ONDO STATE M&E
IMPLEMENTATION MANUAL

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September 2015

Ondo State Government
NIGERIA

Foreword

This Manual provides guidance towards setting up a Monitoring and Evaluation (M&E) system; and contains helpful direction to all public servants with little or no experience and knowledge of M and E approaches and practices. It should be on the desk of every M & E practitioner.

The essence of the Manual is to ensure that M&E activities are executed according to international standards geared towards guaranteeing top quality results.

The Manual has six units with corresponding subdivisions for easy understanding of the terms used. It contains sections on Introduction; M and E Implementation Manual; Performance Indicators, Baseline and Targets; Data Sources, Collection, Processing and Analysis; Information Products; Management of the State M and E System.

I commend the Manual to all would-be users. It will be found handy and a ready companion for use anytime.

Pastor Emmanuel Igbasan,
Honourable State Commissioner,
Ministry of Economic Planning and Budget,
Akure,
Ondo State.
October, 2017

Acknowledgement

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The document is a product of an International Development Assistance provided by the World Bank under the Ondo State Public Sector Governance Reform and Development Project.

The production of the document is a demonstration of the strong commitment of the government of Ondo State to Results-based Monitoring and Evaluation. The Governor of Ondo State, Arakunrin Oluwarotimi O. Akeredolu, SAN, provided the impetus, drive and approvals which were necessary to bring the M&E reform and document into fruition. We gladly acknowledge his defining role.

Christian Kolawole, NPOM
Permanent Secretary,
Ministry of Economic Planning and Budget,
Akure,
Ondo State.
October, 2017

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Acronyms

ABU Ahmadu Bello University
APR Annual Progress Report
AWPB Annual Work Plan and Budget
BoS Budget Office of the State
CSOs Civil Society Organizations
DP Development Partners
KM Knowledge Management
KPIs Key Performance Indicators
LGA Local Government Area
MEP&B Ministry of Economic Planning and Budget
MTEF Medium Term Expenditure Framework
MTSS Medium Term Sectoral Strategy
M&E Monitoring and Evaluation
MDAs Ministries, Departments, and Agencies
NBS National Bureau of Statistics
NGOs Non-Governmental Organisations
OAG Office of the Accountant General
OAuG Office of the Auditor General
OAU Obafemi Awolowo University
PFM Public Financial Management
PM&E Project Monitoring & Evaluation
RFP Request for Proposal
SBS State Bureau of Statistics
SMART Specific, Measurable, Achievable, Relevant, Time-bound
SMoF State Ministry of Finance
SWG Sector Working Group

INTRODUCTION

1.1 Background

The Ondo State Government is committed to ensuring good governance by way of promoting accountability and transparency in the utilization of public funds and human resources. Further the government recognizes that effective Public Financial Management (PFM) requires that public spending is carefully managed to ensure value for money. Financial monitoring is thus essential to the attainment of PFM objectives in the short, medium and long term. In view of this, the Government is carrying out Public Sector Governance Reform for sustainable development. In demonstration of the political will, the State is developing a Multi-Year Budget Framework (MYBF) and Medium Term Sectorial Strategy (MTSS) which will spell out the programmes and projects that would inform resource allocation and expenditure under each of its policy thrusts. In recognition of the need to deliver on its developmental programmes/projects, the State Government recognizes the critical need to institutionalize a vibrant Monitoring & Evaluation (M&E) System to enhance the capacity of the systems to carry out Results Based M&E functions. Therefore, to ensure a comprehensive capacity building effort, a diagnostic review of Monitoring and Evaluation including Training Needs Assessment was conducted in February and March, 2015. The outcome of the review was the guiding principle for the preparation of this manual.

1.2 Objective of Project

The M&E system design project was part of Public Governance Reform project embarked upon by Federal Government of Nigeria to ensure that activities in the 3 tiers of Government (Federal, State and Local Government) are properly monitored and achieve its set goal and objectives of improving the lives of citizens of the country. To this end the M&E design project has the following objectives:
- To understand the level of existing M&E system in the State. To design and implement a robust training programme for M&E personnel across the State MDAS.
- To Design an M&E system for the selected MDAs
- To Develop an M&E implementation manual
- To Develop new M&E Policy for the State
- To develop a Terms of Reference for the coordinating Ministry (MEPB) for proper coordination of the M&E activities in the State.

1.3 Institutional Structure

The Ondo State M&E institutional composition reflects those of the Federal Government, as required by the Nigeria National Policy (September, 2013). Hence, the proposed institutional structure, with regard to implementation of monitoring and evaluation process is presented below.

1. A State Level Coordinating Body
This serves as an overarching coordinating body at the State level would create an opportunity for a consistent and better coordination of all M&E activities. Establishing a dedicated M&E department under such organisation would help guide the formulation of the State's development policies, plans and undertake all the State's M&E development efforts. It would also be the central coordinating unit for the M&E implementation across the state

2. Office of the Secretary to the State Government
The Office of the Secretary to State Government would have a mandate to serve as a frontline advisory institution of the State Government.

3. Office of the Head of Service (HOS)
The Head of Service is the number one public servant in the State and he/she is the representative of public servants at State Executive meetings. The office is saddled with the responsibility of handling the career of all public servants in the state.

4. The State Assembly
The State Assembly would have broad oversight functions 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.

5. The State Bureau of Statistics (SBS)
This is another important building block in the M&E system. There is the need for clear guidelines about data collection, validation and processing, and the body assigned with this responsibility is the National Bureau for Statistics (NBS). Hence a corresponding body at the State level would aid coordination, and processing of collected data including data quality assurance, analysis, and any other issues that may arise regarding data gathering and dissemination for onward submission to NBS. All data that will be used in the M&E system should pass the standard test of SBS.

6. Fiduciary Agencies
At the heart of the Fiscal Responsibility Act passed in 2007 is monitoring of budget performance. In this respect, the State Ministry of Finance (SMF), Budget Office, Office of the Accountant-General, and Office of the Auditor-General are very important agencies in the State M&E system. These agencies are expected to produce specialized information on budget implementation performance.

7. Ministries, Departments and Agencies (MDAs)
At the State level, all the MDAs shall be involved in the monitoring of the State government policies, programmes and projects. The coordinating department for monitoring and evaluation functions of the MDAs, shall be the Department of M&E.

8. The Local Government Area (LGA)
The Local Government shall work directly with the M&E department of the Ministry of Local Government and Chieftaincy (MLG&C). Each LGA shall have the mandate to coordinate all M&E activities in its localities. It should be able to nominate other sector agency heads, persons from the private sector and the civil society organisations to discuss and appraise projects/programmes in their localities.

9. The Non-State Actors: CSOs, NGOs, Faith-Based Organisations, Academia, Media and Traditional Authorities etc
These play significant roles in the production and usage of M&E outcomes. Their participation in M&E activities can add value to the process itself as well as the policy outcomes. This is because they have contacts with locals and thus well situated to express the views and experiences of people whose needs the government aims to address.

10. Development Partners' M&E Roles
Development Partners (DPs) play an important role in shaping and enhancing M&E at the State, Sector and Local Government levels. As far as

1.4 M&E System

M&E at the state level is made up of data collection, field visits, periodic reporting, monitoring, assessment and evaluation of programmes and projects in the state. The Ministry of Economic Planning and Budget (MEP&B) is the state agency responsible for

coordinating all M&E activities in the state. The state M&E system provides the mechanisms to monitor and evaluate the implementation of government policies and programmes at all levels of governance. In addition, the M&E system provides the basis to monitor progress of implementation of state agreed development goals and other partnership agreements. The output of the state M&E system (from both monitoring and evaluations) provide the most authoritative source of information on progress towards the achievement of policy objectives and partnership agreements. Key component of the state M&E system include data collection, monitoring, assessment

Purpose of the State M&E System

M&E is critical to sound governance and is necessary for the achievement of results. Government-wide M&E requires detailed knowledge both across and within sectors and interactions between planning, budgeting and implementation. The picture is complicated even further when the machinery of government is decentralized. It is precisely this complicated inter-governmental structure with diffused powers and functions which demands a strong state M&E system to promote coordination and prevent fragmentation.

Results of the State M&E System

The result chain is a tool that provides development practitioners the opportunity to logically think through development interventions from the inputs to the impacts levels. It forms the basis for the Logical Framework and the Theory of Change approaches to designing development programmes and projects. The practical application of this chain is that the State development interventions are designed to bring about a long term change in the lives of all the people living in Ondo State. To achieve the national policy objectives, some financial, human and material resources are required (Inputs). The activities are the actions taken or work performed by using these inputs. The activities are completely dependent on the inputs. These activities will then lead to the production of goods and services for consumption (outputs). In the short term, the outputs are expected to bring about changes in attitudes and behaviour in the population (Outcomes) and changes in livelihoods and standards of living (impacts) in the long term.

1.5 Purpose of the Manual

The main purpose of this manual is to assist the Ondo State Public Sector Governance Reform and Development Project Office to set up monitoring and evaluation system. It will also serve as a guide to all public servants with little or no experience and knowledge of M&E approaches and practices.

This Ondo State M&E implementation manual shall serve the following specific objectives at all levels of governance:

1.1. Guide the building of M&E capacities of public servants and political leaders in the Ministries Departments and Agencies (MDAs)

1.2. Facilitate the preparation and implementation of M&E Plans

1.3. Enhance the understanding and development of performance indicators and their corresponding baselines and targets

1.4. Strengthen M&E data collection, analysis and utilization of the results

1.5. Facilitate the conduct of development evaluations and participation in M&E processes

1.6. Guide the preparation of project, programme and progress reports

1.7. Enhance dissemination and communication of M&E results.

1.8. Facilitate the coordination of M&E activities across the State.

M&E Implementation Manual

Structure of the Manual

This manual is organized in 8 sections as follows:

Sections 1 Introduction: This section addresses issues on the background, objectives, purpose and usage of the manual.

Section 2 Monitoring and Evaluation Implementation Manual: This section discusses the structure of the manual and its usage

Section 3 Performance Indicators, Baselines and Target setting: This section looks at the indicators to be tracked under the project. It also considers the various levels of indicators such as project development objective indicators, intermediate indicators and output indicators.

