

PLANNING AND BUDGET SECTOR
2020 – 2022 MEDIUM-TERM SECTOR STRATEGY (MTSS)



JULY 2019

Foreword

Gone were the days when the flow of federal allocation to the State through its monthly allocation sharing accounting for by the proceeds from oil revenue. The dwindling prices of crude oil in the international market have made it difficult for virtually all the States of the Federation to meet up with their fiscal responsibilities and forecasts.

It is not a gain saying that the ability of a government to meet up with its various responsibilities and pursue a well-defined standard of living for its populace in a secure and economically sustainable environment hangs mainly on its thresholds of revenue generation which is the catalyst to government expenditure through its various fiscal plans and strategies. Since revenue generation is the foundation upon which government expenditure is based, all hands must therefore be on the deck to achieving drives toward effective revenue generation through a robust tax management regime.

Therefore, effective planning and budgeting through the use of reliable and accurate statistical information that would engender efficient allocation of the scarce resources to the ever-increasing needs of the State government fall within the purview of the Planning and Budget Sector of the State Development Plan

Furthermore, In effect there is no doubt that faithful implementation of the prioritized programmes and projects contained in this MTSS document of the Planning and Budget Sector will effectively improve the State's economy, have a positive feedback to the system through improved State GDP and places the State on the path of sustainable economic development.

Permit me to add that the present administration of Mr. Isiaka Gboyega Oyetola has laid a solid foundation for a positive economic turn-around of the State through its efforts at approving and supporting the development of various strategic documents which would serve as roadmaps for the State for the next ten years.

An evidenced based planning and realistic budgeting with minimum deviation in its performance ~~is~~ will be achieved through the development of the MTSS document across all sectors of the State.

I am pleased to present to you 2020 – 2022 MTSS of the Planning and Budget Sector.

Prof Olalekan Yinusa

Supervisor,

Ministry of Economic Planning, Budget & Development .

July, 2019.

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Acknowledgements

The Planning and Budget Sector Planning Team wishes to express profound appreciation to the political heads of the Sector, in persons of the Honourable Supervisor for Ministry of Economic Planning, Budget and Development, for their unflinching support at ensuring the success of the preparation of the MTSS.

Also, we will like to place on acknowledge the untiring contributions of all the Accounting Officers in this great Sector for creating enabling environment for the successful preparation of the document.

It is also very pertinent to recognize the Sector Champions/Experts and Sector Planning Team for their untiring commitment and sacrifice.

Conclusively, the unalloyed appreciation of the team also goes to the Ministry of Economic Planning, Budget and Development, the various development partners and all other relevant stakeholders.

Table of Acronyms

Acronym	Definition
MTSS	Medium Term Sector Strategy
BCC	Budget Call Circular
MoEPBD	Ministry of Economic Planning Budget and Development
SPT	Sector planning team
ERGP	Economic Recovery and Growth Plan
SEEDS	State Economic Empowerment and Development Strategy
MTEF	Medium Term Expenditure Frame work
MIS	Management Information System
KPI	Key Performance Indicator
APR	Annual Project Report
SDP	State Development Plan
LCDA	Local Council Development Area
SDGs	Sustainable Development Goals
VAIDS	International Public Sector Accounting Standard
BOJ	Best of Judgment
IPSAS	International Public Sector Accounting
M & E	Monitoring and Evaluation
GDP	Gross Domestic Product
PFMFAR	Public Expenditure Management and Financial Accountability Review

ICPF	International Corporation Partnership Framework
KRA	Key Result Areas
MTBA	Medium Term Budget Adjustment
EBS	Electronic Banking System
EPS	Economic Performance Survey
CDP	Coordination of Development Partners
DBS	Digitalization of Budgeting System
ERG	Expansion of Revenue Generation
DPPC	Development Partners Programme Coordination
EPD	Economic Planning Digitalization
ADPCF	Annual Development Consultative Forum
FS	Fiscal Stability
PTS	Professionalization of Tax System

Executive Summary

This document, which is the Medium Term Sector Strategy (MTSS) of Planning and Budget sector, covering the period of 2020 - 2022, it is the first ever sector's MTSS review that would be developed in the history of existence of the State. As a medium term strategic plan, the MTSS contains proposed activities to drive and deliver the state's Long Term Development Agenda as captured in the state Development Plan (SDP). It is within this framework that the Planning and Budget Sector articulated its MTSS for 2020 - 2022 with the aims of achieving inclusive, sustainable economic growth with full and productive employment that ensures high standard of living for all residents of the state. This goal is a horizon of achieving economy global target that is fittingly advocated in Goal 8 of Sustainable Development Goals (SDGs).

Chapter One: Introduction

The Sector Strategy has been developed following the review of policy documents related to the Sector and based on the Sector's Situation Analysis. The high level strategies that are included here are those that would support the achievement of the sector's overall goals and objectives. As the leading Sector in the state's economic development, it has outlined goals and objectives in the State Development Plan that aims to achieve suitable Programmes and Projects. The goals and objectives are listed below:

Goal 1: Achieve inclusive, sustainable economic growth with full and productive employment that ensures high standard of living for all residents of the State.

Objective 1.1: To ensure effective planning towards improved service delivery and economic growth

Objective 1.2: To ensure availability of accurate and reliable data for sustainable Economic Growth

The Planning, and Budget Sector through this document will implement programmes that will boost the economy and development of the state. These programmes range from Sectors' Programme Co-ordination, Planning-Budget Reform, Statistical Research and Information dissemination and a host of other laudable programmes that are pro-growth and developmental friendly.

1.1 Objectives of the MTSS Document

The MTSS is a process for linking Ministries, Departments and Agencies (MDAs) policies to the State Development Plan (SDP) on the one hand, and annual budgets on the other. It is also a tool for measuring performance across MDAs through the Monitoring and Evaluation of implemented policy strategies and budget expenditures. This MTSS will support the implementation of the Planning and Budget sector strategies in the State of Osun in the following ways:

- It will enable the Sector plan and implement its policies on a medium term basis within the limits of available financial and human resources. Traditionally, budget practice in Nigeria allows States and departments to prepare their budgets on an annual basis - a process that delinks policy formulation from expenditures, encourages incremental and non-futuristic outlook of the budget. But the MTSS provides a system for preparing budgets on a multi-year basis (3years) where policies are backed with clear implementation strategies and expenditure spread over the period of a program's life cycle over the medium term. Significantly, the MTSS will guide the Planning & Budget, Sector to plan according to its budget envelope. It will help to prioritise MDAs' programmes and ensure a result based performance monitoring and evaluation.

- It will introduce an activity costing mechanism where all items on the budget are costed by prevailing market prices. Prior to the MTSS, MDAs budget were based on vague estimates - in many cases such estimates did not give a fair representation of actual market prices of goods and services. Potentially, the MTSS activity costing mechanism keeps the budgets within prevailing market realism whereby the chances of an over bloated or under costed budget is reduced.
- Through the MTSS, the MDAs' budget within the Sector will be based on available resources. One of the most important processes of MTSS is a forecast of available resources (human and financial) to inform the budget items. In Nigeria, this process has led to MDAs being issued annual expenditure/resource ceilings called budget envelopes. The advantages of this mechanism are that it allows MDAs to base their expenditures on available revenue and the selection of their policy goals on the basis of human and infrastructural capabilities. It also helps MDAs to prioritise and sequence their programs and projects.
- Perhaps, one of the most important benefits of MTSS is that it links policy objectives with budgets and performance analysis. But the MTSS ensures that budgets are based on well articulated and evidence based policies. The processes of developing the MTSS enable a greater consideration of 'pro-poor' budgets where priority policies, goals and objectives promote gender inclusion and Sustainable Development Goals(SDGs) in ways that allow for such to be tracked and assessed in the future.
- MTSS is a seamless link to performance measure in the public sector. It sets the basic and fundamental parameters (like baselines, indicators, inputs, outputs, outcomes) for Monitoring and Evaluation and empowers departments to conduct effective performance assessments of implemented projects and programs.
- Improve sectoral coordination that reduces duplication and resource wastages. Since the MTSS is a detailed procedure of simultaneous analyses of policies and budgets, MDAs are able to clearly see areas of overlaps in their statutory functions and responsibilities. If avoided, it could leverage MDAs comparative advantage and lead to more efficient use of resources.
- The process of developing MTSS improved effective participation and engagement of mainstreaming issues such as gender, vulnerability, disability, etc. This allows the budget to reflect policy realities that would otherwise have been ignored in planning and budgetary process.
- Beside the traditional practices of an annual budget, the MTSS is the only tool that clearly shows the comprehensive policy objectives that linked with Expenditure over a time-line on an actual result-based sheet. The MTSS supports government agencies to link planning to

expenditure and actual conditions of Budgeting and Planning practices in the State. Based on this, departments can use the MTSS to advocate for timely budget releases.

