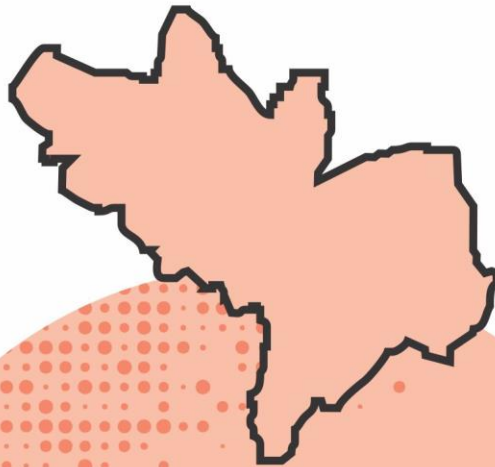




KOGI STATE MEDIUM TERM SECTOR STRATEGY (MTSS)



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



2024-2026

**MEDIUM
TERM SECTOR
STRATEGY
(MTSS)**

JUNE, 2023



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 imbibing good practices that will fast track the achievements of the state development objectives. The development of Medium Term Sector Strategy (MTSS), 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 hampered strategic linkage of the annual Budget to medium term sector strategies.

The MTSS 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 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 as a result of the fall in the value of naira against the US dollar and the consequent high rate of inflation being experienced. Therefore, this document has provided the State with the needed window to reset its priorities in line with the ongoing challenges, for the preservation of our stability and development.

Mukadam Asiwaju Asiru Idris

Hon. Commissioner for Finance, Budget and Economic Planning.



ACKNOWLEDGEMENT

First and foremost, we are grateful to God Almighty who has always guided us throughout the development of this MTSS. Without His grace this will only have become a mirage.

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 within the schedule.

We cannot forget the support of our partners, the World Bank, UNICEF, Budgit and others. There is no doubt that, your continued supports have always added value to the quality of life of our people.

MR OLAJIDE SAMUEL
Permanent Secretary Budget,
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 and 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 Organisation
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
Chapter One	7
1.0 Introduction	7
1.1 Aims and Objectives of the Document	7
1.2. Summary of the processes used	8
1.3 Summary and Conclusion	10
1.4 Outline of the Structure of the Document	11
Chapter 2. The Sector and Policy in the State	12
2.1 A brief background of the State	12
2.2 A brief introduction of the Sector	15
2.3 The current situation in the Sector	15
2.5 STATEMENT OF THE SECTOR’S MISSION, VISION AND CORE VALUES	18
2.5.1 Mission Statement	18
2.5.2 Vision Statement	18
2.5.3 CORE VALUES	18
2.6 Sector Policy	18
2.7 The sector’s goals and programmes for the MTSS period	19
Chapter 3. The Development of Sector Strategy	22
3.1 Major Strategic Challenges	22
3.2 Resource Constraints	22
3.3 Contributions from partners	35
3.4 Program connections between Sector MDAs	35
3.5 Outline of Key Strategies	36
3.6 Justification	41
3.7 Result Framework	42
3.8 Responsibilities and Operational Plan	42
Chapter 4. Monitoring and Evaluation	44
Three Year Expenditure Projections	44
4.1 Performance Monitoring and Evaluation	44
4.2 Public Involvement	45
Chapter 5. Outline MTSS Timetable	46
5.1 Sources of Data against the Results Framework	46
5.2 Conducting Annual Sector Review	47
5.3 Organisational Arrangements	48

LIST OF TABLES

<i>Table 1: Summary of State Level Goals, Sector Level Goals, Programmes and Outcomes</i>	<i>19</i>
<i>Table 2: Goals, programmes and outcome deliverables</i>	<i>20</i>
<i>Table 3: Summary of 2020 Budget Data for the Sector</i>	<i>23</i>
<i>Table 4: Summary of 2021 Budget Data for the Sector</i>	<i>23</i>
<i>Table 5: Summary of the Review of Ongoing and Existing Projects</i>	<i>24</i>
<i>Table 6: Capital Costs Commitments</i>	<i>26</i>



<i>Table 7: Personnel Costs – Existing and Projected</i>	28
<i>Table 8: Overhead Costs – Existing and Projected</i>	28
<i>Table 9: Summary of Cancelled/Shutdown Projects</i>	34
<i>Table 10: Grants and Donor Funding</i>	35
<i>Table 11: Summary of Projects’ Expenditures and Output Measures</i>	36
<i>Table 12: Data Sources for Outcome and Output KPIs</i>	46



CHAPTER ONE

Introduction

Aims and Objectives of the Document

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 goals in line with the 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. Basically, MTSS answers the following questions;

- 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.

The MTSS covering the period of 2024-2026 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 it's MTSS for 2024 – 2026 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 the State resources to deliver public services and improve the welfare of citizens. It will streamline planning and budgeting, these include factoring in on-going and future recurrent costs of maintaining capital investments, allocating 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. It 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 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 2023.

The overarching purpose of the ASPR is to:

1. Identify the status of interventions that had taken place in the sector in 2022 fiscal year.
2. Establish the performance status for 2022; 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 2024-2026 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 2024-2026 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 2024-2026 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 2024-2026 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 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 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.

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 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, 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 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 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 Sector finds 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

