

Kaduna State Government



State Policy on Results-Based Monitoring and Evaluation

Ministry of Economic Planning

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Abbreviations and acronyms

CP	Corporate Planning
DD	Deputy Director
DFID	Department for International Development
DPRS	Department for Planning Research and Statistics
ExCo	Executive Council
GDP	Gross Domestic Product
IPSAS	International Public Sector Accounting Standards
KADSEEDS	Kaduna State Economic Empowerment and Development Strategy
KPIs	Key Performance Indicators
KRA	Key Result Areas
KSDP	Kaduna State Development Plan
LGAs	Local Government Areas
M&E	Monitoring and Evaluation
MDAs	Ministries Departments and Agencies
MLD	million litres per day
MoEP	Ministry for Economic Planning
MTSS	Medium Term Sector Strategies
PEO	Principal Executive Officer
PMR	Performance Management Report
QA	Quality Assurance
RBM	Results Based Management
SBS	State Bureau of Statistics
SDP	State Development Plan
SPARC	State Partnership for Accountability Responsiveness and Capability

Foreword

The desire to improve the quality of lives of the people of Kaduna State was the major drive for the development of this Policy on Monitoring and Evaluation. The policy provides a paradigm shift from the traditional practice of Monitoring and Evaluation to the broader concept of Results Based Management. It is intended to ensure all financial expenditure are informed by clearly stated results which are properly inter-woven across the five layers of Results (input, activities, output, outcome and impact). This policy represents the determination of the state government to make the practice of Results Based Management principles as a core governance culture in the state.

The document provides highlights of the desired goals of the previous State Development Plans since 2003 to 2013 and tried to explain how these desires were unmet. The poor state of the Monitoring and Evaluation system in the state and related contribution to the unmet desires of the State Development Plans were discussed. The Policy proposed a new approach to Monitoring and Evaluation in the context of Results Based Management and its linkage with policy and strategy planning, budgeting, organisational effectiveness, performance tracking and communication. It also specified the core values, principles, processes, required organisational structure and career plan for effective institutionalisation of a new Monitoring and Evaluation system in Results Based Management context.

I use this means to appreciate all the people that contributed to the success of the policy for their time, knowledge and commitment. I personally do commit to appropriate implementation of this policy. I invite the reader to go beyond reading, but properly study the contents in order to effectively contribute to its implementation for a better Kaduna State in the nearest future.

Thank you.

His Excellency,
Alhaji Dr. Mukhtar Ramalan Yero
Executive Governor, Kaduna State

Acknowledgement

This state Results-Based Monitoring and Evaluation Policy Framework is vital to the state government's desire to improve the quality of lives of the people of Kaduna State. It is a demonstration of commitment to performance and accountability to the people. The content of this policy represents a consolidation of most of the modern reform initiatives being practiced in the state since 2009. The adopted Result Based Management approach provides cohesion and logical interfacing across a range of recent reform processes in the practice of innovations in governance.

The development of this policy involved many partners, potential implementers and key stakeholders, including the Civil Society Organisations. The content of this document will provide clear direction and line of sight for Monitoring and Evaluation practitioners in the state. Great appreciation goes to my technical team in the Ministry of Economic Planning, led by the Permanent Secretary. The contributions of other Permanent Secretaries and their technical crew during the validation of this policy, especially, the Permanent Secretary - Public Service Office the Permanent Secretary -Education, the Permanent Secretary -Water Resources and the general Overseer of the Bureau for Public Service Reform are appreciated.

The long standing support and efforts of the State Partnership for Accountability, Responsiveness and Capability (SPARC) programme of the UK-Department for International Development (DFID) in the introduction of the Results Based Management concept and development of the policy is highly appreciated. We also appreciate the support from United Nations Children Education Fund (UNICEF), the Civil Society Organisations and other partners who contributed to the development of this policy.

The Policy Framework benefitted from the core values and principles laid down in the Monitoring and Evaluation section of the National Vision 20:2020 and the local knowledge of the Civil Servants in Kaduna State. The successful implementation of this policy will require the commitment of all and sundry, but most importantly, the leadership and support of His Excellency, the Executive Governor of Kaduna State and the entire members of the State Executive Council. With an utmost sense of responsibility, I humbly commend the implementation of this policy for the actualization of the long desired outcome of improving the quality of lives of the people of Kaduna State.

Madami Garba Madami

Honourable Commissioner
Ministry of Economic Planning
Kaduna State

Section 1: Introduction and Background

1.1 Overview of the State development efforts

In 2003, Kaduna State Government developed and implemented a State Development Plan (SDP) called, the Kaduna State Economic Empowerment and Development Strategy (KADSEEDS) covering year 2005 to 2007. The major drive towards the development of KADSEEDS in 2003 was as a result of the unpleasant socio-economic situation of the state which was observed through major outcome performance socio-economic indices such as mortality rates, enrolment rates and likes of them. In the Health sector, KADSEEDS recorded that infant mortality rate increased from 91 deaths per 1,000 live births in 1999 to 115 deaths per 1,000 live births in 2004. In a similar trend, under-five mortality rate rose from 191 children dying before their 5th birthdays in every population of 1,000 children in 1999 to 205 per 1,000 in 2004. Also, maternal mortality rate increased from 950 deaths per 100,000 women giving birth in 1999 to 980 deaths in 2004. The prevalence rate of new HIV infections was recorded to be 5.65% of the state population in 2003.

