,	Framework				
	actionable activities that will generate results?		B=67,					
			C=33, D=0					

7.	Is there evidence to support comprehensive reviews of	100		2011 ATA Policy	
	MTSS or any other policy framework and plan in use by		A=100,	Framework	
	the MDA?		B=67,		
			C=33, D=0		
8.	Are recurrent costs including personnel costs of capital	0		2011 ATA Policy	There is no recurrent
	projects included in the cost of projects in the MTSS or any			Framework	expenditure component
	other policy framework and plan in use at the MDA?		A=100,		of capital project in the
			B=50, C=0		policy document.
9.	Does the MTSS or any other policy framework and plan in	100		2011 ATA Policy	
0.	use at the MDA present non-financial data on results (in	100	A=100,	Framework	
	terms of outputs or outcomes) for at least the budget year?		B=67,	Traniework	
	terms of outputs of outcomes) for at least the budget years		C=33, D=0		
10.	Are performance targets used for the non-financial data on	100	0-33, D-0	ATA Policy	
10.	results available?	100	A=100,	Framework	
			B=67,	Traniewonk	
			C=33, D=0		
	Section A Total	817	0 00, 2 0		
	Section A Average	81.7			
SEC	TION B: BUDGET COMPREHENSIVENESS AND TRANSPA	RENCY			
1.	Does the MDA use standard economic classification of	100		2011 ATA Policy	
1.		100	A=100,	Framwork Justifies	
	revenue/expenditure for easy understanding?		A=100, B=67,		
			Б=07, C=33, D=0	the MDA's position	
2.	Does the MDA have different funds from different	0	0=33, D=0	No funds are	
۷.	multilateral agencies and donors captured in the budget?	0	A=100,	captures from	
			A=100, B=67,	•	
			Б=07, C=33, D=0	multileral agencies	
			U=33, D=0		

3.	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	0			
					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,
			A=100,		and this item alone
			B=67,	2012 Budget	makes up 73.8% of the
			C=33, D=0	Document	capital budget in 2012.
4.	What percentage of the current year MDA budget costs	0			Over 95% of all the
	are vague like not having the project location or any other				projects have no
	necessary information that is needed to for better				location and therefore
	understanding?				may be considered
			A=100,		vague, since there is no
			B=67,	2012 Budget	way of monitoring their
_		= 0	C=33, D=0	Document	implementation.
5.	Does the MDA provide information (financial data) to the	50	A 100	No evidence to	
	public or concerned organisation on demand?		A=100, B=50, C=0	support this claim	
6.	Does the MDA have a functional website with policy	33		http://www.fmard.gov.	The MDA has a
	documents, financial data including financial reports			ng	functional website with
	uploaded regularly?		A=100,		policy documents but no
			B=67,		financial data are
			C=33, D=0		uploaded
7.	Are efforts made by the MDA to inform the public about	50		Information are	
	proposed policy and regulatory changes through public			provided but no	
	consultations?			support	
			4 400	document/2011 ATA	
			A=100,	Policy engage the	
			B=50, C=0	public	

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?	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?Section B TotalSection B Average	33 333 37	A=100, B=67, C=33, D=0	MDA provide an insight but no former evidence to justify the claim	
	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		A=100,		
	limit in the budget?		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	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,	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 A EVALUATION	ND			
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 initatiated through open and competative tender	
5.	How regularly does the MDA publish projects whose contracts have been awarded?	100	A=100, B=75, C=50, D=25, E=0	The MDA publishes award through BPP website	

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

13.	What percentage of capital projects of the MDA has been				
10.	abandoned?		A=100,		
			B=67.		
			C=33, D=0		
14.	If the MDA has engaged in any form of Public Private	67	0-00, 0-0		
• ••	Partnerships (PPPs), is there evidence to show credibility	0,	A=100,		
	and transparency?		B=67,	ICRC Brochure page	
			C=33, D=0		
15.	If the MDA has engaged in any form of Public Private	100	0-00, D-0		
10.	Partnerships (PPPs), is there evidence to show its	100	A=100,		
	functionality with less burden on the end users?		B=67,	ICRC Brochure page	
	Section D Total	1102	0-00, D-0	0	
	Section D Average	78.714			
	Section D Average	10.114			
	SECTION E. ACCOUNTING RECORDING REPORTING A				
	SECTION E: ACCOUNTING, RECORDING, REPORTING A EXTERNAL AUDITING	ND			
1.	Does the MDA accounts for revenue generated for the	100		The MDA account for	
	government as prescribed under the Fiscal Responsibility			all revenue collected	
	Act/Law (FRA/FRL) or any other law or policy?			but no support	
			A=100,	document was	
			B=50, C=0	provided	
2.	Which options best explains how fees and charges are	100		All fees and charges	
	collected by the MDA?			collected are paid	
				through banks and e-	
				transact means and	
			A=100,	other channels	
			B=50, C=0		

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	50		The MDA reconcile	
	Ministry of Finance and/or the Accountant General's		A=100,	account with	
	Office?		B=75,	MoF/AG's office	
			C=50,	Monthly/quarterly	
			D=25, E=0		
10.	Does the MDA have a stock verification unit with a head	100		The MDA keeps	
	that provides complete and continuous verification of the			stock verifier based	
	stock records, plant, allocated, and unallocated stores		A=100,	on stock records,	
	regularly?		B=67,	plant, allocated and	
			C=33, D=0	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 AVIATI	ON			
S.No	Questions	Scores	Score		Comments		
			Schemes	Evidence			
	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			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		
			A=100, B=67, C=33, D=0	Page 29 of First NIP, Vision 2020	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	33	A=100,	Page 31 of	
	goals in the MTSS or any other policy framework		A=100, B=67,	First NIP,	
	and plan into actionable activities that will		D=07, C=33, D=0	Vision 2020	
7.	generate results?	33	C=33, D=0	VISION 2020	
/.	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	0	,		
	capital projects included in the cost of projects in				
	the MTSS or any other policy framework and plan		A=100,		
	in use at the MDA?		B=50, C=0		
9.	Does the MTSS or any other policy framework	0			
	and plan in use at the MDA present non-financial		A=100,	Page 31 of	
	data on results (in terms of outputs or outcomes)		B=67,	First NIP,	
	for at least the budget year?		C=33, D=0	Vision 2020	
10.	Are performance targets used for the non-	0	A=100,	Page 31 of	
	financial data on results available?		B=67,	First NIP,	
			C=33, D=0	Vision 2020	
	Section A Total	533			
	Section A Average	53.3			
	SECTION B: BUDGET COMPREHENSIVENESS	AND			
1.	Does the MDA use standard economic	100	A=100,		
	classification of revenue/expenditure for easy		B=67,		
	understanding?		C=33, D=0		
2.	Does the MDA have different funds from different	0	A=100,		
	multilateral agencies and donors captured in the		B=67,		
	budget?		C=33, D=0		

3.	What percentage of the current year MDA budget	0	A=100,		
	costs are duplicated or repeated or are the same?		B=67,		
			C=33, D=0		
4.	What percentage of the current year MDA budget	0			
	costs are vague like not having the project				
	location or any other necessary information that is		A=100,		
	needed to for better understanding?		B=67,		
	Ŭ		C=33, D=0		
5.	Does the MDA provide information (financial data)	50			
	to the public or concerned organisation on		A=100,		
	demand?		B=50, C=0		
6.	Does the MDA have a functional website with	0	A=100,		
	policy documents, financial data including		B=67,		
	financial reports uploaded regularly?		C=33, D=0		
7.	Are efforts made by the MDA to inform the public	100			
	about proposed policy and regulatory changes		A=100,		
	through public consultations?		B=50, C=0		
8.	Is there a Freedom of Information (FoI) desk with	100	A=100,		
	number of Fol requests and evidence of		B=67,		
	response(s) to them available in the MDA?		C=33, D=0		
9.	Is there evidence to support that the MDA	NA			
	understands the risks around fiscal exposure in				
	the form of bank loans/overdraft, is there clear				
	process of authorisation and such loans		A=100,		
	sustainable in the lens of the Fiscal Responsibility		B=67,		
	Act/Law (FRA/FRL)?		C=33, D=0		
10.	Does the MDA ask for inputs from the public	0			
	(including Civil Society/Non-Governmental				
	Organisations, organised labour, professional				
	associations and organised private sector working		A=100,		
	in the sector) in order to improve budget		B=67,		
	preparation and budget execution?		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	67		
	has been ongoing within the last two (2) fiscal			About 0.29% of Line items in
	years attracting approximately same amount every			2012 capital budget were
	year?			marked as on-going projects
	,		A=100,	and the same projects were
			B=67,	still marked as on-going
			C=33, D=0	projects in 2013 capital budget
7.	What percentage of the recurrent budget is for	75	A=100,	
	overhead costs?		B=75,	
			C=50,	
			D=25, E=0	
8.	What is the percentage of the capital budget of	100	A=100,	
	the MDA?		B=75,	
			C=50,	
			D=25, E=0	
9.	What percentage of the budget line item(s) in the	100		
	MDA budget were lumped (no proper			
	disaggregation) hence may make it difficult for		A=100,	There is no evidence of any
	proper monitoring in the current fiscal year		B=67,	form of lumping of capital
	budget?		C=33, D=0	projects in the budgets.
10.	Does the MDA budget contain targets to be	0	A=100,	
	achieved for expenditure programmes?		B=75,	
			C=50,	
			D=25, E=0	
	Section C Total	576		
	Section C Average	72		
SEC	TION D: BUDGET IMPLEMENTATION, MONITORI	NG 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 dedicted 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	0			
	representatives of other stakeholders) during project monitoring?		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 Implementatio n Report Final, and Page 34 of Fourth Quarter and Consolidated Budget Implementatio n 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		
SE	L CTION E: ACCOUNTING, RECORDING, REPORTI EXTERNAL AUDITING	NG AND		
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 MINIS	TRY OF	EDUCATIO	N			
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?		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	•	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 AN TRANSPARENCY	D			
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	67			
	costs are vague like not having the project location or		A=100,		
	any other necessary information that is needed to for		B=67,		
	better understanding?		C=33, D=0		
5.	Does the MDA provide information (financial data) to	50	,		
	the public or concerned organisation on demand?		A=100,		
			B=50, C=0		
6.	Does the MDA have a functional website with policy	0			
	documents, financial data including financial reports		A=100,		
	uploaded regularly?		B=67,		
			C=33, D=0		
7.	Are efforts made by the MDA to inform the public	50			
	about proposed policy and regulatory changes		A=100,		
	through public consultations?		B=50, C=0		
8.	Is there a Freedom of Information (FoI) desk with	0			
	number of Fol requests and evidence of response(s)		A=100,		
	to them available in the MDA?		B=67,		
			C=33, D=0		
9.	Is there evidence to support that the MDA	NA			
	understands the risks around fiscal exposure in the				
	form of bank loans/overdraft, is there clear process of		1 100		
	authorisation and such loans sustainable in the lens of		A=100,		
	the Fiscal Responsibility Act/Law (FRA/FRL)?		B=67,	Net Applicable	
10.	Does the MDA ask for inputs from the public	0	C=33, D=0	Not Applicable	
10.	(including Civil Society/Non-Governmental	0			
	Organisations, organised labour, professional				
			A=100,	There is no	
	associations and organised private sector working in the sector) in order to improve budget preparation and		B=67,	Consultation of	
	budget execution?		C=33, D=0		
	Section B Total	267	C-00, D-0		
	Section B Average	29.667			
	SECTION C: BUDGET CREDIBILITY				
			[

1.	Is there evidence that all capital projects in the MDA	100	There is evidence to show
	current budget are in tandem with national/state policy		that all the capital budget
	or sectoral high policy documents?	A=100,	components of this Ministry
		B=75,	correspond to the national
		C=50,	high policy targets of
		D=25, E=0	education sector.
2.	Is there evidence to confirm that budgetary provisions	NA	I here is no cost component
	of the MDA capital budget are in tandem with the		in the national plan
	costing and work plan of major capital projects as		education sector.
	contained in the MTSS or any other high policy		Therefore, there is no way
	document?		of measuring whether or
			not the cost component of
		A=100,	the annual budgets
		B=75,	corresponds with the cost
		C=50,	component of the national
		D=25, E=0	plan.
3.	What percentage of the MDA line item(s) expenditure	4 400	
	commitments in the last fiscal year exceeded	A=100,	
	approved limit in the budget?	B=75,	
		C=50,	
	What a grad state of the MDA total budget even and in	D=25, E=0	
4.	What percentage of the MDA total budget proposal in	U	
	the last fiscal year were reviewed upwards/downwards	A=100,	0.9% for 2012, and 24.7%
	by the National/State Assembly (comparison between	B=67,	for 2013, and an average of
	the MDA proposed and approved budget)?	C=33, D=0	12.8% for the two years
5.	What percentage of MDA budget line items has been	67	1.87% of the monetary
5.	repeated within the last two (2) fiscal years?	07	values of line items in 2012
		A=100,	capital budget were
		B=67,	repeated in 2013 capital
		C=33, D=0	budget
I		0-33, D-0	Duuyei

6.	What percentage of the MDA budget line items has	100	4 400	There is no evidence of any
	been ongoing within the last two (2) fiscal years		A=100,	repetation of on-going
	attracting approximately same amount every year?		B=67,	projects in 2012 and 2013
7.	What percentage of the recurrent budget is for	50	C=33, D=0	capital budgets.
1.	overhead costs?	50	A=100,	
			B=75,	
			C=50,	
			D=25, E=0	
8.	What is the percentage of the capital budget of the	100		
	MDA?		A=100,	
			B=75,	
			C=50,	
			D=25, E=0	
9.	What percentage of the budget line item(s) in the	100		
	MDA budget were lumped (no proper disaggregation)		A=100,	There is no evidence of any
	hence may make it difficult for proper monitoring in		B=67,	form of lumping of capital
4.0	the current fiscal year budget?		C=33, D=0	projects in the budgets.
10.	Does the MDA budget contain targets to be achieved	0	A=100,	
	for expenditure programmes?		A=100, B=75,	
			Б=75, C=50,	
			D=25, E=0	
	Section C Total	517	D=20, L=0	
	Section C Average	64.625		
SE	CTION D: BUDGET IMPLEMENTATION, MONITORING	G 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,	Page 99 of 2012 Budget Implementatio n Report Final, and Page 33 of Fourth Quarter and Consolidated Budget Implementatio	95.54% for 2012, and 94.15% for 2013. Therefore, an average of
13.	What percentage of capital projects of the MDA has been abandoned?		<u>C=33, D=0</u> A=100, B=67, C=33, D=0	n Report 2013	94.85% for the two years

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 56.167			
	Section D Average	30.107			
S	ECTION E: ACCOUNTING, RECORDING, REPORTING EXTERNAL AUDITING	AND			
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,		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

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

dence Comments Y of First ion 2020 The policy document in use covers the years under review P, Vision (2010 - 2015) The Policy Framework was
of First ion 2020 The policy document in use covers the years under review P, Vision (2010 - 2015)
ion 2020 The policy document in use covers the years under review P, Vision (2010 - 2015)
ion 2020 The policy document in use covers the years under review P, Vision (2010 - 2015)
ion 2020 The policy document in use covers the years under review P, Vision (2010 - 2015)
The policy document in use covers the years under review P, Vision (2010 - 2015)
P, Vision (2010 - 2015)
The Policy Framework was
The Policy Framework was
•
drawn from Vision 20:2020
P, Vision
The MDA involve the public
but no support evidence was provided
P, Vision
The MDA intervention cut
P, Vision no support document was
provided
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?
- 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?
- 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?
- 10. Are performance targets used for the non-financial data on results available?

