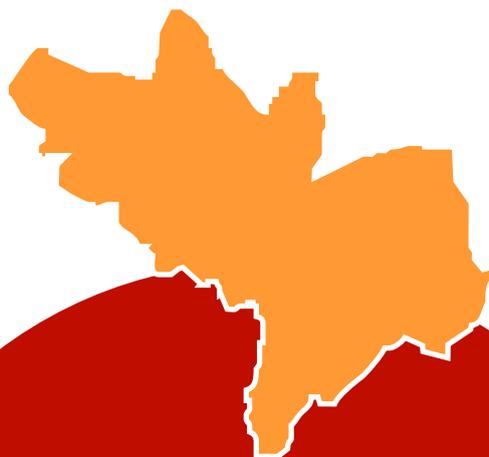




KOGI STATE MINISTRY OF FINANCE,  
BUDGET & ECONOMIC PLANNING



2020-2022  
REVISED  
MEDIUM  
TERM SECTOR  
STRATEGY  
(MTSS)

APRIL, 2020

PREPARED BY  
**MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING**  
STATE SECRETARIAT COMPLEX, PHASE II, LOKOJA, KOGI STATE.



## Forward

The State Government, through the Ministry of Finance, Budget and Economic Planning has continued to make steady progress in the reform of the State Public Financial Management (PFM) system, particularly the planning and budgeting architecture, aimed at fully imbibe good practices that will fast track the achievements of the state development objectives. The development of Medium Term Sector Strategy, along with Medium Term Expenditure Framework (MTEF)/ Multi Year Budget Framework (MYBF), is another bold step by the State Government, under the leadership of His Excellency, Alh. Yahaya Bello, towards addressing key issues that, hitherto, hampered strategic linkage of the annual Budget to medium term sector strategies.

The Medium Term Sector Strategy is a product of inclusive process, which sets time bound, cost and policy driven priorities as well as Key Performance Indicators (KPIs), to track performance/results against the planned programmes and projects, in a manner that guarantees cohesion between plan and actual performance. There is no doubt that, this strategy ensures that, government intentions are translated into verifiable benefits for the people.

The State Government will find the document very useful in taking the State to the Next Level, through the rebranded New Direction Agenda of Let's Do More. In addition, it will very well complement the past and existing development documents such as KOSEEDS, State Development and Infrastructure Master Plan, SDGs etc, to deliver the Government's development agenda to the people.

This exercise has come at a time the State is experiencing huge disruptions in the area of revenue shortfalls and changing priorities due to the effects of COVID-19 pandemic. Therefore, this document has provided the State with the needed window to reset its priorities in line with the ongoing changes, for the preservation of our stability and development.

**Mukadam Asiwaju Asiru Idris**  
Hon. Commissioner for Finance, Budget and Economic Planning  
Kogi State.



## Acknowledgment

First and foremost, our sincere gratitude goes to His Excellency, Alhaji Yahaya Bello, the Executive Governor of Kogi State, for creating the enabling environment for the ongoing reforms in the PFM systems. This reform, has no doubt, significantly improved the credibility of our processes, particularly the commitment of the Governor to the deepening of participatory process.

Also, I pay tribute to my boss, the Hon. Commissioner of Finance, Budget and Economic Planning, Mukadam Asiwaju Asiru Idris, for his leadership in the reform process. The targets he sets and the encouragement he gave to our technical team on MTSS accounts for the timely delivery of the document.

The management of the Ministry is appreciated for providing leadership and the required documents that fast tracked the preparation of the Sector Strategy.

I commend the untiring efforts of our technical team, led by the Ag. Director of Budget, for working day and night, 7 days a week, to produce this document in a timely and qualitative manner.

We cannot forget the support of our partners, the World Bank, UNICEF, Budget and others. There is doubt that, your continued supports have always added value to the quality of life of our people.

Jimoh Muhammed  
Permanent Secretary,  
Min. of Finance, Budget and Economic Planning.



## Abbreviations

COFOG	Classification of functions of Government
CGS	Conditional Grants Scheme
GDP	Gross Domestic Product
KPI	Key Performance Indicator
KOSEEDS	Kogi State Economic Empowerment & Developments Strategy
KGIRS	Kogi State Internal Revenue Service
MDAs	Ministry, Department Agencies
SDGs	Sustainable Development Goals
MFB&EP	Ministry of Finance, Budget and Economic Planning
MTEF	Medium Term Expenditure Framework
MTBF	Medium Term Budget Framework
MTFF	Medium Term Fiscal Framework
MTSS	Medium Term Sector Strategy
NEPAD	New Partnership for African Development
SDP	State Development Plan
UNDP	United Nations Development Programme
BCC	Budget Call Circular
BPS	Budget Policy Statement
CBN	Central Bank of Nigeria
CSO	Civil Society Organization
EFU	Economic and Fiscal Update
ExCo	Executive Council
FSP	Fiscal Strategy Paper
KGIRS	Kogi State Internally Revenue Service
LGA	Local Government Area
M&E	Monitoring and Evaluation
NGO	Non-Governmental Organization
PMF	Performance Management Framework
RBM	Results-Based Management
SHoA	State House of Assembly
SMART	Specific, Measurable, Achievable, Realistic and Time-bound
SUBEB	State Universal Basic Education Board
VAT	Value Added Tax
KSBS	Kogi State Bureau of Statistics
KGYESSO	Kogi State Youth Employment and Social Support Operation.
KGCSDA	Kogi State Community and Social Development Agency
UNICEF	United Nations International Children's Emergency Fund.



# TABLE OF CONTENTS

Forward	2
Acknowledgement.....	3
Abbreviations.....	4
Table of Contents.....	5
<b>CHAPTER 1</b>	
Introduction	7
1.1 Aims and Objectives of the Document	7
1.2. Summary of the process used	8
1.3 Summary and Conclusion	10
1.4 Outline of the Structure of the Document	12
<b>CHAPTER 2</b>	
The Sector and Policy in the State	13
State level General Information on Population	14
2.2 A brief introduction to the Sector	17
2.3 The current situation in the Sector.....	18
2.5 STATEMENT OF THE SECTOR'S MISSION, VISION AND CORE VALUES	20
2.5.1 Mission Statement	20
2.5.2 Vision Statement	20
2.5.3 CORE VALUES	21
2.6 Sector Policy	21
2.7 The sector's goals and programmes for the MTSS period	21
<b>CHAPTER 3</b>	
The Development of Sector Strategy	26
3.1 Major Strategic Challenges	26
3.2 Resource Constraints.....	26
3.3 Contributions from partners.....	40
3.4 Program connections between Sector MDAs	41
3.5 Outline of Key Strategies	43
3.6 Justification	45
3.7 Result Framework	48
3.8 Responsibilities and Operational Plan	48
<b>CHAPTER 4</b>	
Three Year Expenditure Projections	50
4.1 Performance Monitoring and Evaluation	50
4.2 Public Involvement	51
<b>CHAPTER 5</b>	
Outline MTSS Timetable	52
5.1 Sources of Data against the Results Framework	53
5.2 Conducting Annual Sector Review	55
5.3 Organisational Arrangements	55



## List of Tables

- Table 1: Summary of State Level Goals, Sector Level Goals, Programmes and Outcomes
- Table 2: Goals, programmes and outcome deliverables
- Table 3: Summary of 2019 Budget Data for the Sector
- Table 4: Summary of 2020 Budget Data for the Sector
- Table 5: Summary of the Review of Ongoing and Existing Projects Scorecard  
(Ranked by Average score for Ongoing and Existing Projects and by  
Final Score for New Projects)
- Table 6: Capital Costs Commitments
- Table 7: Personnel Costs - Existing and Projected
- Table 8: Overhead Costs - Existing and Projected
- Table 9: Summary of Cancelled/Shutdown Projects
- Table 10: Grants and Donor Funding
- Table 11: Summary of Projects' Expenditures and Output Measures
- Table 12: Data Sources for Outcome and Output KPIs



## Chapter 1

### Introduction

#### 1.1 Aims and Objectives of the Document

A Medium Term Sector Strategy (MTSS) is a Public Financial Management (PFM) tool that links policy, planning and annual budgets. While State policies outline the high level and long-term goals, MTSS presents costed necessary inputs and activities to deliver specific outputs in the medium term to achieve the long term big picture of State policies. Thus, MTSS is the road map that translates long term ambition to medium term reality using clearly plotted priorities, deliverables and costs.

MTSS outlines the projects and programmes that will be carried out in a sector over a three-year period and answer questions like:

- how much each programme and project will cost;
- where the funding for the projects comes from;
- Who will execute the projects; and
- When to execute the projects.

MTSS forms the basis of annual budget update. This ensures consistency in planning and reduces the potential for projects to be left incomplete or in-operational due to lack of future funding.

MTSS is part of reform process for improving delivery and conception of annual budget in the State. It is part of the overall plan of Medium Term Expenditure Framework which was adopted by the State Government for its budgetary process.

This Medium Term Sector Strategy (MTSS), covering the period of 2020-2022 contains proposed activities to drive and deliver the State Development Plan agenda as captured in the NEW DIRECTION BLUEPRINT, KOSEEDS, MTEP/MYBF, Let's do MORE and ANNUAL BUDGET DOCUMENT. It is within this framework that the Finance, Budget and Economic Planning sector articulates it's MTSS for 2020 - 2022 aimed at accurate planning and good governance towards overall socio-economic development and prosperity of the State.

This is an activity based technique at improving strategic planning and



efficiency of public expenditure. This also aims at aligning the budget proposals of MDAs to their respective sector policies, targets and goals.

The MTSS will help government Ministries, Departments and Agencies (MDAs) make the best use of Kogi State resources to deliver public services and improve the welfare of citizens. It will streamline planning and budgeting; officers are encouraged to factor in on-going and future recurrent costs of maintaining capital investments; officers have the opportunity to allocate the costs of capital investments over several years rather than one year, given that many capital projects take several years to complete. MTSS recognizes differences between sectors whilst it provides decision makers with a consistent framework for allocating sector budgets from year to year. MTSS encourages result-based planning, budgeting, monitoring and evaluation, performance driven management by shifting emphasis from input to output and outcome thereby delivering results to achieve policy goals.

## 1.2. Summary of the processes used

MTSS development process commenced with consultations among Key policy makers from the sector on the process. As part of preparatory activities, the sector planning team conducted an annual performance assessment to establish baseline to guide the development of MTSS targets and strategies for achieving its objectives.

Membership of the Finance, Budget and Economic Planning sector team headed by the Hon. Commissioner Ministry of Finance, Budget and Economic Planning, Permanent Secretary, Directors and Other management staff.

