

February 2017



Report on Three-Day
Workshop for Public Service
Management Core Group to
Develop the Corporate Plan of
Yobe State Fiscal
Responsibility Board

Accountable Responsive and
Capable (ARC) Government



The opinions expressed in this report are those of the authors and do not necessarily represent the views of the Department for International Development.

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Abbreviations and Acronyms

ARC	Accountable, Responsive and Capable Government
PERL	Partnership to Engage, Reform and Learn
SSG	Secretary to the State Government
BPP	Bureau for Public Procurement
CSO	Civil Society Organisation
FRA	Fiscal Responsibility Agency
FRB	Fiscal Responsibility Board
FRC	Fiscal Responsibility Commission
ICT	Information and Communication Technology
IGR	Internally Generated Revenue
KPI	Key Performance Indicator
LGA	Local Government Area
MDA	Ministries, Departments and Agencies
MTEF	Medium Term Expenditure Framework
MTO	Medium Term Objectives
NE	North East
OHCS	Office of the Head of the Civil Service
OHOS	Office of the Head of Service
PERL	Partnership to Engage, Reform and Learn
PM	Permanent Member
PSM	Public Service Management
SFP	State Fiscal Policy
TBN	To Be Nominated
TSA	Treasury Single Account

Executive Summary

This report details the workshop that was held in Kano for three days in January 2017 for the Public Service Management (PSM) Core Group to develop the Corporate Plan of the Yobe State Fiscal Responsibility Board (FRB). The participants from the PSM Core Group were actively engaged and made quality contributions that demonstrated good practical knowledge of Yobe State Civil Service operations. PSM Core Group drafted a Service Charter for the FRB which the PERL consultants supporting the workshop finalized. The proposed Service Charter can be found in Yobe State Fiscal Responsibility Board Service Charter document developed in a Focal Group Discussion with the PSM Core Group.

Introduction

Further to the working visit to Gombe State Fiscal Responsibility Agency (FRA) in November 2016 and the study tour to Fiscal Responsibility Commission (FRC) Abuja on 18th – 20th January 2017, a workshop was organised for the Public Service Management (PSM) Core Group to develop the Corporate Plan of the Yobe State Fiscal Responsibility Board (FRB). The workshop took place in Horizon Hotel Kano on 22nd – 24th February 2017. It was facilitated by three consultants of Partnership to Engage Reform and Learn (PERL) – Accountable Responsive and Capable Government (ARC), namely Professor Isaac Obasi, Dr. Chris Ugwu and Mr. Isaac Ogide, who led discussions on the refresher training materials developed for the FRB. Agenda of the workshop that shows details of activities carried out is in Annex 1.

Objectives of the Workshop

The key objectives of the workshop on the Corporate Planning development were:

- To define the priorities of the Fiscal Responsibility Board (FRB) for proper focus as they galvanise to commence operation;
- To develop the vision, mission, and core values of the FRB;
- To develop the functions of the key departments required to take-off;
- To create a functional flat structure that would ventilate the work environment and enhance productivity in the FRB;
- To develop the strategic (long) and medium term goals to be pursued by the FRB, including the Key Performance Indicators (KPI) to measure results; and
- To produce Service Charter for the FRB to enhance their relationship with stakeholders.

Participation

Twenty officials of the Yobe State FRB, three PERL-ARC Consultants and the North East Regional Facilitator of PERL-ARC participated in the Corporate Planning Workshop. The PERL-ARC Reform Manager Kano, Mallam Auwalu joined the Workshop later. Details of the participants at the workshop are in Annex 1.

Opening Remarks

The workshop was opened by Alhaji Modu Sanda Gulani, Permanent Secretary (Establishment) in the Office of the Head of Civil Service (OHCS) in his capacity as the Chairman of PSM Core Group. He was also Chair of the workshop sessions and directed the procedures accordingly.

