



**AKWA IBOM STATE**  
**FISCAL RESPONSIBILITY BOARD**

**Strategic  
Plan** **2023-2025**

**Akwa Ibom State Fiscal Responsibility Board**  
**August, 2023**

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**ACRONYMS AND ABBREVIATIONS**

AG	Accountant General
AKFRB	Akwa Ibom State Fiscal Responsibility Board
AKIRS	Akwa Ibom State Internal Revenue Service
AKSG	Akwa Ibom State Government
BEEM	Build on, Eliminate, Explore and Mitigate
BCC	Budget Call Circular
COFOG	Classification of the Functions of Government
CRF	Consolidated Revenue Fund
CSO	Civil Society Organization
CSRC	Consolidated State Revenue Code
DLR	Disbursement Link Result
DLI	Disbursement Link Indicator
DMO	Debt Management Office
DRM	Domestic Resources Mobilization
EFU-FSP-BPS	Economic and Fiscal Update, Fiscal Strategy Paper and Budget Policy Statement
EXCO	Executive Council
FRB	Fiscal Responsibility Board
FRC	Fiscal Responsibility Council
FRL	State Fiscal Responsibility Law
FSP	Fiscal Strategy Paper
GIFMIS	Government Integrated Financial Management Information System
ICT	Information and Communication Technology
IFMIS	Integrated Financial Management Information System
IGR	Internal Generated Revenues
IPSAS	International Public Sector Accounting Standards
KPIs	Key Performance Indicators
LGs	Local Governments
LGA	Local Government Area
LGC	Local Government Council
MDAs	Ministries, Departments and Agencies
MED	Ministry of Economic Development
MoF	Ministry of Finance
MTEF	Medium Term Expenditure Framework
MTFF	Medium Term Fiscal Framework
MTRS	Medium Term Revenue Strategy
MTSS	Medium Term Sector Strategy
NCoA	National Chart of Accounts

**ACRONYMS AND ABBREVIATIONS (contd.)**

OAG	Office of the Auditor General
PAC	Public Accounts Committee
PFM	Public Financial Management
PRS	Planning, Research and Statistics
SFTAS	State Fiscal Transparency Accountability and Sustainability
SHoA	State House of Assembly
State2State	State Accountability, Transparency, and Effectiveness Activity
SWOT	Strength, Weakness, Opportunity and Threat
TSA	Treasury Single Accounts
USAID	United States Agency for International Development

## **FORWARD**

I am pleased to present this Akwa Ibom State Fiscal Responsibility Board three –year Strategic Plan. This Plan aligns with the overarching reform vision of the State and reflects the State Fiscal Responsibility Board's commitment to making the ARISE Agenda of the present State Administration a fulfilment.

As the Akwa Ibom State Fiscal Responsibility Board was established to drive and enforce transparency, accountability and good governance reforms in the State, this Strategic Plan is an expression of social contract between the Board and the citizens, for delivery within a tenured period of 2023-2025. However, I expect the results to outlive this period.

The Strategic Plan provides an all-embracing framework and approach within which the State Fiscal Responsibility Board will operate in the period specified. It also provides clarity about what the Board has set out to achieve, as spelt out in the State Fiscal Responsibility Law, and how to go about achieving it. The Document highlights the challenges the Board was set up to address, the critical issues the Board must respond to and how the Board will respond to these issues. It sets out the priorities of the Board and gives direction to all staff and officials of the Board on how the set objectives will be achieved. It also spells out how the Board will be organized to achieve its objectives in terms of functions, roles and responsibilities. This Strategic Plan also examines the internal capacity of the Board and the external factors that may impact on the Board's activities.

My concern therefore has to do with managing the momentum so created, especially, to deliver all that are envisaged in the Strategic Plan.

The successful delivery of the aspirations contained in this Plan requires support, assistance, collaboration and partnership. I therefore solicit the goodwill and support of all the stakeholders to the Board to actualize the implementation of the Strategic Plan.



**Dr. Nsikan Linus Nkan**  
Hon. Commissioner  
Ministry of Finance

## **SECTION 1**

### **Introduction and Context of the Strategic Plan**

#### **1.1 Introduction**

##### **AKWA IBOM STATE**

Akwa Ibom State is a state in the South-South geopolitical zone of Nigeria, bordered on the east by Cross River State, on the west by Rivers State and Abia State, on the north by Abia State and on the south by the Atlantic Ocean. The state takes its name from the Qua Iboe River which bisects the State before flowing into the Bight of Bonny. The State was created out of Cross River State on September 23, 1987, by the then Military Administration of General Ibrahim Badamosi Babangida. The capital city of the State is Uyo and it has 31 Local Government Areas.

Akwa Ibom State occupies an area of 7,081 km and has a population of over 7 million people. There are 3 major ethnic groups, namely Ibibio, Annang, and Oron people. Economically, Akwa Ibom State has crude oil and natural gas with Mbo, Ibeno and Eastern Obolo as oil producing LGAs. Other key economic areas are agriculture and aquaculture.

Akwa Ibom State is home to Ibom Icon Hotels and Golf Resort, with a rich cultural heritage.

##### **FISCAL OUTLOOK OF THE STATE**

Akwa Ibom State has enjoyed 23 years of uninterrupted democracy, since 1999. During that time the State has had 3 consecutive Executive Governors, who have brought a lot of development to the State and its people including Industrialization, Aviation Development, Education, Rural And Riverine Areas Development, Agriculture, Small & Medium Scale Enterprises, security and human capacity development. Akwa Ibom is the home of Nigeria's wholly state-owned airline "Ibom air," which was established three years ago and is slowly dominating the Nigerian domestic airways with its outstanding reputation. It is the third largest economy in Nigeria, with an estimated GDP of N7.78 trillion, after Lagos and Rivers states. Akwa Ibom is ranked fourth in the ease of doing business, attracting a total of \$1.85 million in capital importation between 2019 and 2021. The state recorded an increase in Internally Generated Revenue (IGR) of 2.28% in 2021.

The State operates through 107 Ministries, Departments and Agencies (MDAs), with over 24,000 civil servants and 16,000 pensioners.

## **THE FISCAL RESPONSIBILITY BOARD**

The Akwa Ibom State Fiscal Responsibility Board was established to ensure prudence and transparency in the management of financial resources of the State, encourage proper accountability by all organs of government with respect to State resources, make all arms of government, agencies and parastatals subject and answerable to the provisions of the law in conducting the fiscal affairs of the State, channel expenditure of the State towards provision of public goods, infrastructure, social and economic services, and premise government spending on a credible expenditure management.

### **1.2 Purpose of the Strategic Plan and Review Cycle**

This Strategic Plan provides an overarching framework and approach within which the Board will operate in the period specified. It provides clarity about what the Board has set out to achieve as spelt out in its official mandates and how to go about achieving it. It highlights the challenges the Board was set up to address, the critical issues the Board must respond to and how the Board will respond to these issues. It sets out the priorities of the Board and gives direction to all staff and officials of the Board on how the set objectives will be achieved. It also spells out how the Board will be organized to achieve its objectives in terms of functions, roles and responsibilities. The Strategic Plan also examines the internal capacity of the Board and the external factors that may impact on the Board's activities.

The Strategic Plan will be reviewed and updated every 3 years by the Board, in order to stay up to date with the strategic focus of the government as well as best service delivery trends and requirements.

### **1.3 Organisation Description**

#### **1.3.1 Context**

The Akwa Ibom State Fiscal Responsibility Board came into existence following a bill for a Law to establish the Akwa Ibom State Fiscal Responsibility Board and other matters related thereto passed by the Akwa Ibom State House of Assembly on Tuesday, 25th August, 2020 and assented to by His Excellency, the Executive Governor, Mr. Udom Emmanuel on Friday, 2nd October, 2020.

The Board was established through the Secretary to the State Government's (SSG's) Circular No.2 of 2021: "Establishment of Akwa Ibom State Fiscal Responsibility Board" dated 24th June, 2021.

The State Fiscal Responsibility Council was inaugurated by His Excellency, the Executive Governor of Akwa Ibom State, Mr. Udom Emmanuel, represented by the Secretary to the State Government, Dr. Emmanuel Ekuwem, on Tuesday, 29th June 2021; nine (9) months after the assent to the State Fiscal Responsibility Bill. The inauguration had, however, enabled the State to meet up the 30th June, 2021 deadline of SFTAS 2021 Annual Performance Assessment (APA).

Members of the Akwa Ibom State Fiscal Responsibility Council are listed in the Fiscal Responsibility Law (FRL) as follows:

- (a) the Commissioner for Finance as Chairman;
- (b) two members who shall have current practice or tertiary level teaching experience of not less than fifteen years in any of the fields of economics, accountancy, statistics or public finance.
- (c) a member representing –
  - (i) the organized private sector;
  - (ii) civil society organizations operating within the State, engaged in causes relating to fiscal management, transparency and accountability;
  - (iii) the organized labour;
  - (iv) Ministry of Finance (civil servant not below head of Department)
  - (v) Ministry of Economic Development (civil servant not below head of Department)
  - (vi) Ministry of Justice (civil servant not below head of Department)
  - (vii) State Budget Office (civil servant not below head of Department)
- (d) a Chairman of a Local Government Council;
- (e) a Director of Finance of another Local Government Council.
- (f) the Director-General of the Board who shall be the Secretary of the Council.

### **1.3.2 Federal Context – The Fiscal Responsibility Commission (FRC)**

Nigeria's Fiscal Responsibility Commission (FRC) was established by the Fiscal Responsibility Act, 2007, to ensure the implementation of its provisions. It is an agency under the presidency that is charged with a mandate to promote a transparent and accountable government financial management framework for Nigeria. The FRC has a mandate to ensure that revenue-raising policies, resource allocation decisions, and debt management decisions are undertaken in a prudent, transparent and timely fashion as provided for in the law. The FRC performs key oversight responsibilities relating to the macroeconomic environment of the country which helps to aid the work of legislative oversight over the entire public finance architecture of the country and the economy in general.

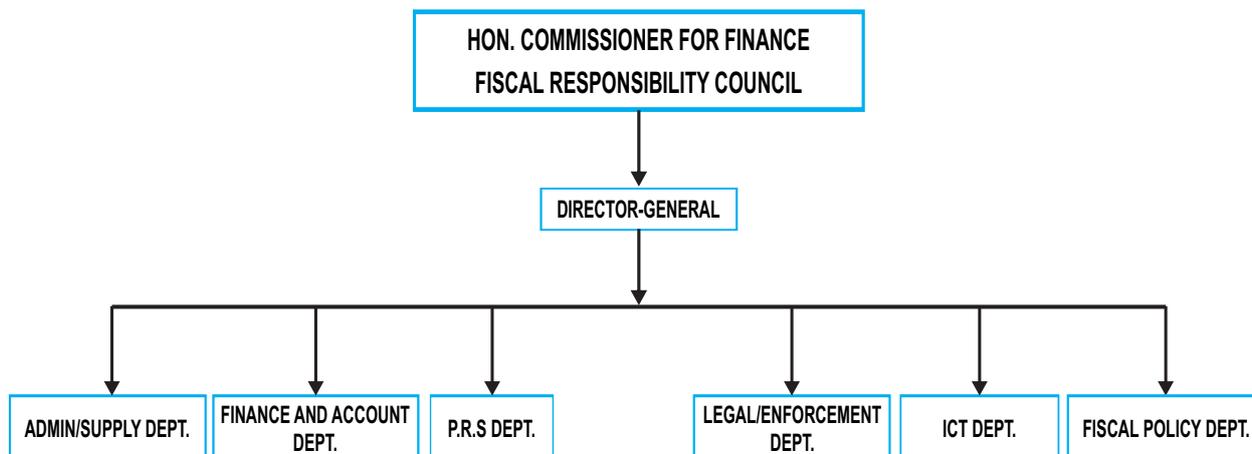
Akwa Ibom State Fiscal Responsibility Board works with the FRC to ensure government transparency and accountability at sub-national level in the state, especially through capacity building workshops as well as peer review and learning.

