



SPARC Working Paper

Value for money

November 2014

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The opinions expressed in this report are those of the authors and do not necessarily represent the views of the Department for International Development.

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Abbreviations and Acronyms

BPSR	Bureau for Public Service Reform
CGS	Conditional Grants Scheme
CMS	Content Management System
CSO	Civil Society Organisation
CWIQ	Core Welfare Indicator Questionnaire
DFID	Department for International Development
DSA	Daily Subsistence Allowance
ESSPIN	Education Sector Support Programme in Nigeria
GEMS	Growth, Employment and Markets in States
IGR	Internally Generated Revenue
KM	Knowledge Management
M&E	Monitoring and Evaluation
MAF	MDG Acceleration Framework
MDA	Ministries, Departments and Agencies
MDG	Millennium Development Goals
MIS	Management Information System
MTSS	Medium Terms Sector Strategy
NAFM	National Administration and Finance Manager
NGF	Nigerian Governors' Forum
NPM	National Programme Manager
OSSAP	Office of the Senior Special Adviser to the President
P&S	Policy and Strategy
PATHS2	Partnership for Transforming Health Systems II
PDG	Programme Development Group
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PMU	Programme Management Unit
PSM	Public Service Management
RAG	Red, Amber, Green
SEAT	State Evaluation and Assessment Tool
SERVICOM	Service Compact with all Nigerians
SG	State Government
SLP	State Level Programme
SPARC	State Partnership for Accountability, Responsiveness and Capability
SPM	State Programme Manager
SPRM	State Peer Review Mechanism
TCM	Technical Coordination Manager
TO	Technical Officer
VFM	Value for Money

Section 1: Introduction

The purpose of this paper is to assess the extent to which the State Partnership for Accountability, Responsiveness and Capability (SPARC) Programme is delivering Value for Money (VFM) in order to both inform internal programme decision making and the external annual review. The paper documents the overall approach SPARC uses to secure VFM, assesses a number of VFM indicators and draws conclusions about VFM delivery within the programme.

The paper is an update of that prepared in November 2013 and also expands and clarifies the evidence base for the overall programme VFM assessment presented in the 2014 Annual Report. It should be noted that some of the results presented in this paper differ from those in this previous analysis for a number of reasons: a) refinements in analytical methods, b) including all ten SPARC supported states within the calculations as opposed to only the original five states, and c) increased availability of state government budget and actual expenditure data – before, where there were gaps, estimates were used.

With regards to government finances, the analysis in this paper is based on the SPARC Public Financial Management (PFM) Database released in July 2014 and, in the case of 2013 accounts, interim PFM Database updates made in October 2014. This data may differ to earlier analysis which may not have been based on final PFM Database accounts data. In addition, SPARC results data (including activity milestone completion, Medium Term Sector Strategies [MTSS] and Corporate Planning) in this paper are based on up-to-date assessments that supersede earlier assessments.

State government expenditure on health and education has fallen compared to that reported in the previous VFM Working Paper, primarily due to reported 2012 expenditure being lower than that previously estimated for some states, particularly Kano. In addition, the way in which SPARC spend to date has been calculated now includes spending during inception in order to gain a more complete picture of results versus costs.

This has resulted in changes in some indicators – for example related to SPARC spend per additional child enrolled. A number of changes have also been made in response to feedback given during the 2013 Annual Review. Before, SPARC estimated cost savings as a result of both changes in the ratio of national to international consultants and reduction in average fee rates. SPARC now only calculates savings due to the reduction in average fee rates because reduced fee rates are a function of changes in the ratio of national to international consultants and to report on both results in double counting.

Finally, average fee rates and activity milestone delivery vary slightly compared to those previously reported. This is due to a) improvements in the method used to calculate average fee rates resulting in greater accuracy, and b) the correction of an error in the method used to calculate overall activity milestone delivery.

Section 2: SPARC Approach to VFM

The original SPARC *Overarching Concept Paper* laid the foundations for the programme's VFM approach. This has subsequently been strengthened with the development of the 2012 *SPARC Consolidation and Expansion Strategy*.

The programme's design is based on an outcome-focused approach, beginning by negotiating a realistic and feasible agenda for change in dialogue with state governments. Outputs are defined in relation to these outcomes and recorded in state level logframes. Programme inputs and activities to achieve the outputs are documented in SPARC's activity logs and work plan budgets.

Recognising the importance of political commitment to achieving the outcomes, SPARC work plans are continually refined as political engagement is achieved and states confirm their intentions. Joint Annual Progress Reviews are an important VFM mechanism for SPARC; making judgements on the extent to which outputs are delivered and outcomes are being achieved. These judgements are then reflected in work plans going forward.

SPARC's philosophy of state-led, participative and responsive change is not permitted to result in a piecemeal series of disconnected programme activities and initiatives. Instead, each new phase of activity is dependent on the achievement of key outcomes from the previous phase.

VFM Principles and Objectives

Drawing on the guidance provided in the Department for International Development (DFID) VFM Guidance note and recent review of VFM in DFID Nigeria governance and conflict programmes, SPARC's approach to VFM is based on the following principles:

- SPARC's VFM strategy forms part of the overall programme management strategy. Commitment and leadership from senior programme team members will ensure that all programme staff and partners understand and endorse the VFM approach;
- SPARC will ensure a strong focus on achieving economy through use of clearly-defined input specifications and appropriate use of competitive procurement;
- SPARC will undertake effective contract and supplier negotiation and management to ensure that input supplies remain competitively priced against market benchmarks;
- SPARC will undertake periodic reviews of permanent staff salaries and consultant fee rates against market benchmarks for comparable expertise and experience;
- SPARC will continually seek to leverage resources through explicit commitment of state governments own resources to working jointly with SPARC on the achievement of agreed governance reform outputs and outcomes;
- SPARC programme performance and financial monitoring is designed to facilitate continuous assessment of VFM;

- SPARC programme management controls are designed to ensure that: a) working practices are efficient and effective, b) compliance with local and international legislation, and c) staff act in accordance with standards of honesty, impartiality and integrity;
- SPARC will undertake periodic review and evaluation of the VFM approach to ensure that it conforms to DFID guidance on best practice.

SPARC will aim to demonstrate the achievement of VFM in the areas of:

- Quality, service and VFM from suppliers (Economy);
- Procurement practice (Economy);
- Understanding of and commitment to VFM principles in the generation of outputs (Efficiency);
- Increasing attention to the development of VFM measures in regard to the measurement and assessment of outcomes (Effectiveness).

Implementation

Acknowledging the difficulty in designing governance indicators, SPARC's monitoring of **effectiveness** (output and outcome achievement) is, so far as possible, evidence-based. The programme's monitoring and evaluation framework is designed to ensure that all stakeholders are kept informed about activities and progress and are equipped with the necessary information to evaluate achievements and impact. Assessment of progress is not restricted to consideration of activities undertaken by the Programme, but examines all relevant initiatives and decisions.

With respect to the achievement of **economy** and **efficiency**, SPARC's programme management controls are designed to embed VFM thinking into operational decision-making and reporting. In particular, SPARC has established high-quality financial and operational management arrangements, including:

- Purposive allocation of work plan resources according to the prospects for achievement of outcomes;
- Procurement procedures designed to achieve optimum contract and input pricing;
- Rigorous budgetary control, including regular review of expenditure against budget, disaggregated by state, work plan activity and logframe output and requiring explanations for variances;
- Effective management control to ensure that permanent staff members and consultants operate to clearly defined terms of reference and performance criteria.

Responsibility for achieving VFM is assigned as follows:

The **National Programme Management Unit (PMU)** is responsible for:

- Allocating resources across the programme in accordance with VFM principles;
- Maintaining financial management and reporting, and wider monitoring and evaluation systems to facilitate the assessment of VFM;
- Ensuring the adoption of procurement, financial and operational management procedures to facilitate VFM.

State Programme Managers (SPMs) are responsible for:

- Developing and delivering a work plan designed to achieve agreed outcomes and outputs within budget, time and performance criteria;
- Encouraging the commitment of state government staff time and other resources in joint support programme initiatives;
- Monitoring and reporting on inputs, activities, outputs and progress towards achievement of outcomes.

Knowledge Management (KM) and learning specialists are responsible for:

- Disseminating and promoting programme wide value for money principles;
- Promoting dissemination and adoption of the programme lessons, tools and techniques.

Section 3: Performance against VFM Measures

Impact of the Security Situation and other Events

The security situation continues to constitute a difficult operating environment and has had a debilitating effect on the ability of the programme to deliver its planned outputs. There are risks of terrorist attacks in the north and criminal activities in the south. The dramatic escalation of the Boko Haram insurgency in the north in 2012 forced a suspension of all short-term technical inputs in the northern states for about six months. Jigawa State, which has the largest SPARC programme, was one of the hardest hit. Yobe has also suffered immensely – insecurity there is high, and a State of Emergency exists in the state, so all short term inputs remain suspended. Although SPARC has been able to establish an office, technical assistance is provided remotely.

Given that the risk of terrorist attacks in the north and criminal activities in the south has increased dramatically, SPARC has had to undertake a number of risk mitigating security improvements in order to remain functional. Although these improvements were undertaken as cost-effectively as possible, they still represented additional spending of about £460,000. The bulk of the security expenditure has been on enhancing the security of SPARC offices, arranging for mobile police escorts, and recruiting full time security personnel. The security personnel undertake weekly security risk assessments, journey management and vehicle tracking. The programme has also developed alternative means of programme delivery, including communities of practice; remote use of international consultancy; increased use of local and national consultancy; and increased direct delivery by SPARC long term staff. DFID recognised that alternative forms of delivery may suffer from a lowering of quality, and this appears to be being borne out in some instances. Without longer term direct international involvement, there has been a tendency to challenge less, and accept a slower pace of reform, particularly in some northern states – but the programme is mitigating this with the use of enhanced international quality assurance procedures.

As of November 2014, the programme has updated its Programme Manual, Security Plan, and prepared a Risk Mitigation Strategy. With the rapidly approaching elections, the programme is also proactively preparing to be a) best positioned to support reform transition through political and administrative change, and b) best prepared to respond to emerging security scenarios. The programme has an overarching Elections and Transitions Strategy (January 2014) and each state has a regularly updated state specific Elections and Transitions Paper.

Performance against Economy Measures

SPARC has been able to secure a range of economy cost savings since the start of the programme amounting to **£2,698,489** in total, of which £831,044 was made over 2013/14.

Procurement

In all procurement activities, SPARC ensures that it seeks the best value possible. This does not mean that it always opts for the cheapest products or services, but that it balances initial cost against longer-term efficiency and effectiveness. However, where a higher quote is preferred based on the balance between quality and price, written justification is provided to

explain the decision. Three independent quotes must be obtained for purchases between Naira 100,000 and Naira 1 million. Anything above this level must be procured through Crown Agents, in accordance with DFID rules.

Economy Cost Savings

Major expenditure savings have been identified amounting to **£857,495**, consisting of £599,500 over 2008-2013 as reported in the 2013 VFM Working Paper, and a further £257,995 over 2013/14 (see *Table 1*). In particular, over 2013/14, alliances with partners has resulted in savings through cost sharing with other programmes (e.g. SAVI, PRINN-MNCH), donors (e.g. DFID, UNDP and World Bank) and use of government facilities (e.g. conference rooms). In addition, SPARC teams continue to maintain close relationships with hotels and conference facilities and have been successful in negotiating reductions in room and venue rates (e.g. Anambra, Enugu, and Lagos).

Table 1: Major SPARC Expenditure Savings to Date

State	Description	Saving
Various	Economy savings reported over 2008-2013.	£599,500
Federal	Rented accommodation instead of hotel for SPRM coordinator.	£11,322
	Use of national rather than international for editing and layout of documents.	£16,000
	Cost sharing with SAVI.	£32,400
	Use of partner conference rooms.	£6,000
Anambra	Renegotiating hotel rates (room and conference hall hire).	£14,840
	Use of ASG and partner conference rooms.	£3,760
	Cost sharing with DFID.	£880
	Renegotiating MOPOL costs.	£8,640
	Savings due to management by Enugu SPM.	£24,000
Enugu	Use of ESG and DFID conference rooms.	£3,640
	Cost sharing with SAVI.	£5,184
	Renegotiating hotel rates (room and conference hall hire).	£10,440
Jigawa	Use of Joint SLPs office - saving on hall hire.	£25,600
Kaduna	Cost saving through delivering more milestones in a single retreat.	£4,063
Kano	Cost sharing with SAVI.	£3,300
Katsina	Cost sharing with SAVI.	£2,115
	Reduced time on AIA workshop.	£919
	Use of SG conference rooms.	£7,740
Lagos	Renegotiating hotel rates (room and conference hall hire).	£3,600
Niger	World Bank contribution to SPARC supported initiatives.	£40,000
	UNDP contribution to SPARC supported initiatives.	£12,752
	Use of combined workstream initiatives.	£5,000
	Use of NSG conference rooms.	£6,400
Zamfara	Cost sharing with SAVI.	£2,900
	Cost sharing with PRINN-MNCH.	£900
	Use of ZSG and partner conference rooms.	£5,600
Total		£857,495

Source: 2013 VFM Working Paper (2008-2013), reported by programme, federal and state teams (2013-14)

Important cost savings made over 2008-2013 have come from making better use of existing human resources. For example, after the Enugu SPM left, the programme opted to use the National Administration and Finance Manager (NAFM) as a replacement SPM for a year on a job share basis. Later, a dedicated Enugu SPM was appointed and was also given the responsibility of managing SPARC in Anambra rather than appointing an additional SPM. In addition, existing SPMs were tasked to supervise inception work in Katsina, Yobe and Zamfara rather than immediately appoint SPMs for these states.

Technical Assistance and Average Cost of Inputs

SPARC continues to ensure that the technical assistance it provides is fit for purpose, and the technical approach to SPARC's work is completely shielded from the commercial considerations of its implementing company; HTSPE, or its consortium partners.

As has been clearly documented in previous VFM Working Papers, SPARC has shown a deliberate preference for using Nigerian consultants (and international-calibre consultants based in Nigeria) in preference to flying in expatriate consultants. This has been driven by a number of factors. Firstly, SPARC has implemented a specific policy of increasing the ratio of national to international consultants as part of its VFM strategy and desire to strengthen the Nigerian consultancy base – as can be seen by the gradual shift to staffing all SPM positions with Nigerians. Secondly, in the earlier days of the programme, there was a greater focus on strategy, design and development for which international consultants with specialised technical knowledge were required, after which, during implementation the emphasis has shifted more towards international consultants with specific local knowledge and facilitation skills. Thirdly, the security situation resulted in periods where expatriate consultants were not able to travel to some Northern states; resulting in an operational shift towards different support models which have continued to favour the use of Nigerian consultants in the field, with international consultants moving more to a distance support and backstopping role.

As a result, the average fee rate fell to 18% in 2012/13 (against a baseline of 2009/10). The average fee rate increased slightly between 2012/13 and 2013/14 as updated and more comprehensive SPARC security arrangements came into effect – enabling expatriate consultants to resume travel to the North (albeit under more stringent conditions). However, between 2013/14 and 2014/15 (thus far) there appears to have been a significant increase in average fee rates. This is discussed in greater detail in the *Efficiency Section*.

Compared to the baseline, these average fee rate reductions have resulted in cumulative savings of **£1,840,994** to date (see *Table 2* and *Appendix 1*). Over 2009/10 – 2013/14, with the exception of Lagos, the average fee rate fell in all states. In Lagos the average 2014/15 fee rate has increased by 22% compared to the baseline; reflecting the specific requirements of this state, including demands from state government regarding the calibre and experience of SPARC consultants. For 2014/15, in addition to Lagos, Anambra and the Federal component exhibited an increase in average fee rates compared to their respective baselines. Compared to 2013/14, the 2014/15 fee rates appear to have increased in Enugu, Kaduna, Kano, Yobe and for Central Technical work. This is discussed further in the next section on efficiency.