Section 4 Data Sources, Collection, Processing and Analysis: Gives direction on how to collect data, process the data and analyse the data for informed decision making

Section 5 Information Products Reporting: Provides guidance on reporting M&E activities in Ondo State

Section 6 Management of state M&E system: Discusses issues on M&E work plan, calendar, budget and capacity building

Using the Manual

1. Update Responsibilities

1.1. All amendments and new items shall be adequately documented and recorded. Furthermore, a physical "hard" copy shall be safely kept with the M&E department of the Ministry of Economic Planning and Budget.

1.2. As new policies are introduced or existing policies/ procedures amended, this document shall be updated. Amendments shall be evidenced by:

1.2.1. An additional section(s);

1.2.2. Additional parts to an existing section(s); and

1.2.3. An amendment to an existing section(s) (or part(s) thereof).

1.3. In the case of new sections (or new parts of existing sections), these shall simply be added to this policy document. However, in the case of amendments, the existing sections shall be replaced. The replaced sections shall be kept in a separate file, in original content order sequence, for Audit Trail purposes. In all cases, the table of contents of this document shall be updated as appropriate, to ensure correct cross referencing.

2. Policy Administration Responsibilities

2.1. All amendments to this policy shall require the approval of the Hon. Commissioner for Economic Planning and Budget

3. Register of Amendments

3.1. Where amendments are required, the respective MDA shall submit

amendments to the Commissioner for Economic Planning and Budget through the appropriate channels for approval.

3.2. The Director of M&E, Ministry of Economic Planning and Budget (MEP&B) shall hold the Master Register of Amendments, as under:

Amendment#	Date(		Section	Description(	Approved by
	Approval	Effective			

3.3. The Director of M&E at the Ministry of Economic Planning and Budget shall periodically update the manual with all approved amendments.

4. Update Log

4.1. Changes to the manual shall be consecutively numbered so that any missing update may be easily detected.

4.2. If a change to the manual is made, the date of the update shall be recorded next to the update number.

4.3. If an update is missing, the Director of M&E, MEP&B shall be notified immediately.

4.4. The update log of this manual shall be held by the Director of M&E, MEP&B as per the following format:

Section Updated	Update Number	Update Date	Name

Performance Indicators, Baselines and Targets

3.1 Overview

Indicator development is a core activity in building an M&E system for Ondo State. Indicators have therefor been developed for all levels of the results-based M&E System, meaning indicators have been developed to be used to monitor progress with respect to inputs, outputs, outcomes and impacts. These indicators drive all subsequent data collection, analysis and findings.

3.2 Project Development Objectives (PDO) Indicators

The project Development Indicators are the indicators used to track progress of the project as a whole. The table below shows the indicators to be used for tracking progress of achievements of the project development objectives.

PDO Outcomes	Indicator Focus	Indicator Definition	Means of verifications
PDO: To improve transparency, accountability and quality in public finance and human resource management systems, with a view to strengthen governance in the participating states.			
Outcome 1: Improved quality and transparency in the use of public funds.	Increase in the number of MDAs with audited financial statements within six months from the end of the financial year.	Number of st ate entities with audited financial statements within 6 months from end of the financial year	Annual report of the Office of the Auditor General
Outcome 2: Improved credibility of the budget	Percentage deviation of actual expenditure from budgeted capital expenditure in the year	Budgeted capital expenditure variance as a percentage of budgeted capital expenditure in the financial year	Annual report of the Ministry of Economic Planning and Budget

Outcome 3: Improved revenue collection efficiency	Percentage of actual collection of projected internally generated revenue (IGR) in the state	Actual collection of internally generated revenue as a percentage of projected internally generated revenue in the year.	Annual report of the Bureau of Internal Revenue
Outcome 4: Improved value for money in the procurement of public goods and services	Percentage of public contracts above threshold awarded through open competition.	Number of public contracts above threshold awarded through open competitive process as a percentage of total public contracts awarded	Annual report of the Projects and Price Monitoring Unit
		Value of public contracts above threshold awarded through open competitive process as a percentage of total value of contracts awarded in the year	Annual report of the Projects and Price Monitoring Unit
Outcome 5: Improved effectiveness of personnel and payroll controls	Reduced discrepancy between personnel database and payroll database in each Ondo state	Difference in personnel and payroll database in Ondo state as revealed by an independent staff audit	Office of the Head of Service Reports

Intermediate Outcomes	Indicator	Definition	Means of verifications /Data Source
Component A: Developing and Monitoring Public Financial Management Systems			
Component A.1: Strengthened legal framework for public financial management in Ondo state	Adoption of revised legal framework for commitment control and payment authorization/approval limits.	Legal framework for commitment control and payment authorization/approval limits adopted as evidenced by appropriate signed off document	Annual Reports of the Ministry of Finance
Component A.2: Improved alignment of budget with state government strategic priorities in Ondo state.	Development and use of multi - year budget framework and 3 year rolling sector strategies and fiscal planning in all MDAs in the state.	Number of MDAs making use of multi -year budget framework	Annual Reports of the Ministry of Economic Planning and Budget
Component A.3: Improved Accounting and Financial Reporting in Ondo state.	Proportion of Central Government entities representing at least 75% of the total expenditure audited annually	Number of MDAs in Ondo state producing financial statements monthly, quarterly and annually using new state Integrated Financial Management Information System.	Annual Report of the Office of the Auditor General

3.3 Intermediate outcome indicator for Each component

Component A.4: Improved quality and timeliness of external audit and oversight	Time taken by state legis lature to scrutinize and issue report on external audit report in Ondo state	Time taken by state legislature to scrutinize and issue report on external audit report in Ondo state	House of Assembly
Component A.5: Improved reve nue registration and collectio n	Increase in taxpayer coverage/tax database in Ondo state .	Number of registered tax payers in the year	Board of Internal Revenue
Component A.6: Improved integration and reliability of financial management information system in Ondo state.	Number of MDAs in the state producing financial statements using new MIS.	Number of MDAs in the state producing financial statements using new SIFMIS (monthly, quarterly and annually)	Annual Report of the Office of the Accountant General
Component A.7: Improved procurem ent practices in Ondo state	Procurement legislation enacted and regulatory unit established in the state	Procurement legislation enacted and regulatory unit established in the state as evidenced by appropriate authority	House of Assembly
Component B:Human Resource Management Strengthening			
Improved person nel and payroll controls in the state.	Frequency of reconciliation between personnel records and payroll database in Ondo state.	Frequency of reconciliation measured by the number of staff audit in th e year	Annual Report of the Head of Service
	Increased number of trained professionals in accounting, auditing, budgeting, procurement and tax administration in Ondo state	Number of accounting, auditing, budgeting, procurement and tax professionals trained in the year.	Annual Report of the Head of Service
Component C: Monitoring and Evaluation systems Development			
Strengthened monitoring and evaluation system in the participating states	Results framework for reporting key performance indicators developed for selected MDAs in the state.	Framework for measuring key performance indicators developed by the MEP&B for selected MDAs in the state	Ministry if Economic Planning and Budget

3.4 Output Indicators for the Pilot MDAs

Output indicators will be linked to the annual work plans submitted by the MDAs. Hence each of the pilot MDAs will prepare an annual work plan. The work plans shall contain the indicators for each activity deemed to be completed in the relevant year.

3.5 Baselines

Baseline refers to the situation before or at the beginning of an intervention. **Baseline data** is the data collected about the situation at the beginning of, or prior to the implementation of an intervention. Baseline data on indicators provide a reference against which future performance

can be measured to show changes during implementation of the intervention. Without knowledge of the situation at the beginning, it would be difficult to monitor progress or to evaluate outcomes and impacts. Therefore baseline data on all the indicators should established.

How to set baselines before implementation

In a situation where the baseline does not exist, baseline data on indicators can be collected from secondary data sources, rapid assessments, studies or surveys at the start of the intervention. Below is an outline of how and where to source baseline data under varying situations. When collecting baseline data in all situations, it is important to focus on the indicators.

1) Baseline data in general - data on the general situation is often available in official statistics e.g. infant mortality rates, school enrolment by gender, school completion rate, literacy rates, etc.

2) Geographical area - If the indicators are disaggregated to particular geographic location, collecting data on that location might involve house-to-house surveys, visiting schools, hospitals, etc. in the area.

3) Baseline data on impacts - If the indicators are to measure the impact of an intervention on people or families, this will demand specific data on population, income, number of people employed, etc. This data could be collected from interviews using a combination of different questionnaires.

4) Baseline data on individual - If one is working with individuals and wish to collect data on their situation at the time one began working with them. For example, one might want to know, in addition to age, gender, current income, employment status, current levels of education, amount of money spent on leisure activities, ambitions etc. for each individual. This data could be collected from interviews using a combination of different questionnaires.

How to set baselines during implementation

1) **Anecdotal data:** It is very difficult setting baselines when implementation of an intervention is in progress and the situation has changed. However, there are ways to work "backwards" to rectify the situation. One option is collect anecdotal data from those who were involved at the beginning and could remember what the situation was when the project started. The baseline data could be collected through discussions with people, looking at the written records of the intervention - minutes, progress reports, work plans, budgets, etc.

2) **Control groups:** Where baseline data was not collected at the start of the intervention, another option is to collect the data through the use of control groups. Control groups are groups of people, businesses or households that did not benefit from an intervention. These groups must have very similar situations to those that benefited from the intervention. For example, project targeting school children around the state to build their self-esteem and awareness as a way of combating the spread of HIV and AIDS and preventing teenage pregnancies that failed to collect baseline data at the start of the project, could possibly set up control groups of schools in areas with similar profiles to assess impact. By collecting data on specific indicators from children in schools that benefited from the project and from children in other schools that were not covered by the project, one could determine whether or not the project made a difference. There will also be the need to ascertain that no other variables affected the findings or comparisons.

3.6 Target Setting

A target is the quantifiable level of performance to be achieved by a given time. It is what the situation is expected to be at specified periods – weekly, monthly, quarterly, yearly, etc. The starting point for effective target setting is a realistic awareness of where one is and where one wants to be in the future. A participatory process should be adapted to set targets as follows:

1. Involve all stakeholders who have in-depth knowledge of the intervention and can make realistic projections

2. Take account of the factors that will influence the ability to achieve the stated objectives

3. The baseline and target should use the same unit of measurement over a period.

Classification of targets

Targets may be either quantitative or qualitative, depending on the nature of their indicators. In most cases, targets are quantitative or numerical. Qualitative targets are usually descriptive. There are three types of targets:

1. Continuous targets - a level of service to be expected all the time, e.g.100% of invoices to be paid within 30 days

2. Time-bound targets – constituting a one off promise for a certain area, e.g. eliminate the child killer diseases in Ondo State by 2017

3. **Percentage achievement targets –** commitments to achieve a stated level of service against a standard, e.g. raise performance standards in English and Maths so that by 2017, 95% of 10 year olds score 3 or better.