The Education indices were not different, but there was a deeper look that goes beyond just focusing on enrolment rate but also considered the quality of education. KADSEEDS observed that the proportion of students with up-to five credits in National Examination Council (NECO) and West African Examination Council (WAEC) (including English and Mathematics) in 1999/2000, 2000/2001, 2001/2002 and 2002/2003 academic sessions were 14.80%, 8.71%, 9.12% and 8.07% respectively. In 2003/2004 academic session, KADSEEDS recorded that an investment of 8.8 billion naira in the Education Sector yielded 29% increase in primary school enrolment rate as part of the outcome results. Even as good as these efforts may seem, about 56% of children of primary school age were recorded to be out of school within the same period.

In the Water Sector, 11% of the rural populace enjoyed access to portable water in 2004. In the same year, the total actual water demand million litres per day (MLD) in all communities in the state (urban, semi-urban and rural) was 751 MLD while the actual supply was 209 MLD. KADSEEDS also recorded that the existing water works capacity in major towns in the state was 380.08 MLD while the demand was 540.25 MLD in the same 2004. In Agriculture, there was a record of up to 30% in-farm and off-farm losses of farm produce in the same period.

It was all these unpleasant development situations that KADSEEDS I and II were set out to address. As stated in the KADSEEDS, the ultimate aim was to reduce poverty by reducing the root causes of poverty. The plan identified seven major root causes of poverty in the state. One of the identified root causes was **“Low returns from resource utilisation”**. KADSEEDS aimed to reduce the rate of deprivation from 70% in 2003 to 50% in 2007 through the attainment of 60% of its outcome targets. There was no proper Monitoring and Evaluation (M&E) mechanism in place within this period to guide optimal selection of strategies and activities that would inform resource allocation to ensure that utilisation will eventually lead to the achievement of the desired outcome and impact targets. Although the state audit report recorded budget

performance of 71%, 94% and 81% for the years 2003, 2004 and 2005 respectively, but there was no mechanism or record to show if commensurate results to the expenditure were achieved as desired. The state intended to pursue the achievement of this goal through the following five broad strategic objectives that represented the pillar of KADSEEDS:

- Reforming Government institutions;
- Promoting private sector growth;
- Implementing a social charter for the empowerment of the people;
- Effective communication system; and
- Value re-orientation.

At the end of the implementation phase of KADSEEDS-I, the state developed KADSEEDS-II covering years 2008 to 2011 to continue with the pursuit of the unmet goal of poverty reduction. Before the end of the implementation period of KADSEEDS-II, another SDP was developed to cover years 2011 to 2013. This SDP (2011-2013), popularly referred to as Kaduna State Development Plan (KSDP 2011-2013) received limited political support. Recently, the state has developed another KSDP covering years 2014 to 2018 with similar goal. The overarching impact which the state government desires to use the state resources to make on its people by end of 2018 is “**improved quality of lives**”. The government has identified key policy thrusts with related outcome targets across all the sectors that would guide strategy/activity selection and resource allocation/utilisation within these periods of 2014 – 2018. This is to ensure that optimal efforts are geared towards the achievement of this goal.

Performance towards this impact shall be tracked using five selected socio-economic impact indicators such as poverty rate, percentage of people living in absolute poverty, state Gross Domestic Product (GDP), literacy rate and life expectancy rate. There are other 63 outcome Key Performance Indicators (KPIs) that KSDP has identified for tracking progress across the sectors.

The KSDP 2014-2018 has harmonised all previous plans efforts developed by the state via KADSEEDS I & II, the state’s Vision 2020 and the Kaduna State White Paper with the purpose of building a culture of continuity and propel the state in the path of sustainable socio-economic development. The goals of KSDP 2014-2018 are as follows:

- To reduce poverty rate from 71.80% in 2012 to 50.80% by end of 2018;
- To increase life expectancy rate by 6.10% from 2012 baseline value;
- To reduce the percentage of people living in absolute poverty from 61.50% in 2012 to 49% by end of 2018;
- To increase literacy rate by 15% from its 2012 baseline value; and
- To increase the state’s GDP by 3% by end of 2018 from its 2012 baseline value.

As lofty as these SDP goals may seem, the state government has demonstrated strong commitment towards achieving them by the public signing of the KSDP 2014-2018 by the Governor. This represents a social contract between the government and the people of Kaduna

State. The government has identified the following four broad strategic objectives in the KSDP towards achieving these goals:

- Economic growth: Aiming at growth in wealth and jobs and more equitable access to means of livelihood;
- Social Development: Aiming at healthier and more educated population;
- Regional Development: Aimed at functional infrastructure to support business and social activities;
- Governance: Aimed at more efficient, transparent and accountable government and better security for all.

The background has indicated that knowledge of the challenge and the desired results even with good budget performance are not enough effort to achieve the results. A good M&E system is required not only to properly track performance, but to guide the selection of proper sector strategies, Ministries, Departments and Agencies' (MDAs) activities and resource allocation to ensure that they are all results based. This will enable the achievement of the promised results for effective accountability to the people of Kaduna State as promised in the KSDP 2014-2018.

