



KOGI STATE MEDIUM TERM SECTOR STRATEGY(MTSS)



**KOGI STATE MINISTRY OF FINANCE,  
BUDGET & ECONOMIC PLANNING**



**2022-2024**

**MEDIUM  
TERM SECTOR  
STRATEGY  
(MTSS)**

**JUNE, 2021**

**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 activities of Gun men, Banditries, Herdsmen and Terrorists. 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.

A handwritten signature in blue ink, appearing to read 'Asiwaju Asiru Idris'.

**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 Director of Budget, for working tirelessly 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.

A handwritten signature in black ink, appearing to read 'Jimoh Muhammed', written over a light blue circular watermark.

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



## ABBREVIATIONS

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





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# CHAPTER ONE

## 1.0 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 2022-2024 contains proposed activities to drive and deliver the State Development Plan agenda as captured in the NEW DIRECTION BLUEPRINT, KOSEEDS, MTEF/MYBF, Let's do MORE and ANNUAL BUDGET DOCUMENT. It is within this framework that the Finance, Budget and Economic Planning sector articulates its MTSS for 2022 - 2024 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 process 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 planning team comprises of 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 Medium Term Expenditure Framework (MTEF), 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 2021.



The overarching purpose of the ASPR is to:

1. Identify the status of interventions that had taken place in the sector in 2020 fiscal year.
2. Establish the performance status for 2010; 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 such as 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 2022-2024 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 (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 2022-2024 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 2022-2024 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 2022-2024 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 TWO

### 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 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 rainfall 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 Southern belts of the State.



### **Demography**

Kogi State has a total land area of 28,313.53 square kilometres and a projected population of 4.5 million people (2016 internet). 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 Osoyo 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.

### **Local Government Areas**

The headquarters of the Local Government Areas serve as important traditional, cultural and market centres in their localities. The Local Governments are; Adavi, Ajaokuta, Ankpa, Bassa, Dekina, Ibaji, Idah, Igalamela/Odolu, Ijumu, Kabba/Bunu, Kogi/Kotonkarfe, 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, Kabba/Bunu and Dekina 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 tonnes 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, vulcanizers, 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 KotonKarfe, Okaba and Ogboyaga; limestone and marble at Jakura, Ajaokuta, Osara, Ekinrin Adde and Itope; 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, columbite 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 endowment 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 Osoni, 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 Itope are 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, columbite and tantalite from Egbe are used for tin coating and alloys while talc and mica from Isanlu, Ogbom 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 fulfil 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: Administration, Account and Finance. Each Department is headed by a Director.

The Ministry also supervises some agencies and coordinate 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

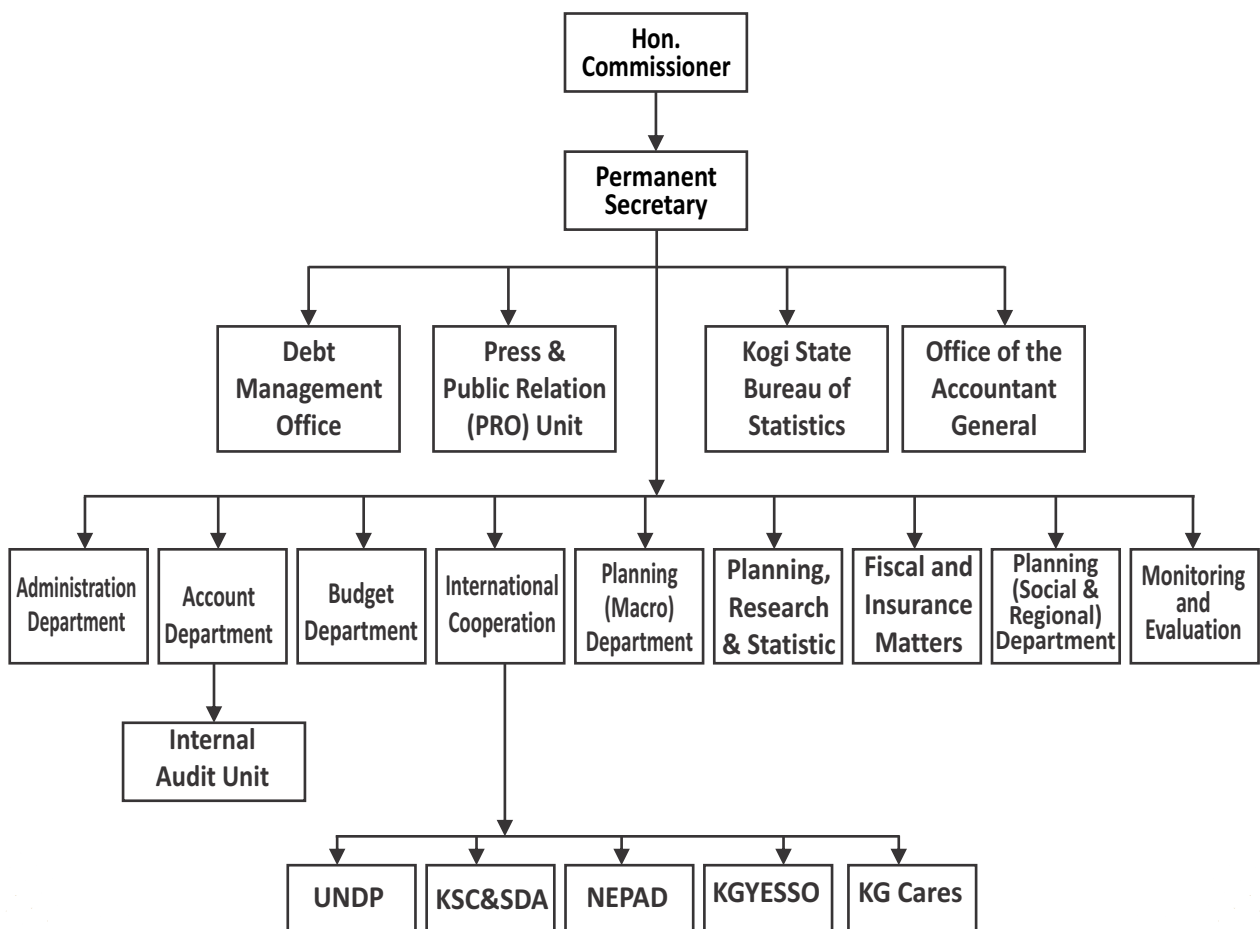
The Finance, Budget and Economic Planning find it difficult to fully deliver on its mandate due to serious systemic challenges that has bedeviled its operation. The Office is being faced by outflow of highly professional staff through retirements and a massive inflow of staff which require greater capacity 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 MTEF and coordination of MTSS for the Pilot 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 analysing 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 and KGYESSO provide data base for effective planning, budgeting and monitoring for the state.