After the opening prayers, the Chair welcomed all participants. He thanked PERL ARC for the unflinching support to Yobe State and noted that the reform processes are already impacting positively on their processes and results. He thanked the consultants for their efforts in building capacity for the Officers of the Board in order to prepare them for effective take-off.

The opening ceremony was concluded with the introduction of participants.

Methodology

Discussions were preceded with short presentations by the consultants to refresh the memory of the participants on the conceptual and theoretical aspects of Corporate Planning Strategy. The workshop adopted a brainstorming approach throughout the deliberations. These encouraged all the participants to be very active during the sessions and made quality contributions that demonstrated good practical knowledge of Yobe State Civil Service operations. The consultants led the entire refresher training exercise and thereafter moderated and guided the practical discussions and processes to ensure that decisions comply with best practices. The members of the PSM Core Group led in the practical exercises during the deliberations.

Key Elements of the Corporate Planning Strategy

The key elements of the corporate planning strategy that formed the major deliberations at the workshop cover the following areas:

- a. Vision
- b. Mission
- c. Core Values
- d. Mandate of the Board
- e. Statutory Functions of the Board
- f. Management Functions of the Board and Departments
- g. Long and Medium Term Goals or Objectives, including the KPIs
- h. Functional Organisation Structure of the Board
- i. Service Charter of the Board

Please see details of these in Annexes 3 – 7.

Vision

A Vision Statement answers the questions “Where do we want to go”? or “Who do we want to be”? or “What is our preferred future state”? It is a clear guide that should inspire the FRB to choose the current and future courses of action. Based on these principles, the Vision Statement in Annex 3 was developed and agreed on for the FRB.

Mission

Mission Statement answers the question: “Why do we exist? Or what are the means for achieving the vision? The FRB Mission Statement in Annex 3 was developed at the workshop to guide the actions of the Board in determining its overall goal. It also provides a guide to the various levels of management in making sound decisions in performing the functions of the FRB.

Core Values

Core Values were agreed at the workshop to guide staff of FRB in performing their work. It answers the question “what common basic beliefs should FRB staff share”? The agreed Values

are outlined in Annex 3. Staff of FRB are expected to exhibit these qualities in their attitude and delivering of services to stakeholders.

Mandate of the Board

Mandate of the Board as defined in the Yobe State Fiscal Responsibility Law is to catalyze **for the** prudent management of the resources of Yobe State, to ensure long term macro-economic stability of the State, and secure greater accountability and transparency in fiscal operations within a medium term fiscal policy framework which ensures promotion and enforcement of the State's Economic Objectives.

Statutory Functions of the Board

It was noted that the General Powers of the Board are specified in Section 5 of the Yobe State Fiscal Responsibility Law 2016. Again, the functions of the Board are detailed in Section 6 of the Law. Statutory Functions of the Board derived from the law and agreed at the Workshop are summarised in Annex 3.

Management Functions of the Board and Departments

Management functions of the Board and Departments were derived to guide the Board in performing its daily operations. Appropriate functions were agreed for the Chairman, Permanent Members, Board Secretary and the Departments and Units created during the workshop. Details of these functions are in Annex 4.

Long and Medium Term Goals

The Goals of Yobe State FRB in Annex 5 are the long and medium term objectives determined from the Vision and Mission Statements. The goals are expected to focus the FRB on important issues of top priorities that would make significant impact to the economy of the State.

Functional Organisation Structure of the Board

A functional organisation structure with flat structure was developed for the Board during the Workshop. The organisation structure has the Chairman at the top and the Permanent Members immediately below him. The Board Secretary is in the third level and coordinates all activities of the Board. This is derived from provisions of the Fiscal Responsibility Law which did not give specific executive roles to the Permanent Members (PM) but provides that the Board Secretary shall assist the Chairman in running the Board. This gap has been noted as a lacuna and should be corrected during amendment of the law which is already in progress.