Section	Α	Total
Section	Α	Average

SECTION B: BUDGET COMPREHENSIVENESS AND TRANSPARENCY

Does the MDA use standard economic classification of 1. 100 The budget template provided revenue/expenditure for easy understanding? has covered this based on economic A=100. classification B=67, C=33, D=0 2. Does the MDA have different funds from different No funds from multilateral agencies and donors captured in the other multilateral A=100, budget? agencies are on B=67, the budget C=33, D=0 template

100	A=100,	
	B=67, C=33, D=0	First NIP, Vision 2020
0	C=33, D=0	2020
	A=100,	First NIP, Vision
100	B=50, C=0	2020
	A=100, B=67,	First NIP, Vision
	C=33, D=0	2020
100		Pages 92-94 of
	A=100,	First NIP, Vision
	B=67,	2020
	C=33, D=0	
817		
04 7		

81.7

The evidence showing comprehensive review was provided

No personnel costs are attached to capital projects in the policy document.

Performance targets are used for the non-financial data on results available by the MDA 3. What percentage of the current year MDA budget costs are duplicated or repeated or are the same?

100

- 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?
- 5. Does the MDA provide information (financial data) to the public or concerned organisation on demand?
- 6. Does the MDA have a functional website with policy documents, financial data including financial reports uploaded regularly?
- 7. Are efforts made by the MDA to inform the public about proposed policy and regulatory changes through public consultations?
- 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?

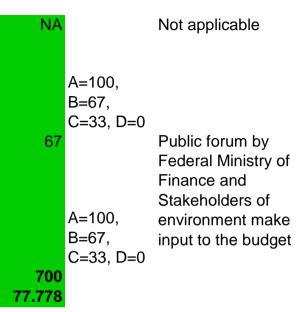
100			
	A=100,		
	B=67,	2012 and 2013	No evidence of duplicated cost
			in the budget documents.
100	0-00, D-0	Budget Boouments	All the projects are clearly
100			marked with locations of
	A=100,		interventions. No evidence of
	B=67,	2012 and 2013	
	•		vague cost in the budget
400	C=33, D=0	-	documents.
100		Evidence was	
		provided to	
	A=100,	Nigerian Society of	
	B=50, C=0	Engineers	
33			The MDA has a functional
	A=100,		website with policy documents
	B=67,	www.environment.	but no financial data are
	C=33, D=0	<u>gov.ng</u>	uploaded
100		Ministerial Platform	
		was progra,,e was	
		provided as	
		evidence by the	
	A=100,	MDA	
	B=50, C=0		
100	,	The Fol Desk is	
		available as a letter	
		to for submission	
		of annual report by	
		Ministry of Justice	
	A=100,	was provided as	
	B=67,	evidence	
	C=33, D=0	EVILLEILE	
	0-35, 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)?
- 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?

Section B Total Section B Average

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



100	A=100, B=75, C=50, D=25, E=0	Budget of the MDA is in tendam with national sectoral high policy
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 tendam
	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)?
- 5. What percentage of MDA budget line items has been repeated within the last two (2) fiscal 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?
- 7. What percentage of the recurrent budget is for overhead costs?
- 8. What is the percentage of the capital 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?
- 10. Does the MDA budget contain targets to be achieved for expenditure programmes?

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.
67	A=100, B=67, C=33, D=0	2012 and 2013 Budget Documents	1.46% of capital projects in the2012 budget were repeated in2013 budget.1.46% of on-going capital
25		2012 and 2013 Budget Documents	projects in the 2012 budget still remained on-going in 2013
100	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.
100	A=100, B=75, C=50, D=25, E=0 A=100, B=67, C=33, D=0	2012 and 2013 Budget Documents No budget line item was lumped together.	72.25% in 2012 and 77.88% in 2013. Average of 75.06% for the two years.
0 484	A=100, B=75, C=50, D=25, E=0	Target of te MDA budget are published	

Section C Total



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?
- 2. What percentage of the amount submitted by the MDA were reduced/increased by the BPP or any other authority in the review period?
- 3. Is there evidence to suggest that the MDA have published calls for all tenders in the review period?
- 4. What percentage of all capital projects were initiated through open and competitive tender as against the special and restricted methods of public procurement?
- 5. How regularly does the MDA publish projects whose contracts have been awarded?
- 6. How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?

f
were
y BPP.

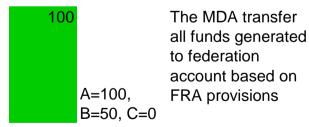
- 7. Does the MDA produce monthly or quarterly budget implementation reports outlining all receipts and expenditure?
- 8. Does the MDA invite the public (Civil-Society Organisations (CSOs), the media or representatives of other stakeholders) during project monitoring?
- 9. Does the MDA have and share her programmes and projects monitoring and evaluation reports with major stakeholders and 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?
- 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		The MDA produces
		monthly and quaterly
	A=100, P=67	implementation
	B=67, C=33, D=0	report with support evidence
0		Stakeholders and
		CS are not invited during project
	A 100	moniroting
	A=100, B=50, C=0	because no support funds
0		The MDA does not
	A=100,	share the report with stakeholders
	B=67,	or CSO
0	C=33, D=0	MDA do not
Ŭ		request for
		information from
		CS and other stakeholders hence
	A=100,	it will not make
	B=67, C=33, D=0	input on the budget
0	U-33, D-0	Monitoring report of
		does not guide the
	A=100, B=67,	budget decision of the MDA
	C=33, D=0	

12.	What is the percentage difference between cash backed funds and utilised funds for capital projects?		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?		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? Section D Total		A=100, B=67, C=33, D=0	N/A	
S	Section D Average	50 AND			

EXTERNAL AUDITING

 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?



2.	Which options best explains how fees and charges are	
	collected by the MDA?	

- 3. Does the MDA maintain a fixed and non-fixed asset registers?
- 4. Does the MDA carry out stores 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?
- 6. Does the recommendations of the audit reports influence future budgeting and programming in the MDA?
- Does the MDA renders monthly accounting returns and transcripts to the Accountant General of the Federation/State

100		All fees are collected through bank, e-transact
	A=100, B=50, C=0	and other means of payment available
0		The MDA does nor keep or update a
	A=100, B=67, C=33, D=0	fixed or non fixed asset register
100		The MDA carry out store inspection through a board of
	A=100, B=50, C=0	survey
100	A=100, B=75, C=50, D=25, E=0	The MDA respond to both internal and external querries within one week.
100		The recommendation of audit report inflences future
100	A=100, B=50, C=0	budgeting and programmes of the MDA The MDA renders returns to the AG office support
	A=100, B=50, C=0	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?
- 9. How often does the MDA reconcile accounts with the Ministry of Finance and/or the Accountant General's Office?
- 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?

Section E Total Section E Average

Grand Total Overall Average (Sectional Averages/5)

Overall Average (Grand Total/50)

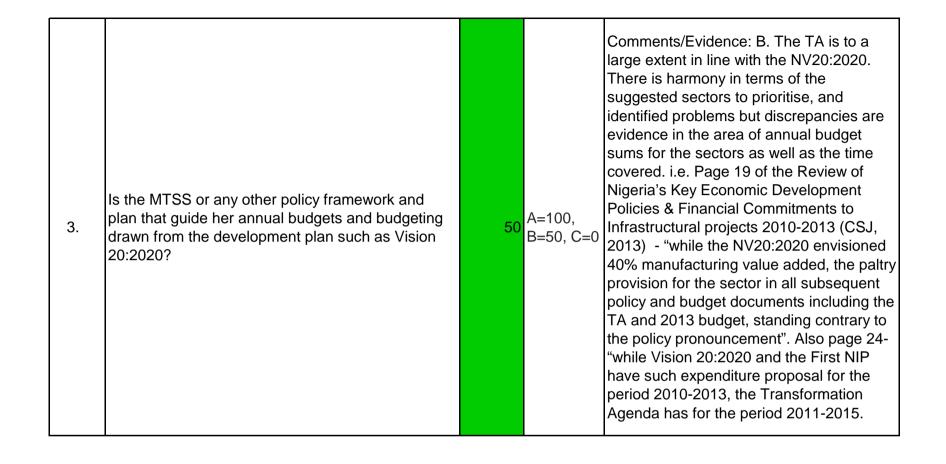
100	A=100, B=75, C=50, D=25, E=0	Transcript to the AG office was provided as evidence
100	A=100, B=75, C=50, D=25, E=0	The MDA reconciles account with office of the AG and Ministry of Finance
67	A=100, B=67, C=33, D=0	The MDA have a stock verification unit but no evidence was provided
867 86.7	0-00, 2-0	provided
3468		

69.991

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	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, 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			

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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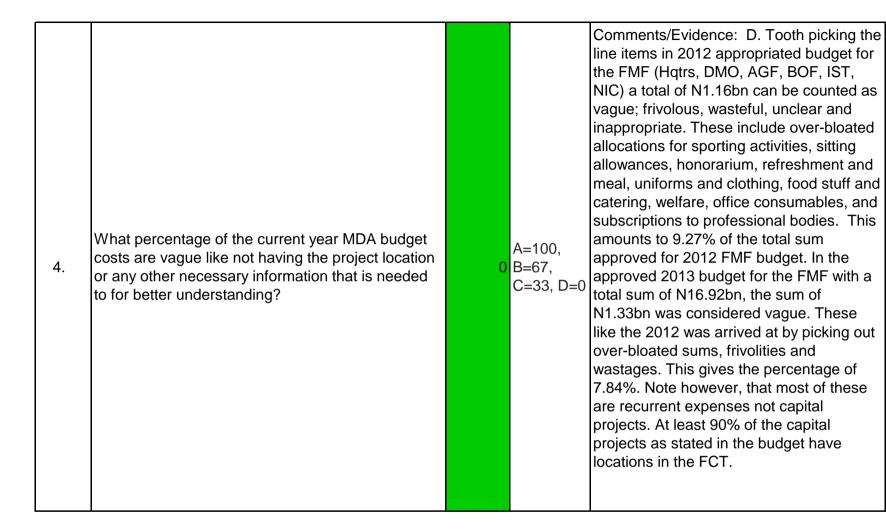
4.	Is there evidence of public (including Civil Society Organisations (CSOs), organised labour, professional associations and organised private sector working in the sector) involvement in the drafting of the MTSS or any other policy framework and plan?	33	A=100, B=67, C=33, D=0	Comments/Evidence: C. 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.
5.	Is there evidence to show that possible interventions identified in the MTSS or any other policy framework and plan that guide her annual budgets and budgeting are classified by geographic location?		A=100, B=67, C=33, D=0	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.

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 51.6	A=100, B=67, C=33, D=0	
	Section A Average	0.10		
SEC	TION 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?		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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Does the MDA provide information (financial data) 5. to the public or concerned organisation on demand?	50 ^{A=100,} B=50, C	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?		A=100, B=67, C=33, D=0	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://oagfnig.org/, http://www.dmo.gov.ng/. In the budget documents these agencies are all captioned under the ministry of finance.
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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 (FoI) desk with number of FoI requests and evidence of response(s) to them available in the MDA?	0	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)?	33	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?		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 FMF.

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?		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		
SEC	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.	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. http://finance.gov.ng/index.php/units/procu rement-unit. The BPP also holds evidence of the MDAs procurement plans and records.
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	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.