- The overall objective of MTSS strategy for the state is to deliver long - term results over the medium term through a rolling plan.
- It is believed that through all the benefits stated above, the MTSS will provide adequate resources for poverty reduction.

1.2 Summary of the Process used for the MTSS Development

The MTSS was prepared and developed through a participatory and bottom approach process. The process entailed conducting stakeholder meetings which involved all the constituting MDAs such as Ministry of Economic Planning, Budget and Development, State Bureau of Statistics and Osun Internal Revenue Service. Through the meetings and consultations, contributions and suggestions were gathered and analyzed and used to populate the MTSS Template. The summary of the whole process is as follows:

Step 1: Review and Preparation:

- Forming of the Sector Planning Team (SPT).
- Identified and Reviewed of existing policy statements/documents e.g. ERGP, SEEDs I & II, SDGs, etc.
- Gathered existing data and information that was used in strategy development.
- Received information on indicative envelopes.
- Existing budgetary commitment was reviewed.

Step 2: Strategy Sessions:

- Agreement of Policy outcomes based on the reviews.
- Developed Strategy objectives for achieving outcomes.
- Agreed on Programmes/Initiatives to deliver Outcomes.
- Prioritised Programmes and Projects within resource envelope.

Step 3: Documentation and Agreement:

- Costing/Phasing of Programmes over three year horizon.
- Fit into prospective resource envelopes based on costing and prioritisation.
- The Draft of MTSS Document was produced and further reviewed by SPT.
- The final draft submitted to the Sector Expert.

The identified weaknesses that need to be strengthened next year include non involvement of Organized Private Sectors, Civil Society Organisations and Non Governmental Organisations that are related to the Sector in the process of preparing the MTSS document and non availability of fund to service the meetings and other secretariat activities of the Sector.

1.3 Summary of the sector's Programmes, Outcomes and Related Expenditures

The Sector's programmes, outcomes and proposed Expenditures for the period i.e. 2020 – 2022 are indicated in the table below:

Table 1: Programmes, Expected Outcomes and Proposed Expenditures

Programme	Expected Outcome	Proposed Expenditure(N'000)		
		2020	2021	2022
Sectors' Programme Co-ordination	Improved Service Delivery	170,981	112,359.72	102,182.6
Planning-Budget Reform	Improved Budget Out-Turn	26,500	20,500	23,000
Statistical Research and Information dissemination.	Improved access to reliable data for planning	67,620	42,040	45,950
Statistical Reform	Improved Statistical Administration System	185,590.5	53,565	9,255
Total Cost		450,691.5	228,464.72	180,397.6
Indicative Budget Ceiling				
Indicative Budget Ceiling – Total Cost				

1.4 Outline of the Structure of the Document

This MTSS document is structured into five chapters, with the first chapter being introductory; it summarizes the key objectives of the MTSS document; the process used for the development of the MTSS; and the sector's programmes, expected outcomes and related expenditures. Chapter two focuses on the Sector and Policy in the State and it reveals the overview of the Sector's Institutional Structure, current situation in the Sector, Sector policy and Statement of the Sector's Mission, Vision and Core Values as well as the Sector's Objectives and Programmes for the MTSS period. The chapter also discusses the Objectives, Programmes and Deliverable outcomes of the Sector from 2020-2022. The third chapter devolves on the development of Sector Strategy which involves the outline of major strategic challenges, resource constraints, projects prioritization, personnel and overhead costs, contributions from our Partners, cross cutting Issues, key strategies, justification and organizational responsibilities of implementing the strategic plan.

While the fourth chapter specifies the process of Expenditure Projections for the three year (i.e. 2020-2022), the fifth chapter concludes the documentation with the Monitoring and Evaluation and it reflects processes involve in conducting Annual Sector Review and organizational arrangements in terms of responsibilities for monitoring work.

Chapter Two: The Sector and Policy in the State

2.1 A Brief Introduction to the State

The creation of the State of Osun from the old Oyo State in 1991 was primarily to fast track the development of the geographical entity. Successive administrations in the State of Osun had made spirited efforts to address developmental issues in the State. However, close to three decades of the existence of the State, empirical data clearly indicate that the efforts have not resulted in rapid realization of the objectives of the founding fathers of the State. However, there was little that was achieved in this direction due to disconnection between the documents that created the State and the annual budgets of government. Each administration came with its own idea of development and pursued same.

The annual budget is supposed to be the prime instrument for the implementation of previous and present administrations in the State but it was discovered that in most occasions the annual budget of the State deviated significantly from the blueprint of different administrations which resulted in hindering the development activities in the State because the annual budget of the State has no linkage with any policy documents or development plans. Budget preparation became an annual ritual, the performance of which cannot be measured against any fixed targets. Programmes and projects were admitted or removed from the budget without prioritization. There has also been greater emphasis on the Expenditure side of the budget, leading to budget size that are fiscally unsustainable.

The Economic Planning on the other hand has been bedeviled by the absence of timely and reliable data. Planning was more or less an academic exercise rather than one that includes the aspiration of the people of the State. The development of the plans were neither participatory nor evidence based. Because of the inherent weakness and gaps in the preparation of both the Development Plans and the Annual Budget, the Monitoring and Evaluation process in the State were largely episodic and uncoordinated which could not produce reliable report on achievement in relation to target.

Like other States within Nigeria, the State of Osun has largely depended on the revenue from the Federation Accounts which the State had no control over. Little or no attention had been paid to the Internally Generated Revenue (IGR). Following the recent contraction in fiscal space, the State began to experience low performance of the capital budget and recourse to borrowing to finance budgetary deficits.

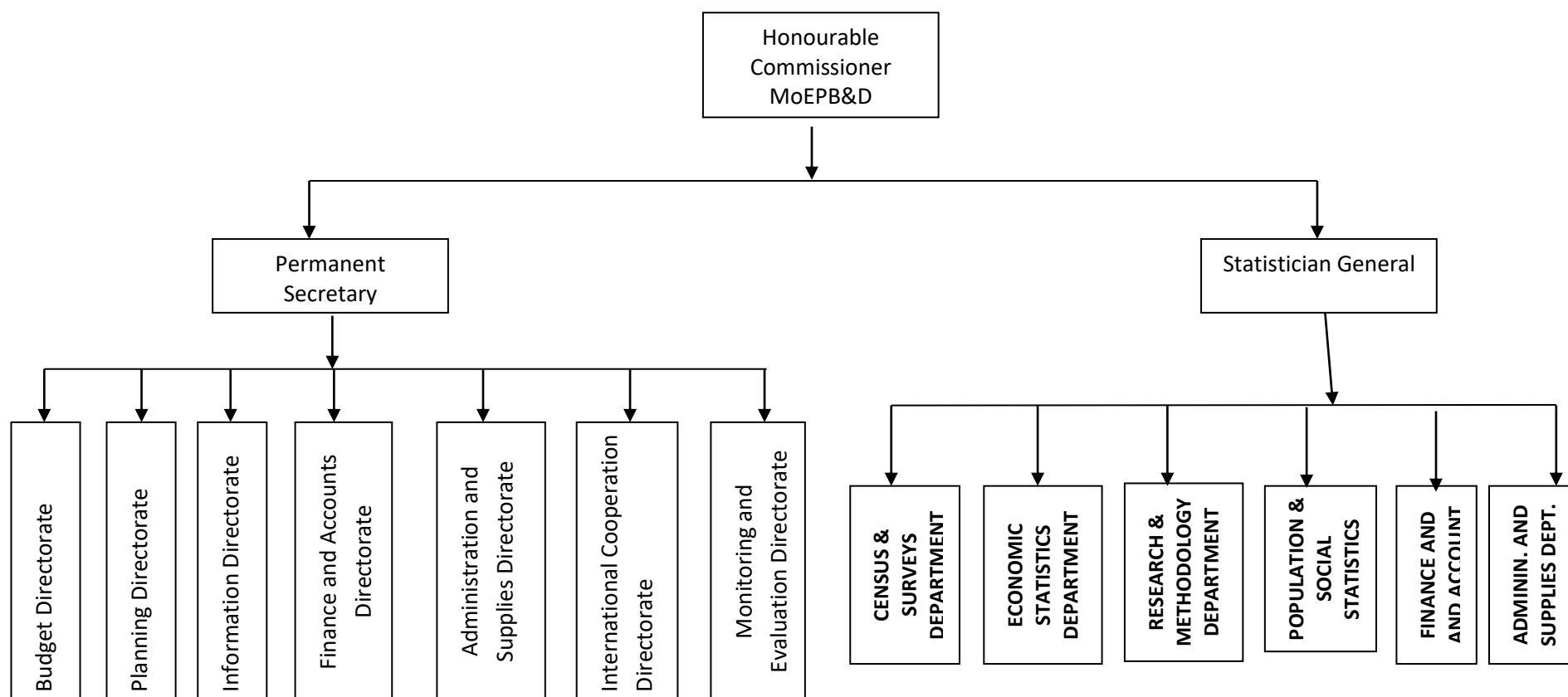
However, the 2010 Report of the Partnership for Public Expenditure Management and Financial Accountability Review (PFMFAR) discovered that the Public Financial Management System was weak, the procurement processes were very weak and the budget planning process was also weak. The PFMFAR and the State Reports necessitated the involvement of the State and Local

Government Reform Project (SLOGOR) in the ongoing reform process undertaken by the State which aimed at strengthening the Planning and Budget process. Until most recently, the Economic Planning and Budget functions in the State have existed separately with limited relationship or linkages as a result of which development plans have not translated into positive outcomes for the people of the State. There was no synergy in the Institutional arrangement of the erstwhile Office of Budget and Economic Planning and the defunct State Planning Commission thereby causing a significant gap that resulted into Budget not performing from Planning's point of view.