The proposed Organisation Structure in Annex 7 shows that the Board Secretary would directly handle Administration and Human Resources management issues. The three departments proposed for the Board, namely: Finance and Supplies; Policy, Strategy and Standards, and lastly Planning, Research and Statistics would report to the Chairman through the Board Secretary. Furthermore, three Units were proposed and these are Information and Communication; Legal and Enforcement, and lastly Internal Audit. These Units are directly under the control of the Chairman in line with what obtains generally in the wider Nigerian public service at both the federal and state levels.

At Executive Level, each PM would supervise one Department through the Chairman and Board Secretary. The PM role is therefore advisory to the Chairman. However, the Chairman could issue a memo authorising the PMs to supervise the Departments directly through the Board Secretary. To reduce friction in the flow of activities, both the Chairman and Board Secretary could issue a joint memo authorising the PMs to supervise the three Departments directly on operational activities. In this regard, there should be forum for regular briefing of the Chairman and the Secretary on the activities of the Departments. This would improve the turnaround time and lead to more efficiency and effectiveness in the system.

Please see the details of the proposed FRB Organogram in Annex 7.

Service Charter of the Board

Service Charter is a contract and commitment between a service provider and the recipients. In other words, it is the commitment of FRB to the Ministries, Departments and Agencies (MDAs) who would be served most of the times during their regular operations. The Vision, Mission and Core Values of the FRB were considered before drawing up the proposed Service Charter. However, it was noted that the FRB should put its house in order before launching the Service Charter to avoid any embarrassment by customers who would expect them to keep their promises. For example, it is important that a strong Information and Communication Technology (ICT) system be established to enable the Board accomplish its service targets provided for in the Charter. The Board seems to be well aware of this as this was why it proposed to the workshop for a strong Information and Communication Unit as different from a mere Information Unit found in other MDAs.

With this background in mind, the PSM Core Group was asked to make a draft of the proposed draft Service Charter for the Consultants to finalise later. The final draft of the Service Charter is one of the deliverables of the Consultants and it is hereby presented as a separate document to this Report rather as an Annex.

Closing Remarks

The Corporate Planning Workshop for Yobe State FRB was concluded on Friday 24th February 2017. During his motivating remarks, the PERL-ARC Reform Manager, Kano Mallam Auwalu commended the Yobe State PSM Core Group as well as the FRB Team for their commitment and enthusiasm to take-off on a strong note. He was impressed by the skills acquired during the study visits to Gombe State FRA and the FRC Abuja. He therefore reminded the Yobe State PSM Core Group that with the wealth of experience accumulated over the years, it should anticipate being visited as a learning centre for other States. He also advised the FRB to be cautious in defining the Service Charter to avoid making promises that may be difficult to keep. Processes that are dependent on external parties or overlap on critical areas should be considered and properly evaluated before fixing the benchmark. Technical dependencies should also be considered and availability of back-ups provided to minimize service failure. He cautioned that the Civil Society Organisation (CSO) may come deliberately to test the promises made in the charter, and may criticise the Board if they are found wanting.

In his closing remarks, the Chairman Alh. Gulani (PS Establishment) thanked the participants for their cooperation and active participation during the workshop. He thanked the consultants for their understanding and the knowledge demonstrated in steering the participants towards arriving at the various quality decisions taken during the Workshop. He wished all the participants safe journey to their respective stations.

Next Steps

The next steps required for take-off by the Yobe State FRB are as follows:

- Quality control reviews of the policies by the PERL-ARC Quality Control Team;
- Approval of the policies by the Yobe State Authorities;
- Systematic implementation of the policies;
- Amendment of the Fiscal Responsibility Law to address the lacuna previously noted.

Annex 1: Agenda for Corporate Planning Workshop Yobe State FRB

PERL-ARC

Kano, 22-24 FEBRUARY 2017.