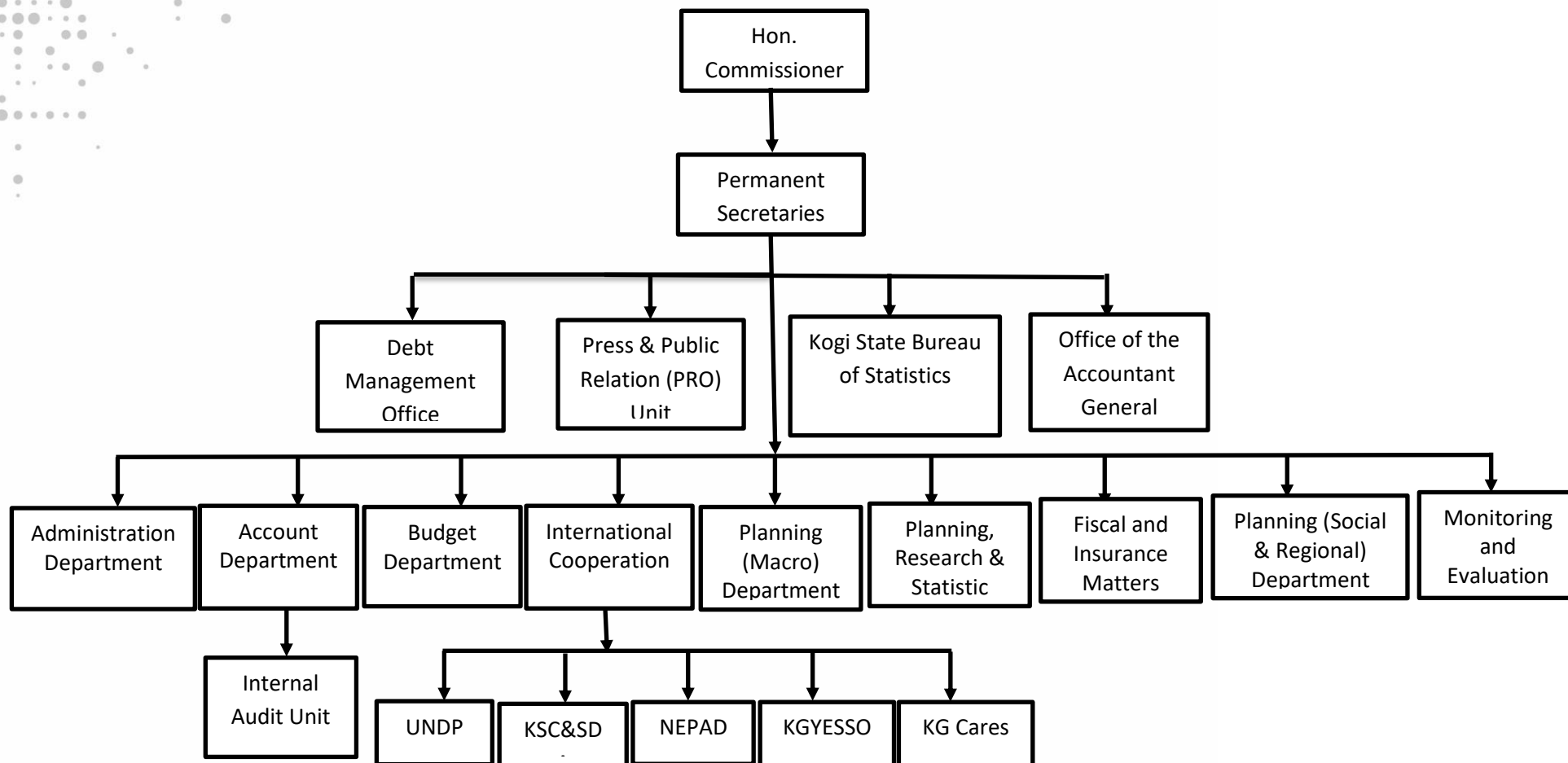


invariably limits productivity. However, despite the challenges, the sector is making the best use of available human and material resources in the appropriate mix to achieve the following:-

- 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 all Donor Assisted projects and programmes in the State such as UNICEF, UNDP, World Bank, EEU/EU etc
- S. 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"> 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.	<ul style="list-style-type: none"> 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.	<ul style="list-style-type: none"> Efficient resources allocation Reduced duplication of programme/projects carried out by MDAs Government programme/projects 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.	<ul style="list-style-type: none"> 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
		Implementation of Institutional Public Finance Management Laws generally	<ul style="list-style-type: none"> Efficient resources allocation Financial, strengthen of the State is determined and resources are distributed equitably)



		Budget and Planning Sector support infrastructural development.	The Sector carried out smooth and functional planning activities.
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Table 2: Goals, programmes and outcome deliverables

Sector Goals	Programmes	Outcome Deliverables	KPI of Outcomes	Baseline (i.e. Value of Outcome in 2022)	Outcome Target		
					2024	2025	2026
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"> To ensure service delivery is enhanced To maintained welfare of citizenry 	<ul style="list-style-type: none"> Increased no of government facilities to people No of economic activities going on 	<ul style="list-style-type: none"> Available no of government facilities % of economic activities 	<ul style="list-style-type: none"> Available no of government facilities % of economic activities 	<ul style="list-style-type: none"> Available no of government facilities % of economic activities 	<ul style="list-style-type: none"> Available no of government facilities % 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	<ul style="list-style-type: none"> Financial, strengthen of the State is determined and resources are distributed equitably) Accountability/transparency and value for money in government institution is enhanced. 	<ul style="list-style-type: none"> Amount of fund aggregated and distributed Benchmarking/Annual budget performance in percentage across MDAs. 	<ul style="list-style-type: none"> 50% of revenue sources determined and distributed 35% of annual budget performance across MDAs 	<ul style="list-style-type: none"> 70% of revenue sources determined and distributed 50% of annual budget performance across MDAs 	<ul style="list-style-type: none"> 80% of revenue sources determined and distributed 60% of annual budget performance across MDAs 	<ul style="list-style-type: none"> 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.	<ul style="list-style-type: none"> Financial strengthen of the State is determined and resources are distributed equitably) Accountability/transparency and value for money in government institution is enhanced. 	<ul style="list-style-type: none"> Amount of fund aggregated and distributed Benchmarking/Annual budget performance in percentage across MDAs. 	<ul style="list-style-type: none"> 50% of revenue sources determined and distributed 35% of annual budget performance across MDAs 	<ul style="list-style-type: none"> 70% of revenue sources determined and distributed 50% of annual budget performance across MDAs 	<ul style="list-style-type: none"> 80% of revenue sources determined and distributed 60% of annual budget performance across MDAs 	<ul style="list-style-type: none"> 90% of revenue sources determined and distributed 65% of annual budget performance across MDAs
	Preparation of State Development Plan (SDP), MTEF (MYBF/MTSS) in State and Local Government.	<ul style="list-style-type: none"> Efficient resources allocation Reduced duplication of programme/projects carried out by MDAs Government programme/project are phased into period based on their priority. 	<ul style="list-style-type: none"> % deviation/variance between estimate and actual. % reduction in number of project/programme duplication % of govt project/programme prioritized 	<ul style="list-style-type: none"> 60-70% deviation/variance between estimate and actual 20% projects duplication NA 	<ul style="list-style-type: none"> 60-70% deviation/variance between estimate and actual 50% reduction in duplicated projects/programme 50% of prioritize 	<ul style="list-style-type: none"> 60-70% deviation/variance between estimate and actual 75% reduction in duplicated projects/programme. 70% of prioritized project phased first and 	<ul style="list-style-type: none"> 60-70% deviation/variance between estimate and actual 100% reduction in duplicated projects/programme. 80% of prioritized project phased first and



			within period		d project phased first and second quarters	second quarters	second quarters
	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"> Sustainable Management and efficient use of resource achieved. Improved evidence based policy/decision making. 	<ul style="list-style-type: none"> Timely Performance Management Report (PMR) level of sector programme performance Proportion of evidenced-based inputs for Planning 	<ul style="list-style-type: none"> 5 pilots Ministries key into performance management reporting. NA 	<ul style="list-style-type: none"> 8 pilots Ministries key into performance management reporting. M & E data base developed 	<ul style="list-style-type: none"> 10 pilots Ministries key into performance management reporting. 20% of policy/decision making are drawn from developed data base 	<ul style="list-style-type: none"> 15 pilots Ministries key into performance management reporting. 25% of policy/decision making are drawn from developed data base
	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 2022 are as follows-

