The Independent Monitoring and Evaluation Project for the DFID Nigeria State Level Programmes (IMEP)

Final Evaluation of the DFID Nigeria State Level Programmes: Final Evaluation Report

Volume 2: Annexes

Client: UK Department for International Development (DFID)

20th January 2017

This material has been funded by UKaid from the UK Government; however the views expressed do not necessarily reflect the UK Government's official policies.

ECORYS

Oxford Policy Management

The Policy Practice

Phillips Consulting

Table of contents

Table of contents iv

List of tables and figures v

Table of abbreviations vii

Annex A: Sources of evidence for the evaluation 121
A.1 Final Evaluation Studies 122
A.2 PCR/AR and documents on final evaluation questions 140
A.3 Enhanced Project Completion Reviews and Annual Reviews 181
A.4 Other Studies 224

Annex B: Results in the SLP Suite states 230
B.1 SPARC 230
B.2 SAVI 238
B.3 ESSPIN 244
B.4 PATHS2 251

Annex C: Theories of change for the SLPs 264
C.1 SPARC's theory of change 264
C.2 SAVI's theory of change 267
C.3 ESSPIN's theory of change 268
C.4 PATHS2's theory of change 273

Annex D: The GEMS programmes: Summary of main features 275
D.1 Introduction 275
D.2 Overview of the GEMS programme 276
D.3 GEMS theory of change 277
D.4 Results and impact measurement 279
D.5 Evidence on results of the GEMS programme 281
D.6 Summary of lessons from GEMS 291

Annex E: Changes to Evaluation Questions 295

List of tables and figures

Table 13 Evidence Source: Review of coordination and management issues 122
Table 14 Evidence Source: Political Economy Summary 124
Table 15 Evidence Source: Comparative state analysis 128
Table 16 Evidence Source: Study of ESSPIN's support to capacity development 131
Table 17 Evidence Source: Study of PATHS2 capacity development 137
Table 18 Evidence Source: PATHS2 (Provisional PCR – Northern States) 140
Table 19 Evidence Sources: PATHS2 2015 AR (Southern States) 147
Table 20 Evidence Source: Synthesis report on evaluation questions: SPARC and SAVI 155
Table 21 Evidence Source: ESSPIN AR 2015 and Final Evaluation Questions 174
Table 22 Evidence Source: PATHS2 Annual Review 2015 ARIES and Narrative Report (Southern States) 181
Table 23 Evidence Source: PATHS2 Provisional PCR 2015 ARIES and Narrative Report (Northern States) 189
Table 24 Evidence Source: SPARC PCR ARIES and Narrative Report 196
Table 25 Evidence Source: SAVI PCR ARIES and Narrative Report 205
Table 26 Evidence Source: ESSPIN AR 2015 ARIES and Annual Report 216
Table 27 Evidence Source: Citizens' Perceptions Survey 2015 224
Table 28 Evidence Source: ESSPIN Composite Survey 2016 226
Table 29 Evidence Source: SPARC Econometric Study 228
Table 30 Outcomes on policy and strategy 230
Table 31 Outcomes on M&E 231
Table 32 Outcomes on credibility of the budget 232
Table 33 Outcomes on comprehensiveness of the budget 233
Table 34 Outcomes on policy-based budgeting 234
Table 35 Outcomes on predictability and control in budget execution 234
Table 36 Outcomes on accounting, recording and reporting 235
Table 37 Outcomes on external scrutiny and audit 235
Table 38 Outcomes on organisation and management of the public service 236
Table 39 Outcomes on human resource management 237
Table 40 Results for SAVI Impact Indicator I 239
Table 41 Level of functionality of SHoAs as agents of voice and accountability 240
Table 42 Level of functionality of civil society as agents of voice and accountability 242
Table 43 Level of functionality of media as agents of voice and accountability 243
Table 44 Cumulative number of demonstrable changes in policy and implementation where there is evidence of attribution to SAVI 243
Table 45 State budget releases (%) 2014–2015 247
Table 46: ESSPIN Output 2: Increased capability of State Governments and local governments for governance and management of basic education at state and LGA Levels 248
Table 47: ESSPIN Output 3 achievement and milestones – strengthened capability of primary schools to provide improved learning outcomes 250
Table 48: ESSPIN Output 4 milestones and achievements 251
Table 49 PATHS2 Outcomes 1 and 2: Maternal health 252
Table 50 PATHS2 Outcomes 4, 6 and 7: Child health, satisfaction with health service and annual per capita expenditure on health 254