1 st Day: 22/2/17		
Time	Activity	Responsibility
9.00 -9.30	Registration & Opening Prayer	PERL – ARC
9.30.9.40	Climate Setting and Objective of Training workshop	Consultant
9.40 -10.00	Over – view of the Corporate Planning Process	Consultant
10.00 – 10.30	(i) Vision, Mission and Core Values: Presentation	Consultant
	(ii) Group work: Articulate the Mandate, Vision, Mission and Core - Values of Fiscal Responsibility Board, Yobe State	PSM working Group
10.30 – 10.45	Tea Break	PERL/ARC
10.45 -11.45	Group work on articulating, Mandate, Vision, Mission and Core Values Continues.	PSM working Group/Consultant
11.45 – 12.15	Group Plenary Presentations	PSM Working Group/Consultant.
12.15 – 13.15	Presentation: Long Term Goals and Objectives of an organization in the light of its mandate.	Consultant.
13.15 – 14.15	Group work on: Developing Long term goals and Medium Term objectives, Strategies and KPIs of the Fiscal Responsibility Board	PSM Working Group/Consultant
14.15 – 14.35	Lunch	PERL/ARC
14.35 – 15.35	Group work continues	PSM Working Group/Consultant
15.35 -16.35	Group Presentations: of the Boards Long Term Goals (LTGs), Medium Term Objectives (MTOs), Strategies and Key Performance Indicators (KPIs)	PSM Working Group/Consultants
16.40 – 17.00	Wrap up and Closure	PSM Working Group
Day 2: 23 -2-17		
9.00 – 9.30	Opening Prayer & Recap of previous day's activity	TBN (To be nominated)
9.30 – 10.00	Presentation: Structure and functions of an organization	Consultant
10.00 – 11.00	Group Work: The structure and function of the Board to be able to deliver on its mandate	PSM working Group/Consultant
11.00 – 11.30	Tea break	
11.30 - 12.30	Group work continues	PSM Working Group /Consultant
12.30 - 14.30	Group Presentation of the proposed Structure and Functions of the Board	PSM Working Group/Consultant

14.30 - 15.30	Lunch	PERL – ARC
15.30 – 16.30	Group presentation continues	PSM Working Group/Consultant
16.30 – 17.00	Wrap and Closing	PSM working Group
24 - 02 – 17 Day 3		
9.00 - 9.30	Opening Prayer & Recap of previous day's activities.	TBN
9.30 – 10.30	Presentation: Stakeholder's Analysis.	Consultant
10.30 – 11.30	Presentation on: Service Charter: An Overview	Consultant
11.30 – 12.00	Tea Break	PERL – ARC
12.00 – 13.30	Development of Service Charter	Consultant
13.30 – 14.30	Lunch	PERL – ARC
14.30 -15.30	Group Presentations	PSM Working Group/Consultant
15.30 – 16.30	Wrap up and closing	PSM Working Group

Annex 2: List of Participants at the Yobe State Corporate Planning Workshop

LIST OF PARTICIPANTS AT THE CORPORATE PLANNING WORKSHOP KANO ON 22ND – 24TH FEBRUARY 2017

S/No.	Name	Designation	Organisation	Email	Phone Number
1	Modu Sanda Gulani	Perm Secretary	OHOS		08060519941
2	Mallam Hassan Gana	Permanent Member	FRB Yobe	hassangana@gmail.com	08036192549
3	Ibrahim Mallam Shuaibu		OHOS	ibrahimshuaibumallam@gmail.com	07033199140
4	Ibrahim A. Aji	Board Secretary	FRB Yobe	alhraji@gmail.com	07037167839
5	Mohammed Abba Gana	Dir. Pol.& Strategies	"	abbagana@gmail.com	08068303069
6	Daman'a Babale		OHOS	soabalezi@gmail.com	07065641618
7	Taa Abdu Daura		SMOE	Dauraabdu44@gmail.com	08036161589
8	Abdullahi Muhammad Daura		OHOS	mammanabdulahi@yahoo.com	08034677968
9	Kachallah S. Jimbam		CSC	kajimbam@gmail.com	08036603842
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12	Isaac Ogide	Consultant	PERL-ARC	iogide@yahoo.co.uk	08022718299
13	Dr. Chris N. Ugwu	Consultant	"	Sirp.nigeria@gmail.com	07034161674
14	Modu Maaji Ajeri		MYSS&CD	mmajirimm@gmail.com	08142571958
15	Abbas Isah Bizi		MOW	Biziabbas@gmail.com	08134724395
16	Bukar Majah		SPHEMB	Bukarm79@yahoo.com	08037179280
17	Hassan Gana		YFRB	hassanganah@gmsil.com	08036192549