## 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 Finance, 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/MTEP and MYBF for entire MDAs in Kogi State.
- g) Monitoring the annual progress made on implementation of capital project.
- h) 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	<ul style="list-style-type: none"> <li>• To ensure service delivery is enhanced</li> <li>• To maintained welfare of citizenry</li> </ul>
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.	<ul style="list-style-type: none"> <li>• Financial, strengthen of the State is determined and resources are distributed equitably)</li> <li>• Accountability/transparency and value for money in government institution is enhanced.</li> </ul>
		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/projects are phased into period based on their priority.</li> </ul>



		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.	<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>
		Collection, analysis, Publication and Dissemination of Statistical data.	The data users are better informed
		Implementation of Institutional Public Finance Management Laws generally	<ul style="list-style-type: none"> <li>· Efficient resources allocation</li> <li>· Financial, strengthen of the State is determined and resources are distributed equitably)</li> </ul>
		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 2020)	Outcome Target		
					2022	2023	2024
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	<ul style="list-style-type: none"> <li>To ensure service delivery is enhanced</li> <li>To maintained welfare of citizenry</li> </ul>	<ul style="list-style-type: none"> <li>Increased no of government facilities to people</li> <li>No of economic activities going on</li> </ul>	<ul style="list-style-type: none"> <li>Available no of government facilities</li> <li>% of economic activities</li> </ul>	<ul style="list-style-type: none"> <li>Available no of government facilities</li> <li>% of economic activities</li> </ul>	<ul style="list-style-type: none"> <li>Available no of government facilities</li> <li>% of economic activities</li> </ul>	
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	<ul style="list-style-type: none"> <li>Financial, strengthen of the State is determined and resources are distributed equitably)</li> <li>Accountability/transparency and value for money in government institution is enhanced.</li> </ul>	<ul style="list-style-type: none"> <li>Amount of fund aggregated and distributed</li> <li>Benchmarking/Annual budget performance in percentage across MDAs.</li> </ul>	<ul style="list-style-type: none"> <li>50% of revenue sources determined and distributed</li> <li>35% of annual budget performance across MDAs</li> </ul>	<ul style="list-style-type: none"> <li>70% of revenue sources determined and distributed</li> <li>50% of annual budget performance across MDAs</li> </ul>	<ul style="list-style-type: none"> <li>80% of revenue sources determined and distributed</li> <li>60% of annual budget performance across MDAs</li> </ul>	<ul style="list-style-type: none"> <li>90% of revenue sources determined and distributed</li> <li>65% of annual budget performance across MDAs</li> </ul>
Ensure better planning and resource allocation for good governance	Annual budget preparation and budget performance report.	<ul style="list-style-type: none"> <li>Financial strengthen of the State is determined and resources are distributed equitably)</li> <li>Accountability/transparency and value for money in government institution is enhanced.</li> </ul>	<ul style="list-style-type: none"> <li>Amount of fund aggregated and distributed</li> <li>Benchmarking/Annual budget performance in percentage across MDAs.</li> </ul>	<ul style="list-style-type: none"> <li>50% of revenue sources determined and distributed</li> <li>35% of annual budget performance across MDAs</li> </ul>	<ul style="list-style-type: none"> <li>70% of revenue sources determined and distributed</li> <li>50% of annual budget performance across MDAs</li> </ul>	<ul style="list-style-type: none"> <li>80% of revenue sources determined and distributed</li> <li>60% of annual budget performance across MDAs</li> </ul>	<ul style="list-style-type: none"> <li>90% of revenue sources determined and distributed</li> <li>65% of annual budget performance across MDAs</li> </ul>





<ul style="list-style-type: none"> <li>Preparation of State Development Plan (SDP), MTEF (MYBF/MTSS) in State and Local Government.</li> </ul>	<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>
<ul style="list-style-type: none"> <li>Coordination /Technical and Assistance to Implementing Partners.</li> </ul>	<ul style="list-style-type: none"> <li>Effective and efficiency utilization of fund.</li> </ul>	<ul style="list-style-type: none"> <li>Number of programmes facilitated/Implemented within the year</li> </ul>	<ul style="list-style-type: none"> <li>increase in number of Programmes facilitated</li> </ul>	<ul style="list-style-type: none"> <li>30% Increase in number of Programmes facilitated</li> </ul>	<ul style="list-style-type: none"> <li>40% Increase in number of Programmes facilitated</li> </ul>	
<ul style="list-style-type: none"> <li>Result-Based Monitoring and Evaluation of projects at the State and Local Government Level.</li> </ul>	<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 drawn 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 drawn from developed data base</li> </ul>
<ul style="list-style-type: none"> <li>Collection, analysis, Publication and Dissemination of Statistical data.</li> </ul>	<ul style="list-style-type: none"> <li>The data users are better informed</li> </ul>	<ul style="list-style-type: none"> <li>Proportion of policy /programme decisions that are based on statistical information</li> </ul>	<ul style="list-style-type: none"> <li>2013 statistical year book published and dissemination</li> </ul>	<ul style="list-style-type: none"> <li>2016 statistical year book published and dissemination</li> </ul>	<ul style="list-style-type: none"> <li>Updating of 2016 statistical year book.</li> </ul>	<ul style="list-style-type: none"> <li>2018 statistical year book published and dissemination</li> </ul>
<ul style="list-style-type: none"> <li>Budget and Planning Sector support infrastructural development.</li> </ul>	<ul style="list-style-type: none"> <li>The Sector carried out smooth and functional planning activities.</li> </ul>	<ul style="list-style-type: none"> <li>% improvement in planning activities.</li> </ul>	<ul style="list-style-type: none"> <li>60% quality and functional support infrastructure</li> </ul>	<ul style="list-style-type: none"> <li>70% quality and functional support infrastructure</li> </ul>	<ul style="list-style-type: none"> <li>75% quality and functional support infrastructure</li> </ul>	<ul style="list-style-type: none"> <li>80% quality and functional support infrastructure</li> </ul>