Meanwhile, the State has since commenced a reform process, starting with the alignment of the Economic Planning Department with Budget under the same Agency. The State Bureau of Statistics has also been set-up to take charge of the State Statistical System to enhance timely and reliable data for planning and development. The reform process has begun to produce a strong co-ordination of the various sectors of the State to prepare a robust Long Term Development Plan and other ancillary documents (MTSS, MTEF) that will enhance forward moving policy based budgeting, and a result based monitoring and evaluation.

In a bid to improve its Internal Generated Revenue and to further strengthen the economy of the State without dependence on the dwindling federal allocation, The State has also began the reform of the IGR processes through creation and strengthening of the Osun Internal Revenue Services (O-IRS) headed by a Chairman. O-IRS.

2.2 Overview of the Sector's Institutional Structure



2.3 The Current Situation in the Sector

The sector, like other well-coordinated sectors of the State is made up of its various Ministries, Departments and Agencies (MDA) comprises the following:

- The State Bureau of Statistics (SBS)
 - a. Collect, compile, analyze, interpret and disseminate statistical information alone or in collaboration with Agencies;
 - b. Publish State Statistical Data;
 - c. Develop and maintain comprehensive State Data Bank
- The Ministry of Economic Planning, Budget and Development (MEPBD)

The primary responsibility are but not limited to the following:

 - I Chief Adviser to the Government on Economic and Budgets;
 - Ii Preparation of Annual Estimates of the state Government including monitoring and control;
 - Iii Monitoring and control Economic Planning matters including:
 - a) Preparation of State Development Plans;
 - b) Economic Planning Intelligence;
 - c) Periodic Reports on Development Plans Implementation;
 - d) Monitoring of Economic Development Plans.
 - Iv Harmonization of existing government policies and practices on public procurement and ensuring probity and transparency in the procurement process.

The sector is populated with professionals from various academic fields who are well bread in their fields of endeavour. These zealous professionals are result enthusiasts whose main focus is always to achieve specific direction of the blueprint of the State of Osun.

The Sector in Numbers:

Table: 2.3.1

MDAs	Staff Strength	Short fall	Remarks
State Bureau of Statistics (SBS)	40	58	
Ministry of Economic Planning, Budget and Development	66	53	

Sector's SWOT Analysis

Strengths	Weaknesses
<ul style="list-style-type: none"> ✓ Availability of visionary leadership ✓ Availability of professionally trained staff ✓ Availability of team spirited staff ✓ Technologically inclined staff ✓ Improved access to data ✓ 	<ul style="list-style-type: none"> ✓ Insufficient staffing. ✓ Inadequate project monitoring vehicles ✓ Inadequate office accommodation ✓ Bottleneck created by bureaucracy ✓ Inadequate ICT equipment ✓ State Statistical Bill yet to be passed into Law
Opportunities	Threats
<ul style="list-style-type: none"> ✓ Capacity building for sectoral staff ✓ Availability of seasoned M&E experts ✓ Support from development partners ✓ IPSAS compliant budgeting system ✓ Transparency in budget execution and monitoring ✓ Availability of PRS personnel in MDAs/LGAs for data gathering 	<ul style="list-style-type: none"> ✓ Information gap on project commencement leading inefficient monitoring

2.4 Summary of the review of sector policies

Every organization is set up with specific tasks and mandates. These mandates are results of policy directions of such sector. Like other sectors of the State, this sector has the following policy thrusts:

- (i) To develop a functional Framework for Planning, Budgeting, Monitoring and Evaluation;
- (ii) To promote Human Capital Development for sustainable Economic Growth
- (iii) To ensure availability of reliable data.

The followings are the Sector's Outcome Deliverables:

- (i) Stabled and sustainable economic growth
- (ii) Improved Fiscal Discipline
- (iii) Ensured reliable database
- (iv) Ensured implementation of prepared Development Plan Document
- (v) Increased Donor support for the State
- (vi) Improved Monitoring and Evaluation Operations
- (vii) Improved service delivery
- (viii) Strengthened aggregate resources allocation
- (ix) Established PRS and BPRS at MDAs/LGAs
- (x) Ensured publication of State statistical report

The policy thrusts and outcome deliverables of the sector emanated from the State Development Plan of the State of Osun, taking into cognizance the blueprint of successive administrations. This is to enable the sector to play a major role in the realization of various goals and objectives in line with the overall vision and mission of the State.

The high level policy documents reviewed for the formulation of various objectives and outcome deliverables include the following documents, but not limited to, the State Economic Empowerment and Development Strategy I (SEEDS I):2004 -2007, the State Economic Empowerment and Development Strategy I (SEEDS I):2008 -2011, the Sustainable Development Goals (SDGs The National Economic Recovery and Growth Plan (ERGP; 2017-2020) and the State of Osun Development Plan (2019-2028).

The outcome of the review of aforementioned policy documents are shown below:

- **Review of the State Economic Empowerment and Development Strategy (SEEDS)**

In early 2004, the State Economic Empowerment and Development Strategy (SEEDS) I, which covered the period 2004- 2007, was produced. That was followed by SEEDS II which ran from 2008-2011. Areas covered by SEEDS I and II included macroeconomic framework, reforming government and institutions, growing the private sector, social data and human development agenda as well as implementation strategy and financing. With respect to macroeconomic framework, issues emphasized included agricultural development, rapid industrialization through the establishment of small-scale industries, infrastructural development as well as women and youth empowerment. On "Reforming Government and Institutions", emphasis was placed on Public Sector/Civil Service Reform, privatization programme, good governance at all levels encapsulated in transparency, probity and accountability, good service delivery and positive bureaucracy. Issues addressed on "Growing the Private Sector" included improvement of internal security system, entronement of the rule of law, creating an enabling environment for the private sector to thrive, ensuring trade and regional integration as well as globalization. The "Social Charter and Human Development Agenda" focused on evolving sustainable human

development on health, education, housing development, generation of employment, gender and geo-political balance. Financing, monitoring and partnership between the public and the private sectors were emphasized under “Implementation Strategy and Financing.” It was observed that the SEEDS documents reviewed were “Medium Term Plans” for achieving the visions of the founding fathers of the State of Osun. These documents set the basis for the focus of this sector, since the past cannot be separated from the present, and the future without both the past and present.

- **Review of the Sustainable Development Goals (SDGs): Envision 2030**

The SDGs replace the Millennium Development Goals (MDGs), which started a global effort in 2000 to tackle the indignity of poverty. The MDGs established measurable, universally-agreed objectives for tackling extreme poverty and hunger, preventing deadly diseases, and expanding primary education to all children, among other development priorities.

The Sustainable Development Goals (SDGs), otherwise known as the Global Goals, are a universal call to action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity.

The SDGs are unique in that they cover issues that affect us all. They reaffirm our international commitment to end poverty, permanently, everywhere. They are ambitious in making sure no one is left behind. More importantly, they involve us all to build a more sustainable, safer, more prosperous planet for all humanity.

Of all the seventeen goals, the only goal that is relevant to this sector is *Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.*

It became necessary for this sector to mainstream the SDGs into its medium term strategy in order to build an internal system that is rooted in the global direction for an attainment of its objectives for the State.

- **Review of the Economic Recovery and Growth Plan(ERGP):**

In summary, the ERGP is a blueprint for recovery in the medium term and a strategy for sustained growth and development in the long term. The report clearly showed that the Federal Government recognizes the economic challenges facing the country, and has been working tirelessly to develop a plan to mitigate the issues faced by her citizens.

It was observed that the ERGP seeks to “promote national prosperity and an efficient, dynamic and self-reliant economy to secure the maximum welfare, freedom and happiness of every citizen on the basis of social justice and equality of status and opportunity ” (Constitution of the Federal Republic of Nigeria, 1999, Chapter II, Section 16). This also, falls into the quest of this sector.

