



# Yobe Fiscal Responsibility Board (YFRB)

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## *A Glance*

PRODUCED BY  
INFORMATION AND COMMUNICATION UNIT YFRB,  
DAMATURU

# 2017



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## What is YFRB?

YFRB is an acronym for Yobe Fiscal Responsibility Board. The Board was established by Yobe State Fiscal Responsibility Law enacted by the State House of Assembly July, 2016.

## What is the Vision statement of YFRB?

A dynamic institution which ensures fiscal transparency, accountability and prudent management of public resources in Yobe State.

## What is the Mission statement of YFRB?

Promote and enforce compliance with the Fiscal Responsibility Law towards the prudent management of the State's public resources.

## Why was YFRB established?

To monitor the management of the State's public resources for greater accountability and transparency in fiscal operations and to ensure the promotion and enforcement of the State's economic objectives and other fiscal matters.

## What are the Core Values of YFRB?

The Board shall be guided by six core values in the performance of its duties as follows:

- Transparency
- Integrity
- Prudence



- Fairness
- Team work
- Due Diligence

### What are the Functions of YFRB?

- To monitor and enforce the provisions of the State Fiscal Responsibility Law.
- Secure greater accountability and transparency in Fiscal operations within the Medium Term Fiscal Policy Framework, and ensure the promotion and enforcement of the State's economic objectives.
- To monitor the budget processes and preparation of the Medium Term Expenditure Framework (MTEF) to ensure compliance with standard practices.
- Undertake Fiscal and Financial studies, analysis and diagnosis and submit the result to the Governor and disseminate to other stakeholders.
- Disseminate such standard practices that will result in greater efficiency in the allocation and management of public expenditure, revenue collection, debt control and transparency in fiscal matters.
- Identify policies to improve the fiscal situation in the medium term and to achieve fiscal sustainability and accountability over the long term.



### **When was YFRB established?**

November, 2016.

### **When was the YFRB law enacted?**

July, 2016.

### **How does the Board manage its routine activities?**

The Board Members provide policy direction for the operations of the Board and;

The board has three departments and three units to conduct its day to day activities.

### **Who heads YFRB?**

The Executive Chairman presides over the Board's meetings and is the accounting officer of YFRB.

### **What is the composition of the Board members of YFRB?**

The Board is headed by an Executive Chairman.

### **Others members are:**

Permanent member representing each of the three Senatorial Zones in the State.

One member representing:

- i) The Organized Private Sector;
- ii) The Organized Labour;
- iii) Civil Society engaged in fiscal responsibility matters and good governance;



- iv) Ministry of Finance (an officer not below the rank of director)
- v) Ministry of Budget and Economic Planning (an officer not below the rank of director) ; and  
The Board Secretary

### Does YFRB enforce any law?

The Board enforces the provisions of the Law. The Board is statutorily mandated by the Law to carry out investigations into alleged fiscal misappropriations and to report its findings to the State House of Assembly and the State Attorney-General for possible prosecution. In addition, the Board publishes its findings to the public.

### How is YFRB Financed?

Budgetary allocations from the State Government and grants from any genuine and verifiable sources.

### What does YFRB's logo represent?

- **The Coat of Arm:** This represents the sovereignty of the nation;
- **The two arrows:** These describe the directions of cash flow in and out of the State's coffers.
- The two cowries: These symbolize money;
- The green colour of the arrow stands for the national colour (agriculture) while the **blue** colour represents River Yobe, where the State derives its name;



- **The red band:** This represents the powers of the Board.
- **The thick borderlines:** These represent the limits of fiscal operations.

### What is the duration of the YFRB Chairman's office tenure?

The Chairman of the Board shall hold office for a period of four years from the date of his appointment and may be eligible for reappointment for another period of four years only.

### What are the Special Powers of the YFRB?

For the purpose of performing its functions effectively under the Law that established the Board, it shall have powers to:

- Compel any person, or government organization to disclose information relating to public revenues and expenditures; and
- Carry out investigation into whether any person or government organization has violated any provisions of the Law.

If the Board is satisfied that such a person or government organization has committed any punishable offence by violating any provision of the Law, the Board shall forward a copy of the report of the investigation to the State House of Assembly and Attorney-General of the State for possible prosecution.



## **What is the relationship between YFRB and State Ministries, Boards, Parastatals and Agencies?**

The relationship is reciprocal (two-way) such that on one hand, the Board shall ensure constant monitoring of all the processes and procedures involving fiscal operations carried out by the State Ministries, Boards, Parastatals and Agencies, while on the other, the State Ministries, Boards, Parastatals and Agencies shall abide by the instruments guiding their fiscal operations and standard practice, and support the Board in carrying out its mandate.