Upon the receipt of the sector's resource envelop from the resource projections of Multi-Year Budget Framework (MYBF), the coordinating directorate of the sector invited the Sector Planning Team for a meeting to discuss the sector envelop and work out modalities of sharing proportionately the contents of the envelop to the various units of the sector. After the meeting, the Directors came up with their departmental projects for the preparation of MTSS documentation.



The Annual Sector Performance Review (ASPR) which is a vital process in the development of the Finance, Budget and Economic Planning sector MTSS was conducted in the first quarter of 2020.

*The overarching purpose of the ASPR is to:*

1. Identify the status of interventions that had taken place in the sector in 2019 fiscal year.
2. Establish the performance status for 2019; identify the relationship between the financial investment, institutional/organizational capacity in the sector and the results.
3. Establish a performance trend on each of the outcome KPIs in the results Framework for the sector, where data are available.
4. Recommend optimal direction for realistic outcome targets in the Medium Term Development Plan and the Medium Term Sector Strategy.

This was undertaken by the sector Monitoring and Evaluation (M&E) officers with the guidance provided by the Director - M&E of Kogi State. Update information of KPIs to be provided by M&E Department in collaboration with Kogi State Bureau of Statistics. This process is vital as it tracks the Kogi State progress against planned outputs and outcome targets for the sector. The rollover process of the MTSS process is anchored on the outcome of this review.

The key steps involved the Constitution of Core Team Members on MTSS and training of team members across the State MDAs. *Other activities include:*

- a) Review of existing High Level Policy documents of Kogi State Government with focus on the delivery of the General Public Services sectoral goal in line with the overall State Policy Thrust in line with Let's do MORE.
- b) Clearly articulates medium-term (three years) goals and programmes against the background of the overall goals and the attainment of the overall policy thrust of the State.
- c) Identifying and documenting the key initiatives (that is, projects and programmes) that will be embarked upon to achieve goals and



- objectives as enshrined in Let's do MORE Blueprint.
- d) Costing and identifying key initiatives in a clear, accountable and transparent manner.
  - e) Phasing implementation of the identified initiatives over the medium-term to achieve value for money.
  - f) Defining the expected outcomes of the identified initiatives in clear measurable terms (KPIs).
  - g) Linking expected outcomes to their objectives and goals.
  - h) Linking the expected outcomes to specific (location, LGA, village, ward).

### 1.3 Summary and Conclusion

The document which is Finance, Budget and Economic Planning Sector MTSS 2020-2022 is embedded with the following programmes:

- i. Mobilizing financial resources for the funding of projects and programmes
- ii. Implementation of Institutional Public Finance Management Laws generally
- iii. Annual budget preparation and budget performance report;
- iv. Preparation of State Development Plan (SDP), MTEF (MYBF/MTSS) in State and Local Government;
- v. Coordination/Technical and Assistance to Implementing Partners;
- vi. Result-Based Monitoring and Evaluation of projects at the State and Local Government Level;
- vii. Collection, analysis, Publication and Dissemination of Statistical data;
- viii. Finance, Budget and Economic Planning Sector support infrastructural development.



*With this State level goals:*

- i. Access credit facilities to fund the financing gaps in government projects/programmes;
- ii. To provide an enabling environment to facilitate economic and social development in the State as well as introduce and implement reform measures to strengthen governance institutions.

*The Finance, Budget and Economic Planning Sector goal is stated below:*

- i. To ensure prompt processing of approvals and reduce the gap between approved releases and actual cash backing
- ii. To ensure a robust Debt Management for Kogi State through regular Debt Sustainability Analysis (DSA)
- iii. Ensure better planning and resource allocation for good governance.

*Above all, the Finance, Budget and Economic Planning Sector MTSS 2020-2022 is targeting the following outcomes:*

- i. Improved economic activities across the state through prompt financing.
- ii. Financial strengthening of the State is determined and resources are distributed equitably;
- iii. Accountability, transparency and value for money in government institution is enhanced;
- iv. Efficient resource allocation;
- v. Reduced duplication of programmes/projects carried out by MDAs;
- vi. Government programmes/projects are phased into period based on their priority
- vii. Effective and efficient utilization of fund;
- viii. Sustainable Management and efficient use of resources achieved;
- ix. Improved evidence based policy/decision making;



- x. The data users are better informed;
- xi. The Sector carried out smooth and functional planning activities.

#### **1.4. Outline of the Structure of the Document**

Kogi State Finance, Budget and Economic Planning Sector MTSS 2020-2022 is structured into five chapters. Chapter one looks at the introduction with brief discussion on aims and objectives of the document, summary of the processes used, summary and conclusion and outline of the structure of the document.

Chapter two deals with The Sector and Policy in the State Finance, Budget and Economic Planning Sector MTSS 2020-2022 and Kogi State policies were discussed under the following headings: a brief background of the State; a brief introduction of the Sector; current situation in the Sector; overview of the sector's institutional structure; statement of the sector's mission, vision and core values; sector policy and sector's goals and programmes.

Chapter three captures the development of sector strategy with the following sections: major strategic challenges; resource constraints; contributions from partners; program connections between Sector MDAs; outline of key strategies; justification; result framework and responsibilities and operational plan.

Chapter four summarizes the three years expenditure projections as performance monitoring and evaluation and public involvement.

Chapter five examines sources of data against the results framework and conducting annual sector review.



## Chapter 2

### The Sector and Policy in the State

#### 2.1 A brief background of the State

Kogi State is one of the thirty-six states that constitute the Federal Republic of Nigeria. Located in the North-Central geopolitical zone of Nigeria; the State was carved out of the old Benue and Kwara States on 27th August 1991. As per 1999 Constitution of Federal Republic of Nigeria, the State comprises 21 Local Government Areas, (239 wards) which are divided into 25 State Constituencies, grouped into 9 Federal Constituencies and 3 Senatorial Districts.

Lokoja is the capital of Kogi State. Lokoja was also the first administrative capital of modern-day Nigeria. The State is also known as the Confluence State as this is where the Rivers Niger and Benue merged as one.

*The State covers an area of 28,312.6 sq km sharing boundaries with nine States and FCT as follows:-*

Northern Boundary: Niger, Nassarawa and FCT.

Western Boundary: Kwara, Ekiti, Ondo, and Edo.

Eastern Boundary: Benue, Anambra and Enugu.

Kogi State is structured into 21 Local Government Areas and it comprises three major ethnic groups i.e. Igala, Ebira/Egbura and Okun (Yoruba) other minor groups include - Bassa Kwomu, Bassa Nge, Kakanda, Kupa, Ogori/Magongo, Nupe, Oworo, Gwari etc.

#### Climate

Kogi State has an average maximum temperature of 33.2°C and average minimum of 22.8°C. Lokoja, the State capital is generally hot throughout the year. The State has two distinct weathers, the dry season, which lasts from November to March and rainy season that last from April to October. Annual rain fall ranges from 1,016mm to 1,524mm. The vegetation of the State consists of mixed leguminous (guinea) woodland to forest savannah. Wide expanse of FADAMA in the river basin and long stretches of tropical forest in the Western and South ernbelts of the State.

#### Demography

Kogi State has a total land area of 28,313.53 square kilometres and a



projected population of 3.8 million people (2012 NBS Abstract). It lies on latitude 7.49°N and longitude 6.45°E with a geological feature depicting young sedimentary rocks and alluvium along the riverbeds, which promotes agricultural activities. The State features ferrasols soil type and famous hills like Ososo hills, which spread from Edo State to the western part of Kogi State and Aporo hill on the eastern part. Another famous mountain is Mount Patti, which lies in Lokoja and stands at about 1500 metres above sea level.

#### STATE LEVEL GENERAL INFORMATION ON POPULATION

Age Group	Male	Female	Total
0 - 4 years	319,647	304,402	624,049
5 - 9 years	259,249	239,650	498,899
10 - 14 years	202,570	181,527	384,097
15 - 19	173,998	170,411	344,409
20 - 24	132,835	161,201	294,036
25 -29	118,076	154,652	272,728
30 - 34	98,618	113,253	211,871
35 - 39	80,731	82,439	163,170
40 - 44	74,576	68,738	143,314
45 - 49	55,861	43,938	99,799
50 - 54	51,396	40,015	91,411
55 - 59	22,235	17,882	40,117
60 - 64	30,672	23,638	54,310
65 + years	52,439	39,394	91,833
TOTAL State P opulation	1,672,903	1,641,140	3,314,043

*\*Sources: National Population Census 2006*

#### Local Government Areas

The headquarters of the Local Government Areas serve as important traditional, cultural and market centers in their localities. The Local Governments



are; Adavi, Ajaokuta, Ankpa, Bassa, Dekina, Ibaji, Idah, Igalamela-Odolu, Ijumu, Kabba/Bunu, Kogi/Koton-karfe, Lokoja, Mopa-Muro, Ofu, Ogori/Magongo, Okene, Okehi, Olamaboro, Omala, Yagba-East, Yagba-West.

**Agriculture, Forestry and other Bush Activities:** Kogi State has extensive arable land for cultivation, with good grazing grounds for livestock breeding and large water bodies for fishing. Crops cultivated include yam, cassava, maize, guinea corn and groundnut. Rice production is encouraged in the flood plains of the rivers, while coffee, cocoa, orange and cashew nuts are produced in Ijumu and Kabba/Bunu LGAs. Farmers are engaged in share cropping schemes at Iyagu, Alade and Adikena. Palm plantations are being rehabilitated and a standard agricultural mechanical workshop is being constructed for the maintenance of machinery.

The Kogi State Agricultural Development Project was established with an initial investment capital of N144 million to be drawn from a World Bank loan. This was done to improve 300 kilometres of rural roads, provide fifty points of potable water and distribute 50 tones of various farm inputs. Much emphasis has been placed on agriculture with substantial lumbering and saw milling carried out in the forest areas of the state (e.g Ijumu and Kabba/Bunu LGAs). Exotic plants such as teak (*tectona grandis*) and pulp wood are being planted in different parts of the State. Other basic economic activities include the unincorporated private sector with farmers, fishermen, artisans and people in other activities such as mechanics, vulcanizes, electricians, carpenters bricklayers, plumbers and traders.

**Mineral Resources:** Kogi State is rich in mineral resources. Most of these minerals are available in commercial quantities and these include coal at Koton-Karfe, Okaba and Ogboyaga; limestone and marble at Jakura, Ajaokuta, Osara, Ekinrin Adde and Itobe; kaolin at Agbaja and iron ore at Agbaja plateau and Itakpe hills. It is worthy of note here to highlight that out of the seven (7) mineral resources of focus by Nigeria in the effort towards diversification, three (3) of them are available in Kogi State in commercial quantities. These are Iron Ore, Limestone and Coal.

