

**PLATEAU STATE REGULATION FOR THE OPERATION
OF THE REVENUE LEAGUE FOR MINISTRIES,
DEPARTMENTS AND AGENCIES**

A Regulation made for the operation of the Plateau State Revenue League as follows:

1. Authority:

SECTION 1: The Plateau State Revenue League (also referred to as “The League”) is hereby established by the authority drawn from Section 34 subsection (1b) of the Plateau State Revenue (Consolidation) Law 2020 which reads "Revenue Performance sub-committee to assess the status of Revenue collected on a Monthly basis and provide solutions to challenges that affects performance;"

2. Membership of the League

SECTION 2 (1): Every revenue generating MDA is an automatic member of The League.

SECTION 2 (2): Membership of the League is NOT voluntary.

3. Organization of the League

SECTION 3 (1): The League shall be coordinated by the Project Management and Results Delivery Office (also referred to as “PMRDO” or its successor) on behalf of the Revenue Performance Committee in accordance with this Regulation.

SECTION 3 (2): The PMRDO shall have the power at any time to alter, delete or add to the Rules in such manner as it deems appropriate.

SECTION 3 (3): An account shall be created for the implementation of the Revenue League whereby 5% of the State’s total Internally Generated

Revenue in a month as currently approved by the Revenue Council, shall be transferred to that account.

SECTION 3 (4): 5% of the money allocated for the Revenue League shall be used for the League Administration and the remaining 95% shall be used for funding performance rewards.

SECTION 3 (5): The PMRDO shall, not later than the last day of the month, submit to the Revenue Performance Committee a Report of the activities of the Revenue League and the Financial statements of the Revenue League Account.

4. Methods of Determining League Positions

SECTION 4 (1): League positions shall be determined using the League Points System where MDAs are awarded league points every month based on the percentage of achievement of their revenue budgets for the month as derived from their respective annual revenue budgets. At the end of each month, the MDA with the highest number of points earned in that month will be declared the League Winner for the month; and there would be 2 runners-up.

SECTION 4 (2): At the end of each season, the MDA with the highest number of cumulative points shall be declared the Champion. Each MDA will use its budgetary targets and will be scored based on the actual results achieved against revenue target set.

SECTION 4 (3): All target/budgets will be calibrated (set) at 100% and every 1% of target achieved is awarded 1 point on the league table. All points will be issued monthly, and the cumulative points scored by the MDA will determine its position and corresponding rankings real-time. At the end of each Season the MDA with the highest number of points scored shall be declared the League Champion for the year.

SECTION 4 (4): If two or more MDAs have the same number of points, the position for highest placed MDA shall be determined by the highest position jump (improvement) amongst the MDAs that tied on the League table from the previous month.

SECTION 4 (5): If the above procedure does not separate the MDAs that tie, then the highest placed MDA amongst them shall be determined by the highest contribution to the State's IGR.

5. Rewards and Sanctions

SECTION 5 (1): Not more than Three weeks after the end of the month, the PMRDO shall determine the rewards and prices and also deliver them to the top 3 MDAs of that month.

SECTION 5 (2): Not more than Two weeks after the end of the season, The PMRDO shall determine the rewards and prices and also deliver them to the winner of the season.

SECTION 5 (3): When the winning MDA and the two runners-up shall have been ascertained at the end of the month, the PMRDO shall deliver the rewards to such MDA. The top five performing individuals within the winning MDA shall also be rewarded.

SECTION 5 (4): When the winning MDA shall have been ascertained at the end of the season, the PMRDO shall deliver the Cup and rewards to such MDA. The top five performing individuals within the winning MDA shall also be rewarded.

SECTION 5 (5): The top five performing individuals within the winning MDA shall be nominated by the Management Team of the MDA based on metrics provided by PMRDO.

SECTION 5 (6): In addition to the MDA performance rewards, the PMRDO shall recognize outstanding taxpayers.

SECTION 5 (7): At the end of the season, the bottom five MDAs shall be sanctioned by the Governor. The sanction may include the removal from office of top officials.

6. Rules of Play

SECTION 6 (1): Only revenues that come in through the recognized payment gateways will be recognized by the League.

SECTION 6 (2): Violation of any section of the revenue law shall incur the loss of 10 league points from the total points scored.

SECTION 6 (3): In all matters and transactions relating to The League, each MDA shall behave towards other MDAs and The League with respect and utmost good faith.

SECTION 6 (4): No MDA, ether by itself, its employees or agents, shall by any means whatsoever unfairly criticize, disparage, belittle or discredit any other MDA or The League or in either case any of its directors, officers, employees or agents.

SECTION 6 (5): Each MDA shall comply promptly and in full with any request for information made by The League (including, for the avoidance of doubt, any such request made pursuant to a demand from a statutory or regulatory authority).

7. Use of Technology

SECTION 7 (1): A Revenue League dashboard shall be created for the purpose of reporting and monitoring the performance of all players in the League. This dashboard will be accessible to the Revenue Council, the MDAs, taxpayers and the general public.

SECTION 7 (2): Every month, the dashboard shall be updated to reflect the MDA performance and rankings.

8. ASSOCIATION

SECTION 8 (1): Except with the prior written consent of the PMRDO, no staff of an MDA may, either directly or indirectly:

- a) be a member of another MDA; or
- b) be involved in any capacity whatsoever in the management or administration of another MDA;

SECTION 8 (2): No staff of any MDA shall have any power whatsoever to influence the financial, commercial or business affairs or the management or administration of another MDA.

9. INDEPENDENT DISCIPLINARY AND APPEALS COMMITTEE

SECTION 9 (1): There shall be an Independent Disciplinary and Appeals Committee which is composed of the members of the Revenue Performance Sub-Committee.

SECTION 9 (2): The Committee shall:

- a) review the League Performance
- b) receive appeals from participating MDAs and deliberate on same

SECTION 9 (3): The Committee shall have the power to:

- a) investigate any suspected or alleged breach of the Regulation including but not limited to complaints, allegations or suspicion of financial or other irregularities, misconduct by any Official or MDA.

- b) initiate and prosecute disciplinary proceedings against any person subject to these Regulations for breach of these Regulations or other conducts amounting to Misconduct.
- c) require any MDA to:
 - i. provide such specific or general information on League affairs as The League may request in writing; and/or
 - ii. attend any inquiry, hearing or proceedings to answer questions; and
 - iii. to produce documents within their power, possession, custody and / or control as The League may direct.

10. INTERPRETATION

SECTION 10: In this Law, unless the context otherwise requires interpretation:

“MDA” means any Ministry, Department or Agency charged with responsibility for revenue generation in Plateau State;

“PMRDO” means Programme Management and Results Delivery Office

“Revenue Council” means the Revenue Council established under Section 32 of the Plateau State Revenue (Consolidation) Law 2020

“Season” means a period from January to December

“The League” means the Plateau State Revenue League