## **What is the responsibility of YFRB to the public?**

The Board owes members of the general public a duty to ensure standards in the management of public funds especially with regard to programmes and projects execution in the State and to assure quality and timely delivery of goods and services to the community.

## **Who can report a case of fiscal misconduct to YFRB?**

Members of the general public can report cases involving alleged fiscal misconduct with verifiable evidence to the Board through their respective representatives.

## **How can I report a case of misappropriation to the YFRB?**

You can send your report/complaint in writing to the Executive Chairman, YFRB. Your full name, address and phone number (for possible contact) should be clearly stated.



The details of your report/complaint should contain explicitly stated facts and figures on the matter, including the source(s) of the information about the matter being reported.

### **How members of the public can contact the YFRB?**

- E-mail: [yobefiscalresponsibility@gmail.com](mailto:yobefiscalresponsibility@gmail.com);
- Mobile numbers of the Board;
- Complaints/petitions in writing;
- Physical visits to the Board.

### **Can YFRB monitor past and / or present contracts or projects?**

Yes.

### **How does YFRB monitor fiscal operations in Ministries, Boards, Agencies and Parastatals?**

The Department of Policy and Strategy of YFRB liaises with Department of Planning, Research and Statistics in the State Ministries, Boards, Parastatals and Agencies to monitor the execution of programmes and projects by the respective organizations. It also evaluates performance on set targets for result-based management.

### **Is there any legal backing for volunteers who may want to report alleged cases of fiscal misconduct?**

Whistle blowing policy



### What is the Physical address of YFRB?

YFRB Office is located at Sir Kashim Ibrahim Way (along Gujba Road), Opposite Nigerian Police Area Command Office, Damaturu, Yobe State.

### What is Medium Term Expenditure Framework?

#### **THE MEDIUM TERM EXPENDITURE FRAMEWORK:**

The State Government in consultation with the local Government Councils in the State shall ensure that there exist at all times a Medium Term Expenditure Framework which provides the framework for government's fiscal operations for the next three financial years to be updated on annual basis, such a fiscal framework should be prepared not later than four months before the commencement of the next financial year following all the due process set out in this Law and be approved by the State House of Assembly with any modifications found to be necessary.

#### **The Medium Term Expenditure Framework shall contain:**

- a) A Macro-Economic Framework setting out the Macro-economic projections, for the next three financial years, the underlying assumptions for those projections and an evaluation and analysis of the macroeconomic projections for the preceding financial year;



- b) A Fiscal Strategy Paper setting out (i) the State Government's medium term financial objectives, (ii) the policies of the State Government for the medium-term relating to internal revenue generation, recurrent (non-debt) expenditure, debt expenditure, capital expenditure, borrowing and other liabilities, lending and investment; (iii) the strategic, economic, social and developmental priorities and fiscal measures set out pursuant to items (i), (ii) and (iii) of this subsection related to the Economic Objectives set out in section 16 of the Constitution of Federal Republic of Nigeria 1999 (as amended) and other Government policy Documents;
- c) Revenue and Expenditure Framework setting out (i) estimates of aggregate revenues for the State for each financial year in the next three financial years, based on the predetermined Commodity Reference Price adopted from the Federal Government and any existing policies and/or targets on Internal Revenue Generation (ii) aggregate expenditure ceiling for the State for each financial year in the next three financial years; (iii) minimum capital expenditure floor for each financial year in the next three financial years;



**Provided that all the estimates of revenue and expenditure shall be:**

- i) based on reliable and consistent data,
  - ii) targeted at achieving the macroeconomic projections;
  - iii) consistent with and derive from the underlying assumptions contained in the Macroeconomic Framework, the objectives, policies, strategic priorities and explanations in the Fiscal Strategy Paper;
- d) A Consolidated Debt Statement setting out and describing the fiscal significance of the debt liability of the State Government and measures to reduce any such liability;

A Statement describing the nature and fiscal significance of contingent liabilities and quasi- fiscal activities and measures to offset the crystallization of such liabilities.

**Can the Annual Budget be prepared without the Medium Term Expenditure Framework?**

No.

This is because the law stipulates that the Medium Term Expenditure Framework should be prepared before a



budget. This is meant to help the preparation and implementation of a good budget.

### **Fiscal Responsibility Law and lending by banks or other financial institutions**

All banks and financial institutions shall request and obtain proof of compliance with the provisions of the Fiscal Responsibility Law before lending facility to any board, parastatals, or local government in the State. Any lending by banks and financial institution in contravention of this Law shall be unlawful and shall attract black listing or other punitive measures by the government against the erring bank.