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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<table>
<thead>
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<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>DFID</td>
<td>Department for International Development</td>
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<tr>
<td>EXCO</td>
<td>Executive Council</td>
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<td>HOS</td>
<td>Head of Service</td>
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<tr>
<td>M&amp;E</td>
<td>Monitoring and Evaluation</td>
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<tr>
<td>MIS</td>
<td>Management Information System</td>
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<td>MOB</td>
<td>Ministry of Budget</td>
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<td>MOEP</td>
<td>Ministry of Economic Planning</td>
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<td>MOF</td>
<td>Ministry of Finance</td>
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<tr>
<td>MTSS</td>
<td>Medium Term Sector Strategy</td>
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<td>P&amp;S</td>
<td>Policy and Strategy</td>
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<tr>
<td>PEFA</td>
<td>Public Expenditure and Financial Accountability</td>
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<td>PFM</td>
<td>Public Financial Management</td>
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<tr>
<td>PSM</td>
<td>Public Service Management</td>
</tr>
<tr>
<td>SEAT</td>
<td>State Evaluation and Assessment Tool</td>
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<tr>
<td>SEEDS</td>
<td>State Economic and Empowerment Development Strategy</td>
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<tr>
<td>SHA</td>
<td>State House of Assembly</td>
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<td>SLGP</td>
<td>State and Local Government Programme</td>
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<td>SLPs</td>
<td>State Level Programmes</td>
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<td>SPARC</td>
<td>State Partnership for Accountability, Responsiveness and Capability</td>
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<td>SSG</td>
<td>Secretary to the State Governor</td>
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<td>STL</td>
<td>State Team Leader</td>
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<tr>
<td>ToRs</td>
<td>Terms of Reference</td>
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Section One: Introduction and How to Use These Guidelines

Introduction

In 2008 the Nigerian and United Kingdom Governments decided to set up a partnership - the State Partnership for Accountability, Responsiveness and Capability (SPARC) – to build on governance reforms already underway. SPARC is supporting governance reforms in three main areas:

- How strategies for development are prepared;
- How financial resources are managed; and,
- How services are delivered.

During the inception period of SPARC (September 2008 to May 2009) a programme to undertake baseline reviews, conduct self-assessments and develop work programmes was supported with the State Governments in Enugu, Jigawa, Kaduna, Kano and Lagos. The methodology used was innovative and designed to provide an objective and consistent basis for assessing the performance of systems, establishing baselines, selecting reform plan outcomes, outputs and activities and monitoring the impact of the reform measures over time in the three areas of (i) policy and strategy (ii) public financial management and (iii) public service management.

The State Self-Assessment process is based on the Public Expenditure and Financial Accountability (PEFA) framework, an internationally recognised standard with a secretariat based at the World Bank. It was anticipated that, by adapting and expanding the PEFA approach to include the other SPARC technical streams of policy and strategy (including monitoring and evaluation) and public service management a more comprehensive and coordinated approach would be established for undertaking baseline assessments. This will subsequently enable the development, in conjunction with government, of a more integrated and cohesive change programme.

How to Use These Guidelines

These guidelines have been produced to help support State Government Self-Assessments, based on SPARC’s experience during 2008 and 2009. The Self-Assessment process itself has

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1. Through the Department for International Development (DFID)
3. These are the five initial States where SPARC is working.
4. The State Self-Assessment process is sometimes also referred to as the State Evaluation and Assessment Tool (or SEAT).
5. PEFA reviews are undertaken in a participatory environment with representatives of Government. The process involves self scoring against a range of performance indicators and the production of a PEFA-PMF Report which is subsequently agreed with the participants. The report records explanations and conclusions against performance indicator scores. See www.pefa.org.
been broken down into nine stages. These guidelines outline each of these stages in the following sections, providing initial advice on the objectives of each stage, the process followed by SPARC during the inception phase of the Programme, the different stages to be covered and who should be involved. The Appendices contain some resources in the form of presentations, templates and useful links (which can also be found in the footnotes).

As this was the first time this approach has been tried (in Nigeria?), SPARC recognises that lessons will have been learnt, and as such we anticipate revising and further developing these guidelines for use by SPARC itself, and others involved in governance reform programmes.

We would welcome comments and suggestions for improvements on this version which can be sent to info@sparc-nigeria.com.
Section Two  Overview of the Process

Background
The State Self-Assessment process has been designed to support the conduct of participatory and integrated assessments of key aspects of governance6 in State Governments and the development of change plans to address identified priorities. Based on the PEFA framework, it has three modules:

- Policy and Strategy (P&S) including Monitoring and Evaluation (M&E) – assessing the quality of policy and strategy documents and processes, including the extent to which research and evidence are used to inform policy and strategy decision-making;
- Public Financial Management (PFM) – assessing the quality of the management of public resources by supporting aggregate fiscal discipline, strategic allocation of resources and efficient service delivery;
- Public Service Management (PSM) – assessing the need for public service reform, which encompasses reforms across the machinery (policies, rules, procedures, systems, organisational structures, personnel, etc.) funded by the state budget, and the management of the whole set of government activities (dealing with the application of laws, regulations and policies of the government and the provision of public services).

Somewhat similar to the State Economic and Empowerment Development Strategy (SEEDS) benchmarking process, each module comprises a series of domains (dimensions) and performance criteria (indicators) against which current practice is assessed. Assessment is carried out in a participatory manner by a group of key informants from within State Government, facilitated with the support of the SPARC programme and informed by baseline studies conducted previously. The results of the assessment are then used by State Governments to identify priorities for incorporation into State Change Plans, and to provide a baseline against which improvements can be evaluated at a later date.

The process by which SPARC supports the development of change plans within State Governments is summarised in the diagram below and in more detail in the following sections:

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6 Governance refers to the manner in which public officials and institutions acquire and exercise the authority to shape public policy and provide public goods and services.
Overview of the Self-Assessment Process

The approach is comprised of nine stages, undertaken using a participatory approach with a core group of government representatives. The approach was developed on the assumption that SPARC-supported comprehensive reviews for all focus states, although as PEFA exercises were undertaken in the three northern states during the last year of the State and Local Government Programme (SLGP), a shorter update on the PFM indicators and the resultant reform plans already established in these states were undertaken to update the PEFAs. In the medium term it is our aim that the Self-Assessment approach be adopted and adapted by State Governments for use as a planning and review tool.

Key activities in the self-assessment are:

- **Stage 1 – Identify the Core Team.** The identification of a Self-Assessment Core Team to be formed and comprising representatives from central and line ministries and agencies. The Core Team will identify Team Members to be involved in the participatory assessment retreats for each technical stream (see section 4);

- **Stage 2 – Conduct briefing.** An initial very short (suggest maximum of 2 hours) introduction to discuss the purpose and methodology of the Self-Assessments and the meaning of the dimensions and indicators for each module with the Core Team;

- **Stage 3 – Prepare for assessment workshop.** Undertaking data and evidence gathering to inform subsequent discussions (which may already have been undertaken through baseline studies) and which will include:
  - Collecting and analysing existing documentation on the States’ systems;
  - Collecting data and information from interviews with key stakeholders and individuals with key responsibilities within the States’ systems;
  - Quality assurance by seeking independent confirmation on data and information either from complementing interviews or from available recent reports (this will be an ongoing process and derive confirmation from data and information collected during Stages 3 and 4, and will be finalised during Stage 5);

- **Stage 4 – Conduct Self-Assessment workshops.** A workshop or “retreat” to discuss each dimension and indicator in detail in the context of the evidence that had been collected. The retreat should be expected to be three days for PFM and probably no more than two days for PSM and P&S/M&E. It is anticipated that separate team workshops will be required for each module. The Core Team will determine the participants for each technical/module workshop. These participants should be senior civil servants and may include, where appropriate, political representation
(Commissioners, members of the State House of Assembly (SHA), Secretary to the State Governor (SSG) etc. (see section 4);

- **Stage 5 – Prepare workshop report.** The technical team writes up the outcome of the Stage 4 workshop as the report which is then circulated to all participants and presented to the validation workshop at Stage 6;