Table 2: Economy performance indicators across the programme

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Change in average fee rate compared to baseline	-	-7%	-11%	-18%	-16%	-6%
2. Cumulative savings compared to use of baseline fee rates	-	£175,185	£564,085	£1,213,648	£1,786,698	£1,840,994

Sources: SPARC consultants database, SPARC payroll.

Notes:

1. 2014/15 figures are for July-October 2014.
2. Does not include data for Activity FED-FED-29. This activity refers to federal level embedded NGF advisory support - provided at the request of DFID and which do not contribute directly to SPARC objectives.

Performance against Efficiency Measures

As a result of its drive to improve efficiency, SPARC has made savings since the start of the programme amounting to **£5,857,504** in total, of which £1,896,321 was made over 2013/14.

Trends against Efficiency Indicators

SPARC has increasingly sought to improve the efficiency with which programme funds are utilised across states and work streams. Details of these efficiency improvements since the start of the programme are discussed below and the performance against efficiency indicators are shown in *Table 3* and *Appendix 2*.

From the outset of the programme, SPARC has invested in programme staff to ensure they are able to participate in consulting assignments and support the reform process. This has included targeted training for TCMs, led by the Programme Development Group (PDG), covering Policy and Strategy (P&S) making, Monitoring and Evaluation (M&E), PFM and Public Service Management (PSM).

This has enabled full-time SPARC staff to complement the work of short-term consultants. For example, in Lagos, SPARC staff have directly supported the spreading of MTSS approaches across government; improved human resources management; clarification of mandates, and corporate planning. In Niger, SPARC staff directly supported the introduction of an improved 2013 budget call circular, saving numerous consultancy days, and directly leading to an improved 2013 budget. In Enugu, SPARC staff supported Civil Society Organisation (CSO) MTSS engagement sessions.

This has led to considerable consultancy cost savings. Compared to a situation where these inputs had been provided by national consultants, this represents a cost saving of **£3,276,116** for the period 2009/10 - 2013/14 (see *Table 3*).

SPARC has sought to keep increases in administrative spending to a minimum in order to ensure that the majority of its overall budget is directed towards its core technical work. For example, despite expanding into five additional states, SPARC reduced the admin budget share to 13% for 2011/12 onwards (see *Table 12*) which, compared to the 2010/11 admin budget share of 15%, represents a saving of **£463,462**.

Table 3: Efficiency performance indicators across the programme

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
<i>Logframe Milestones:</i>	<i>End 2010</i>	<i>N/A</i>	<i>End 2012</i>	<i>End 2013</i>	<i>End 2013</i>	<i>End 2014</i>
1. No. days technical inputs provided by TCMs/ Technical Officers (TOs)	2,816	3,520	3,696	4,224	3,696	N/A
2. Cumulative savings from using TCMs/TOs and not national consultants	£460,490	£1,117,395	£1,812,896	£2,620,577	£3,276,116	N/A
3. Cumulative savings from constraining admin spending (compared to 2010 levels)			£165,534	£355,690	£474,845	£463,462
4. Ratio of national to international consultancy days:	0.8	1.0	1.1	1.5	1.6	1.0
5. % activity milestone delivery:	N/A	66%	72%	86%	93%	47%
6. Spend per % point of activity milestone delivery:	N/A	£101,976	£120,868	£108,373	£98,613	£103,085
7. % logframe output milestone delivery:	77%	N/A	69%	63%	84%	69%
8. Spend per % point of logframe output milestone delivery:	£104,857	N/A	£167,329	£147,035	£165,495	£136,682

Sources: SPARC consultants database, SPARC payroll, SPARC finance data, M&E MIS, 2010 Logframe Milestones measured during 2011 Evaluation Study (Measurement point was mid 2010), 2012 Milestones measured within 2011-2012 Annual Report (Measurement point was mid 2012), 2013 Milestones measured within 2012-2013 Annual Report (Measurement was mid 2013) and again within 2013-2015 Annual Report (Measurement was mid 2014), 2014 Milestones measured in November 2014. Logframe assessment was conducted against the most recent approved Logframe at the time of measurement.

Notes:

1. SPARC spending covers all budgets: Activity funds, Technical Management and Support and Programme Management and Administration. 2014/15 figures are for July-October 2014.
2. Does not include data for Activity FED-FED-29. This activity refers to federal level embedded NGF advisory support - provided at the request of DFID and which do not contribute directly to SPARC objectives.

There has been a marked drop in the ratio of national to international consultancy days (see *Table 3*) between 2013/14 and 2014/15. This is due to a number of factors. Firstly, there was a bias towards international over national inputs for the 2014/15 work plan to date; reflecting a ‘front loading’ of international consultants in line with the annual state government planning and budgeting cycle and an increased emphasis on quality assurance.

Assuming actual consultancy inputs for 2014/15 reflect work plans, then this bias will be removed over the remainder of the 2014/15 plan period and, based on consultancy days planned for 2014/15, the ratio of national to international consultancy days is expected to reach 1.3 by the end of 2014/15.

However, a ratio of 1.3 still represents a significant drop from 1.6 in 2013/14, despite being significantly larger than the baseline figure of 0.8. The primary reason for this expected fall is the programme levels significantly increased share of total consultancy inputs across SPARC; rising from 17% in 2013/14 to a projected 31% in 2014/15. Because the projected 2014/15 ratio of national to international consultants at the programme level is only 0.4 (slightly up

from 0.3 in 2013/14) this increasing share magnifies the impact of this relatively low ratio and brings the total ratio down to 1.3 as a result. Comparing ratios between 2013/14 (actual) and 2014/15 (planned) for states and the federal component only shows a slight drop from 2.2 to 2.1. This change in the programme levels share of total consultancy inputs is discussed further in subsequent sections and is primarily as a result of an increasing emphasis on lesson learning, replication, knowledge management and evaluation as the programme nears the end of its implementation period.

At the same time, the performance of the programme in implementing its work plans has improved significantly over time; rising from a work plan activity milestones delivery rate of only 66% in 2010/11 to 93% in 2013/14. The 2014/15 delivery rate of 47% significantly exceeds the 33% delivery rate recorded at the same time in 2013 for the 2013/14 work plan. In other words, the programme has demonstrated substantial efficiency gains though improving performance whilst reducing costs.

State Government Contributions to Joint Initiatives

An important trend is that government itself finances technical assistance for reform processes. Examples of where this is taking place are shown in *Table 4* below and amount to **£2,117,926**; financing that would quite normally have been provided by SPARC.

Table 4: Efficiency cost savings to date

State	Description	Saving
Various	Efficiency savings reported over 2008-2013.	£996,300
Federal	NGF renewed subscription for CMS.	£5,000
Enugu	Conducting an ExCo performance review.	£14,000
	Allocation for developing an IFMIS.	£760,000
	Conducting an IGR strategy retreat.	£20,000
	Cross-government ICT training.	£200,000
Jigawa	Upgrading of IFMIS.	£24,000
	Production of annual accounts.	£4,600
Kaduna	Development Cooperation Framework (DCF) refresh.	£25,000
Lagos	Contribution to procurement and audit training.	£8,500
Niger	NSPC hosted workshops.	£8,000
	SG Officials acting as MTSS coordinators instead of SPARC consultants.	£21,700
	SG Officials acting as facilitators at NSPC retreat instead of consultants.	£8,800
	NSG time on policy briefs, and hosting of stakeholders validation meetings.	£20,000
Yobe	Printed pull up banners and posters with strategic statements of MoF and MoBEP.	£2,026
Total		£2,117,926

Source: 2013 VFM Working Paper (2008-2013), reported by programme, federal and state teams (2013-14)

In other states where SPARC has been engaged for quite some time, and particularly now under the Type B engagement approach in Kaduna and Enugu. It has been recognised that significant internal reform capacity has been built, and this is being applied in taking processes forwards – resulting in significant programme efficiency.

In Kaduna for example, understanding the need for an institutional driver for reform, State Government has established its own Bureau for Public Service Reform (BPSR), which has been adequately housed, resourced, and staffed by reformist civil servants drawn from across the service. Government expenditure on the bureau and its reform work in 2011 and 2012 was nearly **£1 million**. Staff of the BPSR were able to produce their own Service Charter unaided after having being involved in the development of a Service Charter Concept Paper, even though supporting this had been in the SPARC work plan.

In Enugu, the State Planning Commission has taken the ownership and is driving the ongoing development of the State Vision and Medium Term Development Plan, Service Compact with all Nigerians (SERVICOM) has taken over the responsibility for providing logistical support to emerging Communities of Practice, and the government is fully financing a new Human Resource Management Information System to remove ghost workers. SPARC just provides technical assistance and backstopping.

Allocation of Resources

SPARC has increasingly sought to improve the way in which programme funds are allocated across states and work streams in order to ensure the most efficient use of available resources. The approaches used since the start of the programme to achieve this are outlined below and details of how funds have been allocated since the start of the programme can be found in *Tables 5-7* below and in *Appendix 3*.

It is important to note that, whilst DFID has advised that the programme itself should make decisions of resource allocation, including where to scale back or scale up, they also advised that this should not be taken to the extent that a state office becomes unviable. The programme has therefore had to balance these considerations (as well as political economy analysis, government commitment and results) and we have been clearer in allocating resources along these lines year on year.

The process for allocating resources is a rigorous one involving the National Programme Manager (NPM) and his Deputy, SPMs and the PDG on an annual basis. Decisions are based on discussion amongst the management team which allows us to rank and rate progress, decision points, political economy assessments and logframe weighting.

Allocation across the states

The basis on which budgets are allocated across states has changed over time. A summary of the approaches used to date are given below.

- **2008/09:** During the first year (inception) of SPARC, resources were allocated on the basis of identified need at state-level. The budget in Lagos was relatively low in the first year due to an initial unwillingness on the part of state government to engage in the State Evaluation and Assessment Tool (SEAT) process. Expenditure on the Federal component was also low as time was required for the identification of, and engagement with, new partners.
- **2009/10:** In the second year, all state budgets increased (with the exception of Kaduna), with the largest increases being in Jigawa, Lagos and the Federal component. This was a reflection of the extent to which the programme was gaining traction and achieving results in these states, as informed by initial political economy assessments.

- **2010/11 and 2011/12:** From the third year of the programme, SPARC began using judgements of state government willingness to reform and political economy assessments in order to develop budget ceilings for each state - providing relatively more to states where the opportunities for reform were greatest. This was achieved through setting overall shares (see *Table 5*) and applying them to the budget available.

Table 5: Overall shares developed to guide annual work planning for 2010/11 and 2011/12¹

Year	Central Technical	Enugu	Jigawa	Kaduna	Kano	Lagos	Federal
2010/11	12.5%	10%	16%	10%	14%	20%	17.5%
2011/12	12.5%	11.5%	15%	11.5%	14%	19%	16.5%

- **2012/13 and 2013/14:** In response to DFID's *Vision for Nigeria 2011-2015*, SPARC was asked to expand into a total of ten states from its fifth year onwards. In order to meet this challenge, SPARC developed a *Consolidation and Expansion (CES) Strategy* in early 2012. A key feature of this strategy was the assessment of the technical and institutional capacity of each of the ten states. This assessment led to the definition of three possible types of approach² to be used. Different funding envelopes were subsequently defined for each state based on the type of approach being adopted (see *Table 6*) and reflecting the different opportunities for governance reform - providing more where the opportunities are greatest.

Table 6: Overall shares developed to guide annual work planning from 2012/13 onwards

Type	States	Proportion of Budget
A	Jigawa, Lagos, Federal	Equal share of 48% of programme technical assistance funds.
B	Enugu, Kaduna, Kano, Yobe	Equal share of 31% of programme technical assistance funds.
C	Anambra, Katsina, Niger, Zamfara	Equal share of 21% of programme technical assistance funds.

- **2014/15:** The method for allocating funds was adjusted for the 2014/15 workplan in order to more fully recognise state specificity through taking into account levels of VFM and traction in the delivery of state/federal programmes of work. The starting point for allocating funds were the CES shares shown in *Table 6* with the exception of the Federal component which was reduced from 16% to 10% in line with the agreed 2013 Annual Review recommendation that the federal logframe output weight should be reduced from 20% to 10%.

These initial shares were then adjusted; first by applying a VFM adjustment factor derived from the 2014 Annual Review assessment of VFM for each state/federal programme: Good (+10%), Fair (+0%) and Poor (-10%). And secondly, through applying a traction adjustment factor derived from the 2014 Annual Review assessment for each state/federal programme: Forward (+0%), Neutral (-10%) and Reverse (-20%). The results of this

¹ In addition, a ring-fenced budget was available to support inception work in Katsina, Yobe and Zamfara.

² **Approach Type A** (going with the grain): Used in states which already have a track record of committing to and delivering governance reform. **Approach Type B** (consolidated approach): The original SPARC 'stepped' model, used in states which there is already some governance reform experience. **Approach Type C** (building foundations): Used in states which have limited experience of undertaking governance reform but where there are opportunities on which to build.

adjustment are shown in *Table 7* below and the final allocations were applied to available funds and ceilings given to each state/federal. It should be noted that due to reducing the Federal share, 6.5% was unallocated – this portion was used to adjust final state budgets in response to priorities identified during work plan review and finalisation.

Table 7: Overall shares developed to guide 2014/15 annual work planning

State	CES Factor	VFM Factor	Traction Factor	Final Allocation
Federal	10.0%	10% (Good)	-10% (Neutral)	10.0%
Anambra	5.3%	10% (Good)	0% (Forward)	5.8%
Enugu	7.8%	10% (Good)	0% (Forward)	8.5%
Jigawa	16.0%	0% (Fair)	-10% (Neutral)	14.4%
Kaduna	7.8%	0% (Fair)	0% (Forward)	7.8%
Kano	7.8%	-10% (Poor)	-20% (Reverse)	5.4%
Katsina	5.3%	0% (Fair)	0% (Forward)	5.3%
Lagos	16.0%	10% (Good)	0% (Forward)	17.6%
Niger	5.3%	10% (Good)	0% (Forward)	5.8%
Yobe	7.8%	0% (Fair)	0% (Forward)	7.8%
Zamfara	5.3%	0% (Fair)	0% (Forward)	5.3%

It should be noted that shares defined over 2010/11 - 2014/15 relate to overall programme technical assistance funds (i.e. activity budgets) and not long-term technical or programme management/administration funds. These funds are discussed in more detail below.

Allocation across the work streams

SPARC ensures resources are used efficiently to achieve logframe outputs within the overall programme theory of change, tailored to the specific state context and informed by an understanding of the local political economy. The SPARC theory of change recognizes that progress in governance needs to be made in each of the three major SPARC technical areas, as each on its own can be considered as necessary, but not sufficient to achieve sustainable governance reform. Consequently, these three technical areas are represented as individual Outputs within programme and, as of 2012/13, state level logframes.

SPARC logframes include a weighting for each output and these are used to guide the allocation of resources in the annual planning round. These weightings remained constant from the start of the programme until 2014/15 when they were adjusted in response to 2013 Annual Review recommendations³. However, it is recognised that these weightings represent an overall balance of effort, rather than a hard resource allocation figure. In addition, SPARC management makes work stream resource allocation decisions based on: a) priorities identified in collaboration with state governments, in line with state governance reform plans and the SPARC theory of change, b) an understanding of the political economy and related opportunities or constraints for governance reform, and c) the relative balance of expertise (and its associated cost) required to successfully deliver work plans.

³ Being: Output 1 (20% → 25%), Output 2 (40%), Output 3 (20% → 25%) and Output 4 (20% → 10%). For states, where there is no Output 4, this translates to Output 1 (25% → 28%), Output 2 (50% → 44%), and Output 3 (25% → 28%).

Budget Performance

The purpose of this section is to review expenditure against budgets and highlight key trends and the reasons for any variances, including in relation to key DFID or SPARC management decisions. Budgets and spending for the inception period (2008/09) are not included because these cannot be compared against 2009-2012 finance data due to the different focus of the programme within these periods.