### 1.3.3 Environmental Analysis

SWOT		BEEM	
<b>Strengths</b>	<ul style="list-style-type: none"> <li>• Legal backing for the Board: Availability of the Fiscal Responsibility Law</li> <li>• Competence and capacity of the Director-General and other staff of the Board</li> </ul>	<b>Build on</b>	<ul style="list-style-type: none"> <li>• Sustained implementation of the FRL</li> <li>• Continuous on-the-job training for staff motivation</li> </ul>
<b>Weakness</b>	<ul style="list-style-type: none"> <li>• Inadequate work tools, equipment, power and no operational vehicles</li> <li>• Inadequate office spaces leading to under-staffing</li> <li>• Inadequate funding of the Board</li> <li>• Absence of Fiscal Management Portal of the Board</li> </ul>	<b>Eliminate</b>	<ul style="list-style-type: none"> <li>• Release of capital funding for working tools, equipment, and operational vehicles</li> <li>• Evacuation of old vouchers in the offices assigned to the Board</li> <li>• Release of funds by the State for the Board</li> <li>• Secure government funding to set up the portal</li> </ul>
<b>Opportunities</b>	<ul style="list-style-type: none"> <li>• State Fiscal Transparency Accountability and Sustainability (SFTAS) Program reforms</li> <li>• State Action on Business Enabling Reforms (SABER) World Bank (WB) Project</li> <li>• Open Government Partnership (OGP)</li> </ul>	<b>Explore</b>	<ul style="list-style-type: none"> <li>• Sustain SFTAS reforms in the State.</li> <li>• Engage in the SABER Project with other relevant MDAs, as the Secretariat</li> <li>• Sign to and adopt Open Government Partnership (OGP) in the State</li> </ul>
<b>Threats</b>	<ul style="list-style-type: none"> <li>• Lack of awareness of provisions of the AKS Fiscal Responsibility Law by most functionaries</li> <li>• Public Financial Management functions are not all directly implemented by the Board but are mostly in the mandates of other MDAs.</li> <li>• Transfer of already trained FRB staff of the Board</li> <li>• Government policies, epidemics, low quality technology, force majeure, etc would hinder work as staff are not provided with teleworking tools</li> <li>• Dependency on other MDAs to drive some mandates of the Board</li> <li>• Low level of adoption of PFM Reforms at Local Government Level</li> </ul>	<b>Mitigate</b>	<ul style="list-style-type: none"> <li>• Sensitization of relevant stakeholders on the provisions of the AKS Fiscal Responsibility Law</li> <li>• Build synergy with related MDAs/Arms of government to enforce them to be implemented.</li> <li>• Succession planning and training of staff within the Board</li> <li>• Provision of adequate working tools and equipment for staff</li> <li>• Strong synergy with relevant MDAs</li> <li>• Intensive capacity building and domestication or relevant Reform at LG level.</li> </ul>

### 1.4 Organisational Structure

Currently, the Board has six Departments as shown in the organogram below:



### 1.5 Review of Past Strategic Efforts of Fiscal Responsibility Board

The State Fiscal Responsibility Board, since inception in July 2021, has recorded the following achievements:

- Capacity Building of State Civil/Public Servants in collaboration with USAID State2State on Public Financial Management Assessment, Domestication and Application of Nigerian Governors' Forum (NGF) Budget Preparation Toolkit, Budget Consultation, Development of Akwa Ibom State Budget Manual, and Local Governments Budget Consultations.
- Development, printing and distribution of a standard Budget Calendar for Akwa Ibom state which provides timelines for each budget activity.
- Issuance of Fiscal Responsibility Circulars on various fiscal matters.
- Sensitisation of relevant stakeholders on Fiscal Responsibility Law and Circulars including Permanent Secretaries and Heads of Extra Ministerial Agencies, Directors and Civil Society Organisations (CSOs)
- Issued instructions to some MDAs reminding them on their responsibilities
- Technical support to Ministry of Local Governments & Chieftaincy Affairs for the handling of Local Governments' 2022 and 2023 budget preparations.
- Organisation of Technical Training on Increasing Citizen Partnership in the Budget Process
- Development, Printing and Distribution of Akwa Ibom State Budget Process Manual
- Enforcement of the Payment of Personnel Emoluments of Political Office Holders and Appointees in the State from January, 2022 at respective MDAs which the officials serve, rather than being pooled, as before, at the General Service Office (GSO).
- Preparation, printing and distribution of the Board's 2021 and 2022 Annual Reports.

- Hosted the State Budget Committee meetings which helped to determine the 2022 and 2023 Budget Size and harmonized the Recurrent and Capital Estimates for presentation at the State EXCO.
- Hosted of 2022 Mid-Year Budget Implementation Review for Critical Social Services Sector which helped to evaluate government investment in these Sectors.
- Capacity Building on Development of Key Performance Indicators (KPIs) for Evaluation of MDAs Performance towards Performance Management:
- Partnered with the USAID State2State Activity to conduct the 2021 Public Financial Management (PFM) Assessment in the State. The findings of the exercise enabled the Board to identify gaps and work towards solutions to close the gaps in the State Public Finance Management.
- Hosted training on the preparation of Local Government Budget Process Manual

These efforts have resulted in the following:

- With the existence of the State Fiscal Responsibility Law and establishment of the State Fiscal Responsibility Board, the State qualified and secured a World Bank-assisted State Fiscal Transparency Accountability and Sustainability (SFTAS) grant of US\$2.0m.
- With the AKS Fiscal Responsibility Circular No.1 of 2021, Personnel Emoluments of Political Office Holders and Appointees in the State from January, 2022 have been processed and paid at respective MDAs which those officials serve unlike when it was collectively handled and paid at General Service Office (GSO).
- For the first time, courtesy of the Board, the State has a Standard Budget Calendar which provided timeframe for each Budget activity and standardize Budget Cycle. It was printed and distributed to MDAs in both pamphlet and A3 sized.
- For the first time, the State have a State Budget Process Manual developed, printed and distributed by the Board to guide how budget is formulated, approved, implemented, monitored and evaluated in the State.
- With the Public Financial Management (PFM) Assessment conducted in the State by the Board and the findings, the Board identified PFM gaps and worked to close the gaps which have made the State to improve on PFM and become one of the most performing State in the last SFTAS Programme assessment.
- With the input of the Board to the State Budget Office on Standard Good Practice for Transparency in Fiscal Matters, the State was able to achieve SFTAS Disbursement Link Result (DLR 1.1) – FY20 quarterly Budget Implementation Reports publishing and secured a SFTAS grant of US\$0.3m

- With the inputs of the Board to Ministry of Economic Development on the Minimum required Budget Information to be contained in a Citizen Budget and on deadline for Publishing of 2022 Citizen Budget, the State was able to achieve SFTAS Disbursement Link Result (DLR 2.1) on Citizens' inputs from formal Public Consultations which are published online and secured a SFTAS grant of US\$0.3m
- With the Board assisting in developing the Akwa Ibom State Local Governments' Consolidated Revenue Codes, the State was able to achieve SFTAS DLR 4.1 – State implementing a Consolidated State Revenue Code covering all State and Local Governments' Internal Generated Revenue (LGs IGR) source and secured a SFTAS grant of US\$2.0m
- The Board ensured that the State Fiscal Responsibility Law has been made handy to the populace through printing and distribution and also kept for releasing.

## SECTION 2

### The Strategic Framework

#### 2.1 Our Vision, Mission and Goals

##### OUR VISION

A transparent and accountable Government Financial Management Institutional framework in Akwa Ibom State for efficient and effective management of financial resources.

##### OUR MISSION

To ensure that sourcing for collection, custody, accounting and utilization of public funds are done in a transparent, prudent and timely manner.

##### OUR VALUES

- Transparency
- Accountability
- Prudence
- Efficiency
- Fairness

##### Key Result Areas

1. Budget Planning, Administration and Execution
2. Budget Transparency
3. Internal Control and Financial Reporting
4. Domestic Resource Mobilisation
5. Auditing
6. Debt Management
7. Performance Management System

##### Strategic Goals

In line with our vision, mission, and values, and in pursuit of fulfilment of our key result areas, our goals are outlined below.

**Goal 1:** Good Public Expenditure Management in Akwa Ibom State through effective Budget Planning, Administration and Execution by all MDAs.

**Goal 2:** Public disclosure of all relevant fiscal information in a timely and systematic manner for transparency, accountability and quality service delivery in Akwa Ibom State.

**Goal 3:** Improve the quality and functioning of the internal controls and financial reporting systems at the state and local government level in Akwa Ibom State.

**Goal 4:** Systemic improvement in efficiency and effectiveness of domestic resource mobilization in Akwa Ibom State.

**Goal 5:** Effective external and internal audit for the enforcement of financial

regulations, standards, and procedures in government business to ensure that public wealth is protected.

**Goal 6:** Improve the ability of the State to contract and repay debts at the lowest possible costs, while reducing exposure to increased costs of borrowing and other associated risks.

**Goal 7:** Promote global best practice in overall Public Financial Management to ensure good governance in the State.

**Goal 8:** Institutionalize Performance Management System in Akwa Ibom State Civil/Public Service for effective and efficient service delivery

**Goal 9:** Efficient Management of the Board

## **2.2 Strategic Goals and Objectives**

We will seek to achieve the following strategic objectives, in order to realise our goals:

**Goal 1: Good Public Expenditure Management in Akwa Ibom State through effective Budget Planning, Administration and Execution by all MDAs**

### **Objectives**

- To ensure prudence, transparency and proper accountability in the management of financial resources of the State through implementation of the Fiscal Responsibility Law.
- To develop and disseminate the State and LG Budget Calendar/Manual and ensure compliance of MDAs/LGs to the Budget Calendar/ Manual.
- To ensure timely preparation of Medium-term Expenditure Framework/Revenue Estimates, and Medium-term Sector Strategies.
- To provide guidance to the State and LGs on annual budget preparation.
- To ensure timely submission and approval of the budget by legislators.
- To carry out timely budget appraisals.

**Goal 2: Public disclosure of all relevant fiscal information in a timely and systematic manner for accountability and quality service delivery in Akwa Ibom State.**

### **Objectives**

- To ensure that annual budgets are prepared in compliance with relevant Budget Classification standards.
- To ensure citizens' engagement and participation in the budget process at State and Local Government level.
- To ensure comprehensive, accurate and reliable information provided in State and LG budget documentation.
- To ensure timely preparation of Citizens' Budget at State and Local Government level.