- **Stage 6 – Validate Self-Assessment findings.**
  - **Stage 6(a).** A workshop to validate and confirm the report prepared by consultants for each technical stream (Stage 5). The report will include the collated evidence and the agreed scores from the earlier activities. This workshop in itself should not exceed half a day, however if the opportunity is available, by extending this workshop to one day this would enable the marshalling of thoughts in readiness for Stage 6(b) (see section 5);
  - **Stage 6(b).** A workshop following Stage 6(a), but with a short interval (at least one day) which is required to provide the opportunity to identify and scope potential change areas, priorities and linkages between the technical streams. This process will provide the platform to develop the co-ordinated “agenda” for development during Stage 7. It is unlikely that this stage can be undertaken effectively in less than one day;

- **Stage 7 – Develop State Government high level change agenda.** Following validation of each of the technical stream Stage 6 activities, Stage 7 (see section 6) will involve co-ordinating and developing the outputs from Stage 6 into a “high level” agenda (the Change Matrix). This will be an iterative process involving the Core Team, and will involve inputs as appropriate from State Level Programmes (SLPs), and other donors with related programmes. It will be led by SPARC State Team Leader (STL) in each State with the Core Team. The Change Matrix developed during Stage 7 will set out the State’s high level vision and associated high level outcomes, and be presented to the Governor and The Executive Council (EXCO) for approval. It is expected that the Department for International Development (DFID) will be involved in the final stages of this negotiation process;

- **Stage 8 – Develop State Government Change Plan.** SPARC will support the development of a Change Plan by identifying and agreeing goals/platforms, outcomes and indicators, risks and how they will be managed, activities, responsibilities, dates and State Government resourcing/budgets (see section 7);

- **Stage 9 – Develop SPARC work plans:** This will involve the preparation of SPARC’s two-year rolling work plans, a sub-set of the State Government Change Plan, which are identified to SPARC (see section 8).

A fuller overview of the nine stages of the Self-Assessment process is given in Appendix 1.
Section Three Preparation (Stages One, Two and Three)

Stage 1 – Identify the Core Team

All the preparatory work is lead by the STL. At the outset a Self-Assessment Core Team to be formed and comprising representatives from central and line ministries and agencies is identified. The Core Team will identify team members to be involved in the participatory Self-Assessment retreats for each module (see section 4).

Stage 2 – Conduct Briefing

An initial very short (suggest a maximum of two hours) introduction to discuss the purpose and methodology of the Self-Assessment process and the meaning of the dimensions and indicators with the Core Team.

Stage 3 – Prepare for Self-Assessment Workshop

Under the guidance of the STL and with the involvement of consultants with relevant technical and State experience SPARC undertakes data and evidence gathering to inform subsequent discussions (which may already have been undertaken through baseline studies) and which will include:

- Collecting and analysing existing documentation on the States’ systems;
- Collecting data and information from interviews with key stakeholders and individuals with key responsibilities within the States’ systems;
- Quality assurance by seeking independent confirmation on data and information either from complementing interviews or from available recent reports (this will be an ongoing process and derive confirmation from data and information collected during Stages 3 and 4, and will be finalised during Stage 5).
Section Four  
Participatory Workshops/Retreats  
(Stage Four)

Stage 4 - Objectives of the Workshops/Retreats
The primary objective of the State Self-Assessment workshop/retreat is to undertake a participative baseline assessment process, the agreed output of which will feed into the development of the State Change Matrix and Change Plan.

A powerpoint template of introductory and closing slides for these workshops has been prepared and can be used or amended as appropriate by SPARC consultants (see Appendix 2).

Participants who Should be Invited to the Workshops/Retreats
Senior officers allocated to working groups by the Core Team will include specific officers responsible for the key assessment areas, common officers for all baseline assessments will include those from the Ministry of Finance (MOF), Ministry of Budget (MOB), Ministry of Economic Planning (MOEP) and also the Head of Service (HOS).

For the workshops/retreats officials and personnel (at directors level, where applicable) representing the agencies listed below will play important roles in the exercise. Organisations that should be represented at the workshops/retreat are shown in the table below.

<table>
<thead>
<tr>
<th>#</th>
<th>State Ministry, Department, Agency or Local Government Office</th>
<th>P&amp;S/M&amp;E</th>
<th>PFM/PEFA</th>
<th>PSM</th>
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<tbody>
<tr>
<td>1</td>
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<td>✓</td>
<td>✓</td>
<td>✓</td>
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<td>2</td>
<td>Office of the Accountant General</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
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<tr>
<td>3</td>
<td>Ministry or Department of Planning and Budget or equivalent</td>
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<td>✓</td>
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<td>4</td>
<td>Revenue Department of the Ministry of Finance</td>
<td>✓</td>
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<td>5</td>
<td>State Board of Internal Revenue</td>
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<tr>
<td>6</td>
<td>State Statistics Office</td>
<td>✓</td>
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<td>7</td>
<td>State Procurement Bureau, if any</td>
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<td>✓</td>
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<td>8</td>
<td>State Auditor General</td>
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<td>Auditor General for Local Government</td>
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<td>11</td>
<td>State Debt Management Office, or Public Debt Department of the Ministry of Finance</td>
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The Workshop Process and Resources Available

In each module, a set of dimensions, each with a number of indicators has been developed. The basic approach of the workshop is to take participants through each dimension and indicator set, explaining what it means and what good practice might look like, facilitating a discussion about current actual practice (informed as necessary by baseline assessments and documented evidence) and assigning a score or rating.

The ideal requirement is that all participants look at all dimensions and indicator sets. This is the preferred process for the PFM PEFA, as invariably several participants will have direct involvement in, and/or knowledge of, the indicator set and dimensions under assessment. In addition, by having all participants fully involved in each indicator assessment develops increased understanding of the underlying process, problems and implications.

Groups should be asked first to characterise and discuss current practice and then to assign a score on the basis of this. This avoids the rush to scores that risks gaining only a superficial Self-Assessment. It also ensures the capture of necessary detail to justify scores. During trialling of this option, protocols about what constitutes evidence will be established.

Depending on the assessment area, it may be considered that there is a risk that given the large number of dimensions and indicator sets, the retreat may become a rather dull and depressing walk through the dysfunctionality of government. One option that was trialled (when appropriate) was to split participants into working groups rather than trying to work all the time in plenary. This means that different groups worked on different dimensions in parallel with each other. This may allow the allocation of more time to each dimension and to vary group composition over time thus ensuring an appropriate balance of participant knowledge and active participation within each group. Groups then report back on their findings in plenary.

The option to combine the appraisal approach (plenary versus parallel groups) may also be considered, asking the plenary group to rate the robustness of work group findings.

The final session should be allocated to looking across all dimensions/indicators and scores and discussing what are the meta findings and, if any gaps remain, agree the follow-up steps to gather missing baseline data.

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7 These can be found ??? (suggest either website (e.g. PEFA) or include as an appendix??)
A number of key protocols and “standards” should be followed and considered during the assessment workshop/retreat including:

- The process is a Self-Assessment, and this must be stressed at the commencement and often reiterated during the workshop/retreat;
- It is important to stress at the outset that participants need to be honest and prudent in scoring - a low starting point enables improvement, scoring A's would indicate that the system or process is running perfectly and requires little if any change;
- The Self-Assessment process is not a “name and shame” or blame exercise;
- There is a need to identify and show evidence. This may have been collected during baseline activities, and together with the discussions and information (verbal or tangible) can be used to lead the discussion and scoring;
- Where information and likely documentary evidence has been collected, (e.g. accounts, legislation etc.) this should be taken to the workshop/retreat. For the PEFA we have created a PEFA ‘Box’ or ‘Bag’ which contains all such evidence – and which also provides a mobile library;
- The Self-Assessment should describe what IS... not what ‘ought to be’;
- If there is significant debate over a dimension or indicator, but no clear conclusion, agree to follow up the issues with the key protagonists during the Self-Assessment report preparation. The final position can be agreed during the report validation Stage 6(a).