2014/15 finance data covers the period July - October 2014. Financial analysis presented in the paper is based on the data within the accompanying financial analysis spreadsheet⁴. The methodology used for analysing the finance data can be found at *Appendix 4*. In summary, SPARC financing data falls into three categories as follows:

- *Activity Funds*: Budgets and expenditure under state, federal and central work plans.
- *Technical Management and Support*: Costs of full-time staff, offices, and vehicles which are directed towards supporting SPARC's core technical work.
- *Programme Management and Administration*: Costs of full-time staff, offices, and vehicles which are directed towards the running of the programme.

Recent Budget and Expenditure Trends

Overall *Activity* budget execution for 2012/13 was 92%, representing a significant improvement over the 70% achieved in 2011/12 (see *Tables 8-10* and *Appendix 3*). This was largely due to the success of measures put in place to allow SPARC to operate more effectively within the difficult security environment, including more extensive use of out-of-state workshops – which resulted in an execution of 156% for the programme initiatives budget. However, budget execution rates fell between 2012/13 and 2013/14 to 78% for the whole programme.

There was significant variation in budget performance across states in 2013/14. Kaduna and Niger achieved good levels of budget execution with 93% and 99% respectively. Yobe showed a marked improvement over 2012/13; increasing from 72% to 86% whilst in Enugu budget execution remained static at around 81%. All other states showed a decline with this being largest in Zamfara (from 104% to 71%), Katinsa (from 95% to 70%) and Kano (from 96% to 76%).

Execution of the fees budget has remained around the same at 80% in 2013/14 compared to 82% in 2012/13 and there was better implementation of the programme initiatives budget at 107% in 2013/14 compared to 156% in 2012/13. The primary contributors to the fall in execution between 2012/13 and 2013/14 appears to be: a) subsistence (from 69% to 40%) and local airfares (from 131% to 61%), and b) better implementation of the programme initiatives budget at 107% in 2013/14 compared to 156% in 2012/13 – contributing to a perceived fall in execution rates between these years, but as a result of an overspend in 2012/13 rather than an underspend in 2013/14.

In summary therefore, the budget variance of 22% in 2013/14 appears to be primarily as a result of two factors: a) a maintained trend of less consultancy inputs being provided

⁴ See *Financial Analysis Spreadsheet* accompanying this paper.

compared to plans, and b) more consultancy inputs being provided ‘from home’ than originally planned (especially at the Federal and programme levels), as evidenced by the subsistence and local airfares underspend – providing distance support to SPARC teams as they handle direct engagement with state governments and taking on more comprehensive quality assurance responsibilities.

In addition, the central technical workstream was a large contributor to the underspend in 2013/14 and achieved a budget execution rate of only 50% - with evaluation study and political economy analysis activities having the largest underspend. In the case of the evaluation study, this was due to the decision to push back the implementation schedule in response to the availability of case studies carried out in the first half of 2014. In the case of the political economy analysis, this was due to a number of factors, including a shifting emphasis towards state-team driven analysis around the local political context (e.g. transitions and elections), challenges in finding a suitable and available political economy consultant and the decision to delay carrying out a comprehensive analysis until after 2015 elections.

As indicated earlier, SPARC has continued to implement its policy of increasing the role of full-time technical staff in supporting capacity development at state level. As a result, the share of total expenditure on core technical work attributed to *Technical Management and Support* inputs has increased (see *Table 12 and Appendix 5*). For example, across the programme, the share of these inputs has risen from 28% in 2009/10 to 35% in 2010/11. The share fell to 30% in 2011/12 because of the impact of scaling up the programme in Lagos and at the Federal level and has remained roughly constant until 2014/15 where, thus far, the share appears to have climbed significantly to around 35%.

Related to this, SPARC has sought to keep increases in administrative spending to a minimum in order to ensure that the majority of its overall budget is directed towards its core technical work. For example, despite expanding into three additional states in 2011/12 and a further two in 2012/12, the share of *Programme Management and Administration* spending has remained below 2010/11 levels (see *Table 12 and Appendix 5*). Between 2010/11 and 2013/14 total programme expenditure increased by 37% but spending on *Programme Management and Administration* increased by only 25%.

Table 8: Activity budget and expenditure across the programme

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual												
Output 1	£1,037,190	£665,139	£1,308,924	£1,369,632	£644,467	£695,595	£1,693,036	£921,516	£1,307,810	£1,183,086	£1,685,898	£1,393,436	£1,166,827	£314,127
Output 2	£1,225,837	£981,318	£1,800,106	£1,234,878	£986,869	£822,984	£2,094,564	£1,466,526	£1,632,016	£1,278,013	£1,866,861	£1,477,362	£1,188,565	£311,694
Output 3	£742,548	£836,006	£1,102,712	£1,253,317	£751,142	£769,357	£1,515,366	£997,356	£1,312,857	£1,198,066	£1,567,976	£1,182,189	£986,216	£285,265
Output 4	£288,936	£309,259	£700,913	£793,006	£739,730	£842,319	£1,692,678	£1,439,822	£1,050,862	£1,310,808	£1,012,487	£884,510	£496,170	£148,865
Cross-Technical	£687,726	£569,548	£322,796	£286,150	£219,097	£245,025	£177,177	£183,209	£434,105	£297,408	£511,113	£254,137	£444,378	£194,526
Total	£3,982,237	£3,361,270	£5,235,451	£4,936,982	£3,341,305	£3,375,281	£7,172,822	£5,008,430	£5,737,650	£5,267,380	£6,644,335	£5,191,633	£4,282,156	£1,254,478

Table 9: Activity budget and expenditure shares across the programme

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual												
Output 1	26%	20%	25%	28%	19%	21%	24%	18%	23%	22%	25%	27%	27%	25%
Output 2	31%	29%	34%	25%	30%	24%	29%	29%	28%	24%	28%	28%	28%	25%
Output 3	19%	25%	21%	25%	22%	23%	21%	20%	23%	23%	24%	23%	23%	23%
Output 4	7%	9%	13%	16%	22%	25%	24%	29%	18%	25%	15%	17%	12%	12%
Cross-Technical	17%	17%	6%	6%	7%	7%	2%	4%	8%	6%	8%	5%	10%	16%
Total	100%													

Table 10: Activity budget execution across the programme

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Output 1	64%	105%	108%	54%	90%	83%	27%
Output 2	80%	69%	83%	70%	78%	79%	26%
Output 3	113%	114%	102%	66%	91%	75%	29%
Output 4	107%	113%	114%	85%	125%	87%	30%
Cross-Technical	83%	89%	112%	103%	69%	50%	44%
Total	84%	94%	101%	70%	92%	78%	29%

Sources: SPARC finance data.

Notes:

1. Covers Activity funds only.
2. 2014/15 figures are for July-October 2014.
3. Does not include data for Activity FED-FED-29. This activity refers to federal level embedded NGF advisory support - provided at the request of DFID and which do not contribute directly to SPARC objectives.

Table 11: Total expenditure by budget type

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	£4,936,982	£3,375,281	£5,008,430	£5,267,380	£5,191,633	£1,254,478
Technical Management and Support:	£2,240,043	£2,357,610	£2,590,134	£2,880,652	£2,763,951	£867,621
Programme Management and Admin:	£883,851	£978,288	£1,102,874	£1,167,814	£1,218,090	£375,450
Total:	£8,060,876	£6,711,178	£8,701,438	£9,315,846	£9,173,675	£2,497,549

Sources: SPARC finance data.

Notes:

1. 2014/15 figures are for July-October 2014.
2. Does not include data for Activity FED-FED-29. This activity refers to federal level embedded NGF advisory support - provided at the request of DFID and which do not contribute directly to SPARC objectives.

Table 12: Overall shares by budget type

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	61.2%	50.3%	57.6%	56.5%	56.6%	50.2%
Technical Management and Support:	27.8%	35.1%	29.8%	30.9%	30.1%	34.7%
Programme Management and Admin:	11.0%	14.6%	12.7%	12.5%	13.3%	15.0%

Trends in Budget Composition

Across the programme, *Activity* budget shares of each output broadly reflect the weightings of the outputs within the logframe (see *Table 9*), though across the period there has been some rebalancing. This reflects the fact that the programme is guided, but not constrained, by logframe weightings and individual state output budgets are dependent upon state level priorities and the relative balance in the use of national versus international consultants.

For example, looking at individual output shares of output spending only (i.e. not counting the cross-technical budget) over 2009/10 - 2013/14, Output 4 has averaged 20% (in line with its logframe weighting) whilst Outputs 1 and 3 have averaged slightly higher than their respective logframe weightings at 25% and 24% respectively - at the expense of Output 2 (32%). The change in logframe weightings for 2014/15 onwards⁵ is broadly reflected in 2014/15 budget shares for Outputs 3 (26%) and 4 (13%) with Output 1 receiving a higher share (30%) compared to its logframe weighting – again at the expense of Output 2 (31%).

At the state level, comparing average 2009/10 – 2014/15 budget share trends with 2014/2015 budget shares shows that in the majority of states, the share allocated to Output 2 has fallen over time – in some cases significantly, for example in Kaduna (12% points since 2009/10) and Enugu (18% points since 2009/10). Other states have broadly maintained Output shares on average (Lagos, Jigawa) whilst Niger shows a trend of increasing Output 2 shares. Yobe in particular shows a preference for Output 1 – allocating 43% of funds to this output compared to only 27% to Output 2 in 2014/15. As indicated earlier, SPARC is not constrained by the logframe weightings in terms of resource utilisation and the programmes philosophy of state-led, participative and responsive change results in variations across the states in how resources are allocated to the different outputs.

⁵ Being: Output 1 (20% → 25%), Output 2 (40%), Output 3 (20% → 25%) and Output 4 (20% → 10%). For states, where there is no Output 4, this translates to Output 1 (25% → 28%), Output 2 (50% → 44%), and Output 3 (25% → 28%).

At the programme level, central technical work stream (e.g. M&E and KM) resources have been allocated based on needs. At the start of the programme there were central systems that needed to be put into place, such as the M&E Management Information System (MIS) and the intranet and resources allocated were significant. Between 2008/09 and 2011/12 the share of resources allocated to central technical work dropped significantly as the focus has shifted from development to maintenance.

Between 2011/12 and 2014/2015 the share of resources allocated to central technical work has increased again - almost to inception levels. This reflects a number of strategic developments in the programme, including: a) increasing internal evaluation activities focussing on assessing programme impact, and b) allocation of greater resources to political economy assessments; reflecting its increasing importance to the programme.

The share of *Activity* expenditure on fees has reduced significantly over the period 2009/10 - 2013/14 due, in part, to the increasing role of full-time technical staff and the shift in balance towards national consultants (see *Table 13 and Appendix 6*). This is also reflected in a relatively consistent share of spending on subsistence and a falling share of spending on international airfares.

Conversely, the expenditure share of programme initiatives (predominantly workshops) has almost doubled between 2009/10 and 2013/14 with spending in 2012/13 being almost twice that of 2009/10. There are a number of reasons behind this trend. Firstly, the expansion of the programme into ten states means that more workshop events are being held, including SEAT/Public Expenditure and Financial Accountability (PEFA) exercises in the five original states and three new states during 2011/12.

Secondly, as discussed previously, the security challenges experienced from 2012 onwards meant that consultants were unable to travel to Northern states for significant periods of time, requiring the programme to hold more workshops for government officials out of state, including in Abuja. Whilst the increasing use of national consultants has to some extent ameliorated this, there remain instances where international consultant inputs for some Northern states require Abuja based workshops - in particular for Yobe where SPARC cannot provide in-state support.

Thirdly, over recent years, there have been an increasing amount of cross-state learning and community of practice initiatives which involve well attended workshops – which in some cases are held in more expensive locations such as Abuja and Lagos. For example, Share Fairs have been held in the North, South East and South West for regional non-SPARC supported state governments and a number of PFM community of practice events have been held.

However, this trend seems to have been reversed in 2014/15 thus far with the share of spending on fees and programme initiatives reverting to near 2009/10 and 2010/11 levels. This is primarily due to a concerted effort on the part of SPARC management to minimise the use of more expensive out-of-state workshops, and in particular those held in Abuja, now that updated and more comprehensive SPARC security arrangements have come into effect – enabling consultants to increase inputs into states in the North (albeit under more stringent conditions) and reduce the need for out-of-state workshops.

Table 13: Total expenditure by category

Expenditure Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Fees:	67%	68%	62%	58%	57%	67%
Subsistence:	11%	11%	11%	9%	9%	9%
International Airfares:	4%	3%	3%	2%	1%	2%
Local Airfares:	1%	1%	2%	2%	2%	2%
Programme Initiatives:	18%	16%	23%	29%	31%	20%

Sources: SPARC finance data.

Notes:

1. 2014/15 figures are for July-October 2014.
2. Does not include data for Activity FED-FED-29. This activity refers to federal level embedded NGF advisory support - provided at the request of DFID and which do not contribute directly to SPARC objectives.

Performance against Effectiveness Measures

Trends against Effectiveness Indicators

Performance against selected VFM effectiveness indicators demonstrates how SPARC has generated significant returns on the investment it represents and how it is increasingly cost-effective (see *Table 13* and *Appendix 7*). This analysis now covers all ten SPARC states as it has become possible, for some indicators, to carry out early assessments of effectiveness in the new states.

Across all ten SPARC states, since 2009/10 38 sectors/MDAs have developed MTSS, many of which have been rolled over into later years, to give a total of 118 MTSS documents prepared over the period 2009/10 - 2013/2014. All of these MTSSs were supported by SPARC either directly or indirectly (i.e. through SPARC support to the central planning agency or in collaboration with other SLPs).

The average cost of improving the quality of rolled over MTSSs has gradually reduced since the first assessment⁶ of MTSS quality was carried out in 2011/12. Across the five original SPARC states (there are not yet any second generation MTSSs in new states) the average number of strategy content standards satisfied by 2014-16⁷ second generation or above MTSSs was 6.2 (out of 10) compared to the first generation figure of 3.6.

Using assessments of MTSS quality carried out for selected sectors in 2011/12 and again in 2013/14, average scores can be calculated and interpolated for the intervening years. Applying these average scores to the total number of MTSSs rolled over⁸ allows us to estimate the how the overall quality of MTSSs is improving across each state, and the programme as a whole. Through combining these estimates with the estimated SPARC expenditure on support to MTSS in each state, and the programme as a whole, it can be shown that the average cost of ensuring that a second generation or above MTSS adheres to an additional content standard has reduced from £27,029 in 2011/12 to £8,750 in 2013/14.

⁶ SPARC, *MTSS Development, their Content Standards and their Influence on State Budgets*, April 2013

⁷ SPARC, *2014-2016 MTSS: Their Content Standards and their Influence on State Budgets*, September 2014

⁸ For both SPARC and non-SPARC supported sector MTSSs – on the basis that SPARC has an indirect influence on all MTSSs in a state through its work with the central planning agency.