## 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 2020 are as follows-

<b>A. REVENUE</b>		
Revised Revenue Estimates 2020	Actual Collection 2020	%performance
89,867,865,249	57,716,632,704.52	64.22%
<b>B. RECURRENT EXPENDITURES</b>		
Revised Estimates 2020	Actual Expenditure 2020	%performance
8,836,301,942	8,867,041,188.97	100.35%
<b>C. CAPITAL EXPENDITURES</b>		
Revised Estimates 2020	Actual Expenditure 2020	%performance
1,514,144,960	772,789,251	51.04%

**Table 3: Summary of 2020 Budget Data for the Sector**

Item	Revised Budget (N) in 2020	Amount Released (N) in 2020	Actual Expenditure (N) 2020	Amount Released as % of Approved 2020	Actual Expenditure as % of Releases 2020
Personnel	2,014,555,097	882,584,419	882,584,419.00	43.81%	100%
Overhead	6,821,746,845	7,984,456,769.97	7,984,456,769.97	117.04%	100%
Capital	1,514,144,960	772,789,251	772,789,251.00	51.04%	100%
<b>Total</b>	<b>10,350,446,902</b>	<b>9,639,830,436.97</b>	<b>9,639,830,436.97</b>	<b>93.13%</b>	<b>100%</b>

**Table 4: Summary of 2021 Budget Data for the Sector**

Item	Approved Budget (N) in 2021	Amount Released (N) as at end March 2021	Actual Expenditure (N) as at end March 2021	Amount Released as % of Approved	Actual Expenditure as % of Releases
Personnel	1,702,076,030	1,303,300,684.84	1,303,300,684.84	76.57%	100%
Overhead	22,140,195,112	18,192,580,313.29	18,192,580,313.29	82.17%	100%
Capital	751,522,000	538,367,829.44	538,367,829.44	71.64%	100%.2
<b>Total</b>	<b>24,593,793,142</b>	<b>20,034,248,827.57</b>	<b>20,034,248,827.57</b>	<b>81.46%</b>	<b>100%</b>



**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
<b>Ongoing and Existing Projects</b>									
1	Accounting, Expenditure Control & Financial Reporting	3	2	2	2	2	2.2	10	Important
2	Automation of Board of Internal Revenue ( BIR )	3	2	4	2	2	2.6	3	Important
3	Completion and Furnishing of KGC&SDA Office Complex	2	1	1	2	2	1.6	26	Important
4	COMPUTERISATION OF FINANCE AND ACCOUNT DEPARTMENT	2	2	3	2	3	2.4	4	Important
5	Construction of Kogi Treasury House	2	2	3	2	3	2.4	4	Important
6	Construction of Web-Based Budget Studio including Furnishing and Maintenance for Budget Activities	2	2	3	2	3	2.4	4	Important
7	Consultancy Expenses on Full Automation of Budget Process.	2	2	3	2	3	2.4	4	Important
8	Domestication of Economic Recovery and Growth Plan COVID-19 RESPONSE	3	2	2	2	2	2.2	10	Important
9	Full Computerization & IPSAS Implementation in the State.	3	2	2	2	2	2.2	10	Important



10	Furnishing of Central Stores	2	1	3	2	2	2	16	Important
11	GCCC for UNDP-Assisted Programmes	2	1	3	2	2	2	16	Important
12	KOGI STATE ECONOMIC SUMMIT	2	1	3	2	2	2	16	Important
13	Kogi State Financial Assistance to Kogi YESSO Net COVID-19 RESPONSE	2	1	3	2	2	2	16	Important
14	Kogi State Financial Support to KGIRS Operation outside 10% Mandatory Commission	2	1	3	2	2	2	16	Important
15	Kogi State Investment Programme COVID-19 RESPONSE	1	2	1	2	3	1.8	24	Important
16	Livelihood Support to Poor and Volnerable Households-Social Transfer and Basic Service (CARES)(COVID-19 RESPONSE)	1	1	3	2	2	2	16	Important
17	PROVISION OF BASIC AMENITIES (CARES) (COVID-19)	1	2	3	2	2	2	16	Important
19	Provision of Office Property, Plant and Equipment for KGIRS	2	1	3	2	2	2	16	Important
20	PURCHASE OF LAPTOP FOR PLANNING, RESEARCH AND STATISTICS (PRS) STAFF IN ALL MDAs	2	1	3	2	2	2	16	Important



21	Purchase of Motor Vehicles	2	1	3	2	2	2	16	Important
22	Renovation and Furnishing of Office Building, including provision of Elevator	2	1	3	2	2	2	16	Important
23	State Integrated Fin. Mgt. Information System	2	1	3	2	2	2	16	Important
24	State Integrated Infrastructure Master Plan (SIIMP)	1	2	1	2	3	1.8	24	Important
25	State's Financial Assistance to Kogi Community & Social Development Agency COVID-19 RESPONSE	1	1	3	2	2	2	16	Important
26	TSA Implementation Consultancy Expenses	1	2	3	2	2	2	16	Important
27	UNDP Human Dev. Programmes (GCCC)	2	1	3	2	2	2	16	Important

