

PLANNING, BUDGET & REVENUE MOBILIZATION SECTOR

2019 – 2021 MEDIUM-TERM SECTOR STRATEGY (MTSS)



STATE OF OSUN

AUGUST, 2018

Foreword

Gone were the days when the flow of federal allocation to the State through its monthly allocation sharing accounting for by the proceeds from oil revenue. The dwindling prices of crude oil in the international market has made it difficult for virtually all the States of the Federation to meet up with their fiscal responsibilities and forecasts.

It is not a gain saying that the ability of a government to meet up with its various responsibilities and pursue a well-defined standard of living for its populace in a secure and economically sustainable environment hangs mainly on its thresholds of revenue generation which is the catalyst to government expenditure through its various fiscal plans and strategies. Since revenue generation is the foundation upon which government expenditure is based, all hands must therefore be on the deck to achieving drives toward effective revenue generation through a robust tax management regime.

The foregoing falls within the mandates of the respective constituent Ministries, Departments and Agencies (MDAs) under the Planning, Budget and Revenue Mobilization Sector of the State Development Plan.

Furthermore, In effect there is no doubt that faithful implementation of the prioritized programmes and projects contained in this MTSS document of the Planning, Budget and Revenue Mobilization Sector will effectively improve the State's economy, have a positive feedback to the system through improved State GDP and place the State on the path of sustainable economic development.

Permit me to add that the present administration of Ogbeni Rauf Adesoji Aregbesola has laid a solid foundation for a positive economic turn-around of the State through its efforts at approving and supporting the development of various strategic documents which would serve as roadmaps for the State for the next ten years.

An evidenced based planning and realistic budgeting with minimum deviation in its performance is will be achieved through the development of the MTSS document across all sectors of the State.

I am pleased to present to you the 2019 – 2021 MTSS of the Planning, Budget and Revenue Sector.

Olalekan Yinusa
Honourable Commissioner,
Ministry of Economic Planning, Budget & Development.
August, 2018.

Table of Contents

Contents

Foreword.....	2
Table of Contents.....	4
List of Tables	6
List of Annexes	7
Acknowledgements.....	8
Table of Acronyms	8
Executive Summary.....	11
Chapter One: Introduction.....	12
1.1 Objectives of the MTSS Document	12
1.2 Summary of the Process used for the MTSS Development.....	Error! Bookmark not defined.
1.3 Summary of the sector’s Programmes, Outcomes and Related Expenditures.....	15
1.4 Outline of the Structure of the Document.....	16
Chapter Two: The Sector and Policy in the State	188
2.1 A Brief Introduction to the State.....	18
2.2 Overview of the Sector’s Institutional Structure	20
2.3 The Current Situation in the Sector	21
2.4 Sector policy	22
2.5 Statement of the Sector’s Mission, Vision and Core Values	25
2.6 The Sector’s Objectives and Programmes for the MTSS Period	27
Chapter Three: The Development of Sector Strategy	33
3.1 Outline Major Strategic Challenges	33
3.2 Resource Constraints	34
3.3 Projects Prioritisation.....	35
3.4 Personnel and Overhead Costs: Existing and Projections.....	40
3.5 Contributions from our Partners.....	41
3.6 Cross-Cutting Issues	41

3.7	Outline of Key Strategies.....	41
3.8	Justification	52
3.9	Responsibilities and Operational Plan	52
Chapter Four: Three Year Expenditure Projections		536
4.1	The process used to make Expenditure Projections	56
4.2	Outline Expenditure Projections	57
Chapter Five: Monitoring and Evaluation.....		548
5.1	Conducting Annual Sector Review	548
5.2	Organisational Arrangements	66

List of Tables

Table 1: Programmes, Expected Outcomes and Proposed Expenditures	15
Table 2: Summary of State Level Goals, Sector Level Objectives, Programmes and Outcomes ...	27
Table 3: Objectives, Programmes and Outcome Deliverables	29
Table 4: Summary of 2017 Budget Data	34
Table 5: Summary of 2018 Budget Data	35
Table 6: Summary of Projects Review and Prioritisation (Ongoing, Existing & New Projects)	35
Table 7: Personnel and Overhead Costs: Existing and Projected	40
Table 8: Grants and Donor Funding	42
Table 9: Summary of projects' expenditures and output measures	42

List of Annexes

(Format all Annexes Headings with “Insert Caption” command to enable automatic listing up of the annexes)

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Also, we will like to place on acknowledge the untiring contributions of all the Accounting Officers in this great Sector for creating enabling environment for the successful preparation of the document.

It is also very pertinent to recognize the Sector Champion/Expert and Sector Planning Team for their untiring commitment and sacrifice.

Conclusively, the unalloyed appreciation of the team also goes to the Ministry of Economic Planning, Budget and Development, the various development partners and all other relevant stakeholders.

Table of Acronyms

Acronym	Definition
MTSS	Medium Term Sector Strategy
BCC	Budget Call Circular
MoEPBD	Ministry of Economic Planning Budget and Development
SPT	Sector planning team
ERGP	Economic Recovery and Growth Plan
SEEDS	State Economic Empowerment and Development Strategy
MTEF	Medium Term Expenditure Frame work
IGR	Internally Generated Revenue
MEMIS	Monitoring and Evaluation Management Information System
MIS	Management Information System
KPI	Key Performance Indicator
RMV	Revenue Monitoring Units
APR	Annual Project Report
EDBMS	Electronic Data Base Management System
SDP	State Development Plan
LCDA	Local Council Development Area
SDGs	Sustainable Development Goals
VAIDS	International Public Sector Accounting Standard
BOJ	Best of Judgment
IPSAS	International Public Sector Accounting
M & E	Monitoring and Evaluation
GDP	Gross Domestic Product
PFMFAR	Public Expenditure Management and Financial Accountability Review
ICPF	International Corporation Partnership Framework
KRA	Key Result Areas
MTBA	Medium Term Budget Adjustment
EBS	Electronic Banking System

EPS	Economic Performance Survey
CDP	Coordination of Development Partners
DBS	Digitalization of Budgeting System
ERG	Expansion of Revenue Generation
DPPC	Development Partners Programme Coordination
EPD	Economic Planning Digitalization
ADPCF	Annual Development Consultative Forum
FS	Fiscal Stability
PTS	Professionalization of Tax System

Executive Summary

This document, which is the Medium Term Sector Strategy (MTSS) of Budget, Planning and Revenue Mobilization sector, covering the period of 2019 -2021, it is the first ever sector's MTSS that would be developed in the history of existence of the State. As a medium term strategic plan, the MTSS contains proposed activities to drive and deliver the state's Long Term Development Agenda as captured in the state Development Plan (SDP). It is within this framework that the Budget, Planning & Revenue Mobilization Sector articulated it's MTSS for 2019–2021 with aims of achieving inclusive, sustainable economic growth with full and productive employment that ensures high standard of living for all residents of the state. This goal is a horizon of achieving economy global target that is fittingly advocated in Goal 8 of Sustainable Development Goals (SDGs).

CHAPTER ONE

Introduction

The Sector Strategy has been developed following the review of policy documents related to the Sector and based on the Sector's Situation Analysis. The high level strategies that are included here are those that would support the achievement of the sector's overall goals and objectives. As the leading Sector in the state's economic development, it has outlined goals and objectives in the State Development Plan that it aims to achieve with suitable Programmes and Projects. The goals and objectives are listed below:

Goal 1: Achieve inclusive, sustainable economic growth with full and productive employment that ensures high standard of living for all residents of the State.

Objective 1.1: To ensure projects are aligned with their assigned state priority programmes.

Objective 1.2: To develop a functional framework for planning and budgeting.

Objective 1.3: To promote Human Capital Development with sustainable Economic Growth

Objective 1.4: To improve budget performance.

Objective 1.5: To ensure availability of accurate and reliable data.

Goal 2: Achieve diversified and enhanced revenue base by providing enabling business environment which will attract and retain investors and expand existing businesses.

Objective 2.1: To increase Internally Generated Revenue.

The Planning, Budget and Revenue Mobilization Sector through this document will implement programmes that will boost the economy and development of the state. These programmes range from M & E Strengthening, Coordination of Development Partners' Intervention Programmes, Economic Surveillance, Fiscal Stability, Digitalization of Budgeting System, E-Data Initiative, Expansion of Revenue Generation, and a host of other laudable programmes that are pro-growth and developmental friendly.

1.1 Objectives of the Medium Term Sector Strategy (MTSS)

The MTSS is a process for linking Ministries, Departments and Agencies (MDAs) policies to the State Development Plan (SDP) on the one hand, and annual budgets on the other. It is also a tool for measuring performance across MDAs through the Monitoring and Evaluation of implemented policy strategies and budget expenditures. This MTSS will support the implementation of the Budget, Planning and Revenue Mobilization sector strategies in the State of Osunin the following ways:

- It will enable the Sector plan and implement its policies on a medium term basis within the limits of available financial and human resources. Traditionally, budget practice in Nigeria allows States and departments to prepare their budgets on an annual basis - a process that delinks policy formulation from expenditures, encourages incremental and non-futuristic outlook of the budget. But the MTSS provides a system for preparing budgets on a multi-year basis (3years) where policies are backed with clear implementation strategies and expenditure spread over the period of a program's life cycle over the medium term. Significantly, the MTSS will guide the Budget, Planning, & Revenue Mobilization Sector to plan according to its budget envelope. It will help to prioritise MDAs' programmes and ensure a result based performance monitoring and evaluation.
- It will introduce an activity costing mechanism where all items on the budget are costed by prevailing market prices. Prior to the MTSS, MDAs budget were based on vague estimates - in many cases such estimates did not give a fair representation of actual market prices of goods and services. Potentially, the MTSS activity costing mechanism keeps the budgets within prevailing market realism whereby the chances of an over bloated or under costed budget is reduced.
- Through the MTSS, the MDAs' budget within the Sector will be based on available resources. One of the most important processes of MTSS is a forecast of available resources (human and financial) to inform the budget items. In Nigeria, this process has led to MDAs being issued annual expenditure/resource ceilings called budget envelopes. The advantages of this mechanism are that it allows MDAs to base their expenditures on available revenue and the selection of their policy goals on the basis of human and infrastructural capabilities. It also helps MDAs to prioritise and sequence their programs and projects.
- Perhaps, one of the most important benefits of MTSS is that it links policy objectives with budgets and performance analysis. But the MTSS ensures that budgets are based on well articulated and evidence based policies. The processes of developing the MTSS enable a greater consideration of 'pro-poor' budgets where priority policies, goals and objectives promote gender inclusion and Sustainable Development Goals(SDGs) in ways that allow for such to be tracked and assessed in the future.
- MTSS is a seamless link to performance measure in the public sector. It sets the basic and fundamental parameters (like baselines, indicators, inputs, outputs, outcomes) for Monitoring and Evaluation and empowers departments to conduct effective performance assessments of implemented projects and programs.

- Improve sectoral coordination that reduces duplication and resource wastages. Since the MTSS is a detailed procedure of simultaneous analyses of policies and budgets, MDAs are able to clearly see areas of overlaps in their statutory functions and responsibilities. If avoided, it could leverage MDAs comparative advantage and lead to more efficient use of resources.
- The process of developing MTSS improved effective participation and engagement of mainstreaming issues such as gender, vulnerability, disability, etc. This allows the budget to reflect policy realities that would otherwise have been ignored in planning and budgetary process.
- Beside the traditional practices of an annual budget, the MTSS is the only tool that clearly shows the comprehensive policy objectives that linked with Expenditure over a time-line on an actual result-based sheet. The MTSS supports government agencies to link planning to expenditure and actual conditions of Budgeting and Planning practices in the State. Based on this, departments can use the MTSS to advocate for timely budget releases.
- The overall objective of MTSS strategy for the state is to deliver long - term results over the medium term through a rolling plan.
- It is believed that through all the benefits stated above, the MTSS will provide adequate resources for poverty reduction.