18	Ahmed K. Amshi		YFRB	ahmadamshi@gmail.com	07068696655
19	Ibrahim Lawan Tijjani		OSSG		08063908361
20	Mallam Auwalu	Reform Mgr. Kano	PERL-ARC Kano		

Annex 3: Yobe State FRB Corporate Information

Yobe State FRB Corporate Information

THE BOARD

Yobe State Fiscal Responsibility Board was established by Yobe State Fiscal Responsibility Law enacted by the State House of Assembly in July 2016.

VISION

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

MISSION

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

CORE VALUES

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

- Transparency
- Integrity
- Prudence
- Fairness
- Team work
- Due Diligence

MANDATE OF THE BOARD

Ensure prudent management of the State resources, secure greater accountability and transparency of fiscal operations and ensure attainment of the State economic objectives.

STATUTORY FUNCTIONS OF THE BOARD

- i. Monitoring and enforcing the provisions of the Fiscal Responsibility Law;
- ii. Disseminating such standard practices that shall result in greater efficiency in the management of public expenditure, revenue collection, debt control and transparency in fiscal matters;
- iii. Undertaking fiscal and financial studies, analysis and diagnosis and submit the result to the Governor;
- iv. Making such rules that are necessary for the implementation of the Fiscal Responsibility Law;
- v. Performing such other functions that are consistent with the promotion of the objectives and functions of the Board.

Annex 4: Functions of the Board and Departments

MANAGEMENT FUNCTIONS OF THE BOARD AND DEPARTMENTS

EXECUTIVE CHAIRMAN

The Chairman is the Chief Executive and Accounting Officer and is responsible for the running of the day-to-day affairs of the Board as provided in the State's Fiscal Responsibility Law.

Other Responsibilities of the Chairman *inter alia* are:

- i. Managing and providing leadership to the Board.
- ii. Presiding over the meetings of the Board.

BOARD MEMBERS

- i. Assist the Executive Chairman in the running of affairs of the Board*
- ii. Supervise a designated department of the Board in advisory capacity*
- iii. Provide input and advice on policy matters of the Board.
- iv. Provide representation and voice to stakeholders.
- v. Participate in Board meetings.

****For Permanent Board Members, only***

BOARD SECRETARY

- i. Subject to the direction and control of the Chairman, the Secretary is responsible for the day to day running of the affairs of the Board.
- ii. Acts as the Secretary to the Board.
- iii. Custodian of all records of the Board.
- iv. Carries out general management and administration of Human Resources.
- v. Supervises Security and Environmental issues.
- vi. Carries out such other functions as may be assigned by the Chairman of the Board.

DEPARTMENTS OF THE BOARD

FINANCE AND SUPPLIES DEPARTMENT

The Finance and Supplies Department performs the following functions:

- i. Purchase and Maintenance of Plants, Vehicles, Office Furniture and Equipment;
- ii. Advise the chairman of the Board on financial matters;
- iii. Management of funds and financial records of the Board;
- iv. Purchase and Maintenance of Stores Records;
- v. Reply to audit queries;
- vi. Any other relevant function(s) as may be directed.