Coal was mined in Kogi State during the Nigerian civil war; limestone and marble are exploited at Jakura. Other minerals include feldspar at Okene and Osara; clay, cassiterite, columbine and tantalite at Egbe; gold at Isanlu, gems, quartz, mica and crude oil at Idah. At the present time however, attention is being given for the commencement of exploitation of Coal in Kogi East



by Dangote group. The Federal Government has started giving the exploitation of Itakpe Iron Ore attention. For years now the limestone had continued to be exploited by Dangote group into cement manufacturing.

**Industrial Development:** The available resources are land, water, minerals, agriculture and forestry, hydro power and electricity. Ajaokuta iron and steel and the tertiary institutions in the State are potential sources of input for industrialization, if properly developed and maintained. There were sixteen industrial establishments operating in the State in 1992. Development of the Ajaokuta Steel Company will lead to springing up of upstream and downstream industries in Kogi State.

The Itakpe Iron Ore Mining Company and the Ajaokuta Steel Company, both of which could generate subsidiary industries such as iron and steel, foundries, cement plant, tar installation plant, carbon black and carbon graphic electrodes industry light forging, metal fabrication and agricultural tools and implements industries.

**Development Potentials:** Kogi State's endowments of natural resources include land, water, mineral and forest resources. The vast land area of the State provides adequate opportunity for the location of various types of industrial and other economic activities.

The water resources of Rivers Niger and Benue and their several tributaries could provide ample water supply for people, animals and various industries when fully harnessed. The confluence of Rivers Niger and Benue could be an important source of tourist attraction. Fishery could be developed on a large scale with allied fishery industries. The waterfalls at Osomi, Ogugu and Ofejiji are potential sources of hydro-electricity.

The water from the rivers could support large irrigation schemes for raising various crops. The forests provide wood for timber and fuel. **Local Sourcing of Raw Materials:** Agricultural products such as grains (maize, guinea corn, rice and others), root crops (yam, cassava and groundnut etc), Other crops include beans, soya beans, cocoa and coffee provide the needed raw materials for cereals, flour beverages and other food processing industries. Livestock and fisheries could provide raw materials for meat and fish canning industries.

The forest has the potential to provide wood for plywood and other wood



related industries to produce such items as toothpicks, matches and other household utensils while foliage and minerals are sources of raw materials for chemical and pharmaceutical industries.

Mineral resources in the State can provide immense local sources of raw materials for the manufacture of various products. Coal and iron ore provide raw materials for the iron and steel industry and for the manufacture of machinery, alloys, oxides, tools, rails, linoleum and fillers. Coal also provides raw material for making ammonia, tar, cyanide, explosives and organic compounds. Limestone and marble at Jakura, Oshokoshoko, Ajaokuta, Osara, Ekinrin Adde and Itobe have raw materials for making cement, glass, lime, ceramics, carbon dioxide, ethylene, caustic soda, carbide, paint, floor slabs, terrazzo chips and building stones amongst others. Feldspar from Osara, Okene, Okoloke and Egbe and clay obtained in many parts of the LGAs of the State could supply the needed raw materials for glass, ceramics and pottery. Kaolin from Agbaja is an important raw material for chalk making, paint, kaolin poultice and Plaster of Paris (POP).

Cassiterite, columbine and tantalite from Egbe are used for tin coating and alloys while talc and mica from Isanlu, Ogborun and Mopa could supply the raw materials for ceramics, paints and electrical equipment. Gold from Isanlu in Yagba East LGA, gems and ornamental stones from Lokoja, quartz from Okene, Okehi, Okoloke and Egbe and crude petroleum from Ibaji are other important minerals in the state.

## **2.2 A brief introduction of the Sector**

The Ministry of Finance, Budget and Economic Planning is the Central Planning Agency of the State Government and it is responsible for the realization of the goals of Government which is translating its policy thrust into manageable programmes, projects and activities. Over the years, it has managed the development of planning matters as well as General Financial and Monetary matters in the areas of Revenue and Expenditure. It has ensured this through robust finance policies and annual budgets to fulfill the overarching policy goal of Government which is 'Poverty Eradication and Sustainable Economic Growth through Infrastructure Renewal and Development'.



Accordingly, the ministry operates five (8) professional/technical departments namely:

Debt Management Office, Planning Research & Statistic, Fiscal & Insurance Matter, Budget, Planning (Macro), Planning (Social Services and Regional Development), International Cooperation and Monitoring & Evaluation. One (1) servicing department: Admin. And Finance, Account. Each Department is headed by a Director.

The Ministry also supervises some agencies and coordinates the activities of development partners support projects in the State. Some of them include: Office of the Accountant General, Kogi State Community and Social Development Agency (KGCSDA), Youths Empowerment and Support Social Operation (YESSO), New Partnership for African Development (NEPAD), United Nation Development Programme (UNDP). The State Government has approved the pooling of all Donor Assisted Projects in the State to come under the coordination of the Ministry, to ensure a harmonized coordinated, reporting and remove duplication, rivalry and other issues. This process is still ongoing and it is expected to be concluded soon.

### **2.3 The current situation in the Sector**

The Finance, Budget and Economic Planning find it difficult to fully deliver on its mandate due to serious systemic challenges that has bedeviled its operation. The Office is being faced by outflow of highly professional staff through retirements and a massive inflow of staff which require greater capacity building to be able to function effectively. The capacity building so required is still being farfetched. Added to this is the issue of inadequate office space that invariably limits productivity. However, despite the challenges, the sector is making the best use of available human and material resources in the appropriate mix to achieve the following:-

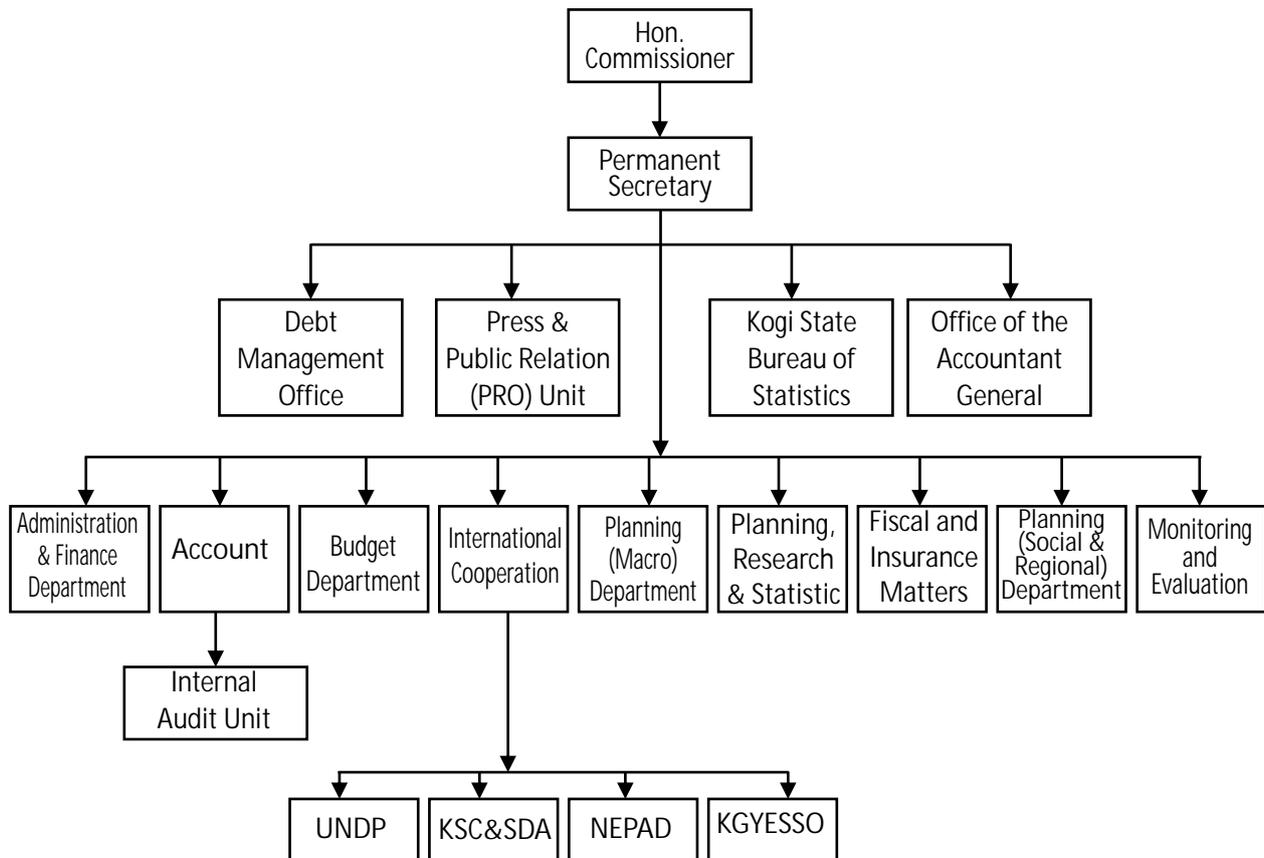
- A. Processing of approved releases to the Office of Accountant General for cash backing;
- B. Sourcing for funds to finance state budget;
- C. Attendance of monthly FAAC meetings;
- D. Managing the debt portfolio of the state and rendering quarterly returns to the national DMO, Abuja;
- E. Providing the fiscal policies of the state;



- F. It is the Secretariat of the State Economic Team, Project Monitoring and Evaluation Committee;
  - G. It is the Secretariat of the State Permanent Board of Survey;
  - H. Preparation of the State Annual Budget in collaboration with Ministries, Extra-Ministerial Departments, and Parastatals/Agencies in the State;
  - I. Preparation of the MYBF and coordination of MTSS for the entire MDAs in the State;
  - J. Monitoring and appraisal of budget implementation by Ministries, Extra-Ministerial Departments and Parastatals/Agencies and Local Government Councils.
  - K. Preparation of supplementary budget for the State when the need arises
  - L. Liaising with various Federal and State Agencies on budget matters
  - M. Preparation of provisional warrant in lieu of approved budget
  - N. Collation and analyzing of monthly returns for the purpose of quarterly, half-year reports on budget performance
  - O. Serve as National Economic Intelligence Committee (NEIC) - the Director of Budget is the Desk Officer in the State
  - P. Preparation of the State Development Plans and Annual Capital Estimates
  - Q. Attendance of statutory meetings of the Ministry of Budget and National Planning i.e National Council on Development Planning (NCDP), Joint Planning Board (JPB) and the National Economic and Advisory Council
  - R. Coordinates the implementation of the National Vision 20:2020 in the State
  - S. Coordinates all Donor Assisted projects and programmes in the State such as UNICEF, UNDP, World Bank, EEU/EU etc
  - T. The ministry in collaboration with State Bureau of Statistics provides data base for effective planning, budgeting and monitoring for the state.
- 2.4 Overview of the sector's institutional structure



## 2.4 Overview of the sector's institutional structure



The Ministry of Finance, Budget and Economic Planning which is the Central Planning and Finance organ of the State Government is headed by the Hon. Commissioner Office and assisted by the Permanent Secretary and Directors as shown in the above organogram.