1.2 Analysis of existing M&E system in the state

A system to effectively manage Results and Performance of the state's resources (Financial and Human) is an essential part of state accountability mechanisms and can support policy development, strategic planning, organisational performance, strategic resources allocation and program implementation within state MDAs. Such system, which should be the state's M&E system, must be such that would guide and influence the

Results-based Performance reporting and utilisation in the entire state. The product from this system, together with other accountability mechanisms, would provide the state with good basis to put in place appropriate policies to effect the developmental changes (Results) in the socio-economic spectrum, related sector strategies to implement the policies, optimal organisational arrangements to effectively implement the strategies and the related financial resources management to deliver the desired results. This system defines a Results Based Management (RBM) of Governance that links resources to results (impact, outcome, outputs, activities and inputs).

During the development of this Policy Framework, a quick diagnosis of the existing M&E system in the state revealed that the state is still practicing the traditional M&E that delivers limited results. The finding of the diagnosis also showed that the institutional mandate for coordinating M&E in the state is contained within the mandate of the Ministry of Economic Planning (MoEP). In early year 2012, an M&E department was established in MoEP as a product of the Corporate Planning (CP) process. The mandate clarification, functional review, workforce and establishment planning components of the CP process in MoEP clarified the M&E functions but were not clear on the preferred process for carrying out the functions.

Prior to this Policy Framework, there was no document setting out the scope and purpose that guides the conduct of M&E activities in the state. In line with this, there was no clarity to provide MDAs with sufficient focus on results (impact and outcome) and the KPI-targets as the basis for developing their sector strategies.

Although the process of pooling the Planning, Research and Statistics (PRSs) departments under the MoEP had commenced, there were no explicit M&E functions for the Department of Planning Research and Statistics (DPRSs) stated in the approved memo. Even the name of the department does not reflect clear positioning for M&E functions. The staffing level and staff skills mix in relation to M&E functions both in the MoEP, DPRSs and Local Government Areas (LGAs) were grossly inadequate. The existing schedule of duties for various levels of staff, where they existed was yet to be upgraded to standard job descriptions to include M&E roles and responsibilities for staff.

Although the MoEP was supported by the SPARC programme of the United Kingdom DFID to develop operational guidelines for conducting and reporting on sector performance and SDP performance, the relevant staff are yet to fully acquire the necessary skills to effectively use these guidelines. Four sectors comprising of Health, Education and Agriculture were supported by SPARC to develop Medium Term Sector Strategies (MTSSs) and Sector Performance Review Reports, these products are yet to be utilised as required due to limited demand for performance information, unclear knowledge of internal and external clients and their information needs.

The findings and recommendations in the Annual Sector Performance Review Reports are yet to be effectively utilised by sector MDAs in adjusting the MTSSs. There was gross limitation in the availability of quality data required to tracking the performance of the sector across all the thirteen sectors stated in the state Results Framework as can be seen in annex-1 of the KSDP 2014-2018. Where data existed, it was of limited coverage and do not provide institutional and organisation performance information to enable analysis, findings and recommendations in relation to financial and organisational effectiveness in relation to the outcome KPI-targets for their sectors.

All these identified gaps are not unique to Kaduna State alone; they are common with most of the states in Nigeria and federal government. They are all commonly used to the practice of traditional M&E process. In recognition of all these challenges as were identified during the second phase of self-assessment exercise supported by SPARC in 2012, there was expressed commitment by the state government to not only address the inherent systemic issues relating to M&E functions, but was determined to have a total change of approach to embrace the most modern M&E approach globally adopted, which is the RBM approach.

In mid-2012, the state officially committed to the adoption of the RBM as the preferred approach to M&E with other related reform processes. An independent consulting firm was contracted by the state government in the same 2012 to introduce the concept and principles of RBM to key state Government officials. This was done at a one week workshop held in Abuja in July 2012. The end of this workshop led to several follow-up trainings that were supported by SPARC, with practical sessions on each of the phases of RBM process.

One of the key products of these trainings that were supported by SPARC was a comprehensive Results Framework that guided the policy thrusts and targets in the KSDP 2014-2018. Other information on the need to establish a new M&E system within the context of RBM and the evolution of the M&E approach to RBM are stated below.

1.3 The need for Results Based M&E system in the state

As stated above, the current practice of M&E in the state is weak with limited demand and supply of performance information. This implies that plans, programmes and annual budgets do not optimally benefit from evidence based findings and recommendations. Where there are attempts to conduct performance reviews, there are limited demand for use of performance information in developing/adjusting the plans and annual budgets. This has led to huge expenditure with non-commensurate results.

The introduction of a new M&E systems that will be enshrined within the concept of RBM is being proposed by this framework. The Results based M&E system that is being proposed will facilitates good governance and performance within a logically structured Results Framework. Results Framework defines the desired high level results (impact and outcomes), with related KPIs and targets on each KPI. It guides the establishment of the state or sector's development performance history over the years. The aim is to provide quality background information on factors that have affected performance positively or negatively in the past, so as to provide evidence based/optimal recommendations for development/adjustments of policies, plans, strategies and budgets for better performance in the present and future.

This Policy Framework is set out as a minimum standard an M&E system could use to measure results, link performance information to policy, planning and budgeting processes to promote public accountability and identify lessons which can be used for adjustment plans.