1.2 Summary of the Process used for the MTSS Development

The MTSS was prepared and developed through a participatory and bottom approach process. The process entailed conducting stakeholder meetings which involved all the constituting MDAs such as Ministry of Economic Planning, Budget and Development, State Bureau of Statistics and Osun Internal Revenue Service. Through the meetings and consultations, contributions and suggestions were gathered and analyzed and used to populate the MTSS Template. The summary of the whole process is as follows:

Step 1: Review and Preparation:

- Forming of the Sector Planning Team (SPT).
- Identified and Reviewed of existing policy statements/documents e.g. ERGP, SEEDs I & II, SDGs, etc.
- Gathered existing data and information that was used in strategy development.
- Received information on indicative envelopes.
- Existing budgetary commitment was reviewed.

Step 2: Strategy Sessions:

- Agreement of Policy outcomes based on the reviews.
- Developed Strategy objectives for achieving outcomes.
- Agreed on Programmes/Initiatives to deliver Outcomes.
- Prioritised Programmes and Projects within resource envelope.

Step 3: Documentation and Agreement:

- Costing/Phasing of Programmes over three year horizon.
- Fit into prospective resource envelopes based on costing and prioritisation.
- The Draft of MTSS Document was produced and further reviewed by SPT.
- The final draft submitted to the Sector Expert.

The identified weaknesses that need to be strengthened next year include non involvement of Organized Private Sectors, Civil Society Organisations and Non Governmental Organisations that are related to the Sector in the process of preparing the MTSS document and non availability of fund to service the meetings and other secretariat activities of the Sector.

1.3 Summary of the sector's Programmes, Outcomes and Related Expenditures

The Sector's programmes, outcomes and proposed Expenditures for the period i.e. 2019-2021 are indicated in the table below:

Table 1: Programmes, Expected Outcomes and Proposed Expenditures

Programme	Expected Outcome	Proposed Expenditure (N'000)		
		2019	2020	2021
Development Partners' Programme Coordination.	Strengthened international cooperation and coordination mechanism for Sustainable Development in the State of Osun.	107,100	56,100	55,100
	Enhanced Donor Partners' Programme Implementation and Management in the State of Osun.			
Monitoring and Evaluation Strengthening	Improved Service quality	27,700	20,000	18,500
	Enhanced value for money in the procurement of public goods and services.			
Sector Policy Development	Enhanced proper coordination of State's Programmes and Projects.	20,000	20,000	30,000
MTSS and MTEF Compliance and Appraisal.	Improved planning and budgeting procedure.	80,100	45,000	45,150
Strengthen of IPSAS Compliance.	Improved budgeting procedures.	78,000	78,000	78,000
Economic Surveillance	Improved forecasting to enhance better economic direction and growth.	30,075	30,600	30,800
	Enhanced decision making process.			
Human Capital	Improved Human Capital	56,800	53,440	59,500

Development	development.			
Manpower Assessment	Identified areas of needed skills in the State.	39,300	30,100	30,350
Fiscal Projections/ Stability	Improved Budget Performances.	51,012	35,300	35,065
Digitalization of Budgeting Process	Tracked budget performance.	25,000	25,000	25,000
Statistical Research and Development.	Published timely and reliable data via the internet and other sources e.g. SYB, Statistical digests etc	29,000	64,000	52,500
Strengthening of DPRS and DBPRS in the MDAs and LGAs/LCDAs respectively.	Established Functional DPRS and DBPRS in all MDAs and LGAs/LCDAs respectively.	9,500	8,500	8,300
	Enhanced functional DPRS and DBPRS in MDAs and LGAs/LCDAs respectively.			
E-data initiative	Provided Data in the state databank and online.	6,500	6,500	6,500
Expansion of Revenue Collection Center.	Expanded Revenue collection center.	49,597	143,197*	395,101*
Strengthen of E-payment System.	Improved visibility on government revenue and cash flow.	21,250	14,790	3,750
Public Enlightenment Campaign/ Tax Education.	Increased awareness on Tax	2,562	2,333	1,220
Tax Enforcement	Reduced tax defaulters	61,700	64,000	80,000
Total / Ceiling		516,434	696,860	992,336

Note: * Expansion of Revenue Collection Center requires 839,000M, 254,000M and 154,000M for its implementation in 2019, 2020 and 2021 respectively but these figures cannot be accommodated as a result of the limited budget ceiling.

1.4 Outline of the Structure of the Document

This MTSS document is structured into five chapters, with the first chapter being introductory; it summarizes the key objectives of the MTSS document; the process used for the development of the MTSS; and the sector's programmes, expected outcomes and related expenditures. Chapter two focuses on the Sector and Policy in the State and it reveals the overview of the Sector's Institutional Structure, current situation in the Sector, Sector policy and Statement of the Sector's Mission, Vision and Core Values as well as the Sector's Objectives and Programmes for the

MTSS period. The chapter also discusses the Objectives, Programmes and Deliverable outcomes of the Sector from 2019-2021. The third chapter devolves on the development of Sector Strategy which involves the outline of major strategic challenges, resource constraints, projects prioritization, personnel and overhead costs, contributions from our Partners, cross cutting Issues, key strategies, justification and organizational responsibilities of implementing the strategic plan.

While the fourth chapter specifies the process of Expenditure Projections for the three year (i.e. 2019-2021), the fifth chapter concludes the documentation with the Monitoring and Evaluation and it reflects processes involve in conducting Annual Sector Review and organizational arrangements in terms of responsibilities for monitoring work.

CHAPTER TWO

The Sector and Policy in the State

2.1 A Brief Introduction to the State

The creation of the State of Osun from the old Oyo State in 1991 was primarily to fast track the development of the geographical entity. Successive administrations in the State of Osun had made spirited efforts to address developmental issues in the State. However, close to three decades of the existence of the State, empirical data clearly indicate that the efforts have not resulted in rapid realization of the objectives of the founding fathers of the State. However, there was little that was achieved in this direction due to disconnection between the documents that created the State and the annual budgets of government. Each administration came with its own idea of development and pursued same.

The annual budget is supposed to be the prime instrument for the implementation of previous and present administrations in the State but it was discovered that in most occasions the annual budget of the State deviated significantly from the blueprint of different administrations which resulted in hindering the development activities in the State because the annual budget of the State has no linkage with any policy documents or development plans. Budget preparation became an annual ritual, the performance of which cannot be measured against any fixed targets. Programmes and projects were admitted or removed from the budget without prioritization. There has also been greater emphasis on the Expenditure side of the budget, leading to budget size that are fiscally unsustainable.

The Economic Planning on the other hand has been bedeviled by the absence of timely and reliable data. Planning was more or less an academic exercise rather than one that includes the aspiration of the people of the State. The development of the plans were neither participatory nor evidence based. Because of the inherent weakness and gaps in the preparation of both the Development Plans and the Annual Budget, the Monitoring and Evaluation process in the State were largely episodic and uncoordinated which could not produce reliable report on achievement in relation to target.

Like other States within Nigeria, the State of Osun has largely depended on the revenue from the Federation Accounts which the State had no control over. Little or no attention had been paid to the Internally Generated Revenue (IGR). Following the recent contraction in fiscal space, the State began to experience low performance of the capital budget and recourse to borrowing to finance budgetary deficits.

However, the 2010 Report of the Partnership for Public Expenditure Management and Financial Accountability Review (PFMFAR) discovered that the Public Financial Management System was

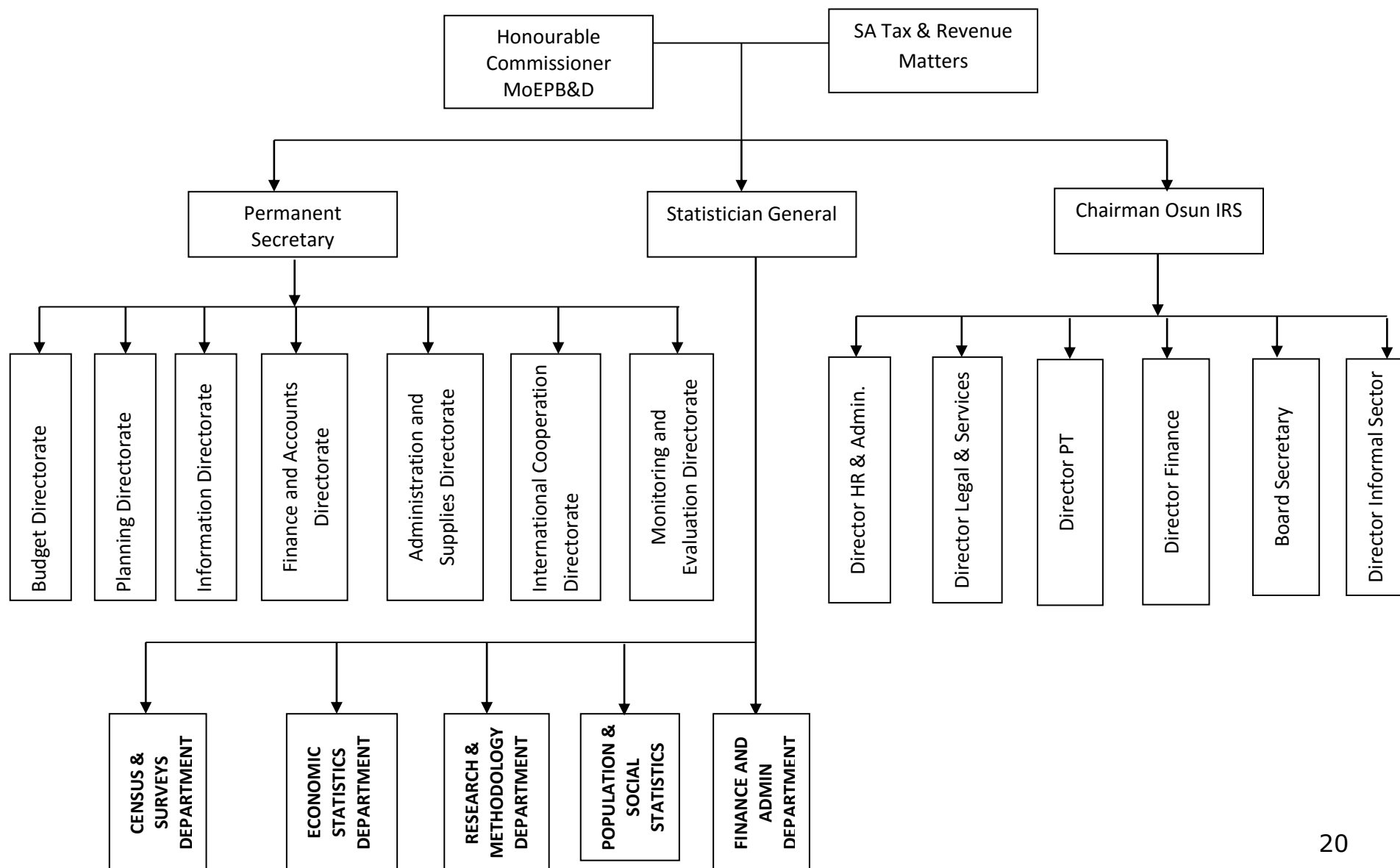
weak, the procurement processes were very weak and the budget planning process was also weak. The PFMFAR and the State Reports necessitated the involvement of the State and Local Government Reform Project (SLOGOR) in the ongoing reform process undertaken by the State which aimed at strengthening the Planning and Budget process. Until most recently, the Economic Planning and Budget functions in the State have existed separately with limited relationship or linkages as a result of which development plans have not translated into positive outcomes for the people of the State. There was no synergy in the Institutional arrangement of the erstwhile Office of Budget and Economic Planning and the defunct State Planning Commission thereby causing a significant gap that resulted into Budget not performing from Planning's point of view.