To this end, this sector has sought to evolve strategies for sustained economic growth of the State of Osun through effective data collection, evidence based planning, efficient budgeting, and better linkage to development partners for supports, unbeatable project monitoring and evaluation.

The foregoing would not only assist the sector to build internal competitiveness but also align the sector and its mandate with the national blueprint.

- **Review of the State of Osun Development Plan (SDP): 2019-2028**

The State of Osun Development Plan forms a new direction for a long term goals and vision of the State. Developing this Sector Medium Term Strategy cannot be achieved in isolation from the direction of the State Development Plan. The review threw more light to what exactly should be the focus of the sector's medium term intervention.

The review became imperative so as to accommodate the manifesto and inaugural speech of Mr. Governor, reports of Citizens' Needs Assessment and Town Hall meetings conducted by the present administration with the view to running a participatory and all-inclusive governance. This is key to the attainment of the long term plan of the State of Osun.

2.5 Statement of the Sector's Mission, Vision and Core Values

Mission Statement

To support sustainable development through modern technology and evidence-based planning, gender responsive budgeting, and effective monitoring framework that promote economic development.

Vision Statement

To be the most efficient sector in Nigeria in socio-economic transformation and development in a self-reliant State.

Core Values

- Accountability
- Due Process
- Responsiveness
- Team Work
- Integrity

Operation Definition of the Sector's Core Values:

S/N	Value	Definition	Example of Behaviour	Strategy Implications
	Accountability (As a sector that is entrusted with State's resources, accountability is necessary to us)	Answerable for actions in the performance of the activities of the sector	<ul style="list-style-type: none"> • Transparency and openness • Readiness to be identified with responsibilities taken 	<ul style="list-style-type: none"> • Best Management Practices should be institutionalized
	Due Process (Due process stimulates orderliness and ease of tracking)	carrying out fiscal and monetary policies according to established rules and principles i.e. principle of fairness and due process are strictly adhere to	<ul style="list-style-type: none"> • Orderliness • Sequencing • Transparency and openness 	<ul style="list-style-type: none"> • Due Process should be promoted through effective and efficient control mechanism
	Responsiveness (Responsiveness facilitates timely delivery)	Swift positive reaction to economic matters	<ul style="list-style-type: none"> • Pro activeness • Mentally alerted • Clear Headed • Agile 	<ul style="list-style-type: none"> • Responsiveness should be promoted through target setting and delivery evaluation
	Team Work (Teamwork promotes synergy and productivity)	<ul style="list-style-type: none"> • Promote synergy which is essential for productivity. • Collaborate and share information and ideas as appropriate 	<ul style="list-style-type: none"> • Cooperation • Interdependence • Interconnectedness • Limitless sharing • Result oriented 	<ul style="list-style-type: none"> • Team Work should be promoted through appropriate reward and sanction

	<p>Integrity</p> <p>(As a sector that is entrusted with people's resources, integrity is essential in managing the resources entrusted to us)</p>	<ul style="list-style-type: none"> • All actions are consistent with ethical principles such as sincerity, honesty, impartiality, all of which are internalized by all personnel. 	<ul style="list-style-type: none"> • Transparency and openness. • Honesty in dealing with internal and external stakeholders. • Timeliness and accuracy in service delivery. 	<ul style="list-style-type: none"> • Conformity with global best practices in data management, planning and budgeting.
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2.6 The Sector's Objectives and Programmes for the MTSS Period

Table 2: Summary of State Level Goals, Sector Level Objectives, Programmes and Outcomes

State Level Goal	Sector Level Objective	Programme	Outcome
Achieve inclusive, sustainable economic growth with full and productive employment that ensures high standard of living for all residents of the State.	To ensure effective planning towards improved service delivery and economic growth	Sectors' Programme Co-ordination	Improved Service Delivery
		Planning-Budget Reform	Improved Budget Out-Turn
	To ensure availability of accurate and reliable data for sustainable Economic Growth	Statistical Research and Information dissemination.	Improved access to reliable data for planning
		Statistical Reform	Improved Statistical Administration System

Table 3: Objectives, Programmes and Outcome Deliverables

Sector Objectives	Programme	Outcome Deliverable	KPI	Baseline (e.g. Value of the Outcome in 2018)	Target		
					2020	2021	2022
To ensure effective planning towards improved service delivery and economic growth.	Sectors' Programme Co-ordination	Improved Service Delivery	% of Projects conformity to standard	5%	65%	80%	100%
	Planning-Budget Reform	Improved Budget Out-Turn	Proportion change in processing period	3 months	2 months	1 month	1 month
To ensure availability of accurate and reliable data for sustainable economic growth.	Statistical Research and Information dissemination.	Improved access to reliable data for planning	% of data available for planning	0	30%	70%	100%
	Statistical Reform	Improved Statistical Administration System	Proportion change in Statistical Administration System	5%	65%	80%	100%

Chapter Three: The Development of Sector Strategy

3.1 Outline Major Strategic Challenges

3.1.1 Major Strategic Challenges

- I Unsustainable budget deficits arising from excess expenditure over revenues;
- Ii Failure of planning and budgeting framework to deliver effective implementation of the State's development policies and strategies;
- Iii Lack of Monitoring and Evaluation System, Skill and Strategies
- Iv Inadequate technical manpower in the MDAs and lack of regular training of staff;
- v Inadequate working tools preventing the MDAs from performing optimally;
- Vi No functional and robust Database;
- Vii Limited statistical culture across the State;
- Viii Insufficient statistical activities such as surveys, advocacy, research etc;
- iX Inadequate planning and budget coordination in the MDAs

S/N	SECTOR OBJECTIVES	HIGH-LEVEL STRATEGY
1	To ensure effective planning towards improved service delivery and economic growth	<ul style="list-style-type: none"> • Adopt regular monitoring of Budget implementation • Effective implementation of the SDP and developmental documents • Develop and implement M&E Framework • Conduct survey to identify key economic Indicators for GDP computation • Implementation of planning and budgeting reforms: • Ensure IPSAS budget compliance
3	To ensure availability of accurate and reliable data for sustainable Economic Growth	<ul style="list-style-type: none"> • Conduct surveys for data availability • Coordinate statistical activities of PRS in MDAs/LGAs

3.2 Resource Constraints

Table 4: Summary of 2018 Budget Data

The table below shows the approved budget, the actual expenditure and the Amount Released as percentage of Approved budget for the year 2018. The personnel approved budget in 2018 is ₦177,588,670 while the actual personnel expenditure is ₦66,267,116.22 given a performance of 37.31%. The approved Capital budget is ₦1,312,190,169.00 while the actual capital expenditure is ₦61,514,100.00 given least performance of 4.69%.

Item	Approved Budget (N'000) in 2018	Amount Released (N'000) in 2018	Actual Expenditure (N'000) in 2018	Amount Released as % of Approved Budget	Actual Expenditure as % of Releases
Personnel	177,588,670.00	66,267,116.22	66,267,116.22	37.31%	100%
Overhead	421,199,130.00	44,936,700.00	44,936,700.00	10.67%	100%
Capital	1,312,190,169.00	61,514,100.00	61,514,100.00	4.69%	100%
Total	1,910,977,969.00	172,717,916.22	172,717,916.00	9.04%	100%

Table 5: Summary of 2019 Budget Data

The table below shows the 2019 approved budget, actual expenditure and performance in the first quarter (January – March 2019). In the first quarter of 2019, ₦17,414,964.27 was expended on Personnel, out of ₦124,146,100 which was approved, given a performance of 14.03%. Amount Released as percentage of Approved Capital Expenditure is 0.28% which is ten times less than Amount Released as percentage of Approved Overhead Expenditure of 3.04%.

Item	Approved Budget (N'000) in 2019	Amount Released (N'000) in 2019 (Up to March)	Actual Expenditure (N'000) in 2019 (Up to March)	Amount Released as % of Approved Budget	Actual Expenditure as % of Releases
Personnel	124,146,100.00	17,414,964.27	17,414,964.27	14.03%	100%
Overhead	296,926,320.00	9,032,000.00	9,032,000.00	3.04%	100%
Capital	3,202,086,450.00	8,979,760.00	8,979,760.00	0.28%	100%
Total	3,623,158,870.00	35,426,724.27	35,426,724.27	1.00%	100%

3 Projects Prioritisation

The table below depicts the prioritization of projects of the sector for the period of 2020 to 2022. The projects were prioritized based on their contribution to the State goals. The projects were in line with the programs of the Planning and Budget sector that aimed at delivering the sector objectives and the overall objectives and goals of the SDP. The prioritization became expedient so as to identify key projects that will speak to the overall goals of the SDP. Prioritization will enable the budget ceilings to accommodate key projects for optimal delivery of dividend of democracy. The highest ranking projects scored 15 while the least ranking projects scored 5. In all there are 11 on-going projects and 33 new projects in the sector.