A. REVENUE		
Revised Revenue Estimates 2022	Actual Collection 2022	%performance
142,972,488,268.00	108,342,480,196.71	75.77%
B. RECURRENT EXPENDITURES		
Revised Estimates 2022	Actual Expenditure 2022	%performance
32,615,876,984.00	30,197,777,329.36	92.59%
C. CAPITAL EXPENDITURES		
Revised Estimates 2022	Actual Expenditure 2022	%performance
1,777,411,112.00	747,683,124.11	42.07%

**Table 3: Summary of 2022 Budget Data for the Sector**

Item	Revised Budget (N) in 2022	Amount Released (N) in 2022	Actual Expenditure (N) 2022	Amount Released as % of Approved 2022	Actual Expenditure as % of Releases 2022
Personnel	1,731,966,210.00	1,444,893,673.83	1,444,893,673.83	83.43%	100%
Overhead	30,883,910,774.00	28,752,883,655.53	28,752,883,655.53	93.09%	100%
Capital	1,777,411,112.00	747,683,124.11	747,683,124.11	42.07%	100%
Total	34,393,288,096	30,945,460,453.47	30,945,460,453.47	89.97%	100%

Table 4: Summary of 2023 Budget Data for the Sector

Item	Approved Budget (N) in 2023	Amount Released (N) as at end March 2023	Actual Expenditure (N) as at end March 2023	Amount Released as % of Approved	Actual Expenditure as % of Releases
Personnel	3,070,054,086.00	387,896,099.00	387,896,099.00	12.63%	100%
Overhead	14,951,686,065.00	7,536,892,198.00	7,536,892,198.00	50.41%	100%
Capital	2,194,234,000.00	226,205,208.00	226,205,208.00	10.31%	100%
Total	20,215,974,151	8,150,993,505	8,150,993,505	40.31%	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	KOGI STATE INVESTMENT PROGRAMME	3	2	4	2	2	2.6	3	Important
2	STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT AGENCY	2	1	1	2	2	1.6	26	Important
3	CONSTRUCTION OF KOGI TREASURY HOUSE	2	2	3	2	3	2.4	4	Important
4	PURCHASE OF TOOLS/MATERIALS FOR KOGI STATE ECONOMIC SUMMIT	2	2	3	2	3	2.4	4	Important
5	COMPLETION AND FURNISHING OF KGC&SDA OFFICE COMPLEX	2	2	3	2	3	2.4	4	Important
6	PURCHASE OF 10NOS OF COMPUTERS FOR FULL COMPUTERIZATION & IPSAS IMPLEMENTATION IN THE STATE.	2	2	3	2	3	2.4	4	Important
7	LIVELIHOOD SUPPORT TO POOR AND VULNERABLE HOUSEHOLDS-SOCIAL TRANSFER AND BASIC SERVICE (CARES) TO CONSTRUCT A BUILDING SHOP AND EQUIPMENT	3	2	2	2	2	2.2	10	Important
8	PROVISION OF BASIC AMENITIES SUCH AS 3 NOS OF 10 CLASSROOMS, 5 NOS OF CLINIC BUILDING AND 3NOS OF BOREHOLE WATER TO EACH OF THE THREE SENATORIAL DISTRICT(CARES)	3	2	2	2	2	2.2	10	Important
9	PREPARATION & PRODUCTION OF STATE INTEGRATED INFRASTRUCTURE MASTER PLAN (SIIMP) DOCUMENT	2	1	3	2	2	2	16	Important
10	CONSULTANCY EXPENSES ON FULL AUTOMATION OF BUDGET PROCESS/BELLO CARE FINANCIAL SOLUTION.	2	1	3	2	2	2	16	Important
11	CONSTRUCTION OF WEB-BASED BUDGET STUDIO INCLUDING FURNISHING AND MAINTENANCE FOR BUDGET ACTIVITIES	2	1	3	2	2	2	16	Important
12	PURCHASE OF LAPTOP FOR PLANNING, RESEARCH AND	2	1	3	2	2	2	16	Important



KOGI STATE MEDIUM TERM SECTOR STRATEGY (MTSS)

	STATISTICS (PRS) STAFF IN ALL MDAS								
13	DOMESTICATION OF ECONOMIC RECOVERY AND GROWTH PLAN	2	1	3	2	2	2	16	Important
14	YESSO CONDITIONAL CASH TRANSFER TO SET UP BUSINESS CENTRE	1	2	1	2	3	1.8	24	Important
15	GCCC FOR UNDP-ASSISTED PROGRAMMES(EMPOWERING VULNERABLE TO EQUIPED THEIR BUSINESS)	1	1	3	2	2	2	16	Important
16	RENOVATION/FURNISHING OF CENTRAL STORES	1	2	3	2	2	2	16	Important
17	UNDP HUMAN DEV.PROGRAMMES	2	1	3	2	2	2	16	Important
18	KOGI STATE FINANCIAL ASSISTANCE TO KOGI YESSO NET FOR CAPTURING POOR/VULNERABLE PEOPLE AND PRODUCTION OF SINGLE REGISTER	2	1	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	TSA IMPLEMENTATION CONSULTANCY EXPENSES/PRODUCTION OF REPORT	2	1	3	2	2	2	16	Important
21	PRODUCTION OF ACCOUNTING, EXPENDITURE CONTROL & FINANCIAL REPORTING DOCUMENT	1	2	1	2	3	1.8	24	Important
22	EQUIPING STATE INTEGRATED FIN. MGT. INFORMATION SYSTEM	1	1	3	2	2	2	16	Important
23	PURCHASE OF 6NOS MOTOR VEHICLES (TOYOTA HILUX)	2	1	3	2	2	2	16	Important
24	COMPUTERISATION OF FINANCE AND ACCOUNT DEPARTMENT	1	2	3	2	2	2	16	Important
25	RENOVATION AND FURNISHING OF OFFICE BUILDING, INCLUDING PROVISION OF ELEVATOR	2	1	3	2	2	2	16	Important
NEW PROJECTS									
1	GCCC FOR ALL EXTERNALLY FUNDED CAPITAL PROJECTS	NA	NA	NA	NA	NA	NA	NA	NA
2	FULL AUTOMATION OF BUDGET PROCESS/BELLO CARE FINANCIAL SOLUTION.	NA	NA	NA	NA	NA	NA	NA	NA
3	UNDP-ASSISTED PROGRAMMES(EMPOWERING VULNERABLE TO EQUIPED THEIR BUSINESS)	NA	NA	NA	NA	NA	NA	NA	NA
4	PREPARATION AND PRODUCTION OF STATE	NA	NA	NA	NA	NA	NA	NA	NA