Meanwhile, the State has since commenced a reform process, starting with the alignment of the Economic Planning Department with Budget under the same Agency. The State Bureau of Statistics has also been set-up to take charge of the State Statistical System to enhance timely and reliable data for planning and development. The reform process has begun to produce a strong co-ordination of the various sectors of the State to prepare a robust Long Term Development Plan and other ancillary documents (MTSS, MTEF) that will enhance forward moving policy based budgeting, and a result based monitoring and evaluation.

In a bid to improve its Internal Generated Revenue and to further strengthen the economy of the State without dependence on the dwindling federal allocation, The has also began the reform of the IGR processes through creation and strengthening of the Osun Internal Revenue Services (O-IRS) headed by a Chairman. O-IRS. The reforms carried out by the O-IRS include and not limited to the followings: tax registration, tax education, enlightenment and enforcement, expansion of Tax coverage by opening more Tax stations, daily reconciliation of revenue collected, the use of Point of Sales (P.O.S) machine and automation of revenue collection by bringing all the tax payers into the tax net, which have led to improvement of IGR. Other efforts aimed at further improvement of IGR are review of various tax and revenue law and blockage of revenue leakages by the use of competent hands.

2.2 Overview of the Sector's Institutional Structure

ORGANIZATIONAL STRUCTURE FOR PLANNING, BUDGET AND REVENUE MOBILIZATION SECTOR



2.3 The Current Situation in the Sector

The sector, like other well-coordinated sectors of the State is made up of its various Ministries, Departments and Agencies (MDA) comprises the following:

- The State Bureau of Statistics (SBS)
- The Ministry of Economic Planning, Budget and Development
- The Osun Internal Revenue Services (O-IRS)

The sector is populated with professionals from various academic fields who are well bread in their fields of endeavour. These zealous professionals are result enthusiasts whose main focus is always to achieve specific direction of the blueprint of the State of Osun.

The Sector in Numbers:

Table: 2.3.1

MDAs	Staff Strength	Short fall	Remarks
State Bureau of Statistics (SBS)	34	65	
Ministry of Economic Planning, Budget and Development	63	56	
Osun Internal Revenue Service	130	1,213	

Sector's SWOT Analysis

Strengths	Weaknesses
<ul style="list-style-type: none"> ✓ Availability of visionary leadership ✓ Availability of professionally trained staff ✓ Availability of team spirited staff ✓ Technologically inclined staff ✓ Improved access to data ✓ 	<ul style="list-style-type: none"> ✓ Insufficient staffing. ✓ Inadequate project monitoring vehicles ✓ Inadequate office accommodation ✓ Bottleneck created by bureaucracy ✓ Inadequate ICT equipment ✓
Opportunities	Threats
<ul style="list-style-type: none"> ✓ Capacity building for sectoral staff ✓ Expanded base of potential tax payers ✓ Availability of various associations in 	<ul style="list-style-type: none"> ✓ Non availability of e-tax management system ✓ Tax evasion by corporate entities

<p>the State</p> <ul style="list-style-type: none"> ✓ Availability of seasoned M&E experts ✓ Support from development partners ✓ IPSAS compliant budgeting system ✓ Transparency in budget execution and monitoring 	<ul style="list-style-type: none"> ✓ Insufficient revenue generation over expenditure by MDAs ✓ Information gap on project commencement leading inefficient monitoring
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2.4 Sector policy

Every organization is set up with specific tasks and mandates. These mandates are results of policy directions of such sector. Like other sectors of the State, this sector has the following policy thrusts:

- (I) To develop a functional Framework for Planning and Budgeting;
- (II) To increase Internally Generated Revenue;
- (III) To improve Budget performance with sustainable economic growth and a stable macroeconomic environment;
- (IV) To prioritize funding of revenue generating projects by the government;
- (V) To ensure programmes/projects are monitored to specification; and
- (VI) To ensure availability of reliable data.

The followings are the Sector's Outcome Deliverables:

- (i) Stabled and sustainable economic growth
- (ii) Increased internally generated revenue
- (iii) Improved Fiscal Discipline
- (iv) Ensured reliable database
- (v) Ensured implementation of prepared Development Plan Document
- (vi) Increased Donor support for the State
- (vii) Improved Monitoring and Evaluation Operations
- (viii) Improved service delivery
- (ix) Strengthened aggregate resources allocation
- (x) Established PRS and BPRS at MDAs/LGAs
- (xi) Ensured publication of State statistical report

The policy thrusts and outcome deliverables of the sector emanated from the State Development Plan of the State of Osun, taking into cognizance the blueprint of successive administrations. This is to enable the sector to play a major role in the realization of various goals and objectives in line with the overall vision and mission of the State.

The high level policy documents reviewed for the formulation of various objectives and outcome deliverables include the following documents, but not limited to, the State Economic Empowerment and Development Strategy I (SEEDS I):2004 -2007, the State Economic Empowerment and Development Strategy I (SEEDS I):2008 -2011, the Millennium Development Goals (MDGs), The National Economic Recovery and Growth Plan (ERGP; 2017-2020) and the State of Osun Development Plan (2019-2028).

The outcome of the review of aforementioned policy documents are shown below:

- **Review of the State Economic Empowerment and Development Strategy (SEEDS)**

In early 2004, the State Economic Empowerment and Development Strategy (SEEDS) I, which covered the period 2004- 2007, was produced. That was followed by SEEDS II which ran from 2008-2011 Areas covered by SEEDS I and II included macroeconomic framework, reforming government and institutions, growing the private sector, social data and human development agenda as well as implementation strategy and financing. With respect to macroeconomic framework, issues emphasized included agricultural development, rapid industrialization through the establishment of small-scale industries, infrastructural development as well as women and youth empowerment. On “Reforming Government and Institutions”, emphasis was placed on Public Sector/Civil Service Reform, privatization programme, good governance at all levels encapsulated in transparency, probity and accountability, good service delivery and positive bureaucracy. Issues addressed on “Growing the Private Sector” included improvement of internal security system, entronement of the rule of law, creating an enabling environment for the private sector to thrive, ensuring trade and regional integration as well as globalization. The “Social Charter and Human Development Agenda” focused on evolving sustainable human development on health, education, housing development, generation of employment, gender and geo-political balance. Financing, monitoring and partnership between the public and the private sectors were emphasized under “Implementation Strategy and Financing.” It was observed that the SEEDS documents reviewed were “Medium Term Plans” for achieving the visions of the founding fathers of the State of Osun. These documents set the basis for the focus of this sector, since the past cannot be separated from the present, and the future without both the past and present.

- **Review of the Millennium Development Goals(MDGs): Envision2030**

The SDGs replace the Millennium Development Goals (MDGs), which started a global effort in 2000 to tackle the indignity of poverty. The MDGs established measurable, universally-agreed objectives for tackling extreme poverty and hunger, preventing deadly diseases, and expanding primary education to all children, among other development priorities.

The Sustainable Development Goals (SDGs), otherwise known as the Global Goals, are a universal call to action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity. The SDGs are unique in that they cover issues that affect us all. They reaffirm our international commitment to end poverty, permanently, everywhere. They are ambitious in making sure no one is left behind. More importantly, they involve us all to build a more sustainable, safer, more prosperous planet for all humanity.

Of all the seventeen goals, the only goal that is relevant to this sector is *Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.*

It became necessary for this sector to mainstream the SDGs into its medium term strategy in order to build an internal system that is rooted in the global direction for an attainment of its objectives for the State.

- **Review of the Economic Recovery and Growth Plan(ERGP):**

In summary, the ERGP is a blueprint for recovery in the medium term and a strategy for sustained growth and development in the long term. The report clearly showed that the Federal Government recognizes the economic challenges facing the country, and has been working tirelessly to develop a plan to mitigate the issues faced by her citizens.

It was observed that the ERGP seeks to “promote national prosperity and an efficient, dynamic and self-reliant economy to secure the maximum welfare, freedom and happiness of every citizen on the basis of social justice and equality of status and opportunity” (Constitution of the Federal Republic of Nigeria, 1999, Chapter II, Section 16). This also, falls into the quest of this sector To this end, this sector has sought to evolve strategies for sustained economic growth of the State of Osun through effective data collection, evidence based planning, efficient budgeting, and better linkage to development partners for supports, unbeatable project monitoring and evaluation and sound tax regime that leads to increased Internally Generated Revenue.

The foregoing would not only assist the sector to build internal competitiveness but also align the sector and its mandate with the national blueprint.

- **Review of the State of Osun Development Plan (SDP): 2019-2028**

The State of Osun Development Plan forms a new direction for a long term goals and vision of the State. Developing this Sector Medium Term Strategy cannot be achieved in isolation from the direction of the State Development Plan. The review threw more light to what exactly should be the focus of the sector’s medium term intervention.

A major lesson learnt during the review and in relation to the policy thrusts of this sector was the need to set all machineries in motion to ensure a sustainable fiscal direction for the State. This is key to the attainment of the long term plan of the State of Osun.

2.5 Statement of the Sector’s Mission, Vision and Core Values

Mission Statement

To support sustainable development through modern technology and evidence-based planning, gender responsive budgeting, revenue generation and effective monitoring framework that promote economic development

Vision Statement

To be the most efficient sector in Nigeria in socio-economic transformation and development in a self-reliant State

Core Values

- Accountability
- Due Process
- Responsiveness
- Team Work

Operation Definition of the Sector’s Core Values:

S/N	Value	Definition	Example of Behaviour	Strategy Implications
	Accountability (As a sector that is entrusted with State’s resources, accountability is necessary to us)	Answerable for actions in the performance of the activities of the sector	<ul style="list-style-type: none"> • Transparency and openness • Readiness to be identified with responsibilities taken 	<ul style="list-style-type: none"> • Best Management Practices should be institutionalized

	Due Process (Due process stimulates orderliness and ease of tracking)	carrying out fiscal and monetary policies according to established rules and principles i.e. principle of fairness and due process are strictly adhere to	<ul style="list-style-type: none"> • Orderliness • Sequencing • Transparency and openness 	<ul style="list-style-type: none"> • Due Process should be promoted through effective and efficient control mechanism
	Responsiveness (Responsiveness facilitates timely delivery)	Swift positive reaction to economic matters	<ul style="list-style-type: none"> • Pro activeness • Mentally alerted • Clear Headed • Agile • 	<ul style="list-style-type: none"> • Responsiveness should be promoted through target setting and delivery evaluation
	Team Work (Teamwork promotes synergy and productivity)	<ul style="list-style-type: none"> • Promote synergy which is essential for productivity. • Collaborate and share information and ideas as appropriate 	<ul style="list-style-type: none"> • Cooperation • Interdependence • Interconnectedness • Limitless sharing • Result oriented 	<ul style="list-style-type: none"> • Team Work should be promoted through appropriate reward and sanction

2.6 The Sector's Objectives and Programmes for the MTSS Period

Table 2: Summary of State Level Priorities, Sector Level Objectives, Programmes and Outcomes

State Level Priorities	Sector Objective	Level	Programme	Outcome
Achieve inclusive, sustainable economic growth with full and productive employment that ensures high standard of living for all residents of the State.	To ensure projects are aligned with their assigned state priority programmes		Development Partners' Programme Coordination.	<ul style="list-style-type: none"> Strengthened International cooperation and coordination mechanism for Sustainable Development in the State of Osun. Enhanced Donor Partners' Programme Implementation and Management in the State.
			M/E Strengthening	Improved Monitoring and Evaluation system.
			Quality control	Improved value for money in the procurement of public goods and services.
			Sector Policy Development.	Enhanced proper coordination of State's Programmes and Projects.
	To develop a functional Framework for Planning and Budgeting		MTSS and MTEF Compliance and Appraisal.	Enhanced planning and Budgeting procedures.
			Strengthen of IPSAS Compliance.	Improved Budgeting processes.
	<i>To promote Human Capital Development with sustainable</i>		Economic Surveillance	Improved forecasting to enhance better economic direction and growth.