Data Sources, Collection, Processing and Analysis

4.1 Data Sources

Monitoring and Evaluation Data may come from two main sources, namely, Primary and Secondary sources.

Primary data is data that is collected through the use of surveys, meetings, focus group discussions, and interviews that involve direct contact with respondents (target group or population). It could also come from administration, finance and programme operations. Primary data could take the form of input, output or outcome data. Primary data though expensive to collect, may be necessary where appropriate indicators and/ or appropriate disaggregated indicators are not available for effective monitoring and evaluation activities.

Secondary data is existing data that has been collected in the past for some purposes related to the current area of monitoring and evaluation. Secondary data could be found in NGOs, MDAs and their decentralized agencies, State Bureau of Statistics surveys and the National Census reports etc. Secondary data represent tremendous cost and time savings to organizations and MDAs and hence the need to first investigate what data exist when planning for future data collection exercise so as to determine how relevant they are for the monitoring and evaluation operations.

It is important to note that all secondary data were or are primary data for another study. The most common practice is to use a combination of primary and secondary data to complement each other. For example, it would require the use of records of attendance and enrolments to meet the monitoring and evaluation data needs for assessing outcomes of a School Feeding Programme.

To provide clarity on the source of data for each indicator, the indicator database table in section 3 have addressed the source of data for each of the indicators defined.

4.2 Data Collection

Data collection is the systematic process of obtaining useful information on policy, programme or project. The key issue is not how we collect data but rather how we obtain useful data. Therefore in collecting data on the indicators defined in the previous section, the following must be considered;

Address any ethical concerns
Prepare written guidelines for how data collection will be done
Pre-test data collection instruments and procedures
Train all staff or personnel who will collect the data.

Data Collection Methods
Data Collection Methods refer to the approaches, principles,

procedures, protocols and strategies employed to obtain data relating to a particular problem. There are varied methods that could be used in the data collection process which could be categorized as either qualitative or quantitative.

Quantitative Methods of Data Collection: Quantitative methods are techniques employed to obtain data in numerical values, e.g. the number of MDAs with audited financial statements within six months of the financial year. The methods seek to exert maximum control over the questions and potential answers. The following are the types of qualitative data collection methods:

Surveys: Survey is a systematic collection of data or information from a defined population usually by means of interviews, or questionnaires administered to a sample of units or the whole target population. The purpose of survey is to obtain data from a large number of people in a structured way according to specific questions, often in ways that allow for statistical analysis. From a M&E perspective, surveys form the basis of many monitoring and evaluation studies as they allow for focused data collection about specific performance questions or indicators from a sample. Surveys are good for asking people about their perceptions, opinions, and ideas. They are less reliable for finding out how people actually behave.

In-person interviews: (face to face) are useful when you want an in-depth understanding of experiences or how a programme or project works. It is also useful when other approaches would not work. However, it is a dynamic process of gathering data involving personal interaction between two individuals which can result in change of behaviour and thus introducing bias into the data obtained. It will require the use of an interview guide or protocol for effective interviewing. In-person interviews can be done individually or in groups. In groups you will ask fewer questions than in an individual interview since everyone has to answer and there are limits to how long people are willing to sit. In-person interviews can be longer and more in-depth than questionnaires or telephone surveys.

Self-Administered survey works when the population can read the language of the survey: It is useful when the anonymity of the respondent is required. It also allows for questionnaires to be filled at the convenience of the respondent and since there is no evaluator, it eliminates the issue of interviewer error or bias. Self- administered questionnaires should be short and take not more than 30 minutes to complete (shorter is better). You are more likely to get honest responses to sensitive questions by using a self-administered questionnaire.

Telephone surveys are appropriate when most people have phones: It gives a certain amount of flexibility to the evaluator. For example, it is possible for evaluators to ask complex questions over the telephone. It allows the evaluator to explore and skip irrelevant questions as well as change the direction of the questions based on the flow of the discussions. Telephone surveys need to be short and well-focused; typically, they should not last longer than 15 minutes.

Mailed questionnaire is appropriate when a wide geographical area is to be covered by survey: It allows the respondent enough time to answer the questionnaire. It is also critical to note that the response rate is low and thus difficult to establish a sample representation. Mailed questionnaires are known for low response rate. It may require enclosure of self-addressed stamped envelope and a series of reminds to elicit a good response rate from mailed-questionnaires.

Qualitative Methods for Data Collection: Qualitative methods are techniques used to obtain data in descriptive form, reflecting people's judgements, opinions, perceptions and attitudes of a given situation or subject. Example of qualitative methods often used for monitoring and evaluation are observation, focus group discussion, case studies, in-depth interviews and key informant interviews.

Observation: The purpose of observation is to obtain useful and timely information by observing what people do, to help make decisions on improving a project or programme performance or for generating insights and findings that can serve as hypotheses for more focused studies. In the context of M&E, observation is critical to complement collected data and provides better understanding of the environment in which the information is collected as well as helps explain results. Observation enables us see what is happening in its minute form. A lot can be seen by just looking around. Direct observation is useful for validation in monitoring as it can be used to cross check responses received by other methods. Observation can take three forms;

Unobtrusive Observer: Subjects are unaware that they are been observed. For example, no one will know you are watching them.

Participant (Active) Observer: The one collecting the M&E data actually participate in the activity socially, personally, and spatially. This method is good for studying groups, organizations and social processes. For example, you may participate in a farmer school training workshop as if you were just a participant, but really you are evaluating the course dynamics.

Obtrusive (Passive) Observer: Subjects are aware that they are been observed. For example, if you come into a classroom with a clipboard and are introduced as an observer, then everyone knows why you are there.

Focus Group Discussions: A focus group is a type of qualitative data gathering method in which small groups of people are brought together to informally discuss specific topics under the guidance of a moderator. The purpose of focus group discussion is to collect general information, clarify details or gather opinions about an issue from a small group of selected people who represent different viewpoints. For M&E, focus groups are good for assessing opinions of change, assessing the quality of project services or service providers and identifying areas of improvement. The group process tends to elicit more information than individual interviews because people express different views and you are able to explore the reasons and feelings behind those differences. The conversation is often not linear; participants may bring up information or perspectives at any time. Sometimes they will answer a question on your script before it is even asked. However, facilitation of a focus group requires considerable skill – both in moderating the group and in adequately recording the responses.

Case Studies: Case Studies document the life story or sequence of events over time related to a person, location, household or organization in order to obtain insight into a project's impact. From M&E perspective, case studies add life to what might otherwise be data without a human face and they allow for an in-depth understanding of the context and human factors behind general or summarized data that may be collected through other means.

Case studies can provide much important background and human context for data that are generated by other methods. A cross-case study analysis can be highly valuable, particularly if it relates to broader policy questions of major interest. A case study is particularly useful in complex situations where many variables interrelate and where outcomes and impact are liable to vary across different populations.

Comparison between Qualitative and Quantitative Methods

The table below shows a comparison between qualitative and quantitative methods of data collection for monitoring and evaluation. This comparison should help in the data collection phase.

Table 4.1 Comparisons between Qualitative and Quantitative Methods

Features(	Qualitative(	Quantitative(
Duration	Short	Long
Cost	Low to Medium	Medium to High
Participation	Medium to High	Low to None
Methods	Basket of Tools	Standardized Methods
Major Research Tool	Semi-structured Interviewing	Formal Questionnaire
Sampling	Small-to-Medium Purpose	Large Random
Statistical Analysis	Little or None	Major Part
Analysis	In-the-field and On- the-Spot	Back-in-Office
Question format	Open-ended	Closed-open

Who is Responsible for Data Collection?

For monitoring purposes, great care is needed in identifying roles and responsibilities, for example: who collects, who reports and who uses data or information. Too often people are required to collect or report information in which they have little interest in being accurate.

The motivation of people for collecting, reporting and acting on data or information is important. Generally, it is often the people who complain about an issue or problem are the best ones to monitor it. The point is that it must be attractive for people to monitor a particular issue. The person collecting data or information or checking or reporting must see benefits on doing it accurately.

Even with highly motivated people, it is important not to ask someone to collect too much information over too long a period of time. The level of accuracy goes down if too much information is expected at a stretch. 17

Data Quality Reviews

The objective of data quality reviews will be to verify the quality and consistency of performance data over time, across different implementation agencies and reporting institutions, by analyzing the accuracy, reliability, timeliness, and objectivity of the data. A third party Data Quality Reviewer will have to perform periodic audits of the data. In the context of Ondo State Government, the State Bureau of Statistics could act as the third party data quality reviewer for all the data collected by the MDAs. Extra checks (also called triangulation) will also be very important in ensuring the validity and reliability of information. Different ways of having extra checks on the monitoring information are:

1. Have a second person or group collect the same (or almost the same) information
2. Make the information as public and open as possible
3. Combine standard monitoring with frequent spot checks
4. Organize alternative ways of transmitting the information

4.3 Data Processing

Data processing involves the preparation of data for analysis. For the purpose of this project, raw data collected from the field through surveys would have to be processed before using same. The main activities to undertake during this process include editing, coding, preparation of data file, data entry and data cleaning.

1. **Editing:** Editing is the process of examining the completed questionnaires and data collection sheets for correction of errors or mistakes. There are two main types of errors that can occur during data collection, namely errors of commission or omission. Editing can take place in either the field while the data collection is still on-going or back in the office of the evaluator or the person collecting data. While the former is referred to as field editing, the latter is central editing.

2. **Coding:** Coding involves the assignment of symbols for each category of variables in the study. For example, in survey, 'yes' may be coded '1' and 'no' coded '2'. Coding can be done before or after the design and implementation of a survey questionnaire. This gives rise to two types of coding.
1. Pre-coding: refers to those situations where the evaluator decides before starting the data collection what symbols to assign for any particular variable
2. Post coding: refers to coding of data after they have been collected.