	DEVELOPMENT PLAN (SDP) DOCUMENT								
5	NUT 4HRN. DEVELOP THE CAPACITY OF 40 STATE COMMITTEE ON FOOD AND NUTRITION (SCFN) MEMBERS AND 21 LGAS NUTRITION FOCAL PERSONS ON CURRENT ISSUES, NEW METHODOLOGIES AND PRIORITY NUTRITION ACTIONS	NA	NA	NA	NA	NA	NA	NA	NA
6	NUT 4NIS. ESTABLISH NUTRITION INFORMATION SYSTEM AND DEVELOP ANNUAL SCORE CARDS FOR QUARTERLY TRACKING OF NUTRITION BUDGET PERFORMANCE AND IMPLEMENTATION IN LINE MDAS	NA	NA	NA	NA	NA	NA	NA	NA
7	NUT 5HRN. BUILD CAPACITY (TRAINING AND RE-TRAINING) OF NUTRITIONISTS, NUTRITION DESK OFFICERS AND OTHER RELEVANT SERVICE PROVIDERS TO IMPROVE THEIR CAPACITY FOR FOOD AND NUTRITION PROGRAMME MANAGEMENT	NA	NA	NA	NA	NA	NA	NA	NA

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 2024 – 2026 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.	COMPUTER SOFTWARE ACQUISITION	NA	NA	NA	NA
2.	KOGI STATE INVESTMENT PROGRAMME	NA	NA	NA	NA
3.	STATE’S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT AGENCY	NA	NA	NA	NA
4.	CONSTRUCTION OF KOGI TREASURY HOUSE	NA	NA	NA	NA
5.	PURCHASE OF TOOLS/MATERIALS FOR KOGI STATE ECONOMIC SUMMIT	NA	NA	NA	NA
6.	GCCC FOR ALL EXTERNALLY FUNDED CAPITAL PROJECTS	NA	NA	NA	NA



7.	STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT AGENCY FOR COMMUNITY PROJECTS SUCH AS CONSTRUCTION OF CLINIC, SCHOOLS, MARKET ETC	NA	NA	NA	NA
8.	LIVELIHOOD SUPPORT TO POOR AND VULNERABLE HOUSEHOLDS-SOCIAL TRANSFER AND BASIC SERVICE (CARES) TO CONSTRUCT A BUILDING SHOP AND EQUIPMENT	NA	NA	NA	NA
9.	PROVISION OF BASIC AMENITIES SUCH AS 3 NOS OF 10 CLASSROOMS, 5 NOS OF CLINIC BUILDING AND 3 NOS OF BOREHOLE WATER TO EACH OF THE THREE SENATORIAL DISTRICT(CARES)	NA	NA	NA	NA
10.	PREPARATION & PRODUCTION OF STATE INTEGRATED INFRASTRUCTURE MASTER PLAN (SIIMP) DOCUMENT	NA	NA	NA	NA
11.	FULL AUTOMATION OF BUDGET PROCESS/BELLO CARE FINANCIAL SOLUTION.	NA	NA	NA	NA
12.	CONSTRUCTION OF WEB-BASED BUDGET STUDIO INCLUDING FURNISHING AND MAINTENANCE FOR BUDGET ACTIVITIES	NA	NA	NA	NA
13.	PURCHASE OF LAPTOP FOR PLANNING, RESEARCH AND STATISTICS (PRS) STAFF IN ALL MDAS	NA	NA	NA	NA
14.	DOMESTICATION OF ECONOMIC RECOVERY AND GROWTH PLAN	NA	NA	NA	NA
15.	YESSO CONDITIONAL CASH TRANSFER TO SET UP BUSINESS CENTRE	NA	NA	NA	NA
16.	UNDP-ASSISTED PROGRAMMES(EMPOWERING VULNERABLE TO EQUIP THEIR BUSINESS)	NA	NA	NA	NA
17.	YESSO CONDITIONAL CASH TRANSFER TO SET UP BUSINESS CENTRE	NA	NA	NA	NA
18.	PREPARATION AND PRODUCTION OF STATE DEVELOPMENT PLAN (SDP) DOCUMENT	NA	NA	NA	NA
19.	NUT 4HRN. DEVELOP THE CAPACITY OF 40 STATE COMMITTEE ON FOOD AND NUTRITION (SCFN) MEMBERS AND 21 LGAS NUTRITION FOCAL PERSONS ON CURRENT ISSUES, NEW METHODOLOGIES AND PRIORITY NUTRITION ACTIONS	NA	NA	NA	NA
20.	NUT 4NIS. ESTABLISH NUTRITION INFORMATION SYSTEM AND DEVELOP ANNUAL SCORE CARDS FOR QUARTERLY TRACKING OF NUTRITION BUDGET PERFORMANCE AND IMPLEMENTATION IN LINE MDAS	NA	NA	NA	NA
21.	NUT 5HRN. BUILD CAPACITY (TRAINING AND RE-TRAINING) OF NUTRITIONISTS,	NA	NA	NA	NA



	NUTRITION DESK OFFICERS AND OTHER RELEVANT SERVICE PROVIDERS TO IMPROVE THEIR CAPACITY FOR FOOD AND NUTRITION PROGRAMME MANAGEMENT				
22.	TSA IMPLEMENTATION CONSULTANCY EXPENSES/PRODUCTION OF REPORT	NA	NA	NA	NA
23.	PRODUCTION OF ACCOUNTING, EXPENDITURE CONTROL & FINANCIAL REPORTING DOCUMENT	NA	NA	NA	NA
24.	EQUIPING STATE INTEGRATED FIN. MGT. INFORMATION SYSTEM	NA	NA	NA	NA
25.	CONSTRUCTION OF TREASURY HOUSE	NA	NA	NA	NA
26.	PURCHASE OF 6NOS MOTOR VEHICLES (TOYOTA HILUX)	NA	NA	NA	NA
27.	COMPUTERISATION OF FINANCE AND ACCOUNT DEPARTMENT	NA	NA	NA	NA
28.	RENOVATION AND FURNISHING OF OFFICE BUILDING, INCLUDING PROVISION OF ELEVATOR	NA	NA	NA	NA
29.	PROVISION OF OFFICE PROPERTY, PLANT AND EQUIPMENT FOR KGIRS	NA	NA	NA	NA