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?		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 mininstry does no 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		

SEC	TION E: ACCOUNTING, RECORDING, REPORTING EXTERNAL AUDITING	G AND		
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 Macro- economic Framework contained macro- economic projections for the next three financial years, the underlying assumptions for those projections and an evaluation and analysis of the macroeconomic projections for the preceding three financial years; government's overall fiscal and economic objectives, but not long-term fiscal sustainability. 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?		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 40		
	Overall Average (Grand Total/61)	55.18		

	FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA					
	FEDERAL MINIST					
S/No	Questions	Scores	Score Schemes	Evidence/ Comenets		
SECT	ION 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 Approperiation		
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	Transfrmation 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		
SE	CTION B: BUDGET COMPREHENSIVENESS AND TRANSPARENCY			
	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	
	What percentage of the current year MDA budget costs are duplicated or repeated or are the same?	0	A=100, B=67,	About 44% of the 2012 Budget were duplicated in the overhead

4	What percentage of the current year MDA budget	0		
	costs are vague like not having the project location or		A=100,	
	any other necessary information that is needed to for		B=67,	About 53% of capital budget cost are
	better understanding?		C=33, D=0	without location in 2012
5	Does the MDA provide information (financial data) to	0		
	the public or concerned organisation on demand?		A=100,	
			B=67,	
			C=33, D=0	Evidence not available
6	Does the MDA have a functional website with policy	33		
	documents, financial data including financial reports		A=100,	There is evidence of a functional
	uploaded regularly?		,	website but no evidence of financial
			C=33, D=0	data and reports available
7	Are efforts made by the MDA to inform the public	67		
	about proposed policy and regulatory changes		A=100,	
	through public consultations?		B=67,	
			C=33, D=0	Evidence of public consultations
8	Is there a Freedom of Information (FoI) desk with	0		
	number of Fol requests and evidence of response(s)		A=100,	
	to them available in the MDA?		B=67,	
			C=33, D=0	Evidence not available
9	Is there evidence to support that the MDA	NA		
	understands the risks around fiscal exposure in the			
	form of bank loans/overdraft, is there clear process of		A 400	
	authorisation and such loans sustainable in the lens		A=100,	
	of the Fiscal Responsibility Act/Law (FRA/FRL)?		B=67,	
10	Deep the MDA cale for inputs from the public	0	C=33, D=0	The MDA does not take loan
10	Does the MDA ask for inputs from the public	0		
	(including Civil Society/Non-Governmental			
	Organisations, organised labour, professional		A_100	
	associations and organised private sector working in		A=100,	
	the sector) in order to improve budget preparation		B=67,	Evidence net eveilette
	and budget execution?	200	C=33, D=0	Evidence not available
	Section B Total			
	Section B Average	22.222		

SECTI	ON 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,	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		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		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

	What is the percentage of the capital budget of the MDA?	100	D=25,	80.5% of the capital Budget represents the total Budget of the MDA
	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
	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		
SEC	TION D: BUDGET IMPLEMENTATION, MONITORING EVALUATION			
	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 <u>Procurement (BPP) thresholds etc?</u>	100 NA	A=100, B=75, C=50, D=25, E=0.	Yes the MDA has
	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
	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

· · ·			A 400	
4	What percentage of all capital projects were initiated	0	A=100,	
	through open and competitive tender as against the		B=75,	
	special and restricted methods of public		C=50,	
	procurement?		D=25,	
			E=0.	Evidence not available
5	How regularly does the MDA publish projects whose	0		
	contracts have been awarded?		A=100,	
			B=67,	
			C=33, D=0	No evidence from the Ministry
6	How regularly does the MDA invite CSOs and other	0	, ,	,
	stakeholders' representatives during bid openings?		A=100,	
			B=67,	
			'	Evidence not available
7	Does the MDA produce monthly or quarterly budget	67	0-00, D-0	
	implementation reports outlining all receipts and	07	A=100,	
			B=67,	
	expenditure?		,	Van hut not, appagaible to the public
	Deep the MDA invite the public (Civil Conists	0	C=33, D=0	Yes but not accessible to the public
8	Does the MDA invite the public (Civil-Society	0	A 100	
	Organisations (CSOs), the media or representatives		A=100,	
	of other stakeholders) during project monitoring?		B=67,	
			C=33, D=0	Evidence not available
9	Does the MDA have and share her programmes and	67		
	projects monitoring and evaluation reports with major		A=100,	
	stakeholders and the public?		B=67,	
			C=33, D=0	With the National Assembly
10	In the event that CSOs, the media or other	0		
	stakeholders on their own monitor any government		A=100,	
	project(s) and submit their reports to the MDA, does		B=67,	
	the MDA act on the basis of the reports?			Evidence not available
11	Are there evidence to show that the	0	,_ 0	
	recommendations of these monitoring and evaluation	Ŭ		
	reports (internal and from other stakeholders) guide		A=100,	
			B=67,	
	the decision of the MDA in the next budget year?		· ·	Evidence not available
			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
	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
	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		
SEC	CTION E: ACCOUNTING, RECORDING, REPORTING EXTERNAL AUDITING	AND		
	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
	Which options best explains how fees and charges are collected by the MDA?		A=100, B=50, C=0.	No
	Does the MDA maintain a fixed and non-fixed asset registers?		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,	
C=50,	
D=25, E=0 Between 2 weeks and	d a month
6 Does the recommendations of the audit reports 0 A=100,	
influence future budgeting and programming in the B=50, No, the ministry does	not incorporate
MDA? C=0. recommendations of	the audit report
7 Does the MDA renders monthly accounting returns 100 A=100,	
and transcripts to the Accountant General of the B=50,	
Federation/State C=0. Yes	
8 Does the MDA renders end of the year returns and 100 A=100, Yes the ministry rend	
transcripts to the Accountant General of the B=50, year returns and tran	scripts to the
Federation/State within the stipulated time? C=0. AG	
9 How often does the MDA reconcile accounts with the 0 A=100,	
Ministry of Finance and/or the Accountant General's B=50,	
Office? C=0. No evidence	
10 Does the MDA have a stock verification unit with a 100	
head that provides complete and continuous A=100, the Ministry has stock	
verification of the stock records, plant, allocated, and B=67, with a head who issu	es annual
unallocated stores regularly? C=33, D=0 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 LAN	IDS AND HO	DUSING			
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	100					
	guide her annual budgets and budgeting, which time period(s) do they cover?		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	33	A 100		
	goals in the MTSS or any other policy framework		A=100,		
	and plan into actionable activities that will generate		B=67,	Page 37 of First	
	results?		C=33, D=0	NIP, Vision 2020	The National Housing
7.	Is there evidence to support comprehensive reviews	100			Policy 2006 is currently
	of MTSS or any other policy framework and plan in				undergoing thorough
	use by the MDA?				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
			A 100		coordinated by the
			A=100,		Ministry of Lands,
			B=67,		Housing and Urban
8.	Are requirrent easts including personnal easts of	50	C=33, D=0		Development.
о.	Are recurrent costs including personnel costs of capital projects included in the cost of projects in the	50			
	MTSS or any other policy framework and plan in use		A=100,	Page 37 of First	
			,	NIP, Vision 2020	
9.	at the MDA? Does the MTSS or any other policy framework and	33	D=50, C=0	NIF, VISION 2020	
9.	plan in use at the MDA present non-financial data		A=100,		
	on results (in terms of outputs or outcomes) for at		B=67,	Page 37 of First	
	least the budget year?		,	NIP, Vision 2020	
10.	Are performance targets used for the non-financial	100	0-00, D-0		
	data on results available?	100	A=100,		
			B=67,	Page 37 of First	
			,	NIP, Vision 2020	
	Section A Total	683		,	
	Section A Average	68.3			
	<u> </u>				
стю	N B: BUDGET COMPREHENSIVENESS AND TRAN	SPAREN			

1.	Does the MDA use standard economic classification	100		
	of revenue/expenditure for easy understanding?		A=100,	
			B=67,	
			C=33, D=0	
2.	Does the MDA have different funds from different	0		
	multilateral agencies and donors captured in the		A=100,	
	budget?		B=67,	
			C=33, D=0	
3.	What percentage of the current year MDA budget	67		
	costs are duplicated or repeated or are the same?		A=100,	
			B=67,	
			C=33, D=0	
4.	What percentage of the current year MDA budget	67		
	costs are vague like not having the project location			
	or any other necessary information that is needed to		A=100,	
	for better understanding?		B=67,	
			C=33, D=0	
5.	Does the MDA provide information (financial data)	50	A 400	
	to the public or concerned organisation on demand?		A=100,	
<u> </u>	Deep the MDA have a functional waterite with radias	0	B=50, C=0	
6.	Does the MDA have a functional website with policy	0	A 100	
	documents, financial data including financial reports		A=100,	
	uploaded regularly?		B=67,	
7.	Are offerte made by the MDA to inform the public	100	C=33, D=0	
1.	Are efforts made by the MDA to inform the public	100	A=100,	
	about proposed policy and regulatory changes		A=100, B=50, C=0	
	through public consultations?		D=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?		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	0		
	overhead costs?		A=100,	
			B=75,	
			C=50,	
			D=25, E=0	
8.	What is the percentage of the capital budget of the	100		
	MDA?		A=100,	
			B=75,	
			C=50,	
			D=25, E=0	
9.	What percentage of the budget line item(s) in the	100		
	MDA budget were lumped (no proper			There is no evidence of
	disaggregation) hence may make it difficult for		A=100,	any form of lumping of
	proper monitoring in the current fiscal year budget?		B=67,	capital projects in the
			C=33, D=0	budgets.
10.	Does the MDA budget contain targets to be	0		
	achieved for expenditure programmes?		A=100,	
			B=75,	
			C=50,	
			D=25, E=0	
	Section C Total	466		
	Section C Average	51.778		
	: BUDGET IMPLEMENTATION, MONITORING AND			
1.	Does the MDA have annual procurement plans	100		
	containing estimated procurement, value, time			
	schedule, method of procurement, packages/lots,		A=100,	
	approving authorities based on Bureau of Public		B=75,	
	Procurement (BPP) thresholds etc?		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? 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 A=100, B=67,		
1.4			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?		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,	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 afte 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	s re sr e d
			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?	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: A 1. 2.	CCOUNTING, RECORDING, REPORTING AND EXT 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?	100 100	A=100, B=50, C=0	
۷.	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	C=33, D=0	
	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			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? Is the MTSS or any other policy framework and plan	100	A=100, B=50, C=0		The MDA and other policy framework guide the annual budget that covers 3 years with support the MDA budgetting is		
	that guide her annual budgets and budgeting drawn from the development plan such as Vision 20:2020?		A=100, B=67, C=33, D=0		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	67	A=100,		There is no evidence to
	of MTSS or any other policy framework and plan in		A=100, B=67,		support the process but the
	use by the MDA?		Б=07, C=33, D=0		MDA stated the policy is in place
8.	Are recurrent costs including personnel costs of	0	C=33, D=0	First NIP, Vision 2020	No personnel costs are
0.	capital projects included in the cost of projects in the	0		1 IIST NIF, VISION 2020	•
			A=100,		attached to capital projects in
	MTSS or any other policy framework and plan in use		,		the policy document.
9.	at the MDA? Does the MTSS or any other policy framework and	100	B=50, C=0		The MDA present non-
9.		100			•
	plan in use at the MDA present non-financial data on				financial data on results (in
	results (in terms of outputs or outcomes) for at least		1 100		terms of outputs or
	the budget year?		A=100,		outcomes) for at least the
			B=67,		budget year in MTSS and
			C=33, D=0		Policy framework
10.	Are performance targets used for the non-financial	100		Page 58 of First NIP,	Performance targets are
	data on results available?		A=100,	Vision 2020	used for the non-financial
			B=67,		data on results available by
			C=33, D=0		the MDA
	Section A Total	817			
	Section A Average	81.7			
	SECTION B: BUDGET COMPREHENSIVENESS AN	ID			
	TRANSPARENCY				
1.	Does the MDA use standard economic classification	100			The MDA uses the standard
	of revenue/expenditure for easy understanding?				classification format for easy
			A=100,		understanding of
			B=67,		revenue/expenditure lines
			C=33, D=0		
2.	Does the MDA have different funds from different	0			Funds from diffeent
	multilateral agencies and donors captured in the		A=100,		multilateral agencies are not
	budget?		B=67,		capture in the budget of the
	Ĭ		C=33, D=0		MDA

3.	What percentage of the current year MDA budget	67			About 1.11% of capital
	costs are duplicated or repeated or are the same?		A=100,		projects costs were repeated
			B=67,		with the synonymous
			C=33, D=0	2012 Budget Document	captions.
4.	What percentage of the current year MDA budget	100			
	costs are vague like not having the project location or		A=100,		All the projects are clearly
	any other necessary information that is needed to for		B=67,		marked with locations of
	better understanding?		C=33, D=0	2012 Budget Document	interventions.
5.	Does the MDA provide information (financial data) to	0			The MDA does not provided
	the public or concerned organisation on demand?		A=100,		financial data to the public
			B=50, C=0		
6.	Does the MDA have a functional website with policy	0			The MDA does not have a
	documents, financial data including financial reports		A=100,		functional website.
	uploaded regularly?		B=67,		
			C=33, D=0		
7.	Are efforts made by the MDA to inform the public	100			There are evidence that the
	about proposed policy and regulatory changes				MDA provide information to
	through public consultations?				the public expecially during
			A=100,		trade fairs among others
			B=50, C=0		
8.	Is there a Freedom of Information (Fol) desk with	33	1 100		Fol desk is available but no
	number of Fol requests and evidence of response(s)		A=100,		evidence is provided to back
	to them available in the MDA?		B=67,		up this claim
		N L A	C=33, D=0	Neteralizable	
9.	Is there evidence to support that the MDA	NA		Not applicable	
	understands the risks around fiscal exposure in the				
	form of bank loans/overdraft, is there clear process of		1 100		
	authorisation and such loans sustainable in the lens		A=100,		
	of the Fiscal Responsibility Act/Law (FRA/FRL)?		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? Section B Total Section B Average	0 400 44.444	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 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 tendem with sectoal polices	
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	0			100% of capital projects in
	repeated within the last two (2) fiscal years?		A=100,		the 2012 budget were
			B=67,	2012 and 2013 Budget	repeated in 2013 budget.
			C=33, D=0	Documents	
6.	What percentage of the MDA budget line items has	0			100% of on-going capital
	been ongoing within the last two (2) fiscal years		A=100,		projects in the 2012 budget
	attracting approximately same amount every year?		B=67,	2012 and 2013 Budget	still remained on-going in
			C=33, D=0	Documents	2013 budget.
7.	What percentage of the recurrent budget is for	75			
	overhead costs?		A=100,		
			B=75,		40.75% in 2012 and 35.22%
			C=50,	2012 and 2013 Budget	in 2013. Average of 37.99%
			D=25, E=0	Documents	for the two years.
8.	What is the percentage of the capital budget of the	75			
	MDA?		A=100,		
			B=75,		38.60% in 2012 and 44.95%
			C=50,	2012 and 2013 Budget	in 2013. Average of 41.77%
			D=25, E=0	Documents	for the two years.
9.	What percentage of the budget line item(s) in the	100			
	MDA budget were lumped (no proper disaggregation)				
	hence may make it difficult for proper monitoring in		A=100,		
	the current fiscal year budget?		B=67,	2012 and 2013 Budget	No evidence of lumped
			C=33, D=0	Documents	budget line items.
10.	Does the MDA budget contain targets to be achieved	0			The target to be achived are
	for expenditure programmes?		A=100,		contained in the framework
			B=75,		and policy document but not
			C=50,	2012 and 2013 Budget	in the budget
┝───		= 1	D=25, E=0	Documents	
<u> </u>	Section C Total	517			
<u> </u>	Section C Average	57.444			