There was a debate over what information (e.g. the PEFA guidance manual, indicator templates etc.) should be provided to participants before the workshop/retreat for consideration before the event. Experience showed that it is not uncommon for participants not to read significant documents provided in advance, and if provided in advance, the participant may fail to bring the documentation with them. Obviously the key/lead members of the team should be provided with such documentation.

An outline timetable should be provided which may either be included with the invitation letter to the participants or distributed with the invitation letter. A venue away from the offices of the participants is preferred and improves attendance levels.

The following resources should be provided for the workshop/retreat:

- Powerpoint projector – if possible two;
- Projector screen(s);
- Flipchart board(s), flipchart papers and makers
- Cardboard papers (3 colours);
- Public address system;
- Work station – computer, printer, papers, photocopier;
- Workshop folders and writing materials – notepads, pens and name cards;
- Standby vehicle; and,
- Water.

**SPARC Responsibilities Including Quality Assurance**

The facilitators are responsible for recording the discussion of the working group(s) and may wish to appoint a rapporteur for each session. In addition it is desirable if someone from SPARC could record the process itself, what worked and what didn’t, the dynamics of the working groups and pay special attention to the summary session at the end of the workshop. The short narrative can be made available on the SPARC Intranet.

At the end of the workshop, an evaluation form should be given to, and collected from, each participant. A template is given at Appendix 3 which is intended to be filled in anonymously.
Collection and Presentation of Evidence

PEFA documentation provides general guidance on the collection and presentation of evidence which is applicable to the State Self-Assessment process. In order to ensure that adequate evidence is used and reported in order to justify and explain the scoring against the indicators, it is suggested that:

- The explanation reported identifies the factual evidence (including qualitative and quantifiable data), that has been used to substantiate the Self-Assessment. The evidence should be specific and precise, and identify the source of the evidence;

- The evidence used and reported to justify the scoring should refer to actual performance achieved, and not to performance that is expected to arise in future as a result of reforms implemented, under implementation or promised;

- The explanation should give a clear understanding of the actual performance of each of the dimensions captured by the indicators and the rationale for its scoring. Each dimension of the indicator is addressed in a way that enables understanding of the specific level (A, B, C or D) achieved by the dimension;

- Any issues of timeliness or reliability of data or evidence should be reported;

- If no information exists either for a whole indicator or one of its dimension, the text should explicitly mentions this. If it is felt that scoring is still possible despite a lack of information for one of the dimensions, the rationale for the scoring should be made explicit;

- Primary source material should be reviewed or copies obtained, rather than relying on statements that conditions are met.

- More detailed guidance on reporting can be found in Annex 2 of the PEFA/PFM Performance Measurement Framework.

Appendix 4 contains some guidance on processes specific to each of the technical modules (i.e. P&S/M&E, PFM and PSM).
Section Five  
Analysis and Validation  
(Stages Five and Six)

Stage 5 – Self-Assessment Report Preparation

The PEFA/PFM Performance Measurement Framework Annex 2 (June 2005) provides advice and guidance on the format of the PEFA report. Components of this format may be appropriate to the P&S/M&E and PSM reports, in particular indicator reporting and also the preamble relating to P&S/M&E and PSM systems/processes etc. This is also available at Appendix 5 (of this document).

The Self-Assessment report should be prepared by the assessment consultants. As a guideline, the report should include:

- An introduction including:
  - Brief background to the process, the methodology followed and the scope of the assessment;
  - A description of the legal and institutional framework for the technical area (module) under assessment, including:
    - Organisational framework and responsibilities for managing the functions and activities under assessment;
    - Key processes/activities followed/practiced by the State in relation to the module under assessment covering the legal and institutional framework.

- Assessment of the technical/module dimensions and indicators including:
  - Brief preamble to the objective of each dimension/indicator and what it is attempting to score;
  - Indicator scoring with appropriate commentary. It should be noted that the discussion of each indicator should **distinguish between the assessment of the present situation (the indicator-led analysis) and a description of any reform measures that may be being introduced to address the identified weaknesses**. The Self-Assessment based on the indicator and the reporting on progress should be recorded in separate paragraphs in order to avoid confusion between what the situation is and what is happening in terms of reforms.

As a guide, reporting on the indicator-led analysis should be undertaken as follows:

- The text should give a clear understanding of **the actual performance of each of the dimensions captured by the indicators** and the rationale for its scoring. Each dimension of the indicator should be discussed in the text and addressed in a way that enables understanding of the specific level (A, B, C or D) achieved by the dimension;
The report should indicate the factual evidence (including quantitative data), that has been used to substantiate the assessment. The information is specific wherever possible (e.g. in terms of quantities, dates and time spans);

Any issues of **timeliness or reliability of data or evidence** should be noted;

If **no information** exists either for a whole indicator or one of its dimensions, the text should explicitly mentions this. If it is felt that scoring is still possible despite a lack of information for one of the dimension, the rationale for the scoring is made explicit;

At the end of the discussion of each indicator, a **table** specifying the scoring along with a brief explanation for the scoring should be provided.

**Stage 6(a) - Workshop**

Stage 6 workshops (called 6(a) and 6(b)) should be undertaken with the participants involved in the Self-Assessment workshop/retreat (during Stage 4). Stage 6(a) should review the Self-Assessment Report, which should ideally have been provided for initial review at least a few days prior to the Stage 6(a) workshop.

If a significant number of areas were identified for further information gathering prior to confirming a score, it may be appropriate for a small working group from the workshop (perhaps senior members/and or Core Team) in conjunction with one of the assessment consultants, to undertake a confirmation process and be able to report to the Stage 6(a) workshop, on an exception basis, where there still appear to be areas of “disagreement”, as well as on areas where consensus has been reached. This will minimise the time required for Stage 6(a).

**Stage 6(b) - Workshop**

The Stage 6(b) workshop is also undertaken with the participants involved in the Self-Assessment workshop/retreat (during Stage 4). It should ideally and probably logistically form the afternoon session of the 6(a) workshop, and be facilitated by the assessment consultants. This stage may use breakout groups and subsequent plenary discussion to identify the causes or reasons for poor assessment scores, and subsequently identify areas for improvement and scope potential change areas, priorities and linkages. This process will provide a feed into the “agenda” for each particular module into Stage 7, and a natural linkage between Stages 6 and 7.

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8 Section 4 of the PEFA-PFM Performance Measurement Framework Report – “Government Reform Processes”, will provide useful guidance for assessment consultants undertaking Stage 6(b).
Section Six

Developing a Change Programme – The Change Matrix (Stage Seven)

Stage 7 - the Change Matrix

The Change Matrix is a tool that can be used to agree a high-level change programme, record the current baseline situation against each priority, the change outcomes to be achieved over a five-year period, and the milestones required to achieve these outcomes.

The Change Matrix developed by SPARC contains five columns. The left hand column summarises the baseline situation (in 2009) and draws on the information recorded up to and including Stage 6(b) of the State Self-Assessment process. The right hand column is the long term vision as articulated by key State Government officials, and the three middle columns describe milestones targets at points along the way.

The Change Matrix is the tool that pulls together the priority areas (known as Dimensions) of all three technical modules, and a template is shown in the diagram below.

What a Change Matrix looks like

<table>
<thead>
<tr>
<th>2009 Baseline Summary</th>
<th>Policy Actions/Outcomes</th>
<th>2014 Policy Target (End of SPARC)</th>
<th>Fifth Column (longer term vision 2020?)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Policy Actions/Outcomes</strong></td>
<td>Immediate (By end 2010)</td>
<td>Intermediate (By end 2012)</td>
<td>2014 Policy Target (End of SPARC)</td>
</tr>
<tr>
<td><strong>Policy Actions/Outcomes</strong></td>
<td>Immediate (By end 2010)</td>
<td>Intermediate (By end 2012)</td>
<td>2014 Policy Target (End of SPARC)</td>
</tr>
<tr>
<td><strong>Policy Actions/Outcomes</strong></td>
<td>Immediate (By end 2010)</td>
<td>Intermediate (By end 2012)</td>
<td>2014 Policy Target (End of SPARC)</td>
</tr>
<tr>
<td><strong>Policy Actions/Outcomes</strong></td>
<td>Immediate (By end 2010)</td>
<td>Intermediate (By end 2012)</td>
<td>2014 Policy Target (End of SPARC)</td>
</tr>
</tbody>
</table>

X ... (Anticipated to be no more than 10 dimensions)
The process of developing the Change Matrix is as follows (and expanded in the following subsections):

- Agree change priorities and assess dependencies; confirm baseline situation and agree change outcomes;
- Identify milestones required to achieve change outcomes;
- Identify and analyse risks to achievement of milestones and high-level key actions required to mitigate risks;
- Assess overall coherence and feasibility of Change Matrix and make final adjustments.