Table 7: Personnel Costs - Existing and Projected

Number of Staff	NA	NA	NA	NA	NA
Items of Personnel Costs	2022 Revised Budget	2022 Actual	2024	2025	2026
Salary	1,731,966,210.00	1,444,893,673.83	3,351,987,905.00	3,519,587,300.25	3,695,566,665.26
Total Cost (N)	1,731,966,210.00	1,444,893,673.83	3,351,987,905.00	3,519,587,300.25	3,695,566,665.26

Table 8: Overhead Costs - Existing and Projected

Items of Overheads	2023 Revised Budget	2023 Actual	2024	2025	2026
LOCAL TRAVELS AND TRANSPORT - TRAINING	7,895,000.00	5,205,000.00	10,760,900.00	11,298,945.00	11,863,892.25
TRAVEL AND TRANSPORT - OTHERS	39,040,828.00	14,224,140.00	65,387,388.00	68,656,757.40	72,089,595.27
INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	52,814,520.00	0	68,000,000.00	71,400,000.00	74,970,000.00
TRAVEL OPERATION AND LOGISTICS	2,780,802.00	0	4,780,802.00	5,019,842.10	5,270,834.21
INTERNET ACCESS CHARGES	4,757,996.00	1,064,750.00	6,062,996.00	6,366,145.80	6,684,453.09



SOFTWARE CHARGES/LICENSE RENEWAL	15,000,000.00	8,217,500.00	50,000,000.00	52,500,000.00	55,125,000.00
WATER RATE	519,000.00	0	737,000.00	773,850.00	812,542.50
ELECTRICITY BILL/CHARGES	21,080,616.00	15,970,037.38	51,104,801.00	53,660,041.05	56,343,043.10
TELEPHONE CHARGES	3,593,113.00	1,251,252.50	5,233,113.00	5,494,768.65	5,769,507.08
OFFICE STATIONERY/COMPUTER CONSUMABLE	47,166,000.00	24,715,745.00	40,073,190.00	42,076,849.50	44,180,691.98
NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,976.00	198,000.00	1,000,000.00	1,050,000.00	1,102,500.00
GBV SITUATION ROOM AND DATA MANAGEMENT CENTRE EXPENSES	0	0	1,000,000.00	1,050,000.00	1,102,500.00
PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN	3,100,000.00	0	6,950,000.00	7,297,500.00	7,662,375.00
OFFICE AND GENERAL EXPENSES	314,255,239.00	124,324,700.27	355,031,239.00	372,782,800.95	391,421,941.00
MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	71,586,067.00	49,575,414.00	97,226,060.00	102,087,363.00	107,191,731.15
MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	52,095,000.00	39,221,387.92	42,039,990.00	44,141,989.50	46,349,088.98
MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	30,000.00	6,000,000.00	6,300,000.00	6,615,000.00
MAINTENANCE OF PLANTS/GENERATORS	5,200,470.00	1,751,305.00	10,194,470.00	10,704,193.50	11,239,403.18
MAINTENANCE OF OFFICE EQUIPMENT	20,237,928.00	8,515,938.75	48,237,928.00	50,649,824.40	53,182,315.62
MAINTENANCE OF OFFICE PREMISES	0	0	1,000,000.00	1,050,000.00	1,102,500.00
MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	25,333,355.00	15,831,387.50	29,095,000.00	30,549,750.00	32,077,237.50
LOCAL TRAINING	38,584,933.00	25,306,300.00	87,178,066.00	91,536,969.30	96,113,817.77
INTERNATIONAL TRAINING	19,595,000.00	5,876,070.00	85,795,000.00	90,084,750.00	94,588,987.50
WORKSHOPS, SEMINARS & CONFERENCES	13,828,280.00	7,351,000.00	19,828,280.00	20,819,694.00	21,860,678.70
INDUSTRIAL TRAINING/ATTACHMENT	727,105.00	0	1,227,105.00	1,288,460.25	1,352,883.26
SECURITY SERVICES	5,000,000.00	0	5,000,000.00	5,250,000.00	5,512,500.00
OFFICE RENT	35,000,000.00	14,088,108.67	28,000,000.00	29,400,000.00	30,870,000.00
CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE	111,107,433.00	94,168,999.93	135,914,866.00	142,710,609.30	149,846,139.77



KOGI STATE MEDIUM TERM SECTOR STRATEGY (MTSS)

MONITORING & EVALUATION SYSTEM	13,401,393.00	0	12,000,000.00	12,600,000.00	13,230,000.00
SPECIAL SECURITY EXPENSES/STATE AND FEDERAL	1,038,000.00	0	1,038,000.00	1,089,900.00	1,144,395.00
ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION	32,519,000.00	1,010,000.00	23,506,000.00	24,681,300.00	25,915,365.00
UNDP/NSIS PROGRAMMES/UNDP PROGRAMME MANAGEMENT	5,380,000.00	0	2,000,000.00	2,100,000.00	2,205,000.00
NATIONAL PROGRAMME OF ACTION FOR SURVIVAL, PROTECTION & DEV. OF THE CHILD (UNICEF ASSISTED) GCCC	20,000,000.00	0	10,000,000.00	10,500,000.00	11,025,000.00
CORPERATE SOCIAL RESPONSIBILITY	14,000,000.00	12,621,156.81	20,000,000.00	21,000,000.00	22,050,000.00
LOGISTICS FOR KOGI YESSO NET	1,899,000.00	0	0	0.00	0.00
NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES	5,753,814.00	2,825,000.00	7,507,628.00	7,883,009.40	8,277,159.87
INVESTMENT EXPENSES/KOGI INVESTMENT AGENCY EXPENSES	0	0	50,000,000.00	52,500,000.00	55,125,000.00
FINANCIAL ASSISTANCE TO NEEDIES	0	0	1,000,000.00	1,050,000.00	1,102,500.00
NUT 4 COORDINATION. CONDUCT QUARTERLY COORDINATION MEETINGS OF THE SCFN	0	0	6,720,000.00	7,056,000.00	7,408,800.00
NUT 4 COORDINATION. ANNUAL NUTRITION PARTNERS FORUM	0	0	1,430,000.00	1,501,500.00	1,576,575.00
NUT 4 ADVOCACY. BI-ANNUAL NUTRITION TOWN -HALL MEETINGS	0	0	3,280,000.00	3,444,000.00	3,616,200.00
GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	0	0	5,000,000.00	5,250,000.00	5,512,500.00
CONSULTANCY SERVICES/FINANCIAL CONSULTING	313,557,000.00	254,798,488.89	256,557,000.00	269,384,850.00	282,854,092.50
LEGAL SERVICES/PREROGATIVE OF MERCYEXPENSES/IMPLEMENTATION OF ACJ LAW 2017	62,000,000.00	3,433,860.00	50,000,000.00	52,500,000.00	55,125,000.00
STATISTICAL INVESTIGATION/DATA COLLECTION	11,833,667.00	0	26,474,424.00	27,798,145.20	29,188,052.46