The key difference between the current practice of M&E and Results Based M&E is that while the current M&E focuses on project inspection and supervision, with a view to identifying technical gaps in implementation, the Results Based M&E focuses on performance information and related results, with a view to integrating lessons learning into future programme design. Some of the differences between the former and the latest are stated below:

- Results Based M&E focuses on pre-determined outcome results, logically defined from the highest level (impact to lowest level), while traditional M&E focuses on activities and output targets in the plan document;

- Results Based M&E introduces multi-year time series view (trend) for tracking performance on consistent KPIs. This enables realistic performance projection (i.e. targets on KPIs are results based), while traditional M&E defines KPIs from targets set in each plan and do not promote consistent use of KPIs; targets are mainly based on the strategies and therefore activity based;
- In Results Based approach, there is a logical link across all levels of results, where the impact, informs the key sets of outcomes to deliver it, each outcome informs the necessary outputs to deliver it, while each output informs the relevant activities and the activities inform the inputs (human and financial resources) required for proper implementation. All these form a good Results chain which ensures that all expenditure must be linked to high level results (Resources for Results -“R4R”). The Results chain promotes value for money and enhances easy identification of strategy relevance/effectiveness. However, the current M&E practice has limited logical link between impact and resources.

Section 2: The New Monitoring and Evaluation System

2.1 Overview of the proposed new M&E system

The proposed new system of monitoring and evaluation in the state is within the concept of **Results Based Management (RBM)**. M&E adds value when located within the broader concept of RBM. **RBM** is defined as a management strategy which focuses on performance and achievement of results. Clear definitions of the M&E elements in the context of RBM are stated below.

Monitoring is the activity of collecting, recording, communicating, analysing and using information for the purpose of management control and decision making. The **primary role** of monitoring is to provide the information by which the managers of an intervention (policy, programme, project, etc.) can identify and solve implementation problems, and assess progress and achievements in relation to what was originally planned.

Evaluation provides periodic assessments of the relevance, efficiency, effectiveness, and sustainability of an intervention in the context of its stated objectives. The **two main roles** of evaluation are:

- To provide accountability for what has been delivered and achieved;
- To identify necessary modifications in on-going or future intervention design.

Performance Measurement is a process where actual status of an intervention or a programme is compared against planned results, or pre-determined parameters, using measures that indicate core developmental priorities. Performance Management Report (PMR) is the product of such comparison, which documents the measurable achievements of planned results and their related recommendations. While the process or act of documenting the report is called Performance Management Reporting. The primary objective of a PMR is to provide evidence based data/information that will support management decision making, adjustment of policies, strategies, plan and budgets, and general management control. PMR engenders a process where service providers are accountable for resources utilisation and delivery of results.

PMR is part of a broader change management concept called RBM. RBM is designed to improve service delivery, strengthen management effectiveness and efficiency, and have evidenced based accountability. It is a management strategy that aims to achieve positive results by carrying out activities that produce certain products or services (**outputs**) for specific stakeholders. If these stakeholders utilise the outputs they will then change the way of doing certain thing(s) and experience some level of benefit (**outcome**) as a result of utilisation of the outputs. These outcomes may contribute, together with the results of other intervention outcomes, to higher society/state-wide benefit (these are **impacts**).

In RBM the emphasis is on the higher level results (which are the state development objectives): **on achieving outcomes and impact rather than solely implementing activities and demanding inputs.** Within this concept of RBM, M&E has to provide information on how programmes and project being supported from Kaduna State budget are progressing, where there are problems and what might be the solutions, if it will achieve the stated outcome and what lessons could be learned. The intervention logic of the proposed M&E system is explained as follows:

Expected Impact (benefits of the Policy Framework);

- Improved citizen's confidence in the capability of the government by systematically holding MDAs accountable for achieving programme results.
- Improved programme effectiveness and public accountability.

Expected Outcomes (changes in the way M&E is used by government under the policy framework);

- Increased focus on results, quality of service delivery, and customer satisfaction by the Kaduna State Government.
- Standardised processes and procedures used to monitor and evaluate policy, planning, budgeting, projects and programmes across government.
- Improved decision making at various levels by providing more objective information on results achieved, in order to improve the effectiveness and efficiency of government programmes and spending based on learning on what works and what does not work.
- Improved internal management of the MDAs as a result of the lessons learnt.

Expected Outputs.

- Programme performance report initiated by setting up programme goals, measuring programme performance against those goals, and reporting publicly on progress achieved.
- Programme managers supported to improve service delivery by orienting them to plan in order to achieve programme results and by providing them with information about service quality and programme results.
- M&E capacity strengthened (M&E skills development).

RBM operates within a context of a set of principles and policies that have been developed over time and by many Governments and development organisations, which are designed to overcome service provision failure. The history of RBM can be traced back to the 1960s, below is a potted history of RBM:

- In the 1960s Management by Objectives (MBO) was promoted by commentators such as Peter Drucker and established the idea of “objectives” being a legitimate focus of organisational planning;
- In the 1970s the International Labour Organisation (ILO) developed the 13 steps of the objective orientated planning approach;
- In the 1980s the Logical Framework Approach was adopted and developed by international development agencies;
- In the 1990s the Logical Framework became central to the comprehensive methodology of Programme Cycle Management (PCM), promoted by the European Union (EU) amongst others, but lacked M&E as an integral part of the methodology; and
- In the 2000s RBM included M&E and it became the dominant methodology amongst international development donors, agencies; Non-governmental organisations (NGOs) and increasingly in the public sector; it includes the entire programme cycle from the inception to the achievement of Impact, and is outcome focused.

Over the years different names have been ascribed to what we now call RBM, as can be seen above. One important fact is that RBM included M&E in response to the need to focus on results. M&E is a function of RBM and therefore when the term RBM is used it denotes RBM and M&E.