SE	CTION D: BUDGET IMPLEMENTATION, MONITORIN	g 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		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 competative 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		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	NA		The MDA is not involved	
15.	Partnerships (PPPs), is there evidence to show its	11/4		in PPP at the moment	
	functionality with less burden on the end users?			and no evidence to	
			C=33, D=0	support	
	Section D Total	625			
	Section D Average	56.818			
SE	ECTION E: ACCOUNTING, RECORDING, REPORTING	G AND			
	EXTERNAL AUDITING				
1.	Does the MDA accounts for revenue generated for	100		See attached support	
	the government as prescribed under the Fiscal			document by the MDA	
	Responsibility Act/Law (FRA/FRL) or any other law or		A=100,	and account details	
	policy?		B=50, C=0		
2.	Which options best explains how fees and charges	100		Central Bank statement	
	are collected by the MDA?			clearly shows collection	
				of fees and charges by	
			A=100,	the MDA	
			B=50, C=0		
3.	Does the MDA maintain a fixed and non-fixed asset	100		CBN statement clearly	
	registers?			shows that all fees and	
			A=100,	charges collected are	
			B=67,	remitted based on	
			C=33, D=0		
4.	Does the MDA carry out stores inspection through a	50	<u> </u>	Yes the MDA maintain a	
	"Board of Survey"?	00		fixed assets but no	
			A=100,	support document was	
			B=50, C=0		
5.	What time lag on average does it take an officer in	100		The MDA answer all	
Ŭ.	the MDA to reply to both internal and external audit	100	A=100,	internal and external	
	queries?			querries between2	
			C=50,	weeks to 1 month see	
			· ·		
			D=20, E=0	support evidence	

6.	Does the recommendations of the audit reports	100		The recommendation of	
	influence future budgeting and programming in the			the audit reports	
	MDA?		A=100,	inflences future	
			B=50, C=0	budgeting of the MDA	
7.	Does the MDA renders monthly accounting returns	100		see support evidence as	
	and transcripts to the Accountant General of the		A=100,	provided by the MDA	
	Federation/State		B=50, C=0		
8.	Does the MDA renders end of the year returns and	100		evidence was provided	
	transcripts to the Accountant General of the		A=100,	by the MDA on the	
	Federation/State within the stipulated time?		B=75,	transcripts	
			C=50,		
			D=25, E=0		
9.	How often does the MDA reconcile accounts with the	100		reconcilation of report is	
	Ministry of Finance and/or the Accountant General's		A=100,	done during	
	Office?		B=75,	FAACmonthly meeting	
			C=50,		
			D=25, E=0		
10.	Does the MDA have a stock verification unit with a	67		The MDA have a stock	
	head that provides complete and continuous		A=100,	verification unit but no	
	verification of the stock records, plant, allocated, and		B=67,	support document was	
	unallocated stores regularly?		C=33, D=0	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		Comments			
				Evidence				
	SECTION A: POLICY BASED BUDGETING	i						
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) higlighted some of the completed Transmission Projects in its pages.			

A=100, Repot of Stability in electricity B=50, C=0 (2013) distribution.		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,	FMP Annual Report 2012 and Mid-Term Repot of Transformation Agenda	•
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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,	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 Taskforcce 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
			D=0		2011 and 2015.

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	,	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,	See: FMP 2011 Annual Report (page 109) and 2012 Year Book	Over the last one decade, the Power sector has been extensively reviwed 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 privitization of power generation and distribution under
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	D=0 A=100, B=50, C=0	Not cited.	Jonathan administration.

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		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 TRANSPARENCY	S AND			
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 Teasury.
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?	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/N73,34 7,958,463)X100 = 5.63%.
5.	Does the MDA provide information (financial data) to the public or concerned organisation on demand?	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?	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	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 (FoI) desk with number of FoI 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 being 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 officals 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 Ministy 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 alway 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	6.40%	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).

5.	What percentage of MDA budget line items has been repeated within the last two (2) fiscal years?		A=100, B=67, C=33, D=0	Based on the computation of line items of capital expendituer 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?		A=100, B=67, C=33, D=0	Based on the computation of line items of capital expendituer expenditure of Federal Ministry of Power
7.	What percentage of the recurrent budget is for overhead costs?		A=100, B=75, C=50, D=25, E=0	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,	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	Based on the 2012 Approved Budget

10.	Does the MDA budget contain targets to be achieved for expenditure programmes?	0		The MDAs budget template hardly indicates any target.	However, the National Planning Commision 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			
SE	CTION D: BUDGET IMPLEMENTATION, MONIT AND EVALUATION	ORING			
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 used of Bureau of Public Procurement designed template, the Ministy 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; whith 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 competive tender but still implicity 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	67		The MDA team	
	budget implementation reports outlining all			maintained the	
	receipts and expenditure?			could be acces	
				the public onlin	e and also
				on request on	
				presentation of	
			A=100,	means of identi	
			B=67,	interested mem	nber of the
			C=33,	public for their	
			D=0	documentation.	
8.	Does the MDA invite the public (Civil-Society	50		The MDA's pro	
	Organisations (CSOs), the media or			monitoring is do	
	representatives of other stakeholders) during			colloboratively	
	project monitoring?			Budget Office of	
				Federation. The	
				complain of poo	
			A=100,	for internal mor	nitoring of
			B=50, C=0	projects.	
9.	Does the MDA have and share her programmes	67			
	and projects monitoring and evaluation reports			See amongst o	
	with major stakeholders and the public?		A=100,	Ministry's News	
			B=67,	(Power Focus),	•
			C=33,	(Power Enablin	g), and
			D=0	Reports.	
10.	In the event that CSOs, the media or other	33		Dansk Life	- h
	stakeholders on their own monitor any		4.400	Rarelybut su	
	government project(s) and submit their reports		A=100,	would be consid	
	to the MDA, does the MDA act on the basis of		B=67,	when properly r	
	the reports?		C=33,	and therafter ad	ct on its
			D=0	merits.	

11.	Are there evidence to show that the	67			
	recommendations of these monitoring and		A=100,		The MDA said it takes
	evaluation reports (internal and from other		B=67,		monitoring reports
	stakeholders) guide the decision of the MDA in		C=33,		seriously as very helpful
	the next budget year?		D=0		for project selections.
12.	What is the percentage difference between	0			
	cash backed funds and utilised funds for capital				Based on the 2013
	projects?				Amended Budget of the
			A=100,		Federal Ministry of
			B=67,		Power. See: Conslidated
			C=33,		Budget Implementation
			D=0	19.63%	Report 2013; page 34.
13.	What percentage of capital projects of the MDA		A=100,		
	has been abandoned?		B=67,		
			C=33,		
			D=0		
14.	If the MDA has engaged in any form of Public	NA	A=100,		Government has rather
	Private Partnerships (PPPs), is there evidence		B=67,		disinvested through a
	to show credibility and transparency?		C=33,		widely acclaimed
			D=0		privatization process.
15.	If the MDA has engaged in any form of Public	NA	A=100,		Government has rather
	Private Partnerships (PPPs), is there evidence		B=67,		disinvested through a
	to show its functionality with less burden on the		C=33,		widely acclaimed
	end users?		D=0		privatization process.
	Section D Total	767			
	Section D Average	63.9167			
SEC	TION E: ACCOUNTING, RECORDING, REPORT	ring 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			As implicitly hinted by the Ministry officials.

6.	Does the recommendations of the audit reports	50			
0.	influence future budgeting and programming in		A=100,		As implicitly hinted by the
	the MDA?		B=50, C=0		Ministry officials.
7.	Does the MDA renders monthly accounting	100	2 00, 0 0	Cover letter cited.	
	returns and transcripts to the Accountant		A=100,		Submission of transcript
	General of the Federation/State		B=50, C=0		file was cited.
8.	Does the MDA renders end of the year returns	67		Noted cited.	
	and transcripts to the Accountant General of the		A=100,		
	Federation/State within the stipulated time?		B=75,		However, the Ministry
			C=50,		officials said they don t
			D=25, E=0		play with it.
9.	How often does the MDA reconcile accounts	100			
	with the Ministry of Finance and/or the		A=100,		
	Accountant General's Office?		B=75,		
			C=50,		As implicitly hinted by the
			D=25, E=0		Ministry officials.
10.	Does the MDA have a stock verification unit	67			
	with a head that provides complete and		A=100,		
	continuous verification of the stock records,		B=67,		
	plant, allocated, and unallocated stores		C=33,		As implicitly hinted by the
	regularly?		D=0		Ministry officials.
	Section E Total	751			
	Section E Average	75.1			
	Grand Total	3111			
	Overall Average (Sectional Averages/5)	61.61			
<u> </u>	Overall Average (Grand Total/50)	62.22			

	FISCAL RESPONSIBILITY INDEX - SCORE SHEE	T FOR FE	DERAL MC	DAs IN NIGERIA
	FEDERAL MINISTRY OF SCIENCE	AND TEC	CHNOLOGY	
S/No	Questions	Scores	Score Schemes	Comments
	SECTION A: POLICY BASED BUDGETING			Comments
1.	Does the MDA have a Medium-Term Sector Strategy (MTSS)	100	A=100,	
· · ·	or any other policy framework and plan that guide her annual	100	B=67,	
	budgets and budgeting?		C=33,	Vision 2020, FIRST NIP and
			D=00, D=0	Work plan
2.	If the MDA have a Medium-Term Sector Strategy (MTSS) or	67	A=100,	
	any other policy framework and plan that guide her annual		B=67,	
	budgets and budgeting, which time period(s) do they cover?		C=33,	Yes 2010 & 2013 Approperiation
			D=0	Acts
3.	Is the MTSS or any other policy framework and plan that	100		
	guide her annual budgets and budgeting drawn from the		A=100,	Vision 2020 document, First NIP
	development plan such as Vision 20:2020?		B=50, C=0	and work plan
4.	Is there evidence of public (including Civil Society			
	Organisations (CSOs), organised labour, professional		A=100,	
	associations and organised private sector working in the		B=67,	
	sector) involvement in the drafting of the MTSS or any other		C=33,	
	policy framework and plan?	4.0.0	D=0	Evidence not available
5.	Is there evidence to show that possible interventions identified	100	A=100,	
	in the MTSS or any other policy framework and plan that		B=67, C=33,	
	guide her annual budgets and budgeting are classified by		C=33, D=0	Budget 2012
6.	geographic location? Is there an available log frame that translates the goals in the	100	D=0 A=100,	Budget 2012
0.	MTSS or any other policy framework and plan into actionable	100	B=67,	
	activities that will generate results?		C=33,	
			D=00,	Confirmed in the field
7.	Is there evidence to support comprehensive reviews of MTSS	100	A=100,	
	or any other policy framework and plan in use by the MDA?		B=67,	
			C=33,	Vision 2020 document, First NIP
			D=0	and work plan

8.	Are recurrent costs including personnel costs of capital	0	A=100,	
	projects included in the cost of projects in the MTSS or any		B=67,	
	other policy framework and plan in use at the MDA?		C=33,	
			D=0	Evidence not available
9.	Does the MTSS or any other policy framework and plan in use	0	A=100,	
	at the MDA present non-financial data on results (in terms of		B=67,	
	outputs or outcomes) for at least the budget year?		C=33,	
			D=0	Evidence not available
10.	Are performance targets used for the non-financial data on	0	A=100,	
	results available?		B=67,	
			C=33,	
			D=0	Evidence not available
	Section A Total		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	100	A=100,	
	revenue/expenditure for easy understanding?		B=67,	
			C=33,	Budget Docments 2012 and
			D=0	2013
2.	Does the MDA have different funds from different multilateral	0	A=100,	
	agencies and donors captured in the budget?		B=67,	
			C=33,	
			D=0	Evidence not available
3.	What percentage of the current year MDA budget costs are	100	A=100,	
	duplicated or repeated or are the same?		B=67,	
			C=33,	
			D=0	None