Table 14: Effectiveness performance indicators across the programme

Indicator	Work Plan Year (Financial Year):	Baseline	2009/10 (2010)	2010/11 (2011)	2011/12 (2012)	2012/13 (2013)	2013/14 (2014)
Output 1	1. No. MTSSs rolled over:	-	-	7	8	26	17
	2. Average cost per MTSS standard improvement:	-	-	-	£27,029	£9,747	£8,750
	3. Average score for selected P&S/M&E SEAT outcome indicator:	2.0	-	-	1.6	-	2.2
Output 2	4. Total actual revenue as a % of revenue budget:	78%	76%	87%	80%	84%	-
	5. Cumulative decrease of unfunded revenue budget compared to baseline:	-	-£115,739,431	£377,275,293	£523,062,765	£928,633,246	-
	6. Cumulative decrease of unfunded revenue budget per £1 spent by SPARC:	-	£0	£65	£62	£85	-
	7. Total budget execution rate:	68%	80%	75%	74%	83%	-
	8. Total cumulative expenditure increase compared to baseline:	-	£243,679,484	£310,835,103	£489,163,169	£1,218,017,170	-
	9. Total cumulative expenditure increase per £1 spent by SPARC:	-	£61	£54	£58	£111	-
	10. Average score per selected PEFA outcome indicator:	1.6	-	-	1.2	-	1.2
Output 3	11. No. corporate planning stages completed:	-	-	13	56	46	90
	12. Average cost per corporate planning state completed:	-	-	£64,262	£14,309	£23,265	£11,699
	13. Average score per selected PSM SEAT outcome indicator:	2.2	-	-	1.6	-	2.4
All Outputs	14. Health & Education budget execution rate:	65%	81%	71%	69%	77%	-
	15. Health & Education cumulative expenditure increase compared to baseline:	-	£94,200,580	£131,647,609	£182,553,179	£329,149,153	-
	16. Health & Education cumulative expenditure increase per £1 spent by SPARC:	-	£7	£6	£6	£8	-
	17. Cumulative increase in basic education enrolment:	-	-	1,105,809	1,613,782	2,089,813	-
	18. Cumulative spend by SPARC per additional child enrolled in basic education:	-	-	£13	£13	£14	-
	19. Cumulative increase in children receiving all basic vaccinations:	-	53,613	110,758	192,859	299,916	-
	20. Cumulative spend by SPARC per additional child with all basic vaccinations:	-	£268	£190	£154	£130	-

Sources: SPARC finance data, SPARC PFM Database, Medium Term Sector Strategy Development their Content Standards and their Influence on State Budgets (SPARC, 2013), Quarterly Progress Report (ESSPIN, March 2013), Corporate Planning updates from SPARC state teams,

Notes:

1. SPARC spending covers all budgets: Activity funds, Technical Management and Support and Programme Management and Administration. Output 1 costs cover spending on MTSS activities only. Output 2 costs cover all PFM activities. Output 3 costs cover spending on Corporate Planning activities only. All Output costs cover all SPARC activities.
2. Does not include data for Activity FED-FED-29. This refers to federal level embedded NGF advisory support - provided at the request of DFID and which do not contribute directly to SPARC objectives.
3. **Revenue and expenditure budget baselines.** Baseline values for indicators 4, 7 and 14 are averages taken over 2007-2009 for the original five states, 2008-2010 for Katsina, Yobe and Zafara and 2009-2011 for Niger and Anambra.
4. **Indicator 5:** Yearly decreases in the unfunded revenue budget are calculated by applying the baseline percentage (Indicator 4) to the actual revenue for that year in order to estimate what the revenue budget would be if there was no change against the baseline for indicator 4. The difference between the real and estimated revenue budget then gives a measure of the extent to which the unfunded portion of the revenue budget has decreased.
5. **Indicators 8 and 15:** Yearly increases in expenditure are calculated by applying the baseline percentage (7 or 14) to the budget for that year in order to estimate what the actual expenditure would have been if there was no change against the baseline for indicators 7 or 14. The difference between real and estimated expenditure then gives a measure of the extent to which more funds have been released.
6. Education data from ESSPIN, ASC Results for 2009/10 – 2013/14 for the five original states, and state government statistics for the five new states. Vaccination estimates calculated from 2008 and 2013 DHS vaccination rates applied to 2006 census figures for all ten SPARC states.
7. PEFASEAT-lite was carried out for all states for selected outcome indicators during the second half of 2014.

Across all ten SPARC states, since 2009/10, 65 MDAs have carried out corporate planning, with only a few of these not progressing through the various stages and a number completing all six key stages. In total, as of 2013/14, 229 corporate planning stages have been completed across all ten states, giving an average of around 3.5 out of 6 stages completed per MDA. Combining these figures with the estimated SPARC expenditure on support to corporate planning in each state, and the programme as a whole, it can be shown that the average cost of completing a corporate planning stage has reduced from £30,941 in 2010/11 to £11,201 in 2013/14.

For both MTSSs and corporate planning, these reducing costs reflect the substantial levels of effort and resources invested at the outset to design and launch the support for, and to develop capacity within Ministries, Departments and Agencies (MDAs) to undertake, these processes. For corporate planning in particular, the decreasing cost of support per MDA, and per stage, reflects the initial experimental nature of the approach. The roll-out of the streamlined corporate planning process launched earlier in 2013 has continued this trend of decreasing average cost.

Other factors have also played a role in the decreasing average cost of supporting MTSS development and corporate planning, including the increasing use of national over international consultants (with the exception of Lagos) and SPARC's own organisational learning and knowledge management between states. With the exception of Kano, capacity for supporting these processes is increasingly being institutionalised within the relevant central MDAs and state governments are increasingly using their own resources in support of them. For corporate planning in particular, SPARC is now directly supporting fewer stages as responsibility for corporate planning support and roll-out across states is progressively being handed-over to the responsible state government teams or units.

SPARC has contributed extensively to improved PFM performance through its support to: a) developing revenue models, medium term fiscal frameworks and revenue forecasts based on real data and trends, b) preparation of fiscal strategy papers, budget policy statements, and budget call circulars with sector envelopes derived from these frameworks, c) developing costed MTSSs and annual budgets based on this budget policy and fiscal strategy, d) preparing cash forecasts linked to realistic revenue forecasts, which in turn support the release of budgets in line with more realistic revenues and budgets. This support has helped establish more realistic resource envelopes based on actual trends and more certain forecasts and realism in terms resources for inclusion in MTSSs. Consequently annual budgets are more realistic and deliverable and the release of funds for execution is more in line with forecasts of available funds, linked to revenue forecasts.

For example, taken as an average over 2007-2009 across the five original states, the baseline variance between the actual and budgeted revenue (from all sources) was -21%, whilst for the five new states over 2008-2010 (or 2009-2011 for Anambra and Niger) the figure was -22%. This variance figure has fallen to -13% in 2013 for the original states and to -19% in 2012 in the new states – before rising again to an average of -26% in 2013⁹. During these periods,

⁹ Actual revenue figures not available for Kano (2013) and Katsina (2012 and 2013). Estimated and real revenue budget comparisons were not conducted for these states and years.

revenue budgets have become more credible for 3 out of 5 original states and 2 out of 5 new states.

If the baseline variance was held constant over the period 2010-2013 (for original states) and 2011-2013 or 2012-2013 (for new states) and then applied to the actual revenue, we can estimate what the revenue budget would have been if there had been no improvements in budget realism. Doing this for each of the ten states and comparing the estimated result with the real revenue budget shows that a total of **£928,633,246** has been removed from budgets which would not have been funded.

In addition, taken as an average over 2007-2009 across the five original states, the baseline expenditure variance was -27%, whilst for the five new states over 2008-2010 (or 2009-2011 for Anambra and Niger) the figure was -38%. This variance figure has fallen to -17% in 2013 for the original states and to -27% in the new states¹⁰. During these periods, budget execution has improved for 3 out of 5 original states and 4 out of 5 new states; indicating that both revenue and expenditure budgets have become more credible and that budget implementation has improved.

If the baseline expenditure variance was held constant over the period 2010-2013 (for original states) and 2011-2013 Or 2012-2013 (for new states) and then applied to the expenditure budget we can estimate what the actual expenditure would have been if there had been no improvements in budget execution. Doing this for each of the ten states and comparing the estimated result with the actual expenditure shows that an additional **£1,218,017,170** was spent by state governments over the period.

Working in support of sister programmes, the Education Sector Support Programme in Nigeria (ESSPIN) and PATHS2, and other DFID health programmes in the new states, SPARC has contributed to increased spending on Education and Health through helping to improve the quality of sector strategies, the predictability of sector budget releases and the way in which public services are managed. This support, together with savings and increased revenues, has contributed to the ten state governments spending a total additional **£329,149,153** on Health and Education. This, in turn, has helped enrol an additional **2,089,813** children¹¹ in primary and junior secondary schools and ensure an additional estimated **299,916** children¹² receive all their basic vaccinations.

Application of Decision Points

SPARC recognizes the need for technical inputs to be matched by institutional improvements, and builds into its work plans review and decision points to ensure that continued expenditure is linked to progress. Where technical inputs appear not to lead to institutional improvements, the programme does not continue to supply consultants regardless, but redirects efforts to areas of greater traction, thus ensuring resources are used more efficiently and effectively.

¹⁰ Actual expenditure figures not available for Kano (2013) and Katsina (2012 and 2013). Estimated and real expenditure comparisons were not conducted for these states and years.

¹¹ ESSPIN, ASC Results for 2009/10 – 2013/14 for the five original states, and state government statistics for the five new states.

¹² Vaccination estimates calculated from 2008 and 2013 DHS vaccination rates applied to 2006 census figures for all ten SPARC states.

State and federal teams continually monitor these decisions points as risks and report on them in the programmes quarterly progress reports. Where there is evidence these risks have occurred or are likely to occur state and federal teams identify actions to address them, including identifying potential roles for other SLPs or DFID. Where these actions are not successful in addressing the risk, SPARC will slow down or stop providing support within related activities and communicate the reasons for this with government. Details of where this is happening can be found in SPARC quarterly progress reports.

Key Results and Savings to Date

SPARC support has contributed to changes which have resulted in states making significant savings and generating more revenue. For example, SPARC helped Enugu, Kano and Jigawa States recover funds from dormant bank accounts, supported initiatives that improved revenues in Enugu and Kaduna, helped remove 'ghost' workers from payrolls in Katsina and Zamfara, reduced procurement costs in Anambra, Enugu and Jigawa and recovered outstanding debts in Kaduna. Through these initiatives, it is estimated that an additional **£369,800,000** has been freed up for delivering basic services since the programme began (see *Table 15* below).

SPARC support is helping to give other development partners the confidence to invest in state governments through supporting key institutional reforms. For example, with SPARC's help, Lagos State Government successfully met the conditions required to access the first two tranches of World Bank loan financing and is expected to meet conditions for the third tranche – amounting to around **£350,000,000** in total.

Table 15: Effectiveness results and cost savings to date

State	Description	Saving
Various	Key results and state government savings reported over 2008-2013.	£147,000,000
Anambra	Construction project cost savings as a result of SPARC supported procurement manual	£20,000,000
Enugu	Contract and bid review cost savings as a result of SPARC supported procurement procedures	£150,000,000
	Recovered funds from dormant bank accounts	£700,000
Kano	Implementation of SPARC supported IGR improvement strategy	£14,000,000
Niger	Implementation of SPARC supported IGR improvement strategy	£1,600,000
Kaduna	Recovery of debt arrears through SPARC support to Debt Management	£32,000,000
Jigawa	Contract and bid review cost savings as a result of SPARC supported procurement procedures	£4,500,000
Total		£369,800,000

Source: 2013 VFM Working Paper (2008-2013), reported by programme, federal and state teams (2013-14)

Section 4: Conclusions

The analysis shown in the 2014 VFM Working Paper and summarised in the previous sections demonstrate how SPARC has generated significant returns on the investment it represents and how it is increasingly cost-effective, efficient and has been successful in making economy savings. Whilst external benchmarks are not readily available against which to compare SPARC VFM indicators, the trends presented in this paper show that, over time, the programme as a whole has delivered increasing value for money.

Over 2010-2013, for every **£1** of the relevant SPARC budget spent to date, support for improved public financial management has contributed to the removal of over **£85** pounds from budgets across the ten SPARC states, which would not have been funded. Similarly, during the same period, for every **£1** of the relevant SPARC budget spent to date, the programme has contributed to state governments spending an additional **£111**.

SPARC support for strengthened policy and strategy making and organisational development is helping improve the effectiveness with which these additional resources are used. This support has been provided in an increasingly cost-effective way as inputs have moved from intensive design and preparation to roll-out, approaches are streamlined in response to lessons learned and responsibility for supporting these initiatives is progressively handed-over to the responsible state government teams or units. As a result, the average cost of ensuring that a second generation or above **MTSS** adheres to an additional content standard has reduced from **£27,029** to **£8,750**, whilst the average cost of completing a **corporate planning** stage has fallen from **£30,941** to **£11,201**.

Through providing this assistance, SPARC works in support of sister programmes, ESSPIN and PATHS2, and has helped contribute to increased spending on Education and Health. For every **£1** spent in total by SPARC, all ten supported state governments have spent an additional **£8** on Health and Education over 2010-2013. This, in turn, has helped enrol **2,089,813** additional children (**53% of them girls**) in primary and junior secondary and ensure an additional estimated **299,916** children (**49% of them girls**) receive all their basic vaccinations.

The programme has increasingly sought to improve the efficiency with which programme funds are utilised across states and work streams, including through increasing the role of full-time technical staff in supporting capacity development and a deliberate preference for using Nigerian consultants in preference to flying in expatriate consultants. In addition, the programme has consciously sought to provide inputs in the most economic manner, including through securing savings in the costs of hotel, residential and office accommodation and better utilisation of existing human resources. Another important trend is that government itself finances technical assistance for reform processes - financing that would quite normally have been provided by SPARC.

Together these measures have delivered **economy and effectiveness cost savings** amounting to **£8,555,993** (17% of total spending to date) which are allowing the programme to deliver more with the total resources available.

At the same time as reducing costs, SPARC has also improved performance; progressively implementing annual work plans more completely and in the process reducing the cost of **implementing activities** from **£101,976** to **£98,613** per % point of milestone delivery.

SPARC support has contributed to changes which have resulted in significant savings and increased revenues for state governments. For example, through helping to improve internally generated revenue, reducing wage bills, returning unused funds to the treasury and reducing the debt burden. It is estimated that through these initiatives, for every **£1** spent by SPARC to date, an additional **£7** has been made available for the delivery of basic services since the programme began.