**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.	Accounting, Expenditure Control & Financial Reporting	NA	NA	NA	NA
2.	Automation of Board of Internal Revenue ( BIR )	NA	NA	NA	NA
3.	Completion and Furnishing of KGC&SDA Office Complex	NA	NA	NA	NA
4.	COMPUTERISATION OF FINANCE AND ACCOUNT DEPARTMENT	NA	NA	NA	NA
5.	Construction of Kogi Treasury House	NA	NA	NA	NA
6.	Construction of Web-Based Budget Studio including Furnishing and Maintenance for Budget Activities	NA	NA	NA	NA
7.	Consultancy Expenses on Full Automation of Budget Process.	NA	NA	NA	NA
8.	Domestication of Economic Recovery and Growth Plan COVID-19 RESPONSE	NA	NA	NA	NA
9.	Full Computerization & IPSAS Implementation in the State.	NA	NA	NA	NA
10.	Furnishing of Central Stores	NA	NA	NA	NA
11.	GCCC for UNDP-Assisted Programmes	NA	NA	NA	NA



12.	KOGI STATE ECONOMIC SUMMIT	NA	NA	NA	NA
13.	Kogi State Financial Assistance to Kogi YESSO Net COVID-19 RESPONSE	NA	NA	NA	NA
14.	Kogi State Financial Support to KGIRS Operation outside 10% Mandatory Commission	NA	NA	NA	NA
15.	Kogi State Investment Programme COVID-19 RESPONSE	NA	NA	NA	NA
16.	Livelihood Support to Poor and Volnerable Households- Social Transfer and Basic Service (CARES)(COVID-19 RESPONSE)	NA	NA	NA	NA
17.	PROVISION OF BASIC AMENITIES (CARES) (COVID-19)	NA	NA	NA	NA
18.	Provision of Office Property, Plant and Equipment for KGIRS	NA	NA	NA	NA
19.	PURCHASE OF LAPTOP FOR PLANNING, RESEARCH AND STATISTICS (PRS) STAFF IN ALL MDAs	NA	NA	NA	NA
20.	Purchase of Motor Vehicles	NA	NA	NA	NA
21.	Renovation and Furnishing of Office Building, including provision of Elevator	NA	NA	NA	NA



22.	State Integrated Fin. Mgt. Information System	NA	NA	NA	NA
23.	State Integrated Infrastructure Master Plan (SIIMP)	NA	NA	NA	NA
24.	State’s Financial Assistance to Kogi Community & Social Development Agency COVID-19 RESPONSE	NA	NA	NA	NA
25.	TSA Implementation Consultancy Expenses	NA	NA	NA	NA
26.	UNDP Human Dev.Programmes (GCCC)	NA	NA	NA	NA
27.	YESSO Conditional Cash Transfer COVID -19 RESPONSE	NA	NA	NA	NA

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

Number of Staff	NA	NA	NA	NA	NA
Items of Personnel Costs	2020 Revised Budget	2020 Actual	2022	2023	2024
Salary	2,014,555,097	882,584,419	1,765,617,374	1,783,273,547.74	1,800,929,721.48
<b>Total Cost (N)</b>	<b>2,014,555,097</b>	<b>882,584,419</b>	<b>1,765,617,374</b>	<b>1,783,273,547.74</b>	<b>1,800,929,721.48</b>



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

Items of Overheads	2021 Revised Budget	2021 Actual	2022	2023	2024
LOCAL TRAVELS AND TRANSPORT - TRAINING	3,165,900	1,150,000	3,165,900	3,197,559	3,229,218
TRAVEL AND TRANSPORT - OTHERS	37,588,468	23,027,776.54	52,964,828	53,494,476.28	54,024,124.56
INTERNATIONAL TRAVEL AND TRANSPORT - TRAINING	33,755,760	-	33,755,760	34,093,317.60	34,430,875.20
INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	1,058,760	-	1,058,760	1,069,347.60	1,079,935.20
TRAVELLING ALLOWANCES	2,000,000	-	1,600,000	1,616,000	1,632,000
INTERNET ACCESS CHARGES	4,626,498	658,840	4,626,498	4,672,762.98	4,719,027.96
SOFTWARE CHARGES/LICENSE RENEWAL	100,000,000	29,197,000	100,000,000	101,000,000	102,000,000
WATER RATE	519,000	-	719,000	726,190	733,380
ELECTRICITY BILL/CHARGES	51,038,000	24,352,562.10	39,380,616	39,774,422.16	40,168,228.32
TELEPHONE CHARGES	3,593,113	696,189.28	3,593,113	3,629,044.13	3,664,975.26
VALUATION/PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES	30,240,000	-	10,000,000	10,100,000	10,200,000
OFFICE STATIONERY/C OMPUTER CONSUMABLE	25,375,000	9,815,820	19,514,000	19,709,140	19,904,280
PLANNING & STATISTIC BOOKS	100,000	-	100,000	101,000	102,000
NEWSPAPERS/SUBSCRIPTIONS	53,976	-	53,976	54,515.76	55,055.52
PRINTING OF NON SECURITY DOCUMENT	2,000,000	1,965,000	1,000,000	1,010,000	1,020,000
PROCUREMENT DEPARTMENT EXPENSIS	-	-	1,000,000	1,010,000	1,020,000