4.	What percentage of the current year MDA budget costs are	100	A=100,	
	vague like not having the project location or any other		B=67,	
	necessary information that is needed to for better		C=33,	
	understanding?		D=0	None
5.	Does the MDA provide information (financial data) to the	0		
	public or concerned organisation on demand?		A=100,	
				Evidence not available
6.	Does the MDA have a functional website with policy	33	A=100,	
	documents, financial data including financial reports uploaded		B=67,	
	regularly?		C=33,	Functional Web with policy
			D=0	document only
7.	Are efforts made by the MDA to inform the public about	0		
	proposed policy and regulatory changes through public		A=100,	
	consultations?		,	No sufficient evidence
8.	Is there a Freedom of Information (FoI) desk with number of	0	A=100,	
	Fol requests and evidence of response(s) to them available in		B=67,	
	the MDA?		C=33,	
			D=0	Evidence not available
9.	Is there evidence to support that the MDA understands the	NA	A 100	
	risks around fiscal exposure in the form of bank		A=100,	
	loans/overdraft, is there clear process of authorisation and		B=67,	The Ministry is not suther is adde
	such loans sustainable in the lens of the Fiscal Responsibility		C=33,	The Ministry is not authorised to
10	Act/Law (FRA/FRL)?	0	D=0	obtain loan
10.	Does the MDA ask for inputs from the public (including Civil	0	A=100,	
	Society/Non-Governmental Organisations, organised labour,		B=67,	
	professional associations and organised private sector		Б=07, C=33,	
	working in the sector) in order to improve budget preparation		C=33, D=0	Evidence not available
	and budget execution? Section B Total	333	D=0	
	Section B Average	333		
	Section D Average	- 31		
	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?		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% ad 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?		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,	Percentage of capital Budget to
			D=0	total Budget is 25%
9.	What percentage of the budget line item(s) in the MDA budget	100	A=100,	
	were lumped (no proper disaggregation) hence may make it		B=67,	
	difficult for proper monitoring in the current fiscal year budget?		C=33,	
			D=0	None
10.	Does the MDA budget contain targets to be achieved for	0	A=100,	
	expenditure programmes?		B=67,	
			C=33,	
			D=0	No traget in the Budget
	Section C Total	525		
	Section C Average	58.3333		
	SECTION D: BUDGET IMPLEMENTATION, MONITORING AI	ND		
	EVALUATION			
1.	Does the MDA have annual procurement plans containing	100	A=100,	
	estimated procurement, value, time schedule, method of		B=75,	
	procurement, packages/lots, approving authorities based on		C=50,	
	Bureau of Public Procurement (BPP) thresholds etc?		D=25,	
			E=0.	Evidence submitted
2.	What percentage of the total amount submitted by the MDA	NA	A=100,	
	for all items were reduced/increased by the BPP or any other		B=67,	
	authority in the review period?		C=33,	
			D=0	BPP data not available
3.	Is there evidence to suggest that the MDA have published	100	A=100,	
	calls for all tenders in the review period?		B=67,	
			C=33,	Newspapers cuttings of tender
			D=0	publications
4.	What percentage of all capital projects were initiated through	100	A=100,	
	open and competitive tender as against the special and		B=67,	
	restricted methods of public procurement?		C=33,	All capital projects were initiated
			D=0	through open competitve bidding

5		0	A=100,	
		Ŭ	B=75,	
			C=50,	
	How regularly does the MDA publish projects whose contracts		D=25,	Contracts due for award are not
	have been awarded?		· ·	published
6.	How regularly does the MDA invite CSOs and other	100	A=100,	
	stakeholders' representatives during bid openings?		B=67,	
			C=33,	CSOs were regularlly invited to
			D=0	witness/observe all bid openings
7.	Does the MDA produce monthly or quarterly budget	33	A=100,	
	implementation reports outlining all receipts and expenditure?		B=67,	Some times produces but not
			C=33,	easily accessible except to
			D=0	stakeholders
8.	Does the MDA invite the public (Civil-Society Organisations	0		BOF/ and National Assembly
	(CSOs), the media or representatives of other stakeholders)		A=100,	cannot be taken as the public in
	during project monitoring?		B=50, C=0	this regard
9.	Does the MDA have and share her programmes and projects	33	A=100,	
	monitoring and evaluation reports with major stakeholders		B=67,	With DOF and National
	and the public?		C=33,	With BOF and National
10.	In the event that CSOs, the media or other stakeholders on	0	D=0 A=100,	Assembly
10.		0	A=100, B=67,	
	their own monitor any government project(s) and submit their reports to the MDA, does the MDA act on the basis of the		C=33,	Monitoring report is received
	reports to the MDA, does the MDA act on the basis of the reports?		D=0	from CSOs and Media
11.	Are there evidence to show that the recommendations of	0	A=100,	
	these monitoring and evaluation reports (internal and from	Ū	B=67,	Only recommnendations from
	other stakeholders) guide the decision of the MDA in the next		C=33,	internal stakeholders guide
	budget vear?		D=0	decisisons
12.	What is the percentage difference between cash backed		A=100,	
	funds and utilised funds for capital projects?		B=67,	
			C=33,	Average of 2.3% difference in
			D=0	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	NA	A=100,	
	Partnerships (PPPs), is there evidence to show credibility and		B=67,	The ministry has not engaged in
	transparency?		C=33,	any PPP pjoject within the
			D=0	review period
15.	If the MDA has engaged in any form of Public Private	NA	A=100,	
	Partnerships (PPPs), is there evidence to show its		B=67,	
	functionality with less burden on the end users?		C=33,	No project was advertised
			D=0	through PPP
	Section D Total	566		
	Section D Average	51.4545		
SEC	TION E: ACCOUNTING, RECORDING, REPORTING AND EXT	IERNAL		
	AUDITING			
1.	Does the MDA accounts for revenue generated for the	100	A=100,	The ministry attest to this but
	government as prescribed under the Fiscal Responsibility		B=50,	could not confirm with any
	Act/Law (FRA/FRL) or any other law or policy?		C=0.	evidence
2.	Which options best explains how fees and charges are	100	A=100,	
	collected by the MDA?		B=50,	
			C=0.	Banks
3.	Does the MDA maintain a fixed and non-fixed asset registers?	100	A=100,	
			B=50,	Keeps inventory Boards in
			C=0.	various offices
4.	Does the MDA carry out stores inspection through a "Board of	100	A=100,	
	Survey"?		B=50,	
			C=0.	Yes, the ministry does this
5.	What time lag on average does it take an officer in the MDA to	100	A=100,	
	reply to both internal and external audit queries?		B=67,	
			C=33,	
			D=0	5 days
6.	Does the recommendations of the audit reports influence	100	A=100,	
	future budgeting and programming in the MDA?		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	100	A=100,	
	to the Accountant General of the Federation/State within the		B=67,	
	stipulated time?		C=33,	
			D=0	Yes, with evidence
9.	How often does the MDA reconcile accounts with the Ministry	100	A=100,	
	of Finance and/or the Accountant General's Office?		B=67,	
			C=33,	
			D=0	Monthly/quaterly
10.	Does the MDA have a stock verification unit with a head that	100	A=100,	
	provides complete and continuous verification of the stock		B=67,	
	records, plant, allocated, and unallocated stores regularly?		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			ESTMENT				
S/No	Questions	Scores						
			Schemes	Evidence	Comments			
	SECTION A: POLICY BASED BUDGETING	-						
1.	Does the MDA have a Medium-Term Sector	100		The Ministry official				
	Strategy (MTSS) or any other policy framework and			promised to make some				
	plan that guide her annual budgets and budgeting?			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				
			A=100,	(NIPC Act), and Nigerian				
			B=67,	Tax Policy amongst				
			C=33, D=0	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,	While the new Nigerian Trade Policy and Stategy (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	
			A=100, B=50, C=0	current three years 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?		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, 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?		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?		A=100, B=67, C=33, D=0	The Ministry offfical 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?		A=100, B=50, C=0	No evidence was provided	

9.	Does the MTSS or any other policy framework and	100		See: the blank template	
0.	plan in use at the MDA present non-financial data on		A=100,	cited above	
	results (in terms of outputs or outcomes) for at least		B=67,		
	the budget year?		C=33, D=0		
10.	Are performance targets used for the non-financial	100	0-00, D-0	See: the blank template	
10.	data on results available?	100	A=100,	cited above	
			B=67,		
			C=33, D=0		
	Section A Total	867	0=00, D=0		
	Section A Average	86.7			
	occubil A Average	00.1			
	SECTION B: BUDGET COMPREHENSIVENESS AN	חו			
	TRANSPARENCY				
1.	Does the MDA use standard economic classification	100		Although no evidence	
	of revenue/expenditure for easy understanding?			was produced, the	
				Ministry offficials	
				disclosed that their	
				independently generated	
				revenue (IGR)are	
				promptly remitted to the	
				treasury. I was only	
				refered to Chart of	
				Account, Sub-treasury of	
			A=100,	the federation (revenue	
			B=67,	Book 6 and Book 61).	
			C=33, D=0		
2.	Does the MDA have different funds from different	0			
	multilateral agencies and donors captured in the		A=100,		
	budget?		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	<u>www.fmti.gov.ng</u>	
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 (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	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?	0 501	A=100, B=67, C=33, D=0	As implicitly revealed by the Ministry officials.	
	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	5.40%	Based on the 2012 Approved Budget of the Federal Ministry of Trade and Investment.

5.	What percentage of MDA budget line items has	0			Based on the
	been repeated within the last two (2) fiscal years?			have been repeated in	2012 Approved
				the last two fiscal years	Budget and 2013
					Amended Budget
			A=100,		of the Federal
			B=67,		Ministry of Trade
			C=33, D=0		and Investment.
6.	What percentage of the MDA budget line items has	0		129% of projects are	Based on the
	been ongoing within the last two (2) fiscal years			classified as ongoing in	2012 Aproved
	attracting approximately same amount every year?			the last two fiscal years	Budget and 2013
					Amended Budget
			A=100,		of the Federal
			B=67,		Ministy of Trade
			C=33, D=0		and Investment.
7.	What percentage of the recurrent budget is for	50			Based on the
	overhead costs?				2012 Approved
					Budget and 2013
			A=100,		Amended Budget
			B=75,		of the Federal
			C=50,	24.4% (2012)/20.8%	Ministry of Trade
			D=25, E=0	. ,	and Investment.
8.	What is the percentage of the capital budget of the	75			Based on 2013
	MDA?				Amended Budget
			A=100,		of the Federal
			B=75,		Ministry of Trade
			C=50,		and Investment.
-			D=25, E=0	38.10%	
9.	What percentage of the budget line item(s) in the	33			Based on 2013
	MDA budget were lumped (no proper				Amended Budget
	disaggregation) hence may make it difficult for		4.00		of the Federal
	proper monitoring in the current fiscal year budget?		A=100,		Ministry of Trade
			B=67,	E 000/	and Investment.
			C=33, D=0	5.30%	

10.	Does the MDA budget contain targets to be achieved for expenditure programmes? Section C Total	0 316		Not inside Budget	See: blank templated cited above and Ministry's budget performance report.
	Section C Average	31.6			
	Section C Average	31.0			
SE	L CTION D: BUDGET IMPLEMENTATION, MONITORIN EVALUATION	g and			
2.	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 <u>Procurement (BPP) thresholds etc?</u> 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?	100	A=100, B=75, C=50, D=25, E=0 A=100, B=67, C=33, D=0	Evident not yet provided 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 (86,441,940/4,428,934,33 0)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 stakholders 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 stakholders including civil Society organizations (CSOs) are more often than not
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		Not Applicable	
	Section D Total	751			
	Section D Average	62.583			
SE	ECTION E: ACCOUNTING, RECORDING, REPORTING	G AND			
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 Ministy 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 Ministy 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			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?		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	MINISTR	Y OF TRANS	PORT		
S.No	Questions	Scores	Score		Comments	
			Schemes	Evidence		
	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	100			
	interventions identified in the MTSS or any				Several of the
	other policy framework and plan that guide her		A=100,		Interventions in education
	annual budgets and budgeting are classified by		B=67, C=33,		sector are classified by
	geographic location?		D=0		geographic location
6.	Is there an available log frame that translates	0			
	the goals in the MTSS or any other policy		A=100,		
	framework and plan into actionable activities		B=67, C=33,		
	that will generate results?		D=0		
7.	Is there evidence to support comprehensive	0	A=100,		
	reviews of MTSS or any other policy framework		B=67, C=33,		
	and plan in use by the MDA?		D=0		
8.	Are recurrent costs including personnel costs of	0			
	capital projects included in the cost of projects				
	in the MTSS or any other policy framework and		A=100,		
	plan in use at the MDA?		B=50, C=0		
9.	Does the MTSS or any other policy framework	100			
	and plan in use at the MDA present non-				
	financial data on results (in terms of outputs or		A=100,		
	outcomes) for at least the budget year?			Page 27 of First NIP,	
			D=0	Vision 2020	
10.	Are performance targets used for the non-	100	A=100,		
	financial data on results available?			Page 27 of First NIP,	
			D=0	Vision 2020	
	Section A Total	667			
	Section A Average	66.7			
	B: BUDGET COMPREHENSIVENESS AND TRA				
1.	Does the MDA use standard economic	100	A=100,		
	classification of revenue/expenditure for easy		B=67, C=33,		
	understanding?		D=0		
2.	Does the MDA have different funds from	0	A=100,		
	different multilateral agencies and donors		B=67, C=33,		
	captured in the budget?		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	67	A=100,		
	information that is needed to for better understanding?		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,	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 (FoI) desk with number of FoI 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	NA	A=100, B=67, C=33,		
	Responsibility Act/Law (FRA/FRL)?		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)?		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?		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?		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?		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? Section C Total	0 408	A=100, B=75, C=50, D=25, E=0	
	Section C Average	51		
ND:	BUDGET IMPLEMENTATION, MONITORING AI	ND 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,
6.	How regularly does the MDA invite CSOs and other stakeholders' representatives during bid openings?	100	D=25, E=0 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?		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
	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,		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

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			
: ACC	COUNTING, RECORDING, REPORTING AND EX	XTERNA			
1.	Does the MDA accounts for revenue generated	100			
	for the government as prescribed under the				
	Fiscal Responsibility Act/Law (FRA/FRL) or any		A=100,		
	other law or policy?		B=50, C=0		
2.	Which options best explains how fees and	100	A=100,		
	charges are collected by the MDA?		B=50, C=0		
3.	Does the MDA maintain a fixed and non-fixed	0	A=100,		
	asset registers?		B=67, C=33,		
			D=0		
4.	Does the MDA carry out stores inspection	100	A=100,		
	through a "Board of Survey"?		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. Budget unit of the Ministry
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	100	_ 00,00	
	returns and transcripts to the Accountant		A=100,	
	General of the Federation/State		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 Overall Average (Sectional Averages/5)	2733 55.783		
	Overall Average (Grand Total/49)	55.776		

	FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA				
	FEDERAL MINISTRY OF WATE	R RESO	JRCES		
S/No	Questions	Scores	Score		
			Schemes	Comments	
	SECTION A: POLICY BASED BUDGETING				
1.	Does the MDA have a Medium-Term Sector Strategy (MTSS)	100			
	or any other policy framework and plan that guide her annual		A=100,		
	budgets and budgeting?		B=67,		
			C=33, D=0	Vision 2020 NIP, First NIP	
2.	If the MDA have a Medium-Term Sector Strategy (MTSS) or	100			
	any other policy framework and plan that guide her annual				
	budgets and budgeting, which time period(s) do they cover?		A=100,		
			B=50, C=0	2010-2013	
3.	Is the MTSS or any other policy framework and plan that	100			
	guide her annual budgets and budgeting drawn from the		A=100,		
	development plan such as Vision 20:2020?		B=67,		
			C=33, D=0	Vision 2020 (Yes)	
4.	Is there evidence of public (including Civil Society	0			
	Organisations (CSOs), organised labour, professional				
	associations and organised private sector working in the		1 100		
	sector) involvement in the drafting of the MTSS or any other		A=100,	Evidence net evellette	
	policy framework and plan?	100	· · · · ·	Evidence not available	
5.	Is there evidence to show that possible interventions	100	A=100,		
	identified in the MTSS or any other policy framework and plan		A=100, B=67,	Yes 2012 & 2013	
	that guide her annual budgets and budgeting are classified		,		
6.	by geographic location? Is there an available log frame that translates the goals in the	0	C=33, D=0	Approperiation Acts	
0.	MTSS or any other policy framework and plan into actionable	0	A=100,		
	activities that will generate results?		B=67,		
				Evidence not available	
7.	Is there evidence to support comprehensive reviews of MTSS	100		Transfrmation Agenda Mid	
1 '	or any other policy framework and plan in use by the MDA?	100	A=100,	Term Report; 2011-2013	
			B=67,	MTSS strategy workshop	
			C=33, D=0	wirou strategy workshop	
L			S-00, 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? 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? 10. Are performance targets used for the non-financial data on results (an esults available? 10. Are performance targets used for the non-financial data on results available? 11. Are performance target 12. Section A Total 13. Does the MDA use standard economic classification of revenue/expenditure for easy understanding? 14. Does the MDA have different funds from different multilateral agencies and donors captured in the budget? 15. Does the MDA have different funds from different multilateral agencies and donors captured in the budget? 16. What percentage of the current year MDA budget costs are duplicated or repeated or are the same? 17. What percentage of the current year MDA budget costs are duplicated or repeated or are the same? 18. What percentage of the current year MDA budget costs are duplicated or repeated or are the same? 10. What percentage of the current year MDA budget costs are duplicated or repeated or are the same? 10. What percentage of the current year MDA budget costs are duplicated or repeated or are the same? 10. What percentage of the current year MDA budget costs are duplicated or repeated or are the same? 100 A=67, C=33, D=0 <li< th=""><th><u> </u></th><th></th><th></th><th></th><th></th></li<>	<u> </u>				
other policy framework and plan in use at the MDA? 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 (an available? 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? 60 A=100, B=67, C=33, D=0 Evidence not available 10. Are performance targets used for the non-financial data on results available? 60 A=100, B=67, C=33, D=0 Evidence not available 10. Section A Total 500 0 A=100, B=67, C=33, D=0 Evidence in the available 11. Does the MDA use standard economic classification of revenue/expenditure for easy understanding? 100 A=100, B=67, C=33, D=0 document 2012 and 2013 12. 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 document 2012 and 2013 13. What percentage of the current year MDA budget costs are duplicated or repeated or are the same? 100 A=100, B=67, None, Evidence is the	8.		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 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 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 10. Section A Total 500 50 50 50 10. Section A Average 50 50 50 50 11. Does the MDA use standard economic classification of revenue/expenditure for easy understanding? 100 A=100, B=67, C=33, D=0 Ves, evidence in the Budget C=33, D=0 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, None, Evidence is the C=33, D=0 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				,	
use at the MDA present non-financial data on results (in terms of outputs or outcomes) for at least the budget year? A=100, B=67, C=33, D=0 10. Are performance targets used for the non-financial data on results available? Evidence not available 10. Are performance targets used for the non-financial data on results available? A=100, B=67, C=33, D=0 Evidence not available 10. Are performance targets used for the non-financial data on results available? C=33, D=0 Evidence not available 10. Are performance targets used for the non-financial data on results available? C=33, D=0 Evidence not available 10. Section A Total 500 Evidence not available Section A Average 50 Evidence not available 11. Does the MDA use standard economic classification of revenue/expenditure for easy understanding? 100 12. 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 Noe 3. What percentage of the current year MDA budget costs are duplicated or repeated or are the same? 100 A=100, B=67, None, Evidence is the C=33, D=0 Budget document 4. What percentage of the current year MDA budget costs are queue like not having the project location or any other necesary information that is needed		other policy framework and plan in use at the MDA?		B=50, C=0	Recurrent cost not included
terms of outputs or outcomes) for at least the budget year? 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 Evidence not available Evidence not available Section A Average 50 Evidence not available Section A Average 100 A=100, B=67, C=33, D=0 Evidence in the Budget 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 is the 3.	9.	Does the MTSS or any other policy framework and plan in	0		
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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 50 Section A Average 50 Section B: BUDGET COMPREHENSIVENESS AND TRANSPARENCY 100 A=100, B=67, C=33, D=0 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 100 A=100, B=67, None, Evidence is the Budget document		terms of outputs or outcomes) for at least the budget year?		B=67,	
results available? A=100, B=67, C=33, D=0 Evidence not available Section A Total 500 Section A Average 50 Section A Average 50 Section B: BUDGET COMPREHENSIVENESS AND TRANSPARENCY 100 1. Does the MDA use standard economic classification of revenue/expenditure for easy understanding? 100 2. Does the MDA have different funds from different multilateral agencies and donors captured in the budget? 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? 100 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 100				C=33, D=0	Evidence not available
B=67, C=33, D=0 Evidence not available Section A Total 500 Section A Average 500 SECTION B: BUDGET COMPREHENSIVENESS AND TRANSPARENCY 100 1. Does the MDA use standard economic classification of revenue/expenditure for easy understanding? 100 2. Does the MDA have different funds from different multilateral agencies and donors captured in the budget? 0 3. What percentage of the current year MDA budget costs are duplicated or repeated or are the same? 100 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 100	10.	Are performance targets used for the non-financial data on	0		
Section A Total C=33, D=0 Evidence not available Section A Average 500		results available?		A=100,	
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? 100 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 100 A=100, B=67, C=33, D=0				B=67,	
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SECTION B: BUDGET COMPREHENSIVENESS AND TRANSPARENCY 100 1. Does the MDA use standard economic classification of revenue/expenditure for easy understanding? 100 2. Does the MDA have different funds from different multilateral agencies and donors captured in the budget? 0 3. What percentage of the current year MDA budget costs are duplicated or repeated or are the same? 100 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 100		Section A Total	500		
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revenue/expenditure for easy understanding?A=100, B=67, C=33, D=0A=100, document 2012 and 20132.Does the MDA have different funds from different multilateral agencies and donors captured in the budget?0A=100, B=67, C=33, D=03.What percentage of the current year MDA budget costs are duplicated or repeated or are the same?100A=100, B=67, C=33, D=04.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 better100		TRANSPARENCY			
 Beach, provide on any barrier of the b	1.	Does the MDA use standard economic classification of	100		
B=67, C=33, D=0Yes, evidence in the Budget document 2012 and 20132.Does the MDA have different funds from different multilateral agencies and donors captured in the budget?0 A=100, B=67, C=33, D=03.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=04.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 better100 A=100, B=67, A=100, B=67, None, Evidence is the A=100, B=67, None, Evidence is the C=33, D=0		revenue/expenditure for easy understanding?		A=100,	
 2. Does the MDA have different funds from different multilateral agencies and donors captured in the budget? 3. What percentage of the current year MDA budget costs are duplicated or repeated or are the same? 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 				B=67,	Yes, evidence in the Budget
agencies and donors captured in the budget? 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? 100 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 100				C=33, D=0	document 2012 and 2013
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Image: C=33, D=0No3.What percentage of the current year MDA budget costs are duplicated or repeated or are the same?100A=100, B=67, C=33, D=0A=100, Budget document4.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 better100A=100, B=67, A=100, B=67,None, Evidence is the A=100, B=67,				,	
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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 100 A=100, B=67, A=100, B=100,	0.		100		
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 100 A=100, B=67, None, Evidence is the				,	
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vague like not having the project location or any other necessary information that is needed to for better A=100, B=67, None, Evidence is the				C=33, D=0	Budget document
necessary information that is needed to for better B=67, None, Evidence is the	4.		100		
				A=100,	
understanding? C=33, D=0 Budget document		necessary information that is needed to for better		B=67,	None, Evidence is the
		understanding?		C=33, D=0	Budget document

5.	Does the MDA provide information (financial data) to the	0		
	public or concerned organisation on demand?	, in the second s	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,	http://www.waterresources.g ov.ng/. There is evidence of a functional website but no
			B=67, C=33 D=0	evidence of financial data and reports
7.	Are efforts made by the MDA to inform the public about	0	0-33, D-0	
	proposed policy and regulatory changes through public		A=100,	
	consultations?		B=50, C=0	
8.	Is there a Freedom of Information (FoI) desk with number of	100		There is evidence of FOI
	Fol requests and evidence of response(s) to them available			Desk including evidence of
	in the MDA?		A=100,	requests as well as reply
			B=67,	sighted by the consultant as
			C=33, D=0	this cpould not be released
9.	Is there evidence to support that the MDA understands the	NA		
	risks around fiscal exposure in the form of bank			
	loans/overdraft, is there clear process of authorisation and		A=100,	
	such loans sustainable in the lens of the Fiscal Responsibility		B=67,	MDA does not take
10	Act/Law (FRA/FRL)?		C=33, D=0	loans/over drafts
10.	Does the MDA ask for inputs from the public (including Civil	33		
	Society/Non-Governmental Organisations, organised labour,		A=100,	Some times public forward
	professional associations and organised private sector		A=100, B=67,	Some times public forward
	working in the sector) in order to improve budget preparation		Б=07, C=33, D=0	requests for inclusion in the
	and budget execution? Section B Total	466	C=33, D=0	
	Section B Average	51.778		
	Section & Average	31.770		
	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
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,	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,	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,	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	
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		
	TION D: BUDGET IMPLEMENTATION, MONITORING AND E			
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,	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

4.	What percentage of all capital projects were initiated through	100		
ч.	open and competitive tender as against the special and	100	A 400	
	restricted methods of public procurement?		A=100,	
			B=67,	
			C=33, D=0	All capital Projects
5	How regularly does the MDA publish projects whose	0		
	contracts have been awarded?		A=100,	
			B=67,	
			C=33, D=0	None
6.	How regularly does the MDA invite CSOs and other	100		CSOs and other
	stakeholders' representatives during bid openings?		A=100,	stakeholders are always
			B=50, C=0	invited in bid openings
7.	Does the MDA produce monthly or quarterly budget	100	,	
	implementation reports outlining all receipts and expenditure?		A=100.	
			B=67,	Yes, sighted but not taken
			C=33, D=0	
8.	Does the MDA invite the public (Civil-Society Organisations	0	0 00, 2 0	The ministry only participates
	(CSOs), the media or representatives of other stakeholders)		A=100,	in joint Budget monitoring
	during project monitoring?		B=50, C=0	, , ,
9.	Does the MDA have and share her programmes and projects	100	/	
	monitoring and evaluation reports with major stakeholders		A=100,	
	and the public?		B=67,	Shares with major
			,	stakeholders
10.	In the event that CSOs, the media or other stakeholders on	0	0-00, D-0	
	their own monitor any government project(s) and submit their	Ŭ	A=100,	
	reports to the MDA, does the MDA act on the basis of the		B=67,	
	reports?		C=33, D=0	None
11.	Are there evidence to show that the recommendations of	0	0-33, D=0	
	these monitoring and evaluation reports (internal and from	0	A=100,	
			B=67,	
	other stakeholders) guide the decision of the MDA in the next		C=33, D=0	None
	budget year?		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	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		
	TION E: ACCOUNTING, RECORDING, REPORTING AND EX			
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

	Overall Average (Grand Total/50)	59.32		
	Overall Average (Sectional Averages/5)	59.094		
	Grand Total	2966		
	Section E Average	90		
	Section E Total	900	$\mathbf{U}=\mathbf{U}$.	
	records, plant, allocated, and unallocated stores regularly?		B=50, C=0.	Yes
	provides complete and continuous verification of the stock		A=100,	
10.	Does the MDA have a stock verification unit with a head that	100		
			C=0.	Yes
	of Finance and/or the Accountant General's Office?		B=50,	
9.	How often does the MDA reconcile accounts with the Ministry	100	A=100,	
	within the stipulated time?		C=0.	Yes
0.	transcripts to the Accountant General of the Federation/State	.00	B=50,	
8.	Does the MDA renders end of the year returns and	100	A=100,	
			Б=50, С=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,	
7	Deep the MDA rendere menthly approxime returns and	100	C=0. A=100,	No
	future budgeting and programming in the MDA?		B=50,	
6.	Does the recommendations of the audit reports influence	0	A=100,	
			C=33, D=0	5 Days at most
			B=67,	
	to reply to both internal and external audit queries?		A=100,	
5.	What time lag on average does it take an officer in the MDA	100		