Appendix 1: Economy Performance Indicators

Anambra

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Change in average fee rate compared to baseline	-	-	-	-	-2%	10%
2. Cumulative savings compared to use of baseline fee rates	-	-	-	-	£3,384	£14

Ekiti

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Change in average fee rate compared to baseline	-	-	-18%	-	-	-
2. Cumulative savings compared to use of baseline fee rates	-	-	£49,880	£49,880	£49,880	£49,880

Enugu

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Change in average fee rate compared to baseline	-	4%	-12%	-33%	-27%	-16%
2. Cumulative savings compared to use of baseline fee rates	-	-£7,105	£16,627	£83,780	£155,637	£164,319

Jigawa

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Change in average fee rate compared to baseline	-	-12%	-16%	-20%	-22%	-32%
2. Cumulative savings compared to use of baseline fee rates	-	£48,447	£105,979	£164,564	£250,320	£280,899

Kaduna

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Change in average fee rate compared to baseline	-	-7%	-15%	-43%	-37%	-35%
2. Cumulative savings compared to use of baseline fee rates	-	£13,228	£39,969	£138,569	£219,730	£239,371

Kano Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Change in average fee rate compared to baseline	-	11%	-13%	-24%	-31%	-27%
2. Cumulative savings compared to use of baseline fee rates	-	-£25,681	-£10,347	£27,966	£87,429	£95,438

Katsina

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Change in average fee rate compared to baseline	-	-	-	-31%	-38%	-43%
2. Cumulative savings compared to use of baseline fee rates	-	-	-	£46,773	£107,037	£125,237

Lagos

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Change in average fee rate compared to baseline	-	8%	5%	10%	12%	22%
2. Cumulative savings compared to use of baseline fee rates	-	-£28,648	-£65,190	-£101,477	-£141,495	-£156,617

Niger

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Change in average fee rate compared to baseline	-	-	-	-	-13%	-29%
2. Cumulative savings compared to use of baseline fee rates	-	-	-	-	£22,236	£26,420

Yobe

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Change in average fee rate compared to baseline	-	-	-	-17%	-18%	-7%
2. Cumulative savings compared to use of baseline fee rates	-	-	-	£22,254	£56,975	£60,853

Zamfara

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Change in average fee rate compared to baseline	-	-	-15%	-46%	-43%	-47%
2. Cumulative savings compared to use of baseline fee rates	-	-	£16,088	£78,121	£139,387	£151,827

Federal

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Change in average fee rate compared to baseline	-	-13%	-6%	-8%	-3%	14%
2. Cumulative savings compared to use of baseline fee rates	-	£59,176	£106,232	£166,882	£182,195	£169,576

Central Technical

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Change in average fee rate compared to baseline	-	-6%	0%	-4%	-6%	-2%
2. Cumulative savings compared to use of baseline fee rates	-	£26,774	£28,509	£53,971	£95,173	£101,316

Appendix 2: Efficiency Performance Indicators

Anambra

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
4. Ratio of national to international consultants:	-	-	-	2.2	2.6	1.5
5. % activity milestone delivery:	-	-	-	98%	96%	52%
6. Spend per % point of activity milestone delivery:	-	-	-	£3,300	£4,276	£3,861
7. % logframe output milestone delivery:	-	-	-	-	94%	92%
8. Spend per % point of logframe output milestone delivery:	-	-	-	-	£6,469	£5,125

Ekiti

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
4. Ratio of national to international consultants:	-	0.3	1.0	-	-	-
5. % activity milestone delivery:	-	-	85%	-	-	-
6. Spend per % point of activity milestone delivery:	-	-	£4,582	-	-	-

Enugu

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
4. Ratio of national to international consultants:	0.5	0.4	0.9	2.7	2.1	1.3
5. % activity milestone delivery:	N/A	68%	77%	95%	93%	48%
6. Spend per % point of activity milestone delivery:	N/A	£11,954	£8,022	£7,256	£8,116	£8,909
7. % logframe output milestone delivery:	78%	N/A	71%	74%	87%	83%
8. Spend per % point of logframe output milestone delivery:	£14,402	N/A	£16,131	£10,655	£14,169	£11,279

Jigawa

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
4. Ratio of national to international consultants:	0.8	1.3	1.4	2.1	2.6	4.9
5. % activity milestone delivery:	N/A	55%	50%	68%	97%	51%
6. Spend per % point of activity milestone delivery:	N/A	£18,890	£18,893	£15,997	£10,859	£10,644
7. % logframe output milestone delivery:	75%	N/A	68%	45%	80%	52%
8. Spend per % point of logframe output milestone delivery:	£20,277	N/A	£24,097	£27,822	£23,117	£23,827

Kaduna

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
4. Ratio of national to international consultants:	0.7	1.1	1.8	20.7	9.8	6.9
5. % activity milestone delivery:	N/A	63%	68%	94%	100%	53%
6. Spend per % point of activity milestone delivery:	N/A	£11,644	£9,338	£5,798	£7,628	£8,290
7. % logframe output milestone delivery:	84%	N/A	82%	86%	96%	64%
8. Spend per % point of logframe output milestone delivery:	£11,873	N/A	£13,661	£7,273	£11,096	£14,955

Kano

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
4. Ratio of national to international consultants:	0.5	0.3	1.2	2.1	3.5	3.6
5. % activity milestone delivery:	N/A	55%	45%	65%	81%	38%
6. Spend per % point of activity milestone delivery:	N/A	£16,497	£13,105	£12,019	£8,043	£9,046
7. % logframe output milestone delivery:	75%	N/A	39%	64%	63%	42%
8. Spend per % point of logframe output milestone delivery:	£24,963	N/A	£29,792	£13,987	£20,156	£18,546

Katsina

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
4. Ratio of national to international consultants:	-	-	0.2	1.8	3.0	6.2
5. % activity milestone delivery:	-	-	92%	94%	91%	47%
6. Spend per % point of activity milestone delivery:	-	-	£2,959	£4,672	£3,979	£5,005
7. % logframe output milestone delivery:	-	-	-	59%	69%	64%
8. Spend per % point of logframe output milestone delivery:	-	-	-	£8,563	£10,375	£7,604

Lagos

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
4. Ratio of national to international consultants:	2.2	1.1	1.2	0.9	1.0	0.7
5. % activity milestone delivery:	N/A	69%	89%	84%	92%	47%
6. Spend per % point of activity milestone delivery:	N/A	£16,066	£23,230	£15,240	£12,966	£14,443
7. % logframe output milestone delivery:	72%	N/A	82%	77%	97%	72%
8. Spend per % point of logframe output milestone delivery:	£19,900	N/A	£35,536	£19,228	£22,366	£20,568

Niger

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
4. Ratio of national to international consultants:	-	-	-	2.5	5.3	21.3
5. % activity milestone delivery:	-	-	-	97%	100%	56%
6. Spend per % point of activity milestone delivery:	-	-	-	£6,036	£4,981	£3,727
7. % logframe output milestone delivery:	-	-	-	-	90%	91%
8. Spend per % point of logframe output milestone delivery:	-	-	-	-	£10,658	£5,852

Yobe

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
4. Ratio of national to international consultants:	-	-	0.6	1.5	1.6	1.0
5. % activity milestone delivery:	-	-	100%	85%	91%	50%
6. Spend per % point of activity milestone delivery:	-	-	£2,544	£4,785	£7,180	£8,183
7. % logframe output milestone delivery:	-	-	-	50%	87%	65%
8. Spend per % point of logframe output milestone delivery:	-	-	-	£9,331	£9,729	£13,260

Zamfara

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
4. Ratio of national to international consultants:	-	0.3	0.8	11.8	7.1	15.8
5. % activity milestone delivery:	-	-	89%	84%	80%	40%
6. Spend per % point of activity milestone delivery:	-	-	£3,312	£6,143	£6,375	£6,797
7. % logframe output milestone delivery:	-	-	-	37%	68%	74%
8. Spend per % point of logframe output milestone delivery:	-	-	-	£16,108	£12,937	£8,298

Federal

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
4. Ratio of national to international consultants:	2.9	3.4	2.1	2.0	1.6	0.5
5. % activity milestone delivery:	N/A	76%	80%	90%	94%	47%
6. Spend per % point of activity milestone delivery:	N/A	£15,405	£22,151	£16,225	£11,312	£8,349
7. % logframe output milestone delivery:	N/A	N/A	80%	75%	88%	75%
8. Spend per % point of logframe output milestone delivery:	N/A	N/A	£33,079	£22,334	£26,200	£14,287

Central Technical

Indicator	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
4. Ratio of national to international consultants:	0.1	0.2	0.1	0.2	0.3	0.3
5. % activity milestone delivery:	N/A	92%	87%	98%	97%	42%
6. Spend per % point of activity milestone delivery:	N/A	£9,249	£9,853	£12,135	£12,901	£16,553

Appendix 3: Activity Budget and Expenditure Trends

Anambra

Activity budget and expenditure

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			-	-	-	-	-	-	£76,318	£58,644	£117,199	£72,471	£63,767	£26,076
Output 2			-	-	-	-	-	-	£100,408	£65,189	£123,907	£78,438	£54,132	£7,538
Output 3			-	-	-	-	-	-	£62,815	£59,295	£89,854	£84,551	£49,311	£14,677
Total	-	-	-	-	-	-	-	-	£239,540	£183,128	£330,960	£235,460	£167,210	£48,291

Activity budget and expenditure shares

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			-	-	-	-	-	-	32%	32%	35%	31%	38%	54%
Output 2			-	-	-	-	-	-	42%	36%	37%	33%	32%	16%
Output 3			-	-	-	-	-	-	26%	32%	27%	36%	29%	30%
Total	-	-	-	-	-	-	-	-	4%	3%	5%	5%	4%	4%

Activity budget execution

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Output 1		-	-	-	77%	62%	41%
Output 2		-	-	-	65%	63%	14%
Output 3		-	-	-	94%	94%	30%
Total	-	-	-	-	76%	71%	29%

Ekiti

Activity budget and expenditure

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			-	-	-	-	£38,930	£29,632	-	-	-	-	-	-
Output 2			-	-	-	-	£160,210	£161,557	-	£750	-	-	-	-
Output 3			-	-	-	£30,469	£135,780	£101,436	-	-	-	-	-	-
Total	-	-	-	-	-	£30,469	£334,920	£292,625	-	£750	-	-	-	-

Activity budget and expenditure shares

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			-	-	-	0%	12%	10%	-	0%	-	-	-	-
Output 2			-	-	-	0%	48%	55%	-	100%	-	-	-	-
Output 3			-	-	-	100%	41%	35%	-	0%	-	-	-	-
Total	-	-	-	-	-	1%	5%	6%	-	0%	-	-	-	-

Activity budget execution

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Output 1		-	-	76%	-	-	-
Output 2		-	-	101%	-	-	-
Output 3		-	-	75%	-	-	-
Total	-	-	-	87%	-	-	-

Enugu

Activity budget and expenditure

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual										
Output 1			£194,349	£138,614	£82,920	£100,295	£109,333	£71,517	£101,030	£64,604	£146,109	£122,931	£97,230	£19,076
Output 2			£337,312	£209,768	£161,365	£159,908	£193,930	£125,140	£153,170	£134,113	£175,059	£133,957	£83,390	£30,894
Output 3			£135,102	£164,624	£85,334	£79,417	£112,422	£101,740	£87,690	£76,818	£114,111	£93,914	£74,780	£25,465
Total	£428,749	£392,507	£666,763	£513,006	£329,618	£339,620	£415,685	£298,396	£341,890	£275,534	£435,280	£350,803	£255,400	£75,435

Activity budget and expenditure shares

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			29%	27%	25%	30%	26%	24%	30%	23%	34%	35%	38%	25%
Output 2			51%	41%	49%	47%	47%	42%	45%	49%	40%	38%	33%	41%
Output 3			20%	32%	26%	23%	27%	34%	26%	28%	26%	27%	29%	34%
Total	11%	12%	13%	10%	10%	10%	6%	6%	6%	5%	7%	7%	6%	6%

Activity budget execution

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Output 1		71%	121%	65%	64%	84%	20%
Output 2		62%	99%	65%	88%	77%	37%
Output 3		122%	93%	90%	88%	82%	34%
Total	92%	77%	103%	72%	81%	81%	30%

Jigawa

Activity budget and expenditure

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			£200,117	£212,169	£150,824	£168,257	£491,410	£138,897	£220,146	£228,008	£229,939	£195,343	£136,168	£18,490
Output 2			£395,997	£312,408	£220,226	£154,020	£404,930	£186,354	£267,308	£185,498	£296,423	£219,549	£174,368	£42,123
Output 3			£190,655	£253,890	£145,231	£181,108	£283,007	£120,780	£223,086	£142,629	£243,549	£113,890	£120,714	£39,905
Total	£398,023	£391,958	£786,769	£778,467	£516,280	£503,385	£1,179,347	£446,030	£710,540	£556,134	£769,910	£528,783	£431,250	£100,517

Activity budget and expenditure shares

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			25%	27%	29%	33%	42%	31%	31%	41%	30%	37%	32%	18%
Output 2			50%	40%	43%	31%	34%	42%	38%	33%	39%	42%	40%	42%
Output 3			24%	33%	28%	36%	24%	27%	31%	26%	32%	22%	28%	40%
Total	10%	12%	15%	16%	15%	15%	16%	9%	12%	11%	12%	10%	10%	8%

Activity budget execution

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Output 1		106%	112%	28%	104%	85%	14%
Output 2		79%	70%	46%	69%	74%	24%
Output 3		133%	125%	43%	64%	47%	33%
Total	98%	99%	98%	38%	78%	69%	23%

Kaduna

Activity budget and expenditure

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual										
Output 1			£163,746	£187,183	£28,818	£39,168	£158,930	£102,609	£117,830	£59,485	£139,713	£144,787	£89,480	£26,596
Output 2			£193,367	£98,475	£153,528	£131,596	£161,247	£61,849	£130,550	£52,030	£95,869	£93,016	£62,730	£18,324
Output 3			£149,189	£172,722	£148,275	£118,940	£137,390	£89,471	£94,620	£104,747	£154,218	£125,742	£86,810	£18,979
Total	£587,185	£323,319	£506,302	£458,380	£330,621	£289,704	£457,567	£253,929	£343,000	£216,262	£389,800	£363,546	£239,020	£63,899

Activity budget and expenditure shares

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			32%	41%	9%	14%	35%	40%	34%	28%	36%	40%	37%	42%
Output 2			38%	21%	46%	45%	35%	24%	38%	24%	25%	26%	26%	29%
Output 3			29%	38%	45%	41%	30%	35%	28%	48%	40%	35%	36%	30%
Total	15%	10%	10%	9%	10%	9%	6%	5%	6%	4%	6%	7%	6%	5%

Activity budget execution

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Output 1		114%	136%	65%	50%	104%	30%
Output 2		51%	86%	38%	40%	97%	29%
Output 3		116%	80%	65%	111%	82%	22%
Total	55%	91%	88%	55%	63%	93%	27%

Kano

Activity budget and expenditure

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			£275,677	£494,524	£110,363	£126,253	£171,496	£67,079	£105,252	£124,134	£97,396	£78,776	£63,626	£24,899
Output 2			£386,427	£286,874	£222,268	£148,959	£174,249	£82,312	£155,135	£103,037	£197,686	£155,071	£75,086	£13,021
Output 3			£268,030	£262,350	£114,312	£96,449	£146,295	£33,939	£98,492	£116,914	£119,409	£82,638	£61,967	£17,852
Total	£605,903	£521,073	£930,134	£1,043,748	£446,942	£371,661	£492,040	£183,329	£358,880	£344,085	£414,490	£316,485	£200,680	£55,772

Activity budget and expenditure shares

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			30%	47%	25%	34%	35%	37%	29%	36%	23%	25%	32%	45%
Output 2			42%	27%	50%	40%	35%	45%	43%	30%	48%	49%	37%	23%
Output 3			29%	25%	26%	26%	30%	19%	27%	34%	29%	26%	31%	32%
Total	15%	16%	18%	21%	13%	11%	7%	4%	6%	7%	6%	6%	5%	4%

Activity budget execution

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Output 1		179%	114%	39%	118%	81%	39%
Output 2		74%	67%	47%	66%	78%	17%
Output 3		98%	84%	23%	119%	69%	29%
Total	86%	112%	83%	37%	96%	76%	28%

Katsina

Activity budget and expenditure

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			-	-	-	-	£79,688	£61,712	£60,409	£63,294	£87,220	£69,208	£59,110	£9,174
Output 2			-	-	-	-	£57,526	£41,527	£96,512	£86,256	£93,595	£53,880	£32,830	£13,528
Output 3			-	-	-	-	£57,526	£41,527	£66,559	£63,102	£66,365	£50,397	£65,860	£35,632
Total	-	-	-	-	-	-	£194,740	£144,767	£223,480	£212,653	£247,180	£173,485	£157,800	£58,334

Activity budget and expenditure shares

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			-	-	-	-	41%	43%	27%	30%	35%	40%	37%	16%
Output 2			-	-	-	-	30%	29%	43%	41%	38%	31%	21%	23%
Output 3			-	-	-	-	30%	29%	30%	30%	27%	29%	42%	61%
Total	-	-	-	-	-	-	3%	3%	4%	4%	4%	3%	4%	5%

Activity budget execution

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Output 1		-	-	77%	105%	79%	16%
Output 2		-	-	72%	89%	58%	41%
Output 3		-	-	72%	95%	76%	54%
Total	-	-	-	74%	95%	70%	37%

Lagos

Activity budget and expenditure

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			£298,775	£127,513	£209,674	£178,446	£437,576	£284,567	£214,379	£245,090	£288,239	£264,654	£175,601	£63,898
Output 2			£309,254	£205,697	£195,538	£174,821	£760,052	£635,993	£262,762	£233,550	£318,279	£209,676	£203,651	£45,203
Output 3			£268,554	£283,789	£207,013	£198,281	£452,019	£333,289	£250,669	£229,536	£206,241	£164,038	£148,113	£31,735
Total	£370,705	£285,268	£876,582	£616,999	£612,225	£551,548	£1,649,647	£1,253,849	£727,810	£708,176	£812,760	£638,368	£527,366	£140,836