PRINTING OF BUDGET STATISTICS AND PLANNING DOCUMENTS	2,500,000	-	2,500,000	2,525,000	2,550,000
PRINTING OF FILES JACKETS	350,000	80,000	350,000	353,500	357,000
ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY	7,600,000	7,545,000	2,753,814	2,781,352.14	2,808,890.28
PRINTING OF FORMS	12,000,000	6,629,062.80	8,000,000	8,080,000	8,160,000
COMPUTER AND COMPUTER ACCESSORIES	914,690	412,000	5,500,000	5,555,000	5,610,000
FURNISHING OF STATE BUREAU OF STATISTICS OFFICE	1,000,000	-	1,000,000	1,010,000	1,020,000
MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	51,285,000	26,705,930	42,395,537	42,819,492.37	43,243,447.74
PROCUREMENT/MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	20,690,000	13,314,087.70	17,630,495	17,806,799.95	17,983,104.90
MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,785,000	103,000	7,000,000	7,070,000	7,140,000
PURCHASE/MAINTENANCE OF PLANTS/GENERATORS	5,685,735	1,480,275	5,571,735	5,627,452.35	5,683,169.70
PROCUREMENT/MAINTENANCE OF OFFICE EQUIPMENT	159,500,000	8,446,646	101,118,964	102,130,153.64	103,141,343.28
MAINTENANCE OF ICT EQUIPMENT	25,000,000	12,010,730	22,738,355	22,965,738.55	23,193,122.10
LOCAL TRAINING	49,627,000	10,371,335	48,994,969	49,484,918.69	49,974,868.38
INTERNATIONAL TRAINING	15,293,800	2,615,760	12,293,800	12,416,738	12,539,676
SECURITY SERVICES	10,600,000	90,000	5,000,000	5,050,000	5,100,000
OFFICE RENT	31,000,000	10,050,000	10,000,000	10,100,000	10,200,000
CLEANING AND FUMIGATION SERVICES	168,107,433	94,125,000	110,107,433	111,208,507.33	112,309,581.66



ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION	5,000,000	90,000	30,000,000	30,300,000	30,600,000
STATISTICAL INVESTIGATION AND DATA COLLECTION ON UNICEF ASSISTED WATER & AND SANI. PRJ. & OTHER GOVT. AGENCIES & NGOS	529,380	-	529,380	534,673.80	539,967.60
NATIONAL PROGRAMME OF ACTION FOR SURVIVAL, PROTECTION & DEV. OF THE CHILD (UNICEF ASSISTED) GCCC COVID19 RESPONSE	21,050,000	-	20,000,000	20,200,000	20,400,000
SUPPORT FOR YOUTH ENTREPRENEURSHIP DEVELOPMENT (EDC) (CBN INITIATIVE SCHEME) (YESSO) COVID-19 RESPONSE	6,048,000	-	6,048,000	6,108,480	6,168,960
KOGI STATE ECONOMIC SUMMIT COVID-19 RESPONSE	20,240,000	-	-	-	-
WORKSHOPS, SEMINARS & CONFERENCES	16,265,640	5,384,000	13,885,640	14,024,496.40	14,163,352.80
MONITORING & EVALUATION SYSTEM COVID-19 RESPONSE	79,401,393	-	20,401,393	20,605,406.93	20,809,420.86
PRINTING CHARGES TREASURY FORMS PAYROLL VOUCHERS	20,000,000	12,930,100	20,000,000	20,200,000	20,400,000
OFFICE AND GENERAL EXPENSES	325,550,000	190,628,894.06	179,631,579	181,427,894.79	183,224,210.58
SPECIAL STATIONERY FOR COMPUTER ACCOUNTING MACHINE PAYROLL VOUCHERS MACHINE/COMPUTER/SALARY UNIT OVERHEAD EXPENSES	12,975,000	17,000	12,000,000	12,120,000	12,240,000





KOGI STATE MEDIUM TERM SECTOR STRATEGY(MTSS)

HOSTING OF JOINT TAX BOARD MEETING/UNIQUE TAX PAYER IDENTIFICATION NUMBER	18,200,000	2,500,000	10,000,000	10,100,000	10,200,000
CONSULTANCY SERVICES/ FINANCIAL CONSULTING/ AGRICULTURAL CONSULTING/ CONSULTANCY EXPENSES ON STATISTICAL DATA/CONSULTANCY ON RECOVERY OF ECOLOGICAL FUND & EXCESS DEDUCTIONS ON LOANS/CONSULTANT COMMISSION AND CONTRACTORS	386,537,433	200,247,000	342,000,000	345,420,000	348,840,000
LEGAL SERVICES/PREROGATIVE OF MERCYEXPENSES/IMPLEMENTATION OF ACJ LAW 2017	62,000,000	1,934,750	62,000,000	62,620,000	63,240,000
ANNUAL BOARD OF SURVEY	5,669,984	5,362,000	5,269,984	5,322,683.84	5,375,383.68
CORPERATE SOCIAL RESPONSIBILITY	14,000,000	850,800	14,000,000	14,140,000	14,280,000
STATISTICAL INVESTIGATION/ACTIVITIES	2,000,000	-	2,000,000	2,020,000	2,040,000
DATA COLLECTION AND ANALYSIS/STATISTICAL DATA COLLECTION, ANALYSIS AND PRODUCTION	24,048,000	-	25,774,907	26,032,656.07	26,290,405.14
BOARD MEETING EXPENSES/HOSTING OF NATIONAL/STATE MEETINGS/CHIEF EXECUTIVE OF CULTURE MEETING	10,000,000	-	10,000,000	10,100,000	10,200,000
INDUSTRIAL TRAINING/ATTACHMENT	519,000	-	519,000	524,190	529,380
PUBLIC FINANCE LEGISLATION (GOVERNMENT SUPPORT)	9,162,720	-	9,162,720	9,254,347.20	9,345,974.40



KOGI STATE MEDIUM TERM SECTOR STRATEGY(MTSS)