KOGI STATE MEDIUM TERM SECTOR STRATEGY (MTSS)

PUBLIC FINANCE LEGISLATION (GOVERNMENT SUPPORT)	9,162,720.00	0	4,000,000.00	4,200,000.00	4,410,000.00
MOTOR VEHICLE FUEL COST	6,576,000.00	2,538,000.00	10,876,000.00	11,419,800.00	11,990,790.00
PLANTS/GENERATOR FUEL COST	18,500,000.00	7,629,600.00	21,000,000.00	22,050,000.00	23,152,500.00
DIESEL EXPENSES	4,615,000.00	270,000.00	8,340,000.00	8,757,000.00	9,194,850.00
FUEL EXPENSES	3,800,000.00	1,736,200.00	4,000,000.00	4,200,000.00	4,410,000.00
BANK CHARGES (OTHER THAN INTEREST)/SPECIAL CONVEYANCE & BANK CHARGES/FAAC MEETINGS	1,506,399,391.00	1,456,226,242.72	342,050,000.00	359,152,500.00	377,110,125.00
INSURANCE PREMIUM	16,316,724.00	9,910,658.59	34,069,926.00	35,773,422.30	37,562,093.42
VALUATION/PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES	3,000,000.00	0	10,000,000.00	10,500,000.00	11,025,000.00
HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY	96,248,593.00	27,272,785.00	115,197,841.00	120,957,733.05	127,005,619.70
POSTAGES, PUBLICITY AND ADVERTISEMENT	34,383,599.00	15,654,596.13	78,707,000.00	82,642,350.00	86,774,467.50
AWARENESS, ENLIGHTMENT AND SENSITIZATION	1,608,900.00	0	3,608,900.00	3,789,345.00	3,978,812.25
HEALTH FACILITIES MAINTENANCE EXPENSES	3,423,504.00	0	6,000,000.00	6,300,000.00	6,615,000.00
BOND MANAGEMENT/DEBT MANAGEMENT ANALYSIS EXPENSES	0	0	5,000,000.00	5,250,000.00	5,512,500.00
ANNUAL BOARD OF SURVEY	5,269,984.00	4,799,000.00	8,269,984.00	8,683,483.20	9,117,657.36
MEDICAL EXPENSES (Local & INTERNATIONAL)	11,854,500.00	100,000.00	11,847,500.00	12,439,875.00	13,061,868.75
RECRUITMENT AND APPOINTMENT COST/PROMOTION EXPENSES/DISCIPLINE COST	50,000.00	0	50,000.00	52,500.00	55,125.00
ANNUAL BUDGET EXPENSES AND ADMINISTRATION	205,050,000.00	51,470,000.00	203,063,000.00	213,216,150.00	223,876,957.50
SUBSCRIPTION TO PROFESSIONAL BODIES/PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	15,000,000.00	14,718,652.00	15,000,000.00	15,750,000.00	16,537,500.00
BURIAL EXPENSES	3,000,000.00	80,000.00	4,000,000.00	4,200,000.00	4,410,000.00
ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	5,050,000.00	0	17,050,000.00	17,902,500.00	18,797,625.00



KOGI STATE MEDIUM TERM SECTOR STRATEGY (MTSS)

STRATEGIES DEVELOPMENT PLAN/POLICY FORMULATION EXPENSES/RESEARCH AND SURVEY	78,000,000.00	67,050,000.00	78,000,000.00	81,900,000.00	85,995,000.00
SFTAS OPERATIONAL EXPENSES	60,000,000.00	44,109,000.00	50,000,000.00	52,500,000.00	55,125,000.00
PRINTING OF ALL ESSENTIAL DOCUMENT	29,318,327.00	17,426,650.00	75,818,327.00	79,609,243.35	83,589,705.52
EXPENSES INCIDENTAL TO SABER ACTIVITIES	0	0	60,000,000.00	63,000,000.00	66,150,000.00
CARES COORDINATING UNIT	371,026,000.00	56,505,121.77	306,026,000.0 0	321,327,300.0 0	337,393,665.0 0
FOOD AND NUTRITION PROGRAMS	10,000,000.00	0	30,000,000.00	31,500,000.00	33,075,000.00
NUT 6HRN. ENSURE ADEQUATE STAFFING OF RELEVANT MDAS IN IMPLEMENTING SECTORAL NUTRITION PROGRAMMES WITH SKILLED AND QUALIFIED NUTRITIONISTS	0	0	658,000.00	690,900.00	725,445.00
GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES	2,076,000.00	0	0	0.00	0.00
FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	0	0	350,000,000.0 0	367,500,000.0 0	385,875,000.0 0
DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	740,000,000.00	737,996,436.14	6,000,000,000. 00	6,300,000,000. 00	6,615,000,000. 00
FOREIGN PRINCIPAL - LONG TERM BORROWINGS	0	0	750,000,000.0 0	787,500,000.0 0	826,875,000.0 0
DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	24,734,999,997. 00	24,465,300,764. 34	8,000,000,000. 00	8,400,000,000. 00	8,820,000,000. 00
7% OF IGR AS GOVERNMENT CONTRIBUTION TO CONFLUENCE UNIVERSITY OF SCIENCE & TECHNOLOGY DEVELOPMENT	100,000,000.00	0	220,000,000.0 0	231,000,000.0 0	242,550,000.0 0
75% REFUND OF STATE TERTIARY INTITUTIONAL'S REVENUE GENERATION	100,000,000.00	0	200,000,000.0 0	210,000,000.0 0	220,500,000.0 0
25% RETENTION COMMISSION FEES ON REVENUE GENERATION BY KOGI STATE BUREAU OF LANDS & TOWN PLANNING	246,000,000.00	126,854,326.27	0	0.00	0.00
SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVENUE GENERATION (OUTSIDE 10% MANDATORY COMMISSION)	1,000,000,000.00	880,207,998.23	1,500,000,000.00	1,575,000,000.00	1,653,750,000.00



KOGI STATE MEDIUM TERM SECTOR STRATEGY (MTSS)