### Agree Change Priorities

During Stage 6(b), State Government stakeholders identified potential change areas, priorities and linkages. These priorities should be revisited and their coherence further explored in order to determine the extent to which they ‘add up’ to a coherent change agenda that supports cross government and service delivery performance improvements. Wherever possible, change outcomes should be derived from existing State Government vision statements. This process of discussion will be iterative, both within and across technical streams, as issues of importance, urgency, inter-dependence and sequencing arise.

SPARC has a clear position that the Change Matrix should represent the State’s plan for reform in our core areas i.e. that we are not committed to supporting all the activities or even technical areas that will emerge. This point may need some reinforcing. In addition, some broad guidelines on the areas and type of work SPARC is willing/likely to support and the areas of exclusion would be useful – a so-called ‘health warning’¹⁹ (the reality is that some state actors may regard the Change Matrix and Change Plan simply as a vehicle to plan the inputs from SPARC).

The assessment consultants will prepare the left and right hand columns¹⁰ of the Change Matrix in advance of discussions with state working groups. The left hand column will be a distillation of the key issues against that Dimension. The statement will draw primarily on the State Self-Assessment but will be validated with other baseline information.

The right hand column presents the ideal final state for that dimension, a position that may be reached after the end of SPARC. The purpose of column is to provide a basis for discussion/negotiation on the intermediate outcomes – e.g. 2010, 2012, 2014 - on the way to reaching that final state. The first stage in these discussions would be validation of the present and ideal final states. That would then lead into definition of intermediate outcomes: but these again will be informed by some prior planning by SPARC assessment consultants on priorities and ordering of activity streams, particularly for the intermediate outcomes.

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¹⁹ Suggest it might be useful to have consistency across states – boundaries need to be defined
¹⁰ See paragraph and diagram below
Identify Milestones

Once the change outcomes have been agreed and the baseline situation recorded, the ‘performance gap’ will be apparent. The next step is to discuss and agree how this performance gap can be bridged. This is done by establishing a series of milestones or intermediate outcomes by which State Government can make progress towards achievement of its desired change outcomes.

Firstly, for each change outcome a feasible trajectory must be established. Then, the various trajectories should be assessed for their dependencies. This will enable State Government to identify how milestones fit together to form platforms.

The outcomes must be clearly measurable, particularly in those states for which analysis is less positive about reform prospects. An outcome statement is defined as:

- The likely or achieved short-term and medium-term effects of an intervention’s activities and outputs;
- Changes in peoples’ behaviour and circumstances in direct response to project services;
- How performance will be different as a result of change actions.

A discussion of risks and mitigating strategies for intermediate outcomes should be integrated into these discussions where possible (see next sub-section).

Ideally any nodes (cross-over points) between technical modules should be identified by the working groups although realistically this may be done by the assessment consultants. A ‘sixth’ column on a working version of the Change Matrix could be added to in which each work stream indicates where it thinks these are. These should be verified by the other work streams in a check that also ensures consistency at least as far as the work which SPARC will support (e.g. the same number of Medium Term Sector Strategies (MTSSs) across work streams etc.).

Identify Risks and Key Actions

Identification of milestones or intermediate outcomes and analysis of their inter-dependencies will have enabled stakeholders to develop an understanding of the feasibility of the proposed changes and of their riskiness. Risks should be clearly identified and documented; high level actions to manage and mitigate these risks should also be identified and agreed.

Assess Overall Coherence and Feasibility

It is possible that a distilled version of the Change Matrix may be needed that comes out at this stage for discussion above working group level. It may have insufficient detail for work
planning, but can be used for discussion/presentation of the high-level agenda at senior policy level. It is therefore possible that the working Change Matrix may give rise to two versions\(^\text{11}\) of the Change Matrix (i) a high level distilled version and (ii) the more detailed version, depending on the work stream requirements.

The feasibility of the Change Matrix needs to be checked with the political leadership at this stage to assess perceived interest. This may provide an indication of where blockages are likely and whether an action is so fundamental to the coherence of the entire work stream that it has to be retained in roughly that form or whether a different strategy is viable.

**Participants Involved in Completing the Change Matrix**

It is anticipated that a working group will be selected for each technical stream, (drawn from the officers involved in Stage 4), and ideally including senior representation and the more active or involved officers relating to each particular technical stream. The working group will be the key focus group and will work closely with the consultant(s) in developing the Change Matrices.

**SPARC Responsibilities Including Quality Assurance**

It is the responsibility of SPARC (through the consultant it engages) to support all the work of the working groups. Specifically this will include:

- Initiating contact with, and explaining the process to, key stakeholders;
- Developing, with State Government, a timetable and plan of action for Stages 7, 8 and 9;
- Facilitating dialogue with key stakeholders – politicians, civil servants, SLPs, etc.;
- Identifying and working with intermediaries;
- Funding and managing any formal meetings, workshops, etc.;
- Compiling the Change Matrix and collating any reports on dialogue, meetings, workshops, etc.;
- Feeding back the results of the process to key stakeholders;
- Compiling process documentation and exchanging with other state teams.

\(^\text{11}\) In Kaduna, three documents were produced (i) the Vision (ii) Abridged version and (iii) Complete Change Matrices.
Section Seven  Developing a Change Programme – The Change Plan (Stage Eight)

Stage 8 - Developing a Change Plan

The Change Plan is a tool that expands the contents of the Change Matrix and identifies specific activities, indicators and timeframes, and assigns responsibilities. The Change Plan is the Government’s comprehensive planning document so it should contain outcomes and activities planned across Government, those supported by other programmes and include SPARC support. A simple format is shown in the diagram below.

Change Plan – simple format

<table>
<thead>
<tr>
<th>Change Plan</th>
<th>PFM goal(s)</th>
<th>PFM outcome 1</th>
<th>Activities</th>
<th>Responsibilities</th>
<th>Indicators</th>
<th>Timeframe</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>Risk</td>
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<td></td>
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<td></td>
<td>Risk mitigation</td>
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<tr>
<td>PFM outcome 2</td>
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<td></td>
<td></td>
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<tr>
<td>Activities</td>
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<tr>
<td>Responsibilities</td>
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<tr>
<td>Indicators</td>
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<td>Timeframe</td>
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<tr>
<td>Risk</td>
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<td></td>
<td></td>
<td>Risk mitigation</td>
<td></td>
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<tr>
<td>PFM outcome 2</td>
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<tr>
<td>Activities</td>
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<td>Responsibilities</td>
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<td>Indicators</td>
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<td>Timeframe</td>
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<tr>
<td>Risk</td>
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<td></td>
<td>Risk mitigation</td>
<td></td>
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<tr>
<td>Budget</td>
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</tbody>
</table>

Shaded cells come straight from change matrix

The following template provides a trial format and guidance for completion of the Change Plan. Following work during SPARC’s inception phase, it was noted that State Governments modified their Change Plan formats and to support the different plans. Flexibility was encouraged although SPARC produced a set of minimum requirements for Change Plan coherence, which can be found at Appendix 6.
Overall Considerations/Approach:

<table>
<thead>
<tr>
<th>Strategy</th>
<th>Targets &amp; Outputs</th>
<th>Activities</th>
<th>Responsible Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Include here a summary of the strategic approach to delivering the related change matrix policy action/ outcome</td>
<td>Aim for no more than 3 strategic targets which, if achieved, will contribute to delivering the related change matrix policy action/ outcome</td>
<td>Aim for no more than 4 broad activities undertaken to deliver the outputs</td>
<td>Identify the lead roles and responsibilities within the state government related to the management and implementation of the policy dimension (e.g. MPB, MoF), including relationship with change plan oversight arrangements.</td>
</tr>
</tbody>
</table>

Implementation Notes: Record the anticipated process by which MDAs will respond to the specific policy dimension, consistent with the overall change management strategy, including coordination arrangements and issue or any formal mandates.