	<i>Economic Growth.</i>	Manpower Assessment.	Identified Areas of Needed Skills in the State.	
		Human Capital Development.	Improved human capital Development	
	<i>To improve Budget Performance.</i>	Fiscal Projections/Stability.	Improved Budget Performance.	
		Digitalization of Budgeting Process.	Promoted Accountability and Open Governance Partnerships.	
	<i>To ensure availability of accurate and reliable data.</i>	Statistical Research and Development.	Published timely and reliable data via the internet and other sources e.g. SYB, Statistical Digests etc.	
		Strengthening of DPRS and DBPRS in the MDAs and LGAs/LCDAs respectively.	Established Functional DPRS and DBPRS in all MDAs and LGAs/LCDAs respectively.	
		E-Data Initiatives.	Provided data in the State Databank and online.	
	Achieve diversified and enhanced revenue base by providing enabling business environment which will attract and retain investors and expand existing businesses.	To increase Internally Generated Revenue.	Expansion of Revenue collection centers.	Expanded Revenue Collection Centers.
			Strengthen of E-Payment System.	Improved visibility on government revenue and cash flow.
			Public Enlightenment Campaign/ Tax Education.	Increased awareness on Tax.
Tax Enforcement.			Reduced Tax defaulters.	

Table 3: Objectives, Programmes and Outcome Deliverables

Sector Objectives	Programme	Outcome Deliverable	KPI	Baseline (e.g. Value of the Outcome in 2017)	Target		
					2019	2020	2021
To ensure projects are aligned with their assigned state priority programmes.	Development Partners' Programme Coordination.	<ul style="list-style-type: none"> Strengthened International cooperation and coordination mechanism for Sustainable Development in the State of Osun. 	<ul style="list-style-type: none"> % tage of New International Cooperation/ Agreement successfully started. 	15%	35%	30%	20%
		<ul style="list-style-type: none"> Enhanced Donor Partners' Programme Implementation and Management in the State. 	<ul style="list-style-type: none"> % of Donor partner's programme implemented and completed. 	20%	30 %	25%	25%
	M/E Strengthening	Improved Monitoring and Evaluation system.	% of MDAs having Monitoring and Evaluation unit.	10%	40%	30%	20%
Quality control	Improved value for money in the procurement of public goods and services.	<ul style="list-style-type: none"> % of compliance to Due Process. 	0	30%	60%	90%	
		<ul style="list-style-type: none"> % of Contracts having liquidated damage imposed for delayed delivery/completion. 	0	30%	60%	90%	

	Sector Policy Development.	Enhanced proper coordination of State's Programmes and Projects.	<ul style="list-style-type: none"> • Number of Sector Policy developed. 	1	2	2	2
<i>To develop a functional framework for Planning and Budgeting.</i>	MTSS and MTEF Compliance and Appraisal.	Enhanced planning and Budgeting procedures.	<ul style="list-style-type: none"> • % of Compliance. 	0	60	80	100
	Strengthen of IPSAS Compliance.	Improved Budgeting processes.	<ul style="list-style-type: none"> • % of Compliance 	0	80	100	100
<i>To promote Human Capital Development with sustainable Economic Growth.</i>	Economic Surveillance	Improved forecasting to enhance better economic direction and growth.	<ul style="list-style-type: none"> • No of Economic Policy Research undertaking. • Per capita income. 		5	6	10
	Manpower Assessment.	Identified Areas of Needed Skills in the State.	<ul style="list-style-type: none"> • Manpower needs recorded in the State. • Number of new jobs created. • State's Unemployment rate. 	10% 20000 12%	40% 30,000 6%	60% 35,000 3%	90% 40,000 0%
	Human Capital Development.	Improved human capital Development	<ul style="list-style-type: none"> • % of workers trained. • Rate of productivity in the State. • % of Skills Acquisitions Centres Established. 	10 20 10	40 35 30	60 50 60	100 100 100

<i>To improve Budget Performance.</i>	Fiscal Projections/Stability.	Improved Budget Performance.	<ul style="list-style-type: none"> • % of Budget Deficits Recorded. • % of Budget performance. 	45 55	20 60	10 80	0 100
	Digitalization of Budgeting Process.	Promoted Accountability and Open Governance Partnerships.	<ul style="list-style-type: none"> • % of Compliance. • Rate of Responsiveness. • No of visited times 	0 0 0	50% 50%	80% 70%	100% 100%
<i>To ensure availability of accurate and reliable data.</i>	Statistical Research and Development.	Published timely and reliable data via the internet and other sources e.g. SYB, Statistical Digests etc.	<ul style="list-style-type: none"> • No of statistical survey carried out. • % and Frequency of published data. 	0 5	2 50	4 75	5 100
	Strengthening of DPRS and DBPRS in the MDAs and LGAs/LCDAs respectively.	Established Functional DPRS and DBPRS in all MDAs and LGAs/LCDAs respectively.	<ul style="list-style-type: none"> • % of MDAs with established DPRS and LGAs with functional with functional statistical unit. 	10%	25%	50%	75%
	E-Data Initiatives	Provided data in the State Databank and online.	<ul style="list-style-type: none"> • No. of staff trained in E-data Management. • Proportion of Data available on the internet. 	20 0	40 60%	60 80%	80 100%

<i>To increase Internally Generated Revenue.</i>	Expansion of Revenue collection centers.	Expanded Revenue Collection Centers.	<ul style="list-style-type: none"> • No of Revenue Collection Centres. 	36	20	20	20
	Strengthen of E-Payment System.	Improved visibility on Government Revenue and Cash flow.	<ul style="list-style-type: none"> • Amount of IGR through E-payment. 	8bn	12bn	14bn	41bn
	Public Enlightenment Campaign/ Tax Education.	Increased awareness on Tax.	<ul style="list-style-type: none"> • Number of people in the Tax net. • Amount of IGR recorded. 	9.15bn	12bn	14bn	41bn
	Tax Enforcement.	Reduced Tax defaulters.	<ul style="list-style-type: none"> • % of Tax compliance recorded 	50	70	85	90

CHAPTER THREE
The Development of Sector Strategy

3.1 Outline Major Strategic Challenges

3.1.1 Major Strategic Challenges

- i Unsustainable budget deficits arising from excess expenditure over revenues;
- ii Failure of planning and budgeting framework to deliver effective implementation of the State’s development policies and strategies;
- iii Lack of Monitoring and Evaluation System, Skill and Strategies
- iv Inadequate technical manpower in the MDAs and lack of regular training of staff;
- v Inadequate working tools preventing the MDAs from performing optimally;
- vi No functional and robust Database;
- vii Limited statistical culture across the State;
- viii Insufficient statistical activities such as surveys, advocacy, research etc;
- ix Need to review enabling Laws to boost revenue generation;
- x Inadequate matching of revenue with expenditure; and
- xi Inadequate planning and budget coordination in the MDAs

S/N	SECTOR OBJECTIVES	HIGH-LEVEL STRATEGY
1	To develop a functional Framework for Planning and Budgeting	<ul style="list-style-type: none"> • Adopt regular monitoring of Budget implementation • Effective implementation of the SDP and developmental documents • Establishment of delivery Unit • Develop and implement M&E Framework • Conduct survey to identify key economic Indicators for GDP computation
2	To increase Internally Generated Revenue	<ul style="list-style-type: none"> • Creating awareness for tax payment • Expanding revenue collection points for easy accessibility to tax payers • Conduct State GDP to identify where tax payers are located • Tax education: awareness on payment, location,

		rate etc
3	To improve Budget performance	<ul style="list-style-type: none"> • Implementation of planning and budgeting reforms: • Ensure IPSAS budget compliance
4	To ensure programmes/projects are monitored to specification	<ul style="list-style-type: none"> • Develop a Template to track the progress of project executed in the state • Develop M/E policy and its implementation guideline
5	To ensure availability of reliable data	<ul style="list-style-type: none"> • Conduct surveys for data availability • Coordinate statistical activities of PRS in MDAs/LGAs

3.2 Resource Constraints

Table 4: Summary of 2017 Budget Data

Item	Approved Budget (N'000) in 2017	Amount Released (N'000) in 2017	Actual Expenditure (N'000) in 2017	Amount Released as % of Approved	Actual Expenditure as % of Releases
Personnel	85,860,097.00	78,690,078.69	78,690,078.69	91.6%	91.6%
Overhead	490,550,030	182,900,080.00	182900,080.00	37.3%	37.3%
Capital	416,113,510.00	40,897060.00	40,897060.00	9.8%	9.8%
Total	992,523,637.00	302,487,218.69	302,487,218.69	30.5%	30.5%

Table 5: Summary of 2018 Budget Data

Item	Approved Budget (N) in 2018	Amount Released (N) in 2018 (Up to March)	Actual Expenditure (N) in 2018	Amount Released as % of Approved	Actual Expenditure as % of Releases
Personnel	348,413,330.00	11,865,929.02	11,865,929.02	3.41%	100%
Overhead	606,136,370.00	69,636,641.32	69,636,641.32	11.49%	100%
Capital	565,708,150.00	1,377,000.00	1,377,000.00	0.24%	100%
Total	1,520,257,850.00	82,879,570.34	82,879,570.34	5.45%	100%

3.3 Projects Prioritization

Table 6: Summary of Projects Review and Prioritization (Ongoing, Existing & New Projects)

Project Name	Budgeted Expenditure in 2018(N)	Criterion 1	Criterion 2	Criterion 3	Criterion 4	Criterion 5	Total Score	Rank (Sorted in a descending Order)
Development of M/E Framework and Implementation Strategy	2,000,000.00	4	4	4	4	4	20	1
Technical Assistance to Local Government Areas(LGAs), Local Council Development Areas (LCDAs) on preparation of Development Plan/MTSS/MTEF	5,000,000.00	4	4	4	4	4	20	1
Monitoring of Capital Projects being implemented by Government Agencies in the State.	300,000.00	4	4	4	4	4	20	1
Production/ Publication of Bi Annual Report of the State of Osun Policy Review (Contributions and Inputs)	7,500,000.00	4	4	4	4	4	20	1
Development of M/E Template for MDAs and LGAs for	1,000,000.00	4	4	4	4	4	20	1

programme/project Tracking								
MTSS/MTEF Appraisal (Quarterly Review)	New	4	4	4	4	4	20	1
Publication of Annual M/E Report for the State.	1,000,000.00	4	4	4	4	4	20	1
Survey on Economically Active Population across the State.	10,000,000.00	4	4	4	4	4	20	1
Designing of website for e-budgeting	4,841,100	4	4	4	4	4	20	1
GDP computation and capacity building	80,000,000	4	4	4	4	4	20	1
Database for budget and automation of budget process	6,000,000	4	4	4	4	4	20	1
State Multiple Indicator Cluster Surveys	20,000,000	4	4	4	4	4	19	1
Installation of Internet Facilities for Budgeting	5,000,000	4	4	4	4	4	20	1
Production of Statistical data/ Publications	20,000,000	4	4	4	4	4	20	1
Creation of relationship Management Unit	New	4	4	4	4	4	20	1
Population Census	100,000,000	4	4	4	4	4	20	1
Creation of electronics EBDMS	New	4	4	4	4	4	20	1
Data gathering and management for decision making on donor partners' programmes in the State	New	4	4	4	4	4	20	1
Revenue drives and Mobilization	New	4	4	4	4	4	20	1
Annual Development Partners Consultative Forum	New	4	4	4	4	4	20	1
Training and Retraining of Revenue Officers.	New	4	4	4	4	4	20	1
Monthly Development Partners Coordination Meeting and other related activities	New	4	4	4	4	4	20	1
Engagement/Meetings with Sister Agencies (Local & International)	New	4	4	4	4	4	20	1
Procurement of Furniture & fittings for Delivery Unit	New	4	4	4	4	4	20	1
Procurement of Motor Vehicles for Planning Budget and Revenue mobilization sector	New	4	4	4	4	4	20	1