HOSPITAL EXPENSES	423,504	-	423,504	427,739.04	431,974.08
PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK	2,500,000	-	2,500,000	2,525,000	2,550,000
NEPAD (OVERHEAD)	8,633,000	-	3,633,000	3,669,330	3,705,660
KOGI COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (KGCSDA) OVERHEAD	51,900,000	-	270,000,000	272,700,000	275,400,000
YESSO OVERHEAD	8,899,000	-	1,899,000	1,917,990	1,936,980
DEVELOPMENT PARTNER OVERHEAD	1,557,000	-	1,557,000	1,572,570	1,588,140
UNDP OVERHEAD	10,380,000	-	5,380,000	5,433,800	5,487,600
MOTOR VEHICLE FUEL COST	2,500,000	1,940,650	3,500,000	3,535,000	3,570,000
PLANTS/GENERATOR FUEL COST	6,250,000	3,064,500	10,500,000	10,605,000	10,710,000
DIESEL EXPENSES	604,690	200,000	604,690	610,736.90	616,783.80
FUEL EXPENSES	158,814	140,000	158,814	160,402.14	161,990.28
BANK CHARGES (OTHER THAN INTEREST)/SPECIAL CONVEYANCE & BANK CHARGES/FAAC MEETINGS	843,874,391	455,424,466.43	535,399,391	540,753,384.91	546,107,378.82
INSURANCE PREMIUM	20,316,724	6,822,232.15	16,316,724	16,479,891.24	16,643,058.48
PUBLIC DEBT CHARGES	-	-	-	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,669,330	-	3,669,330	3,706,023.30	3,742,716.60
CONSULTATIVE COMMITTEE ON STATISTICS FEE	-	-	1,000,000	1,010,000	1,020,000
BUSINESS DEVELOPMENT EXPENSES	5,000,000	-	78,000,000	78,780,000	79,560,000



REFRESHMENT, MEALS AND HOSPITALITY (MEETING EXPENSES)	15,982,852	7,925,450	15,982,852	16,142,680.52	16,302,509.04
HONORARIUM & SITTING ALLOWANCE OTHER THAN STATE SECURITY COUNCIL	49,100,000	19,000,000	25,241,900	25,494,319	25,746,738
PUBLICITY AND ADVERTISEMENT	23,100,000	8,409,432.50	15,264,690	15,417,336.90	15,569,983.80
POSTAGES AND COURIER SERVICES	161,909	-	161,909	163,528.09	165,147.18
WELFARE PACKAGES/WELFARE	600,000	70,000	155,700	157,257	158,814
SUBSCRIPTION TO PROFESSIONAL BODIES	15,000,000	7,895,595.01	15,000,000	15,150,000	15,300,000
MEDICAL EXPENSES/REFUND (Local & INTERNATIONAL) COVID-19 RESPONSE	1,297,500	-	6,297,500	6,360,475	6,423,450
RECRUITMENT AND APPOINTMENT COST/PROMOTION EXPENSES/DISCIPLINE COST	50,000	-	50,000	50,500	51,000
ANNUAL BUDGET EXPENSES AND ADMINISTRATION	50,050,000	33,985,000	20,050,000	20,250,500	20,451,000
BURIAL EXPENSES	519,000	300,000	1,000,000	1,010,000	1,020,000
AUDIT FEES AND EXPENSES	50,000	-	50,000	50,500	51,000
SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVENUE GENERATION (OUTSIDE 10% MANDATORY COMMISSION)	1,800,000,000	767,445,629.83	-	-	-
ACCOUNTING FOR FIXED ASSETS EXPENSES	30,000,000	-	20,000,000	20,200,000	20,400,000
3% RETENTION COMMISSION FEES ON REVENUE GENERATION BY STATE MDAs	70,000,000	27,419,675.93	70,000,000	70,700,000	71,400,000



KOGI STATE MEDIUM TERM SECTOR STRATEGY(MTSS)

SFTAS OPERATIONAL EXPENSES	90,000,000	25,532,939.40	90,000,000	90,900,000	91,800,000
INTERNATIONAL COOPERATION EXPENSES	50,000,000	-	20,000,000	20,200,000	20,400,000
COVID-19 PANDEMIC RESPONSE ACTIVITIES	12,000,000	-	12,000,000	12,120,000	12,240,000
CARES COORDINATING UNIT	20,000,000	-	63,013,000	63,643,130	64,273,260
FOOD AND NUTRITION PROGRAMS COORDINATING UNIT'S EXPENSES/FOOD, NUTRITION AND CHILD SURVIVAL	5,000,000	-	10,000,000	10,100,000	10,200,000
SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVENUE GENERATION (OUTSIDE 10% MANDATORY COMMISSION)	-	-	2,000,000,000	2,020,000,000	2,040,000,000
FOREIGN LOAN DEDUCTIONS PRINCIPAL	625,999,999.53	625,002,014.30	400,000,000	404,000,000	408,000,000
BOND (ISPO) 1 REPAYMENT	564,999,999.62	564,000,000	400,000,000	404,000,000	408,000,000
BOND (ISPO) 2 REPAYMENT	847,999,999.71	847,125,889.20	550,000,000	555,500,000	561,000,000
SALARY BAILOUT	2,200,000,000	2,114,356,018.82	550,000,000	555,500,000	561,000,000
RESTRUCTURING BANK LOAN	130,999,999.02	129,109,320.48	100,000,000	101,000,000	102,000,000
EXCESS CRUDE LOAN FACILITY	540,000,000	539,835,573.54	200,000,000	202,000,000	204,000,000
COMMERCIAL AGRIC CREDIT SCHEME (CACs)	446,000,000	445,196,257.24	200,000,000	202,000,000	204,000,000
CBN MICRO SME FUND	327,999,999.40	318,366,601.44	350,000,000	353,500,000	357,000,000
BUDGET AUGMENTATION FACILITY	930,000,000	929,448,706.50	500,000,000	505,000,000	510,000,000
SUBEB TERM LOAN	687,999,999.95	687,317,227.79	450,000,000	454,500,000	459,000,000
ACC. AGRIC. DEV. SCHEME	400,000,000.93	357,585,985.68	400,000,000	404,000,000	408,000,000