POLICY, STRATEGY AND STANDARDS DEPARTMENT

The functions of this department are:

- i. Identify and adopt strategies to enforce compliance with Fiscal Responsibility Law;
- ii. Advise MDAs on formulation of relevant policies, plans and strategies;
- iii. Evaluate and analyse policy issues arising from the implementation of various programmes and projects;
- iv. Monitor and evaluate the implementation of MTEF and Annual Budget, and submit a report to the government;
- v. Monitor the preparation of Monthly, Quarterly and Annual Budget Performance Reports.

PLANNING, RESEARCH AND STATISTICS DEPARTMENT

The functions of this department are to:

- i. Undertake Fiscal and Financial studies, analysis and diagnosis and submit the result to the Board.
- ii. Serve as the Secretariat of Tenders Committee of the Board.
- iii. Prepare the Board's MTEF, Annual budget, action plan, operational work plan and targets.
- iv. Ensure compliance with Bureau for Public Procurement (BPP) guidelines and requirements on tendering and procurement proceedings of the Board.
- v. Liaise with the Statistics Department of the ministry of Budget and Planning in collection, analysis and processing of data and statistics relating to the entire state MDAs and the LGAs;
- vi. Conduct research in any sector of the economy or area of concern which the Board feels there is need to do so;
- vii. Serve as Efficiency Unit of the Board;
- viii. Any other relevant function(s) as may be directed.

INFORMATION AND COMMUNICATION UNIT

The Unit under the Chairman's Office should perform the following functions:

- i. Engage in public enlightenment campaign on the activities of the Board;
- ii. Responsible for information dissemination to the public as required under the FRB Yobe State Law – 2016;
- iii. Ensure regular press coverage, placement of advertisements preparation of feature articles as well as organizing press conferences;
- iv. Prepare periodic publications (Quarterly/Annual Performances Reports Productions), magazines and engage in direct productions of Newsletters/Bulletins/Handbill and Public Relations Management;
- v. Develop and manage Information, Communication and Technology (ICT) activities of the Board (such as design, process, upload, update materials for the website);
- vi. Responsible for packaging and branding the activities of the Board;
- vii. Maintain the Board's library by ensuring that relevant stock of reference materials.