## 2.5 STATEMENT OF THE SECTOR'S MISSION, VISION AND CORE VALUES

### 2.5.1 Mission Statement

"Ensuring continuous and dynamic socio-economic policies through prudent and equitable resource management in Kogi State".

### 2.5.2 Vision Statement

"To be the primary Agency of Government that facilitates efficient and effective mobilization, planning, allocation and utilization of resources for socio-economic transformation of Kogi State."



### 2.5.3 CORE VALUES

- Prudence
- Professionalism
- Integrity
- Dynamism
- Teamwork

### 2.6 Sector Policy

• The Ministry of Finance, Budget and Economic Planning is the Central Planning and Finance Organ of the State Government and it is responsible for the realization of the goals of Government which is translating its policy thrust into manageable programmes, projects and activities. Over the years, it has managed the development of planning matters as well as General Financial and Monetary matters in the areas of Revenue and Expenditure Control. It has ensured this through robust policies of Financing and annual budgets to fulfill the overarching policy goal of Government.

- *Besides, some of the policies of the budget and planning sector are:*
  - a) Articulate, design and appraise the financial and fiscal policies of the State
  - b) Analyzes the investment portfolio of the State in Money and Capital Market.
  - c) Oversee the implementation of policies on revenue generation.
  - d) Keep track of the internal and external debt portfolio of the State and give financial advice to government.
  - e) Preparation of State Annual Budget.
  - f) Preparation of the MTFF/MTFS and MYBF for entire MDAs in Kogi State.
  - g) Preparation of the State Medium Term Expenditure Plan (MTEP).
  - h) Monitoring the annual progress made on implementation of capital project.
  - i) Ensuring sound fiscal policy to drive infrastructural development programme of the State government.

### 2.7 The sector's goals and programmes for the MTSS period

This is a summary of how the goals developed for the Sector over the medium term relate to the overall goals set at the level of Kogi State as contained in high level policy documents(New Direction Blueprint, KOSEEDS, Let's do MORE, Medium Term Expenditure Plan). This is a way of demonstrating that the Sector Strategy



contains specific means of achieving or contributing to the achievement of relevant high level Policy Statements of Kogi State.

**Table 1: Summary of State Level Goals, Sector Level Goals, Programmes and Outcomes**

State Level Goals	Sector Level Goal	Programmes	Outcomes
Access credit facilities to fund the financing gaps in government projects/programmes	To ensure a robust Debt Management for Kogi State through regular Debt Sustainability Analysis (DSA)	Mobilizing financial resources for the funding of projects and programmes	? To ensure service delivery is enhanced ? To maintained welfare of citizenry
To provide an enabling environment to facilitate economic and social development in the State as well as introduce and implement reform measures to strengthen governance institutions	Ensure better planning and resource allocation for good governance	Annual budget preparation and budget performance report.	? Financial, strengthen of the State is determined and resources are distributed equitably) ? Accountability/transparency and value for money in government institution is enhanced.
		Preparation of State Development Plan (SDP), MTEF (MYBF/MTSS) in State and Local Government.	? Efficient resources allocation ? Reduced duplication of programme/projects carried out by MDAs ? Government programme/project are phased into period based on their priority.
		Coordination/Technical and Assistance to Implementing Partners.	Effective and efficiency utilization of fund.
		Result-Based Monitoring and Evaluation of projects at the State and Local Government Level.	? Sustainable Management and efficient use of resource achieved. ? Improved evidence based policy/decision making.
		Collection, analysis, Publication and Dissemination of Statistical data.	The data users are better informed
		Budget and Planning Sector support infrastructural development.	The Sector carried out smooth and functional planning activities.

Table 2: Goals, programmes and outcome deliverables

Sector Goals	Programmes	Outcome Deliverables	KPI of Outcomes	Baseline (i.e. Value of Outcome in 2018)	Outcome Target		
					2020	2021	2022
To ensure prompt processing of approvals and reduce the gap between approved releases and actual cash backing	Implementation of Institutional Public Finance Management Laws generally	? To ensure service delivery is enhanced ? To maintained welfare of citizenry	? Increased no of government facilities to people ? No of economic activities going on	? Available no of government facilities ? % of economic activities	? Available no of government facilities ? % of economic activities	? Available no of government facilities ? % of economic activities	? <b>Available no of government facilities</b> ? % of economic activities
To ensure a robust Debt Management for Kogi State through regular Debt Sustainability Analysis (DSA)	Mobilizing financial resources for the funding of projects and programmes	? Financial, strengthen of the State is determined and resources are distributed equitably) Accountability/ transparency and value for money in government institution is enhanced.	? Amount of fund aggregated and distributed Benchmarking/ Annual budget performance in percentage across MDAs.	? 50% of revenue sources determined and distributed ? 35% of annual budget performance across MDAs	? 70% of revenue sources determined and distributed ? 50% of annual budget performance across MDAs	? 80% of revenue sources determined and distributed ? 60% of annual budget performance across MDAs	? 90% of revenue sources determined and distributed ? 65% of annual budget performance across MDAs
Ensure better planning and resource allocation for good governance	Annual budget preparation and budget performance report.	? Financial, strengthen of the State is determined and resources are distributed equitably) ? Accountability/transparency and value for money in government institution is enhanced.	? Amount of fund aggregated and distributed ? Benchmarking/Annual budget performance in percentage across MDAs.	? 50% of revenue sources determined and distributed ? 35% of annual budget performance across MDAs	? 70% of revenue sources determined and distributed ? 50% of annual budget performance across MDAs	? 80% of revenue sources determined and distributed ? 60% of annual budget performance across MDAs	? 90% of revenue sources determined and distributed ? 65% of annual budget performance across MDAs



Sector Goals	Programmes	Outcome Deliverables	KPI of Outcomes	Baseline (i.e. Value of Outcome in 2018)	Outcome Target		
					2020	2021	2022
	Preparation of State Development Plan(SDP), MTEF(MYBF/MTSS) in State and Local Government.	<ul style="list-style-type: none"> <li>? Efficient resources allocation</li> <li>? Reduced duplication of programme/projects carried out by MDAs</li> <li>? Government programme/project are phased into period based on their priority.</li> </ul>	<ul style="list-style-type: none"> <li>? % deviation/variance between estimate and actual.</li> <li>? % reduction in number of project/programme duplication</li> <li>? % of govt project/programme prioritized within period</li> </ul>	<ul style="list-style-type: none"> <li>? 60-70% deviation/variance between estimate and actual</li> <li>? 20% .projects duplication</li> <li>? NA</li> </ul>	<ul style="list-style-type: none"> <li>? 60-70% deviation/variance between estimate and actual</li> <li>? 50% reduction in duplicated projects/ programme</li> <li>? 50% of prioritized project phased first and second quarters</li> </ul>	<ul style="list-style-type: none"> <li>? 60-70% deviation/variance between estimate and actual</li> <li>? 75% reduction in duplicated projects/ programme.</li> <li>? 70% of prioritized project phased first and second quarters</li> </ul>	<ul style="list-style-type: none"> <li>? 60-70% deviation/variance between estimate and actual</li> <li>? 100% reduction in duplicated projects/ programme.</li> <li>? 80% of prioritized project phased first and second quarters</li> </ul>
	Coordination/Technical and Assistance to Implementing Partners.	Effective and efficiency utilization of fund.	Number of programmes facilitated/Implemented within the year	increase in number of Programmes facilitated	20% Increase in number of Programmes facilitated	30% Increase in number of Programmes facilitated	40% Increase in number of Programmes facilitated
	Result-Based Monitoring and Evaluation of projects at the State and Local Government Level.	<ul style="list-style-type: none"> <li>? Sustainable Management and efficient use of resource achieved.</li> <li>? Improved evidence based policy/decision making.</li> </ul>	<ul style="list-style-type: none"> <li>? Timely Performance Management Report (PMR) level of sector programme performance</li> <li>? Proportion of evidenced- based inputs for Planning</li> </ul>	<ul style="list-style-type: none"> <li>? 5 pilots Ministries key into performance management reporting.</li> <li>? NA</li> </ul>	<ul style="list-style-type: none"> <li>? 8 pilots Ministries key into performance management reporting.</li> <li>? M &amp; E data base developed</li> </ul>	<ul style="list-style-type: none"> <li>? 10 pilots Ministries key into performance management reporting.</li> <li>? 20% of policy/decision making are drowned from developed data base</li> </ul>	<ul style="list-style-type: none"> <li>? 15 pilots Ministries key into performance management reporting.</li> <li>? 25% of policy/decision making are drowned from developed data base</li> </ul>



Sector Goals	Programmes	Outcome Deliverables	KPI of Outcomes	Baseline (i.e. Value of Outcome in 2018)	Outcome Target		
					2020	2021	2022
	Collection, analysis, Publication and Dissemination of Statistical data.	The data users are better informed	Proportion of policy / programme decisions that are based on statistical information	2013 statistical year book published and dissemination	2016 statistical year book published and dissemination	Updating of 2016 statistical year book.	2018 statistical year book published and dissemination
	Budget and Planning Sector support infrastructural development.	The Sector carried out smooth and functional planning activities.	% improvement in planning activities.	60% quality and functional support infrastructure	70% quality and functional support infrastructure	75% quality and functional support infrastructure	80% quality and functional support infrastructure





## Chapter 3

### The Development of Sector Strategy

#### 3.1 Major Strategic Challenges

Kogi State Finance, Budget and Economic Planning sector emerges as one of the foremost resources management control and analysis with potentials to significantly elevate the good governance of the State. Indications of economic reform policy adopted by the government targets the improvement in good governance as central policy consideration in the medium term expenditure plan.

Key issues that should be addressed as the sector articulates its medium term strategies include the following:

- Shortage of staff; to effectively and efficiently carry out the sector functions.
- Inadequate office accommodation.
- Inability of the sector to perform some of its functions due to mobility problems
- Need for training and re-training to enhance capacity building of the sector staff.
- The staff of Planning, Research and Statistics (PRS) department of every MDAs are controlled by their MDAs instead of Finance, Budget and Economic Planning Sector
- No legal/regulatory framework for the protection and enforcement of Monitoring and Evaluation of projects in the sectors.
- Lack of political will in enforcing M&E operations.

#### 3.2 Resource Constraints

The State Government has shown reasonable commitment to fund the activities of the Ministry, as provided for in the annual Budget. However, there is room for improvement, for all activities to be fully funded.