3. **Preparing the Data File for Data Entry:** A data file has to be prepared for processing data. The type of data file to be prepared will depend upon the statistical computer application software to be used. There are several computer application software that can be used to process and analyze data. These include SPSS, ACCESS, EXCEL, EPI-INFO, MITAB etc. These application software vary in capabilities in terms of ability to perform sophisticated and complex statistical functions and versatility. For a relatively small project, Excel is the simplest of these programmes and should work well as database software. It is important to be conversant with and have a working knowledge in one or more of the above software applications.

4. **Data Entry:** Data entry refers to the process of creating a data file and keying in the data (which include the case identity number, usually in the first column and the variable names and values across the rows). The variable and value labels, column width and type of variable are also entered in the data entry window.

5. **Data Cleaning:** Data cleaning involves running preliminary frequencies of all the variables to make sure those variable names and response categories/values are correct and valid. This is very important because incorrect or invalid values will introduce some margin of error into analysed data and thus making it less credible. The need for data cleaning can be explained in terms of the likelihood of the introduction of errors into data entry process through fatigue or random error. Data entry is quite a tedious exercise and needs to be done with extreme care. It is only data that is cleaned that is said to be good for analysis.

4.4 Data Analysis

Data analysis is the process of transforming data into useful information through the application of statistical methods or techniques. Depending upon the purpose of the analysis, the information generated could be depicting categories of phenomena, patterns, trends, relationships etc.

Interpretation provides meaning to the information generated as well as its substance. The results (i.e., information) of the data analysis provide the basis for conclusions to guide management decision-making.

Data analysis takes time and requires good data management techniques, creativity, intellectual rigour, hard and thoughtful work. Data analysis will be easier if the data collection instruments are well designed. The following steps should be considered when analysing M&E data:

1. Review the development intervention goal and objectives.

2. Check for data completeness and accuracy for each development intervention objective

3. Consider which of the data are quantitative and qualitative

4. Determine the type of analysis to be conducted.

Who is Responsible for Data Analysis?

Where M&E information needs to be organized and analyzed, a first option is to have the same people collect and analyze the data. These could be M&E unit staff or the Directors of M&E at the various MDAs. The activity helps build capacity and a sense of ownership. People will often be more interested in taking action on the information if they have analyzed it themselves. If this is not possible, then the results of the analysis should be quickly fed back to them. A quick feedback tends to stimulate considerable interest and checks the accuracy of information.

When data is collected and analyzed by field workers, it is essential that they are well trained. Even with good training, interesting observations can get lost at this level. For example, the field workers may feel that certain questions are not being answered accurately. They may find unexpected and interesting answers that cannot be entered into the forms. Therefore, it is useful to provide many opportunities for feedback from the field workers and to encourage more senior personnel to take part in the data collection.

Useful information can also get lost when the person who analyzes the information is not involved in collecting the data. For example in M&E information system, the data supervisors sometimes find that the information does not seem valid. This problem can be avoided, in part, if they are directly involved in some of the collection activities.

Information Products

5.1 Information Needs

A critical step in setting up the M&E system is by identifying information needs to guide the project strategy, ensure effective operations and meet external reporting requirements. Then there is need to decide how to gather and analyse this information and document a plan for the M&E system. The process of working out how to monitor and evaluate a project inevitably raises questions about the project strategy itself, which can help improve the initial design.

It is important to link the different information needs with each category of stakeholder on the project to be monitored and evaluated. This is often referred to as stakeholder mapping. Thus, stakeholder mapping withy information needs enhance the M&E system with a participatory approach builds stakeholders understanding about the project and ensure the project achieve the set objectives.

5.2 Stakeholders

As far as the Ondo State Public Sector Governance Reform Project is concerned, stakeholder refers to a person, a group or an institution that can affect or be affected (positively or negatively) by the project. In undertaking any M&E activity it is important to identify and classify all individuals, groups or organisations with a stake in this project. The rationale is to ensure that the project interventions reflect the needs of society and all other interest groups, and not merely the internal needs of the implementing institutions such as the Ministry of Economic Planning and Budget. It is worth noting that the interests and needs of the identified stakeholders vary from one depending on how they benefit or are able to influence the intervention in a positive or negative way.

One of the major aims of stakeholder identification is to develop effective engagement strategies for all parties in the M&E process. This usually leads to continual capacity building and dissemination of the M&E results to the right people with the right level of influence. In addition, M&E stakeholder identification:

1) Increases managerial and administrative supports for a given development policy or program.

2) Ensures that potential risks, conflicts and constraints that could affect smooth implementation of the M&E plan are avoided

3) Increases demand and utilization of M&E results

4) Enhances the participation of all interested parties in the implementation of the M&E Plan.

5) Enhances partnerships and facilitate smoother implementation of the M&E Plan

6) Identifies vulnerable or marginalized groups that are normally left

out in the planning processes

7) Increases effective interaction among key stakeholders

Identification and Classification of Ondo State M&E Stakeholders

The process of identifying and classifying stakeholders include the selection of all relevant parties and the determination of their needs, interests as well as their responsibilities. The M&E stakeholders identified could be classified under two broad groups:

1) **Primary stakeholders**: Individuals and groups who are directly involved or affected by an the project i.e. the initiators, implementers, funders, direct beneficiaries as well as those adversely affected by the reform project. In some cases, there are primary stakeholders on both sides of the equation: a regulation that benefits one group may have a negative effect on another.

2) **Secondary stakeholders**: Individuals and groups who are indirectly involved or affected by the intervention. A program design to reduce domestic violence, for instance, could have a positive effect on emergency room personnel by reducing the number of cases registered. It might also require more training or police to help them handle domestic violence calls in different ways.

Since stakeholder influence and power can determine the success or failure of development interventions, it is often necessary to ensure a wide scope of stakeholder identification during the planning phase of an intervention. This will ensure that legitimate stakeholder interests and concerns are effectively addressed before implementation. Basic consultations, focus group discussions and stakeholder workshops are some common approaches used in conducting stakeholder identification and classification. The following steps may be considered when conducting stakeholder identification and classification:

1) Clarify the main purpose of the stakeholder analysis and agree on the criteria for identifying and classifying stakeholders

2) In a very early stage of the process, a stakeholder identification and classification may simply be done "in the office" by staff of the PPME in the various MDAs or even project management team at the project level. This involves brainstorming, listing of all primary and secondary stakeholders. This can be done when the following questions are posed:

1. Which individuals, organizations or groups the intervention may need to work with in order to achieve its ultimate goal?

2. Who will the project or programme management team work directly with?

3. Who can help or hinder the project implementation?

4. Who is the project aiming to help?

3) In identifying stakeholders, it is also important to think beyond the obvious. Beneficiaries, policy makers and other primary stakeholders are easy to identify, whereas some secondary stakeholders who may be indirectly affected by the intervention may be difficult to identify

4) Inform selected participants about the Stakeholder Identification and Classification programme

5) List all criteria to be used to prioritize all those involved.

6) Complete a stakeholder table (e.g. in working groups) during the identification phase of the planning process

7) Define the influence and importance status of the selected stakeholders (e.g. Importance/ Influence Matrix)

8) Classify all stakeholders into key stakeholders, primary stakeholders and secondary stakeholders

Table 5.1 below provides the list of M&E stakeholders and their classifications

Table 5.1 State M&E Stakeholders identified and classified

Office of the Governor (OoG)	Primary (decision maker, user and collaborator)
House of Assembly	Primary (Laws and regulations, user and collaborator)
MEP&B	Primary (initiator, regulator and user)
Ministry of Finance	Primary (implementer, financier, user and collaborator)
State Bureau of Statistics	Primary (implementer, producer of data, user and collaborator)
MDAs	**Primary/Secondary** (producers of data, users and collaborators)
MMDAs	**Primary (implementers, users and collaborators)**

Development partners	**Primary (financiers, users and collaborators)**
Individual resource persons	**Secondary** (users and collaborators)
CSOs	**Secondary (users and collaborators)**
Private Sector Organisations	**Secondary** (users and collaborators)
Academia and research institutions	**Secondary** (users and collaborators)
The Media	**Secondary** (users and collaborators)
Professional Associations	**Secondary** (users and collaborators)

5.3 Summary of Information Products or M&E Report

An M&E report is a compilation of data and information from M&E processes. The next stage after data collection, collation and analysis is reporting in various forms - oral, written, pictorial, audio visual, etc. Reporting involves the transformation from data to information with explanations, lessons and recommendations. Identifying the specific stakeholders and their information needs is critical when reporting. This informs the appropriate content, format and timing for the report. M&E staff needs to ensure that they collect and present M&E information in concise and complete reports that enables stakeholders to make timely and relevant decisions.

Purpose of M&E Reports
The primary purpose of reporting is to ensure that all stakeholders are formally informed with the status of implementation of an intervention to take the necessary decisions or actions. M&E reports should provide the status of delivery of activities, outputs, outcomes and impacts as well as information on any actual potential challenges from approved work plans and budgets. M&E reports:
1. Enable the assessment of progress and achievements in implementing the intervention
2. Inform and help stakeholders focus on the M&E results
3. Enable the improvement of subsequent work plans
4. Form the basis for evidenced-based decision making
5. Communicate effectively or efficiently how goal and objectives are being met.

Types of M&E Reports
It is important to understand the types and content of M&E reports in order to put it to the right use. M&E reports can come from monitoring, evaluation or PM&E.
Monitoring reports are normally progress reports. They focus on achievements of specific targets and provide feedback on progress, emphasising the corrective actions on operations, delivery according to plan as well as the challenges. Various monitoring reports can be generated. Table 6.1 presents some examples of monitoring reports.

Table 5:2 Examples of Monitoring reports

Type of report	When to prepare such report
Inception Report	At the commencement of the project
Progress Reports	Routine reports comparing planned targets with actuals, eg. Annual progress report
Exception Report	Reports on critical incidence or high deviations
On Demand Report	A special report upon request
Completion Reports	Final evaluation report

Evaluation reports use information to make judgements on the worth of an intervention and provide the relevance, effectiveness, efficiency, impact and sustainability of an intervention. Evaluation reports include; inception reports, mid-term reports and completion reports. Participatory M&E reports on the other hand are a combination of the results from both participatory monitoring and participatory evaluation.