3% REVENUE GENERATION TO MDAS IN CHARGE OF THE GENERATION	70,000,000.00	33,452,081.72	88,291,887.00	92,706,481.35	97,341,805.42
FUEL SUBSIDY REMOVAL PALLIATIVES	0	0	500,000,000.00	525,000,000.00	551,250,000.00

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

Project Name	Justification for cancellation/shut down
COMPUTER SOFTWARE ACQUISITION	Inadequate funding
PROVISION OF BASIC AMENITIES SUCH AS 3 NOS OF 10 CLASSROOMS, 5 NOS OF CLINIC BUILDING AND 3 NOS OF BOREHOLE WATER TO EACH OF THE THREE SENATORIAL DISTRICT(CARES)	Inadequate funding
PRODUCTION OF STATE INTEGRATED INFRASTRUCTURE MASTER PLAN (SIIMP) DOCUMENT	Inadequate funding
CONSULTANCY EXPENSES ON FULL AUTOMATION OF BUDGET PROCESS/BELLO CARE FINANCIAL SOLUTION.	Inadequate funding
CONSTRUCTION OF WEB-BASED BUDGET STUDIO INCLUDING FURNISHING SND MAITENANCE FOR BUDGET ACTIVITIES	Inadequate funding
PURCHASE OF LABTOP FOR PLANNING, RESEARCH AND STATISTICS (PRS) STAFF IN ALL MDAS	Inadequate funding
DOMESTICATION OF ECONOMIC RECOVERY AND GROWTH PLAN	Inadequate funding
YESSO CONDITIONAL CASH TRANSFER	Inadequate funding
COMPLETION AND FURNISHING OF KGC&SDA OFFICE COMPLEX	Inadequate funding
PURCHASE OF 10 NOS OF COMPUTERS FOR FULL COMPUTERIZATION & IPSAS IMPLEMENTATION IN THE STATE.	Inadequate funding
RENOVATION/FURNISHING OF CENTRAL STORES	Inadequate funding
GCCC FOR UNDP-ASSISTED PROGRAMMES(EMPOWERING VULNERABLE TO EQUIPED THEIR BUSINESS)	Inadequate funding
UNDP HUMAN DEV.PROGRAMMES	Inadequate funding
KOGI STATE FINANCIAL ASSISTANCE TO KOGI YESSO NET FOR CAPTURING POOR/VULNERABLE PEOPLE AND PRODUCTION OF SINGLE REGISTER	Inadequate funding
CONSTRUCTION OF KOGI STATE BUDGET WEB-BASE STUDIO WITH A SMART CENTRE	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)		
	2022	2023	2024	2022	2023	2024
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 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 2024 -2026. 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)	DOMESTICATION OF ECONOMIC RECOVERY AND GROWTH PLAN Budgeted Expenditure / Cost (N)			Output	Output KPI	Base Line (i.e. Output Value in 2021)	Output Target			MTSS Activity Code	MDA Responsible
			2024	2025	2026				2024	2025	2026		
Mobilizing financial resources for the funding of projects and programmes	00030000010109 KOGI STATE INVESTMENT PROGRAMME	Nil	30,240,000.00	22,680,000.00	11,340,000.00	Investment programme carried out	Nos of investors available	Nos of MoU signed	20 investors expected	25 investors expected	30 investors expected		MFB&EP
	120000010136 DOMESTICATION OF ECONOMIC RECOVERY AND GROWTH PLAN	Nil	10,000,000.00	7,500,000.00	3,750,000.00	Economic recovery & growth plan domesticated	Growth plan achieved	Committee set up	30% recovery	40% recovery	50% recovery		MFB&EP
	00130000030187 PRODUCTION OF ACCOUNTING, EXPENDITURE CONTROL & FINANCIAL REPORTING DOCUMENT	Nil	50,000,000.00	37,500,000.00	18,750,000.00	Accounting, Expenditure Control & Financial Reported	Regular reports rendered	Regular reports rendered	Regular reports rendered	Regular reports rendered	Regular reports rendered		MFB&EP
	00130000030189 EQUIPING STATE INTEGRATED FIN. MGT. INFORMATION SYSTEM	Nil	197,700,000.00	148,275,000.00	74,137,500.00	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 TSA IMPLEMENTATION CONSULTANCY EXPENSES/PRODUCTION OF REPORT	Nil	75,080,000.00	56,310,000.00	28,155,000.00	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.	050000010154 NUT 4NIS. ESTABLISH NUTRITION INFORMATION SYSTEM AND DEVELOP ANNUAL SCORE CARDS FOR QUARTERLY TRACKING OF NUTRITION BUDGET PERFORMANCE AND IMPLEMENTATION IN LINE MDAS	Nil	5,212,500.00	3,909,375.00	1,954,687.50	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)

Programme	Project / Activity Title	Amount Spent on The Project So Far (N)	DOMESTICATION OF ECONOMIC RECOVERY AND GROWTH PLAN Budgeted Expenditure / Cost (N)			Output	Output KPI	Base Line (i.e. Output Value in 2021)	Output Target			MTSS Activity Code	MDA Responsible
			2024	2025	2026				2024	2025	2026		
	110000010146 PURCHASE OF LAPTOP FOR PLANNING, RESEARCH AND STATISTICS (PRS) STAFF IN ALL MDAS	Nil	35,000,000.00	26,250,000.00	13,125,000.00	Laptops purchased	Functional laptop availables	Nil	25 Nos of Laptops	30 Nos of Laptops	70 Nos of Laptops		
	110000010130 FULL AUTOMATION OF BUDGET PROCESS/BELLO CARE FINANCIAL SOLUTION.	Nil	450,000,000.00	337,500,000.00	168,750,000.00	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
Preparation of State Development Plan (SDP), MTEF(MYBF/MTSS) in State and Local Government.	060000020108 PREPARATION & PRODUCTION OF STATE INTEGRATED INFRASTRUCTURE MASTER PLAN (SIIMP) DOCUMENT	Nil	250,000,000.00	187,500,000.00	93,750,000.00	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.	030000010105 GCCC FOR ALL EXTERNALLY FUNDED CAPITAL PROJECTS	Nil	668,267,873.00	501,200,904.75	250,600,452.38	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
	130000030153 UNDP-ASSISTED PROGRAMMES(EMPOWERING VULNERABLE TO EQUIPED THEIR BUSINESS)		50,000,000.00	37,500,000.00	18,750,000.00								