Highlights of Budget Performance for year 2019 are as follows-

A. REVENUE		
Approved Revenue Estimates 2019	Actual Collection 2019	%performance
125,263,186,222	81,410,434,939	64.99%
B. RECURRENT EXPENDITURES		
Approved Estimates 2019	Actual Expenditure 2019	%performance
8,848,183,443	7,714,995,409	87.19%
C. CAPITAL EXPENDITURES		
Approved Estimates 2019	Actual Expenditure 2019	%performance
12,694,534,085	29,488,598,220	232.29%

Table 3: Summary of 2019 Budget Data for the Sector

Item	Approved Budget (N) in 2019	Amount Released (N) in 2019	Actual Expenditure (N) 2019	Amount Released as % of Approved 2019	Actual Expenditure as % of Releases 2019
Personnel	7,516,032,218	7,469,374,984	7,469,374,984	99.38%	100%
Overhead	1,332,151,225	245,620,425	245,620,425	18.44%	100%
Capital	12,694,534,085	29,488,598,220	29,488,598,220	232.29%	100%
Total	21,542,717,528	37,203,593,629	37,203,593,629	172.70%	100%



Table 4: Summary of 2020 Budget Data for the Sector

Item	Approved Budget (N) in 2020	Amount Released (N) as at end March 2020	Actual Expenditure (N) as at end March 2020	Amount Released as % of Approved	Actual Expenditure as % of Releases
Personnel	897,281,024	132,703,164	132,703,164	59.16%	100%
Overhead	1,481,639,888	380,773,695	380,773,695	102.80%	100%
Capital	3,663,851,680	4,868,310,906	4,868,310,906	398.04%	100%
Total	604,2772,592	5,381,787,765	5,381,787,765	296.06%	100%

Table 5: Summary of the Review of Ongoing and Existing Projects Scorecard (Ranked by Average score for Ongoing and Existing Projects and by Final Score for New Projects)

S/N	Project Title	Criterion 1	Criterion 2	Criterion 3	Criterion 4	Criterion 5	Average / Final Score	Rank	Justification
Ongoing and Existing Projects									
1	00130000030148 Furnishing of Central Stores	3	2	2	2	2	2.2	10	Important
2	00130000030140 Valuation/ Payment of Insurance Premium on Government Buildings & Properties/Vehicles	3	2	4	2	2	2.6	3	Important
3	00130000030184 Public Finance Legislation (Government Support)	2	1	1	2	2	1.6	26	Important
4	00130000020111 Consultancy on Recovery of Ecological Fund & Excess Deductions on Loans	2	2	3	2	3	2.4	4	Important
5	00060000030115 Construction of Kogi Treasury House	2	2	3	2	3	2.4	4	Important
6	00130000010185 Kogi State Economic Summit	2	2	3	2	3	2.4	4	Important
7	00030000010109 Kogi State Investment Programme	2	2	3	2	3	2.4	4	Important
8	00130000010190 Kogi State Debts Financing	3	2	2	2	2	2.2	10	Important
9	00060000020108 State Integrated Infrastructure Master Plan (SIIMP)	3	2	2	2	2	2.2	10	Important
10	00130000020107 Data Collection and Analysis	2	1	3	2	2	2	16	Important



S/N	Project Title	Criterion 1	Criterion 2	Criterion 3	Criterion 4	Criterion 5	Average / Final Score	Rank	Justification
11	00130000020109 Monitoring & Evaluation System)	2	1	3	2	2	2	16	Important
12	00020000010116 Consultancy Expenses on Statistical Data	2	1	3	2	2	2	16	Important
13	00130000010145 YESSO Conditional Cash Transfer	2	1	3	2	2	2	16	Important
14	00130000030124 Full Computerization & IPSAS Implementation in the State.	2	1	3	2	2	2	16	Important
15	00130000030153 GCCC for UNDP-Assisted Programmes	1	2	1	2	3	1.8	24	Important
16	00130000030154 UNDP Human Dev. Programmes (GCCC)	2	1	2	2	2	1.8	24	Important
17	00130000030197 Kogi State Financial Assistance to Kogi YESSO Net	2	2	3	2	3	2.4	4	Important
18	00110000010130 Consultancy Expenses on Full Automation of Budget Process.	2	1	3	2	2	2	16	Important
19	00080000010102 Support for Youth Entrepreneurship Development (EDC) (CBN Initiative Scheme) (YESSO)	1	2	1	1	2	1.4	27	Important
20	00040000010118 National Programme of Action for Survival, Protection & Dev. Of The Child (Unicef Assisted) GCCC	3	2	2	2	2	2.2	10	Important
21	00030000010101 State's Financial Assistance to Kogi Community & Social Development Agency	3	3	3	2	3	2.8	1	Important



S/N	Project Title	Criterion 1	Criterion 2	Criterion 3	Criterion 4	Criterion 5	Average / Final Score	Rank	Justification
22	00130000030122 Completion and Furnishing of KGC&SDA Office Complex	2	1	3	4	2	2.4	4	Important
23	00120000010136 Domestication of Economic Recovery and Growth Plan	1	2	4	1	2	2	16	Important
24	00110000010142 Construction of Web-Based Budget Studio including Furnishing and Maintenance for Budget Activities	3	2	2	2	2	2.2	10	Important
25	00130000030187 Accounting, Expenditure Control & Financial Reporting	3	2	2	2	2	2.2	10	Important
26	00130000030189 State Integrated Fin. Mgt. Information System	2	1	3	2	2	2	16	Important
27	00130000010189 TSA Implementation Consultancy Expenses	3	3	3	2	3	2.8	1	Important
New Projects									
1		NA	NA	NA	NA		0	1	

Note:

NA = Not Applicable

Criterion 1= Evidence that the Existing Projects are indeed Ongoing

Criterion 2= Clarity of Current Justification for Budget Commitment

Criterion 3= Current Impact of Budget Commitment

Criterion 4= Likelihood of Completion in 2017 - 2019 Timeframe.

Criterion 5= Relation to the Sector's goals





Table 6: Capital Costs Commitments

S/N	Project Title	Status of Completion	Contract Sum (N)	Amount Paid to Date (N)	Outstanding Commitment (N)
1.	00130000030124 Full Computerization & IPSAS Implementation in the State.	NA	NA	NA	NA
2.	00080000010102 Support for Youth Entrepreneurship Development (EDC) (CBN Initiative Scheme) (YESSO)	NA	NA	NA	NA
3.	00130000010189 TSA Implementation Consultancy Expenses	NA	NA	NA	NA
4.	00060000020108 State Integrated Infrastructure Master Plan (SIIMP)	NA	NA	NA	NA
5.	00130000030140 Valuation/ Payment of Insurance Premium on Government Buildings & Properties/Vehicles	NA	NA	NA	NA
6.	00110000010130 Consultancy Expenses on Full Automation of Budget Process.	NA	NA	NA	NA
7.	00120000010136 Domestication of Economic Recovery and Growth Plan	NA	NA	NA	NA
8.	00130000030189 State Integrated Fin. Mgt. Information System	NA	NA	NA	NA
9.	00130000030184 Public Finance Legislation (Government Support)	NA	NA	NA	NA
10.	00130000020107 Data Collection and Analysis	NA	NA	NA	NA
11.	00130000030148 Furnishing of Central Stores	NA	NA	NA	NA



**KOGI STATE MEDIUM TERM SECTOR STRATEGY(MTSS)**

S/N	Project Title	Status of Completion	Contract Sum (N)	Amount Paid to Date (N)	Outstanding Commitment (N)
12.	00130000010185 Kogi State Economic Summit	NA	NA	NA	NA
13.	00130000030197 Kogi State Financial Assistance to Kogi YESSO Net	NA	NA	NA	NA
14.	00130000030122 Completion and Furnishing of KGC&SDA Office Complex	NA	NA	NA	NA
15.	00130000030187 Accounting, Expenditure Control & Financial Reporting	NA	NA	NA	NA
16.	00060000030115 Construction of Kogi Treasury House	NA	NA	NA	NA
17.	00030000010109 Kogi State Investment Programme	NA	NA	NA	NA
18.	00130000010145 YESSO Conditional Cash Transfer	NA	NA	NA	NA
19.	00130000020111 Consultancy on Recovery of Ecological Fund & Excess Deductions on Loans	NA	NA	NA	NA
20.	00130000010190 Kogi State Debts Financing	NA	NA	NA	NA
21.	00130000020109 Monitoring & Evaluation System)	NA	NA	NA	NA
22.	00020000010116 Consultancy Expenses on Statistical Data	NA	NA	NA	NA
23.	00130000030153 GCCC for UNDP-Assisted Programmes	NA	NA	NA	NA
24.	00130000030154 UNDP Human Dev. Programmes (GCCC)	NA	NA	NA	NA



S/N	Project Title	Status of Completion	Contract Sum (N)	Amount Paid to Date (N)	Outstanding Commitment (N)
12.	00040000010118 National Programme of Action for Survival, Protection & Dev. Of The Child (Unicef Assisted) GCCC	NA	NA	NA	NA
13.	00030000010101 State's Financial Assistance to Kogi Community & Social Development Agency	NA	NA	NA	NA
14.	00110000010142 Construction of Web-Based Budget Studio including Furnishing and Maintenance for Budget Activities	NA	NA	NA	NA
	<b>Total</b>	NA	NA	NA	NA

**Table 7: Personnel Costs - Existing and Projected**

Number of Staff	NA	NA	NA	NA	NA
Items of Personnel Costs	2019 Budget	2019 Actual	2020	2021	2022
Salary	7,516,032,218	7,469,374,984	874,406,521	906,253,834	915,226,644
Total Cost (N)	7,516,032,218	7,469,374,984	874,406,521	906,253,834	915,226,644