Activity budget and expenditure shares

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			34%	21%	34%	32%	27%	23%	29%	35%	35%	41%	33%	45%
Output 2			35%	33%	32%	32%	46%	51%	36%	33%	39%	33%	39%	32%
Output 3			31%	46%	34%	36%	27%	27%	34%	32%	25%	26%	28%	23%
Total	9%	8%	17%	12%	18%	16%	23%	25%	13%	13%	12%	12%	12%	11%

Activity budget execution

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Output 1		43%	85%	65%	114%	92%	36%
Output 2		67%	89%	84%	89%	66%	22%
Output 3		106%	96%	74%	92%	80%	21%
Total	77%	70%	90%	76%	97%	79%	27%

Niger

Activity budget and expenditure

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			-	-	-	-	-	-	£105,094	£121,664	£89,701	£97,319	£62,665	£8,891
Output 2			-	-	-	-	-	-	£81,863	£87,787	£107,626	£109,344	£74,172	£20,313
Output 3			-	-	-	-	-	-	£97,104	£97,540	£73,586	£62,304	£47,782	£10,582
Total	-	-	-	-	-	-	-	-	£284,060	£306,991	£270,913	£268,967	£184,620	£39,786

Activity budget and expenditure shares

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			-	-	-	-	-	-	37%	40%	33%	36%	34%	22%
Output 2			-	-	-	-	-	-	29%	29%	40%	41%	40%	51%
Output 3			-	-	-	-	-	-	34%	32%	27%	23%	26%	27%
Total	-	-	-	-	-	-	-	-	5%	6%	4%	5%	4%	3%

Activity budget execution

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Output 1		-	-	-	116%	108%	14%
Output 2		-	-	-	107%	102%	27%
Output 3		-	-	-	100%	85%	22%
Total	-	-	-	-	108%	99%	22%

Yobe

Activity budget and expenditure

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			-	-	-	-	£61,377	£40,460	£110,760	£69,902	£130,389	£109,305	£122,981	£50,008
Output 2			-	-	-	-	£46,342	£33,604	£133,350	£56,794	£135,459	£103,842	£77,841	£20,270
Output 3			-	-	-	-	£46,342	£33,604	£118,250	£135,936	£176,453	£166,892	£84,669	£36,180
Total	-	-	-	-	-	-	£154,060	£107,668	£362,360	£262,632	£442,300	£380,039	£285,490	£106,458

Activity budget and expenditure shares

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			-	-	-	-	40%	38%	31%	27%	29%	29%	43%	47%
Output 2			-	-	-	-	30%	31%	37%	22%	31%	27%	27%	19%
Output 3			-	-	-	-	30%	31%	33%	52%	40%	44%	30%	34%
Total	-	-	-	-	-	-	2%	2%	6%	5%	7%	7%	7%	8%

Activity budget execution

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Output 1		-	-	66%	63%	84%	41%
Output 2		-	-	73%	43%	77%	26%
Output 3		-	-	73%	115%	95%	43%
Total	-	-	-	70%	72%	86%	37%

Zamfara

Activity budget and expenditure

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			-	-	-	£7,636	£69,925	£65,395	£49,295	£57,351	£108,020	£70,224	£49,000	£6,781
Output 2			-	-	-	£3,818	£64,688	£54,072	£106,489	£90,258	£98,700	£82,948	£50,230	£7,837
Output 3			-	-	-	£3,818	£45,518	£44,174	£76,555	£92,997	£100,220	£63,637	£54,030	£7,267
Total	-	-	-	-	-	£15,272	£180,130	£163,641	£232,340	£240,606	£306,940	£216,809	£153,260	£21,886

Activity budget and expenditure shares

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1			-	-	-	50%	39%	40%	21%	24%	35%	32%	32%	31%
Output 2			-	-	-	25%	36%	33%	46%	38%	32%	38%	33%	36%
Output 3			-	-	-	25%	25%	27%	33%	39%	33%	29%	35%	33%
Total	-	-	-	-	-	0%	3%	3%	4%	5%	5%	4%	4%	2%

Activity budget execution

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Output 1		-	-	94%	116%	65%	14%
Output 2		-	-	84%	85%	84%	16%
Output 3		-	-	97%	121%	63%	13%
Total	-	-	-	91%	104%	71%	14%

Federal

Activity budget and expenditure

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 4	£207,330	£176,149	£591,261	£651,266	£591,439	£691,207	£1,493,035	£1,218,397	£761,150	£1,019,610	£782,472	£718,093	£338,820	£122,895

Activity budget and expenditure shares

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual												
Output 4	5%	5%	11%	13%	18%	20%	21%	24%	13%	19%	12%	14%	8%	10%

Activity budget execution

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Output 4	85%	110%	117%	82%	134%	92%	36%

Central Technical

Activity budget and expenditure across the programme

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1	£187,081	£182,338	£176,260	£209,629	£61,870	£75,540	£74,371	£59,649	£147,296	£90,909	£251,973	£168,418	£247,198	£60,237
Output 2	£399,676	£276,366	£177,749	£121,657	£33,945	£49,862	£71,390	£84,119	£144,470	£182,750	£224,258	£237,639	£300,135	£92,644
Output 3	£218,816	£279,148	£91,182	£115,941	£50,978	£60,876	£99,069	£97,397	£137,016	£78,553	£223,970	£174,185	£192,180	£46,992
Output 4	£81,606	£115,176	£109,652	£141,740	£148,291	£151,112	£199,643	£221,424	£289,712	£291,198	£230,015	£166,416	£157,350	£25,970
Cross-Technical	£497,162	£417,968	£322,796	£286,150	£219,097	£245,025	£177,177	£183,209	£434,105	£297,408	£511,113	£254,137	£444,378	£194,526
Total	£1,384,342	£1,270,997	£877,640	£875,117	£514,180	£582,415	£621,651	£645,799	£1,152,600	£940,818	£1,441,330	£1,000,795	£1,341,240	£420,368

Activity budget and expenditure shares across the programme

	2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Output 1	14%	14%	20%	24%	12%	13%	12%	9%	13%	10%	17%	17%	18%	14%
Output 2	29%	22%	20%	14%	7%	9%	11%	13%	13%	19%	16%	24%	22%	22%
Output 3	16%	22%	10%	13%	10%	10%	16%	15%	12%	8%	16%	17%	14%	11%
Output 4	6%	9%	12%	16%	29%	26%	32%	34%	25%	31%	16%	17%	12%	6%
Cross-Technical	36%	33%	37%	33%	43%	42%	29%	28%	38%	32%	35%	25%	33%	46%
Total	35%	38%	17%	18%	15%	17%	9%	13%	20%	18%	22%	19%	31%	34%

Activity budget execution across the programme

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Output 1	97%	119%	122%	80%	62%	67%	24%
Output 2	69%	68%	147%	118%	126%	106%	31%
Output 3	128%	127%	119%	98%	57%	78%	24%
Output 4	141%	129%	102%	111%	101%	72%	17%
Cross-Technical	84%	89%	112%	103%	69%	50%	44%
Total	92%	100%	113%	104%	82%	69%	31%

Appendix 4: Methodology for Analysis

Introduction

SPARC budgets and expenditure can be divided into two major components:

- *State and Technical Work Plans*: State, federal and central work plans.
- *Programme*: Costs of full-time staff, offices, and vehicles.

Programme budgets and expenditure can be sub-divided into two components:

- *Programme Management and Administration*: Inputs to the running of the programme.
- *Technical Management and Support*: Inputs to SPARC's core technical work.

The analysis of SPARC finance data presented in this report was carried out first by linking each work plan *Activity* to the relevant logframe Output indicator. In this way, all work plan financing can be accounted for against the logframe. Secondly, the *Technical Management and Support* component of the *Programme* financing data was accounted for against the logframe using the methodology detailed below.

State and Technical Finance Data

All technical work implemented by SPARC is organised under activities within the annual work plan. All *State and Technical* finance data (budget and expenditure) is accounted for against activities and falls under several headings as detailed below:

- *Fees*: Short-term international and national consultant fees.
- *DSA*: Daily subsistence allowance for short-term consultants.
- *International Airfares*: International airfares of short-term consultants.
- *National Airfares*: National airfares of short-term consultants.
- *Programme Initiatives*: Funding for workshops, equipment and other initiatives.

Each activity is mapped onto one or more of the programme logframe output indicators, or indicated to be cross-cutting in the case of some initiatives (e.g. KM, M&E). *State and Technical* finance data can therefore be analysed against the logframe using this mapping, for each State and at the Programme level. In doing this analysis, a number of assumptions are used:

1. Where a State, Federal or Programme activity maps onto more than one indicator, the finance data for that activity is split equally across the indicators (within the specific State, Federal or Programme analysis).
2. Where an activity is classed as cross-cutting at state level, the finance data for that activity is split equally across indicators O1, O2, O5 and O8 (within the specific State analysis).
3. Some activities at programme level refer to cross-cutting programme technical work and do not map onto specific indicators. These are assigned to a 'Cross Cutting Technical' category and given a reference to a 'dummy' indicator O99.

Programme Finance Data

In order to analyse programme finance data (budget and expenditure) it must first be subdivided into the *Programme Management and Administration* and *Technical Management and Support* components. Programme finance data falls under several headings as detailed below, each of which can be treated differently when considering the allocation of expenditure between the two sub-components.

- *Accommodation*: Costs (rent, security, service etc.) of full-time international staff.
- *Admin and Tech Staff*: Fees of national admin/finance staff and junior technical staff (e.g. Technical Officers).
- *Finance*: 1.5% finance charge on programme costs.
- *International Travel*: International travel costs of full-time international staff.
- *Long-Term*: Fees of full-time international staff and senior national technical staff (e.g. Technical Coordination Managers).
- *Office Running Costs*: Costs (rent, stationary etc.) of operating SPARC offices.
- *Subsistence*: Daily subsistence allowance for all full-time SPARC staff.
- *Vehicle Running Costs*: Costs (fuel, maintenance etc.) of operating SPARC vehicles.

The following assumptions are used to allocate programme finance data as summarised in the *Table* below:

1. All full-time staff (with the exceptions of National Programme Manager (NPM) and National Administration and Finance Manager (NAFM)) spend 20% of their time involved with *Programme Management and Administration* and 80% of their time involved with *Technical Management and Support*. Therefore related costs (Accommodation, Administration and Technical Staff Costs, International Travel, Long-Term and Subsistence) should be allocated using these percentages also.

2. The inputs of the NPM and NAFM are allocated differently with 50% and 100% of the NPM's and NAFM's inputs respectively being used for *Programme Management and Administration*.
3. SPARC offices (with the exception of Abuja) and vehicles primarily exist in order to provide *Technical Management and Support*, though are also used for *Programme Management and Administration*. Therefore related costs (Office Running Costs and Vehicle Running Costs) should be split in the same way as for full-time staff with 20% of costs allocated to *Programme Management and Administration*.
4. In Abuja, 100% of Admin and Tech Staff time is dedicated to *Programme Management and Administration*.

Table: Basis for Allocating Programme Finance Data

Budget Heading	Abuja % of Costs → 'Admin'	Exceptions	States % of Costs → 'Admin'
Accommodation	20%	50% NPM costs assigned to Admin 100% NAFM costs assigned to Admin	20%
Admin & Tech Staff Costs	100%		20%
Finance	100%		n/a
International Travel	20%		n/a
Long-Term	20%	50% NPM costs assigned to Admin 100% NAFM costs assigned to Admin	20%
Office Running Costs	20%		20%
Subsistence	20%		20%
Vehicle Running Costs	20%		20%

Once the programme finance data has been split into the two sub-components, the *Technical Management and Support* sub-component finance data is analysed against the logframe as follows:

1. Allocate State *Technical Management and Support* finance data to all logframe indicators under Outputs 1-3:
 - a) For each State, determine the % of the *State and Technical* finance data allocated to each logframe indicator.

- b) For each State, apply the percentages calculated under (a) to the State *Technical Management and Support* finance data and allocate to the relevant logframe indicators.
2. Allocate Federal *Technical Management and Support* finance data to all logframe indicators under Output 4:
 - a) Determine the % of the Federal *State and Technical* finance data allocated to each Federal logframe indicator.
 - b) Apply the percentages calculated under (a) to the Federal *Technical Management and Support* finance data and allocate to the relevant logframe indicators.
3. Allocate Abuja *Technical Management and Support* finance data to all logframe indicators under Outputs 1-4:
 - a) Determine the % of the Abuja *State and Technical* finance data allocated to each all logframe indicators in Outputs 1-4.

Apply the percentages calculated under (a) to the Abuja *Technical Management and Support* finance data and allocate to the relevant logframe indicators.

Appendix 5: Expenditure Trends and Shares by Budget Type

Anambra

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	-	-	-	£183,128	£235,460	£48,291
Technical Management and Support:	-	-	£4,343	£100,145	£120,311	£32,744
Programme Management and Admin:	-	-	£1,086	£40,599	£53,984	£14,289
Total:	-	-	£5,428	£323,873	£409,755	£95,324

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	-	-	0.0%	56.5%	57.5%	50.7%
Technical Management and Support:	-	-	80.0%	30.9%	29.4%	34.4%
Programme Management and Admin:	-	-	20.0%	12.5%	13.2%	15.0%

Ekiti

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	-	£30,469	£292,625	£750	-	-
Technical Management and Support:	-	£8,482	£54,789	£111	-	-
Programme Management and Admin:	-	£5,631	£40,301	£91	-	-
Total:	-	£44,582	£387,714	£952	-	-

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	-	68.3%	75.5%	78.8%	-	-
Technical Management and Support:	-	19.0%	14.1%	11.6%	-	-
Programme Management and Admin:	-	12.6%	10.4%	9.6%	-	-

Enugu

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	£513,006	£339,620	£298,396	£275,534	£350,803	£75,435
Technical Management and Support:	£339,977	£343,660	£236,778	£311,738	£295,908	£91,888
Programme Management and Admin:	£118,645	£125,045	£86,323	£101,351	£109,594	£32,506
Total:	£971,627	£808,325	£621,498	£688,623	£756,305	£199,829

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	52.8%	42.0%	48.0%	40.0%	46.4%	37.7%
Technical Management and Support:	35.0%	42.5%	38.1%	45.3%	39.1%	46.0%
Programme Management and Admin:	12.2%	15.5%	13.9%	14.7%	14.5%	16.3%

Jigawa

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	£778,467	£503,385	£446,030	£556,134	£528,783	£100,517
Technical Management and Support:	£386,974	£383,836	£360,098	£387,095	£377,161	£111,377
Programme Management and Admin:	£147,807	£153,957	£130,575	£144,037	£147,977	£40,548
Total:	£1,313,248	£1,041,178	£936,704	£1,087,266	£1,053,921	£252,442

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	59.3%	48.3%	47.6%	51.1%	50.2%	39.8%
Technical Management and Support:	29.5%	36.9%	38.4%	35.6%	35.8%	44.1%
Programme Management and Admin:	11.3%	14.8%	13.9%	13.2%	14.0%	16.1%

Kaduna

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	£458,380	£289,704	£253,929	£216,262	£363,546	£63,899
Technical Management and Support:	£301,311	£329,033	£284,441	£250,362	£289,863	£77,661
Programme Management and Admin:	£105,395	£115,637	£94,196	£80,970	£109,376	£27,491
Total:	£865,085	£734,373	£632,567	£547,594	£762,786	£169,051

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	53.0%	39.4%	40.1%	39.5%	47.7%	37.8%
Technical Management and Support:	34.8%	44.8%	45.0%	45.7%	38.0%	45.9%
Programme Management and Admin:	12.2%	15.7%	14.9%	14.8%	14.3%	16.3%