Another way to classify M&E reports is to categorize them as internal or external reports. An internal report is produced to facilitate effective and efficient implementation of an intervention. It plays a crucial role in lessons learnt to facilitate decision-making and eventually what can be extracted and reported externally. Examples of internal reports include back to office reports, field trip reports, workshop reports, minutes of meetings, etc.

An external report is produced mainly to inform stakeholders outside the intervention organization. Examples of external reports include, monthly and quarterly progress reports, mid-term reports, completion reports, etc. Table 6.2 outlines some key characteristics of internal and external reports.

Table 5.3 Distinction between internal and external reports

Internal reports	External reports
Primary audience is the implementing organization	Primary audience are the stakeholders outside the implementing organization
Primary purpose is to inform management and decision - makers (monitoring report)	Primary purpose is typically to highlight success and challenges and how they are being addressed for accountability, credibility, to solicit funds, etc.
Regularly in accordance with pre -determined monitoring frequencies	Less often and based on periodic assessments (evaluations)
Content is comprehensive, providing inform ation that can be extracted for various external reports	Content is concise, typically abstracted from internal reports and focused on specific requirements and targeted audience
Format is typically pre -determined to meet what will best serve the intervention institution and its needs	Format is often determined by external requirements or preferences of intended audience (e.g. donors, beneficiaries, government, etc.)

How to write a Monitoring Report

Below are some considerations and steps to take when writing monitoring report:

1. Identify the main readers or audience of the report
2. Understand the target population and their information needs
3. Determine the extent to which the findings reflect the target population
4. Understand the goal, objectives and indicators that were monitored
5. Understand the extent to which the findings can be generalized
6. Write the report in a simple language with visual graphics and pictures
7. Begin the report with the positive results
8. Concentrate on the results with recommendations or potential actions
9. Emphasise on the recommendations that are relevant to specific readers
10. Emphasise on specific actions to be taken
11. If provided, follow the report format and meet all its requirements.

How to write an M&E Field Trip Report
This section describes the main content and layout for an M&E field trip report. Each field visit should result in a short report that should include the following information:
1. Objectives of the field trip
2. People and groups met and sites visited
3. Methods used to collect and analyse the data
4. Findings
5. Comparison of findings with those of earlier visits – to show trends and consistency
6. Conclusions
7. Recommendations for action

Evaluation report format
A general format for an evaluation report is presented in Table 6.3. This can be adapted to suit any evaluation where formats are not provided.

Table 6.3 General evaluation report format

Evaluation Report Format
1.   Title page
2.   Table of Contents

Evaluation Report Format
3.   Acknowledgments (optional)
4.   Executive Summary
•   Summarize the intervention being evaluated, the purpose of the evaluation, the methods used, the major findings and the recommendations in a prioritised order
•   Two to three pages (usually) that could be read independently without reference to the rest of t   he report
5.   Introduction
•   Identify programme or project description and background
•   Describe the programme or project being evaluated (the setting and problem addressed, objectives and strategies, funding)
•   Summarize the evaluation context (purposes,   sponsors,   composition of the of the team, duration
6.   Evaluation Objectives, Design and Scope
•   List the evaluation objectives (the questions the evaluation was designed to answer)
7.   Methodology
•   Describe fully the evaluation methods and instruments (e.g.,   what data were collected, specific methods used to gather and analyse the data, rationale for visiting selected sites, etc.)
•   Limitations of the evaluation
8.   Findings
•   State findings clearly with data presented graphically in tables and figures. Include   effects of the findings on achievement of programme/project
•   Explain the comparisons made to judge whether adequate progress was made
•   Identify reasons for accomplishments and failures, especially continuing constraints
9.   Recommendations
•   List the recommendations for different kinds of users in priority order. Include costs of implementing them, when possible

•   Separate recommendations into short term and long term
•   Link recommendations explicitly with the findings, discussing their implication for   decision-makers
•   Include a proposed timetable for implementing/reviewing recommendations
10.   Lessons Learned (optional)
•   Identify lessons learned from this evaluation for those planning, implementing or evaluating similar activities
11.   Appendices
•   Terms of Reference.
•   Instruments used to collect data/information (copies of questionnaires, surveys, etc.)
•   List of persons interviewed and sites visited.
•   Data collection instruments.
•   Case studies.
•   Abbreviations.
•   Any related literature.
•   Other data/ tables not included in the findings chapter

Flow of M&E Reports

Effective and reliable monitoring and evaluation depends on regular and reliable flow of information vertically and horizontally. Information flow is critical for using monitoring and evaluating information to inform decision-making at all levels. All MDAs and MMDAs are responsible for significant amount of M&E data and reporting on indicators outlined in their Medium Term Plans to assess the progress of implementation of the State Development Plan. MEP&B has a key role in assessing the accuracy and reliability of these reports.

Biannual Progress Report

Biannual progress report is the assessment report rendered at every six month of a project. It is necessary to give update on the monitoring and evaluation assessment of the projects across the MDAs. Thus all MDAs shall be required to produce biannual report by the end of the month following the end of six month period. The bi-annual progress report is important for M&E officers to follow regular monitoring processes, with their stakeholders and beneficiaries. The aim is to strengthen self-assessments of progress, improve documentation of the implementation processes and facilitate timely modifications as needed. Each MDA biannual report shall highlight the progress being made in achieving activities contained in the annual work plans

The report is expected to be coordinated by the M&E coordinating unit in the Ministry of Economic Planning and Budget. Thus the M&E focal officers in the MDAs will submit their report to the M&E coordinating unit (M& Secretariat) for consolidation and onward submission to the Commissioner for Economic Planning and Budget. 24

Annual M&E Report

Annual M&E report is the yearly report of M&E activities on all projects programmes embarked upon by the MDAs across the state. The annual report shall be prepared by the MDAs within the first quarter of the subsequent year. The M&E coordinating unit shall then consolidate the various annual reports into a single annual report based a predetermined list of indicators that the coordinating unit will like to track.
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5.4 Information Dissemination and Communication

Dissemination is the method of spreading information, knowledge, etc. so that it reaches many people. Dissemination of M&E results mean that stakeholders get the right information in a timely manner and in the right format.

Communication is the method of exchanging information using different means and media (speaking, writing, etc). Good communication is characterised by a clear purpose, content, reliable sources, effective transmission channel and is effectively delivered to M&E stakeholders.

Purpose of Dissemination and Communication
The main purpose of disseminating and communicating M&E results is to:

1. Improve development interventions
2. Motivate stakeholders to action
3. Advocate for additional resources
4. Explore and investigate what happened and why
5. Promote organisational learning
6. Ensure accountability.

Successful dissemination and communication of M&E results is dependent on stakeholder involvement, adequate budgetary resources and an effective dissemination and communication strategy. Further a good dissemination and communication strategy will ensure that the stakeholders receive the M&E results that are relevant to their specific needs and provide the necessary feedback.

Communication of M&E Results

Communication is an essential tool for creating and sustaining the demand for M&E results and moving relevant stakeholders to action. Communication of M&E results to stakeholders is often complex because different audiences will have different information needs. Thus before beginning to plan about communicating results, the following steps must be considered:
1. Identify language requirements per product and audience
2. Collect stakeholder contact information
3. Identify target audiences and their information needs
4. Monitor feedback and measure results of communication efforts
5. Determine efficient forms and methods

All stakeholders should have the opportunity to know the progress of implementation and to respond to initial findings on outcomes, challenges and solutions. Before communicating findings, discuss draft findings with implementing partners and primary stakeholders in order to get feedback on accuracy, reach joint conclusions and agree on next steps. Once findings are agreed, communicate findings to government institutions and (if possible) donors and other primary institutions.

Media for communicating findings

Four types of media are commonly used to communicate M&E findings:

1. **Written reports:** progress report, evaluation report, PM&E report, briefs and newsletters can be produced to communicate M&E results.

2. **Oral report:** findings can be communicated more effectively verbally than by other means. Speaking directly to a target audience provide a quicker and more flexible way to convey the message. When conducted well, face-to-face contact can lead to greater understanding and more frank discussions on the findings.

3. **Visual displays:** visual displays, such as graphs or charts showing trends or maps, help illustrate and supplement data in reports or oral presentations. Photographs or video images can also be used.

4. **Electronic communication:** access to and use of e-mail and the internet, allows rapid communication of findings to stakeholders. Information can be communicated by e-mail or by building specific web-sites containing links to all M&E information.

Communication channels

Table 5.5 shows the various channels for communicating M&E results.

Table 5.5: Communication Channels

Informal	Formal
Phone Calls	Briefs
Quick Faxes	Presentations
Internal Correspondences	Workshop, Seminar
Gong-gong beater	Press Conference
Print and electronic media	Articles in Journals
	Website

A communication strategy is essential when planning to do M&E. The strategy should identify who needs to receive the M&E results, in what format and at what time.

Dissemination Strategy

Disseminating M&E results to all stakeholders is often complex because of the different audiences and their information needs. The most commonly used formats are written reports, oral presentations, press releases, fact sheets and slide or computer presentations. These formats differ in length, detail and the amount of technical information. Below are some common elements to consider when disseminating M&E results:
1. use of appropriate illustrations and examples
2. logical organization
3. direct and concise language

Written reports combined with visual aids are effective means of disseminating results. Written reports can be used to provide updates on

Table 5.6: Example of a Dissemination Strategy

Target Audiences	Key Messages	Dissemination Strategies/Tools
Office of the Governor, House of Assembly, Ministers	x Easily digestible facts and figures about what has been achieved, proving change and relating it to the intervention	x Presentations x Web sites and electronic reports x Media reports - newspaper, radio, TV x Policy framework x Development plans x Formal reports x Fact sheets
MDAs, MMDAs, LGAs	x Key milestones achieved where efforts have made a difference x Challenges x Advocate for policy change, solicit for resources to complete other programmes/projects x coordination among institution	x Presentations to staff x Feedback at staff appraisals x Organization/institutional website x Media reports newspaper, radio TV x Formal reports x Policy framework x Development plans
Local communities, TAs, CSOs, the Media, Development Partners, NGO'	x Increase public awareness x Key milestones achieved where efforts have made a difference	x Briefing notes x Presentations to associations x Official visits x simplified versions of development plans and formal reports x newspapers, radio, TV x Newsletters - hard copy & electronic x Web sites & electronic reports
Researchers and Academia Institution, Professional Associations	x Provide lessons	x Formal reports x Web sites & electronic reports x Policy framework x Development plan
Private sector organizations, Consultants	x Successful reforms	x Written reports x Executive summary briefing notes x Presentations −conferences /business x seminars x simplified versions of development plans and formal reports x Media reports x Research journal papers x Case studies x Newsletters - hard copy & electronic

Management of the State M&E System

6.1 Synchronisation of M&E System with Implementation

This section deals with harmonising the different M&E tools and templates used across the various MDAs for M&E activities. The standardization shall be done through the annual work planning and budget process.