	FISCAL RESPONSIBILITY INDEX - SCORE SHEET FOR FEDERAL MDAs IN NIGERIA						
	FEDERAL MINISTRY OF WOMEN			DEVELOPMENT			
S/No	Questions	Scores		Fuidemen	Commonto		
	SECTION A: POLICY BASED BUDGETING		Schemes	Evidence	Comments		
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,	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,	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 povided	
	Section A Total	634			
	Section A Average	63.4			
SEC	TION B: BUDGET COMPREHENSIVENESS AND TRANSPA	RENCY			
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 understing	
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		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	g	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,	Efforts are made by the MDA to provide information but support document are not provided	
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?	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	NA		Not applicable	
	risks around fiscal exposure in the form of bank				
	loans/overdraft, is there clear process of authorisation and		A=100,		
	such loans sustainable in the lens of the Fiscal		B=67,		
	Responsibility Act/Law (FRA/FRL)?		C=33, D=0		
10.	Does the MDA ask for inputs from the public (including Civil	0		The MDA do not ask for	
	Society/Non-Governmental Organisations, organised			input from the public and	
	labour, professional associations and organised private		A=100,	no support document	
	sector working in the sector) in order to improve budget		B=67,	was provided	
	preparation and budget execution?		C=33, D=0		
	Section B Total	333			
	Section B Average	37			
	SECTION C: BUDGET CREDIBILITY				
1.	Is there evidence that all capital projects in the MDA current	100		The workplan and other	
	budget are in tandem with national/state policy or sectoral		A=100,	policy document shws	
	high policy documents?		B=75,	that the budget are in	
			C=50,	tendam with sectral policy	
			D=25, E=0	docments	
2.	Is there evidence to confirm that budgetary provisions of	100		This is evident based on	
	the MDA capital budget are in tandem with the costing and		A=100,	Vision 20:2020 and other	
	work plan of major capital projects as contained in the		B=75,	policy documents	
	MTSS or any other high policy document?		C=50,		
			D=25, E=0		
3.	What percentage of the MDA line item(s) expenditure				
	commitments in the last fiscal year exceeded approved limit		A=100,		
	in the budget?		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	0			6.36% upward review in 2012 and 21.46%
	National/State Assembly (comparison between the MDA				downward review in
	proposed and approved budget)?				2013. Average of
	proposed and approved budget):				13.91%
				Approved Budgets and	upward/downward (or
			A=100,	Budget Proposal	7.55% downward)
			B=67,	Documents (2012 and	review in the two
			C=33, D=0	2013)	vears.
5.	What percentage of MDA budget line items has been	0			More than 37.3% in
	repeated within the last two (2) fiscal years?				capital budget items
					in 2012 were
			A=100,		repeated in 2013 with
			B=67,	2012 and 2013 Budget	almost the same cost
			C=33, D=0	Documents	values.
6.	What percentage of the MDA budget line items has been	0			
	ongoing within the last two (2) fiscal years attracting				More than 37.3% in
	approximately same amount every year?				capital budget items
					were reported as
			A=100,		ongoing in both 2012
			B=67,	2012 and 2013 Budget	and 2013 with almost
			C=33, D=0	Documents	the same cost values.
7.	What percentage of the recurrent budget is for overhead	75			4E 0.00/ in 2012 and
	costs?		A=100,		45.08% in 2012 and
			B=75,	2010 and 2012 Dudget	46.48% in 2013.
			C=50,	2012 and 2013 Budget	Average of 45.78%
8.	What is the perceptage of the applied budget of the MDA2	100	D=25, E=0	Documents	for the two years.
0.	What is the percentage of the capital budget of the MDA?	100	A=100,		67.54% in 2012 and
			B=75,		62.06% in 2013.
			C=50,	2012 and 2013 Budget	Average of 64.80%
			· ·	Documents	for the two years.
L	1		D-20, L-0		nor 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? Does the MDA budget contain targets to be achieved for expenditure programmes?	100	A=100, B=67,	Targets are contained for the expected achievement of the MDA	No evidence of lumped budget line items
			D=25, E=0	for effecive performance	
	Section C Total	475			
	Section C Average	52.778			
	SECTION D: BUDGET IMPLEMENTATION, MONITORING A EVALUATION	ND			
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,	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	75		over 75% of the
	through open and competitive tender as against the special			award were initiated
	and restricted methods of public procurement?		A=100,	through open and
			B=75,	competative bid but
			C=50,	no support evidence
			D=25, E=0	was provided
5.	How regularly does the MDA publish projects whose	75		The MDA did not
	contracts have been awarded?		A=100,	provide us with any
			B=75,	evidence but BPP
			C=50,	website contain same
			D=25, E=0	information
6.	How regularly does the MDA invite CSOs and other	0		No evidence was
	stakeholders' representatives during bid openings?		A=100,	provided to support
			B=50, C=0	this fact
7.	Does the MDA produce monthly or quarterly budget	33		The MDA did not
	implementation reports outlining all receipts and		A=100,	provide us with any
	expenditure?		B=67,	evidence but on
			C=33, D=0	monthly report
8.	Does the MDA invite the public (Civil-Society Organisations	0		CS and other
	(CSOs), the media or representatives of other			stakeholders are not
	stakeholders) during project monitoring?		A=100,	invited for project
			B=50, C=0	monitoring
9.	Does the MDA have and share her programmes and	0		The MDA do not
	projects monitoring and evaluation reports with major		A=100,	share information
	stakeholders and the public?		B=67,	with CS or other
			C=33, D=0	stakeholder
10.	In the event that CSOs, the media or other stakeholders on	0		Reports from CS and
	their own monitor any government project(s) and submit			other stakeholders
	their reports to the MDA, does the MDA act on the basis of			are not used for
	the reports?		A=100,	budget purposes of
			B=67,	support the process
			C=33, D=0	

11.	Are there evidence to show that the recommendations of	0			Recommendation
	these monitoring and evaluation reports (internal and from		A=100,		from the process are
	other stakeholders) guide the decision of the MDA in the		B=67,		not fed into the
	next budget year?		C=33, D=0		budget
12.	What is the percentage difference between cash backed	67	0-00, D-0		0.05% in 2012 and
12.	funds and utilised funds for capital projects?	07	A=100,	4th Quarter Budget	0.94% in 2013.
			B=67,	Implementation Reports	Average of 0.50% for
			'		the two years.
13.	What percentage of capital projects of the MDA has been		C=33, D=0	2012 and 2013	ille two years.
15.	abandoned?		A=100,		
			B=67,		
			C=33, D=0		
14.	If the MDA has engaged in any form of Public Private	100	0-33, D-0		National Women
17.	Partnerships (PPPs), is there evidence to show credibility	100	A=100,		Development in
	and transparency?		B=67,		currently under a
			C=33, D=0		PPP arrangement
15.	If the MDA has engaged in any form of Public Private	67	C=33, D=0		Functionality of the
15.		07	A=100,		Ş
	Partnerships (PPPs), is there evidence to show its		· ·		center has clearly
	functionality with less burden on the end users?		B=67,		shown that PPP can
	Quetter Difetal	524	C=33, D=0		be functional
	Section D Total	534			
	Section D Average	41.077			
	SECTION E: ACCOUNTING, RECORDING, REPORTING A	ND			
	EXTERNAL AUDITING				
1.	Does the MDA accounts for revenue generated for the	100		All account pf the MDA	
	government as prescribed under the Fiscal Responsibility			are handledas prescribed	
	Act/Law (FRA/FRL) or any other law or policy?		A=100,	under FRA	
			B=50, C=0		
2.	Which options best explains how fees and charges are	100		Payment are done to the	
	collected by the MDA?			Treasury and are	
			A=100,	receipted see receipt	
			B=50, C=0	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 throughot 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 MINI							
S.No	Questions	Scores	Score	- · · ·				
			Schemes	Evidence	Comments			
1.	SECTION A: POLICY BASED BUDGETING Does the MDA have a Medium-Term Sector Strategy	100		Evident not	Documentary			
1.	(MTSS) or any other policy framework and plan that	100		provided	evidence available in			
	guide her annual budgets and budgeting?				the department of			
	guide her annual budgets and budgeting:		A=100,		finance and account			
			B=67,		department of the			
			C=33, D=0		Ministry			
2.	If the MDA have a Medium-Term Sector Strategy	100	,	Evident not	The MTSS covered			
	(MTSS) or any other policy framework and plan that			provided	period of 2010-2012			
	guide her annual budgets and budgeting, which time		A=100,	-	in the Ministry			
	period(s) do they cover?		B=50, C=0					
3.	Is the MTSS or any other policy framework and plan	75		Evident not	The MTSS covered			
	that guide her annual budgets and budgeting drawn			provided	period of 2010-2012			
	from the development plan such as Vision 20:2020?				in the Ministry was			
					linked to the			
			A=100.		development initiative and policy priorities of			
			B=67,		the Federal			
			C=33, D=0		Government			
4.	Is there evidence of public (including Civil Society	50	0 00, 2 0	See: Ministry	A source within the			
	Organisations (CSOs), organised labour, professional				Ministry disclosed that			
	associations and organised private sector working in			example of	professional			
	the sector) involvement in the drafting of the MTSS or			advertorial of	Consultants were			
	any other policy framework and plan?				engaged during the			
					period of 2010 - 2012			
			4 4 9 9		MTSS			
			A=100,	Roads and				
5.	Is there evidence to show that possible interventions	100	B=50, C=0	Bridges. MTSS not provided	Documentary			
5.	identified in the MTSS or any other policy framework	100			evidence available in			
	and plan that guide her annual budgets and budgeting		A=100,		the department of			
	are classified by geographic location?		B=75,		finance and account			
			C=50,		department of the			
			D=25, E=0		Ministry			
6.	Is there an available log frame that translates the goals	100		Evident not	Copies of the			
	in the MTSS or any other policy framework and plan			provided	Ministry's Quarterly			
	into actionable activities that will generate results?				returns to National			
			A_100		Planning Commission			
			A=100, B=67,		on Key Performance			
			Б=67, C=33, D=0		Indicators (KPIs)			
L	l		U=33, D=0	I				

7.	Is there evidence to support comprehensive reviews of	100		Evident not	BoF, National
7.	MTSS or any other policy framework and plan in use by	100		provided	Planning Commission
	the MDA?			provided	& MDGs office
					convened a Meeting
					to revise and update
			A=100.		the MTSS of each
			B=67,		Ministry
			C=33, D=0		iviii iisu y
8.	Are recurrent costs including personnel costs of capital	100		Evident not	The MTSS oe plan in
	projects included in the cost of projects in the MTSS or			provided	use at the Ministry
	any other policy framework and plan in use at the				was costed. And
	MDA?				certainly the costs
			A=100,		include both recurrent
			B=50, C=0		and capital
9.	Does the MTSS or any other policy framework and plan	100		Evident not	Copies of the
	in use at the MDA present non-financial data on results			provided	Ministry's Quarterly
	(in terms of outputs or outcomes) for at least the budget				returns to National
	year?				Planning Commission
			A=100,		on Key Performance
			B=67,		Indicators (KPIs)
10.	Are performance targets used for the non-financial data	100	C=33, D=0	Evident not	Copies of the
10.	on results available?	100		provided	Ministry's Quarterly
				provided	returns to National
					Planning Commission
			A=100,		on Key Performance
			B=67,		Indicators (KPIs)
			C=33, D=0		
	Section A Total	925			
	Section A Average	92.5			
	ON B: BUDGET COMPREHENSIVENESS AND TRANS				
1.	Does the MDA use standard economic classification of	33	A 100		
	revenue/expenditure for easy understanding?		A=100,		Cool Dudget
			B=67,		See: Budget Documents
2.	Does the MDA have different funds from different	0	C=33, D=0		Documents
۷.	multilateral agencies and donors captured in the	0	A=100,		
	budget?		B=67,		
	budget		C=33, D=0		
3.	What percentage of the current year MDA budget costs	67			Based on 2013
	are duplicated or repeated or are the same?		A=100,		Amended Budget of
			B=67,		the Federal Ministry of
			C=33, D=0	1.03%	Works

4.	What percentage of the current year MDA budget costs	100			
	are vague like not having the project location or any		A=100,		See: 2013 Amended
	other necessary information that is needed to for better		B=67,		Budget of the Federal
	understanding?		C=33, D=0		Ministy of Works
5.	Does the MDA provide information (financial data) to	50			There were letters
	the public or concerned organisation on demand?				seeking for such
	1 0				information and
					responses given to
					such requests in
					Planning, Research
			A=100,	Evident not	and Statistics
			B=50, C=0	provided.	Department
6.	Does the MDA have a functional website with policy	50		Verified	See:
	documents, financial data including financial reports		A=100,		www.works.gov.ng
	uploaded regularly?		B=67,		
			C=33, D=0		
7.	Are efforts made by the MDA to inform the public about	50			Through
	proposed policy and regulatory changes through public				announcement,
	consultations?				updating of the
					Ministry's website and
					consultation meeting
			A=100,	See:	with various relevant
					stakeholders
8.	Is there a Freedom of Information (FoI) desk with	100	,	gg	
	number of FoI requests and evidence of response(s) to				FOI desk is located in
	them available in the MDA?				the PRS Department.
					FOI requests and
					evidence of
			A=100,	Endeland met	responses are
			B=67, C=33, D=0	Evident not	availabe in the same
9.	Is there evidence to support that the MDA understands	NA	C=33, D=0	provided.	department
э.	the risks around fiscal exposure in the form of bank	IN/A			
	loans/overdraft, is there clear process of authorisation				
	and such loans sustainable in the lens of the Fiscal		A=100,	NA is an option D	
	Responsibility Act/Law (FRA/FRL)?		B=67,	with a value	
			C=33, D=0	allocated	Not Applicable CSOs and other
10.	Does the MDA ask for inputs from the public (including	67			
	Civil Society/Non-Governmental Organisations,				concerned individual
	organised labour, professional associations and				usually provide the
	organised private sector working in the sector) in order				Ministry with inputs
	to improve budget preparation and budget execution?		A=100,		that could help
			B=67,		improve budget
	Castian D Tatal	F 4 -	C=33, D=0		execution
	Section B Total	517			
	Section B Average	57.444			