Procurement of Motor Cycle for Planning Budget and Revenue mobilization sector	New	4	4	4	4	4	20	1
Procurement of Furniture's and Fittings for Planning Budget and Revenue mobilization sector	New	4	4	4	4	4	20	1
Procurement of furniture and fittings for MEMIS office	1,000,000.00	4	4	4	3	4	19	2
Procurement of two (2) fairly Used Cars (Toyota Corolla 2005 Model)	New	4	4	4	4	3	19	2
Facilitation of Annual Economic Conferences & Seminars /State Economic Summits.	5,000,000.00	4	4	4	3	4	19	2
Co-ordination of Annual Capital Estimates of Agencies of Government, including Local Governments.	2,000,000.00	4	4	4	3	4	19	2
Procurement of ICT Equipment	New	4	4	4	3	4	19	2
Formulation and development of social services sector policies to improve the qualities of life of people	10,000,000.00	4	4	4	4	3	19	2
Building of Revenue House	New	4	4	4	3	4	19	2
Expansion of Revenue Collection Centres	20,000,000.00	4	4	4	3	4	19	2
Procurement of power Generating Sets	New	4	4	4	3	4	19	2
Procurement of Furniture's and Fittings	New	4	4	4	3	4	19	2
Procurement of Motor Vehicles	New	4	4	4	3	4	19	2
Establishment of MEMIS Situation Office.	New	4	3	4	4	3	18.0	3
Development of Management Information System (MIS)	New	4	4	4	3	3	18.0	3
Development of Monitoring and Evaluation Management Information System (MEMIS)	2,000,000.00	4	4	3	4	3	18.0	3
Facilitate the set up of M/E Unit in PRS Dept. of MDAs	300,000.00	4	4	3	3	4	18.0	3
Preparation, Collation, Printing and Implementation of Balanced Score Cards to monitor Local Government Development Plan and other Plan Documents across	2,500,000.00	4	4	4	3	3	18	3

the LGAs/LCDAs within the State.								
Procurement of Utility Vehicle for Delivery Unit(1 bus)	New	4	3	3	4	4	18	3
Purchasing of National and International Economic Journals/Reports	New	3	4	4	3	4	18	3
Preparation of annual budget based on IPSAS compliance	New	3	4	4	3	4	18	3
Advertisement for Tender Short Listing of Contractor	New	3	4	3	4	4	18	3
Land and Building	New	3	3	4	4	4	18	3
Furniture and Fittings	18,400,000	4	3	4	4	3	18	3
Mid-Year Review of Donor Partners' Programmes in the State	New	4	3	4	4	3	18	3
Production of Compendium of Donor Partners' activities in the State of Osun	New	3	4	4	4	3	18	3
Integrated survey on household	New	4	4	4	3	3	18	3
Printing of Revenue Document	New	4	4	4	3	3	18	3
Procurement of Monitoring and Evaluation Utility vehicle	New	4	4	3	3	3	17.0	4
Preparation, Collation, Printing and Implementation of Balanced Score Cards to monitor State Development Plan and other Plan Documents across the MDAs within the State.	New	3	4	4	3	3	17	4
Capacity Building for Designated Planning Officers at the MDAs, LGAs/LCDAs across the State	New	4	4	3	3	3	17	4
Establishment E-Library	New	3	4	4	3	3	17	4
Policy Research and Survey on Economic Variables	10,000,000.00	3	3	4	4	3	17	4
Establishment of State Economic Variables Database.	New	3	3	3	4	4	17	4
Quarterly State/LGAs/LCDAs	New	3	3	3	4	4	17	4

wide PRS Coordination.								
Publication of Economic Performance Survey on Employed, Unemployed and Underemployed across the LGAs/LCDAs in the State.	New	4	3	3	4	3	17	4
State Manpower Committee and LOGMUS Meetings and Activities including members allowance @ N5,000 per person, Administrative Expenses (production of minutes of meetings, making contact, Monitoring and Evaluation of SMC and LOGMUS activities, etc)	5,000,000.00	3	4	3	3	4	17	4
State Industrial Development Committee	500,000	3	3	4	3	4	17	4
Printing of Annual Budget	New	3	3	4	4	3	17	4
Annual Activities on IPSAS Compliance & Budget Preparation	New	3	4	4	3	3	17	4
Purchase of Fairly used Motor Vehicles for Staff	New	3	3	4	4	3	17	4
Development of State of Osun International Cooperation and Partnership Framework and its Implementation Guidelines	New	3	3	3	4	4	17	4
Capacity building on Development Partners Programme Implementation and Management in the State	New	3	3	3	4	4	17	4
Annual Review of Donor Partners' Programmes in the State	New	3	3	3	4	4	17	4
	New							4
Impacts assessment and evaluation of donor partners programmes in the State	New	3	3	4	4	3	17	4
Publicity in the Print (News Paper) and Electronic (Radio/T.V) Media	New	4	3	4	3	3	17	5
Periodicals, Publication of in-house bulletins and Magazines	New	4	3	3	4	3	17	5

Purchase and Maintenance of Media Gadgets (Video, Camera, Photo Camera, Radio / TV Midget, Computer Set Public Address Equipment etc.	New	3	3	4	3	4	17	5
Conduct of quarterly meeting of DPRS in MDAs	New	3	3	3	4	4	17	5
Conduct of quarterly meeting of DBPRS in LGAs	New	3	3	4	4	3	17	5
Website design and link to Osun website	New	3	3	4	3	4	17	5
Open data kits	New	3	3	4	4	3	17	5
Update and upgrade statistical software	New	3	3	4	4	3	17	5
Development of data analysis packages	New	4	3	4	3	3	17	5
Recruitment of Tax Professional	New	3	4	4	3	3	17	5
Procurement of revenue materials and Equipment	New	4	3	3	3	4	17	5
Procurement of Motor Cycle	New	3	3	4	4	3	17	5

3.4 Personnel and Overhead Costs: Existing and Projections

Table 7: Personnel and Overhead Costs: Existing and Projected

Expenditure Head	2018 (N)		Projections (N)		
	Approved	Actual (By March)	2019	2020	2021
Personnel Cost	348,413,330.00	11,865,929.02	241,265,359.00	247,296,993.00	253,479,418.00
Overhead Cost	606,136,370.00	69,636,641.32	2,439,641,933.00	2,439,641,933.00	2,439,641,933.00
Total Cost (N)	954,549,700.00	81,502,570.34	2,680,907,292.00	2,686,938,926	2,693,121,351.00

3.5 Contributions from our Partners

Table 8: Grants and Donor Funding

Source / Description of Grant	Amount Expected (N)			Counterpart Funding Requirements (N)		
	2019	2020	2021	2019	2020	2021
SLOGOR/						
Training of Tax Officers	40 millions	45 millions	50 millions	16 millions	18 millions	20 millions
Supply of Vehicles, Furniture and ICT equipment.						
Supply of Power Generators	30 millions	35 millions	40 millions	12 millions	14 millions	16millions
Supply of Small Generators	20 millions	25 millions	30 millions	8 millions	10 millions	12 millions

Note: The data is applicable to OIRS only

3.6 Cross-Cutting Issues

The sector ensures policies across the state are gender sensitive by ensuring interest of vulnerable groups are taken care of. Necessary data to x-ray the real economic activities in the State are included in the programmes of the sector. Low income earners are not b

3.7 Outline of Key Strategies

Table 9: Summary of projects' expenditures and output measures

Outcome	Project Title	Proposed Expenditure (N '000)			Output	Output KPI	Baseline(output value in 2017)	Output Target			MDA Responsible
		2019	2020	2021				2019	2020	2021	
Improved Monitoring and Evaluation system	Monitoring of Capital Projects being implemented by Government Agencies in the State.	10,000	11000	12000	Projects monitored to specification	% of compliance of projects to specification	50%	60%	.80%	100%	MoEPBD
	Procurement of M/E Utility vehicle	4500	5500	6000	3No M/E Utility vehicle purchased	No of Utility vehicle purchased	0	1	1	1	MoEPBD
Improved value for money in the procurement of public goods and services	Capacity building of M/E Staff on MEMIS	6000	5000	4000	35 No of staff trained on MEMIS	No of Staff trained on MEMIS	0	15	10	10	MoEPBD
	Development of M/E Framework and Implementation Strategy	3500	4500	3500	M/E Framework and Implementation strategy developed	Availability of M/E Framework and Implementation strategy	0	M/E Framework developed	Implementation strategy developed		MoEPBD
	Publication of Annual M/E Report for the State.	2200	3000	3500	300 No of Annual M/E Report produced	No of Publication Available	0	Publication of Annual M/E Report	Publication of Annual M/E Report	Publication of Annual M/E Report	MoEPBD
	Development of Management Information System (MIS)	4000	2000	1000	MIS developed	Availability of MIS	0	55%	35%	10%	MoEPBD
	Development of Monitoring and Evaluation Management Information System (MEMIS)	4000	2000	1000	MEMIS Developed	Availability of MEMIS	0	55%	35%	10%	MoEPBD

Outcome	Project Title	Proposed Expenditure (N '000)			Output	Output KPI	Baseline(output value in 2017)	Output Target			MDA Responsible
		2019	2020	2021				2019	2020	2021	
	Facilitate the setup of M/E Unit in DPRS and DBPRS of MDAs and LGAs respectively	2000	1000	1000	M/E Unit set up	No of M/E Unit set up	5%	40%	40%	5%	MoEPBD
	Procurement of Furnitures& fittings for MEMIS Office	3000	1000	1000	Furniture procured	Availability of furniture and fittings	20%	40%	30%	30%	MoEPBD
	Creation of MEMIS situation office	2000	1000	1000	MEMIS situation office built	Availability of MEMIS office	0	50%	30%	20%	MoEPBD
Enhanced planning and budgeting procedure.	Preparation, Printing and Implementation of Balanced Score Cards to monitor State Development Plan and other Plan Documents across the MDAs within the State	5000	5000	5000	Balance score card prepared	% of compliance	0	80%	100%	100%	MoEPBD
	SDP/MTSS/MT EF Appraisal(Quarterly Review)	15550	15500	15500	MTSS Appraisal carried out	% of compliance	0	80%	100%	100%	MoEPBD
	Technical Assistance to Local Government Areas(LGAs), Local Council Development Areas (LCDAs) on preparation of Development Plan/MTSS/MT EF	10000	7000	7000	LGAs/LCDAs MTSS prepared	% of compliance	0	80%	100%	100%	MoEPBD
	Preparation, Printing and Implementation of Balanced Score Cards to	7500	7500	7500	Balance score card prepared for LGAs/LCD	% of implementation	0	80%	100%	100%	MoEPBD