Table 51 PATHS2 Output 2: Strengthened stewardship and improved systems for health sector planning, budgeting and governance at state and LGA level 256
Table 52 PATHS2 Output 3: Improved delivery of pro-poor preventive and curative services including affordable drugs 259
Table 53 PATHS2 Output 4: Increased demand for well-managed, accountable, high-quality PHC services 262
Table 54 PATHS2 Output 5: Enhanced capacity of citizens to prevent and manage priority health conditions themselves 263
Table 55 EQs in the Final Evaluation Report and in the Inception Report 295

Figure 7 Executive summary of SPARC theory of change 264
Figure 8 Graphical representation of SPARC theory of change 266
Figure 9 SAVI theory of change 267
Figure 10 ESSPIN's model of capacity development for school improvement 268
Figure 11 ESSPIN theory of change (from Learning and Evidence Framework, 2015) 271
Figure 12 PATHS2 theory of change, 2013 Business Case 273

Table of abbreviations

ANC	Antenatal care
AOP	Annual Operation Plan
APC	All Progressives Congress
AR	Annual Review
BCIA	Big Common Impact Area
BEMST	Bureau of Establishments, Management Services and Training
BEOC	Basic Essential Obstetric Care
BMO	Business membership organisation
CDF	Comprehensive Development Framework
CEOC	Comprehensive Essential Obstetric Care
CMS	Central Medical Stores
CoFO	Certificate of Occupancy
CPS	Citizen's Perception Survey
CS	Composite Survey
CSO	Civil Society Organisation
CUBE	Capacity for Universal Basic Education
DCED	Donor Committee for Enterprise Development
DEEPEN	Developing Effective Private Education Nigeria
DFID	Department for International Development (UK)
DHIS	District Health Information System
DHS	Demographic and Health Survey
DMCSA	Drugs, Medical Consumables and Supplies Agency
DRF	Drug Revolving Fund
ECA	Excess Crude Account
EDOREN	Education Data, Research and Evaluation in Nigeria initiative
EEG	Export Expansion Grant
EMIS	Education management information system
EmOC	Emergency Obstetric Care
ENVMTIP	Enugu Vision Medium-Term Implementation Plan
EQ	Evaluation Question
ESSPIN	Education Sector Support Programme in Nigeria
FEPAR	Federal Public Administration Reform Programme
FHC	Facility Health Committee

FMCH	Free Maternal and Child Healthcare
FMOH	Federal Ministry of Health
GDP	Gross Domestic Product
GEMS	Growth, Employment and Markets in States
GES	Growth Enhancement Support
GHSC	Gunduma Health System Council
HMIS	Health Management Information System
HRH	Human resources for health
HRM	Human resources management
IGR	Internally generated revenue
IMEP	Independent Monitoring and Evaluation Project
IMR	Infant mortality rate
IPSAS	International Public Sector Accounting Standards
IQTE	Islamiyya, Qur'anic, Tsangaya education
JIMSO	Jigawa Medicare Supply Organisation
LGA	Local Government Area
LGEA	Local Government Education Authority
M4P	Making Markets Work for the Poor
M&E	Monitoring and Evaluation
MDA	Ministry, Department, Agency
MDG	Millennium Development Goal
MMR	Maternal mortality rate
MNCH	Maternal, neonatal and child health
MNCH2	Maternal Newborn and Child Health Programme Phase 2
NGN	Nigerian Naira
NPHCDA	National Primary Health Care Development Agency
MTEF	Medium-Term Expenditure Framework
MTR	Mid-Term Review
MTSS	Medium-Term Sector Strategy
NDHS	Nigeria Demographic and Health Survey
OPM	Oxford Policy Management
ORT	Oral rehydration therapy
PATHS2	Partnership for Transforming Health Systems (Phase 2)
PCR	Project Completion Report
PDP	People's Democratic Party
PEA	Political economy analysis
PEFA	Public expenditure and financial accountability
PPD	Public–private dialogue