Risks and management Notes: Bullet point summary of anticipated risks associated with the policy dimension, alongside strategies for their mitigation, including linkages with change plan leadership, oversight or coordination mechanisms.

Donor and programme harmonisation: Note the mechanism by which cross programme (ESSPIN, PATHS2) and development partner (WB, SRIP) – where applicable – will align support to the change matrix/plan through joint working arrangements and medium term programme work plans.

Benefits identification and management: Bullet point summary of the expected benefits associated with the policy dimension, which should be quantified where possible, together with responsibility and outline plans for benefit realisation and methods for benefits realisation verification.

It is suggested that the process for the Change Plan discussions should:

- Identify actions required to deliver intermediate outcomes – more detail on 2010 outcomes, less on 2012 and 2014 respectively;
- Clarify responsibilities and timeframe, including for risk mitigation – this will provide first scoping of possible SPARC support;
- Prepare State Government budget to complete change actions;
- Lead to the start of preparation of the SPARC two-year work plan.

It is envisaged that once the Change Plans are finalised, they will be monitored on a regular basis and amended in light of progress, as detailed in Section 9.

**SPARC Responsibilities Including Quality Assurance**

It is the responsibility of SPARC (through the consultant/s it engages) to support the preparation of the Change Plan, including:

- Funding and managing any formal meetings, workshops, etc.
- Facilitating discussion on Change Plan priorities and outputs, including phasing and sequencing and linkages with Change Matrix outcomes.
- Compiling the Change Plan and collating any reports on dialogue, meetings, workshops, etc.;
- Facilitating discussion on draft Change Plan with the state Governance Steering Committee (or equivalent).
Section Eight  Developing a Work Plan  
(Stage Nine)

Stage 9 – Developing SPARC Work Plans

The SLPs are required to present work plans in support of State Governments’ Change Plans. Whilst flexibility was given in their preparation and presentation DFID did give the following guidance ‘the two-year work plan will be prepared in Excel (2003 format). Activities will be presented within the appropriate work stream and output. The expected timing of inputs and volume of consultancy weeks or days should be indicated. The work plan will be linked to budget’.

Prior to the implementation phase of SPARC, the programme developed a format for work plans and an example of the Gantt chart is shown below. The spreadsheet of inputs is linked to financial spreadsheets that generate budgets by State, output and (output) Dimension.

Terms of Reference (ToRs) have been completed for each (output) Dimension and an M&E system introduced to track progress against Dimension outputs on the SPARC Management Information System (MIS).
Translating this (Change Matrix) into the Logframe

This is a desk exercise done by the SPARC Programme Development Group (PDG). Each logframe output (with the exception of the Output 4 – Federal) relates directly to a Change Programme workstream.

Mapping into the logframe

Summarised (meaningfully) from...

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>State public financial management improved</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Source</td>
<td>Assessments of State Government public financial management including:</td>
<td>Validated SEAT baseline reports</td>
<td>Annual joint assessments by SPARC and State Governments</td>
<td>SPARC evaluation studies to validate SEAT reports and joint assessments</td>
</tr>
</tbody>
</table>

The PDG member responsible for each workstream reviews those aspects of the Change Programme SPARC is planning to support in each state. The PDG members will then synthesise the relevant parts of the Change Matrices against the relevant logframe indicators (including defining sub-indicators where appropriate) to: a) create a baseline, b) set 2010 milestone (Immediate 2010 Change Matrix Outcome Target), c) set 2012 milestone (Intermediate 2012 Change Matrix Outcome Target) and d) set 2014 target (2014 Change Matrix Policy Target).
Section Nine  
Change Programme Performance Review

Purpose of a Change Programme Review

The overarching purpose of a *Change Programme Performance Review* should be to provide an agreed set of recommendations which can be used to adjust the Change Matrix and Change Plan on an annual basis. This approach can help ensure that Change Programme strategies, plans and budgets remain relevant and are effective at contributing to the development goals of the State Government. Specific purposes of the review include:

- Review the progress made in implementing the Change Programme against agreed output and outcome targets in the Change Matrix and Change Plan.
- Identify the Strengths, Weaknesses, Opportunities and Threats (SWOT) of MTSS strategies plans and budgets.

In addition, the *Change Programme Performance Review* can help strengthen leadership of State Government and its development partners in implementing the Change Programme, and the necessary progress reporting to The Governor and EXCO.

Reviewing progress and achievements
Organisational Arrangements and Definitions

In order to ensure the Change Programme Performance Review is implemented in a timely fashion, roles and responsibilities will need to be clearly defined. These roles and responsibilities should be aligned with the appropriate Change Programme organisational structures and functions (e.g. Governance Steering Committee).

For the purpose of these guidelines, it is assumed that the OHoS will take a lead role in organising and coordinating the review, though this may differ between states. In addition, the following terms and definitions will be used in this section:

- **Change Programme Performance Review**: The overall process of an annual sector review which includes an assessment of performance, a review of this assessment by key stakeholders and preparation of recommendations for adjusting MTSS.
- **Workstream Performance Reports**: Documents which detail the actual results achieved within each Change Programme workstream (e.g. PFM, PSM, P&S/M&E) and compares these against planned results.
- **High Level Meeting**: A two day meeting which brings together key stakeholders to jointly review progress and make recommendations for improvement.
- **High Level Meeting Report**: A document which records the results of the High Level Meeting and includes agreed recommendations for adjusting the Change Programme.

Main Activities and Timetable

The OHoS should establish a proposed timetable of events for the Change Programme Performance Review. Once approved, the OHoS should communicate this timetable to relevant officers within the sector. A suggested set of activities and deadlines are shown in the Table below.

A priority activity should be the preparation of agreed Change Programme Performance Review guidelines. These guidelines should incorporate the approved timetable and guidance on the review process consistent with this section. The guidelines should be published and distributed to all participants of the review.

### Activities and Timetable for Sector Performance Review (Ideal)

<table>
<thead>
<tr>
<th>Activity</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Agree Change Programme Performance Review timetable of events.</td>
<td>Mid Dec</td>
</tr>
<tr>
<td>2. Complete preparation of review guidelines.</td>
<td>End Dec</td>
</tr>
<tr>
<td>3. Publish Change Programme Performance Review guidelines and distribute</td>
<td>Early Jan</td>
</tr>
<tr>
<td>4. Establish Workstream Performance Report writing teams.</td>
<td>End Dec</td>
</tr>
<tr>
<td>5. Start preparation of Workstream Performance Reports.</td>
<td>Early Jan</td>
</tr>
<tr>
<td>6. Complete preparation of Workstream Performance Reports.</td>
<td>End Feb</td>
</tr>
<tr>
<td>7. Distribute High Level Meeting briefing packs.</td>
<td>Early Mar</td>
</tr>
<tr>
<td>8. Hold High Level Meeting.</td>
<td>Mid Mar</td>
</tr>
<tr>
<td>10. Presentation of High Level Meeting Report to Governance Steering Committee.</td>
<td>Early Apr</td>
</tr>
<tr>
<td>11. Publication of approved High Level Meeting Report.</td>
<td>Mid Apr</td>
</tr>
<tr>
<td>12. Begin using High Level Meeting Report recommendations to adjust Change Programme.</td>
<td>From Mid Apr</td>
</tr>
</tbody>
</table>

High Level Meeting Participants, Process and Agenda

The overall purpose of the High Level Meeting should be to develop recommendations for adjusting Change Programme strategies, plans and budgets and related ways of working. These recommendations should be developed through a process of identifying the
achievements and weaknesses of MTSS implementation over the previous 12 months. The main source of information for this process should be individual Workstream Performance Reports and other relevant key documents.