Table 6: Summary of Projects Review and Prioritisation (Ongoing, Existing & New Projects)

S/N	Project Name	Project's Contribution to State Development Plan Objectives					Project Status	Likelihood of completion not later than 2022	Nature of Project	Total Score	Project Ranking	Physical Location:	Project Status	Timeline
		Goal 1	Goal 2	Goal 3	Goal 4	Goal 5								Commencement Year
	Procurement of M&E Tools and Equipment	2	0	3	2	3	1	3	1	15	1	state wide	New	2020
	Monitoring and Evaluation of Programme and Project across the state with appropriate	2	2	1	1	1	3	3	1	14	2	state wide	Ongoing	2020

S/N	Project Name	Project's Contribution to State Development Plan Objectives					Project Status	Likelihood of completion not later than 2022	Nature of Project	Total Score	Project Ranking	Physical Location:	Project Status	Timeline	
		Goal 1	Goal 2	Goal 3	Goal 4	Goal 5								Commencement Year	
	documentation, geo referencing and reporting														
	Consolidate and harmonize the various management information system to enhance data compatibility towards an integrated state wide data and information management system	2	2	1	1	1	3	3	1	14	2	state wide	Ongoing	2020	
	Annual Development Partners Consultative Forum	2	1	1	1	2	3	3	1	14	2	state wide	Ongoing	2020	
	Mid-Year Review of Donor Partners' Programmes in the State	2	1	1	1	2	3	3	1	14	2	state wide	Ongoing	2020	
	Annual Review of Donor Partners'	2	1	1	1	2	3	3	1	14	2	state	Ongoing	2020	

S/N	Project Name	Project's Contribution to State Development Plan Objectives					Project Status	Likelihood of completion not later than 2022	Nature of Project	Total Score	Project Ranking	Physical Location:	Project Status	Timeline	
		Goal 1	Goal 2	Goal 3	Goal 4	Goal 5								Commencement Year	
	Programmes in the State											wide			
	Publication of Annual Budget Estimate	2	1	1	2	1	3	3	1	14	2	state wide	Ongoing	2020	
	Publication of Citizen Budget	2	1	1	2	1	3	3	1	14	2	state wide	Ongoing	2020	
	Publication of Price bulletin	2	1	1	2	1	3	3	1	14	2	state wide	Ongoing	2020	
	Procurement of 2 New Hilux Toyota Van, 2018 Model for monitoring and evaluation of projects and programmes	2	0	3	2	2	1	2	1	13	10	state wide	New	2020	
	Policy Research on Economic Variables.	3	1	1	1	2	1	3	1	13	10	state wide	New	2020	
	Annual Review of Medium Term Sector Strategy	2	1	0	1	0	3	3	3	13	10	state wide	Ongoing	2020	

S/N	Project Name	Project's Contribution to State Development Plan Objectives					Project Status	Likelihood of completion not later than 2022	Nature of Project	Total Score	Project Ranking	Physical Location:	Project Status	Timeline	
		Goal 1	Goal 2	Goal 3	Goal 4	Goal 5								Commencement Year	
	Preparation and production of Medium Term Expenditure Framework (MTEF)	2	1	0	1	0	3	3	3	13	10	state wide	Ongoing	2020	
	Production of compendium of Donor Partners' activities	1	1	1	1	2	3	3	1	13	10	state wide	Ongoing	2020	
	Development and Implementation of State Data Architecture Framework.	2	0	1	2	2	1	3	1	12	15	state wide	New	2020	
	Development and Implementation of State M&E capacity Building Plan.	2	0	1	2	2	1	3	1	12	15	state wide	New	2020	
	Development of State of Osun International Cooperation and Partnership Framework and its	2	0	1	2	2	1	3	1	12	15	state wide	New	2020	

S/N	Project Name	Project's Contribution to State Development Plan Objectives					Project Status	Likelihood of completion not later than 2022	Nature of Project	Total Score	Project Ranking	Physical Location:	Project Status	Timeline	
		Goal 1	Goal 2	Goal 3	Goal 4	Goal 5								Commencement Year	
	Implementation Guidelines														
	Development and Implementation of State M&E Policy and its guideline	2	0	1	2	2	1	2	1	11	18	state wide	New	2020	
	Survey on Economically Active Population (15-64) across the State.	3	0	1	1	1	1	3	1	11	18	state wide	New	2020	
	Production/Publication of the State of Osun Policy Brief (Contributions and Inputs)	2	1	0	1	0	1	3	3	11	18	state wide	New	2020	
	Gross Domestic Products Survey	1	2	0	0	0	1	3	3	10	21	state wide	New	2020	
	Development of State Statistical Master plan	2	1	0	2	0	1	3	1	10	21	state wide	New	2020	

S/N	Project Name	Project's Contribution to State Development Plan Objectives					Project Status	Likelihood of completion not later than 2022	Nature of Project	Total Score	Project Ranking	Physical Location:	Project Status	Timeline	
		Goal 1	Goal 2	Goal 3	Goal 4	Goal 5								Commencement Year	
	Review of Process for Collection of Administrative Statistics in 5 Sectors	1	1	0	2	1	1	3	1	10	21	state wide	New	2020	
	Development of Bureau of Statistic website	1	1	1	1	1	1	3	1	10	21	state wide	New	2020	
	10 Bajaj Motorcycle for Data Collection	1	2	0	1	1	1	3	1	10	21	state wide	New	2020	
	Technical Assistance to Local Government Areas(LGAs) and Local Council Development Areas (LCDAs) on preparation of Local Government Development Plan	1	1	1	0	1	1	3	1	9	26	state wide	New	2020	
	Designing of Website for e-budgeting	1	1	2	0	0	1	3	1	9	26	state wide	New	2020	
	Impacts assessment and evaluation of	2	1	1	0	0	1	3	1	9	26	state	New	2020	

S/N	Project Name	Project's Contribution to State Development Plan Objectives					Project Status	Likelihood of completion not later than 2022	Nature of Project	Total Score	Project Ranking	Physical Location:	Project Status	Timeline	
		Goal 1	Goal 2	Goal 3	Goal 4	Goal 5								Commencement Year	
	donor partners programmes in the State											wide			
	Integrated Household Survey	1	0	0	1	1	1	2	3	9	26	state wide	New	2020	
	Publication of Digests of Statistical Data	1	1	1	1	0	1	3	1	9	26	state wide	New	2020	
	Publication of statistical Year book	1	0	1	1	1	1	3	1	9	26	state wide	New	2020	
	Purchase of 1 Projector and screen for Data Presentation	1	1	1	0	1	1	3	1	9	26	state wide	New	2020	
	Preparation and production of sectoral Score Cards	1	0	0	1	1	1	3	1	8	33	state wide	New	2020	
	Installation of Internet facilities	0	1	2	0	0	1	3	1	8	33	state wide	New	2020	
	Database for Budget and automation of	1	0	2	0	0	1	3	1	8	33	state wide	New	2020	

S/N	Project Name	Project's Contribution to State Development Plan Objectives					Project Status	Likelihood of completion not later than 2022	Nature of Project	Total Score	Project Ranking	Physical Location:	Project Status	Timeline	
		Goal 1	Goal 2	Goal 3	Goal 4	Goal 5								Commencement Year	
	Budget processes														
	Impact Assessment Survey on Osun Elementary School Feeding and Health Programme (O'MEAL) survey	0	0	0	1	0	1	3	3	8	33	state wide	New	2020	
	Procurement of Furniture & fittings for Delivery Unit	1	0	1	0	0	1	3	1	7	37	state wide	New	2020	
	Procurement of Computers in MDAs for Data Compilation of Processing	0	0	0	1	1	1	3	1	7	37	state wide	New	2020	
	Procurement of software for Data Analysis	0	0	0	1	1	1	3	1	7	37	state wide	New	2020	
	Procurement of 14/18 Seater Toyota Hiace 2015 Model Bus for	1	0	0	0	0	1	3	1	6	40	state wide	New	2020	

S/N	Project Name	Project's Contribution to State Development Plan Objectives					Project Status	Likelihood of completion not later than 2022	Nature of Project	Total Score	Project Ranking	Physical Location:	Project Status	Timeline	
		Goal 1	Goal 2	Goal 3	Goal 4	Goal 5								Commencement Year	
	Delivery Unit														
	Purchase of 1 New Toyota Hilux Vehicle for Donor Programme Coordination	1	0	0	0	0	1	3	1	6	40	state wide	New	2020	
	Population Management Activities	1	0	0	0	0	1	3	1	6	40	state wide	New	2020	
	Purchase of 5 Toyota corolla Motor Vehicles for Staff	0	0	1	0	0	1	2	1	5	43	state wide	New	2020	
	Purchase of Media Gadgets (Video, Camera, Photo Camera, Radio / TV Midget, Computer Set Public Address Equipment etc	0	0	0	0	0	1	3	1	5	43	state wide	New	2020	

3.4 Personnel and Overhead Costs: Existing and Projections

Table 7: Personnel and Overhead Costs: Existing and Projected

Expenditure Head	2019 (N'000)		Projections (N'000)		
	Approved Budget	Actual Expenditure (By March)	2020	2021	2022
Personnel Cost	124,146,100.00	17,414,964.27			To be supplied by Planning Dpt.
Overhead Cost	296,926,320.00	9,032,000.00			
Total Cost (N)	421,072,420.00	26,446,964.27	0	0	0

3.5 Contributions from our Partners

Table 8: Grants and Donor Funding

Source / Description of Grant	Amount Expected (N'000)			Counterpart Funding Requirements (N'000)		
	2020	2021	2022	2020	2021	2022
UNDP TECHNICAL SUPPORT	795,607	795,607	795,607		To be supplied by Planning	
UNICEF, DFID and Others					To be supplied by Planning	

3.6 Cross-Cutting Issues

The sector ensures policies across the State are gender sensitive by ensuring interest of vulnerable groups are taken care of in all sectors. Necessary data to X-ray the economic activities in the State are included in the programmes of the sector.