PPEMs	Public–private engagement mechanisms
PERL	Partnership to Engage, Reform and Learn
PFM	Public finance management
PHC	Primary health care
PHCUOR	Primary Health Care Under One Roof
PPMCH	Partnership for the Promotion of Maternal and Child Health
SAVI	State Accountability and Voice Initiative
SBA	Skilled birth attendance
SBMC	School-Based Management Committee
SDP	State Development Plan
SDRF	Sustainable Drug Revolving Fund
SDSS	Sustainable Drug Supply System
SDSSMC	Sustainable Drug Supply System Management Committee
SEAT	Self-Assessment Evaluation
SHC	Secondary health care
SHOA	State House of Assembly
SIP	School Improvement Programme
SLGP	State and Local Government Programme
SLP	State Level Programme
SMO	Social Mobilisation Officer
SMoE	State Ministry of Education
SMoH	State Ministry of Health
SOP	Standard operating procedure
SPARC	State Partnership for Accountability, Responsiveness and Capability
SPHCDA	State Primary Health Care Development Agency
SPHCMB	State Primary Health Care Management Board
SSO	School Support Officer
SUBEB	State Universal Basic Education Board
UBE	Universal Basic Education
UBEC	Universal Basic Education Commission
UNDP	United Nations Development Programme
WHC	Ward Health Committee

Annex A: Sources of evidence for the evaluation

This annex provides a summary of the main features of each of the main evidence sources used for the evaluation. For each source this includes:

- Authors
- Date of completion
- Dates research undertaken
- Key purpose of the study
- The EQs that the study addressed
- Methods used
- Data sources
- Primary data collected.

For each source, there is then an assessment made of the quality of the evidence, and of any possible biases in the sources.

A.1 Final Evaluation Studies

Table 1 Evidence Source: Review of coordination and management issues

Document name	**Final evaluation of the SLPs: review of coordination and management issues**
Authors (lead and other, with affiliation)	Stephen Jones (OPM), Final Evaluation Team Leader
Date completed (i.e. of latest draft)	27 May 2016
Dates research undertaken	July–October 2015
Key purpose of study	To assess how the strategic and management decisions and processes of DFID impacted on SLP implementation, as well as the effectiveness and influence of the coordination arrangements between the SLPs as a way to improve synergies between them
Evaluation questions addressed	A.1 Was the SLP Suite the right approach to achieve the objectives when it was conceived? A.2 How were the SLPs implemented and why did implementation differ from the original design? E.2 What are the lessons for DFID's future engagement at state level?
Methods used	Documentation review. Key informant interviews. Questionnaires for completion by DFID staff.

Data sources	The Suite Mid-Term Review (finalised in 2012) and the 2014 Lesson Learning Review, both prepared by IMEP. Documentation on the development of DFID's country strategy for Nigeria and on the main strategic and management decisions that DFID Nigeria has taken. Documentation on DFID's approach to state-level engagement, including State Engagement Strategies for 2013–15. A tabulation of information on the profile by state of DFID's activities in Nigeria. Preparation of timelines of key events for each of the SLPs. Questionnaires administered through an online survey and interviews with DFID staff, and a meeting with DFID Nigeria's Regional Team. Questionnaires administered through an online survey of the SLPs. Comments from the Evaluation Steering Committee and DFID staff on presentations of drafts of the report.
Primary data collected	Key informant interviews: DFID staff Focus Group Discussion: DFID Nigeria's Regional Team
Quality assessment	Data collected was considered representative; however, the sample size for questionnaire responses was limited. The potential DFID key informants identified included Deputy Heads of DFID Nigeria over the evaluation period, DFID staff responsible for management of the SLPs, DFID State and Regional Team members, and DFID Results Advisers. Only nine responses were received from 34 potential key informants, but a wider group of DFID staff provided comments following a presentation of an earlier draft in Abuja in January 2016.
Assessment of possible biases	The low response rate to the survey may potentially itself be an indicator of a relative lack of interest among DFID staff in Suite-level management issues.