Programme	Project / Activity Title	Amount Spent on The Project So Far (N)	DOMESTICATION OF ECONOMIC RECOVERY AND GROWTH PLAN Budgeted Expenditure / Cost (N)			Output	Output KPI	Base Line (i.e. Output Value in 2021)	Output Target			MTSS Activity Code	MDA Responsible
			2024	2025	2026				2024	2025	2026		
	00030000010101 STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT AGENCY	NIL	100,000,000.00	75,000,000.00	37,500,000.00	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
	050000040127 NUT 4HRN. DEVELOP THE CAPACITY OF 40 STATE COMMITTEE ON FOOD AND NUTRITION (SCFN) MEMBERS AND 21 LGAS NUTRITION FOCAL PERSONS ON CURRENT ISSUES, NEW METHODOLOGIES AND PRIORITY NUTRITION ACTIONS	1 4 0 . 0 0 . 0 0 0 0	31,514,400.00	23,635,800.00	11,817,900.00	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
	030000010115 LIVELIHOOD SUPPORT TO POOR AND VOLNERABLE HOUSEHOLDS- SOCIAL TRANSFER AND BASIC SERVICE (CARES)	0	140,000,000.00	105,000,000.00	52,500,000.00	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
	130000030197 YESSO CONDITIONAL CASH TRANSFER TO SET UP BUSINESS CENTRE		200,000,000.00	150,000,000.00	75,000,000.00	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		KGYESSO



Programme	Project / Activity Title	Amount Spent on The Project So Far (N)	DOMESTICATION OF ECONOMIC RECOVERY AND GROWTH PLAN Budgeted Expenditure / Cost (N)			Output	Output KPI	Base Line (i.e. Output Value in 2021)	Output Target			MTSS Activity Code	MDA Responsible
			2024	2025	2026				2024	2025	2026		
	00030000010101 STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT AGENCY FOR COMMUNITY PROJECTS SUCH AS CONSTRUCTION OF CLINIC, SCHOOLS, MARKET ETC	Nil	100,000,000.00	75,000,000.00	37,500,000.00	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.	050000020127 PURCHASE OF 6NOS MOTOR VEHICLES (TOYOTA HILUX) purchase of Motor Vehicles	Nil	306,200,000.00	229,650,000.00	114,825,000.00	Motor Vehicles Purchased	Functional motor vehicles available	NA	--Nos of Motor vehicles working	--Nos of Motor vehicles working	--Nos of Motor vehicles working		
	130000010185 PURCHASE OF TOOLS/MATERIALS FOR KOGI STATE ECONOMIC SUMMIT	Nil	200,000,000.00	150,000,000.00	75,000,000.00	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		
	110000010132 COMPUTERISATION OF FINANCE AND ACCOUNT DEPARTMENT	Nil	15,000,000.00	11,250,000.00	5,625,000.00	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.	130000010145 YESSO CONDITIONAL CASH TRANSFER TO SET UP BUSINESS CENTRE	Nil	10,000,000.00	7,500,000.00	3,750,000.00	Office complex constructed	Level of completion	70% level of completion	850% level of completion	95% level of completion	-		KSC&SDA
	130000030187 PRODUCTION OF ACCOUNTING, EXPENDITURE CONTROL & FINANCIAL REPORTING DOCUMENT	Nil	50,000,000.00	37,500,000.00	18,750,000.00	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



Programme	Project / Activity Title	Amount Spent on The Project So Far (N)	DOMESTICATION OF ECONOMIC RECOVERY AND GROWTH PLAN Budgeted Expenditure / Cost (N)			Output	Output KPI	Base Line (i.e. Output Value in 2021)	Output Target			MTSS Activity Code	MDA Responsible
			2024	2025	2026				2024	2025	2026		
	130000010178 RENOVATION AND FURNISHING OF OFFICE BUILDING, INCLUDING PROVISION OF ELEVATOR	Nil	51,750,000.00	38,812,500.00	19,406,250.00	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
	130000030210 PROVISION OF OFFICE PROPERTY, PLANT AND EQUIPMENT FOR KGIRS	Nil	44,850,000.00	33,637,500.00	16,818,750.00	Office Property, Plant and Equipment provided	Office Property, Plant and Equipment in use	Available ones are weak and dilapidated	New Office Property, Plant and Equipment provided and in used	Maintenance	Maintenance		KGIRS
	00060000030115 CONSTRUCTION OF TREASURY HOUSE	Nil	500,000,000.00	375,000,000.00	187,500,000.00		Built and used	80% completion	100% completed	60% of the house rented	100% of the house rented		MFB&EP
	030000020143 PROVISION OF BASIC AMENITIES SUCH AS 3 NOS OF 10 CLASSROOMS, 5 NOS OF CLINIC BUILDING AND 3 NOS OF BOREHOLE WATER TO EACH OF THE THREE SENATORIAL DISTRICT(CARES)	Nil	150,000,000.00	112,500,000.00	56,250,000.00								
	110000010142 CONSTRUCTION OF WEB-BASED BUDGET STUDIO INCLUDING FURNISHING AND MAINTENANCE FOR BUDGET ACTIVITIES	Nil	350,000,000.00	262,500,000.00	131,250,000.00	Web-Based Budget Studio constructed	50% functional	nil	60% furnished	100% Furnished	Maintenance carried out		MFB&EP



3.6 Justification

Selection of criteria for prioritizing the Finance, Budget and Economic Planning Sector strategies to be implemented as part of the 2024 - 2026 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 2024 – 2026 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 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 2024 – 2026 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 2024.



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 2024 financial year.

**CHAPTER 4.****MONITORING AND EVALUATION****Three Year Expenditure Projections****BUDGET AND PLANNING ENVELOPE AND ITS SECTORAL ALLOCATION (Naira)**

S/No	ITEM	2024	2025	2026
1	Personnel Costs	3,351,987,905.00	3,519,587,300.25	3,695,566,665.26
2	Overhead Costs	20,850,295,611.00	21,892,810,391.55	22,987,450,911.13
3	Capital Expenditure	4,507,990,273.00	4,733,389,786.65	4,970,059,275.98
4	Total Allocation	28,710,273,789.00	30,145,787,478.45	31,653,076,852.371

4.1 Performance Monitoring and Evaluation

Monitoring and Evaluation of Finance, Budget and Economic Planning MTSS 2024 -2026 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
2021	24,593,793,142.00	20,034,248,827.57	81.46	4,559,544,314.43
2022	34,393,288,096.00	30,945,460,453.47	89.97%	3,447,827,642.53
2023	20,215,974,151.00	8,150,993,505.00	40.32%	12,064,980,646.00
Total	79,203,055,389.00	59,130,702,786.04	75%	20,072,352,602.87



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												
Make Operational Plan												

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 2021. 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 2022.



2. Establish the performance status for 2022; 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.