- To ensure public access to fiscal information at State and Local Government level.
- To provide a definitive source of fiscal management information for the public

**Goal 3: Improve the quality and functioning of the internal controls and financial reporting systems at the state and local government level in Akwa Ibom State**

**Objectives**

- To ensure effective and efficient cash management, accounts management and transaction processing through the TSA and IFMIS
- To ensure availability and use of effective Financial Data Integrity Processes including Audit
- To ensure that Biometric Assessment of State Employees is undertaken periodically
- To ensure preparation of In-year Budget Implementation Reports
- To ensure compliance with Accounting Standards and timely preparation of Financial Statements

**Goal 4: Systemic improvement in efficiency and effectiveness of domestic resource mobilization in Akwa Ibom State**

**Objectives**

- To ensure expansion of the tax net through effective Tax Identification Number (TIN) for citizens, updates to tax rates and tariffs, implementation of Property Taxation and effective transfer of revenue collections
- To ensure implementation of a Consolidated state revenue code
- To ensure high IGR out-turn compared to original approved budget
- To ensure high proportion of Recurrent Expenditure funded by IGR
- To ensure improved annual Nominal IGR Growth Rate

**Goal 5:** Effective external and internal audit for the enforcement of financial regulations, standards, and procedures in government business to ensure that public wealth is protected.

**Objectives**

- To ensure effective implementation of the State Audit Law with the State Auditor General's Office operating independently
- To ensure adequate Audit coverage in the state and Local Government in line with relevant standards
- To ensure timely submission of audit reports to legislature at State and Local Government level
- To ensure External audit follow-up at State and Local Government level
- To ensure public hearings on audit findings by Public Accounts Committee of SHoA annually

**Goal 6:** Improve the ability of the State to contract and repay debts at the lowest possible costs, while reducing exposure to increased costs of borrowing and other associated risks.

**Objectives**

- To ensure effective recording and reporting of debt and guarantees
- To ensure timely preparation of Annual Debt Sustainability Analysis and Medium-Term Debt Management Strategy Report
- To ensure timely and transparent reporting of Domestic arrears
- To ensure existence and maintenance of Consolidated Debt Service Account
- To ensure timely reporting of the Ratio of average monthly debt service deducted from FAAC revenue
- To ensure timely reporting of Total Liabilities as percentage of total Recurrent Revenue which indicates the trend in growth of public debt
- To ensure existence of Credit Agency Rating in the state which shows if the State has been rated favorable or unfavorable

**Goal 7:** Implement global best practice in Public Financial Management to ensure good governance in the State.

**Objectives**

- To evaluate the State compliance with best practices in Public Financial Management.
- To identify if there is/are gap(s) for further interventions/reforms.
- To provide measures to close identified gaps and also sustain reforms.
- To report on compliance with /progress made towards PFM best practice.

**Goal 8:** Institutionalize Performance Management System in Akwa Ibom State Civil/Public Service for effective and efficient service delivery

**Objectives**

- To develop indicators for measuring MDAs and Personnel Performances
- To provide instrument for evaluation of MDAs and Personnel Performances
- To evaluate and measure performance
- To provide a platform for MDAs' Score Card presentation.

**Goal 9:** Efficient Management of the Board

- To strengthen planning and budgeting process in FRB through evidence-based planning
- To maintain a strong financial management system and accounting process in the Board
- To maintain a highly skilled, committed, and motivated staff that is efficient and effective
- To manage, monitor and report all activities of the Board on a timely basis

### 2.3 Strategic Log frame

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
<b>Goal 1: Good Public Expenditure Management in Akwa Ibom State through effective Budget Planning, Administration and Execution by all MDAs</b>	To ensure prudence, transparency and proper accountability in the management of financial resources of the State through implementation of the Fiscal Responsibility Law.	<ol style="list-style-type: none"> <li>1. Provide a guide in the preparation of Medium-Term Fiscal Framework</li> <li>2. Support preparation of Annual Budget</li> <li>3. Advocate for maintenance of State reserves</li> <li>4. Set conditions for State borrowing</li> <li>5. Set Transparency and Accountability Rules</li> <li>6. Apply FRL to Local Governments through issuance of relevant Circulars, training and capacity development</li> <li>7. Set measures to enforce compliance to FRL</li> </ol>	<ul style="list-style-type: none"> <li>● FRC</li> <li>● DG FRB</li> <li>● Planning, Research &amp; Statistics Department</li> <li>● Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>● Ministry of Economic Development</li> <li>● Ministry of Finance</li> <li>● State Budget Office</li> <li>● Debt Management Office</li> <li>● Office of the State Accountant General</li> <li>● Min. of LG.&amp;CA</li> </ul>
			<ol style="list-style-type: none"> <li>1. Prepare and disseminate State and LG Budget Calendars with the indicative budget process timetable</li> <li>2. Timely remind Stakeholders on their respective responsibilities for discharge to adhere to timelines.</li> <li>3. Monitor adherence to the Budget Calendar to ensure compliance</li> </ol>	<ul style="list-style-type: none"> <li>● DG FRB</li> <li>● Planning, Research &amp; Statistics Department</li> <li>● Fiscal Policy Department</li> <li>● Legal/Enforcement Department.</li> </ul>
	To ensure timely preparation of Medium-term Expenditure/Revenue Estimates, and Medium-term Sector Strategies.	<ol style="list-style-type: none"> <li>1. Remind MED on the timely for the MTEF preparation.</li> <li>2. Monitor the preparation of Medium-term Expenditure/Revenue Estimates, and Medium-term Sector Strategies in line with the Budget Calendar</li> <li>3. Participate in the preparation of Medium-term</li> </ol>	<ul style="list-style-type: none"> <li>● DG FRB</li> <li>● Planning, Research &amp; Statistics Department</li> <li>● Fiscal Policy Department</li> <li>● Legal &amp;</li> </ul>	<ul style="list-style-type: none"> <li>● Ministry of Economic Development</li> <li>● Ministry of Finance</li> <li>● State Budget Office</li> <li>● Sector MDAs</li> </ul>

**AKWA IBOM STATE FISCAL RESPONSIBILITY BOARD  
STRATEGIC PLAN (2023 - 2025)**

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
		Expenditure/Revenue Estimates, and Medium-term Sector Strategies	Enforcement Department	
	To provide guidance to the State and LGs on annual budget preparation.	<ol style="list-style-type: none"> <li>1. Remind relevant Stakeholders on timely to issue call circular.</li> <li>2. Monitor issuance and adequacy of the State Budget Call Circular by the SBO and MED</li> <li>3. Monitor issuance and adequacy of the LGs Budget Call Circular by MLG&amp;CA</li> </ol>	<ul style="list-style-type: none"> <li>• DG FRB</li> <li>• Planning, Research &amp; Statistics Department</li> <li>• Fiscal Policy Department</li> <li>• Legal &amp; Enforcement Department</li> </ul>	<ul style="list-style-type: none"> <li>• Ministry of Economic Development</li> <li>• State Budget Office</li> <li>• Min. of Local Govts and Chieftaincy Affairs</li> </ul>
	To ensure timely submission and approval of the budget by legislators.	<ol style="list-style-type: none"> <li>1. Monitor timeliness of submission of budget documents to the SHoA for State and to the Legislative Councils by LGCs</li> <li>2. Monitor comprehensive scrutiny of budget documents by SHoA and Legislative Councils (details of revenue and expenditure, supporting documents such as macroeconomic and mineral assumptions used for forecasts, explanation for policies guiding budget)</li> <li>3. Monitor timeliness in the approval of the Appropriation Bill by the SHoA for State and Legislative Councils by LGCs</li> </ol>	<ul style="list-style-type: none"> <li>• DG FRB</li> <li>• Planning, Research &amp; Statistics Department</li> <li>• Fiscal Policy Department</li> <li>• Legal &amp; Enforcement Department</li> </ul>	<ul style="list-style-type: none"> <li>• Ministry of Economic Development</li> <li>• State Budget Office</li> <li>• State House of Assembly</li> <li>• Min. of Local Govts and Chieftaincy Affairs</li> <li>• Local Govt., Councils</li> </ul>

## AKWA IBOM STATE FISCAL RESPONSIBILITY BOARD STRATEGIC PLAN (2023 - 2025)

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
	To carry out timely budget appraisals	<ol style="list-style-type: none"> <li>1. Monitor for State Budget Office to prepare quarterly Budget Implementation (Appraisal) Reports.</li> <li>2. Review aggregate expenditure out-turn compared to original approved budget using the annual financial statements</li> </ol>	<ul style="list-style-type: none"> <li>● DG FRB</li> <li>● Planning, Research &amp; Statistics Department</li> <li>● Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>● State Budget Office</li> <li>● Office of Accountant General State</li> <li>● Ministry of Economic Development</li> </ul>
<b>Goal 2:</b> Public disclosure of all relevant fiscal information in a timely and systematic manner for accountability and quality service delivery in Akwa Ibom State.	To ensure that annual budgets are prepared in compliance with relevant Budget Classification standards.	<ol style="list-style-type: none"> <li>1. Review the budget process (formulation, execution, and reporting) to ensure that the process is based on administrative and economic classification using GFS standards.</li> <li>2. Work toward providing Codes to specific Local Government Budget items that were not provided in the NCoA.</li> </ol>	<ul style="list-style-type: none"> <li>● HCF/Chairman FRG</li> <li>● DG FRB</li> <li>● PR&amp;S Department</li> </ul>	<ul style="list-style-type: none"> <li>● Office of Accountant General State</li> <li>● State Budget Office</li> <li>● Min. of Local Govts and Chieftaincy Affairs</li> <li>● Local Govt. Councils</li> <li>● Ministry of Finance</li> </ul>
	To ensure citizens' engagement and participation in the budget process at State and Local Government level.	<ol style="list-style-type: none"> <li>1. Ensure State and Local Government engagement with citizens and stakeholders in the budget process covering the ten key elements of citizens' engagement and participation in the budget process, including citizens budget committee, public hearings, public budget consultations, use of citizens charter of demands or Community Needs collection Template</li> </ol>	<ul style="list-style-type: none"> <li>● DG FRB</li> <li>● PR&amp;S Department</li> <li>● Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>● Ministry of Finance</li> <li>● Ministry of Economic Development</li> <li>● State Budget Office</li> <li>● Ministry of LG&amp;CA</li> </ul>

**AKWA IBOM STATE FISCAL RESPONSIBILITY BOARD  
STRATEGIC PLAN (2023 - 2025)**

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
	To ensure comprehensive, accurate and reliable information provided in State and LG budget documentation.	1. Review annual budget documents for comprehensiveness of the information provided including fiscal forecasts, budget proposals, and outturn of the current and previous fiscal years	<ul style="list-style-type: none"> <li>● DG FRB</li> <li>● PRS Department</li> <li>● Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>● Ministry of Finance</li> <li>● Ministry of Economic Development</li> <li>● State Budget Office</li> <li>● Office of Accountant General State</li> </ul>
	To ensure timely preparation of Citizens' Budget at State and Local Government level.	<ol style="list-style-type: none"> <li>1. Support to the development of the Citizens Budget document</li> <li>2. Participate att meetings of the Citizens Budget Committee</li> </ol>	<ul style="list-style-type: none"> <li>● DG FRB</li> <li>● PR&amp;S Department</li> <li>● Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>● Ministry of Economic Development</li> <li>● State Budget Office</li> <li>● Ministry of Finance</li> </ul>
	To ensure public access to fiscal information at State and Local Government level.	1. Review public access to fiscal information, the format and quality of fiscal information, medium of access including websites, and usability of the fiscal information for analysis and effective engagement with the State	<ul style="list-style-type: none"> <li>● DG FRB</li> <li>● PR&amp;S Department</li> <li>● Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>● Ministry of Finance</li> <li>● Ministry of Economic Development</li> <li>● State Budget Office</li> <li>● Office of Accountant General State</li> <li>● Office of the State Auditor General</li> </ul>