Table 2 Evidence Source: Political Economy Summary

Document name	**Overview of the Political Economy Context and Trends in the SLP States**
Authors (lead and other, with affiliation)	Gareth Williams (TPP), IMEP Subject Lead for SAVI
Date completed (i.e. of latest draft)	23 September 2016
Dates research undertaken	June–September 2016
Key purpose of study	To provide a synthesis of findings of state level political economy analysis undertaken by SPARC and SAVI to enable comparison between states and over time to identify common factors, trends and lessons.
Evaluation questions addressed	A.2 How well aligned have the SLPs been with the objectives of (a) DFID; (b) the Federal Governmant, State Governments and Local Governments; and (c) the interests of service users and citizens? B.2 What explains the results and the extent to which objectives have been achieved? D.1 To what extent are different stakeholders committed to maintaining reforms or systems improvements? D.3 Has the ability of citizens to demand better governance and services and to hold governments and service providers accountable improved?
Methods used	Documentation review.

Data sources	2009 State Level PEAs (prepared jointly by SAVI and SPARC) 2009 SAVI State Drivers of Change Studies 2011-13 SAVI-led PEA updates 2012 SPARC Political Economy Summaries of Nine States 2012 SPARC Understanding Political Commitment Report (updated 2014) 2015 Post-election Political Economy Analysis (with two updates) (prepared jointly by SAVI and SPARC) All these studies conducted primary data collection through KIIs, and included documentation reviews
Primary data collected	None
Quality assessment	Over time there has been a shift towards more concise and regularly updated studies using more structured analytical frameworks that are more closely linked to operational recommendations. Whereas the original studies were mainly the product of external (although well informed) consultants, the later studies have been largely driven

by SLP staff with the role of external consultants limited to advising on the analytical framework, quality assurance and editorial support.

Limitations on the quality of the PEA studies included the following:

- The studies have not used a consistent and clearly articulated analytical framework that would have facilitated the making of comparisons over time and between states.
- All of the studies have been broad-brush, contextual studies, and there are no examples of problem-driven PEA focused on analysing and unblocking a particular reform problem.
- Collaboration between SPARC-SAVI and the sectoral SLPs on political economy analysis has weakened over time. The PEAs have mainly focused on the broad governance picture in the state, but have not adequately connected this to issues affecting sectors.
- PEA has often been viewed as a time consuming and burdensome exercise with the result that studies have not been updated sufficiently regularly.
- The PEA reports have been subject to restricted circulation to protect the highly sensitive nature of their content.

The strengths and weaknesses of each of the PEA data sources are summarised in the table below.

Data Source	Strengths	Weaknesses
2009 State level PEAs	Highly detailed account of the historical, political, economic and social context in the states. Cross SLP involvement	Lack of clear analytical framework. Not sufficiently embedded in state teams Not operationally focused
2009 SAVI State Drivers of Change Studies	Useful for issue selection and identification of influential individuals	Lack of clear analytical framework Variable quality
2011-13 SAVI led PEA updates	Built on contextual understanding of 2009 studies More operationally focussed.	Lack of clear analytical framework Variable quality