Kano

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	£1,043,748	£371,661	£183,329	£344,085	£316,485	£55,772
Technical Management and Support:	£403,623	£389,687	£311,769	£328,430	£242,314	£60,989
Programme Management and Admin:	£169,370	£140,243	£94,610	£111,350	£92,711	£22,296
Total:	£1,616,741	£901,591	£589,708	£783,865	£651,510	£139,056

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	64.6%	41.2%	31.1%	43.9%	48.6%	40.1%
Technical Management and Support:	25.0%	43.2%	52.9%	41.9%	37.2%	43.9%
Programme Management and Admin:	10.5%	15.6%	16.0%	14.2%	14.2%	16.0%

Katsina

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	-	-	£144,767	£212,653	£173,485	£58,334
Technical Management and Support:	-	£4,559	£90,633	£166,730	£136,513	£50,996
Programme Management and Admin:	-	£1,140	£35,820	£59,755	£51,742	£20,121
Total:	-	£5,699	£271,219	£439,137	£361,740	£129,451

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	-	0.0%	53.4%	48.4%	48.0%	45.1%
Technical Management and Support:	-	80.0%	33.4%	38.0%	37.7%	39.4%
Programme Management and Admin:	-	20.0%	13.2%	13.6%	14.3%	15.5%

Lagos

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	£616,999	£551,548	£1,253,849	£708,176	£638,368	£140,836
Technical Management and Support:	£462,114	£390,793	£555,394	£412,001	£393,695	£115,463
Programme Management and Admin:	£156,000	£161,245	£252,842	£163,185	£163,237	£46,665
Total:	£1,235,113	£1,103,586	£2,062,084	£1,283,362	£1,195,300	£302,965

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	50.0%	50.0%	60.8%	55.2%	53.4%	46.5%
Technical Management and Support:	37.4%	35.4%	26.9%	32.1%	32.9%	38.1%
Programme Management and Admin:	12.6%	14.6%	12.3%	12.7%	13.7%	15.4%

Niger

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	-	-	-	£306,991	£268,967	£39,786
Technical Management and Support:	-	-	£8,055	£201,291	£161,497	£52,914
Programme Management and Admin:	-	-	£2,014	£76,412	£67,682	£18,257
Total:	-	-	£10,068	£584,694	£498,147	£110,957

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	-	-	0.0%	52.5%	54.0%	35.9%
Technical Management and Support:	-	-	80.0%	34.4%	32.4%	47.7%
Programme Management and Admin:	-	-	20.0%	13.1%	13.6%	16.5%

Yobe

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	-	-	£107,668	£262,632	£380,039	£106,458
Technical Management and Support:	-	£13,235	£109,546	£97,434	£189,213	£74,238
Programme Management and Admin:	-	£3,309	£37,175	£46,678	£85,888	£32,014
Total:	-	£16,544	£254,388	£406,744	£655,140	£212,710

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	-	0.0%	42.3%	64.6%	58.0%	50.0%
Technical Management and Support:	-	80.0%	43.1%	24.0%	28.9%	34.9%
Programme Management and Admin:	-	20.0%	14.6%	11.5%	13.1%	15.1%

Zamfara

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	-	£15,272	£163,641	£240,606	£216,809	£21,886
Technical Management and Support:	-	£9,863	£92,724	£203,066	£215,723	£68,997
Programme Management and Admin:	-	£4,225	£38,058	£71,214	£75,943	£20,015
Total:	-	£29,360	£294,424	£514,886	£508,475	£110,898

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	-	52.0%	55.6%	46.7%	42.6%	19.7%
Technical Management and Support:	-	33.6%	31.5%	39.4%	42.4%	62.2%
Programme Management and Admin:	-	14.4%	12.9%	13.8%	14.9%	18.0%

Federal

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	£651,266	£691,207	£1,218,397	£1,019,610	£718,093	£122,895
Technical Management and Support:	£212,026	£322,318	£360,651	£283,211	£219,935	£63,671
Programme Management and Admin:	£95,726	£160,217	£200,933	£157,455	£127,891	£31,450
Total:	£959,018	£1,173,743	£1,779,981	£1,460,276	£1,065,920	£218,016

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	67.9%	58.9%	68.5%	69.8%	67.4%	56.4%
Technical Management and Support:	22.1%	27.5%	20.3%	19.4%	20.6%	29.2%
Programme Management and Admin:	10.0%	13.7%	11.3%	10.8%	12.0%	14.4%

Central Technical

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	£875,117	£582,415	£645,799	£940,818	£1,000,795	£420,368
Technical Management and Support:	£134,019	£162,143	£120,914	£139,039	£121,818	£66,683
Programme Management and Admin:	£90,908	£107,639	£88,941	£114,716	£132,064	£69,798
Total:	£1,100,044	£852,197	£855,654	£1,194,573	£1,254,677	£556,849

Budget Type	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Activity Funds	79.6%	68.3%	75.5%	78.8%	79.8%	75.5%
Technical Management and Support:	12.2%	19.0%	14.1%	11.6%	9.7%	12.0%
Programme Management and Admin:	8.3%	12.6%	10.4%	9.6%	10.5%	12.5%

Appendix 6: Activity Expenditure Shares by Category

Anambra

Expenditure Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Fees:	-	-	-	69%	64%	73%
Subsistence:	-	-	-	10%	9%	7%
International Airfares:	-	-	-	0%	0%	2%
Local Airfares:	-	-	-	3%	3%	3%
Programme Initiatives:	-	-	-	17%	24%	14%

Ekiti

Expenditure Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Fees:	-	92%	75%	100%	-	-
Subsistence:	-	7%	13%	0%	-	-
International Airfares:	-	0%	2%	0%	-	-
Local Airfares:	-	0%	0%	0%	-	-
Programme Initiatives:	-	0%	10%	0%	-	-

Enugu

Expenditure Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Fees:	75%	64%	60%	51%	55%	71%
Subsistence:	9%	9%	9%	11%	11%	8%
International Airfares:	1%	2%	2%	1%	1%	3%
Local Airfares:	1%	1%	2%	4%	3%	2%
Programme Initiatives:	13%	25%	28%	33%	30%	16%

Jigawa

Expenditure Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Fees:	77%	71%	63%	46%	58%	65%
Subsistence:	7%	10%	7%	6%	9%	11%
International Airfares:	3%	4%	2%	2%	1%	1%
Local Airfares:	1%	2%	2%	2%	3%	4%
Programme Initiatives:	12%	13%	25%	43%	29%	19%

Kaduna

Expenditure Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Fees:	65%	64%	59%	60%	38%	56%
Subsistence:	12%	13%	10%	9%	5%	7%
International Airfares:	5%	4%	6%	1%	1%	0%
Local Airfares:	0%	1%	1%	3%	1%	1%
Programme Initiatives:	17%	18%	25%	27%	55%	35%

Kano

Expenditure Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Fees:	63%	68%	64%	37%	41%	41%
Subsistence:	9%	11%	10%	6%	8%	12%
International Airfares:	6%	6%	4%	1%	0%	0%
Local Airfares:	1%	2%	2%	2%	3%	4%
Programme Initiatives:	22%	13%	20%	54%	47%	43%

Katsina

Expenditure Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Fees:	-	-	72%	50%	56%	44%
Subsistence:	-	-	7%	10%	11%	8%
International Airfares:	-	-	0%	0%	0%	0%
Local Airfares:	-	-	1%	2%	5%	6%
Programme Initiatives:	-	-	19%	38%	29%	42%

Lagos

Expenditure Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Fees:	59%	67%	61%	62%	61%	63%
Subsistence:	18%	15%	17%	15%	14%	18%
International Airfares:	3%	2%	3%	5%	4%	7%
Local Airfares:	1%	1%	2%	2%	1%	1%
Programme Initiatives:	19%	15%	18%	17%	21%	10%

Niger

Expenditure Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Fees:	-	-	-	51%	57%	54%
Subsistence:	-	-	-	10%	13%	12%
International Airfares:	-	-	-	1%	1%	0%
Local Airfares:	-	-	-	2%	4%	5%
Programme Initiatives:	-	-	-	37%	24%	29%

Yobe

Expenditure Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Fees:	-	-	69%	44%	42%	51%
Subsistence:	-	-	6%	6%	5%	3%
International Airfares:	-	-	0%	1%	2%	2%
Local Airfares:	-	-	2%	1%	1%	1%
Programme Initiatives:	-	-	23%	49%	51%	42%

Zamfara

Expenditure Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Fees:	-	92%	54%	30%	40%	64%
Subsistence:	-	7%	7%	6%	8%	16%
International Airfares:	-	0%	1%	0%	0%	0%
Local Airfares:	-	0%	2%	1%	2%	2%
Programme Initiatives:	-	0%	37%	62%	50%	18%

Federal

Expenditure Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Fees:	60%	63%	54%	76%	62%	79%
Subsistence:	14%	11%	9%	8%	4%	11%
International Airfares:	3%	1%	1%	0%	0%	0%
Local Airfares:	1%	1%	2%	1%	1%	1%
Programme Initiatives:	22%	25%	33%	15%	32%	9%

Central Technical

Expenditure Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Fees:	68%	77%	73%	66%	70%	77%
Subsistence:	9%	9%	9%	9%	9%	7%
International Airfares:	5%	6%	6%	4%	2%	2%
Local Airfares:	1%	1%	1%	2%	1%	1%
Programme Initiatives:	16%	7%	11%	19%	18%	13%

Appendix 7: Effectiveness Performance Indicators

Anambra

Indicator	Work Plan Year (Financial Year):	Baseline	2009/10 (2010)	2010/11 (2011)	2011/12 (2012)	2012/13 (2013)	2013/14 (2014)
Output 1	1. No. MTSSs rolled over:	-	-	-	-	-	-
	2. Average cost per MTSS standard improvement:	-	-	-	-	-	-
	3. Average score for selected P&S/M&E SEAT outcome indicator:	N/A	-	-	-	-	2.0
Output 2	4. Total actual revenue as a % of revenue budget:	98%	-	-	93%	78%	-
	5. Cumulative decrease of unfunded revenue budget compared to baseline:		-	-	-£15,279,846	-£101,167,710	-
	6. Cumulative decrease of unfunded revenue budget per £1 spent by SPARC:		-	-	£0	£0	-
	7. Total budget execution rate:	58%	-	-	84%	98%	-
	8. Total cumulative expenditure increase compared to baseline:		-	-	£85,747,414	£261,812,515	-
	9. Total cumulative expenditure increase per £1 spent by SPARC:		-	-	£52,654	£2,239	-
	10. Average score per selected PEFA outcome indicator:	1.2	-	-	-	-	2.0
Output 3	11. No. corporate planning stages completed:		-	-	-	-	12
	12. Average cost per corporate planning state completed:		-	-	-	-	£11,209
	13. Average score per selected PSM SEAT outcome indicator:	N/A	-	-	-	-	2.8
All Outputs	14. Health & Education budget execution rate:	38%	-	-	35%	42%	-
	15. Health & Education cumulative expenditure increase compared to baseline:		-	-	-£3,689,274	£473,779	-
	16. Health & Education cumulative expenditure increase per £1 spent by SPARC:		-	-	£0	£1	-
	17. Cumulative increase in basic education enrolment:		-	-	-	176,728	-
	18. Cumulative spend by SPARC per additional child enrolled in basic education:		-	-	-	£0	£0
	19. Cumulative increase in children receiving all basic vaccinations:		-	-	-51	-153	-
	20. Cumulative spend by SPARC per additional child with all basic vaccinations:		-	-	£0	£0	-

Enugu

Indicator	Work Plan Year (Financial Year):	Baseline	2009/10 (2010)	2010/11 (2011)	2011/12 (2012)	2012/13 (2013)	2013/14 (2014)
Output 1	1. No. MTSSs rolled over:	-	-	-	-	7	7
	2. Average cost per MTSS standard improvement:	-	-	-	-	£1,683	£3,346
	3. Average score for selected P&S/M&E SEAT outcome indicator:	1.8	-	-	2.3	-	2.8
Output 2	4. Total actual revenue as a % of revenue budget:	77%	78%	114%	84%	94%	-
	5. Cumulative decrease of unfunded revenue budget compared to baseline:		£5,713,344	£133,933,091	£161,191,598	£237,791,592	-
	6. Cumulative decrease of unfunded revenue budget per £1 spent by SPARC:		£9	£130	£125	£146	-
	7. Total budget execution rate:	76%	82%	106%	86%	82%	-
	8. Total cumulative expenditure increase compared to baseline:		£17,575,069	£96,973,006	£127,816,423	£150,432,018	-
	9. Total cumulative expenditure increase per £1 spent by SPARC:		£27	£94	£99	£93	-
	10. Average score per selected PEFA outcome indicator:	2.0	-	-	1.2	-	1.0
Output 3	11. No. corporate planning stages completed:		-	1	5	0	4
	12. Average cost per corporate planning state completed:		-	£116,618	£26,897	-	£38,379
	13. Average score per selected PSM SEAT outcome indicator:	2.5	-	-	1.8	-	2.8
All Outputs	14. Health & Education budget execution rate:	64%	75%	57%	60%	80%	-
	15. Health & Education cumulative expenditure increase compared to baseline:		£9,044,345	£2,142,744	-£2,248,970	£12,758,872	-
	16. Health & Education cumulative expenditure increase per £1 spent by SPARC:		£6	£1	£0	£3	-
	17. Cumulative increase in basic education enrolment:		-	122,381	159,219	45,875	-
	18. Cumulative spend by SPARC per additional child enrolled in basic education:		-	£13	£15	£66	£0
	19. Cumulative increase in children receiving all basic vaccinations:		7,672	15,344	25,573	38,359	-
	20. Cumulative spend by SPARC per additional child with all basic vaccinations:		£209	£157	£119	£97	-

Jigawa

Indicator	Work Plan Year (Financial Year):	Baseline	2009/10 (2010)	2010/11 (2011)	2011/12 (2012)	2012/13 (2013)	2013/14 (2014)
Output 1	1. No. MTSSs rolled over:	-	-	-	3	4	5
	2. Average cost per MTSS standard improvement:	-	-	-	£94,244	£26,284	£15,043
	3. Average score for selected P&S/M&E SEAT outcome indicator:	2.3	-	-	2.8	-	3.3
Output 2	4. Total actual revenue as a % of revenue budget:	96%	92%	110%	89%	96%	-
	5. Cumulative decrease of unfunded revenue budget compared to baseline:		-£11,453,862	£30,735,974	£2,107,263	-£216,308	-
	6. Cumulative decrease of unfunded revenue budget per £1 spent by SPARC:		£0	£28	£1	£0	-
	7. Total budget execution rate:	82%	93%	104%	94%	83%	-
	8. Total cumulative expenditure increase compared to baseline:		£29,510,880	£94,057,947	£143,155,940	£149,407,118	-
	9. Total cumulative expenditure increase per £1 spent by SPARC:		£39	£87	£97	£81	-
	10. Average score per selected PEFA outcome indicator:	1.0	-	-	1.2	-	2.0
Output 3	11. No. corporate planning stages completed:		-	5	6	9	9
	12. Average cost per corporate planning state completed:		-	£52,753	£21,714	£19,364	£11,081
	13. Average score per selected PSM SEAT outcome indicator:	1.5	-	-	1.5	-	3.0
All Outputs	14. Health & Education budget execution rate:	79%	99%	95%	94%	95%	-
	15. Health & Education cumulative expenditure increase compared to baseline:		£21,981,124	£43,349,472	£67,206,648	£95,042,265	-
	16. Health & Education cumulative expenditure increase per £1 spent by SPARC:		£12	£15	£17	£19	-
	17. Cumulative increase in basic education enrolment:		-	1,523	62,475	105,945	-
	18. Cumulative spend by SPARC per additional child enrolled in basic education:		-	£1,253	£47	£37	£0
	19. Cumulative increase in children receiving all basic vaccinations:		4,203	8,406	14,009	21,014	-
	20. Cumulative spend by SPARC per additional child with all basic vaccinations:		£454	£351	£277	£237	-