**AKWA IBOM STATE FISCAL RESPONSIBILITY BOARD  
STRATEGIC PLAN (2023 - 2025)**

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
	To provide a definitive source of fiscal management information for the public	Establish, maintain and keep regularly updated Fiscal Management Portal	<ul style="list-style-type: none"> <li>● DG FRB</li> <li>● Fiscal Policy Department</li> <li>● ICT Department</li> <li>● PRS Department</li> </ul>	<ul style="list-style-type: none"> <li>● Office of the Governor</li> <li>● Ministry of Finance</li> <li>● Office of Accountant General</li> </ul>
<b>Goal 3:</b> Improve the quality and functioning of the internal controls and financial reporting systems at the state and local government level in Akwa Ibom State.	To ensure effective and efficient management, accounts and transaction processing through the TSA and IFMIS	<ol style="list-style-type: none"> <li>1. Monitor to ensure that effort is made towards ensuring that 100% of State Government finances are managed on the single electronic dashboard</li> <li>2. Sensitize and persuade for IFMIS to be used for payment and transaction processing within all MDAs that are funded through State budget</li> </ol>	<ul style="list-style-type: none"> <li>● DG FRB</li> <li>● Planning, Research &amp; Statistics Department</li> <li>● Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>● Office of Accountant General</li> <li>● State Ministry of Finance</li> </ul>
	To ensure availability and use of effective Financial Data Integrity Processes including Audit	<ol style="list-style-type: none"> <li>1. Engage relevant Stakeholders for financial data and Audit Reports to be published regularly on the Website for public access.</li> </ol>	<ul style="list-style-type: none"> <li>● DG FRB</li> <li>● Planning, Research &amp; Statistics Department</li> </ul>	<ul style="list-style-type: none"> <li>● Office of Accountant General</li> <li>● Ministry of Finance</li> <li>● State Budget Office</li> <li>● State Debt Management Office</li> <li>● AKIRS</li> <li>● Office of the Auditor General (State &amp; LG)</li> </ul>

**AKWA IBOM STATE FISCAL RESPONSIBILITY BOARD  
STRATEGIC PLAN (2023 - 2025)**

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
	To ensure that Biometric Assessment of State Employees is undertaken periodically	<ol style="list-style-type: none"> <li>1. Engage to ensure that Biometrics of all personnel recruited newly are linked to BVN.</li> <li>2. Encourage and pressurize for Biometrics and BVN linked to be extended to cover tertiary institutions (teaching and non-teaching staff) to make the coverage 100% of current public and civil servants since other categories of public servants had already been linked.</li> </ol>	<ul style="list-style-type: none"> <li>• DG FRB</li> <li>• Planning, Research &amp; Statistics Department</li> <li>• Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>• Office of Accountant General State</li> <li>• Head of Civil Service's Office</li> <li>• Ministry of Establishment</li> <li>• Ministry of Finance</li> </ul>
	To ensure preparation of In-year Budget Implementation Reports	<ol style="list-style-type: none"> <li>1. Monitor to ensure that In-year Budget Implementation Reports are prepared by the State Budget Office (SBO).</li> <li>2. Request for and monitor to ensure that In-year Budget Implementation Reports of Local Government Councils (LGCs) are coordinated and harmonized by Ministry of Local Government and Chieftaincy Affairs (MLGCA) from the submission of LGCs.</li> </ol>	<ul style="list-style-type: none"> <li>• DG FRB</li> <li>• Planning, Research &amp; Statistics Department</li> <li>• Fiscal Policy Department</li> <li>• Legal &amp; Enforcement Department</li> </ul>	<ul style="list-style-type: none"> <li>• State Budget Office</li> <li>• Office of Accountant General State</li> <li>• Ministry of Finance</li> <li>• MLGCA</li> <li>• LGCs</li> </ul>
	To ensure compliance with Accounting Standards and timely preparation of Financial Statements	<ol style="list-style-type: none"> <li>1. Engage to ensure that Financial Statements of the State Government are prepared annually in accordance with extant laws and are comparable with the Approved Budget.</li> <li>2. Issue Circular and follow-up for the Financial Statements of Local Governments to be prepared annually in accordance with extant laws and be comparable with the Approved Budgets of each Local Government Council.</li> </ol>	<ul style="list-style-type: none"> <li>• DG FRB</li> <li>• Planning, Research &amp; Statistics Department</li> <li>• Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>• Office of Accountant General State</li> <li>• MLGCA</li> <li>• LGCs</li> </ul>

**AKWA IBOM STATE FISCAL RESPONSIBILITY BOARD  
STRATEGIC PLAN (2023 - 2025)**

Goals	Objectives	Activities	Responsibility		
			FRB	Collaborating MDAs	
<b>Goal 4:</b> Systemic improvement in efficiency and effectiveness of domestic resource mobilization in Akwa Ibom State.	To ensure expansion of the tax net through effective Tax Identification Number (TIN) for citizens, updates to tax rates and tariffs, implementation of Property Taxation and effective transfer of revenue collections	<ol style="list-style-type: none"> <li>Engage the State IRS to work towards ensuring that TIN is used for land/property transaction, perform regular updates of all Rates and Tariffs with review within the last 12 months and properties with basic information captured in the database are assessed close to the current market value and the register is finally linked to the taxpayer registration system.</li> <li>Ensure that MDAs collecting the state government IGR transfer the collections directly into accounts controlled by the Treasury or transfer the collections daily to the Treasury.</li> </ol>	DG FRB Planning, Research & Statistics Department Fiscal Policy Department Legal & Enforcement Department	Akwa Ibom Internal Revenue Service (AKIRS) Office of the Accountant General	
			<ol style="list-style-type: none"> <li>Encourage the State Internal Revenue Service to re-work on the State revenue coding structure to be consistent with Economic segment of the NCoA (i.e., eight digits showing account type, sub account type, account class, sub account class, and line item) and ensure that the codes are in use by the State.</li> </ol>	DG FRB Planning, Research & Statistics Department Fiscal Policy Department	Akwa Ibom Internal Revenue Service (AKIRS)
			<ol style="list-style-type: none"> <li>Encourage and support AKIRS to work towards achieving Less than 10% deviation (positive or negative) of IGR out-turn compared to IGR originally approved in the budget by:               <ol style="list-style-type: none"> <li>Advocate for institution of a solution to record and document Retained revenue of parastatals and</li> </ol> </li> </ol>	DG FRB Planning, Research & Statistics Department Fiscal Policy Department	Akwa Ibom Internal Revenue Service (AKIRS)

**AKWA IBOM STATE FISCAL RESPONSIBILITY BOARD  
STRATEGIC PLAN (2023 - 2025)**

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
		<p>Tertiary Institutions in the State and ensure prompt remittances.</p> <p>b) Collection of property tax</p> <p>c) Exploitation of all idle revenue sources (eg. Waste disposal tax, Marine related tax, etc)</p> <p>d) Blockage of revenue leakages.</p>		
	To ensure high proportion of Recurrent Expenditure funded by IGR	Sensitize and encourage AKIRS to work towards ensuring that about 50% or more of IGR represent Non-Debt Recurrent Expenditure	<ul style="list-style-type: none"> <li>DG FRB</li> <li>Planning, Research &amp; Statistics Department</li> <li>Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>Akwa Ibom Internal Revenue Service (AKIRS)</li> </ul>
	To ensure improved annual Nominal IGR Growth Rate	Sensitize AKIRS to work towards improvement of the Annual Nominal IGR Growth Rate to 25% or more	<ul style="list-style-type: none"> <li>DG FRB</li> <li>Planning, Research &amp; Statistics Department</li> <li>Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>Akwa Ibom Internal Revenue Service (AKIRS)</li> </ul>
<b>Goal 5:</b> Effective external and internal audit for the enforcement of financial regulations, standards, and procedures in government business	To ensure effective implementation of the State Audit Law	<ol style="list-style-type: none"> <li>Issue relevant Circular to enforce effective implementation of the State Audit Law.</li> <li>Sensitize the State Government to create necessary environment for the Office of the Auditor General (State &amp; LG) to operate independently from the executive with respect to the execution of the institution's budget in addition to other requirements that</li> </ol>	<ul style="list-style-type: none"> <li>DG FRB</li> <li>Planning, Research &amp; Statistics Department</li> <li>Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>Auditor General's Office (State &amp; LG)</li> <li>Office of the Governor</li> </ul>

**AKWA IBOM STATE FISCAL RESPONSIBILITY BOARD  
STRATEGIC PLAN (2023 - 2025)**

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
to ensure that public wealth is protected.		are already in practice in the Office .		
	To improve nature of audits and standards applied	Engage Auditor General's Office (State & LG) to ensure that Internal Audit/Control Manual is developed and training is conducted on operationalization of the manual in all State Government entities.	<ul style="list-style-type: none"> <li>● DG FRB</li> <li>● Planning, Research &amp; Statistics Department</li> <li>● Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>● Auditor General's Office (State &amp; LG)</li> </ul>
	To ensure timely submission of audit reports to legislature at State and Local Government level	Issue Circular and follow-up for the Auditor General (Local Governments and State) to ensure that Audit Reports of all local governments and that of the State are respectively submitted to the SHoA within three months from the receipt of the financial Reports from Local Government Councils and Accountant- General respectively.	<ul style="list-style-type: none"> <li>● DG FRB</li> <li>● Planning, Research &amp; Statistics Department</li> <li>● Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>● Auditor General's Office (State &amp; LG)</li> </ul>
	To ensure External audit follow-up at State and Local Government level	<ol style="list-style-type: none"> <li>1. Sensitize for MDAs and Local Government Councils to ensure there is timely and effective follow-up on the Audit issues raised for which follow-up is expected with clear evidence</li> <li>2. Issue Circular for Commissioner of Local Governments to compile and submit to the Auditor-General (LG) and the State House of Assembly steps to remedy all audit queries raised in the previous year on each LG Financial Statements.</li> </ol>	<ul style="list-style-type: none"> <li>● DG FRB</li> <li>● Planning, Research &amp; Statistics Department</li> <li>● Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>● Auditor General's Office (State &amp; LG)</li> <li>● MLGCA</li> </ul>
	To ensure public hearings on audit findings by Public	Sensitize Public Accounts Committee of the SHoA to annually ensure public hearings on audit findings	<ul style="list-style-type: none"> <li>● DG FRB</li> <li>● Planning, Research</li> </ul>	<ul style="list-style-type: none"> <li>● Auditor General's Office (State &amp; LG)</li> </ul>