Annex 5: Long and Medium Term Goals of Yobe State Fiscal Responsibility Board

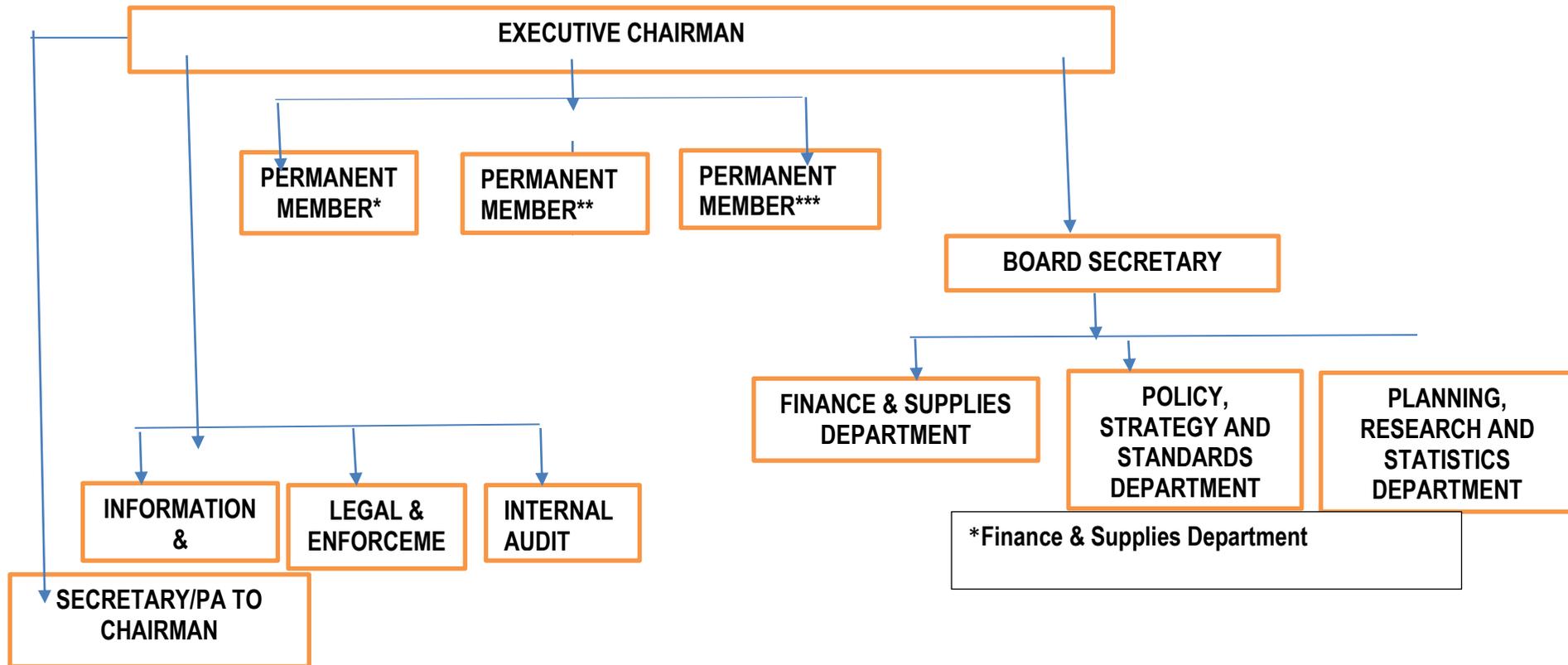
Long and Medium Term Goals

Strategic Objectives (Long-Term Goals)	Medium term objectives	KPIs
<ul style="list-style-type: none"> • To ensure full compliance of the MDAs with the Fiscal Responsibility Law for enhanced transparency, accountability and prudent management of public resources. • Ensure compliance by MDAs with the approved framework in their fiscal operations 	<ul style="list-style-type: none"> ✓ To adopt the TSA policy and ensure that all Revenue Generating Agencies comply within 3 years. ✓ To ensure full compliance with MTEF Budget within one years. ✓ To ensure full compliance with the Fiscal Sustainability Plan within one year. ✓ Prepare and Submit Statutory Report on activities of the FRB annually. ✓ Monitoring activities to track MTEF and the budget process ✓ Monitoring activities to track budget implementation ✓ Produce and submit interim and final reports on processes and implementation of Budget as required by the law. ✓ Monitor compliance with the State Debt Policy 	<ul style="list-style-type: none"> ✓ TSA in operation in the State ✓ Availability of MTEF documents ✓ Evidence of full compliance with SFP ✓ Copy of reports submitted to the State House of Assembly ✓ Number of monitoring activities carried out within a year ✓ Same as above

<ul style="list-style-type: none"> • Devise strategies for enhancing Internally Generated Revenue and blocking leakages in collaboration with the Board of Internal Revenue Service 	<ul style="list-style-type: none"> ✓ Advise on broadening revenue base of the State within two years ✓ Advise on the use of modern technology in collection and remittance of revenue to block leakages within two years ✓ Advise on the sensitisation of the general public to ensure that Tax Payers collect evidence of payment ✓ Ensure adoption and maintenance of proper accounting procedures in all the MDAs ✓ Monitoring compliance with the demands of financial reporting and disclosure as required ✓ Conduct fiscal and financial studies of IGR in the State within two years ✓ Conduct fiscal and financial studies of public expenditure in the State within two years 	<ul style="list-style-type: none"> ✓ Availability of Reports ✓ Monitoring activities carried out ✓ Evidence of documented advice ✓ Documentary evidence or advice on the use of IT in the collection and remittance of revenue
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Annex 6: Functional Organisation Structure of the FRB

ORGANOGRAM OF THE YOBE STATE FISCAL RESPONSIBILITY BOARD





Accountable, Responsive and Capable Government