6.2 M&E work planning and budgeting

M&E Work Plan

The M&E work plan is a costed action plan to guide the implementation of an M&E plan. It contains all the activities envisaged for the multi-year (usually four years) planned period of a policy or intervention. It assigns responsibilities, timeframes and costs of all the activities identified. Table 8.1 presents an example of an M&E work plan. Some of the core M&E activities to be considered in the work plan are listed below:

1. Implementation Monitoring: This involves verification, supervision or inspection of on-going or completed projects

2. Data collection: This involves preparation of data collection instruments and carrying out surveys, census, baseline studies and interviews.

3. Data Processing: This has to do with data validation and analysis

4. Evaluations: To determine its relevance, efficiency, effectiveness, impacts and sustainability

5. **Participatory** M&E: To conduct focus group discussions etc.

6. M&E Meetings, workshops and seminars: This also involves briefing sessions, quarterly progress review meetings, semi-annual or annual progress meeting

7. Preparation of M&E Reports
a) Identification of stakeholders
b) Inception meeting with stakeholders
c) Data collection from primary and secondary sources
d) Data validation meetings with stakeholders
e) Preparation of draft report
f) Validation of draft report by stakeholders
g) Publication of the final report.

8. Dissemination and communication of M&E Results
a) Distribution of M&E reports (e.g. quarter and annual progress reports)
b) Communication activities as specified in the dissemination and communication strategy in Table 5.6

Table 6.1 Example of an M&E Work Plan

M&E ACTIVITIES	TIMELINE	ACTORS
M&E Plan Preparation		
Review or selection of indicators	Every 1st quarter	MEP&B,MDAS, etc.
Organize a retreat on indicator review	Every 4th quarter	MEP&B, MDAS, etc.
Implementation Monitoring		
Field visits	Every 1st quarter	MEP&B, MDAS, etc.
Review meetings	Monthly	MEP&B, MDAS, etc.
Preparation of M&E Reports		
Preparation of progress reports	Every 1st quarter	MEP&B, MDAS, etc.
Data collection	Every 1st quarter	MEP&B, MDAS, etc.
Data analysis	Every 1st quarter	MEP&B, MDAS, etc.
Organize APR validation workshops	Every 1st quarter	MEP&B, MDAS, etc.
Internal review of draft APR	Every 1st quarter	MEP&B, MDAS, etc.

M&E ACTIVITIES	TIMELINE	ACTORS
Peer review APR	Every 2nd quarter	MEP&B, MDAS, etc.
Print APR	Every 2nd quarter	MEP&B, MDAS, etc.
Dissemination and Communication of M&E Results		
Organize APR dissemination workshops	Every 2nd quarter	PPMED, RCC, etc.
Distribution of APR	Every 2nd quarter	MEP&B, MDAS, etc..
Stakeholder engagements on APRs	Every 2nd quarter	CSOs, RCC, etc.
PM&E		
Prepare for PM&E with stakeholders	Every 2 years	TAs, CBOs, etc.
Train personnel to conduct field work	Every 2 years	TAs, CBOs, etc.
Conduct PM&E	Every 2 years	TAs, CBOs, etc.
Evaluation		
Selected evaluation activities	Every year	PPMED, RCC, etc.

M&E calendar

The M&E calendar is a yearly implementation schedule with specific time periods and deadlines for all the activities to be undertaken. It stipulates specific dates within a week, month or quarter for M&E activities.

M&E Budget

The M&E budget refers to the cost estimates for creating the necessary conditions and implementing the activities required for a functional M&E system. Generally, budgeting involves a projection of costs of items, personnel and activities for the planned covering a specific period. Through budgeting, planned activities are translated into actions to produce the desired outputs. Thus, the M&E Work plan and the M&E budget are complementary and mutually reinforcing.

The M&E budget component of an M&E Plan is a key requirement for effective M&E to happen. International best practice suggests that 2-5% of the total budget of a proposed project or plan should be reserved for M&E activities. Inflated budgets are signals of waste whilst budgets that are too low cast doubts on effective implementation of the M&E plan. Most donor funded projects in Nigeria and Ondo State in particular recognise the importance of M&E and therefore allocate sufficient funds for M&E.

Importance of the M&E budget

The M&E budget provides a rough estimate of how much money is needed to implement an M&E plan. It compels rigorous thinking through the costs and implications of the planned M&E activities. The M&E budget is also the basis for financial accountability and transparency in conducting M&E and to:
1. Plan M&E activities in a systematic and logical manner
2. Determine direction and to forecast M&E outcomes
3. Allocate M&E resources and establish priorities
4. Confirm M&E responsibilities
5. Improve efficiency in the implementation of the M&E plan
6. Evaluate performance against the budget
7. Control cost of M&E materials and expenditure
8. Take remedial action when there is deviation from the M&E plan

Table 6.2 Examples of M&E budget items

Budget item	Examples
Staff time & Staff related costs	Evaluation consultants, workshop facilitators and moderators, data entry clerks , survey designers (e.g. baseline), logical framework designers, database developers, ICT trainers
Transportation for field work	4-wheel drive vehicles and motorbikes for field trips, fuel and vehicle maintenance, Air travel (local and foreign)
M&E Plan preparation	Literature review and drafting, e xperts/peer review workshops, etc.
Office equipment and logistics	ICT equipment (hardware and software) - PCs, laptops, computer programmes, etc., computer accessories – printers, scanners, pen-drives, external drives, etc. projectors, photocopiers, refrigerators, TV and other gadgets for video conferencing
Office Supplies	Furniture, o ffice tools (stapler, perforators, etc.), s tationery
M&E reports writing	Secretarial services, photocopying, reviews and editorial costs, printing

M&E results dissemination and communication	Documents distribution, display boards and easels, telephone & fax, internet & e-mail, network maintenance, media, etc.
Data collection and field support	Supplies for fieldwork (bags, hats, pens, pencils, etc.), Other items for field work (recorders, digital cameras, boots, raincoats, etc.), hiring of data collection assistants, training costs of field staff
Data processing, analysis and interpretation	Data cleaning and coding costs, data entry costs, data validation costs, data analysis costs
Skills training (local and foreign)	Skills training in ICT, facilitation and prese ntation, report writing, PM&E, evaluations etc.
Training events	Workshop venue, participants travel, participants accommodation, workshop materials, per diems, etc.
Special M&E events	Launching of M&E reports, hosting local and international conferences
Miscellaneous	Security items, insurance, etc.

The format should also allow for the calculation of sub-totals and total costs for portions of the budget and the grand total. Table 13.2 shows an example of a budget spread sheet with some M&E items.

Table 6.3 Example of an M&E budget format with some costs (the figures are rough estimates)

ID	Item	Activities	Inputs	Qty. or No. of People	Frequency	Unit Cost	Amount
1.	**Annual Progress Report (APR)**	Organize two workshops to prepare the APR	Facilitators	Xxxx	xxxx	xxxx	xxxx
			Conference	Xxxx	xxxx	xxxx	xxxx
			Travel	Xxxx	xxxx	xxxx	Xxxx
			Logistics	Xxxx	Xxxx	xxxx	xxxx
			Sub-total	Xxxx	Xxxx	Xxxx	xxxx
			Conference	Xxxx	Xxxx	Xxxx	Xxxx
			Travel	Xxxx	Xxxx	Xxxx	Xxxx
			Logistics	Xxxx	Xxxx	Xxxx	Xxxx
			Printing	Xxxx	Xxxx	xxxx	Xxxx
			Sub-total	Xxxx	xxxx	xxxx	Xxxx
			Total	**Xxxxx**	**xxxxx**	**xxxx**	**xxxx**

ID	Item	Activities	Inputs	Qty. or No. of People	Frequency	Unit Cost	Amount
2.	**Build M&E Capacity**	Organize M&E Training Workshops	Conference	Xxxx	Xxxx	Xxxx	Xxxx
			Logistics	Xxxx	Xxxx	Xxxx	Xxxx
			Travel	Xxxx	Xxxx	Xxxx	Xxxx
			Facilitators	Xxxx	Xxxx	xxxx	Xxxx
			Printing	Xxxx	Xxxx	xxxx	Xxxx
			Total	**Xxxxx**	**xxxxx**	**xxxx**	**xxxx**
3.	**Dissemination of M&E Reports**	Hold M&E dissemination workshops	Facilitators	Xxxx	Xxxx	Xxxx	Xxxx
			Conference	Xxxx	Xxxx	Xxxx	Xxxx
			Travel	Xxxx	Xxxx	Xxxx	Xxxx
			Logistics	Xxxx	Xxxx	xxxx	Xxxx

ID	Item	Activities	Inputs	Qty. or No. of People	Frequency	Unit Cost	Amount
			Printing	Xxxx	Xxxx	xxxx	Xxxx
			Total	**Xxxxx**	**xxxxx**	**xxxx**	**xxxx**
	GRAND TOTAL			**XXXXX**	**XXXXX**	**XXXXX**	**XXXXX**

6.3 Supervision and Support Mission

The Monitoring and Evaluation Department of the Ministry of Economic Planning and Budget shall serve as the supervisory body for all M&E activities in Ondo State. In view of this it shall provide the necessary support to the various MDAs across the State to facilitate successful execution of M&E activities. Where specific support required by an MDA cannot be provided by the Ministry due to capacity issues, such support shall be outsourced from external consultants while at the same time building the capacity of the MEP&B to provide such support in future.

6.4 Capacity Building and Technical Support for the M&E system

What are M&E Capacities and Conditions?
M&E Capacity is the ability of individuals and organizations to perform their M&E functions efficiently and effectively in a sustainable manner.