The overall approach for the meeting should consist of three main stages, after the purpose and approach of the workshop have been explained to participants, including:

First, breakout groups for each workstream will review progress against Change Programme outcomes and outputs and identify issues and recommendations.

Second, each breakout group will present identified issues and recommendations to all participants and discussions around these will be held in plenary, including examining cross-workstream linkages.

Third, participants will negotiate and agree which recommendations should be selected as the High Level Meeting output.

High Level Meeting Outputs and Follow-up Process

The output from the High Level Meeting should be a High Level Meeting Report. The OHoS should prepare this report and it should include the achievements, weaknesses and recommendations identified by each of the break out groups during the meeting.

The follow up process for using these recommendations will be discussed and agreed during the final stage of the High Level Meeting (see Table 3), but is anticipated to include the following steps:

1. Preparation of a draft High Level Meeting Report by the OHoS.
2. Presentation and discussion of the draft High Level Meeting Report within the Governance Steering Committee, facilitated by the OHoS.
3. Preparation of a final High Level Meeting Report by the OHoS, incorporating adjustments agreed by the Governance Steering Committee.
4. Publication and distribution of the High Level Meeting Report by the OHoS.

After the agreed High Level Meeting Report has been distributed, State Government should use recommendations to adjust the Change Programme and SPARC should use them to adjust its own workplans, consistent with Change Programme adjustments.
## Appendix One  Self-Assessment Overview during SPARC Inception

<table>
<thead>
<tr>
<th>Stage</th>
<th>Brief description</th>
<th>Main activity/ Output</th>
<th>Indicative Timescale</th>
<th>Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Identify/ Establish State Core Team</td>
<td>Identification of Core Team to oversee the SEAT and State Teams for participation in each SEAT Technical Stream Activity, i.e. PFM, PSR, P&amp;S-M&amp;E. Informal briefings/ sensitisation to the process and timescales</td>
<td>Dec 2008- Jan 2009</td>
<td>State Team Leaders (STLs) and State (?)</td>
</tr>
<tr>
<td>2</td>
<td>SEAT Briefing (PFM/ PSR/ P&amp;S-M&amp;E) for each SEAT technical stream</td>
<td>Short briefing meeting/ presentation to State Teams for each technical stream.</td>
<td>Jan 2009</td>
<td>Technical stream Assessment consultant(s) and identified State Teams for respective SEAT Assessments (Stages 4 and 6) (maybe undertaken as part of Baseline A activities)</td>
</tr>
<tr>
<td>3</td>
<td>State preparation period</td>
<td>State information/ data gathering and preparation. Identification of required documentation as advised by PDG consultants (some of which may be collected as part of Baseline A activities.</td>
<td>Jan - Feb 2009</td>
<td>State Teams (as identified by the Core Group) Guidance and support from SPARC STLs and Programme Officers. Co-ordination support from PDG and SPARC technical stream assessment consultants.</td>
</tr>
<tr>
<td>4</td>
<td>SEAT Baseline B Assessments (PFM/ PSR/ P&amp;S-M&amp;E)</td>
<td>Retreat for State Teams and facilitated workshops to undertake participative Baseline B assessment for each technical stream.</td>
<td>Feb – March 2009</td>
<td>Technical stream assessment consultant(s) for each SEAT technical stream activity State Teams (as identified by the Core Group)</td>
</tr>
<tr>
<td>5</td>
<td>Prepare SEAT baseline B Reports</td>
<td>SEAT Report for each technical stream</td>
<td>Feb – March 2009</td>
<td>Technical stream assessment consultant(s).</td>
</tr>
<tr>
<td>Stage</td>
<td>Brief description</td>
<td>Main activity/ Output</td>
<td>Indicative Timescale</td>
<td>Responsibilities</td>
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</tbody>
</table>
| 6     | SEAT Validation  (PFM/PSR/ P&S-M&E). | Validated SEAT Report for each technical stream. This stage will comprise two distinct steps:  
6a) The first step will involve initial checking and testing of the SEAT Report with the State Team.  
6b) The second step will involve an initial discussion to identify and scope potential change areas, priorities and linkages. This process will provide the “agenda” for the particular stream into SEAT Stage 7.  
In order for the second step to be able to recognise validated outputs from all the technical streams, there should ideally be a gap between these two steps, however it is recognised that this may not be possible due to other commitments. | End March 2009 | Technical stream assessment consultant(s). State Teams PDG support and advisory to during 6b to cross stream and “cross-government” linkages. |
| 7     | Develop co-ordinated Change Matrix/ Programme (inputs include validated SEAT Baseline B reports for each technical Stream, Baseline A outputs, findings, Federal activities, other SLP’s, LG, PE etc.) | This Stage is an iterative process to agree, with each State Core or Governance Group, a high level change programme, including high level targets and outcomes based on realistic expectations.  
The output of this stage will be a high level “Change Matrix” / “Change Programme” identifying by technical stream, the states vision (both long term and also vision within the SPARC 5 year programme) together with the agreed high level outcomes, outputs and activities, key risks and key actions to achieve the vision.  
The development of the "Change Matrix/ Programme" will involve SLP’s, other donor representation (WB, EU).  
The “Change Matrix/ Programme” will be presented to HE Governor and EXCO by the State Core/ Governance group (with support from SPARC) for formal adoptions.  
It is expected that DFID will be involved in the final stages of this negotiated process. | End April 2009 | Lead by STL’s with State Core Team Support as required from Technical Stream assessment consultant(s) Direct PDG support. Involvement of SLP Team Leaders and other Donor programme managers Final Agreement/ negotiation in conjunction with :  
• SPARC Management Team  
• SLPs  
• DFID Support will be provided by the PDG/ technical stream consultant(s) as required. |
<table>
<thead>
<tr>
<th>Stage</th>
<th>Brief description</th>
<th>Main activity/ Output</th>
<th>Indicative Timescale</th>
<th>Responsibilities</th>
</tr>
</thead>
</table>
  
  The “Change Plans” will expand the “Change Matrix”/Programme and identify platforms and outcomes, identify risks associated with the change plan outcomes. The plan will document the activities and responsibilities to achieve the change plan 5 year visions. | End May 2009 | Lead STLs with:  
  - PDG  
  - State Core Teams  
  - SLP representatives |
| 9     | Develop two year SPARC Work-Plans.      | Stage 9 will involve the preparation of SPARC State 2 year rolling work plan based on the outputs from Stages 7 and 8 “activities identified to SPARC.  
  
  The Work Plans represent the tactical plan for each SPARC State, detailing the budgeted activities (who, what, when) to support the SPARC components of the “Change Plan”.  
  
  Work plans will be based on a SPARC Template. | End May 2009 | Lead by STL’s and State Teams. Support as required from PDG. |
Appendix Two  Example of Presentation at the Beginning of Stage 4 Workshop

Background
- Partnership of DFID & State Governments
- Builds on State & Local Government Programme
- 6-year Programme from 1st September 2008
- 5 States (Enugu, Kano, Kaduna, Lagos, Jigawa)
- Intention to add two additional States in Yr 3

State
Partnership for Accountability
Responsiveness & Capability

SPARC AND OTHER DFID PROGRAMMES
- DFID programmes for improved service delivery
  (Note: PATHS-2 and ESSPIN are not in every State)
  - Governance: SPARC
  - Health: PATHS-2
  - Civil Society: SAVI
  - Education: ESSPIN
- SPARC to co-ordinate

Coordination Between Programmes
- SPARC: Technical approach to Public Financial Management, Policy and Strategy; Public Service Reform; and assistance to central Ministries
- ESSPIN: Assists Education sector with systems consistent with centre, follows similar steps, and drives systemic reform from below
- PATHS-2: Assists Health sector with systems consistent with centre and similar steps and drives systemic reform
- SAVI: Civil Society support and media programmes to raise accountability for rights and service delivery; provide support to State Houses of Assembly
**Overarching Programme Approach**