ECOLOGICAL FUND	906,999,999.74	897,423,353.88	400,000,000	404,000,000	408,000,000
SOFTWARE PURCHASE	9,999,999.08	9,321,595.08	9,321,595	9,414,810.95	9,508,026.90
CONTRACT FINANCING	4,342,519,080	4,242,519,080.77	500,000,000	505,000,000	510,000,000
TERM LOANS	3,409,848,638	3,309,848,638.88	500,000,000	505,000,000	510,000,000
7% OF IGR AS GOVERNMENT CONTRIBUTION TO CONFLUENCE UNIVERSITY OF SCIENCE & TECHNOLOGY DEVELOPMENT	220,000,000	-	220,000,000	222,200,000	224,400,000
75% REFUND OF STATE TERTIARY INTITUTIONAL'S REVENUE GENERATION	200,000,000	-	200,000,000	202,000,000	204,000,000
25% RETENTION COMMISSION FEES ON REVENUE GENERATION BY KOGI STATE BUREAU OF LANDS & TOWN PLANNING	246,000,000	105,761,919.96	246,000,000	248,460,000	250,920,000

**Table 9: Summary of Cancelled/Shutdown Projects**

Project Name	Justification for cancellation/shut down
LOCAL GRANTS AND CONTRIBUTIONS	Inadequate funding
KOGI STATE ECONOMIC SUMMIT COVID-19 RESPONSE	Inadequate funding

### 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)		
	2021	2022	2023	2021	2022	2023
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
KG-Cares	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), New Partnership for Africa Development (NEPAD) and Kogi Cares (KG-Cares). 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 Value in 2020)	Output Target			MTSS Activity Code	MDA Responsible
			2023	2024				2022	2023	2024		
Mobilizing financial resources for the funding of projects and programmes	00030000010109 Kogi State Investment Programme Covid-19 Response (C000)	Nil	30,240,000	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
			10,000,000	10,200,000	Economic recovery & growth plan domesticated	Growth plan achieved	Committee set up	30% recovery	40% recovery	50% recovery		MFB&EP
			50,000,000	51,000,000	Accounting, Expenditure Control & Financial Reported	Regular reports rendered	Regular reports rendered	Regular reports rendered	Regular reports rendered		MFB&EP	
	00130000030189 State Integrated Fin. Mgt. Information System	Nil	350,000,000	357,000,000	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
			100,000,000	102,000,000	TSA implementation commenced	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	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



## KOGI STATE MEDIUM TERM SECTOR STRATEGY(MTSS)

PURCHASE OF LAPTOP FOR PLANNING, RESEARCH AND STATISTICS (PRS) STAFF IN ALL MDAS	Nil	35,000,000	35,350,000	35,700,000	Laptops purchased	Functional laptop availables	Nil	25 Nos of Laptops	30 Nos of Laptops	70 Nos of Laptops		
00110000010130 Consultancy Expenses on Full Automation of Budget Process.	Nil	10,000,000	10,100,000	10,200,000	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	
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	
00130000030153 GCCC for UNDP- Assisted Programmes.	Nil	10,000,000	10,000,000	10,100,000	coordination of UNDP Programmes strengthened	40% programmes/projects executed	10% programmes/projects completed	40% programme/projects initiated completed	45% programme/projects initiated completed	50% programme/projects initiated completed	MFB&EP	
KOGI STATE ECONOMIC SUMMIT	Nil	200,000,000	200,000,000	200,000,000	Economic summit held	Different investment coming up	Many Investors attracted	--Nos of Investors invested	--Nos of Investors invested	--Nos of Investors invested		
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	Number of people trained	Number of people trained	MFB&EP	



KOGI STATE MEDIUM TERM SECTOR STRATEGY(MTSS)

00030000010115 Livelihood Support to Poor and Vulnerable Households- Social Transfer and Basic Service (CARES)	NIL					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 YESO Conditional Cash Transfer. Covid-19 Response (C000)	0	10,000,000	10,000,000	10,100,000	10,200,000	Empowerment of core poor and vulnerable people are strengthened.	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	KGYESO
00130000030197 Kogi State Financial Assistance to KogiYESO Net. Covid-19 Response (C000)		35,000,000	35,350,000	35,700,000	35,700,000	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	30 communities each in 3 LGAs' Single register generated	KGYESO
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	51,000,000	Improved coordination of KGCSDA activities	No of activities coordinated	5 communities in each LG KGCSDA activities coordinated	10 communities in each LG KGCSDA activities coordinated	15 communities in each LG KGCSDA activities coordinated	20 communities in each LG KGCSDA activities coordinated	KGCS&SDA



KOGI STATE MEDIUM TERM SECTOR STRATEGY(MTSS)

Result-Based Monitoring and Evaluation of projects at the State and Local Government Level.	Purchase of Motor Vehicles	Nil			Motor Vehicles Purchased	Functional motor vehicles available	NA	--Nos of Motor vehicles working	--Nos of Motor vehicles working	--Nos of Motor vehicles working	
	Consultancy Expenses on Full Automation of Budget Process.	Nil	20,000,000	20,200,000	Budget process full automated	Functional computer or server available	-- nos of computer available for budget typesetting	1 no of Server provided	70% decreased in time used for budget processes	80% decreased in time used for budget processes	
	Computerization Of Finance And Account Department	Nil	15,000,000	15,150,000	Computers purchased for finance and account department	Many functional computers available	-- nos of computer available	10 computers to be provided to finance and account dept.	15 computers to be provided to finance and account dept.	20 computers to be provided to finance and account dept.	
Budget and Planning Sector support infrastructural development.	00130000030122 Completion and Furnishing of KGC&SDA Office Complex	Nil	10,000,000	10,100,000	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	30,664,569.60	Central store furnished	Central store in use	Central store constructed	Central store in full used	Maintenance of central store	Maintenance of central store	AG Office
	Renovation and Furnishing of Office Building, including provision of Elevator	Nil	45,000,000	45,450,000	Office Building renovated and furnished	Office building in use	Office building constructed	Office building in full used	Maintenance of Office building	Maintenance of Office building	KGIRS
			53,040,000	52,520,000							