2.1.1 The vision

The transformation of Kaduna State to be a role model in results oriented governance towards sustainable economic development to improve quality of lives of its people.

2.1.2 The mission

To institutionalise RBM within the context of sound public policies, driven by Principles Professionalism and Team spirit, taking into cognizance the existing and emerging best practices in the art and science of good governance.

2.1.3 The strategic objective

The strategic objective of this Policy Framework is to institutionalise a results-oriented approach to governance management, through defining realistic expected results, monitoring and reporting progress towards achieving these results and integrating lessons learned from this process into management decision making.

2.1.4 Key M&E Functions in RBM context:

- Anchor the overall co-ordination of the state M&E System;
- Prepare the state Performance Report yearly, prior to the start of the budgeting process;
- Submit the state report to the Office of the Executive Governor and the state Executive Council (ExCo) through appropriate channels;
- Publish policy briefs and performance briefing notes from evaluation studies and the state performance report respectively to the public as it may be required through appropriate channels;
- Provide technical guidance to DPRSs in the MDAs and LGAs including provisions of appropriate templates for periodic data capture;
- Recommend annual updates on development and economic indicators for performance tracking;
- Periodically review sectoral KPIs, data definitions and requirements;
- Develop and facilitate the establishment of data capturing systems for all indicators in the DPRSs and LGAs;
- Work closely with the DPRSs and LGAs to ensure that data capturing systems are established and that data are captured efficiently;
- Collaborate with State Bureau of Statistics (SBS) and any relevant agency in KPIs data collection exercise, analysis and production of Score-card Reports;
- Establish medium and long term performance benchmarks as the tool for evidence-based economic and development performance management;
- Manage a central web-based data/information portal which all ministries and LGAs will be able to access real time performance information;
- Manage state-wide quality assurance of performance information; and
- Ensure appropriate linkage with the national M&E System.

2.1.5 Benefits of RBM

The new M&E system will enable government to track the effectiveness of its programmes and projects required to accomplish the desired impact and outcomes of the KSDP as well as any other state or sector development plan/strategy:

- The system will provide government with a better means of learning from past experience and demonstrating results, as part of improving service delivery and accountability to key stakeholders;
- It will complement result-based budgeting and resource allocation, which requires more robust performance M&E at the operational level of projects and programmes;
- The institutionalization and reinforcement of the Result Based M&E system across all levels of government shall improve the capacity, capability and effectiveness to translate strategic plans and programmes into Results (outcomes and impact), thereby maintaining a clear linkage between planning and implementation;
- The system will set the standards/ performance benchmarks for examining progress, reviewing strategies and, at appropriate stages, reviewing performance and evaluating

effects of initiatives with clear evidence on the record of implementation and data to support findings relating to the measurement of outputs and outcomes.

It is, therefore, expected that the system will foster an evidence-based assessment of state performance as the state strives to achieve accelerated economic development that would translate to improved quality of lives for its people.

Section 3: The Regulatory Principles

3.1 Core values and principles

To institutionalise RBM in the state (including the local governments), the conduct of results based M&E will be guided by the following principles:

Improving Governance: M&E process and product shall contribute to improved governance by promoting transparency, accountability, and participation. To this end, all findings must be made available to the public unless there are compelling reasons to do otherwise.

Promoting Delivery of Results: The practice and conduct of M&E activities shall be Results oriented by promoting service delivery and performance, learning, and impact awareness. To this end, indicators reflecting key results areas, institutional/organisational performance and service delivery shall be analysed and reviewed alongside the output, outcome and impact indicators to improve performance; knowledge and learning.

Utilisation of Recommendations: Every effort shall be made to ensure that all M&E information are credible and reliable to ensure their optimal utilisation by various stakeholders. In order to support their utilisation, accessible central repository of Results Framework, performance findings and recommendations shall be maintained by the Department of M&E in the MoEP.

Application of sound methodology: The design and conduct of M&E activities shall be based on robust and standard guidelines and methodologies. Both secondary and primary sources of data shall be used to report against performance indicators and their targets in the Results Framework, data quality and validity shall be assured and analysed in a comprehensive way. Evaluation tools and methods shall be specified in accordance with the appropriate methodology and key M&E questions. In order to build credible findings, multiple sources of performance information shall be triangulated. Findings and recommendations shall be clearly based on systematic evidence and analysis.

Operational efficiency: As an integrated component of public service management, the Results based M&E activities shall be routine and regularised to ensure cost effectiveness. The scope and scale of performance reviews and evaluation studies shall reflect the purpose and clients. An on-time delivery of M&E products shall be ensured to make it policy, planning and budgeting relevant.

Credibility of process and products: To create and maintain public trust in performance information there is need to fully exercise professional independence which includes proactive promotion of professionalism and transparency in the conduct of performance reviews, evaluation studies, product development and communication. In view of this, the M&E system shall be resilient and sustainable and not dependant on individuals or clients. It shall not depend in its clients for funding to avoid bias, conflict of interest and compromise credibility of the process and products.

Ethics and integrity: The M&E shall ensure responsible use of personal and sensitive information. Promises of anonymity and non-identifiability shall be honoured and relied upon. Dignity and self-esteem shall be promoted amongst stakeholders and people related to performance information. Performance review reports shall represent balanced account of findings and shall fairly represent the limitations of the process.

Funding: To ensure effectiveness of the M&E processes, products and adherence to professional ethics and integrity, each MDA shall set aside 2% of its overhead annual recurrent budget for M&E system strengthening and activity implementation. This is for a start subject to review as found necessary.