3.7 Outline of Key Strategies

The table was completed in excel format, copied and inserted in the table below. Column 1: demonstrated outcomes developed for each program. Column 2: demonstrated projects that will be implemented in order to deliver the expected outcomes. Column 3-5: revealed the proposed expenditure for each projects. Column 6: Indicated the output expected from each project. Column 7: Shows how we will know whether or not the specified output is delivered. Column 8: Indicates the value of the output during the base year of 2018. Column 9-11: Indicate quantities of the output that will be delivered in each of the MTSS year 2020-2022. While Column 12, specifies the MDA in the Sector that is responsible for implementing the projects.

Table 9: Summary of projects' expenditures and output measures

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
Improve service delivery	Procurement of M&E Tools and Equipment	880	0	0	M&E Tools and Equipment Purchased	Purchased M&E tools and equipment.	0%	M&E Tools and Equipment procured.	0	0	MEPBD
	Monitoring and Evaluation of Programme and Project across the state with appropriate	13,770	14,770	15,170	Document ed Programm es and Projects.	Number of Project and programme Documente d, geo referenced	0	100%	200%	250%	MEPBD

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
	documentation, geo referencing and reporting					and reported.					
	Annual Development Partners Consultative Forum	12,500	12,500	12,500	Development Partners' Consultative Forum meeting held	Number of new development partners attracted to the State	8	3	5	5	MEPBD
	Mid-Year Review of Donor Partners' Programmes in the State	3,500	3,500	3,500	Mid year review meeting held	Number of Mid year review meeting held	0	1	1	1	MEPBD
	Annual Review of Donor Partners' Programmes in the State	4,500	4,500	4,500	Annual review meeting held	Number of Annual review meeting held	0	1	1	1	MEPBD

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
	Procurement of 2 New Hilux Toyota Van, 2018 Model for monitoring and evaluation of projects and programmes	20,000	20,000	0	2 No. of Hilux Toyota Van 2018 Model purchased.	Number of Hillux Toyota Van 2018 Model purchased	0	1	1	0	MEPBD
	Annual Review of Medium Term Sector Strategy	10,440	11,170	11,900.5	Availability of MTSS (2020-2022) Documents	% tage of most Impactable Projects identified in various sectors	0	70%	90%	100%	MEPBD
	Preparation and production of Medium Term Expenditure Framework (MTEF)	6,827.8	6,258.22	6,560.6	Availability of MTEF (2020-2022)	% tage of Budget Performanc e Recorded	66%	75%	85%	96%	MEPBD

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
	Production of compendium of Donors Partner's activities	10,000	10,000	10,000	Donor Partners Activities documented	Number of Donor Partners Activities Compendium produced	0	1	1	1	MEPBD
	Development of State of Osun International Cooperation and Partnership Framework and its Implementation Guidelines	4,700	0	0	International Cooperation and Partnership Framework (ICPF) and implementation guideline developed	Number of Donor Partnership activities implemented using ICPF policy document	0	1	0	0	MEPBD
	Development and Implementation of	12,616	500	500	State M&E policy and	Availability of State	0	M&E Policy and	60%	100%	MEPBD

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
	State M&E Policy and its guideline				its Implement ation Guidelines Developed and Implement ed.	M&E Policy and its Implementa tion guidelines.		its implemen tation Guideline develop ed with 20% implemen tation			
	Production/Publica tion of the State of Osun Policy Brief (Contributions and Inputs)	14,400.7	16,000	18,000	Availability of State of Osun Policy Brief Document	Number of Policy Brief Documente d	0	6	8	10	MEPBD
	Impacts assessment and evaluation of donor partners programmes in the State	12,500	12,500	12,500	Impact Assessmen t and Evaluation conducted	Number of Impact Assessment and Evaluation report	0	1	1	1	MEPBD

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
						available					
	Preparation and production of sectoral Score Cards	6,185	0	0	Availability of Impact Assessment Report on Sectoral Strategy.	% tage of Impact recorded in various Sector	0	70%	85%	100%	MEPBD
	Installation of Internet facilities	5,000	0	0	Internet facilities installed in offices	Number of offices that have access to internet facility	0	10	0	0	MEPBD
	Impact Assessment Survey on Osun Elementary School Feeding and Health Programme (O'MEAL) survey	0	0	6,390	IAS on O'Meal survey conducted	Number of the Report of the survey published	0	0	0	50	MEPBD
	Procurement of	600	0	0	Furniture	Number of	11 chairs	25	0	0	MEPBD

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
	Furniture & fittings for Delivery Unit				and Fittings procured	the Furniture and Fittings procured	and 2 Tables				
	Procurement of 14/ 18 Seater Toyota Hiace 2015 Model Bus for Delivery Unit	7,900	0	0	14/18 Seater Toyota Hiace Bus procured.	Type/ Model/ Year of bus procured.	0	1	0	0	MEPBD
	Purchase of 1 New Toyota Hilux Vehicle for Donor Programme coordination	20,000	0	0	New Toyota Hilux Vehicle purchased	1 Number of Toyota Hilux	0	1	0	0	MoEPBD
	Publication of Price bulletting	661.5	661.5	661.5	Six Editions of Price Bulletin Published	Number of the Bulletin Published	400	1200	1200	1200	SBS

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
Improved Budget Out-Turn	Publication of Annual Budget Estimate	17,000	20,000	22,500	3,500 copies of annual budget published	Number of annual budget published	3,500	3,500	3,500	3,500	MoEPBD
	Publication of Citizen Budget	500	500	500	500 copies of Citizens' budget published	Number of citizens' budget published	0	500	500	500	MoEPBD
	Designing of Website for e- budgeting	3,000	0	0	Website designed	% of completion	0	100%	0	0	MoEPBD (MIST)
	Database for Budget and automation of Budget processes	6,000	0	0	Budget processes automated	% of compliance	0	100%	0	0	MoEPBD

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
Improved access to reliable data for planning	Consolidate and harmonize the various management information system to enhance data compatibility towards an integrated state wide data and information management system	2,000	1,000	1,000	Information Management System consolidated and harmonized	Operationalised State MIS	0	30%	70%	100%	MoEPBD
	Policy Research on Economic Variables.	3,980	0	0	Availability of Reports on various Economic issues related to	Number of Economic Research carried out	0	4	4	4	MoEPBD

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
					the State.						
	Technical Assistance to Local Government Areas(LGAs) and Local Council Development Areas (LCDAs) on preparation of Local Government Development Plan	1,220	0	0	Needed Skills Acquired on preparation of LGDP	% tage of compliance to key components in the LGDP Templates.	0	85%	100%	100%	MoEPBD
	Population Management Activities	10,860	8,000	44,950	State Population Management Activities Carried out	Number of Inter-Ministerial Committee Meetings Carried out	0	5	4	10	SBS
	Purchase of 5 Toyota corolla Motor Vehicles for	49,560	33,040	0	5 Toyota Corolla motor	Number Toyota Corolla	0	3	2	0	SBS

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
	Staff				utilities vehicles purchased	vehicles purchased					
Improved statistical Administrative system	Development and Implementation of State Data Architecture Framework.	4,700	0	0	State Data Architectur e Frame Work Developed and Implement ed.	Developed and Implemente d State data architecture framework.	0	100%	0	0	MoEPBD
	Development and Implementation of State M&E capacity Building Plan.	8,550	7,550	7,550	State M&E capacity Building Plan developed	Developed and Implement of Capacity Building	0	50%	100%	100%	MoEPBD