**Table 8: Overhead Costs - Existing and Projected**

Items of Overheads	2019 Approved	2019 Actual	2020	2021	2022
22020101 LOCAL TRAVELS AND TRANSPORT - TRAINING	7,100,000	108,500	3,165,900	3,197,559	3,229,218
22020102 TRAVEL AND TRANSPORT	23,040,400	1,359,616	11,957,968	12,077,548	12,197,127
22020103 INTERNATIONAL TRAVEL AND TRANSPORT - TRAINING	66,540,000	0	33,755,760	34,093,318	34,430,875
22020110 TRAVELLING ALLOWANCES	5,000,000	0	2,000,000	2,200,000	2,400,000
22020104 INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	2,040,000	0	1,058,760	1,069,348	1,079,935
22020201 INTERNET ACCESS CHARGES	36,840,080	851,000	4,626,498	8,808,713	8,895,928
22020202 SOFTWARE CHARGES/LICENSE RENEWAL	150,000,000	0	77,850,000	78,628,500	79,407,000
22020203 WATER RATE	1,000,000	0	519,000	524,190	529,380
22020204 ELECTRICITY BILL/CHARGES	2,000,000	106,600	1,038,000	1,048,380	1,058,760
22020205 TELEPHONE CHARGES	1,342,800	0	593,113	599,044	604,975
22020301 OFFICE STATIONERY/COMPUTER CONSUMABLE	31,192,000	17,270,440	16,489,000	16,653,890	16,818,780
22020302 PLANNING & STATISTIC BOOKS	1,421,000	500,000	100,000	101,000	102,000
22020303 NEWSPAPERS/SUBSCRIPTIONS	144,000	0	53,976	54,516	55,056
22020304 MAGAZINES, JOURNALS AND PERIODICALS	289,300	0	0	0	0
22020305 PRINTING OF NON SECURITY DOCUMENT	2,353,000	0	1,000,000	1,010,000	1,020,000
22020319 PRINTING OF BUDGET STATISTICS AND PLANNING DOCUMENTS	4,660,000	0	2,500,000	2,525,000	2,550,000



## KOGI STATE MEDIUM TERM SECTOR STRATEGY(MTSS)

Items of Overheads	2019 Approved	2019 Actual	2020	2021	2022
22020333 PRINTING OF FILES JACKETS	454,000	0	350,000	353,500	357,000
22020344 ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY	5,306,000	1,988,500	2,753,814	2,781,352	2,808,890
22020356 COMPUTER AND COMPUTER ACCESSORIES	1,010,000	28,000	764,690	772,337	779,984
22020357 FURNISHING OF STATE BUREAU OF STATISTICS OFFICE	4,000,000	0	1,000,000	1,010,000	1,020,000
22020358 PRODUCTION OF STATE STATISTICAL MASTER PLAN	2,500,000	0	0	0	0
22020359 GROSS DOMESTIC PRODUCT (GDP) COMPUTATION	5,000,000	1,000,000	0	0	0
22020401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	20,423,000	3,313,000	11,080,537	11,191,342	11,302,148
22020402 MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	14,605,000	1,644,500	7,820,495	7,898,700	7,976,905
22020403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000	12,412,304	7,785,000	7,862,850	7,940,700
22020404 PURCHASE/MAINTENANCE OF PLANTS/GENERATORS	10,065,000	2,665,500	5,685,735	5,742,592	5,799,450
22020405 MAINTENANCE OF OFFICE EQUIPMENT	6,156,000	569,000	53,018,964	53,549,154	54,079,343
22020501 LOCAL TRAINING	45,551,000	4,440,000	20,121,969	23,353,189	23,584,408
22020502 INTERNATIONAL TRAINING	13,200,000	0	5,293,800	5,346,738	5,399,676
22020601 SECURITY SERVICES	520,000	0	0	0	0



## KOGI STATE MEDIUM TERM SECTOR STRATEGY(MTSS)

Items of Overheads	2019 Approved	2019 Actual	2020	2021	2022
22020605 CLEANING AND FUMIGATION SERVICES	207,000	141,000	107,433	108,507	109,582
22020641 STATISTICAL INVESTIGATION AND DATA COLLECTION ON UNICEF ASSISTED WATER & AND SANI. PRJ. & OTHER GOVT. AGENCIES & NGOs	1,020,000	0	529,380	534,674	539,968
22020656 WORKSHOPS, SEMINARS & CONFERENCES	67,080,000	8,273,590	16,265,640	16,428,296	16,590,953
22020658 PROJECT MONITORING AND EVALUATION	10,000,000	1,800,000	20,950,000	26,209,500	26,469,000
22020674 PRINTING CHARGES TREASURY FORMS PAYROLL VOUCHERS	30,000,000	825,000	12,975,000	13,104,750	13,234,500
22020675 COMPUTER/SALARY UNIT OVERHEAD EXPENSES	10,000,000	124,000	5,190,000	5,241,900	5,293,800
22020676 SPECIAL CONVEYANCE & BANK CHARGES	69,000,000	0	38,925,000	39,314,250	39,703,500
22020679 OFFICE AND GENERAL EXPENSES	45,291,000	21,345,500	24,251,579	24,494,095	24,736,611
22020680 SPECIAL STATIONERY FOR COMPUTER ACCOUNTING MACHINE PAYROLL VOUCHERS MACHINE	5,000,000	0	7,785,000	7,862,850	7,940,700
22020701 FINANCIAL CONSULTING	100,000,000	42,260,000	500,000,000	505,000,000	510,000,000
22020704 CONSULTANCY SERVICES	88,889,080	0	46,057,433	46,518,007	46,978,582
22020714 ANNUAL BOARD OF SURVEY	10,520,200	3,456,000	5,459,984	5,514,584	5,569,184
22020720 STATISTICAL INVESTIGATION/ACTIVITIES	5,000,000	0	2,000,000	2,020,000	2,040,000



## KOGI STATE MEDIUM TERM SECTOR STRATEGY(MTSS)

Items of Overheads	2019 Approved	2019 Actual	2020	2021	2022
22020731 BOARD MEETING EXPENSES	1,200,000	0	0	0	0
22020766 INDUSTRIAL TRAINING/ATTACHMENT	1,000,000	610,000	519,000	524,190	529,380
22020776 HOSPITAL EXPENSES	816,000	20,000	423,504	427,739	431,974
22020791 PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK	2,500,000	0	2,500,000	2,525,000	2,550,000
22020793 NEPAD (OVERHEAD)	7,000,000	240,000	3,633,000	3,669,330	3,705,660
22020794 KOGI COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (KGCSDA) OVERHEAD	59,000,000	58,802,382.00	51,900,000	52,419,000	52,938,000
22020796 YESSO OVERHEAD	21,000,000	0	8,899,000	11,007,990	11,116,980
22020798 DEVELOPMENT PARTNER OVERHEAD	3,000,000	0	1,557,000	1,572,570	1,588,140
22020799 UNDP OVERHEAD	7,300,165	0	10,380,000	10,483,800	10,587,600
22020801 MOTOR VEHICLE FUEL COST	3,500,000	1,855,500	2,316,500	2,339,665	2,362,830
22020803 PLANTS/GENERATOR FUEL COST	6,520,000	4,806,093	3,883,880	3,922,719	3,961,558
22020806 DIESEL EXPENSES	850,000	0	604,690	610,737	616,784
22020807 FUEL EXPENSES	306,000	150,000	158,814	160,402	161,990
22020901 BANK CHARGES (OTHER THAN INTEREST)	773,200	0	449,391	453,885	458,379
22020923 PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,070,000	0	3,669,330	3,706,023	3,742,717
22020924 CONSULTATIVE COMMITTEE ON STATISTICS FEE	700,000	0	0	0	0
22021001 REFRESHMENT, MEALS AND HOSPITALITY (MEETING EXPENSES)	19,008,000	8,036,900	9,605,652	9,701,709	9,797,765



## KOGI STATE MEDIUM TERM SECTOR STRATEGY(MTSS)

Items of Overheads	2019 Approved	2019 Actual	2020	2021	2022
22021002 HONORARIUM & SITTING ALLOWANCE OTHER THAN STATE SECURITY COUNCIL	31,100,000	5,260,000	20,811,900	21,020,019	21,228,138
22021003 PUBLICITY AND ADVERTISEMENT	810,000	190,000	264,690	267,337	269,984
22021004 MEDICAL EXPENSES/REFUND (LOCAL)	2,000,000	100,000	1,297,500	1,310,475	1,323,450
22021005 POSTAGES AND COURIER SERVICES	462,000	0	161,909	163,528	165,147
22021006 WELFARE PACKAGES	300,000	0	155,700	157,257	158,814
22021013 PROMOTION EXPENSES	50,000	0	50,000	50,500	51,000
22021014 ANNUAL BUDGET EXPENSES AND ADMINISTRATION	100,050,000	39,610,000	100,050,000	101,050,500	102,051,000
22021015 BURIAL EXPENSES	1,000,000	30,000	519,000	524,190	529,380
22021016 AUDIT FEES AND EXPENSES	50,000	0	50,000	50,500	51,000
22021041 STATISTICAL DATA COLLECTION, ANALYSIS AND PRODUCTION	3,000,000	0	17,050,000	17,220,500	17,391,000
22021208 ACCOUNTING FOR FIXED ASSETS EXPENSES	150,000,000	79,500	77,850,000	78,628,500	79,407,000
22021215 SFTAS OPERATIONAL EXPENSES	0	0	90,000,000	101,000,000	102,000,000
22021216 INTERNATIONAL COOPERATION EXPENSES	0	0	100,000,000	101,000,000	102,000,000
22021218 COVID 19 PADEMIC RESPONSE ACTIVITIES EXPENES (C0022)	0	0	20,000,000	20,200,000	20,400,000
Total Cost (N)	1,351,125,225	246,272,425	1,481,639,888	1,500,592,237	1,515,449,586



Table 9: Summary of Cancelled/Shut down Projects

Project Name	Justification for cancellation/shut down
00130000030198 Payment to Parties in Bond (BD)	The Budget ceiling cannot accommodate it due to limited resources
00030000010103 Recapitalization of Kogi Savings & Loans Ltd	The Budget ceiling cannot accommodate it due to limited resources
00120000030130 Kogi State Collaboration with Dangote Automobile Skill.	The Budget ceiling cannot accommodate it due to limited resources
00130000020119 Consultancy Expenses on SEEDS Documenttation and Production.	The Budget ceiling cannot accommodate it due to limited resources
00130000030186 Reform of Budget Preparation & Execution	The Budget ceiling cannot accommodate it due to limited resources
00130000030175 New Partnership for Africa Development (NEPAD)	The Budget ceiling cannot accommodate it due to limited resources
00130000010191 Renovation and Re-modeling YESSO Office	The Budget ceiling cannot accommodate it due to limited resources
00120000010105 Capitalization of Kogi Investment & Properties Ltd.	The Budget ceiling cannot accommodate it due to limited resources
00120000030130 Kogi State Collaboration with Dangote Automobile Skill.	The Budget ceiling cannot accommodate it due to limited resources

### 3.3 Contributions from partners

The Ministry is now saddled with the responsibility of coordinating all donor interventions in the State. Before this development, the Ministry's partners include the World Bank through PSGRDP, YESSO and CSDA but PSGRDP has since closed. Others include Budget, UNICEF and UNDP but UNDP has not been active in the State recently.