M&E conditions refer to the material resources and incentives required to create an enabling environment for effective M&E. Creating the necessary conditions to support M&E is the process of identifying, evaluating and providing the required material resources and incentives for effective M&E to happen. Assessing M&E conditions also mean determining if there is a functional M&E information system.

The key to an effective M&E system is the existence of the right amount of human capacities and conditions to implement the M&E plan. Without creating the enabling environment, the M&E system will not achieve its intended results. This process should normally involve all stakeholders.

Capacity building includes both strengthening the technical capacity of M&E staff at all levels to conduct evaluations and also the capacity of stakeholders to interpret and use the findings of the evaluation. One of the most important components is to strengthen the motivation and capacity of policy-makers to commission evaluations.

MDAs and MMDAs are the primary agents for policy, programme and project evaluations. One way to build their evaluation capacities is through

workshops, meetings, conferences and seminars. Participation in more specialised evaluation courses within and outside this country is highly recommended. From the perspective of enhancing stakeholders' evaluation capacities, the following are some recommendations:

1. Providing an opportunity to discuss important M&E concepts such as input, output, process indicators and measurement of impacts with all stakeholders will help users understand the logic of the evaluation design and how the evaluation results will be used

2. Inviting interested stakeholders to participate in some of the evaluation training programmes or workshops which might be organized primarily for the evaluation practitioners

3. Involving all key users in the periodic briefings on the progress of the evaluation

4. Understanding how different users like to receive information - as written reports, in a group meeting with presentation slides or through informal personal briefings; as well as clarifying if users want "hard facts" (statistics) or whether they prefer photos, video or narratives.

5. Ensuring presentations are pitched at the right level of detail or technicality. Do not overwhelm policy makers with statistical analysis or detailed discussion of evaluation designs.

Steps to Addressing Human Resource Requirements for M&E

There are considerably few skilled M&E experts to run the M&E systems at all levels of governance in Ondo State. It is recommended that a long-term M&E capacity building strategy needs to be developed by all MDAs and MMDAs. Capacity building for M&E could either be external or on-the-job training (IFAD, 2000). Staff capacity development is crucial to the functioning of every M&E system. Below is a process guide organisations could use to identify and assess their capacity requirements:

1. Brainstorm on the technical skills needed to undertake M&E

2. Identify all individuals with a direct or indirect responsibility for M&E

3. Use an M&E human capacity worksheet to capture the technical skills needed by the individuals identified

4. Make recommendations for capacity needs and requirements to management

5. Management should use a participatory process with all stakeholders in implementing the recommendations.

The outcome of the above process will assist sector agencies and district assemblies to take one or a combination of the following steps to ensure that they have the right calibre of people to perform their M&E functions:

1. **Step 1 Engage trained M&E staff:** The engagement of already trained personnel to fill vacant positions is the ideal option but this is always difficult because:

1. Few people have the requisite M&E skills

2. Engaging trained and skilled personnel requires that the necessary incentives are provided to get them attracted to the job and to keep them at post

3. It is also a time consuming process to engage new staff into the public service.

2. **Step 2 External and on-the-job M&E training:** Providing external and on-the-job training programmes are always necessary for sustained M&E capacity building to support the implementation of M&E activities. The external training for M&E staff could lead to the award of a certificate, diploma, first degree, second degree or a Ph.D. Generally, organizations and individuals could collaborate with capacity building institutions such as the Ahmadu Bello University (ABU) and Obafemi Awolowo University (OAU) and other universities to address the M&E capacity challenges facing the State. The International Program for Development Evaluation Training (IPDET) in Canada under the auspices of Carleton University and the World Bank is also recommended for all M&E practitioners. The on-the-job training programmes could also take the form of workshops, seminars, conferences and short training courses. Whether it is an external training programme or on-the-job training, M&E staff must on regular basis acquire new knowledge and skills on the subject in order to function effectively. Even the most trained M&E professionals will need to upgrade their skills and understanding on emerging issues in M&E in order to function effectively.

3. **Step 3 Engage external consultant for focused inputs:** In the event there is low M&E capacity, organisations can engage external resource persons to undertake specific M&E tasks. However, it must be noted that the uses of external resource persons or consultants do not contribute to enhancing institutional memory or internal capacity building. Above all, the engagement of external resource persons is a very expensive venture. At the project level, the engagement of a consultant is recommended during the start-up of the project when staff may not yet have been engaged and relationships with implementing stakeholders are weak (IFAD, 2000)

6.5 Responsibility of stakeholders in the M&E system

A stakeholder refers to a person, a group or an institution that can affect or be affected (positively or negatively) by a State intervention and must therefore be taken into account before, during and after its implementation. The interests and needs of stakeholders vary from one intervention to the other depending on their benefits and/or influences. One major aim of stakeholder identification is to develop effective engagement strategies for all parties in the M&E process.

Responsibilities of stakeholders in the M&E system is to know what is happening in the programme or project, which aspects need corrective action, what the results are, and which lessons can be learned and shared with one another, but they should not simply be recipients of monitoring and evaluation reports. It equally produces effective communication for various other objectives. These include: facilitate communication of 'early wins' to increase support and enlist engagement of those who are not yet engaged, ensure access of early products and services of initiatives for intended beneficiaries, mobilize additional resources to fill resource gaps, and ensure effective use of lessons learned in future decision-making.

Table 6.4 An example of stakeholders for implementation of the State M&E plan

Stakeholders	Needs/Interests/Responsibilities	Involvement
1. Office of the Governor (OoG)	x Demand and use M&E results x Ensure accountability & transparency x Ensure quality goods and services delivery x Provide incentives for M&E (including Staff) x Ensure efficient use of resources	x Creation of the necessary conditions for M&E x Participation in M&E workshops, seminars, meetings and conferences x Inspection of projects x Dissemination and communication of M&E Results x Preparation of M& E reports
2. House of Assembly	x Deliberate and debate on M&E results x Use M&E results to play oversight role over the Executive x Ensure accountability and transparency x Ensure appropriate allocation and efficient use of resources for M&E	x Preparation of M&E reports x Participation in M&E workshops, seminars, meetings and conferences x Dissemination and communication of M&E results x M&E orientations, feedback and capacity building x Inspection of projects

Stakeholders	Needs/Interests/Responsibilities	Involvement
3. MEP&B	x Monitor, evaluate and coordinate development policies, plans and strategies x Provide Evidence Based Policy advice to the Governor, House of Assembly and other stakeholders x Support M&E capacity building & training at all levels x Demand and harmonize progress reports from all MDAs and MMDAs x Provide feedback on M&E results x Ensure incentives are provided for effective M&E at all levels x Ensure that a functional M&E system exists at all levels x Prepare M&E Guidelines for sectors and districts x Prepare state M&E Plan x Prepare M&E manual for reference and training at all levels x Conduct PM&E x Conduct evaluations x Prepare sector M&E Plan x Apply M&E rewards and sanctions x Use M&E results for policy formulation and decision making x Provide feedback on M&E reports and backstopping to the MDAs	x Inspection of projects x Data collection, validation and analysis x Revision and collation of M&E results from MDAs, MMDAs, CSOs, etc. x Dissemination and communication of M&E results x Organization of M&E orientations and training workshops x Organization of M&E workshops, seminars, meetings and conferences x Preparation and revision of M&E documents x Preparation of district and sector M&E Guidelines x Commission and participation in evaluations and specific studies
4. State Bureau of Statistics	x Ensure the availability of accurate, reliable & timely data at all levels for effective decision making x Provide feedback on M&E results	x Data collection, storage, retrieval and presentation using MIS database x Participation in M&E workshops, seminars and meetings
	x Support capacity building & training in M&E x Conduct surveys and census x Provide Baseline data x Prepare M&E Plan for the Bureau x Produce M&E Reports x Use M&E results for evidence based policy formulation and decision making	x Dissemination and communication of M&E Results x Participation in PM&E x Participation in evaluations x Preparation and revision of M&E documents x M&E orientations, feedback and capacity building x Inspection of projects

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Stakeholders	Needs/Interests/Responsibilities	Involvement
5. Ministry of Finance	x Ensure appropriate allocation and release of M&E implementation funds x Ensure the availability of accurate, reliable and timely financial data x Monitor and Evaluate the SMTDP x Produce M&E Reports x Provide M&E incentives x Prepare sector M&E Plan x Use M&E results for evidence based financial policy formulation and decision making x Provide feedback on M&E results x Support capacity building & training in M&E	x M&E data collection and validation x Participation in preparation of M&E budget x Dissemination and communication of M&E results x Participation in M&E workshops, seminars and meetings x Revision of M&E documents x M&E orientations, feedback and capacity building x Inspection of projects
6. Other MDAs	x Prepare sector M&E Plan x Monitor and Evaluate SMTDP x Produce M&E Reports x Support capacity building & training in M&E x Ensure the availability of accurate, reliable, and timely M&E data x Use M&E results for evidence based policy formulation and decision making x Provide M&E incentives x Provide feedback on M&E results	x Participation in M&E workshops, seminars and meetings x M&E data collection and validation x Dissemination and communication of M&E Results x Participation in PM&E x Participation in evaluations x Preparation and revision of M&E documents x M&E orientations, feedback and capacity building x Inspection of projects
7. Development partners	x Provide funds, logistics and technical assistance for M&E x Demand for M&E results x Ensure accountability and transparency x Ensure quality and efficient goods and services delivery x Support evaluation capacity building x Use M&E results for evidence based policy dialogue and decision making x Create demand for M&E results	x Participation in M&E workshops, seminars and meetings x Data validation x Preparation and revision of M&E documents x Dissemination and communication of M&E Results