**AKWA IBOM STATE FISCAL RESPONSIBILITY BOARD  
STRATEGIC PLAN (2023 - 2025)**

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
	Accounts Committee of SHoA annually		<ul style="list-style-type: none"> <li>• &amp; Statistics Department</li> <li>• Fiscal Policy Department</li> <li>• Legal and Enforcement Department</li> </ul>	<ul style="list-style-type: none"> <li>• Public Accounts Committee of the SHoA</li> <li>• Respective MDAs</li> <li>• Min of Finance</li> <li>• MLGCA</li> <li>• LGCs</li> </ul>
<b>Goal 6:</b> Improve the ability of the State to contract and repay debts at the lowest possible costs, while reducing exposure to increased costs of borrowing and other associated risks.	To ensure effective recording and reporting of debt and guarantees	Engage Debt Management Office (DMO) to ensure effective recording and reporting of debt and guarantees.	<ul style="list-style-type: none"> <li>• DG FRB</li> <li>• Planning, Research &amp; Statistics Department</li> </ul>	<ul style="list-style-type: none"> <li>• Debt Management Office</li> <li>• Office of the State Accountant General</li> </ul>
	To ensure timely preparation of Annual debt sustainability analysis and medium-term Debt Management Strategy report	Monitor to ensure that Debt Management Office produce Annual Debt Sustainability Analysis and Medium-Term Debt Management Strategy Report.	<ul style="list-style-type: none"> <li>• DG FRB</li> <li>• Planning, Research &amp; Statistics Department</li> <li>• Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>• Debt Management Office</li> </ul>
	To ensure timely and transparent reporting of Domestic arrears	Encourage Debt Management Office to ensure timely and transparent reporting of Domestic arrears.	<ul style="list-style-type: none"> <li>• DG FRB</li> <li>• Planning, Research &amp; Statistics Department</li> <li>• Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>• Debt Management Office</li> </ul>
	To ensure existence and maintenance of	Persuade for monthly funding of Consolidated Debt Service Account in the State with percentage (%) of	<ul style="list-style-type: none"> <li>• DG FRB</li> <li>• Planning, Research</li> </ul>	<ul style="list-style-type: none"> <li>• Office of the State Accountant</li> </ul>

**AKWA IBOM STATE FISCAL RESPONSIBILITY BOARD  
STRATEGIC PLAN (2023 - 2025)**

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
	Consolidated Debt Service Account To ensure timely reporting of the Ratio of average monthly debt service deducted from FAAC revenue	IGR or Federal Allocation.	<ul style="list-style-type: none"> <li>• &amp; Statistics Department</li> <li>• Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>• General</li> <li>• Debt Management Office</li> <li>• Ministry of Finance</li> </ul>
	To ensure timely reporting of Total Liabilities as percentage of total Recurrent Revenue which indicates the trend in growth of public debt	Request for timely reporting of Total Liabilities as percentage of total Recurrent Revenue which indicates the trend in growth of public debt	<ul style="list-style-type: none"> <li>• DG FRB</li> <li>• Planning, Research &amp; Statistics Department</li> <li>• Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>• Debt Management Office</li> <li>• Office of the State Accountant General</li> </ul>
	To ensure existence of Credit Agency Rating in the state which shows if the State has been rated favorable or unfavorable	Encourage the State to undertake Credit rating.	<ul style="list-style-type: none"> <li>• DG FRB</li> <li>• Planning, Research &amp; Statistics Department</li> <li>• Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>• Ministry of Finance</li> <li>• Office of the State Accountant General</li> <li>• Debt Management Office</li> </ul>
<b>Goal 7: Implement global best practice in Public Financial Management (PFM) to ensure good governance in the</b>	To evaluate the State compliance with best practices in Public Financial Management.	<ul style="list-style-type: none"> <li>• Conduct fiscal and financial studies (Public Financial Management Assessment).</li> <li>• Collate findings and produce the Report</li> <li>• Disseminate the Report/ result to the Public</li> <li>• Draw attention of relevant stakeholders to the findings of the study/assessment</li> </ul>	<ul style="list-style-type: none"> <li>• Planning, DG FRB</li> <li>• Research &amp; Statistics Department</li> <li>• Fiscal Policy Department</li> <li>• Adm./Supplies Dept.</li> </ul>	<ul style="list-style-type: none"> <li>• Office of the Governor</li> <li>• FR Council</li> <li>• Office of the State Accountant General</li> </ul>

**AKWA IBOM STATE FISCAL RESPONSIBILITY BOARD  
STRATEGIC PLAN (2023 - 2025)**

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
<b>State.</b>				<ul style="list-style-type: none"> <li>All Relevant MDAs</li> </ul>
	<ul style="list-style-type: none"> <li>To identify if there is/are gap(s) for further interventions/reforms</li> </ul>	<ul style="list-style-type: none"> <li>Identify PFM gaps and possible responsible MDA or other arm of government</li> <li>Collate findings gaps and produce Scoring Matrix Calendar</li> </ul>	<ul style="list-style-type: none"> <li>DG, FRB</li> <li>Planning, Research &amp; Statistics Department</li> <li>Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>Office of the Governor</li> <li>Fiscal Resp. Council</li> <li>Office of the State Accountant General</li> </ul>
	<ul style="list-style-type: none"> <li>To provide measures to close identified gaps or sustain reforms</li> </ul>	<ul style="list-style-type: none"> <li>Develop, recommend and follow-up Action Plan for reform on fiscal management.</li> <li>Develop and implement knowledge and skills improvement programmes on fiscal management issues for Civil/Public Service to close identified gaps or sustain reforms in the State</li> </ul>	<ul style="list-style-type: none"> <li>DG, FRB</li> <li>Planning, Research &amp; Statistics Department</li> <li>Fiscal Policy Department</li> <li>Adm./Supplies Dept.</li> </ul>	<ul style="list-style-type: none"> <li>Office of the Governor</li> <li>FR Council</li> <li>Office of the State Accountant General</li> </ul>
	<ul style="list-style-type: none"> <li>To report on compliance with /progress made towards PFM best practice.</li> </ul>	<ul style="list-style-type: none"> <li>Track the PFM best practice compliance effort by MDAs</li> <li>Document the findings, prepare and disseminate report.</li> </ul>	<ul style="list-style-type: none"> <li>DG, FRB</li> <li>Planning, Research &amp; Statistics Department</li> <li>Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>All Finance Sector MDAs</li> </ul>
<b>Goal 8: Institutionalize Performance Management System in Akwa Ibom State Civil/Public Service for effective and</b>	<ul style="list-style-type: none"> <li>To develop indicators for measuring MDAs and Personnel Performances</li> </ul>	<ul style="list-style-type: none"> <li>Build capacity of MDAs officials on the development of Key Performance Indicators (KPIs)</li> <li>Support MDAs to develop their Key Performance Indicators (KPIs) for performance tracking</li> </ul>	<ul style="list-style-type: none"> <li>DG FRB</li> <li>Planning, Research &amp; Statistics Department</li> <li>Fiscal Policy Department</li> <li>Adm./Supplies Dept</li> </ul>	<ul style="list-style-type: none"> <li>FR Council</li> <li>Office of the State Accountant General</li> </ul>

**AKWA IBOM STATE FISCAL RESPONSIBILITY BOARD  
STRATEGIC PLAN (2023 - 2025)**

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
efficient service delivery	<ul style="list-style-type: none"> <li>To provide instrument for evaluation of MDAs and Personnel Performances</li> </ul>	<ul style="list-style-type: none"> <li>Design Quarterly and Annual MDAs Score Cards</li> <li>Assist in inputting MDAs' KPIs in the Score Card</li> </ul>	<ul style="list-style-type: none"> <li>DG FRB</li> <li>Planning, Research &amp; Statistics Department</li> <li>Fiscal Policy Department</li> <li>Adm./Supplies Dept</li> </ul>	<ul style="list-style-type: none"> <li>Office of the Governor</li> <li>FR Council</li> <li>Office of the State Accountant General</li> </ul>
	<ul style="list-style-type: none"> <li>To evaluate and measure performance</li> </ul>	<ul style="list-style-type: none"> <li>Assist MDAs in their performance mandates self-evaluation</li> <li>Collate duly populated MDAs Score card for appraisal</li> </ul>	<ul style="list-style-type: none"> <li>DG FRB</li> <li>Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>Office of the Governor</li> <li>FR Council</li> <li>Office of the State Accountant General</li> <li>Min. of Information</li> <li>Office of the Head of Civil Service</li> </ul>
	<ul style="list-style-type: none"> <li>To provide a platform for MDAs Score Card presentation</li> </ul>	<ul style="list-style-type: none"> <li>Organise MDAs quarterly Score Card presentation.</li> <li>Share lessons learnt from the Peer- review engagement</li> <li>Develop Action Plan to mitigate poor performance</li> <li>Recommend reward system for outstanding</li> </ul>	<ul style="list-style-type: none"> <li>DG FRB</li> <li>Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>Office of the Governor</li> <li>FR Council</li> <li>Office of the State Accountant General</li> <li>Min. of Information</li> <li>Office of the Head</li> </ul>

**AKWA IBOM STATE FISCAL RESPONSIBILITY BOARD  
STRATEGIC PLAN (2023 - 2025)**

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
efficient service delivery	<ul style="list-style-type: none"> <li>To provide instrument for evaluation of MDAs and Personnel Performances</li> </ul>	<ul style="list-style-type: none"> <li>Design Quarterly and Annual MDAs Score Cards</li> <li>Assist in inputting MDAs' KPIs in the Score Card</li> </ul>	<ul style="list-style-type: none"> <li>DG FRB</li> <li>Planning, Research &amp; Statistics Department</li> <li>Fiscal Policy Department</li> <li>Adm./Supplies Dept</li> </ul>	<ul style="list-style-type: none"> <li>Office of the Governor</li> <li>FR Council</li> <li>Office of the State Accountant General</li> </ul>
	<ul style="list-style-type: none"> <li>To evaluate and measure performance</li> </ul>	<ul style="list-style-type: none"> <li>Assist MDAs in their performance mandates self-evaluation</li> <li>Collate duly populated MDAs Score card for appraisal</li> </ul>	<ul style="list-style-type: none"> <li>DG FRB</li> <li>Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>Office of the Governor</li> <li>FR Council</li> <li>Office of the State Accountant General</li> <li>Min. of Information</li> <li>Office of the Head of Civil Service</li> </ul>
	<ul style="list-style-type: none"> <li>To provide a platform for MDAs Score Card presentation</li> </ul>	<ul style="list-style-type: none"> <li>Organise MDAs quarterly Score Card presentation.</li> <li>Share lessons learnt from the Peer- review engagement</li> <li>Develop Action Plan to mitigate poor performance</li> <li>Recommend reward system for outstanding</li> </ul>	<ul style="list-style-type: none"> <li>DG FRB</li> <li>Fiscal Policy Department</li> </ul>	<ul style="list-style-type: none"> <li>Office of the Governor</li> <li>FR Council</li> <li>Office of the State Accountant General</li> <li>Min. of Information</li> <li>Office of the Head</li> </ul>

**AKWA IBOM STATE FISCAL RESPONSIBILITY BOARD  
STRATEGIC PLAN (2023 - 2025)**

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
<b>Goal 9: Efficient Management of the Board</b>		Performance		of Civil Service
	<ul style="list-style-type: none"> <li>To strengthen planning and budgeting process in FRB through evidence-based planning</li> </ul>	<ol style="list-style-type: none"> <li>Development of Strategic Plan for the AKS Fiscal Responsibility Board.</li> <li>Use the identified Needs (Needs Assessment) in the Board's Strategic Plan and activities as evidence to produce the Board's Budget.</li> </ol>	<ul style="list-style-type: none"> <li>DG</li> <li>PRS</li> <li>Accounts/Finance</li> </ul>	<ul style="list-style-type: none"> <li>Development Partner</li> <li>MED</li> <li>State Budget Office</li> <li>SHoA</li> </ul>
	<ul style="list-style-type: none"> <li>To maintain a strong financial management system and accounting process in the Board</li> </ul>	<ol style="list-style-type: none"> <li>Development of the Board Work Plan and Procurement Plan.</li> <li>Maintain and update Vote Book and comply with acceptable Accounting process.</li> </ol>	<ul style="list-style-type: none"> <li>DG</li> <li>Accounts/Finance Department</li> </ul>	<ul style="list-style-type: none"> <li>Office of the State Accountant General</li> <li>Office of the State Auditor-General</li> <li>External Auditors</li> </ul>
	<ul style="list-style-type: none"> <li>To maintain a highly skilled, committed, and motivated staff that is efficient and effective</li> </ul>	<ol style="list-style-type: none"> <li>Continuous capacity building of Staff, sponsorship to professional conferences and recommendation/provision of adequate motivation.</li> </ol>	<ul style="list-style-type: none"> <li>DG</li> <li>Admin/Supplies</li> <li>Account/Finance</li> <li>PRS</li> </ul>	<ul style="list-style-type: none"> <li>Development Partner</li> <li>FR Council</li> <li>Office of the State Accountant General</li> <li>Head of Civil Service Office</li> <li>Civil Service Commission</li> </ul>