Table 10: Grants and Donor Funding

Source / Description of Grant	Amount Expected (N)			Counterpart Funding Requirements (N)		
	2020	2021	2022	2020	2021	2022
YESSO	NA	NA	NA	NA	NA	NA
KGCSDA	NA	NA	NA	NA	NA	NA
UNDP	NA	NA	NA	NA	NA	NA
NEPAD	NA	NA	NA	NA	NA	NA

### 3.4 Program connections between Sector MDAs

Parastatals under Finance, Budget and Economic Planning sector include Office of the Accountant General, Kogi Investment and Properties Ltd, Kogi State Bureau of Statistics, Kogi State Youth Employment & Social Support Operation (KGYESSO), Kogi State Community & Social Development Agency (KGC&SDA), United Nation Development Programme (UNDP) and New Partnership for Africa Development (NEPAD). The process is ongoing to bring other donor assisted projects under the coordination of the Ministry as directed by the State Executive Council.

As the supervising and coordinating authority on Finance, Budget and Economic Planning matters, the Ministry is responsible for setting out the policy and strategic direction for the sector while the parastatals are responsible for the implementation of Programme of strategic activities.

With the MTSS strategies defined, the sector team developed capital and recurrent activities for the implementation of the medium term plan. As specified above, a number of capital projects are currently ongoing and were accorded high priority in the MTSS for 2020 -2022. It is anticipated that recurrent costs for sustaining these projects would be factored into subsequent cycles of the MTSS. These include human resources, maintenance of infrastructure and vehicles, procurement of office consumables and IT supplies.

### 3.5 Outline of Key Strategies

Table 11: Summary of Projects' Expenditures and Output Measures

Programme	Project / Activity Title	Amount Spent on The Project So Far (N)	Budgeted Expenditure / Cost (N)			Output	Output KPI	Base Line (i.e. Output Value in 2015)	Output Target			MTSS Activity Code	MDA Responsible
			2020	2021	2022				2020	2021	2022		
Mobilizing financial resources for the funding of projects and programmes	00130000030184 Public Finance Legislation (Government Support)	Nil	9,162,720	9,254,347	9,345,974	Rules guiding financial activities published.	No of copies of the law published	Public finance law formulated	500 copies of PFL printed and distributed	i) 750 copies published and distributed ii) 100 no of office Trained in 2 Workshops	i) 500 copies published and distributed ii) 100 no of office Trained in 5 Workshops		MFB&EP
	00130000010185 Kogi State Economic Summit Covid-19 Response (C000)	Nil	30,240,000	30,542,400	30,844,800	Economic summit carried out	No of economic summit held	Nil	1 no of Economic Summit organised	1 no of Economic Summit organised	1 no of Economic Summit organised		MFB&EP
	00030000010109 Kogi State Investment Programme Covid-19 Response (C000)	Nil	30,240,000	30,542,400	30,844,800	Investment programme carried out	Nos of investors available	Nos of MoU signed	20 investors expected	25 investors expected	30 investors expected		MFB&EP
	00130000010190 Kogi State Debts Financing	Nil	2,771,600,000	4,040,000,000	4,080,000,000	State debt paid	Quarterly debt repayment schedule met	Debt sustainability achieved	Debt sustainability achieved	Debt sustainability achieved	Debt sustainability achieved		MFB&EP
	00120000010136 Domestication of Economic Recovery and Growth Plan Covid-19 Response (C000)	Nil	10,000,000	10,100,000	10,200,000	Economic recovery & growth plan domesticated	Growth plan achieved	Committee set up	30% recovery	40% recovery	50% recovery		MFB&EP
	00130000030187 Accounting, Expenditure Control & Financial Reporting	Nil	50,000,000	50,500,000	51,000,000	Accounting, Expenditure Control & Financial Reported	Regular reports rendered	Regular reports rendered	Regular reports rendered	Regular reports rendered	Regular reports rendered		MFB&EP
	00130000030189 State Integrated Fin. Mgt. Information System	Nil	250,000,000	252,500,000	255,000,000	System installed	Quantity & quality of data captured	System available	30 nos of MDAS data captured	60 nos of MDAS data captured	80 nos of MDAS data captured		AG Office
	00130000010189 TSA Implementation Consultancy Expenses	Nil	60,000,000	60,600,000	61,200,000	TSA implementatio	Nos of MDAs in compliance	30% TSA compliance	60% TSA compliance	70% TSA compliance	80% TSA compliance		AG Office
Annual budget preparation and budget performance report.	00130000030124 Full Computerization & IPSAS Implementation in the State.	Nil	10,000,000	10,100,000	10,200,000	increased compliance in the use of chart of account (IPSAS)	% Level of MDAs compliance with the use of chart of account.	50% level of MDAs compliance with the use of chart of account.	70% level of MDAs compliance with the use of chart of account.	80% level of MDAs compliance with the use of chart of account.	90% level of MDAs compliance with the use of chart of account.		MFB&EP
	00110000010130 Consultancy Expenses on Full Automation of Budget Process.	Nil	20,000,000	20,200,000	20,400,000	Quality of budget process improved	% Level of quality budget process .	0	50% reduction in duplication of budget items	75% reduction in duplication of budget items	90% reduction in duplication of budget items		MFB&EP



Programme	Project / Activity Title	Amount Spent on The Project So Far (N)	Budgeted Expenditure / Cost (N)			Output	Output KPI	Base Line (i.e. Output Value in 2015)	Output Target			MTSS Activity Code	MDA Responsible
			2020	2021	2022				2020	2021	2022		
Preparation of State Development Plan (SDP), MTEF(MYBF/MTSS) in State and Local Government.	00060000020108 State Integrated Infrastructure Master Plan (SIIMP).	Nil	18,144,000	18,325,440	18,506,880	Strategies of infrastructural plan strengthened	No of infrastructure Strategies in the SIIMP document.	0	Collection of data for SIIMP document	100 Number of SIIMP document produced	Update and produce 100 Numbers of SIIMP document .		MFB&EP
Coordination/Technical and Assistance to Implementing Partners.	00130000020111 Consultancy on Recovery of Ecological Fund & Excess Deductions on Loans	New project	60,480,000	61,084,800	61,689,600	Increased projects /programmes of implementing partners	No of implementing partners projects/programmes	0	10 number of implementing partners projects/programme achieved	15 number of implementing partners projects/programme achieved	20 number of implementing partners projects/programme achieved		MFB&EP
	00130000030140 Valuation/ Payment of Insurance Premium on Government Buildings & Properties/Vehicles	Nil	30,240,000	30,542,400	30,844,800	coordination of sustainable development goals is strengthened	Number of projects/programmes executed	50% MDGs projects/programmes executed	Number of projects/programmes execute by SDGs	Number of projects/programmes executed by SDG	Number of projects/programmes execute by SDGs		MFB&EP
	00130000030153 GCCC for UNDP-Assisted Programmes.	Nil	10,000,000	10,100,000	10,200,000	coordination of UNDP Programmes strengthened	40% programmes/projects executed	10% programmes/projects completed	40% programme/projects initiated completed	-	-		MFB&EP
	00130000030154 UNDP Human Dev.Programmes (GCCC).	NIL	5,000,000	5,050,000	5,100,000	Skills of beneficiary are strengthened Human development	Number of people trained on various skills	Number of people trained	Number of people trained	-	-		MFB&EP
	00040000010118 National Programme of Action for Survival, Protection & Dev. Of The Child (UNICEF Assisted) GCCC. Covid-19 Response (C000)	Nil	10,000,000	10,100,000	10,200,000	Improved collaboration with implementing agencies	Number of activities carried out by the implementing agencies	NA	20% increase in the number of activities carried out by implementing agency	30% increase in the number of activities carried out by implementing agency	40% increase in the number of activities carried out by implementing agency		MFB&EP
	00130000010145 YESSO Conditional Cash Transfer. Covid-19 Response (C000)	0	10,000,000	10,100,000	10,200,000	Empowerment of core poor and vulnerable people are strengthens.	No of core poor and vulnerable people are empowered	0	... Number of core poor and vulnerable people empowered	.... Number of core poor and vulnerable people empowered	.... Number of core poor and vulnerable people empowered		KGYESSO



Programme	Project / Activity Title	Amount Spent on The Project So Far (N)	Budgeted Expenditure / Cost (N)			Output	Output KPI	Base Line (i.e. Output Value in 2015)	Output Target			MTSS Activity Code	MDA Responsible
			2020	2021	2022				2020	2021	2022		
	00130000030197 Kogi State Financial Assistance to KogiYESSO Net. Covid-19 Response (C000)		50,000,000	50,500,000	51,000,000	Generated single register	No of communities each in 21 LGAs' Single register generated	30 communities each in 6 LGAs' Single register generated	30 communities each in 9 LGAs' Single register generated	30 communities each in 3 LGAs' Single register generated		KGYESSO	
	00080000010102 Support for Youth Entrepreneurship Development (EDC) (CBN Initiative Scheme) (YESSO). Covid-19 Response (C000)	Nil	6,048,000	6,108,480	6,168,960	Skills of youth strengthened on entrepreneurship	No of Youths Trained on Entrepreneurship/Vocational Skill	0	100 Youths Trained on Entrepreneurship/Vocational Skill	200 Youths Trained on Entrepreneurship/Vocational Skill	200 Youths Trained on Entrepreneurship/Vocational Skill		KGYESSO
	00030000010101 State's Financial Assistance to Kogi Community & Social Development Agency. Covid-19 Response (C000)	Nil	50,000,000	50,500,000	51,000,000	Improved coordination of KGCSDA activities	No of activities coordinated	5 communities in each LG KGC&SDA activities coordinated	10 communities in each LG KGC&SDA activities coordinated	15 communities in each LG KGC&SDA activities coordinated	20 communities in each LG KGC&SDA activities coordinated		KGC&SDA
Result-Based Monitoring and Evaluation of projects at the State and Local Government Level.	00130000020109 Monitoring & Evaluation System).	Nil	36,288,000	36,650,880	37,013,760	institutionalization of a Functional M&E system.	Number of MDAs that has key into the M&E system	5 Pilots MDAs key in	8 MDAs key into M&E system	12 MDAs key into M&E system	15 MDAs key into M&E system		MF&EP
Collection, analysis, Publication and Dissemination of Statistical data.	00020000010116 Consultancy Expenses on Statistical Data.	Nil	10,000,000	10,100,000	10,200,000	Skill of Staff strengthened in data collection	No of skilled staff in data collection	0	30 Staff trained	40 Staff trained	50 Staff trained		KSBS
	00130000020107 Data Collection and Analysis.	NIL	6,048,000	6,108,480	6,168,960	Statistical Data collected and analyzed	No of census and survey conducted	2013 Statistical year book published.	30% Statistical data collected and analysed	40% Statistical data collected and analysed	50% Statistical data collected and analysed		KSBS
Budget and Planning Sector support infrastructural development.	00130000030122 Completion and Furnishing of KGC&SDA Office Complex	Nil	10,000,000	10,100,000	10,200,000	Office complex constructed	Level of completion	70% level of completion	850% level of completion	95% level of completion	-		KSC&SDA
	00130000030148 Furnishing of Central Stores	Nil	30,360,960	30,664,570	30,968,179	Central store furnished	10% furnished	Central store constructed	40% furnished	60% furnished	80% furnished		AG Office
	00060000030115 Construction of Kogi Treasury House	Nil	50,000,000	50,500,000	51,000,000	Kogi treasury house built	Built and used	80% completion	100% completed	60% of the house rented	100% of the house rented		MF&EP
	00110000010142 Construction of Web-Based Budget Studio including Furnishing and Maintenance for Budget Activities	Nil	30,000,000	30,300,000	30,600,000	Web-Based Budget Studio constructed	50% functional	nil	60% furnished	100% Furnished	Maintenance carried out		MF&EP





### 3.6 Justification

Selection of criteria for prioritizing the Finance, Budget and Economic Planning Sector strategies to be implemented as part of the 2020 - 2022 MTSS were premised on the need to identify high impact interventions for the achievement of the revised sector policy.