Partnership: Establishing a constructive partnership among the various stakeholders shall be encouraged both for generating appropriate performance information and for ensuring their uptake and ownership. Fostering good partnership takes time and effort, and depends crucially on the attitude and behaviour of the practitioners. Meaningful partnership also requires, inter alia, that M&E activities are perceived by stakeholders as being useful, well informed, relevant and timely and are clearly and concisely presented.

Participation and Inclusion: M&E activities shall be undertaken jointly and/or collaboratively with relevant MDAs and key stakeholders using processes that are sufficiently robust to manage any potential bias or conflict of interest. Performance review and evaluation studies shall also provide performance information on the policies and strategies in the plan in relation to the socially excluded and gender.

Demand for accountability on Results and Performance: Performance information and results shall form the basis for annual budget defence by MDAs, reporting on performance scorecard, and performance agreement. Performance reporting shall provide information on financial performance and its contribution to the sector outcomes and impacts. The institutional and organisational performance of MDAs shall be analysed as part of their Annual Sector Performance Reports.

System Coherence and Effective Coordination: The practice of operating M&E activities in silos, stand-alone structures and ad-hoc processes shall be eliminated. The practice of synergy, improved coordination and proactive approach to M&E activities shall be adopted. High level executive and legislative support might be required for effective operation of this system.

Professionalisation of M&E: To ensure that the human resources with cognate knowledge and skills to practice and sustained RBM in the state are available, nurtured, retained in the system and effectively utilized. An M&E professional cadre shall be established as part of the state professional cadre. The staff of the M&E cadre in the MDAs shall be nurtured by the MoEP. The existing DPRS in the MDAs shall be restructured into four units comprising of Planning, Budget, Statistics and M&E units. Each unit shall be headed by a directorate level staff.

Performance Reporting: Annual sector performance reviews shall be conducted by the sector MDAs. The sector performance reviews shall be conducted in line with the guidelines and formats to be issued by the M&E Department in the MoEP. The MoEP shall be responsible for coordinating the annual sector performance reviews but shall be directly responsible for conducting the SDP performance reviews annually, starting with baseline performance reviews.

Quality Assurance of Reports: All performance and evaluation reports shall be quality assured by MoEP and shall be subjected to verification.

Communicating Results and Performance Information: It is imperative that key messages shall be developed from the performance information in a range of documents for different audiences – political (short and to the point), different technical audiences, beneficiaries, etc. The messages for political principals and the state ExCo shall be very concise and shall highlight key performance relating to findings and recommendations in a policy brief or performance briefing note as the case may be. A proportion of the M&E budget shall be retained for costs associated with the communication of results.

Follow-up and utilisation of performance information: Performance Reviews and Evaluations Studies are positive processes for institutionalisation of RBM. Following up on review and evaluation findings and recommendations is therefore a crucial part of the RBM process and the focus of the follow-up shall be on promoting utilisation of performance information. Following the production of the report and the management response, the leadership of the relevant MDAs shall:

- Prepare an SDP performance improvement plan in response to the findings and recommendations following a standard format. This improvement plan shall be integrated with the operational plans and MTSS as part of their revision;
- The MoEP shall provide state ExCo with quarterly performance scorecard briefing using agreed criteria;
- The Planning and Budget departments in MoEP shall utilise the performance information as major part of source of evidence to support the planning and budget process.

3.1.1 The processes

Formulating results: MoEP shall develop and annually update the state Results Framework. The state Results Framework shall contain key information not limited to the following: the state overarching socio-economic development expected impact, sectors purpose in relation to their contribution to the impact, Key Results Areas (KRA) for each of the sectors as classified in the SDP. In this advent of International Public Sector Accounting Standards (IPSAS), Budget Classification and Chart of Account (BC&CA), a uniform sector classification shall be maintained using the programme based classification for budgeting, planning, performance reporting, financial and audit reporting to enable systematic linkage between expenditure and results.

Identifying indicators: KPIs shall be selected for each of the KRAs identified. There shall be KPIs for impact and outcomes results areas. Time series KPI values shall be established for each KPI with annual performance benchmark on each KPI to guide annual SDP and sector performance reviews and reporting.

Setting results targets: Long and medium term targets shall be set for each of the impact and outcome KPIs defined in phase 2. KPI-targets shall also be established for organisational and financial performance.

Planning for results: SDPs, corresponding MTSSs and strategic plans shall be developed to contain key policies and strategies for achieving the results targets set on each of the KPIs. While the SDP shall focus on defining the broad policy thrusts along the KRA in the Results Framework for all the sectors, with focus on the impact KPIs targets, the MTSS and Strategic Plans shall focus on defining the programmes and projects with related activities for achieving the outcome targets in the state Results Framework. All sectors shall develop their MTSS while the central agencies shall develop strategic plans. Each MDA shall develop its operational plan based on the related output KPIs activities in the MTSS for specific year in relation to its mandate. This will help ensure that all outputs and planned activities in the MTSS can be operationalized to enable demand for performance information and accountability.

Budgeting for results: The programme budgeting classification of the IPSAS shall be adopted to ensure that activities, projects and programmes already defined from the targeted results shall inform the budget for the planned year. The optimal linkage between the proposed activities by the MDAs and the targeted outcome results for the sector shall be the effectiveness measure for MDAs annual budget defense.