- Federal level incentivising better state performance through measurement, some money, and technical support
- Building capability and responsiveness at state and local government
- Increased external or vertical accountability, including media, advocacy and work with the Houses of Assembly Members

**SPARC Themes**
- Building on SLGP outputs to support:
  - Public Finance Management (FFM)
  - Public Service Reform (PSR)
  - Policy & Strategy (P&S)
- PLUS:
  - Knowledge management (KM)
  - Monitoring & evaluation (M&E)

**SPARC Planning and Inception**
- Pre-Inception Phase: Sept – Dec 2008
  - Establishment
  - Preliminary consultation
  - Inception Plan (TOR, Schedule, Budgets)
- Inception Phase: February – July 2009
  - Establish baselines
  - Carried-over Activities
  - Consultative evaluation and joint planning
  - Two-Year Joint work-plan & Budget

**Process of Change**

**Consultative Planning**

1. Establish Governance Working Group for SPARC
2. Brief key people in thematic streams
3. Prepare materials and background for workshops
4. Thematic evaluation workshops (FFM, P&S, M&E, PSR)
5. Proceedings circulated
6. Validation workshops - produce Change Programme
7. Change Programme formally agreed with State Government
8. Thematic Change Plan outlined and agreed
9. 2-year State/SPARC work-plan approved by State/DRD

**Inception Timeline**

<table>
<thead>
<tr>
<th>Month</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dec</td>
<td>Establish Governance Working Group for SPARC</td>
</tr>
<tr>
<td>Jan</td>
<td>Prepare and submit to DFD Inception work-plan</td>
</tr>
<tr>
<td>Feb</td>
<td>Baseline Studies commence (may include carry-over activities from SGP)</td>
</tr>
<tr>
<td>Mar</td>
<td>Self-assessment workshops undertaken for FFM, P&amp;S, M&amp;E, PSR</td>
</tr>
<tr>
<td>May</td>
<td>Validation of workshop outputs and planning workshops produce State</td>
</tr>
<tr>
<td>May</td>
<td>Change Agenda for formal approval by State Government</td>
</tr>
<tr>
<td>May</td>
<td>Two-year work-plan and budgets prepared</td>
</tr>
<tr>
<td>Jun</td>
<td>Inception report and plans submitted to DFD</td>
</tr>
<tr>
<td>Jul</td>
<td>Two-year work-plan approved by DFD</td>
</tr>
<tr>
<td>Aug</td>
<td>Commence implementation of two-year work-plan</td>
</tr>
</tbody>
</table>

**Self Assessment Workshop/Retreat**

- Participative self-assessment process
- Objective, evidence based assessment
- Results in an agreed scored output/report
- Provides a logical basis for integrated change/reform with other technical stream outputs
- Provides a benchmark
- Aim is to encourage progress in performance over time

**Self Assessment Workshop/Retreat**

- Scored by government itself: self-assessment
- Need to be honest and prudent: a low starting point enables improvement
- Not a “name and shame” or blame exercise
- Need to identify and show evidence
- Describe what *IS*... not what “ought to be”
Self Assessment Workshop/ Retreat

- Scored by government itself: self-assessment
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- Not a ‘name and shame’ or blame exercise
- Need to identify and show evidence
- Describe what IS... not what ‘ought to be’

After the Workshop/Retreat – 1

- Assessment Consultants will work with the Working Group and identified officers to obtain missing information.
- Consultants will identify provisional scores with officers for those un-scored indicators based on new information/evidence.
- Assessment Consultants will draft and issue draft report to the Working Group for initial review and discussion with the Assessment Group

After the Workshop/Retreat – 2

- Working Group “informally” obtain views of Assessment Group members with regard to the report and scores.
- Validation Workshop – Chairman Working Group presents views of the Assessment Group to validation Workshop.
- Any issues discussed and finalised in the validation Workshop and report finalised.
- A plenary discussion following validation to identify and scope potential change areas, priorities and linkages.
# Appendix Three Evaluation Form

In order to provide SPARC with information on the quality and usefulness of this workshop, we would be grateful if you would complete this brief evaluation sheet. The evaluation is anonymous—please feel free to express your thoughts.

<table>
<thead>
<tr>
<th>State</th>
<th>Workshop dates</th>
<th>Technical stream</th>
</tr>
</thead>
</table>

Against each of the performance criteria below, indicate your rating of the workshop by ticking the relevant cell in the right-hand column.

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Rating Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excellent</td>
<td>Good</td>
</tr>
</tbody>
</table>

1. To what extent did the workshop meet its objectives?
   - By the end of the workshop, participants will have agreed and documented:
     - Scores that are representative of current government practice and performance in the domains covered during the workshop
     - Analysis that supports the scores assigned and reflects the views of the majority of participants
     - The next steps required to move successfully towards a subsequent validation workshop

2. Quality of workshop preparations and venue
   - Pre-workshop information: how effectively the pre-workshop briefing and information enabled you to prepare for the workshop
   - The workshop environment: the comfort and appropriateness of the venue (rooms, equipment, etc.)
   - Food and refreshments: the quality of the food & refreshments provided to you during the workshop

3. The quality of facilitation and materials
   - Facilitation: the conduct and responsiveness of the facilitators in providing guidance and interacting with participants
   - The Assessment Guide: the quality and practicality of written guidance on assessment domains, dimensions, and the scoring system
   - Visual aids: the quality and appropriateness of equipment, slides, and handouts
   - Time-keeping: the time allowed for delivery of materials and the completion of group work and exercises

Which aspects of the workshop went well? Why?

Which aspects of the workshop could have gone better? How?
Appendix Four  Processes Specific to Different Modules

**General Processes**

The idea of running working groups in parallel should be tested but there is a concern that all participants should have the opportunity to comment on all domains. We have agreed that each stream should run the 1st session in parallel groups and the second in plenary (or vice versa) and then to make an in-workshop judgement (in discussion with participants) about which approach works best in terms of time, participation and quality of analysis.

**Processes Specific to Public Financial Management**

In addition, several indicators may require collaboration or evidence from external sources, including, for example, the Federal DMO, the Federal Ministry of Finance (debt obligations and guarantees, accounts information, etc.). Similarly, major donors active in the State may provide the source for information on Performance Indicator (PI)-7 (extent of unreported government operations). Civil society and non-governmental organizations (CSOs and NGOs) may need to corroborate information on access to key government fiscal information (PI-10).

The State Government should facilitate access to the needed information by following the necessary protocol to obtain certified information from these sources, or requesting the Federal agencies involved to forward the information directly to the consultants.

In all cases, the assessment will require access to key documents, including for instance, budget circulars, memos, SHA documentation, etc. It will be useful to study the list below to identify the type of documents required in advance.

The PEFA assessment will cover the last three years for which there are audited final accounts. Ideally, this should be fiscal years 2005, 2006, and 2007. However, should the 2007 account not be finalized yet, the exercise could instead cover fiscal years 2004, 2005, and 2006.

It would be useful and greatly facilitate the exercise, if SG officials could, before commencement of field activities, assemble two sets of data for five years (the three assessment years plus the immediately prior and following year, probably 2003 - 2007) as follows:

- Executive Budget proposal (budget submitted to the State House of Assembly (SHA), for each year;
- Approved Budget – budget as approved by the State House of Assembly, for each year;
- Relevant pages of the Hansard relating to Legislature’s debate and approval of the budget (from appropriate SHA Committees: Finance and Appropriation Committees), for each of those years;
- Executive Supplementary Budget Submission, for each year as applicable;
- SHA approved Supplementary Budget, or each year as applicable;
- Hansard Records of debate and approval of Supplementary Budget, for each year, as applicable;
- Budget Call Circulars, for each year;
- Budget calendar, for each year;
- MTSS and MTEF documents, if any;
- Audited final accounts and Auditor General’s Report, for each year;
- Detailed final accounts and general report, for each year;
• Records of the Public Accounts Committee discussion of Auditor General’s Report, for each year;
• Relevant Executive Council Memos relating to the budget or treatment enforcement;
• State Inland Revenue Service (SIRS) tax policies, regulations, enlightenment procedures, and administrative procedures;
• Procurement Manuals and due process regulations, including stores regulations;
• State Economic Empowerment and Development Strategy (2005);
• Report on Standardization of Federal, States and Local Governments Accounts in Nigeria by the Technical Sub-committee of the Federation Account Allocation Committee (May 2002);
• Debt Management Report;
• Financial Instructions;
• Audited Accounts of LGAs;
• Reports of State House of Assembly Appropriation Committees and Public Accounts Committees;
• Personnel Audit Reports
• At least one week prior to commencing the PEFA retreat, the PEFA consultants will collect additional information from interviews with key officers to confirm documentation, obtain details of processes; procedures etc. and establish contact with key officers involved in the PEFA exercise. In certain instances some of this information may have been obtained during Baseline A activities, in which case this should be confirmed/verified by the PEFA consultants.