Outcome	Project Title	Proposed Expenditure (N '000)			Output	Output KPI	Baseline(output value in 2017)	Output Target			MDA Responsible
		2019	2020	2021				2019	2020	2021	
	monitor State Development Plan and other Plan Documents across the LGAs/LCDAs within the State				As						
	Capacity Building for Designated Planning Officers at the MDAs, LGAs/LCDAs across the State	3000	3000	3000	Needed skill acquired	No. of Staff trained	0	30	30	30	MoEPBD
	Establishment of delivery unit	4500	-	-	Delivery unit established	Delivery Unit Available	0	1	-	-	MoEPBD
	Procurement of Furniture & fittings for Delivery Unit	2220	500	500	Furniture and fitting procured	% of furniture and fittings procured	0%	80%	10%	10%	MoEPBD
	Procurement of bus for Delivery Unit	3150	100	100	bus procured	Bus available	0	1	-	-	MoEPBD
Improved forecasting to enhance better economic direction and growth.	Production/ Publication of Bi Annual Report of the State of Osun Policy Review (Contributions and Inputs)	7,500	7,500	7,500	Bi Annual Report produced.	No of Copy of Bi-Annual Reports produced.	0	200	200	200	MoEPBD
	Policy Research and Survey on Economic Variables.	15,000	15,000	15,000	Reports of Research and Survey.	No of Research and Survey carried out.	0	3	3	3	MoEPBD
	Facilitation of Annual Economic Conferences & Seminars / State Economic Summits.	8,555	8,500	8,500	Policy makers and actors are updated on State Economy situation.	No of Conferences/ Economic Summits organized.	0	1	1	1	MoEPBD

Outcome	Project Title	Proposed Expenditure (N '000)			Output	Output KPI	Baseline(output value in 2017)	Output Target			MDA Responsible
		2019	2020	2021				2019	2020	2021	
	Establishment of State Economic Variables Database.	2,000	300	300	Economic Variables Database established	Economic Database Available	0	1	-	-	MoEPBD
	Procurement of ICT Equipment for State Economic Variables Database.	2500	500	500	ICT Equipment procured	% of ICT Equipment procured.	0%	80%	10%	10%	MoEPBD
	Development of E-Library for Economic Research	8,500	3000	2500	E-library	% tage of Implementation.	0%	70%	20%	10%	
	Purchasing of National and International Economic Journals/Reports	1,000	1,000	1,000	Economic Journals purchased	No. of National and International Economic journals purchased	0	500	500	500	MoEPBD
	Engagement /Meetings with Sister Agencies (Local & International)	2,700	2700	2700	Reports/ Minutes of Meetings.	No. of meetings engaged/ facilitated.	3	20	20	20	MoEPBD
Improved Manpower development	Survey on Economically Active Population (15-64) across the State.	25,250	-	-	Report of Survey	Survey	0	1	-	-	MoEPBD
	Procurement of one (1) Toyota Hilux Vehicle for Manpower Economic Survey Activity.	14,000	1,000	1,000	Toyota Hilux Procured.	Available Hilux.	0	1	-	-	MoEPBD
	Publication of Economic Performance Survey on Unemployment Youths across the LGAs/LCDAs.	7,500	7,500	7,500	Publication produced.	No of Copy of publication	0	200	200	200	MoEPBD

Outcome	Project Title	Proposed Expenditure (N '000)			Output	Output KPI	Baseline(output value in 2017)	Output Target			MDA Responsible
		2019	2020	2021				2019	2020	2021	
	State Manpower Committee and LOGMUS Meetings and Activities including members allowance @ N5,000 per person, Administrative Expenses (production of minutes of meetings, making contact, Monitoring and Evaluation of SMC and LOGMUS activities, etc)	5,000	5,000	5,000	Reports/Minutes of LOGMUS Meetings.	Number of Meetings held.	0	4	4	4	MoEPBD
Reduced State Fiscal Deficits.	MTEF Preparation (Fiscal Strategy Paper, Economic & Fiscal Updates and Budget Policy Statement)/ Economic Modelling Development	20,000	20,000	20,000	MTEF Prepared.	MTEF Documents.	0	1	1	1	MoEPBD
	Printing and publication of MTEF Documents.	4,500	4,500	4,500	MTEF Copy produced.	No. of Copy printed.	0	300	300	300	MoEPBD
	Capacity Building for designated Planning and Budget Officers on Fiscal Modelling & Management.	5,550	5,550	5,550	Staff trained.	No. of Officers trained.	0	45	45	45	MoEPBD

Outcome	Project Title	Proposed Expenditure (N '000)			Output	Output KPI	Baseline(output value in 2017)	Output Target			MDA Responsible
		2019	2020	2021				2019	2020	2021	
Enhanced proper coordination of State's Projects and Programmes	Formulation and Implementation of policy for proper Coordination of State's Programmes and Projects.	10,000	2,000	2,000	Policy formulated.	<ul style="list-style-type: none"> • Available policy document. • % of Compliance. 	0	1	-	-	MoEPBD
	Formulation and Development of Social Services Sector Policies for the State.	10,000	10,000	10,000	Policy Formulated	Policy document available.	0	1	1	1	MoEPBD
	Preparation of Annual budget based on IPSAS compliance	15,000	15,000	17,000	Successive bi-lateral implementation with MDAs	% of compliance	30%				MoEPBD
	Printing of Annual Budget	15,000	17,000	20,000	6000 hard copies of book of Budget Estimates printed	No of Book of Estimate printed		2000	2000	2000	MoEPBD
	Installation of Internet facilities	4,0000	1,000	-	Internet facilities installed	Availability of Internet facilities	0	1	-	-	MoEPBD
	Computerization of Planning, Budget and M/E Activities	5,000	5,000	5,000	Planning, Budget and M/E Activities computerised	Availability of computerized Planning ,Budget and M/E activities	0	1	-	-	MoEPBD
	Designing of the Website	3,000	1,841.1	-	Website designed	Availability of designed Website	0	1	-	-	MoEPBD
	Database for Budget and automation of Budget process	6,000	-	-	Budget and Budget process automated	Availability of automated Budget and Budget process	0	50%	30%	20%	MoEPBD
	Purchase of Fairly used Motor Vehicles for Staff	10,000	10,000	10,000	9 No, fairly used Motor vehicle purchased	No. of fairly used Motor vehicle purchased	0	3	3	3	MoEPBD
	Land and	2,000	14,120	25,000	Budget building	Availability of building	0	50%	30%	20%	MoEPBD

Outcome	Project Title	Proposed Expenditure (N '000)			Output	Output KPI	Baseline(output value in 2017)	Output Target			MDA Responsible
		2019	2020	2021				2019	2020	2021	
	Building				complex constructed						
	Furniture and Fittings	7,000	1,000	2,000	Purchased office furniture and fitting		40%	20%	20%	20%	MoEPBD
Strengthened International cooperation and coordination mechanism for sustainable Development in the state of Osun	Development of State of Osun International Cooperation and Partnership Framework and its Implementation Guidelines	20,000	-	-	Framework developed	No of Donor partnership activities implemented using ICPF policy document	0	1	0	0	MoEPBD
	Annual Development Partners Consultative Forum	12,500	12,500	12,500	Annual Development Partners Consultative Forum meeting held	No. of new partners attracted to the State	0	1	1	1	MoEPBD
	Engagement/Meetings with sister Agencies(Local & International)	8,000	8,000	8,000	Engagement meetings held with sister agencies	Frequency of Meetings/ engagement with sister agencies	0	3 Times in a year	3 Times in a year	3 Times in a year	MoEPBD
	Production of compendium of Donors' Partners' activities	10,000	10,000	10,000	Activities documented	No of donor activities documented and produced	0	1	1	1	MoEPBD
	GDP computation and capacity building	15,000	-	-	State GDP computed	Availability of state GDP	0	100%	-	-	SBS
	State multiple and cluster survey	10,000	-	-	State multiple cluster survey conducted	Availability of state cluster multiple survey report	0	100%	-	-	SBS
	Enhanced Donor Partner's Programme	Monthly Development Partners	3,600	3,600	3,600	Monthly meeting of Dev.	Minutes of the meeting	0	-	-	-

Outcome	Project Title	Proposed Expenditure (N '000)			Output	Output KPI	Baseline(output value in 2017)	Output Target			MDA Responsible
		2019	2020	2021				2019	2020	2021	
Implementation and Management in the State of Osun Improved database for developmental decision making	Coordination Meeting and other related activities				Partners held						
	Capacity building on Development Partners Programme Implementation and Management in the State	8,000	5,000	4,000	Capacity of relevant staff built	No. of Staff using the acquired knowledge	0	1	1	1	MoEPBD
	Mid-Year Review of Donor Partners' Programmes in the State	3,500	3,500	3,500	Mid- year review meeting held	Minutes of the meeting	0	1	1	1	MoEPBD
	Annual Review of Donor Partners' Programmes in the State	4,500	4,500	4,500	Annual review meeting held	Minutes of the meeting	0	1	1	1	MoEPBD
	Purchase of 1No. of New Toyota Hilux Vehicle	20,000			1No. of New Toyota Hilux Vehicle purchased	1No. of New Toyota Hilux	0	1	0	0	MoEPBD
	Data gathering and management for decision making on donor partners' programmes in the State	11,500	11,500	11,500	Enhanced KPI data generated	No. of reports on KPI data about donor partners programmes in the State	0	2	2	2	MoEPBD
	Impacts assessment and evaluation of donor partners programmes in the State	12,500	12,500	12,500	Impacts assessment and evaluation carried out	No. of Impacts assessment and evaluation reports available	0	1	1	1	MoEPBD
	Impacts assessment and evaluation of donor partners programmes in the State	4,500	4,500	4,500	Compendium of Donor Partners' activities in the State of Osun produced	No. Compendium Available	0	1	1	1	MoEPBD
	Publicity in the Print (News Paper) and Electronic (Radio/T.V)	6,200	6,740	7300	4 No Radio and TV Channels Periodic News	No of periodic Radio and TV released	0	244	244	244	MoEPBD

Outcome	Project Title	Proposed Expenditure (N '000)			Output	Output KPI	Baseline(output value in 2017)	Output Target			MDA Responsible
		2019	2020	2021				2019	2020	2021	
	Media				released						
	Periodicals Publication of in-house bulletins and Magazines	3,000	2,500	2,000	Publication of 22,000 copies of magazine and placement on the Internet	No production of magazine and placement made on the Internet	0	5,000	4,000	3,000	MoEPBD
	Purchase and Maintenance of Media Gadgets (Video, Camera, Photo Camera, Radio / TV Midget, Computer Set Public Address Equipment etc	600	200	200	Media gadgets purchased	Availability of media gadgets	0	60%	20%	20%	MoEPBD
	Conduct of quarterly meeting of DPRS MDAs in	2,000	2,000	2,000	quarterly meeting of DPRS and MDAs conducted	Availability of Minutes of meeting conducted	0	4 times	4 times	4 times	SBS
	Integrated survey on household	3,000	3,000	3,000	Integrated household survey conducted	Availability of Integrated household report	0	1	-	-	SBS
	Conduct of quarterly meeting of DBPRS in LGAs	2,500	2,500	2,500	Quarterly meeting conducted	Availability of Minutes of the meeting	0	4 times	4 times	4 times	SBS
	Publication of statistical data	2,000	2,000	2,000	SYB published	Availability of SYB	0	1	1	1	SBS
	Update and upgrade statistical software	2,500	2,500	2,500	Statistical software developed	Rate of efficiency in prediction	0	Yearly	yearly	yearly	SBS
	Development of data analysis packages	4,000	4,000	4,000	Data analysis package developed	Availability of data analysis package	0	1	-	-	SBS
	Population census	-	60,000	-	Census conducted		0	-	1	-	SBS
	Printing of Revenue Document	12,000	13,500	15,000	507,200 copies of revenue doc. printed	No. of revenue doc. printed	16,000	172,400	172,400	162,400	OIRS
	Training and Retraining of	400,000	200,000	100,000	1343 revenue	No. of revenue	0	750	300	300	OIRS