Measuring performance: Performance information that indicates the actual values of the KPIs shall be collected to produce performance scorecard using the KPIs defined above. The SBS shall ensure that the data to establish the actual KPIs values on the impact, outcome, output and organizational performance are available early in the first quarter of the year to enable good time for analysis and reporting. These KPI values in the performance scorecard shall be presented in user friendly format and shall be used to assess annual performance of the SDP and each sectors against the earlier set annual performance benchmark and the operational plan against quarterly set benchmarks. The product from this phase is the performance

scorecard and shall provide snap-shot summary of the performance information to the executives. The performance scorecard shall serve as one of the key tools to get information on key results to the senior government officials and other high level audience. The scorecard shall be used for the development of Executive Performance Dashboard.

Reporting performance: This is the process by which actual performance is compared against planned results and reported to. The performance report shall contain information on the key factors that drive performance of the overall state development efforts and sectors. To ascertain the overall performance of the state for each year ended, annual sector performance review shall be conducted for all the sectors as defined in the Results Framework and SDP. The summary of the findings on the outcome targets performance shall be used to establish the performance of the Policy thrusts in the SDP.

The sector PMR shall contain analytical information on the effectiveness of the strategies adopted by each sector, the financial performance of the sector in relation to the targeted results benchmark for the year under review, and the organizational performance information in relation to the targeted outcome results for the sector. The products from this phase are SDP and sector PMRs. Standard performance review and reporting guidelines shall be issued by the MoEP to all sectors and the process shall be coordinated by the MoEP.

The SDP PMR shall contain information on progress towards the set impact targets. The performance analysis shall be done using synthesized outcome performance information from the Sector PMR, the state level financial performance information and the organizational performance information of the central Agencies. There shall be quarterly performance reporting on the operational plan and quarterly performance briefing of various projects status using the Executive Dashboard.

Evaluation reporting: This process by which investigative studies are conducted to assess the effect of selected policies or performances. The purpose is to integrate the findings and recommendation with performance review information in order to support more comprehensive evidence of performance. Evaluation studies shall be conducted on selected policies and performance findings from the PMR to further identify the relevance, effectiveness, efficiency, sustainability of such policies to the desired impact target. The evaluation information from this process shall be used to further strengthen the performance findings and recommendations in the PMR. In addition to the evaluation report which shall be the key product from this phase, policy brief shall be developed to provide the executives with concise performance findings and recommendations.

Using performance information: This is the process by which the products from performance reviews and evaluations studies are effectively utilized to inform management decisions and the adjustment of policies, strategies, plans and budgets. The communication of the key information to various audiences shall depend on the identified information needs of the clients as specified in section above.

3.1.2 The structure

The MoEP structure: To aid efficient institutionalisation of the new M&E system, the structure of the M&E department in MoEP shall be restructured and better staffed to enable it effectively discharge these functions. The department shall have three major units as follows: Monitoring, Evaluation and QA units. The Department shall be headed by full Director while each of the units shall be headed by a directorate level staff of the MoEP. There shall be a minimum of six graduate level staff in the Monitoring and in the Evaluation units, while the quality assurance unit shall have a minimum of three graduate level staff excluding the unit heads.

Each of the unit shall have a minimum of one support staff while the unit heads and the Director shall have a support staff attached to their offices. The department shall therefore comprise a total of 19 senior officers and seven junior officers. The appropriate number of staff shall be finally determined after a comprehensive process review has been done on each function areas. However, these numbers represent the minimum that would be required at the beginning:

- Director (M&E) -1
- Deputy Director (DD) –Heading QA unit-1
- AD - Heading Monitoring unit-1
- AD - Heading Evaluation unit-1
- Other professionals (15)
- Support staff (7)

	M&E Department	Responsibilities
1	Monitoring Unit	<ul style="list-style-type: none"> • Development of performance scorecard • Coordination of sector performance review • Development of performance briefing notes • Support MTSS revision • Support budgeting process • Reports to the DD –QA
2	Evaluation unit	<ul style="list-style-type: none"> • Conducting evaluation studies on identified issues • Development of policy briefs • Support MTSS revision • Support budgeting process • Reports to DD-QA
3	QA unit	<ul style="list-style-type: none"> • Conducting of the SDP performance review • Support the revision of SDP and MTSS • Quality assuring of all performance reports • Management of state portal on M&E-Management Information System (MIS) and Executive Dashboard • Coordinate the quarterly ExCo scorecard performance briefings • Support budgeting process • Reports to the Director-M&E

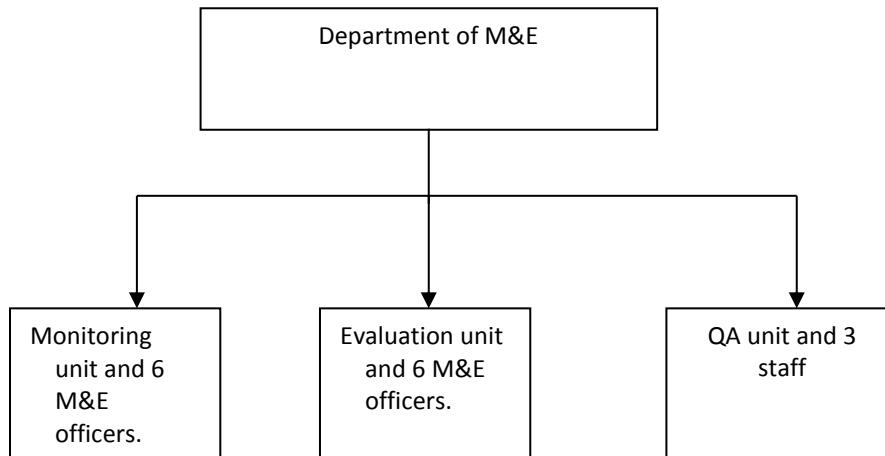
MDA structure: The DPRs in the MDAs shall be headed by a Director. Each of the four units within the Department shall be headed by a minimum of an Assistant Director (AD) who shall be supported by a minimum of two officers each. The minimum total staff of the DPRs in the MDAs shall be thirteen.