Kaduna

Indicator	Work Plan Year (Financial Year):	Baseline	2009/10 (2010)	2010/11 (2011)	2011/12 (2012)	2012/13 (2013)	2013/14 (2014)
Output 1	1. No. MTSSs rolled over:	-	-	1	3	3	3
	2. Average cost per MTSS standard improvement:	-	-	-	£8,555	£7,686	£12,189
	3. Average score for selected P&S/M&E SEAT outcome indicator:	1.5	-	-	1.3	-	1.8
Output 2	4. Total actual revenue as a % of revenue budget:	59%	55%	93%	76%	53%	-
	5. Cumulative decrease of unfunded revenue budget compared to baseline:		-£52,133,288	£213,742,257	£350,794,834	£276,338,118	-
	6. Cumulative decrease of unfunded revenue budget per £1 spent by SPARC:		£0	£293	£397	£272	-
	7. Total budget execution rate:	56%	51%	69%	59%	47%	-
	8. Total cumulative expenditure increase compared to baseline:		-£35,211,118	£26,346,093	£45,340,865	-£10,886,581	-
	9. Total cumulative expenditure increase per £1 spent by SPARC:		£0	£36	£51	£0	-
10. Average score per selected PEFA outcome indicator:	1.0	-	-	1.0	-	1.0	
Output 3	11. No. corporate planning stages completed:		-	5	23	14	20
	12. Average cost per corporate planning state completed:		-	£26,268	£6,657	£4,915	£5,582
	13. Average score per selected PSM SEAT outcome indicator:	2.0	-	-	2.0	-	3.0
All Outputs	14. Health & Education budget execution rate:	56%	78%	76%	55%	63%	-
	15. Health & Education cumulative expenditure increase compared to baseline:		£33,700,180	£55,513,528	£54,377,924	£66,385,352	-
	16. Health & Education cumulative expenditure increase per £1 spent by SPARC:		£24	£26	£20	£20	-
	17. Cumulative increase in basic education enrolment:		-	100,128	24,611	135,740	-
	18. Cumulative spend by SPARC per additional child enrolled in basic education:		-	£14	£87	£20	£0
	19. Cumulative increase in children receiving all basic vaccinations:		21,074	42,149	70,248	105,372	-
20. Cumulative spend by SPARC per additional child with all basic vaccinations:		£66	£51	£39	£31	-	

Kano

Indicator	Work Plan Year (Financial Year):	Baseline	2009/10 (2010)	2010/11 (2011)	2011/12 (2012)	2012/13 (2013)	2013/14 (2014)
Output 1	1. No. MTSSs rolled over:	-	-	-	-	1	1
	2. Average cost per MTSS standard improvement:	-	-	-	-	£105,262	£12,345
	3. Average score for selected P&S/M&E SEAT outcome indicator:	1.8	-	-	1.3	-	1.8
Output 2	4. Total actual revenue as a % of revenue budget:	93%	77%	93%	58%	N/A	-
	5. Cumulative decrease of unfunded revenue budget compared to baseline:		-£76,788,357	-£77,716,456	-£378,416,728	-£378,416,728	-
	6. Cumulative decrease of unfunded revenue budget per £1 spent by SPARC:		£0	£0	£0	£0	-
	7. Total budget execution rate:	79%	83%	66%	59%	N/A	-
	8. Total cumulative expenditure increase compared to baseline:		£15,048,102	-£52,036,365	-£229,349,421	-£229,349,421	-
	9. Total cumulative expenditure increase per £1 spent by SPARC:		£20	£0	£0	£0	-
	10. Average score per selected PEFA outcome indicator:	2.7	-	-	1.7	-	1.0
Output 3	11. No. corporate planning stages completed:		-	-	5	6	17
	12. Average cost per corporate planning state completed:		-	-	£6,175	£30,351	£8,018
	13. Average score per selected PSM SEAT outcome indicator:	2.5	-	-	1.5	-	2.3
All Outputs	14. Health & Education budget execution rate:	68%	64%	65%	56%	N/A	-
	15. Health & Education cumulative expenditure increase compared to baseline:		-£5,183,433	-£8,790,164	-£33,783,583	-£33,783,583	-
	16. Health & Education cumulative expenditure increase per £1 spent by SPARC:		£0	£0	£0	£0	-
	17. Cumulative increase in basic education enrolment:		-	102,696	340,915	440,956	-
	18. Cumulative spend by SPARC per additional child enrolled in basic education:		-	£23	£10	£9	£0
	19. Cumulative increase in children receiving all basic vaccinations:		18,957	37,915	63,191	94,787	-
	20. Cumulative spend by SPARC per additional child with all basic vaccinations:		£125	£86	£61	£49	-

Katsina

Indicator	Work Plan Year (Financial Year):	Baseline	2009/10 (2010)	2010/11 (2011)	2011/12 (2012)	2012/13 (2013)	2013/14 (2014)
Output 1	1. No. MTSSs rolled over:	-	-	-	-	-	-
	2. Average cost per MTSS standard improvement:	-	-	-	-	-	-
	3. Average score for selected P&S/M&E SEAT outcome indicator:	1.5	-	-	-	-	1.0
Output 2	4. Total actual revenue as a % of revenue budget:	96%	-	78%	N/A	N/A	-
	5. Cumulative decrease of unfunded revenue budget compared to baseline:	-	-£59,589,050	-£59,589,050	-£59,589,050	-£59,589,050	-
	6. Cumulative decrease of unfunded revenue budget per £1 spent by SPARC:	-	£0	£0	£0	£0	-
	7. Total budget execution rate:	79%	-	50%	N/A	N/A	-
	8. Total cumulative expenditure increase compared to baseline:	-	-£114,461,001	-£114,461,001	-£114,461,001	-£114,461,001	-
	9. Total cumulative expenditure increase per £1 spent by SPARC:	-	£0	£0	£0	£0	-
	10. Average score per selected PEFA outcome indicator:	1.2	-	-	-	-	N/A
Output 3	11. No. corporate planning stages completed:	-	-	-	-	3	1
	12. Average cost per corporate planning state completed:	-	-	-	-	£19,325	£39,067
	13. Average score per selected PSM SEAT outcome indicator:	2.5	-	-	-	-	1.5
All Outputs	14. Health & Education budget execution rate:	71%	-	55%	N/A	N/A	-
	15. Health & Education cumulative expenditure increase compared to baseline:	-	-£18,966,819	-£18,966,819	-£18,966,819	-£18,966,819	-
	16. Health & Education cumulative expenditure increase per £1 spent by SPARC:	-	£0	£0	£0	£0	-
	17. Cumulative increase in basic education enrolment:	-	-	111,879	130,737	130,737	-
	18. Cumulative spend by SPARC per additional child enrolled in basic education:	-	-	£0	£2	£2	£0
	19. Cumulative increase in children receiving all basic vaccinations:	-	4,046	12,137	24,273	24,273	-
	20. Cumulative spend by SPARC per additional child with all basic vaccinations:	-	£1	£23	£29	£29	-

Lagos

Indicator	Work Plan Year (Financial Year):	Baseline	2009/10 (2010)	2010/11 (2011)	2011/12 (2012)	2012/13 (2013)	2013/14 (2014)
Output 1	1. No. MTSSs rolled over:	-	-	6	2	11	1
	2. Average cost per MTSS standard improvement:	-	-	-	£27,297	£5,350	£2,788
	3. Average score for selected P&S/M&E SEAT outcome indicator:	2.5	-	-	1.8	-	2.8
Output 2	4. Total actual revenue as a % of revenue budget:	79%	80%	78%	87%	95%	-
	5. Cumulative decrease of unfunded revenue budget compared to baseline:		£18,922,732	-£5,020,650	£212,730,951	£679,195,427	-
	6. Cumulative decrease of unfunded revenue budget per £1 spent by SPARC:		£29	£0	£104	£276	-
	7. Total budget execution rate:	76%	90%	73%	83%	96%	-
	8. Total cumulative expenditure increase compared to baseline:		£216,756,552	£162,841,172	£291,100,356	£673,944,342	-
	9. Total cumulative expenditure increase per £1 spent by SPARC:		£337	£164	£143	£274	-
10. Average score per selected PEFA outcome indicator:	1.3	-	-	1.2	-	1.0	
Output 3	11. No. corporate planning stages completed:		-	2	17	3	6
	12. Average cost per corporate planning state completed:		-	£96,324	£12,723	£61,126	£29,023
	13. Average score per selected PSM SEAT outcome indicator:	2.5	-	-	1.5	-	2.3
All Outputs	14. Health & Education budget execution rate:	71%	85%	75%	77%	91%	-
	15. Health & Education cumulative expenditure increase compared to baseline:		£34,658,365	£49,321,013	£73,608,356	£147,771,167	-
	16. Health & Education cumulative expenditure increase per £1 spent by SPARC:		£19	£17	£15	£24	-
	17. Cumulative increase in basic education enrolment:		-	779,081	937,719	946,145	-
	18. Cumulative spend by SPARC per additional child enrolled in basic education:		-	£2	£3	£5	£0
	19. Cumulative increase in children receiving all basic vaccinations:		1,706	3,413	5,688	8,532	-
20. Cumulative spend by SPARC per additional child with all basic vaccinations:		£1,066	£856	£876	£735	-	

Niger

Indicator	Work Plan Year (Financial Year):	Baseline	2009/10 (2010)	2010/11 (2011)	2011/12 (2012)	2012/13 (2013)	2013/14 (2014)
Output 1	1. No. MTSSs rolled over:	-	-	-	-	-	-
	2. Average cost per MTSS standard improvement:	-	-	-	-	-	-
	3. Average score for selected P&S/M&E SEAT outcome indicator:	1.0	-	-	-	-	2.8
Output 2	4. Total actual revenue as a % of revenue budget:	71%	-	-	78%	86%	-
	5. Cumulative decrease of unfunded revenue budget compared to baseline:		-	-	£39,061,575	£112,911,074	-
	6. Cumulative decrease of unfunded revenue budget per £1 spent by SPARC:		-	-	£12,932	£663	-
	7. Total budget execution rate:	52%	-	-	72%	87%	-
	8. Total cumulative expenditure increase compared to baseline:		-	-	£77,175,746	£196,293,776	-
	9. Total cumulative expenditure increase per £1 spent by SPARC:		-	-	£25,551	£1,153	-
	10. Average score per selected PEFA outcome indicator:	0.0	-	-	1.2	-	1.0
Output 3	11. No. corporate planning stages completed:		-	-	-	-	3
	12. Average cost per corporate planning state completed:		-	-	-	-	£7,135
	13. Average score per selected PSM SEAT outcome indicator:	1.5	-	-	-	-	N/A
All Outputs	14. Health & Education budget execution rate:	68%	-	-	86%	76%	-
	15. Health & Education cumulative expenditure increase compared to baseline:		-	-	£15,345,986	£23,347,303	-
	16. Health & Education cumulative expenditure increase per £1 spent by SPARC:		-	-	£1,524	£39	-
	17. Cumulative increase in basic education enrolment:		-	-	-	1,750	-
	18. Cumulative spend by SPARC per additional child enrolled in basic education:		-	-	-	£6	£0
	19. Cumulative increase in children receiving all basic vaccinations:		-	-	3,603	10,810	-
	20. Cumulative spend by SPARC per additional child with all basic vaccinations:		-	-	£3	£55	-

Yobe

Indicator	Work Plan Year (Financial Year):	Baseline	2009/10 (2010)	2010/11 (2011)	2011/12 (2012)	2012/13 (2013)	2013/14 (2014)
Output 1	1. No. MTSSs rolled over:	-	-	-	-	-	-
	2. Average cost per MTSS standard improvement:	-	-	-	-	-	-
	3. Average score for selected P&S/M&E SEAT outcome indicator:	1.7	-	-	-	-	2.0
Output 2	4. Total actual revenue as a % of revenue budget:	71%	-	86%	74%	77%	-
	5. Cumulative decrease of unfunded revenue budget compared to baseline:	-	-	£53,460,688	£64,407,805	£88,488,437	-
	6. Cumulative decrease of unfunded revenue budget per £1 spent by SPARC:	-	-	£10,771	£763	£514	-
	7. Total budget execution rate:	70%	-	78%	71%	77%	-
	8. Total cumulative expenditure increase compared to baseline:	-	-	£22,005,975	£23,587,791	£47,604,137	-
	9. Total cumulative expenditure increase per £1 spent by SPARC:	-	-	£4,434	£280	£276	-
	10. Average score per selected PEFA outcome indicator:	1.2	-	-	-	-	1.0
Output 3	11. No. corporate planning stages completed:	-	-	-	-	4	12
	12. Average cost per corporate planning state completed:	-	-	-	-	£49,337	£11,548
	13. Average score per selected PSM SEAT outcome indicator:	1.3	-	-	-	-	2.0
All Outputs	14. Health & Education budget execution rate:	51%	-	68%	69%	67%	-
	15. Health & Education cumulative expenditure increase compared to baseline:	-	-	£11,933,907	£26,803,586	£42,316,553	-
	16. Health & Education cumulative expenditure increase per £1 spent by SPARC:	-	-	£721	£99	£62	-
	17. Cumulative increase in basic education enrolment:	-	-	-	-51,490	-48,325	-
	18. Cumulative spend by SPARC per additional child enrolled in basic education:	-	-	-	£0	£0	£0
	19. Cumulative increase in children receiving all basic vaccinations:	-	-	569	1,707	3,413	-
	20. Cumulative spend by SPARC per additional child with all basic vaccinations:	-	-	£29	£159	£199	-

Zamfara

Indicator	Work Plan Year (Financial Year):	Baseline	2009/10 (2010)	2010/11 (2011)	2011/12 (2012)	2012/13 (2013)	2013/14 (2014)
Output 1	1. No. MTSSs rolled over:	-	-	-	-	-	-
	2. Average cost per MTSS standard improvement:	-	-	-	-	-	-
	3. Average score for selected P&S/M&E SEAT outcome indicator:	1.0	-	-	-	-	2.0
Output 2	4. Total actual revenue as a % of revenue budget:	71%	-	100%	81%	60%	-
	5. Cumulative decrease of unfunded revenue budget compared to baseline:		-	£87,729,438	£146,054,364	£73,298,393	-
	6. Cumulative decrease of unfunded revenue budget per £1 spent by SPARC:		-	£11,952	£1,396	£246	-
	7. Total budget execution rate:	60%	-	99%	52%	73%	-
	8. Total cumulative expenditure increase compared to baseline:		-	£75,108,275	£39,049,056	£93,220,268	-
	9. Total cumulative expenditure increase per £1 spent by SPARC:		-	£10,233	£373	£313	-
	10. Average score per selected PEFA outcome indicator:	1.0	-	-	-	-	1.0
Output 3	11. No. corporate planning stages completed:		-	-	-	7	6
	12. Average cost per corporate planning state completed:		-	-	-	£11,616	£7,337
	13. Average score per selected PSM SEAT outcome indicator:	1.3	-	-	-	-	2.0
All Outputs	14. Health & Education budget execution rate:	69%	-	65%	79%	57%	-
	15. Health & Education cumulative expenditure increase compared to baseline:		-	-£2,856,072	£3,899,324	-£6,195,736	-
	16. Health & Education cumulative expenditure increase per £1 spent by SPARC:		-	£0	£12	£0	-
	17. Cumulative increase in basic education enrolment:		-	-	28,454	154,262	-
	18. Cumulative spend by SPARC per additional child enrolled in basic education:		-	-	£1	£2	£0
	19. Cumulative increase in children receiving all basic vaccinations:		-	-1,082	-3,246	-6,491	-
	20. Cumulative spend by SPARC per additional child with all basic vaccinations:		-	£0	£0	£0	-

www.sparc-nigeria.com

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The SPARC logo features the word "sparc" in a lowercase, bold, sans-serif font. A green, curved line arches over the letters "a" and "r".