Stakeholders	Needs/Interests/Responsibilities	Involvement
8. Civil Society Organizations *(NGOs, - CBOs, voluntary, faith -based organizations,)*	x Ensure transparency and accountability x Ensure quality and efficient goods and services delivery x Demand and use M&E data/results for advocacy x Disseminate M&E results x Conduct PM&E	x Participation in M&E workshops, seminars and meetings x Dissemination and communication of M&E Results Preparation and revision of M&E documents x Data collection and validation
9. Private Sector Organizations	x Ensure transparency and accountability x Ensure quality and efficient goods and services delivery x Demand and use M&E data/results x Disseminate M&E results x Share development information	x Data collection and validation x Dissemination and communication of M&E Results x Preparation and revision of M&E do cuments x Inspection of projects
10. Academia and research institutions	x Sharing development information x Conduct studies and evaluations x Provide technical assistance x Utilize M&E data/results	x Participation in M&E workshops, seminars and meetings x Dissemination and communication of M&E Results x Data collection and validation x Preparation and revision of M&E documents x Participation in evaluations x Participation in PM&E
11. Individual resource persons	x Offer Technical assistance	x Preparation and revision of M&E documents x Participation in evaluations x Participation in PM&E
12. The Media	x Demand and use M&E results x Demand quality, reliable and affordable services x Ensure transparency and accountability x Monitor and report on projects and programmes	x Participation in M&E workshops, seminars and meetings x Dissemination and communication of M&E Results x Inspection of projects

Stakeholders	Needs/Interests/Responsibilities	Involvement
	x Disseminate M&E results	
13. Profession al Associations	x Use M&E reports/results for advocacy x Sharing development information x Demand quality, reliable and affordable goods and services x Ensure transparency and accountability	x Participation in M&E workshops, seminars and meetings x Participation in evaluations x Participation in PM&E Dissemination and communication of M&E Results x Data validation x Preparation and re vision of M&E documents x Inspection of projects
14. Profession al Associations	x Use M&E reports/results for advocacy x Sharing development information x Demand quality, reliable and affordable goods and services x Ensure transparency and accountability	x Participation in M&E workshops, seminars and meetings x Participation in evaluations x Participation in PM&E Dissemination and communication of M&E Results x Data validation x Preparation and revision of M&E documents x Inspection of projects

6.6 M&E Focal Persons

Monitoring and Evaluation focal persons are the M&E personnel directly responsible for M&E activities at their respective MDAs. They are responsible for monitoring and evaluation of results and impact of projects and programmes in their MDAs. In addition they have a responsibility to promote accountability for resource used by documenting, providing feedback and disseminating lessons learned to the their directors of M&E for onward submission to the M&E department of the Ministry of Economic Planning and Budget.

Appendices
Appendix A
Sample Table Content for Detailed Implementation Plan1

No.	Activity / Period	Owner	Month 1				Month 2				Month 3				Month 4			
			W1	W2	W3	W4	W1	W2	W3	W4	W1	W2	W3	W4	W1	W2	W3	W4
1	**Design Program Logic**																	
1.1	Organise a workshop to clearly identify the core intervention goal																	
1.2	Develop a Logical Model																	
1.3	Distribute and review initial comments from draft																	
1.4	Finalise the model																	
2	**Identify Stakeholders**																	
2.1	Undertake a stakeholder analysis																	
3	**Develop Indicators, Baselines and Targets**																	
3.1	Establish a set of indicators that are tightly linked to the aspirations (and output/outcome - focused) of the project																	
3.2	Establish Baselines Using primary and secondary data collection																	
3.3	Determine which categories of workers, supervisors or others who will be responsible for the collection of data on each indicator																	
3.4	Develop timetable for frequency of data collection																	
3.5	Establish/review targets indicators																	
3.6	Organize Expert Group Focused Discussion																	
4	**Conduct Monitoring**																	
4.1	Prepare for Field Monitoring Visits																	
4.2	Monitor and report on the project																	
5	**Collect Data**																	
5.1	Develop a data collection plan																	
5.2	Undertake field work																	
6	**Write Reports**																	
6.1	Analyse the monitoring data collected																	
6.2	Write monitoring reports																	

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[1] This should be done on an annual basis, where necessary

No.	Activity / Period	Owner	Month 1				Month 2				Month 3				Month 4			
			W1	W2	W3	W4	W1	W2	W3	W4	W1	W2	W3	W4	W1	W2	W3	W4
6.3	Make recommendations																	
6.4	Implement recommendations																	
6.5	Identify new indicators based on recommendations																	
6.6	Modify the monitoring system if necessary																	
7	Conduct Evaluation																	
7.1	Develop a protocol to design and manage the evaluations																	
7.2	Design a general terms of reference template for the evaluations																	
7.3	Approve and supervise the evaluations																	
7.4	Support and facilitate the ongoing evaluations, ensuring quality and participation through all phases: desk review, fieldwork report drafting, publication and dissemination																	
7.5	Prepare the bidding process to contract consultants for evaluations																	
7.6	Manage the evaluations ensuring quality and participation through all phases																	
7.7	Disseminate lessons learnt from all the evaluations																	
7.5	Ensure that recommendations from monitoring system and evaluations are incorporated into the manager's decisions and correct deviations, guaranteeing that the knowledge created serves as an input for the knowledge management system																	
8	Disseminate and communicate M&E Results																	
8.1	Develop a dissemination and communication plan																	
9	Disseminate and communicate M&E Results																	
9.1	Identifying target audiences and their information needs, especially with regard to relevant stakeholders																	
9.2	Collecting stakeholder contact information, which could be used when organizing working/validation sessions																	
9.3	Determining product types; for example, executive summary, case studies, evaluation briefs																	
9.4	Considering language requirements																	
9.5	Determining efficient mode of dissemination																	
9.6	Monitoring feedback and measuring results																	

Appendix B

PDO Outcomes	Indicator Focus	Indicator Definition	Unit of Measure	Frequency	Source of Data	Responsibility of Data Collection
PDO: To improve transparency, accountability and quality in public finance and human resource management systems, with a view to strengthen governance in the participating states.						
Outcome 1: Improved quality and transparency in the use of public funds.	Increase in the number of MDAs with audited financial statements within six months from the end of the financial year.	Number of state entities with audited financial statements within 6 months from end of the financial year	Number	Annually	Annual report of the Office of the Auditor General	Office of the Accountant General
Outcome 2: Improved credibility of the budget	Percentage deviation of actual expenditure from budgeted capital expenditure in the year	Budgeted capital expenditure variance as a percentage of budgeted capital expenditure in the financial year	Percentage	Annually	Annual report of the Ministry of Economic Planning and Budget	Ministry of Economic Planning and Budget
Outcome 3: Improved revenue collection efficiency	Percentage of actual collection of projected internally generated revenue (IGR) in the state	Actual collection of internally generated revenue as a percentage of projected internally generated revenue in the year.	Percentage	Annually	Annual report of the Board of Internal Revenue	Board of Internal Revenue
Outcome 4: Improved value for money in the procurement of public goods and services	Percentage of public contracts above threshold awarded through open competition.	Number of public contracts above threshold awarded through open competitive process as a percentage of total public contracts awarded	Percentage	Annually	Annual report of the Projects and Price Monitoring Unit	Project and Price Monitoring Unit
		Value of public contracts above threshold awarded through open competitive process as a percentage of total value of contracts awarded in the year	Percentage	Annually	Annual report of the Projects and Price Monitoring Unit	Project and Price Monitoring Unit
Outcome 5: Improved effectiveness of personnel and payroll controls	Reduced discrepancy between personnel database and payroll database in each Ondo state	Difference in the number of personnel and payroll database in Ondo state as revealed by an independent staff audit	Number	Annually	Office of the Head of Service Reports	Head of Service
Component A: Developing and Monitoring Public Financial Management Systems						
Component A.1: Strengthened legal framework for public financial management in Ondo state	Adoption of revised legal framework for commitment control and payment authorization/approval limits.	Legal framework for commitment control and payment authorization/approval limit s adopted as evidenced by appropriate signed off document	One off event	One off	Annual Reports of the Ministry of Finance	Director of Administration, Ministry of Finance

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PDO Outcomes	Indicator Focus	Indicator Definition	Unit of Measure	Frequency	Source of Data	Responsibility of Data Collection
Component A.2: Improved alignment of budget with state government strategic prioritie s in Ondo state.	Development and use of multi - year budget framework and 3 year rolling sector strategies and fiscal planning in all MDAs in the state.	Number of MDAs making use of multi -year budget framework	Number	Annually	Annual Reports of the Ministry of Economic Planning and Budget	Ministry of Economic Planning and Budget
Component A.3: Improved Accounting and Financial Reporting in Ondo state.	Proportion of Central Government entities representing at least 75% of the total expenditure audited annually	Number of MDAs in Ondo state producing financial statements monthly, quarterly and annually using new state Integrated Financial Management Information System.	Percentage	Annually	Annual Report	Director of Administration, Office of the Auditor General
Component A.4: Improved quality and timeliness of external audit and oversight	Time taken by state legislature to scrutinize and issue report on external audit report in Ondo state	Time taken by state legislature to scrutinize and issue report on external audit report in Ondo state	Time	Annually	Progress report	Registrar, House of Assembly
Component A.5: Improved reve nue registration and collection	Increase in the number of taxpayer coverage/tax database in Ondo state.	Number of registered tax payers in th e year	Number	Annually	Annual reports	Director of Administration, Board of Internal revenue
Component A.6: Improved integration and reliability of financial management information system in Ondo state.	Number of MDAs in the state producing financial statements using new MIS.	Number of MDAs in the state producing financial statements using new SIFMS (monthly, quarterly and annually)	Number	Annually	Annual Report of the Office of the Accountant General	Director of Public Accounts, Office of the Account ant General
Component A.7: Improved procurement practices in Ondo state	Procurement legislation enacted and regulatory unit established in the state	Procurement legislation enacted and regulatory unit established in the state as evidenced by appropriate authority	One off event	One off	Progress report	Registrar, House of Assembly
Component B: Human Resource Management Strengthening						
Improved person nel and payroll controls in the state.	Frequency of reconciliation between personnel records and payroll database in Ondo state.	Frequency of reconciliation measured by the number of staff audit in the year	Number	Annually	Annual Report of the Head of Service	Head of Service
	Increased number of trained professionals in accounting, auditing, budgeting, procurement and tax administration in Ondo state	Number of accounting, auditing, budgeting, procurement and tax professionals trained in the year.	Number	Annually	Annual Report of the Head of Service	Director of Training, Office of Establishment
Component C: Monitoring and Evaluation systems Development						
Strengthened monitoring and evaluation system in the participating states	Results framework for reporting key performance indicators developed for selected MDAs in the state.	Framework for measuring key performance indicators developed by the MEP&B for selected MDAs in the state	One off event	One off	Ministry if Economic Planning and Budget	Director M&E, Ministry of Economic Planning and Budget

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