- Director (Planning Research and Statistics) -1
- AD –Heading Planning-1 plus 2 officers
- AD - Heading Budget unit-1 plus 2 officers
- AD- Heading Statistics unit-1 plus 2 officers
- AD-Heading M&E unit-1 plus 2 officers

LGA structure: The Ministry for Local Government (MfLG) in liaison with the MoEP shall be responsible for coordinating the M&E functions at the LGA level. The Local Government Service Commission, in liaison with MoEP shall be required to properly guide the LGAs to restructure their BPRSs to mirror the newly proposed Planning, Budget, Statistics, Monitoring and Evaluation Department in the MDAs. The MfLG shall serve as the repository of LGAs performance information which shall be linked to the central M&E portal in the M&E Department in MoEP.

The professional M&E career path: As these RBM principles and practice are being institutionalised in the state, the state government shall work closely with the National Council on Establishment (NCE) towards establishing a professional M&E cadre as part of the public service cadres in the state. The intended career part is presented in the table below.

Professional M&E Staff Career Path								
GL-16	GL-15	GL-14	GL-13	GL-12	GL-10	GL-09	GL-08	GL-07
D-M&E	DD-M&E	AD-M&E	Chief M&E Officer	Principal M&E Officer	Senior M&E Officer	M&E Officer-I	M&E officer-II	
		Chief Executive Officer (CEO) M&E	Assistant Chief Executive Officer (ACEO) M&E	Principal Executive Officer (PEO-I) (M&E)	Principal Executive Officer II (PEO-II) M&E	Senior Executive Officer (SEO) M&E	Higher Executive Officer (HEO) M&E	Executive Officer (EO) M&E



3.1.4 M&E products and key clients

The M&E Products: During the development of each M&E product, the producers (MoEP and the MDAs) shall be clear on the purpose of the product. The major M&E products shall be the following among others:

- Results Framework;
- SDP PMR;
- Sector Performance Reports;
- Organisational Performance Scorecards;
- Evaluation reports.

The Producer: An M&E Department was established in the MoEP in 2010. The establishment of this department was as a result of the state ExCo resolution on the recommendations from the CP process of the MoEP. The approved function of this Department provides them with the responsibility of overall coordination of M&E processes in the state, therefore, giving them the responsibility of the producer of the M&E products. The DPRS is the key institutional coordinating unit for M&E functions in the MDAs. They constitute part of the producers of M&E products.

The Clients: During or prior to the M&E product development, the producers shall identify the internal and external clients or users of M&E information, the processes the M&E information is intended to support and the unit which is responsible for supporting them. The under listed shall be among the selected clients of key M&E products.

The State Bureau for Statistics

Another important building block in the M&E system is the need for clear guidelines about data collection, validation and processing. The body assigned with this responsibility is the SBS. It is the body statutorily responsible for data collection, data quality assurance, data analysis and any other issues that may arise regarding data gathering and dissemination. All the data that will be used in the M&E system shall pass the standard tests defined by the SBS. This makes SBS one of the primary clients of M&E products.

Financial agencies

The Office of the Accountant-General (AG) and Office of the Auditor-General are very important clients of the M&E products. These agencies produce specialised information on budget implementation performance thus; they are part of the external clients of M&E products.

Office of the Secretary to the State Government

The Office of the Secretary to the State Government has a mandate to coordinate, monitor and ensure full implementation of government policies and programmes and serves as the frontline advisory institution of the Government House.

Office of the Head of Civil Service

The office of Head of Civil Service has the responsibility for utilising information relating to Organisational and individual performance in support of the sector outcomes and state development impact. This Office is therefore identified as one of the external clients of M&E products.

The State House of Assembly

The Kaduna State House of Assembly (SHoA) is one of the external clients of the M&E products. They have broad oversight function of accountability and empowered to establish committees of their members to scrutinize bills, assess the performance of government policies, programmes and projects, and monitor the conduct of government officials.

The non-state actors

The current democratic dispensation which allows for increasing demand by citizens for accountability provides an opportunity for non-state actors such as Civil Society Organisations (CSOs) and professional bodies to promote, participate in, and undertake their own M&E to hold the government accountable for their actions or inactions based on rigorous and analytical evidence from their M&E activities.

Section 4: Conclusion

M&E activities will remain ineffective, unless there are actions taken in response to review and evaluation findings and recommendations. The findings and recommendations will provide greater insight and experience for learning. For instance, if monitoring shows that a particular activity is on a wrong track, corrective measures must be taken or the implementation strategies will need to be revised. In that sense, this policy framework shall be a living document that will require revision as the need arises. Monitoring will also be essential for providing information that is required for accountability purposes. The MOEP shall take all and immediate necessary actions to ensure that these RBM principles becomes actualised and promoted as part of the organisational and government culture.