Outcome	Project Title	Proposed Expenditure (N '000)			Output	Output KPI	Baseline(output value in 2017)	Output Target			MDA Responsible
		2019	2020	2021				2019	2020	2021	
	Revenue Officers.				officers trained and retrained	officers trained and retrained					
	Building of Revenue House	1,000,000	1,000,000	500,000	1 No Revenue house built	No of revenue house built	0	1	-	-	OIRS
	Expansion of Revenue Collection Centre	839,000	254,700	154,600	40 revenue collection centers expanded	No of revenue collection center expanded	0	27-	8	5	OIRS
	Procurement of power Generating Sets	11,000	12,000	30,000	200 Power generator procured	No of Power generators procured	0	100	150	50	MoEPBD SBS OIRS
	Procurement of Furniture's and Fittings for Planning Budget and Revenue mobilization sector	7,000	7,000	7,000	3 No sets of furniture and fittings procured	Availability of furniture and fittings	0	MoEPB	SBS	OIRS	MoEPBD SBS OIRS
	Procurement of Motor Vehicles for Planning Budget and Revenue mobilization sector	44,000	40,000	40,000	124 No Motor Vehicles for Planning Budget and Revenue mobilization sector procured	No Motor Vehicles for Planning Budget and Revenue mobilization sector procured	0	44	40	40	MoEPBD SBS OIRS
	Procurement of Motor Cycle for Planning Budget and Revenue mobilization sector	5,000	5,000	3,000	52 No Motor cycles procured	No Motor cycles procured	0	30	12	10	MoEPBD SBS OIRS
	Building renovation	5,000	3,000	2,000	10 No Building renovated	No of Building renovated	0	30	20	10	OIRS
	Creation of EBDMS	1,000,000	1,040,000	-	EDBMS created	Availability of EDBMS	0	1	-	-	OIRS
	Creation of relationship Management Unit	6,250	1750	1,750	7 No RMU created	No of RMU created	0	5	1	1	OIRS

Outcome	Project Title	Proposed Expenditure (N '000)			Output	Output KPI	Baseline(output value in 2017)	Output Target			MDA Responsible
		2019	2020	2021				2019	2020	2021	
	Revenue drives and Mobilization	150,000	120,000	120,000	600 No Revenue drives and mobilization actualized	600 No Revenue drives and mobilization actualized	0	8308	6646	6646	OIRS
Total											

3.8 Justification

The project prioritization being a veritable tool employed to arrive at various high impact projects for this Sector identified a wish list of 87 projects.

The first three groups of projects with the highest ranking of 1,2 and 3 made up 53 of the total project number having scoring between 18 and 20.

The projects have a direct link to the Sector's main goals and objectives. Most of the project recorded high scores under Criterion 3 in the project prioritization scoring framework which made them stand out as impactful projects with measurable indicators.

3.9 Responsibilities and Operational Plan

The implementation plan is an inclusive one since, all MDAs in the Budget and Revenue Mobilization Sector have a stake in the implementation of the plan.

All prioritized projects are based on the goals and objectives of member MDAs with focus on complementary effects of the various projects that would affect a positive impact on the State.

However, it is necessary to place on record that the activities of the sector is a chain and interconnected which makes it mandatory for all MDAs in the sector to achieve its part of the chain.

Chapter Four: Three Year Expenditure Projection

4.1 The process used to make Expenditure Projections

The MTSS policy guideline for the State of Osun provides a budget ceiling for all sectors to accommodate programmes and projects within the limits of the MTEF for the State.

The Budget, Planning and Revenue Mobilization Sector was allocated the combined sum of ₦1,280,560,412.00, ₦1,539,544,944.00 and ₦1,567,347,784.00 for the years 2019, 2020 and 2021 respectively for Personnel, Capital and Overhead costs. Hence, the programme of activities for the sector have been developed within the limits of the expenditure ceilings set for the sector.

After prioritizing the projects, the cost of each project entry into the template is automatically deducted from the ceiling until it is exhausted.

4.2 Outline Expenditure Projections

S/ N O	ITEM	2019	2020	2021
	Total allocation	₦1,280,560,412.00	₦1,539,544,944.00	₦1,567,347,784.00
1	Personnel	₦397,969,210.00	₦405,927,995.00	₦413,887,979.00
2	Overhead	₦365,587,110.00	₦500,312,826.00	₦380,210,595.00
3	Capital Expenditure	₦517,004,092.00	₦633,304,123.00	₦773,249,210.00
	<u>SECTORAL DISTRIBUTION</u>			
	i. Ministry of Economic Planning, Budget and Development	₦ 336,052,659.60	₦ 411,647,679.95	₦ 502,611,968.63

	State Bureau of			
	ii. Statistics	₦98,230,777.48	₦120,327,783.37	₦146,917,349.94
	iii Internal Revenue			
	. services	₦ 82,720,654.72	₦ 101,328,659.68	₦ 123,719,873.63

Chapter Five: Monitoring and Evaluation

5.1 Conducting Annual Sector Review

5.1.1 Background/linkage with sector Policies/MTSS

Like other sectors of the State, this sector has the following policy thrusts:

- (I) To develop a functional Framework for Planning and Budgeting;
- (II) To increase Internally Generated Revenue;
- (III) To improve Budget performance with sustainable economic growth and a stable macroeconomic environment;
- (IV) To ensure programmes/projects are monitored to specification; and
- (V) To ensure availability of reliable data.

The Sector is committed to achieving results through efficient and effective delivery of key public services, maintaining law and order and in facilitating the transformation of the economy to enable the private sector to flourish, to expand enterprise and ultimately ensure the prosperity of the State. This commitment is embedded in sector vision that aims to be the most efficient sector in socio-economic transformation and development of a self-reliant State

Meanwhile, the State has since commenced a reform process, starting with the alignment of the Economic Planning with Budget under the same Agency. The State Bureau of Statistics has also been set-up to take charge of the State Statistical System to enhance timely and reliable data for planning and development.

The reform process has begun to produce a strong co-ordination of the various sectors of the State to prepare a robust Long Term Development Plan and other ancillary documents (MTSS, MTEF) that will enhance forward moving policy based budgeting, and a result based monitoring and evaluation.

In order to develop a functional Framework for budgeting and planning there is the need to adopt:

- Regular monitoring of Budget implementation
- Effective implementation of the SDP and developmental documents
- Establishment of delivery Unit
- Develop and implement M&E Framework
- Conduct survey to identify key economic Indicators for GDP computation

In order to strategize on how to increase internally generated revenue there is the need to:

- Create awareness for tax payment
- Expand revenue collection points for easy accessibility to tax payers
- Conduct State GDP to identify where tax payers are located

In order to improve Budget performance with sustainable economic growth there is the need for the:

- Reformation of State budget processing which is presently ongoing
- Ensure IPSAS budget compliance

Furthermore, to ensure programmes/projects are monitored to specification, there is the need to,

- Carry out feasibility study of state programmes/projects
- Develop a Template to track the progress of project executed in the State

While ensuring availability of reliable data, there is the need to;

- Conduct surveys for data availability
- Coordinate statistical activities of PRS in MDAs/LGAs

5.1.2 Purpose of the performance review and Reporting

These review and report seek to communicate to policy makers, internal and external stakeholders on its programmes, strategies and activities in line with its MTSS, therefore it is important that it should be clearly written and understandable for a wide range of readers. It is intended to document the sector outcomes, methods, lesson learned and action plans for improvement.

5.1.3 Summary of Stakeholders in the sector include:

- Ministry of Economic Planning Budget and Development
- State Bureau of Statistics

- Osun Internal Revenue Service

5.1.4.0 Analysis of Key Performance Indicators

It contains information on the outcome level results analysis against targets. It also tried to identify the plausible factors responsible for results achieved and otherwise to guide strategy recommendations.

5.1.4.1 Analysis of key Performance Indicators

There are five major outcomes that form the Key Result Areas (KRAs) which have been identified for Planning Budget and Revenue Mobilization Sector as the objectives of the Medium Term Sector Strategy (MTSS) programmes and activities. The performance of the sector is assessed based on the changes and differences that occur in these KRAs (outcomes) with the use of Eight Key Performance Indicators (KPIs). The analysis in this section focuses on the sector performance towards the 2017 targets.

Outcome 1: Improved Monitoring and Evaluation System

There are three KPIs for this outcome and this are the set of KPIs used in analyzing the sector performance. These KPIs are stated below as outcome KPI with the set target:

- **Outcome KPI- 1.1: creation of M/E Unit in PRS and BPRS of MDAs and LGAs respectively**
2017 Target: No target

Actual M/E Unit in place in 2017 was nil. This shows that the Unit has not been created. Although M/E activities is carry out in an uncoordinated manner.

- **Outcome KPI- 1:2 Development of M/E Templates for MDAs and LGAs for projects tracking**
2017 Target: To increase number of templates from 1 in 2016 to 2 in 2017

The actual number of template in 2016 is 1 , for identification of projects. However there is the need to develop a template to capture the impact of projects on the citizen. It has not been developed in 2017.

- **Outcome KPI- 1.3: Number of Utility vehicles purchased**
2017 Target: To purchase 1No utility vehicle

The actual figure shows that no utility vehicle was purchased.

Outcome 2: Improved value for money

There are four KPIs selected for measuring performance in this outcome area. These KPIs are stated below as outcome KPI with the set target:

- **Outcome KPI- 2.1: Capacity building of M/E staff on Monitoring and Evaluation Management Information System (MEMIS)**

2017 Target: No target

Target will be set for 2019. It is considered as one of the new software to be developed

- **Outcome KPI- 2.2: Development of M/E Framework and Implementation Plan**

2017 Target: No target

Target will be set for 2019. Presently there is no M/E Framework and Implementation Plan in place

- **Outcome KPI- 2.3: Publication of Annual M/E Report**

2017 Target: Increase the publication of Annual M/E Report

There is no evidence of any publication

- **Outcome KPI- 2.4: creation of MEMIS situation office**

2017 Target: No target

Target will be set for 2019. Presently there is no MEMIS situation office for the sector

Outcome 3: Improved budget performance with sustainable economic growth

There are two KPIs selected for measuring performance in this outcome area. These KPIs are stated below as outcome KPI with the set target:

- **Outcome KPI- 3.1:Capacity building of staff on IPSAS**

2017 Target: No target

Target is set for 2018. The performance against the KPI will be measured at the end of the year 2018.

- **Outcome KPI- 3.2: Improved policy-based budgeting**

2017 Target: Increase by10% change to budget compliance

There is no available data to substantiate the increase in change to budget compliance.

Outcome 4: increased Internally Generated Revenue

There are three KPIs selected for measuring performance in this outcome area. These KPIs are stated below as outcome KPI with the set target:

➤ **Outcome KPI- 4.1: Promoted Tax education and awareness**

2017 Target:

Target will be set for 2019. Presently there is no M/E Framework and Implementation Plan in place

➤ **Outcome KPI- 4.2: Expanded revenue collection points**

2017 Target:

Target will be set for 2019. Presently there is no M/E Framework and Implementation Plan in place

➤ **Outcome KPI- 4.3: Tax generated increased**

2017 Target: 24 billion Naira

The Revenue target was set at 24billion Naira as at 2017 and only 8billion Naira was realized

Outcome 5: Reliable Data published and made available to the public via the internet

There are three KPIs selected for measuring performance in this outcome area. These KPIs are stated below as outcome KPI with the set target:

➤ **Outcome KPI- 5**

➤ **5.1: Availability of reliable data**

2017 Target: No target

Target will be set for 2019.