00060000030115 Construction of Kogi Treasury House	Nil	50,000,000	96,405,162	450,000,000	50,500,000	98,333,265.24	Kogi treasury house built	Built and used	80% completion	100% completed	60% of the house rented	100% of the house rented	AFB&EP
PROVISION OF BASIC AMENITIES (CARES) (COVID-19)	Nil												
00110000010142 Construction of Web-Based Budget Studio including Furnishing and Maintenance for Budget Activities	Nil	50,000,000	96,405,162	450,000,000	50,500,000	98,333,265.24	Web-Based Budget Studio constructed	50% functional	nil	60% furnished	100% Furnished	Maintenance carried out	AFB&EP



### 3.6 Justification

Selection of criteria for prioritizing the Finance, Budget and Economic Planning Sector strategies to be implemented as part of the 2022 - 2024 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 2022 - 2024 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 budgeted funds and that future running costs have been fully taken 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 under the Vision 20:2020, Kogi SEEDS or other Policies, etc?
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 Blueprint 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 costed annual operation plan in response to the output targets defined in the sector result frameworks in Tables 11.

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

Following the development of the MTSS 2022 - 2024 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 2022.

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 2022 financial year.



# CHAPTER 4

## Monitoring and Evaluation

### Three Year Expenditure Projections

#### BUDGET AND PLANNING ENVILOPE AND ITS SECTORAL ALLOCATION (Naira)

S/No	ITEM	2022	2023	2024
1	Personnel Costs	1,656,506,470.00	1,673,071,534.70	1,689,636,599.40
2	Overhead Costs	10,952,840,755.00	11,062,369,162.55	11,171,897,570.10
3	Capital Expenditure	1,852,150,122.00	1,870,671,623.22	1,889,193,124.44
4	Total Allocation	14,461,497,347	14,606,112,320	14,750,727,294

#### 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 year's is summarized in table below.



Fiscal Year	Total Budget (Capital& Recurrent)	Actual Exp. (Capital. & Recurrent.)	Rate of Implementation (%)	Variance
2019	24,409,006,457.00	14,532,847,858.27	59.54	9,876,158,598.73
2020	10,350,446,902.00	9,639,830,439.97	93.13	710,616,462.03
2021	24,593,793,142.00	20,034,248,827.57	81.46	4,559,544,314.43
Total	59,353,246,501	44,206,927,126	74.48	15,146,319,375

#### 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 1: 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												
Receive Budget Call Circular												
Refine MTSS and compile Budget												
Defend Budget using MTSS												



5.1 Sources of Data against the Results Framework

Table 12: Data Sources for Outcome and Output KPIs

Outcome KPIs	Data Sources
Increased no of government facilities to people	Min. of Finance, Budget and Economic Planning
No of economic activities going on	Min. of Finance, Budget and Economic Planning
Amount of fund aggregated and distributed	Min. of Finance, Budget and Economic Planning
Benchmarking/Annual budget performance in percentage across MDAs.	Min. of Finance, Budget and Economic Planning
Amount of fund aggregated and distributed	Min. of Finance, Budget and Economic Planning
Benchmarking/Annual budget performance in percentage across MDAs.	Min. of Finance, Budget and Economic Planning
% deviation/variance between estimate and actual.	Min. of Finance, Budget and Economic Planning
% reduction in number of project/programme duplication	Min. of Finance, Budget and Economic Planning
% of govt project/programme prioritized within period	Min. of Finance, Budget and Economic Planning
Number of programmes facilitated/Implemented within the year	Min. of Finance, Budget and Economic Planning
Timely Performance Management Report (PMR) level of sector programme performance	Min. of Finance, Budget and Economic Planning
Proportion of evidenced- based inputs for Planning	Min. of Finance, Budget and Economic Planning
Proportion of policy /programme decisions that are based on statistical information	Min. of Finance, Budget and Economic Planning
% improvement in planning activities.	Min. of Finance, Budget and Economic Planning
Output KPIs	Data Sources
Nos of investors available	Min. of Finance, Budget and Economic Planning
Growth plan achieved	Min. of Finance, Budget and Economic Planning
Regular reports rendered	Min. of Finance, Budget and Economic Planning
Quantity & quality of data captured	Min. of Finance, Budget and Economic Planning
Nos of MDAs in compliance	Min. of Finance, Budget and Economic Planning
% level of MDAs compliance with the use of chart of account.	Min. of Finance, Budget and Economic Planning
% Level of quality budget process .	Min. of Finance, Budget and Economic Planning
No of infrastructure Strategies in the SIIMP document.	Min. of Finance, Budget and Economic Planning





40% programmes/projects executed	Min. of Finance, Budget and Economic Planning
Number of people trained on various skills	Min. of Finance, Budget and Economic Planning
Number of activities carried out by the implementing agencies	Min. of Finance, Budget and Economic Planning
No of core poor and vulnerable people are empowered	Min. of Finance, Budget and Economic Planning
No of communities each in 21 LGAs' Single register generated	Min. of Finance, Budget and Economic Planning
No of activities coordinated	Min. of Finance, Budget and Economic Planning
Level of completion	Min. of Finance, Budget and Economic Planning
10% furnished	Min. of Finance, Budget and Economic Planning
Built and used	Min. of Finance, Budget and Economic Planning
50% functional	Min. of Finance, Budget and Economic Planning

## 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 Organisational 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.