Following the conduct of the research leading to the formation of Medium Term Sector Strategies and the focus on the good governance as a major economic alternative to leveraging governance, the sector team engaged the selection process with the view to ensuring that the identified strategies to be implemented are well aligned with the goals and objectives of the medium term plan derived from the State Development Plan and New Direction Blueprint/Let's do MORE. The selection process is based on the following criteria.

Criterion 1: Evidence that the Existing Projects are indeed Ongoing

Score	Does the budget commitment correspond to an ongoing project?
4	Abundant and convincing evidence that project is ongoing (e.g. ExCo approvals; contract awards; details of contractor(s); detailed project work plan with deliverables, milestones and targets; engineering designs; cost revisions; contract variations; implementation progress reports; etc.)
3	Sufficient and convincing evidence that project is ongoing.
2	Some evidence or moderate evidence that project is ongoing.
1	No substantial evidence that project is ongoing.



Criterion 2: Clarity of Current Justification for Budget Commitment

Score	How well can the Sector account for the level of funds currently allocated to that Budget Commitment?
4	Very Well - All cost components can be clearly identified and a strong argument presented for all costs
3	Well - The cost components can be clearly identified, although not all can be fully justified as necessary
2	Moderately - Some but not all of the cost components can be identified, with limited justification
1	Not at all - The cost components can be neither identified nor can these be justified.

Criterion 3: Current Impact of Budget Commitment

Score	What are the Tangible Positive Impacts of the Budget Commitment?
4	Abundant and convincing evidence of substantial positive impact from existing commitment
3	Sufficient and convincing evidence of moderate positive impact
2	Some evidence of moderate positive impact
1	No substantial evidence of positive impact



Criterion 4: Likelihood of Completion in 2020 - 2022 Timeframe

Score	How well can the MDA justify that the current budget commitment and planned future spending will complete the project, and run the project post completion? This should be based on the contract awarded and the data collected.
4	All evidence suggests that the project will be completed with the into account
3	MDA can show that the project is likely to be completed with budgeted funds and future running costs have been adequately considered
2	MDA can show that budgeted funds will allow for substantial progress but not completion and future running costs can be identified
1	Not at all - allocated funds will not allow for substantial progress nor can future running costs be adequately identified

Criterion 5: Relation to the Sector's goals

Score	How critical is this project to the achievement of the Sector's goals <b>under the Vision 20:2020, Kogi SEEDS or other Policies, etc?</b>
4	Vital - Goal cannot be achieved otherwise
3	Important - This project will make a substantial and measurable contribution to achieving the goal
2	Moderately - This project will make some contribution to achieving the goal
1	Limited - the project will make no significant contribution to achieving the goal



Secondly, the selected strategies are capable of delivering verifiable results within the limited resources allocated and in the shortest possible time. The current approach is a remarkable departure from the previous experience where annual budget were developed without recourse to the desired impact of those expenditure but on the arbitrary allocation of resources on budget-lined items.

With the MTSS approach, which is result-based budget all costs interventions are linked to the achievement of the MTSS outputs, outcomes and Impact as defined in the New Direction/Let's do MORE Blue print policy framework. Consequently, the sector will be able to assess progress of the MTSS key performance indicators (KPIs) and the cost effectiveness of the budgeted expenditure.

### **3.7 Result Framework**

Though the result framework details the targets to be achieved by the MTSS, it is important to understand that the outcome targets were central in the definition of the key programs and projects of the MTSS. These key performance indicators are in alignment with the performance for the sector.

The Ministry and its parastatals are expected to develop their coasted annual operation plan in response to the output targets defined in the sector result frameworks (Tables 2Goals, programmes and outcome deliverables).

### **3.8 Responsibilities and Operational Plan**

Following the development of the MTSS 2020 - 2022 for Finance, Budget and Economic Planning sector, it is anticipated that all the Agencies of the Finance, Budget and Economic Planning sector would derive their annual operation plan activities from the strategies of the medium term plan.

The Ministry of Finance, Budget and Economic Planning; Office Of the Accountant General, Kogi State Bureau of Statistics, Kogi State Community and Social Development, Kogi State Youth Employment & Social Support Operation and New Partnership for Africa Development would all develop their organizations



annual activities specifying the timelines and sequence for its implementation in 2020.

The operational plans would aid the various departments to articulate their individual action plans as well as facilitate the estimation of the quarterly departmental cash flow projections for the 2020 financial year.



## Chapter 4.

### Three Year Expenditure Projections

BUDGET AND PLANNING ENVILOPE AND ITS SECTORAL ALLOCATION (Naira)

S/No	ITEM	2020	2021	2022
1	Personnel Costs	897,281,024	906,253,834	915,226,644
2	Overhead Costs	1,481,639,888	1,496,456,287	1,511,272,686
3	Capital Expenditure	4,892,251,680	4,941,174,197	4,990,096,714
4	Total Allocation	7,271,174,612	6,437,633,412	7,416,598,066

#### 4.1 Performance Monitoring and Evaluation

Monitoring and Evaluation of Finance, Budget and Economic Planning MTSS 2020 - 2022 is a vital component of the MTSS implementation process as it provides the mechanism for tracking and reporting on the execution of planned activities and progress towards achieving set targets. It further allows for challenges, constraints and success factors in MTSS implementation to be identified. These are necessary for learning lessons and informing how the MTSSs are revised in the future.

In the process of monitoring and evaluation, due consideration is accorded the source of data especially information that tracks the performance of outcome and output indicators.

During the conduct of the monitoring and evaluation exercise, the following performance of the Finance, Budget and Economic Planning Sector for three years is summarized in table below.

Fiscal Year	Total Budget (Capital & Recurrent)	Actual Exp. (Capital. & Recurrent.)	Rate of Implementation (%)	Variance
2017	13,743,653,392	5,263,886,130	38.30	8,479,767,262
2018	12,557,745,776	8,829,106,051	70.31	3,728,639,725
2019	21,542,717,528	37,203,593,629	172.70	-15,660,876,101
Total	47,844,116,696	51,296,585,810	107.22	-3,452,469,114



## 4.2 Public Involvement

Involvement of the public as a stakeholder in the preparation of this medium term sector strategy cannot be over emphasized as the planning and execution start and end with the public as the beneficiaries.

Representatives of Kogi State House Committee on Finance, Appropriation and Budget Monitoring, Civil Society Organization and Interest Groups have their input in preparation of this document.



## Chapter 5

### Outline MTSS Timetable

Figure 2: MTSS Timetable

Activities	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Conduct Annual Reviews												
Collect data and information												
Review national Policy Guide												
Refine State Policy Outcomes												
Receive Expenditure Envelopes												
Develop sector strategies and costs												
Review strategy within ceilings												
Prepare Draft MTSS Document												





Outcome KPIs	Data Sources
Proportion of evidenced- based inputs for Planning	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
Amount of fund aggregated and distributed	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
Benchmarking/Annual budget performance in percentage across MDAs.	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
Output KPIs	Data Sources
% level of MDAs compliance with the use of chart of account.	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
% Level of quality budget process .	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
No of MDAs key in or % level of reformed process Reformed budget technique	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
No of infrastructure Strategies in the SIIMP document.	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
No of developmental Strategies in the KOSEEDS	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
No of implementing partners projects/programmcs	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
Number of projects/programmes executed	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
40% programmes/projects executed	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
Number of people trained on various skills	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
Number of activities carried out by the implementing agencies	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
Number of these various programmes/projects executed	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
No of core poor and vulnerable people are empowered	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
No of communities each in 21 LGAs' Single register generated	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
No of Youths Trained on Entrepreneurship/Vocational Skill	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
No of youth trained on automobile skill.	Min. of Finance, Budget and Economic Planning and Bureau of Statistics



Outcome KPIs	Data Sources
No of youth trained on automobile skill.	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
No of activities coordinated	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
Number of MDAs that has key into the M&E system	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
No of skilled staff in data collection	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
No of census and survey conducted	Min. of Finance, Budget and Economic Planning and Bureau of Statistics
Level of completion	Min. of Finance, Budget and Economic Planning and Bureau of Statistics

### 5.2 Conducting Annual Sector Review

Annual Sector Review was conducted in first quarter of the year 2020. The review was carried out by MTSS sector committee who visited the heads of each department and parastatals/agencies under the Sector on the needs for this review. Questionnaires were later given to them to:

1. Identify the status of interventions that had taken place in the sector in year 2019.
2. Establish the performance status for 2019; identify the relationship between the financial investment, institutional/organizational capacity in that sector and the results.
3. Establish a performance trend on each of the outcome KPIs in the results Framework for the sector, where data is available.
4. Recommend optimal direction for realistic outcome targets in the Medium Term Development Plan and the Medium Term Sector Strategy.

### 5.3 Organizational Arrangements

This section provides outline responsibilities for monitoring work, who collect data and the officers responsible for performing analysis. The following are the outlines of monitoring work:

1. To ensure inputs are made available at all time of the MTSS work and



- other decision to be taken;
2. To provide a continuous feedback system to the government/developing partners through the life cycle of a project;
  3. Keeping surveillance on the sector projects
  4. To also involve overseeing and periodic review of each activity of sector at all level of implementation;
  5. To ensure that adjustment can be made and correction effected in an on-going project;
  6. To also ensure that resources are used judiciously and quality project implementation;
  7. To communicate effectively to the Stakeholders on how goals and objectives of projects are being met;

Besides, data collection is carried out by Monitoring & Evaluation unit Staff in all MDAs and State Bureau of Statistics. Data analysis is done by Monitoring & Evaluation Officers in collaboration with staff of State Bureau of Statistics. The type of information needed will determine the type of analysis to be used. The data analysis can be carried out manually or the use of software design for M&E purposes.