➤ **Outcome KPI- 5.2: attended a number of workshop on modern method of data collection and analysis**

2017 Target: nil

Target will be set for 2019

➤ **Outcome KPI- 5.3: Functional DPRS and DBPRS established in MDAs**

2017 Target: 10% increase in 2017

Target has been met. Presently there a number of DPRS are functioning

5.1.5. Financial Performance Analysis

This provides information on the financial performance of the sector in relation to the results and list of partners supporting the sector and their areas of support.

5.1.5.1 Sector Budget Appropriation, Disbursement and Expenditure Trends

Table 1: Planning Budget and Revenue Mobilization Sector Budget Performance 2013-2017 (N)

Fiscal Year	Total Budget (Captl. & Rect.)	Actual Exp. (Captl. & Rect.)	Rate of Impl (%)	Variance	Remark
2013	365,819,390.00	212750487.30	58.2	153068902.70	ORS Only
2014	1403225430.00	271390065.88	19.3	1131835364.09	
2015	1551295550.00	239771932.64	15.5	1311523617.40	
2016	754113480.00	239672081.16	31.8	514441398.83	
2017	860118090.00	355485169.97	41.3	504632920.01	
Total	4934571940.00	1319069736.95	26.7	3615502203.03	

Table 2: Capital and Recurrent Budget Performance 2013-2017 (N'm)

Year	Capital			Recurrent		
	Budget	Actual	Impl Rate %	Budget	Actual	Impl. Rate %
2013	82,828,280.00	6,004,350.00	7.2	282,991,110.00	206,746,137.30	73.1
2014	640,000,000.00	46,347,338.20	7.2	763,225,430.00	225,042,727.68	29.5
2015	702,805,560.00	0.00	0.0	848,489,990.00	239,771,932.64	28.3
2016	205,172,280.00	0.00	0.0	548,941,200.00	239,672,081.16	43.7
2017	283,009,160.00	60,840,080.00	21.5	577,108,930.00	294,645,089.97	51.1
Total	1,913,815,280.00	113,191,768.20	5.9	3,020,756,660.00	1,205,877,968.75	39.9

5.1.4.3 Institutional and Organisational Capacity Performance

This focuses on analyzing the institutional capacity such as the reform and corporate planning processes relating to MDAs in the sector, functional review, process review, establishment and manpower planning.

5.1.4.3.1 Institutional and Organisational Capacity Development Progress

All MDAs in the sector have clear mandates and are well-articulated. The MDAs in the sector are well structured with inter-sectoral collaboration with relevant MDAs.

In order to achieve the Key performance Indicators, the following training programmes were undertaken by personnel's:

- i. Tax administration and management
- ii. Monthly interactive and performance review meeting of tax managers.
- iii. Voluntary Assets and Income Declaration Scheme (VAIDS).
- iv. Training of staff on IPSAS

Adequately trained staff is a basic precondition for supporting and enhancing the core operational functions of the Tax Administration (registration of taxpayers, tax assessment, taxpayer services, tax audit, disputes resolution, enforced collection). VAIDS is a type of voluntary disclosure program giving to non-compliant taxpayers to regularize their tax position in form of registration, returns and remittance.

5.1.4.3.2 Human Resource Management Performance

INSPECTORS OF TAXES.

They are under the control of the State Board of Internal Revenue, and are intermediaries between the taxpayers and the revenue department.

FUNCTIONS OF INSPECTORS OF TAXES

- i. To make and issue assessments based on the returns on which tax is payable.
- ii. To track down tax evasion.
- iii. To act as adviser to taxpayers.
- iv. To represent the Board at the hearing of appeals.
- v. To receive tax returns and other information from taxpayers and other resources.
- vi. To detect errors made during tax allowances computation.
- vii. If no return is received from taxpayers, or the information received is suspected to be false, they issue estimated assessment known as best of judgments (BOJ), etc.

5.1.4.3.3 Physical Infrastructure and Facilities Development

There is a fair supportive office space with the necessary furniture, inadequate equipment and ICT facility for all the MDAs in the sector.

The Information and Communication Technology is effective in tax system automation. It has added the following positive developments to the sector:

- i. Faster processing of information and data.
- ii. It increases transparency and is therefore a powerful tool in tackling corruption and reducing opportunities for bribery.
- iii. In compilation, it helps to compile a database of information and enables the Sector to identify and address non-compliant taxpayers.
- iv. It increases services to taxpayers (for example, by providing a range of e-services and e-payment options) so that the process of paying taxes becomes simpler, faster and easier to understand. There making voluntary compliance easier and more efficient.
- v. It manages the payments done via Point of Sales (POS) machine.
- vi. It keeps up to date records on tax rolls through Electronic Database Management System (EDBMS).
- vii. It helps to eliminate revenue leakages in the process of tax collection.

5.1.4.3.4 CONCLUSIONS AND RECOMMENDATIONS

In order to improve the Revenue Generation, the State should domicile the EDBMS platform for accurate and reliable data and also, there is need to improve on the network and connectivity of the Electronic Banking System. Likewise, more tax professionals should be recruited for effective tax administration and management.

5.1.4.3.5 CROSS CUTTING SECTOR REFORM PROGRESS

5.1.4.3.5.1 LINKAGES WITH OTHER SECTOR

1. The Accountant General ensures that all revenue generated passes through the TSA;
2. The monitoring of revenue is done by the A/G through the EBS platform and also provides Cash and Security Safes in tax stations.
3. Establishment of Revenue Monitoring Unit (RMU).
4. Introduction of POS collection to reduce Cash holding.
5. Empowerment of Zonal Tax Station Managers to oversee all the Tax Mangers in their zone.

6. Monitoring and Evaluation of programmes/projects should be carried out in a coordinated manner

5.1.4.3.5.2 CONCLUSIONS AND RECOMMENDATIONS

The POS machine has stopped the effects of keeping money in the cash safes and reduced cash holding syndrome. The revenue monitoring is done by the A/G and the IRS to ensure that no revenue is hanging or not remitted as and when due. Also, the Zonal tax managers do routine check on the tax managers in their Zones and the various taxpayers to ensure transparency.

Seminars and workshops should be organized for some officers on how to improve on blocking of revenue leakages in the state.

5.1.4.3.6 FORWARD LOOK: REVIEW AND ADJUSTMENT OF SECTOR POLICY & STRATEGY

5.1.4.3.6.1 RECOMMENDATIONS FOR POLICY, STRATEGY AND PROGRAMME ADJUSTMENTS

The sector should be empowered by making it autonomous. Autonomy is the key to professionalism and generation of more revenue. The cost of collection should be released on time at the beginning of the month. The revenue laws that are obsolete should be reviewed.

5.1.4.3.6.2 RECOMMENDATIONS FOR MEDIUM-TERM BUDGETS ADJUSTMENTS

The proposed strategies and activities for attaining the goals of the sector are highlighted below:

- i. Search for more taxpayers.
- ii. Expansion of Tax Stations.
- iii. Tax liabilities are recovered from stubborn taxpayers.
- iv. The State should have a robust EDBMS platform.
- v. Recruitment of Professionals

5.2 Organisational Arrangements

5.2.1 Preamble

Generally, monitoring is the tracking of the activities, execution and results of the State's interventions on a continuous basis. Monitoring activities focuses on the day to day activities of the intervention and monitors the operational and management activities of the State at all levels. Monitoring execution focuses on monitoring program management aspects of the

implementation: who does what, when and how, competence of the staff undertaking the work, staffing issues, the timeliness of the completion of activities, the relationship with other stakeholders, and management of resources. Monitoring results are used to track the results of the programme and involves the analyses of monitoring reports, and data collection on result indicators from key implementing MDAs.

5.2.2 Outline responsibilities for Monitoring work

The steps discussed below states the minimum requirement for effective monitoring cycle:

5.2.2.1. Prepare for monitoring: Monitoring should be well-planned to achieve the desired results; and the preparation of such process should include:

5.2.2.2 Review of existing information related to project or programme

5.2.2.3. Identifying the purpose and scope of the monitoring (e.g. to check on-going works and activities, goods and service delivered, immediate and intermediate outcomes, etc.)

5.2.2.4 Establish the time schedule for monitoring (e.g. the first Friday of every month)

5.2.2.5. Determine who must be involved in each monitoring exercise with due consideration to age, gender, disability and other social factors

5.2.2.6. Organize a meeting or workshop with stakeholders before the field monitoring

5.2.2.7. Determine specific projects and expected results and/or components to be monitored as well as cross-cutting themes and success factors to be applied

5.2.2.8. Assemble the necessary materials that will be used in the field (e.g. cameras, rain coats, hats, flip chart with stand, markers, masking tape, needed documents, etc.)

5.2.2.9. Prepare a big chart on the wall or billboard to present the field findings - pictures, data tables and graphs, etc.

5.2.2.10. Secure a good means of storing monitoring data for safe keeping and easier access (e.g. Electronic storage device like; computer laptop, external hard disc, or online cloud service

5.2.2.11. Confirm monitoring tools and systems: The choice of tools needs to be directly related to the level of the outcomes approach being examined, in conjunction with other factors, such as the audience that will be receiving feedback, and the level of detail required.

5.2.3 Who will collect data?

Dedicated personnel in the MDAs M&E Department would be used to collect the data and different tools will be used to gather all relevant information needed from the intervention.

M&E team at the MDAs have to determine the appropriate tool for any particular data sought. Some key steps in collecting the data include:

5.2.3.1. Monitoring personnel would interact with the project's key stakeholders to get inputs for the sort of information needed

5.2.3.2. A data collection plan would also be developed indicating:

5.2.3.3. The entity responsible for the data collection: Dedicated personnel in the MDAs M&E Department would be used to collect the data

5.2.3.4. Data needed: Decision on the sort of data to be collected should be made, (i.e. Whether qualitative or quantitative) in collaboration with the MoEPBD

5.2.3.5. Frequency of data collection: Data would be collected continuously or periodically depending on the type of indicators being measured

5.2.4 Who will perform the Analysis?

Dedicated personnel in the MDAs M&E Department would be used to perform the analysis

The monitoring methodology often includes a combination or a balance of different types of tools across the following three categories:

5.2.4.1. Tools focused on reporting and analysis: this would include Annual Project Report (APR); progress and/or quarterly report; work plans; project/programme delivery reports and combined delivery reports; and substantive project documentation

5.2.4.2. Tools focused on validation

5.2.4.3. Tools that emphasize participation

5.2.5 What will the results be used for?

5.2.5.1 The results provides government officials and development managers with better justification for allocating resources, improving service delivery and demonstrating results as part of accountability to stakeholders.

5.2.5.2 The results therefore supports management decisions by providing data for regular comparison of actual performance of policy , programme and project with their original design and intentions. In addition, monitoring:

5.2.5.3. Enables managers and staff to identify and reinforce initial positive results, strengths and successes

5.2.5.4 Provides managers with the opportunity to make timely adjustments and corrective actions to improve the project and programme design, work plan and implementation strategies

5.2.5.5 Checks on conditions or situations of a target group and changes brought about by project activities as well as the continued relevance of the project.

5.2.6 How will the results be reported?

5.2.6.1 MDAs in the Planning Budget and Revenue Mobilization sector are expected to prepare reports on the indicators at various specified periods for onward submission to the MoEPBD as the coordinator. Thus the various MDAs responsible for the project must produce the reports at each required stage, i.e., baseline, quarterly , semi-annual, and annual, and/or end of project report where necessary .

5.2.6.2 The report would enable the MoEPBD to determine if milestones have been achieved; respond to any problems that have arisen; consider variations that are proposed; and develop ideas and opportunities arising from the intervention. This would involve narratives detailing the progress (actual vs targeted), successes, challenges and lessons learnt.