-	SECTION C: BUDGET CREDIBILITY	l			
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 Ministy
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	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 Ministy 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 Ministy 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	67			Based on the 2013
÷.	budget were lumped (no proper disaggregation) hence	07	A=100,		
			B=67,		Amended Budget of
	may make it difficult for proper monitoring in the current		,	0.450/	the Federal Ministry of
10	fiscal year budget?	0	C=33, D=0	0.15%	
10.	Does the MDA budget contain targets to be achieved	0			However, the National
	for expenditure programmes?				Planning Commision
					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
			A=100,	The MDAs budget	deals with
					performance
			B=75,	template hardly	Evaluation.
			C=50,	indicates any	
	Section C Total	384	D=25, E=0	target.	
	Section C Average	42.667			
	Section C Average	42.001			
TION	D: BUDGET IMPLEMENTATION, MONITORING AND E				
1.	Does the MDA have annual procurement plans	100			
	containing estimated procurement, value, time		A=100,		
	schedule, method of procurement, packages/lots,		B=75,		Usually hold
	approving authorities based on Bureau of Public		a		
	approving autionities based on Dureau of Fublic		C=50,	Evident not	Procurement Planning
	Procurement (BPP) thresholds etc?		C=50, D=25, E=0		Procurement Planning Committee Meeting
2.		33			
2.	Procurement (BPP) thresholds etc?	33		provided	Committee Meeting
2.	Procurement (BPP) thresholds etc? What percentage of the total amount submitted by the	33		provided Total MDA	Committee Meeting Copies of due
2.	What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP	33		provided Total MDA requests for the	Committee Meeting Copies of due process review
2.	What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP	33		provided Total MDA requests for the half year period	Committee Meeting Copies of due process review Report available at
2.	What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP	33		provided Total MDA requests for the half year period (Jan-June 2012)	Committee Meeting Copies of due process review Report available at Procurement
2.	What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP	33		provided Total MDA requests for the half year period (Jan-June 2012) amount to	Committee Meeting Copies of due process review Report available at Procurement
2.	What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP	33		provided Total MDA requests for the half year period (Jan-June 2012) amount to N78,310,568,587.0 5; Total BPP approval was	Committee Meeting Copies of due process review Report available at Procurement
2.	What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP	33		provided Total MDA requests for the half year period (Jan-June 2012) amount to N78,310,568,587.0 5; Total BPP	Committee Meeting Copies of due process review Report available at Procurement
2.	What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP	33		provided Total MDA requests for the half year period (Jan-June 2012) amount to N78,310,568,587.0 5; Total BPP approval was	Committee Meeting Copies of due process review Report available at Procurement
2.	What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP	33		provided Total MDA requests for the half year period (Jan-June 2012) amount to N78,310,568,587.0 5; Total BPP approval was N72,150,140,781.9	Committee Meeting Copies of due process review Report available at Procurement
2.	What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP	33		provided Total MDA requests for the half year period (Jan-June 2012) amount to N78,310,568,587.0 5; Total BPP approval was N72,150,140,781.9 6 giving a variation	Committee Meeting Copies of due process review Report available at Procurement
2.	What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP	33		provided Total MDA requests for the half year period (Jan-June 2012) amount to N78,310,568,587.0 5; Total BPP approval was N72,150,140,781.9 6 giving a variation of	Committee Meeting Copies of due process review Report available at Procurement
2.	What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP	33	<u>D=25, E=0</u>	provided Total MDA requests for the half year period (Jan-June 2012) amount to N78,310,568,587.0 5; Total BPP approval was N72,150,140,781.9 6 giving a variation of N6,160,427,805.09 . The Percentage	Committee Meeting Copies of due process review Report available at Procurement
2.	What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP	33	<u>D=25, E=0</u>	provided Total MDA requests for the half year period (Jan-June 2012) amount to N78,310,568,587.0 5; Total BPP approval was N72,150,140,781.9 6 giving a variation of N6,160,427,805.09 . The Percentage review figure is	Committee Meeting Copies of due process review Report available at Procurement
2.	What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP	33	<u>D=25, E=0</u>	provided Total MDA requests for the half year period (Jan-June 2012) amount to N78,310,568,587.0 5; Total BPP approval was N72,150,140,781.9 6 giving a variation of N6,160,427,805.09 . The Percentage	Committee Meeting Copies of due process review Report available at Procurement

3.	Is there evidence to suggest that the MDA have	67	4 400	Evident not	Records available at
	published calls for all tenders in the review period?		A=100, B=67, C=33, D=0	provided	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.	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 choosen.	Not Applicable
			B=67, C=33, D=0		
	Section D Total	841	•		
	Section D Average	64.692			
	ACCOUNTING, RECORDING, REPORTING AND EXTE				

1.	Does the MDA accounts for revenue generated for the	100		Evident not	Standing Order to our
	government as prescribed under the Fiscal			provided	Bankers to transfer
	Responsibility Act/Law (FRA/FRL) or any other law or				the Balance standing
	policy?				in the Revenue
					Account at the end of
					each month. Evidence
					of Bank Statement
					available in Finance
					and Account
			A=100,		Department
			B=50, C=0		

2.	Which options best explains how fees and charges are collected by the MDA?	100		Evident not provided	Bank Tellers on our records as submitted by the Payee for Official receipts available in Finance
			A=100, B=50, C=0		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 <u>unallocated stores regularly?</u> Section E Total	100 775	A=100, B=67, C=33, D=0	Evident not provided	Records available in Stock verification section
	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 FEDERAL MINISTRY OF YOUTHS				ERIA
S.No		Scores			
				Evidence	Comments
SEC	TION 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 clearaly classified according to geagraphic 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,	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	0			
	use at the MDA present non-financial data on results (in		A=100,		
	terms of outputs or outcomes) for at least the budget		B=67,		
	year?		C=33, D=0		
10.	Are performance targets used for the non-financial data	0			
	on results available?		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	100			
	revenue/expenditure for easy understanding?		A=100,		
			B=67,	The Budget	
			,	Document	
2.	Does the MDA have different funds from different	0			
	multilateral agencies and donors captured in the budget?		A=100,		
			B=67,	Evidence not	
			C=33, D=0	available	
3.	What percentage of the current year MDA budget costs	100			
	are duplicated or repeated or are the same?		A=100,	None; evidence -	
			B=67,	Budget 2012	
4.	What percentage of the current year MDA budget costs	100	C=33, D=0	document	
4.	are vague like not having the project location or any other	100	A=100.	None; evidence -	
	necessary information that is needed to for better		B=67,	Budget 2012	
	understanding?		Б=07, C=33, D=0		
5.	Does the MDA provide information (financial data) to the	0			
	public or concerned organisation on demand?	0	A=100,		
	public of concerned organisation of demand?		B=67,		
			C=33, D=0		
6.	Does the MDA have a functional website with policy	0			
	documents, financial data including financial reports		A=100,		
	uploaded regularly?		B=67,		
			C=33, D=0		
7.	Are efforts made by the MDA to inform the public about	100			
	proposed policy and regulatory changes through public		A=100,		
	consultations?		B=67,		
			C=33, D=0		

				E data a s	
8.	Is there a Freedom of Information (Fol) desk with number	33		Evidence	
	of FoI requests and evidence of response(s) to them			provided indicate	
	available in the MDA?			there is FOI	
				desk, but no	
				evidence of	
			A=100,	requets and	
			B=67,	granting of	
			C=33, D=0	request	
9.	Is there evidence to support that the MDA understands	NA			
	the risks around fiscal exposure in the form of bank				
	loans/overdraft, is there clear process of authorisation		A=100,	The ministry	
	and such loans sustainable in the lens of the Fiscal		B=67.	does not requets	
	Responsibility Act/Law (FRA/FRL)?		C=33, D=0		
10.	Does the MDA ask for inputs from the public (including	0	0 00, 2 0		
	Civil Society/Non-Governmental Organisations, organised	Ŭ			
	labour, professional associations and organised private		A=100,		
	sector working in the sector) in order to improve budget		B=67,	Evidence not	
	preparation and budget execution?		C=33, D=0		
	Section B Total	433	0=33, D=0		
		48.111			
	Section B Average	40.111			
SEC.	TION C: BUDGET CREDIBILITY				
	Is there evidence that all capital projects in the MDA	100			
1.		100		First NIP 2011-	
	current budget are in tandem with national/state policy or		A 400		
	sectoral high policy documents?		A=100,	2013 and	
			,	National Youth	
		100	C=33, D=0	Policy 2009-2014	
2.	Is there evidence to confirm that budgetary provisions of	100			
	the MDA capital budget are in tandem with the costing			First NIP 2011-	
	and work plan of major capital projects as contained in		A=100,	2013 and	
	the MTSS or any other high policy document?		B=67,	National Youth	
			C=33, D=0	Policy 2009-2014	
3.	What percentage of the MDA line item(s) expenditure				
	commitments in the last fiscal year exceeded approved		A=100,		
	limit in the budget?		B=67,		
			C=33, D=0		
4.	What percentage of the MDA total budget proposal in the	0			
	last fiscal year were reviewed upwards/downwards by the			Average of 42%	
	National/State Assembly (comparison between the MDA		A=100,	total budget were	
	proposed and approved budget)?		B=67,	reviewed for	
	· · · · · · · · · · · · · · · · · · ·		C=33, D=0	2012 and 2013	

	What percentage of MDA budget line items has been	0			
5.	repeated within the last two (2) fiscal years?		A=100,		
			B=67,		
			C=33, D=0	100%	
6.	What percentage of the MDA budget line items has been	0	0-00, D-0	10070	
0.	ongoing within the last two (2) fiscal years attracting	Ŭ	A=100,		
	approximately same amount every year?		B=67,		
			C=33, D=0	100%	
7.	What percentage of the recurrent budget is for overhead	100	0-00, 0-0	10070	
	costs?		A=100,	55% of recurrent	
			B=67.	budget to	
			C=33, D=0		
8.	What is the percentage of the capital budget of the MDA?	100	0-00, D-0	ovomodu	
0.			A=100,	83% of capital	
			B=67,	Budget to total	
				MDA Budget	
9.	What percentage of the budget line item(s) in the MDA	100			
	budget were lumped (no proper disaggregation) hence		A=100,		
	may make it difficult for proper monitoring in the current		B=67,		
	fiscal year budget?		C=33, D=0	None	
10.	Does the MDA budget contain targets to be achieved for	0			
	expenditure programmes?		A=100,		
				No targets	
			C=33, D=0		
	Section C Total	500	,		
	Section C Average	55.556			
S	CTION D: BUDGET IMPLEMENTATION, MONITORING	AND			
S	ECTION D: BUDGET IMPLEMENTATION, MONITORING EVALUATION	AND			
S 1.					
	EVALUATION Does the MDA have annual procurement plans containing			Evidence of a	
	EVALUATION Does the MDA have annual procurement plans containing estimated procurement, value, time schedule, method of		A=100,	Evidence of a copy of	
	EVALUATION Does the MDA have annual procurement plans containing estimated procurement, value, time schedule, method of procurement, packages/lots, approving authorities based			copy of	
	EVALUATION Does the MDA have annual procurement plans containing estimated procurement, value, time schedule, method of		B=67,		
	EVALUATION Does the MDA have annual procurement plans containing estimated procurement, value, time schedule, method of procurement, packages/lots, approving authorities based		B=67,	copy of procurment plan	
1.	EVALUATION 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	B=67,	copy of procurment plan	
1.	EVALUATION 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? What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP or	100	B=67, C=33, D=0	copy of procurment plan	
1.	EVALUATION 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? What percentage of the total amount submitted by the	100	B=67, C=33, D=0 A=100,	copy of procurment plan included (D1) No data on BPP	
1.	EVALUATION 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? What percentage of the total amount submitted by the MDA for all items were reduced/increased by the BPP or	100	B=67, C=33, D=0 A=100, B=67,	copy of procurment plan included (D1) No data on BPP	
1.	EVALUATION 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? 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?	100 NA	B=67, C=33, D=0 A=100, B=67,	copy of procurment plan included (D1) No data on BPP document	
1. 2.	EVALUATION 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? 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? Is there evidence to suggest that the MDA have	100 NA	B=67, C=33, D=0 A=100, B=67,	copy of procurment plan included (D1) No data on BPP document Evidence of a	
1. 2.	EVALUATION 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? 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? Is there evidence to suggest that the MDA have	100 NA	B=67, C=33, D=0 A=100, B=67, C=33, D=0 A=100,	copy of procurment plan included (D1) No data on BPP document Evidence of a copy of	

4.	What percentage of all capital projects were initiated through open and competitive tender as against the	100	A=100,		
	special and restricted methods of public procurement?		B=67,	All capital	
	special and restricted methods of public procurement?				
		400	C=33, D=0		
5		100		The ministry	
				Publishes	
				projects whose	
				contracts have	
			A=100,	been awarded	
	How regularly does the MDA publish projects whose		B=67,	once in a yaer-	
	contracts have been awarded?		C=33, D=0	evidnece (D5)	
6.	How regularly does the MDA invite CSOs and other	100		Evidence-	
	stakeholders' representatives during bid openings?		A=100,	Invitataion letters	
			B=67,	for bid opening	
			C=33, D=0		
7.	Does the MDA produce monthly or quarterly budget	100	0-00, 2-0	Evidence-	
••	implementation reports outlining all receipts and	100	A=100,	Invitataion letters	
	expenditure?		B=67,	for bid opening	
	experiature:		C=33, D=0		
8.	Does the MDA invite the public (Civil-Society	0	0-33, D-0	(03)	
0.	Organisations (CSOs), the media or representatives of	0	A=100,		
				Evidence not	
	other stakeholders) during project monitoring?		B=67,		
		400	C=33, D=0	Evidence-	
9.	Does the MDA have and share her programmes and	100			
	projects monitoring and evaluation reports with major		A=100,	Invitataion letters	
	stakeholders and the public?		B=67,	for bid opening	
			C=33, D=0	(D9)	
10.	In the event that CSOs, the media or other stakeholders	0			
	on their own monitor any government project(s) and		A=100,		
	submit their reports to the MDA, does the MDA act on the		B=67,	Evidence not	
	basis of the reports?		C=33, D=0		
11.	Are there evidence to show that the recommendations of	100		Evidence- Capital	
	these monitoring and evaluation reports (internal and		A=100,	Budget	
	from other stakeholders) guide the decision of the MDA in		B=67,	implmentataion	
	the next budget year?		C=33, D=0	report (D11)	
12.	What is the percentage difference between cash backed	0			Average of 0.7%
	funds and utilised funds for capital projects?				difference of cash-
	,		A=100,		backed funds and
			B=67,		utilized funds for cap
			C=33, D=0		2012 & 2013
13.	What percentage of capital projects of the MDA has been				
	abandoned?		A=100,		
			B=67,		
			C=33. D=0		and the second secon

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 A	AND			
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

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