Goals	Objectives	Activities	Responsibility	
			FRB	Collaborating MDAs
	<ul style="list-style-type: none"> <li>To manage, monitor and report all activities of the Board on a timely basis</li> </ul>	<ul style="list-style-type: none"> <li>Ensure the execution of the activities of the Board.</li> <li>Track performance indicators of the Board.</li> <li>Prepare periodic Progress Reports of the Board for presentation at the FR Council meetings.</li> <li>Timely Preparation, production and dissemination of Annual Report of the Board.</li> </ul>	<ul style="list-style-type: none"> <li>DG</li> <li>All Departments of the Board</li> </ul>	<ul style="list-style-type: none"> <li>Office of the Governor</li> <li>FR Council</li> <li>Office of the State Accountant General</li> </ul>

## **SECTION 3**

### **Implementation Structure and Strategy**

#### **3.1 FRB Structure**

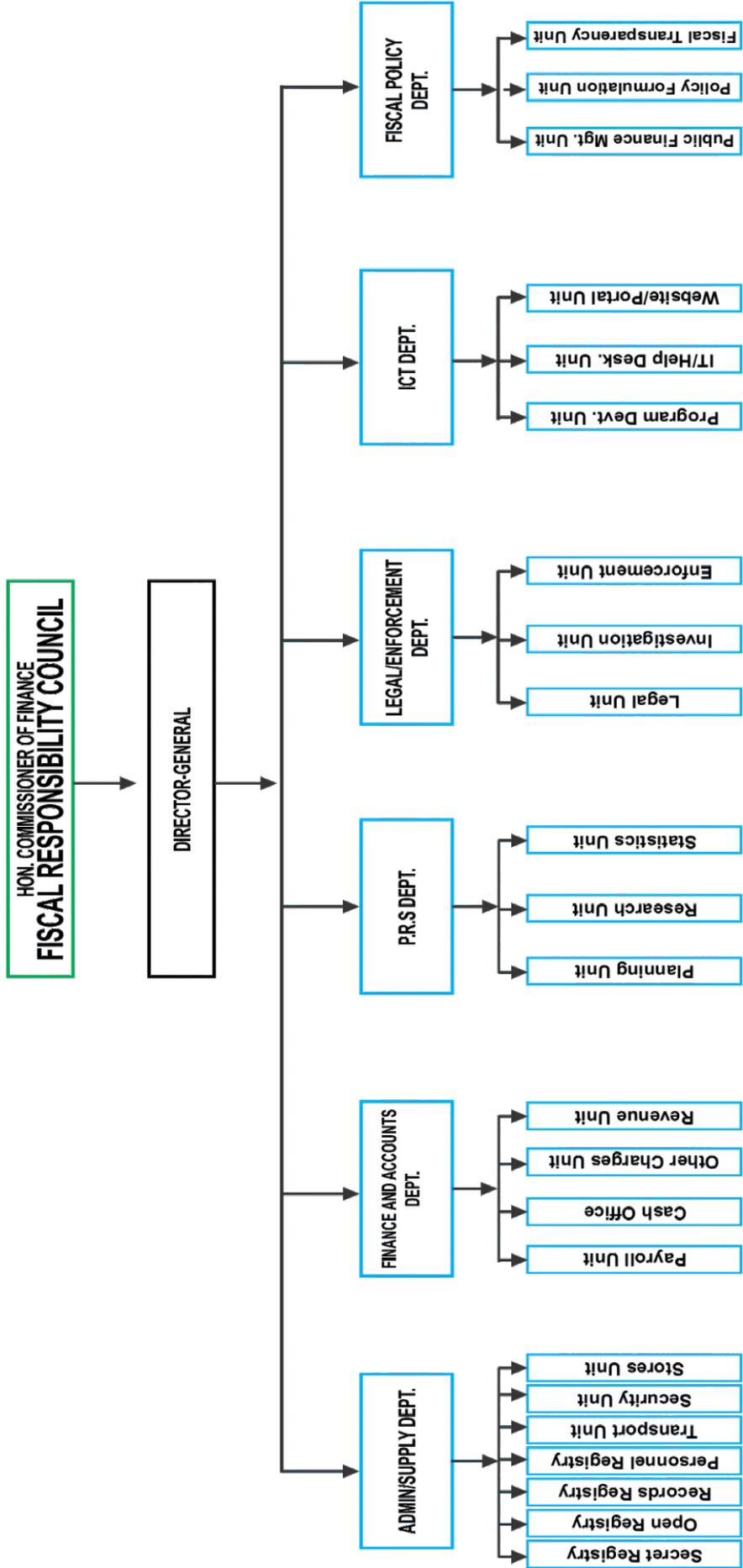
In order to enable the Board perform her responsibilities, the Board is designed with two (2) broad structures as follows:

- a) Fiscal Responsibility Council (FRC) headed by the Honourable Commissioner for Finance
- b) The Board's Management headed by the Director-General

The Fiscal Responsibility Council (FRC) supervises the implementation of the policies of the Board. Members of the FRC are as follows:

- Hon. Commissioner, Ministry of Finance
- 1 Local Government Chairman
- Permanent Secretary, Ministry of Finance
- Permanent Secretary, Ministry of Economic Development
- Permanent Secretary, Ministry of Justice
- State Accountant General
- Head, State Budget Office
- Current Tertiary level teaching staff
- 1 Local Government Director of Finance
- 1 Representative of Civil Society Organisation
- 1 Representative of Labour Union
- DG, AKS Fiscal Responsibility Board

# ORGANIZATIONAL CHART OF AKS FISCAL RESPONSIBILITY BOARD



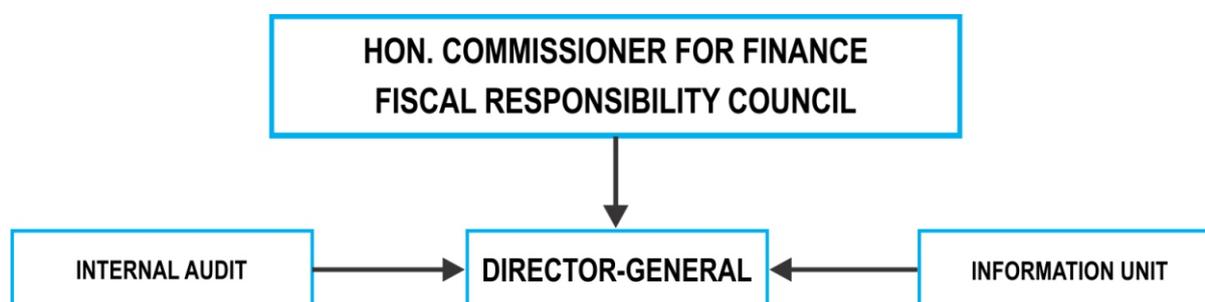
### **3.2 Key Functions of the Departments in the Fiscal Responsibility Board**

#### **3.2.1 Office of the Director-General**

The Office of the Director-General is the coordinating office for the Board's policy implementation. Specific responsibilities of the Director-General are:

- Head of the Board's Management Committee,
- The Director-General is responsible for the policy implementation and day to-day administration of the Board.
- Secretary of the Fiscal Responsibility Council.

#### **Organogram of the Office of the Director-General**



#### **3.2.2 Administration/Supplies Department**

The Administration/Supplies Department of the FRB is saddled with responsibilities that cut across and touch on all staff of the Board. The Department is sub-divided into various units, manned by Unit Heads which are tasked with different personnel responsibilities.

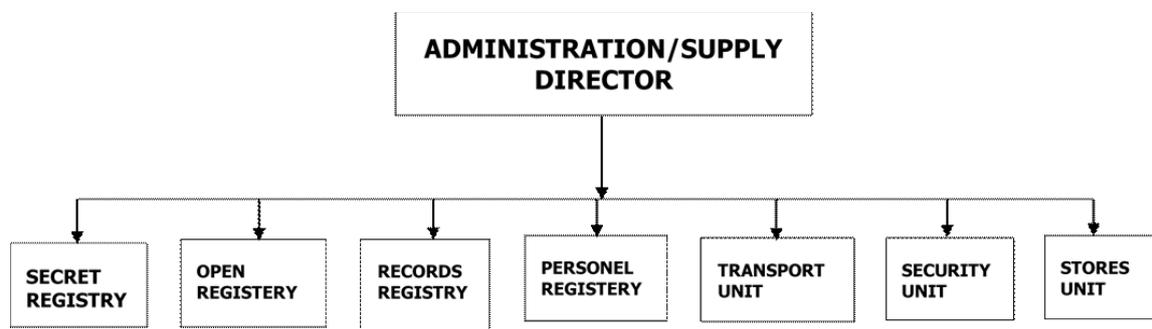
The Units are:

- Secret Registry
- Open Registry
- Records Registry
- Personnel Registry
- Transport Unit
- Security Unit
- Stores Unit

#### **Responsibilities of the Administration/Supplies Department**

- General Management and support services/coordination of staff in liaison with Heads of Departments
- Assisting the Director-General in policy formulation and implementation
- Preparation of draft memos, policy papers and speeches
- Recruitment, promotion, discipline, deployment, staff development and training in liaison with Heads of Departments in the Board
- Departmental vote control under delegated authority
- Inter-Ministerial relationship on personnel matters

- Recommendation of special advances to Civil Servants
- Member Ministerial Tenders Board
- Any other duties as may be assigned by the Director-General



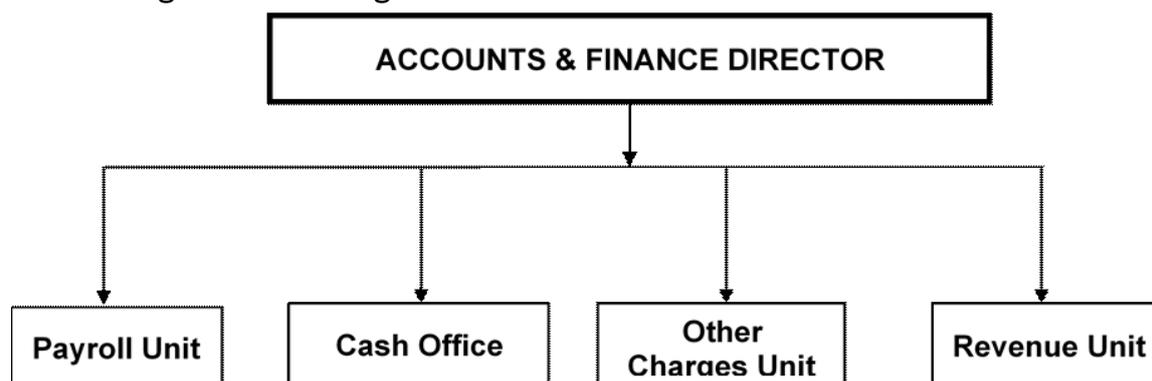
### 3.2.3 Accounts/Finance Department

The Accounts/ Finance Department is one of the three (3) core Departments in FRB. The Department is responsible for processing, interpreting of Financial Circulars, preparing and implementation of all accounting policies of Akwa Ibom State Government and effectively facilitating financial activities of every incoming financial year. Composition of the Department:

- Cash Office
- Payroll Unit
- Other Charges Unit

#### Responsibilities of Accounts/Finance Department

- Implementation of Accounting Policies in the Board
- Interpretation of Financial Policies/Accounting Circulars
- Preparation of Staff salaries and salary variations for the Board
- Maintaining all accounting records for Government expenditure within the limit of the Board
- Analysing and processing of Financial Statements
- Intermediary in financial matters with the Service and the Board
- Handling all Board's cash/bank transactions and reconciliations
- Retirement of Vouchers for Recurrent and Capital expenditures
- Treating all Accounting related matters



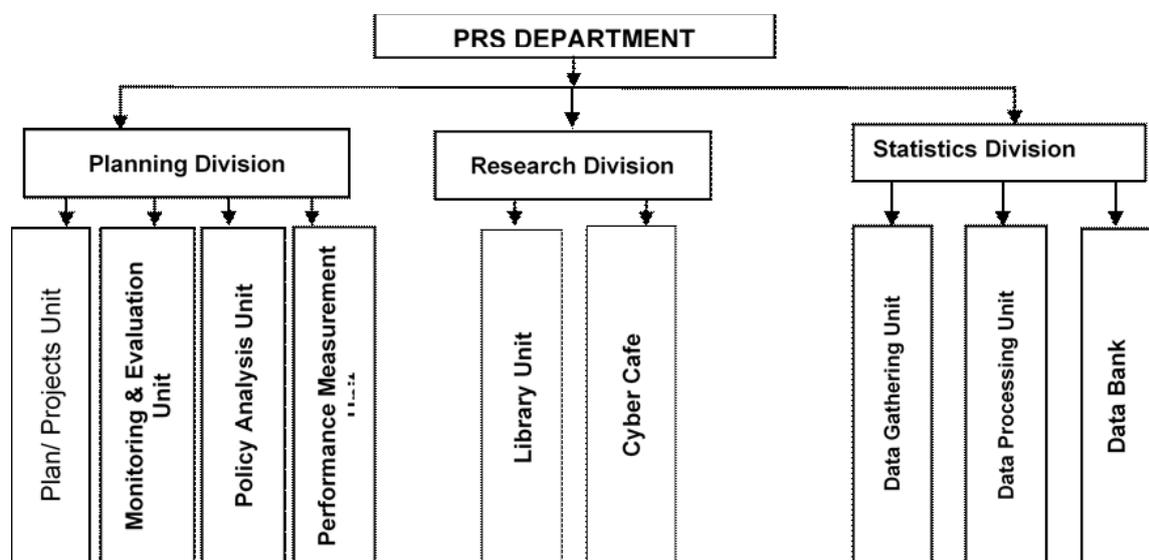
### 3.2.4 Planning, Research and Statistics (PRS) Department

In line with Decree 43 of 1988 (Civil Service Re-Organisation Decree), paragraph 9, section III, the PRS Department is one of the Common Services Departments in the Board.

#### Duties of PRS Department

The following are the duties and responsibilities of the PRS Department in the Board:

- Identifying and planning of Projects / Programmes for inclusion in the Annual Budget and Development Plan.
- Coordinating planning activities of all Departments / Units of the Board with a view to assigning priorities based on relative importance of the projects to the designed needs of the sector and in line with the State / National Policies.
- Monitoring and Evaluation of Plan/Capital Projects implemented by the Board.
- Research into sectors over which the Board has jurisdiction, internal organization and operational modalities of the Board
- Management of the Board's Research/Data Resources such as: Library, Data bank, etc
- Collection, Processing and Production of relevant statistics and data relating to the Board.
- Serving as Secretariat to the Tenders Board in the Fiscal Responsibility Board.
- Setting and Monitoring of Performance and efficiency targets for various Departments and Staff of the Board.
- Handling of Board's Manpower Statistics including Nominal Roll
- Coordinating the Board's Manpower Planning and Capacity building
- Providing Secretariat to all Donor Assisted/Externally Funded Programmes in the Board such as: USAID, World Bank, SDGs, NDDC Programmes, etc.



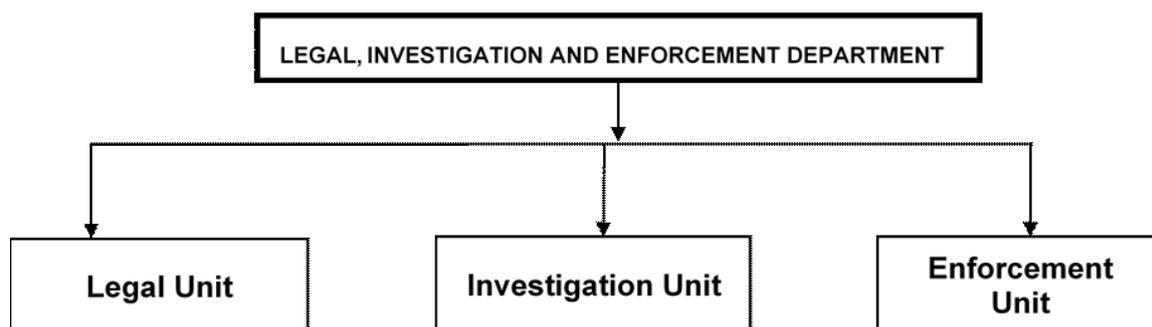
### 3.2.5 Legal, Investigation and Enforcement Department

The Legal, Investigation and Enforcement Department was created for monitoring the observance and the enforcement of the provisions of the State Fiscal Responsibility Law.

#### Functions of Legal, Investigation and Enforcement Department

The Legal, Investigation and Enforcement Department shall:

- Monitor and enforce the provisions of the Fiscal Responsibility Law
- Investigate or cause an investigation into whether any person has violated any provision of the Fiscal Responsibility Law
- Undertake direct prosecution of any person deemed to have committed an offence or violated any provision of the Fiscal Responsibility Law
- Advise the Board on whether to engage the services of an experienced legal practitioner to undertake prosecution of offenders/ violators of the law
- Handle the work related to the amendments to the legislations as per the policy decisions taken by the government from time to time.



### 3.2.6 Information and Communication Technology (ICT) Department

The ICT has been necessary for the development of Programs and Information System Management.

#### Functions of ICT Department

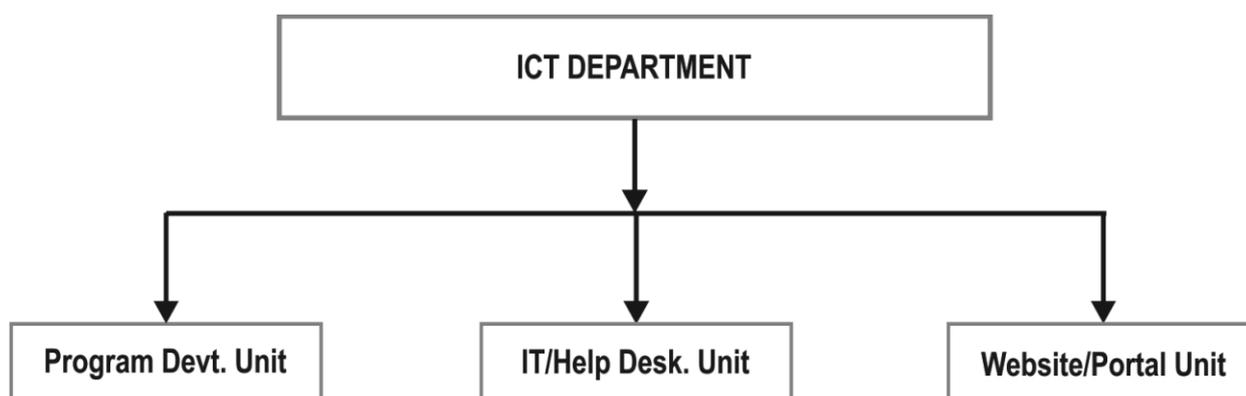
The Department has the responsibilities of:

- Establishing, maintaining and keeping regularly updated portal that will serve as a definitive source of fiscal management information for the public
- Writing and Testing Programmes
- Carrying out on the spot systems investigation and finalising the detailed layout of files
- Studying Systems and Analysing problems
- Gathering and analysing information for developing new and modifying existing data processing systems
- Undertaking systems design and programming
- Arranging and coordinating ICT related training and development programmes for staff of the Board.

- Advising the Board on data processing and computer matters
- Liaising with the Planning, Research and Statistics Department and other relevant Departments/Units of the Board.

The Department is divided into three (3) units and they are:

- o Programme Development Unit
- o Help Desk/ Maintenance Unit
- o Website/ Portal Unit



### 3.2.7 Fiscal Policy Department

Basically, Fiscal Policy Department exists in order to formulate policies which will promote the economic objectives of the State.

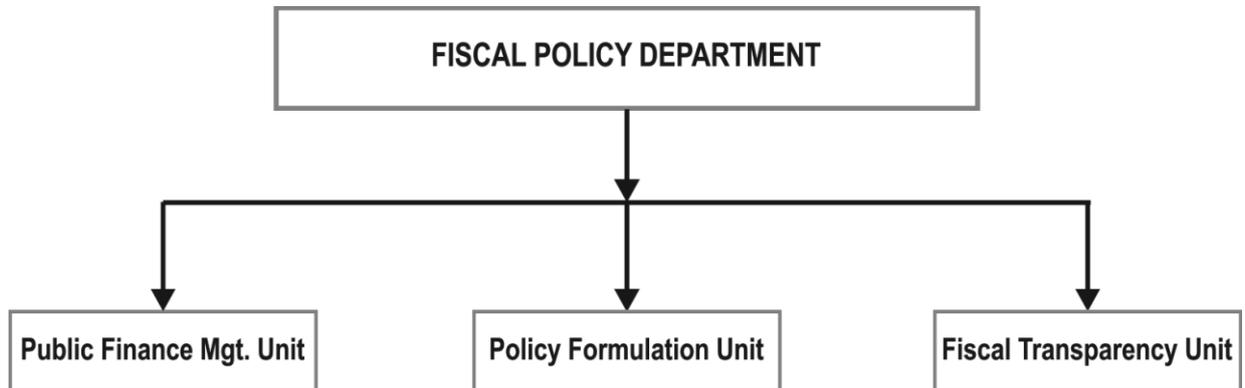
#### Functions of Fiscal Policy Department

The functions of the Fiscal Policy Department in the Fiscal Responsibility Board are as follows:

- Formulation of Fiscal Policy and Medium-Term Fiscal Strategy with inputs from relevant Stakeholders
- Helping in initiating guidelines from time to time for implementation of Fiscal Policies in the State
- Disseminating such standard practices that shall result in greater efficiency in the management of public expenditure, revenue collection and allocation, public debt control and transparency in fiscal matters;
- Undertake fiscal and financial studies, analysis and diagnosis (Public Financial Management assessment) and disseminate the result;
- Developing and implementing knowledge and skill improvement programmes for the State Civil/Public Service on fiscal management issues;
- Reviewing of Fiscal Out-turn and Fiscal Performance including Government revenue and receipts while maintaining proper interaction with all Departments engaged in revenue collection.
- Implementation of requirements under Fiscal Responsibility Law, including Annual Reporting.
- Undertaking analysis/research on various fiscal and macroeconomic

matters.