Processes Specific to Public Service Reform

Much of the information required to prepare for the Self-Assessment will be collected during the Baseline A activities (there is a separate checklist to guide consultants undertaking Baseline A which will be refined to incorporate lessons from the first round of baseline activity). The Baseline A activities include collation of documentary evidence, as well as gathering evidence from meetings and interviews with key informants.

In all cases, the assessment team will need to acquire a variety of key documents, including, for instance, State Government organisation structures, policy and strategy document, Civil Service Regulations, circulars, policy statements, establishment and personnel statistics, Scheme service etc.

If there is no gap between the Baseline A and Self-Assessment activities, Baseline A material will be sufficient. However, if there is a lengthy gap between the two, at least one week prior to commencing the Self-Assessment, the consultants should collect additional information about any changes which may have occurred since Baseline A was completed, confirm documentation, and establish contact with key officers involved in the exercise.

Some indicators may require collaboration or evidence from external sources, including, for example, the National Committee on Establishments, or national Training Institutions. Major donors, public service staff associations, academics, and civil society and non-governmental organizations (CSOs and NGOs) may also be a source of corroboration. The State Government should facilitate access to the needed information by following the necessary protocol to obtain information from these sources, or requesting the agencies involved to forward the information directly to the consultants.
Appendix Five  Preamble to PEFA/PFM Performance Management Framework

Foreword

There is wide agreement that effective institutions and systems of public financial management (PFM) have a critical role to play in supporting implementation of policies of national development and poverty reduction. This PEFA PFM Performance Measurement Framework has been developed as a contribution to the collective efforts of many stakeholders to assess and develop essential PFM systems, by providing a common pool of information for measurement and monitoring of PFM performance progress, and a common platform for dialogue. The development of the Framework has been undertaken by the Public Expenditure Working Group, which involves World Bank, IMF and PEFA staff, with direction provided by the PEFA Steering Committee.

The PEFA PFM Performance Measurement Framework incorporates a PFM performance report, and a set of high level indicators which draw on the HIPC expenditure tracking benchmarks, the IMF Fiscal Transparency Code and other international standards. It forms part of the Strengthened Approach to supporting PFM reform, which emphasizes country-led reform, donor harmonization and alignment around the country strategy, and a focus on monitoring and results. This approach seeks to mainstream the better practices that are already being applied in some countries.

The Framework has been developed through a concerted international effort, rather than by a single agency, and has undergone a process of wide consultation and country-level testing. A draft of the Framework, dated February 12, 2004, was applied in 24 country cases, largely through desk exercises. Numerous consultations took place, including with the DAC Joint Venture on PFM, a group of African PFM experts, and government representatives from Eastern Europe and Central Asia. Comments were also received from practitioners within the World Bank, IMF, other PEFA partners, government agencies and professional organizations. From this feedback, improvements and clarifications have been made, and the Framework finalized. The improvements include extended coverage in the areas of revenue collection systems and inter-governmental fiscal relations. The related indicators therefore have not been tested to the same extent as the rest of the set. Early lessons from application of the Framework will be drawn through a review to be undertaken in 2006.

The PEFA program is pleased to now issue the PEFA PFM Performance Measurement Framework. Further information on the Framework and the Strengthened Approach can be found at the PEFA website – www.pefa.org.
Appendix Six  Briefing Note: Minimum Requirements for Change Matrix, Change Plan and SPARC Work Plan Coherence, 9th October 2009

Introduction
This note details the minimum requirements which state government (SG) Change Plans must meet in order to ensure sufficient coherence with both Change Matrices and SPARC Work Plans/TORs in order to ensure continued alignment of state government and SPARC activities and outputs with overall state governance reform objectives.

Minimum Requirements
1. Dimensions within the different frameworks. For each state and each work stream:
   - All dimensions listed in the change plan must have a single corresponding dimension listed within the change matrix;
   - All dimensions listed in a SPARC work plan must have a single corresponding dimension listed in the change plan;
   - Only those change plan dimensions for which SPARC will provide support should be included in the SPARC work plan;

2. Specification of outputs/targets within the change plan. For each state, work stream, dimension and implementation phase (immediate by end 2010, intermediate by end 2012):
   - All outputs/targets specified within the change plan should be defined as tangible and measurable “deliverables”. They should not be a restatement of associated activities (see below);
   - Sufficient outputs/targets should be specified such that if they are delivered then the corresponding outcome in the change matrix will be achieved;
   - In the case where there are multiple outcomes defined in the change matrix for a particular dimension and implementation phase, outputs/targets in the change plan should be grouped against these outcomes and the outcome to which they will contribute should be made clear;
   - Each output/target listed should have an indicative delivery time associated with it (e.g. early 2010, mid 2010, end 2010) within the period of the implementation phase, possibly given in italics after the output/target has been specified;
   - For each output/target listed (not activities), the lead responsible SG agency or agencies should be specified (e.g. MoEPB, PIB). Where SPARC is supporting SG in delivering these outputs, this should be clearly stated (e.g. MoEPB with support from SPARC);
   - For each output/target listed, one or more activities should be specified;
   - This information should be presented so it is clear which activities and lead agency correspond to which output/target.
3. Selection of key dimension milestones. For each state, work stream, dimension and implementation phase (immediate, intermediate):

- A single key dimension milestone should be defined in order to facilitate effective monitoring of progress against targets/outputs within that dimension;
- At the simplest level, a listed output/target could be selected as the key dimension milestone. In this case, the selected output/target should be the one which, if delivered, would demonstrate sufficient progress within the dimension;
- If a new key dimension milestone is defined which attempts to consolidate listed outputs/targets, this should be defined in such a way as to ensure that, if delivered, it logically contributes to the achievement of related dimension outcomes within the change matrix;
- Ideally, the key dimension milestone should be included at the beginning of the outputs/targets section of the relevant dimension and implementation phase. However this may require significant revision to existing change plans and state teams may wish to apply discretion;
- It is anticipated that a change plan performance framework will be developed in due course and attached to the change plan as an annex. This performance framework will consist of the key dimension milestones which have been identified above and be the basis for annual performance monitoring;
- SPARC dimension TORs should incorporate a reference to the related key dimension milestone. Planned revisions to TOR formats will incorporate this addition.

4. Specification of outputs/targets within the SPARC work plan/TORs. For each state and each work stream:

- Dimension TORs should list those outputs/targets within the change plan which SPARC is supporting. Outputs/targets should be selected from both the immediate and intermediate phases where their indicative delivery times fall within the current SPARC work planning period covered by the TORs. Any additional “interim” outputs/targets which may be required in support of those extracted from the change plan should also be included in the TORs;
- There should be outputs/targets within the change plan which only SG can be responsible for delivering despite, in some cases, receiving SPARC support and which constitute institutional change. For example, whilst SPARC may support SG in developing and reviewing new legislation, only SG can approve and adopt this legislation;
- Successful delivery of these types of outputs/targets would indicate continued SGs commitment to reforms and enable further SPARC support to be utilised effectively. These types of outputs/targets should be extracted and listed within the relevant dimension TOR and will be used to monitor continued SG commitment to reform and associated logframe assumptions. Planned revisions to TOR formats will incorporate this addition.