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
					and implement ed	Plan.					
	Survey on Economically Active Population (15-64) across the State.	101,860.5	0	0	Availability of Survey Report on Economical ly Active Population (15-64) across the State.	% tage of Data Available on Economicall y Active Population (15-64) across the LGAs/LCDAs .	0	85%	90%	100%	MoEPBD
	Gross Domestic Products Survey	50,030	0	0	Conducted GDP Survey	Number of GDP Reports Published	0	50	0	0	SBS
	Development of State Statistical Master plan	5,500	0	0	State Statistical Masterplan Developed	Number of SSMP Reports Published	0	100	0	0	SBS
	Review of Process	1,075	1,075	1,065	Process for	Number of	0	5	5	3	SBS

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
	for Collection of Administrative Statistic in 5 Sectors				Collection of Administrative Statistics Reviewed	Sectors Reviewed					
	Development of Bureau of Statistic website	4,000	0	0	SBS Website Developed	Percentage of the Data on the Website	0	40%	70%	90%	SBS
	Procurement of 10 Bajaj Motorcycle for Data Collection	3,000	0	0	10 Bajaj Motor Cycles Purchased	Number of Bajaj Motor Cycles Purchased	0	10	0	0	SBS
	Integrated Household Survey	0	41,130	0	Integrated Household Survey Conducted	Number of ISH Reports Published	0	0	50	0	SBS
	Publication of Digests of Statistical Data	0	1,760	0	Digests of Statistical Data Published	Number of the Statistical Digests Published	0	0	200	0	SBS
	publication of	640	640	640	Statistical Year Book	Number of SYB	0	50	50	50	SBS

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
	statistical Year book				Published	Published					
	Purchase of 1 Projector and screen for Data Presentation	100	0	0	1Projector and Screen Procured	Number of Projector and Screen Purchased	0	1	0	0	SBS
	Procurement of Computers in MDAs for Data Compilation of Processing	4,550	0	0	Desktop Computers for Data Compilation and Processing Procured	Number of Desktop Computers Procured	0	25	0	0	SBS
	Procurement of software for Data Analysis	760	760	0	Licensed Software for Data Analysis Procured	Number of Software for Data Analysis Procured	0	2	2	-	SBS
		825	650	0			0	60%	20%	20%	MEPBD

Outcome	Project Title	Proposed Expenditure (N'000)			Output	Output KPI	Base Line (e.g. Output Value in 2018)	Output Target			MDA Responsible
		2020	2021	2022				2020	2021	2022	
	Purchase of Media Gadgets (Video, Camera, Photo Camera, Radio / TV Midget, Computer Set Public Address Equipment etc				Media gadgets purchased	Availability of media gadgets					
Total		450,691.5	228,464. 72	180,39 7.6							

Chapter Four: Three Year Expenditure Projections

4.1 The process used to make Expenditure Projections

The MTSS policy guideline for the State of Osun provides a budget ceiling for all sectors to accommodate programmes and projects within the limits of the MTEF for the State.

The Planning and Budget Sector was allocated the combined sum of ₦1,539,544,944.00 and ₦1,567,347,784.00 for the years 2020 and 2021 respectively for Personnel, Capital and Overhead costs. Hence, the programme of activities for the sector have been developed within the limits of the expenditure ceilings set for the sector.

After prioritizing the projects, the cost of each project entry into the template is automatically deducted from the ceiling until it is exhausted.

4.2 Outline Expenditure Projections

S/N	ITEM	2020	2021	2022
	Total allocation	₦1,539,544,944.00	₦1,567,347,784.00	
1	Personnel	₦405,927,995.00	₦413,887,979.00	
2	Overhead	₦500,312,826.00	₦380,210,595.00	
3	Capital Expenditure	₦633,304,123.00	₦773,249,210.00	
	<u>SECTORAL</u>			
	<u>DISTRIBUTION</u>			
	i. Ministry of Economic Planning, Budget and Development	₦ 411,647,679.95	₦ 502,611,968.63	
	State Bureau of			
	ii. Statistics	₦120,327,783.37	₦146,917,349.94	

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Chapter Five: Monitoring and Evaluation

Chapter Five: Monitoring and Evaluation

Monitoring and Evaluating the efficiency, effectiveness and cost-effectiveness of the Medium Terms Sector Strategy (MTSS) for the Sector is essential to keep tracking the progress of activities against established Key Performance Indicators (KPIs) which would help determine the need for revising policies, strategies, budget, outputs, outcomes and KPI targets.

5.1 Conducting Annual Sector Performance Review

5.1.1 Preamble:

The overall objective of Sector Performance review is to support State in assessing the performance of MTSS with regards to programmes and projects using a constructive, participatory and coordinated approach, and in improving implementation where necessary, to reach the expected results. The Sector Performance Review is a review, conducted preferably midway into the MTSS implementation on annual basis, to identify any corrective measures to be taken. The specific objective of the Sector Performance Review is to provide an independent assessment of MTSS implementation to support projects management. The review assesses the status of projects design and implementation through analysis of documentation and meaningful consultation with all stakeholders involved, including beneficiaries. It also reviews the progress in terms of input provision, activities undertaken, results delivered (outputs and outcomes) and risk management. Sector Performance Review highlight the strengths and weaknesses of the projects implementation in the MTSS with a view to assisting State and key stakeholders in dealing with questions and problems that have emerged, find solutions to revise approaches and, where relevant, adapt to changing needs and circumstances.

5.1.2 Reasons for Conducting Sector performance review:

Conducting Sector performance review and distributing information regarding MTSS performance will help State to:

- Track progress and results achievements to be able to demonstrate MDAs' capacity to deliver and report on results;
- Support the overall programme and implementation with accurate, evidence-based reporting that informs Sector Planning Team and wider stakeholders on how to guide and improve MTSS performance whenever required and deliver effective services to its beneficiaries;
- Show accountability for resources invested in programmes and projects; and

- Provide opportunities for stakeholders' feedback, including beneficiaries, to provide input into Sector's work during implementation.

The review will also consider how projects or programmes include cross-cutting issues in their design and implementation, such as: gender, Rights-Based Approach (RBA) and the environment.

5.1.3 Stages for conducting Sector performance Review:

The stages of Sector Performance Review include: (1) the preparatory stage, which encompasses (i) the logistics, and (ii) a desk or document review phase; and (2) the implementation stage consisting of (iii) a field phase, which includes consultations with the Chief Executive officer of the constituent MDAs and key stakeholders; (iv) a report drafting phase; and (v) a quality check and finalization phase, ending with the release of the performance review report and finally, (3) the dissemination and use of the performance review report.

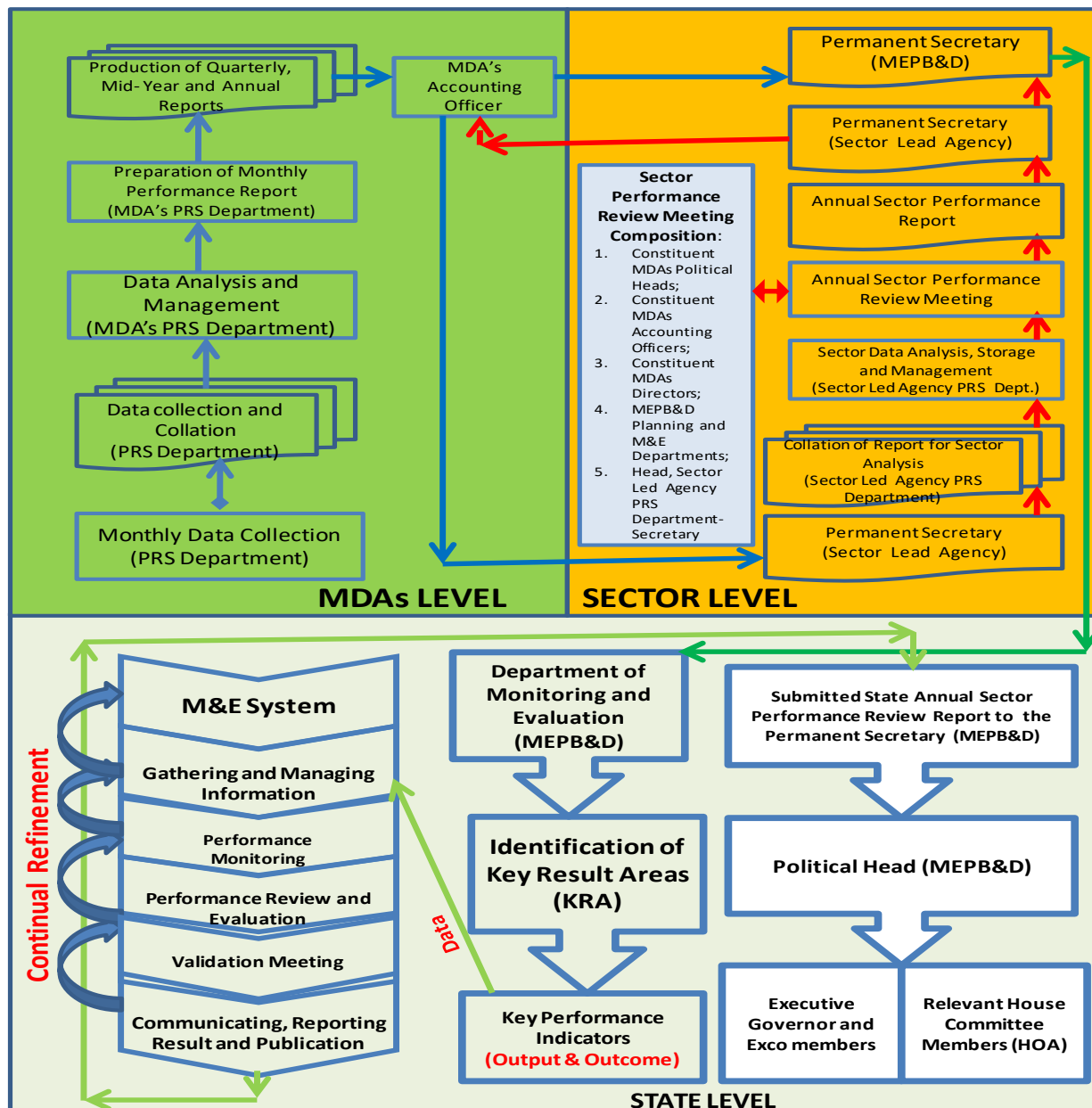
5.1.4 Sector Performance Review Reporting Template:

The Sector Performance review report template developed by the Ministry of Economic Planning, Budget and Development shall be adopted by the Sector for the purpose of consistency and uniformity. The detail is as per annex 1.

5.2 Organisational Arrangements

The use of evidence derived from data in policy making requires the ability to collect and analyze data, clear administrative channels through which timely evidence is made available to decision makers. Hence, the collection of accurate and timely data coupled with analysis through the use of agreed monitoring indicators is very crucial to assess and review the performance of the Sector Medium Term Strategic Plan for the period of 2020 to 2022.

The architectural presentation of the monitoring tasks is as detailed below:



Annex 1

MTSS PERFORMANCE REVIEW REPORT TEMPLATE

Programme of sector:	Reporting Period
Name of Lead Agency:	
Name of Constituent MDAs:	
Executive Summary	
<i>Not more than 1 page, summarise the achievement(s), factors militated against the implementation of the plan, financial input and others.</i>	
Projects Synopsis	
Context	
<i>Provide a brief sectoral, thematic and the geographic location of the targeted population and what issues the projects are addressing. Then, list briefly the objective, outcomes and outputs of the executed project(s). Finally, indicate project(s) and institutions responsible for implementation, actors involved in the implementation and the direct and indirect beneficiaries.</i>	
1. Relevance	
1.1 As presently designed, does the intervention logic and related tools allow for effective implementation?	
<p><i>Relevance is the extent to which the executed project's objective and intended results remain valid and pertinent either as originally planned or as subsequently modified.</i></p> <p><i>Mention if the indicators have target values, if they are realistic/SMART or need to be updated. Analyse also if activities and indicators consider the participation of women and is covered in M&E reports as per reporting standards on gender.</i></p> <p><i>Analyse the information/data needed to measure indicators, if it is appropriate, realistic, accessible and effectively used in the reports to enable assessing progress towards results or consider alternative information/data sources, if necessary.</i></p>	
2. EFFECTIVENESS	

2.1 Is the project(s) effective in reaching its the planned results (outcomes)?
Findings/comments
<p><i>The effectiveness criterion assesses the extent to which a project achieves its intended results. Start with an overall finding relating to the main question (2.1), of the extent to which the project is effective or not in reaching its results (outcomes) and if the planned results are expected to be reached by project's end. Assess the output delivery and quality, to verify if satisfactory as per work plan. In case of delays or deviations, mention the reasons and the implications for milestones and targets. It is not about "justifying" the delays but rather identifying the causes, analysing and describing the adopted corrective measures. If such actions were not performed, then negative effects on the project or risks of such effects need to be mentioned.</i></p> <p><i>To understand inter-institutional structures, coordination and communication mechanisms among stakeholders , analyse the relationships, and if an internal monitoring or follow up system exists (such as technical committees), its characteristics (i.e. how regularly it convenes, who are the members, discussions, reporting etc.), and if it is effective to steer the action, ensure accountability and rectify situation if necessary. Consider additionally if the project M&E system is functional and linked to the results.</i></p> <p><i>Analyse sector coordination mechanisms (if it is effective, how regularly it convenes) and if the complementarity support impact and sustainability, enable synergies and prevent overlap.</i></p>
2.2 As presently implemented what is the likelihood of the project(s) objective and outcomes to be reached/achieved?
Findings/comments
<p><i>Provide an overall finding relating to the guiding question above (2.2)</i></p> <p><i>Analyse causes and effects of the strategy of implementation and its flexibility and each main output and the level of achievement or delivery. Compare what was planned (i.e. implementation schedule, work plan, etc.) and what was effectively implemented. The analysis can be done by component/result with concrete cases or examples. Analyse if any relevant facts or circumstances took place in the project context (political, economic, social, etc.) since it was commenced, and if those affected the project and how.</i></p> <p><i>Comment if the project(s) environment has produced any planned or unplanned positive or negative effects on target groups, and if the project actions contributed to increasing positive and diminishing negative effects.</i></p>
2.3 Does the project(s) presently respond to the needs of the target groups and does the project work effectively with all relevant stakeholders?
Findings/comments
<p><i>As a priority, start with the overall finding relating to the guiding question (2.3), whether the project presently responds to the beneficiary needs and if the commitment of all stakeholders towards the project objectives is effective.</i></p>

3. EFFICIENCY
3.1 How well is the availability/usage of means/inputs managed?
Findings/comments
<p><i>Efficiency is the level of how economically resources/inputs (funds, expertise, time, etc.) are converted into outputs.</i></p> <p><i>Check the project budget, burn rate or expenditures and compare it with the time elapsed under the project, to understand if the input utilization is aligned with the timeframe spent. Use the quantitative analysis to understand the state of inputs (human, material and financial means) and delays in the planned situation to identify any deviations. To check cost-efficiency: a) assess if there are synergies with other projects, activities, organizations, etc. to save costs or make more profitable activities or outputs (i.e. common events, sharing venues, reusing manuals, etc.); b) compare the actual cost of outputs versus the planned costs in the original budget to check for deviations and its causes and effects.</i></p> <p><i>Mention any delays in the disbursements made by the State nor or other partners or if the planning for activities has been revised.</i></p> <p><i>Identify issues or serious deficiencies, which need to be immediately addressed in order not to jeopardize results. In such cases the cost-efficiency of outputs may also be questioned, and if corrective measures can be financially implemented... Check how effective the monitoring mechanisms established regularly report on the efficient and cost-effective implementation, and if these reports are regularly shared with the stakeholders.</i></p> <p><i>Analyse the implementation modalities under the project.</i></p> <p><i>Consider: 1) human resources: quantity, quality, geographic distribution; 2) technical and physical resources: quality/know-how, offices, technology, vehicles and materials; 3) implementation time: was it sufficient and realistic? 4) Financial resources: is the budget well-structured and sufficient for the project purposes?</i></p>
4. CROSS-CUTTING ISSUES
4.1. So far, are there good practices inherent in the project which could be useful to share beyond the project context?
Findings/comments
<p><i>Summarize good practices and/or lessons learned) that have already been identified, referring to, for example: coordination, management and implementation mechanisms, relationship between partners, quality of outputs and outcomes, M&E mechanisms, sustainability factors, etc., having a high replication potential in geographic or thematic terms. If applicable, mention specific current practices and eventually “possible or future” practices, and indicate why they are good and their replication potential. Good practices can also be related to the innovative aspects of the project, but not necessarily.</i></p>

OVERALL CONCLUSIONS
<p><i>Summarise the most important conclusions surfacing under all criteria. Conclusions must be simple and short, highlighting the relationships between cause – effect – findings. Confirm if the situation assessed is satisfactory overall or if the issues were noted in case of deficient.</i></p>
RECOMMENDATIONS
<p><i>Recommendations address the most significant weaknesses identified in the findings and summarized under conclusions above.</i></p> <p><i>The tone in recommendations should be appropriate, constructive and positive.</i></p> <p><i>Recommendations should be listed from the highest to the least importance, and priorities in recommendations should be considered as not every conclusion necessarily leads to a recommendation.</i></p> <p><i>Recommendations must clearly identify who is responsible for their implementation, i.e. project team, ministry,</i></p> <p><i>Provide consistent and realistic recommendations in line with midterm implementation timeframe.</i></p>
ANNEX
<p><i>Photographs, meetings attendance list, Projects Performance Table and others</i></p>