- Handling any other responsibility that may be assigned.



## SECTION 4

### Resource Plan

#### 4.1 Financial profile for 2023

The financial outlay of the FRB is presented below:

SUMMARY	2023 PROVISION	Comment
<b>Recurrent</b>	<b>228,750,000.00</b>	
-Personnel	-	Since there is insufficient Office space for enough staff to be deployed in the FRB for the Board to have a separate payroll, Staff of FRB are pay-rolled by Ministry of Finance
-Overheads	228,750,000.00	
<b>Capital</b>	<b>32,000,000.00</b>	
<b>TOTAL</b>	<b>260,750,000.00</b>	

#### 4.2 Assets requirements

*Available and required Assets of the Board:*

S/N	DEPARTMENT	AVAILABLE ASSET	REQUIRED ASSEST	COMMENTS
1.	<b>DG'S OFFICE/RECEPTION</b>			
	i. Book Shelve	1	-	
	ii. Safe	1	-	
	iii. Laptop Computer	-	1	
	iv. Desktop Computer	-	1	
	v. Photocopier	-	1	
	vi. Printer	-	1	
	vii. Air-conditioned	-	1	
	viii. Ceiling fan	-	2	
	ix. Table	-	1	
	x. Chairs	-	4	
	xi. Refrigerator	-	8	
	xii. Paper Shredder	-	2	
	xiii. Industrial Stapler	-	1	
	xiv. Industrial Punch	-	1	
	xv. Generator	-	1	
	xvi. Motor Vehicle	-	1	

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<b>2.</b>	<b>ADMIN/SUPPLIES DEPT.</b>			
	i. Book Shelve	-	1	
	ii. Safe	-	1	
	iii. Laptop Computer	-	1	
	iv. Desktop Computer	-	1	
	v. Photocopier	-	1	
	vi. Printer	-	2	
	vii. Air-conditioned	-	2	
	viii. Ceiling fan	-	3	
	ix. Table	-	1	
	x. Chair	-	1	
	xi. Refrigerator	-	3	
	xii. Refrigerator	-	8	
	xiii. Motor Vehicle	-	1	
<b>3.</b>	<b>ACCOUNTS/FINANCE DEPT</b>			
	i. Book Shelve	2	1	
	ii. Safe	2	1	
	iii. Laptop Computer	-	3	
	iv. Desktop Computer	-	3	
	v. Photocopier	-	1	
	vi. Printer	-	2	
	vii. Air-conditioned	2	2	
	viii. Ceiling fan	2	4	
	ix. Table	-	1	
	x. Chair	-	4	
	xi. Refrigerator	-	8	
	xii. Paper Shredder	-	2	
	xiii. Motor Vehicle	-	1	
<b>4.</b>	<b>PRS DEPT</b>			
	i. Book Shelve	-	1	
	ii. Safe	-	1	
	iii. Laptop Computer	-	2	
	iv. Desktop Computer	-	2	
	v. Photocopier	-	1	
	vi. Printer	-	2	
	vii. Air-conditioned	-	2	
	viii. Ceiling fan	1	2	
	ix. Table	-	1	
	x. Chair	-	4	
	xi. Refrigerator	-	8	
	xii. Motor Vehicle	-	2	
<b>5.</b>	<b>ICT DEPT</b>			
	i. Book Shelve	-	1	
	ii. Safe	-	1	
	iii. Laptop Computer	-	2	
	iv. Desktop Computer	-	2	

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	v.	Photocopier	-	1	
	vi.	Printer	-	2	
	vii.	Air-conditioned	-	2	
	viii.	Ceiling fan	1	2	
	ix.	Table	-	1	
	x.	Chairs	-	4	
	xi.	Refrigerator	-	8	
	xii.	Projector and Screen	-	2 1	
	xiii.	Tripod Magnetic Board	-	1 1	
	xiv.	Portable Public Address System	-	1	
	xv.	Motor Vehicle			
<b>6.</b>	<b>LEGAL, INVESTIGATION &amp; ENFORCEMENT DEPT</b>				
	i.	Book Shelve	-	1	
	ii.	Safe	-	1	
	iii.	Laptop Computer	-	3	
	iv.	Desktop Computer	-	2	
	v.	Photocopier	-	1	
	vi.	Printer	-	2	
	vii.	Air-conditioned	-	2	
	viii.	Ceiling fan	-	2	
	ix.	Table	-	1	
	x.	Chair	-	4	
			-	8	
	xi.	Refrigerator	-	2	
	xii.	Motor Vehicle	-	2	
<b>7.</b>	<b>FISCAL POLICY DEPT</b>				
	i.	Book Shelve	-	1	
	ii.	Safe	-	1	
	iii.	Laptop Computer	-	1	
	iv.	Desktop Computer	-	2	
	v.	Photocopier	-	1	
	vi.	Printer	-	2	
	vii.	Air-conditioned	-	2	
	viii.	Ceiling fan	-	2	
	ix.	Table	-	2	
	x.	Chair	-	9	
			-	2	
	xi.	Refrigerator	-	2	
	xii.	Motor Vehicle	-		

### 4.3 Workforce (personnel) requirements

The Manpower requirement of the Board is presented below:

S/N	DEPARTMENT	STAFF REQUIRED	STAFF AVAILABLE	COMMENTS
1.	DG'S OFFICE/RECEPTION	6	3	1 Confidential Secretary and 1 Support staff and 1 Driver needed
2.	ADMIN/SUPPLIES	8	4	2 Registry Officers, Security Officer, Transport Officer needed
3.	ACCOUNTS/FINANCE	5	2	3 Accounts/ Finance Officers needed
4.	PRS	4	1	Planning Officer, Research Officer needed
5.	ICT	4	2	1 Help Desk Officer is needed
6.	LEGAL, INVESTIGATION & ENFORCEMENT	4	1	Investigation and Enforcement Officers and 1 support staff are needed
7.	FISCAL POLICY	4	0	2 staff are needed for the two units
	<b>TOTAL</b>	<b>35</b>	<b>14</b>	

Gaps in personnel requirements in the Board is largely due to inadequate office space. Relevant authorities are being engaged to secure a more office space, after which more staff will be posted to the Board.

## SECTION 5

### Monitoring and Evaluation

#### 5.1 Monitoring and Evaluation of the Strategic Plan

The Monitoring and Evaluation plan for this strategic document will enable us know that the Plan is succeeding. Key Performance Indicators are defined for each goal and key result area in the Table below. These show progress and measure success in each area. For areas where the Board is not achieving the set targets, the activities will be reviewed and refined.

**Table 2.0 Responsibilities and Frequencies for Monitoring and Evaluation**

S/N	Goals	Key Performance Indicator	Frequency	Deliverables /Outcomes
1	Good Public Expenditure Management in Akwa Ibom State through effective Budget Planning, Administration and Execution by all MDAs.	Compliance to the budget calendar and budget manual	In line with budget calendar and budget manual	<ul style="list-style-type: none"> <li>● Budget documents</li> <li>● Citizens budget</li> <li>● MTEF, MTSS, FSP</li> </ul>
2	Public disclosure of all relevant fiscal information in a timely and systematic manner for accountability and quality service delivery in Akwa Ibom State.	<ul style="list-style-type: none"> <li>● Budget documents uploaded on a timely basis</li> <li>● Quarterly Budget implementation Reports uploaded on Website</li> <li>● Audited Financial Statements published on Website.</li> </ul>	In line with budget calendar	<ul style="list-style-type: none"> <li>● Budget documents</li> <li>● Citizens budget</li> <li>● MTEF, MTSS, FSP</li> <li>● Budget implementation Reports</li> <li>● Audited Financial Statements</li> </ul>
3	Improve the quality and functioning of the internal controls and financial reporting systems at the state and local government level in Akwa Ibom State.	Compliance with all financial control requirements– IPSAS, NCOA	Annually	Accountant General's report
4	Systemic improvement in efficiency and effectiveness of domestic resource mobilization in Akwa Ibom State.	Increased internal revenue generation in Akwa Ibom state	Quarterly	Quarterly DRM Report
5	Effective external and internal audit for the enforcement of financial regulations, standards,	Timely annual audits	Annually	Annual Audit Reports

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S/N	Goals	Key Performance Indicator	Frequency	Deliverables /Outcomes
	and procedures in government business to ensure that public wealth is protected.			
6	Improve the ability of the State to contract and repay debts at the lowest possible costs, while reducing exposure to increased costs of borrowing and other associated risks.	Reduced state debt profile	Annually	<ul style="list-style-type: none"> <li>• Annual Debt Report</li> <li>• Debt Sustainability Analysis report</li> </ul>
7	Implement global best practice in Public Financial Management (PFM) to ensure good governance in the State.	Good governance in the State.	Annually	Fiscal transparency, Accountability, Public Consultation/Participation and Responsiveness.
8	Establish Performance Management System in Akwa Ibom State Civil/Public Service for effective and efficient service delivery	Improved service delivery in the State	Quarterly and Annually	MDAs' Scorecards
9	Efficient Management of the Board	Timely submission of FRB Annual Report to SHOA  Timely submission of quarterly budget performance report to State Budget Office	Annually  Quarterly	FRB Annual Report  FRB quarterly budget performance report

## 5.2 Risks and Challenges

Some identified risks and challenges to the implementation of the FRB Strategic Plan include the following:

- **Funding:** No monthly administrative Overhead and even take-off Grant is still being expected to enable the Board secure furniture and office equipment, and provide for other necessary activities of the Board
- **Office Space:** the Board has insufficient space for her staff. At the moment, two Departments still have no space in the Board.
- **Absence of a Fiscal Management Portal:** Since there is no release for any capital item, the Board is handicapped to establish, maintain and keep regularly updated fiscal management portal that could have served as a

definitive source of fiscal management information for the public which is one of the core responsibilities of the Board.

- Insufficient Staff: The Board still needs staff to fill some vacant positions that require services of personnel.
- Lack of Utility Vehicle: The challenge of no utility vehicle for the Board even for the Director-General is of serious concern.
- Capacity Deficiency in the Service: There is serious capacity deficiency in the service, including Local Government Councils, for adaptation/application of Public Financial Management Reforms (PFM).

### **5.3 Recommendations**

Recommendations to overcome these challenges are listed below:

- Provision of funding to the Board to enable the Board secure furniture, necessary office equipment and also carryout overhead activities.
- Evacuation of old Vouchers in the two (2) Offices 6 assigned to the Board at the 2nd floor of Block 6 at Idongesit Nkanga Secretariat so that the offices can be occupied by the staff of the Board.
- Release of fund for establishment of the Board's Fiscal Management Portal.
- Deployment of some critical staff to the Board once there is additional Office space.
- Intensive capacity building in PFM and other areas is highly required to reposition the service in line with best practices.
- Provision of utility vehicle to the Board especially for the Director-General.

**Annexes**

**Annex 1 –**

**Annex 2 –**