	2012 SPARC Political Economy Summaries of Nine States	Concise, well focussed analysis	Limited operational recommendations
	2012 SPARC Understanding Political Commitment Report Updated 2014	Effective use of 7 indicators to assess political commitment and reform drive	Does not analyse the factors driving political commitment
	2015 SPARC-SAVI Post-election Political Economy Analysis 2 updates	Embedded in state teams. Joint SAVI-SPARC ownership Concise Short time between updates Structured around clear template/analytical framework	Time consuming and demanding exercise requiring large time inputs from state teams and external QA. Operational implications not sufficiently developed
Assessment of possible biases	A potential risk with reliance on political economy analysis undertaken by the SLPs to provide information on the political context in the SLP states is that the SLPs might be biased towards making excessively positive assessment of the context (to provide a justification for continued programme activities). A further (more complex) risk is that the assessment may be excessively influenced by contacts and perspectives that are related to the SLPs' engagement with State Governments rather than taking a broader or more independent view of the context. In practice, there does not appear to be any systematic positive bias in the studies (or shying away from identifying potential problems), and they appear to provide objective assessments within the limitation of their methodology and resources. This may reflect the following factors: (i) The studies were either undertaken, or quality controlled, by independent consultants contracted by the SLPs; (ii) The findings of the PEA studies were not part of the performance monitoring for the programmes; and (iii) The availability of resources for the SLPs was not related to the findings of the PEAs.		

Table 3 Evidence Source: Comparative state analysis

Document name	**Final evaluation of the SLPs: comparative state analysis**
Authors (lead and other, with affiliation)	Stephen Jones (OPM), Team Leader Final Evaluation Patrick Ward (OPM) Molly Scott (OPM) Andres Arau (OPM)
Date completed (i.e. of latest draft)	30 September 2016
Dates research undertaken	October–December 2015
Key purpose of study	To examine to what extent there is evidence that the SLPs did in fact contribute to the SLP-supported states' progress towards achieving the MDGs (especially those concerning health and education outcomes), and to assess whether there is evidence to support the underlying logic of the approach (that improving accountability and governance helps to achieve improved development results).
Evaluation questions addressed	What has been the impact of the SLPs? [Impact and Efficiency] C.1 How far have the SLPs contributed to the achievement of the MDGs in Nigeria, and to addressing gender, poverty and equity issues? [Impact]
Methods used	The availability of state-level data on MDG performance over the period of the SLPs (and of information on governance and accountability indicators) has been reviewed. Comparisons have been made of the performance of the SLP states with non-SLP states to see if there is any evidence of differences. Some exploratory analysis of whether there is any evidence that differences in performance could be attributed to the SLPs has been undertaken.

Data sources	Secondary data sources that contain MDG indicator estimates and other indicators that measure different dimensions of resource management quality: DHS data
Primary data collected	None
Quality assessment	The study noted that: There were three core requirements for the main data sources used for the comparative analysis: • The data has national coverage. • The data permits state-level estimates to be calculated. This means that sample sizes for surveys should be large enough to mean that the resulting indicator values are representative of each state. • The data provides comparable estimates for (at least) two points in time. This means one observation from before the SLPs were implemented (2008), or close to the very beginning of operations when meaningful results would plausibly have not yet started to emerge, and one observation from some point during the intervention period. Only the DHS data and UBEC grant disbursement data comprehensively meet the criteria given above. The DHS is therefore the principal source that has been used. In order to allow significance testing, the raw DHS dataset has been used. The findings generated from the UBEC data were subsequently disregarded from analysis owing to low variability in the data (almost all states had received the maximum grants over the period covered by the analysis). It had originally been envisaged that data on the use of UBEC matching funds could be regarded as an indicator of state commitment to basic education.
Assessment of possible biases	The study noted that: Additional data sources were included in the analysis although they either did not have national coverage, do not provide estimates that are representative to the state level or contain at least one pre-implementation and one post-implementation data point. The reason for their inclusion is that they

	contained information on indicators that were not covered elsewhere. The scope of analytical work using these additional datasets was more limited, and should be carefully noted when drawing conclusions from the findings. We did not include data sources which covered only one point in time, as the ability to calculate a trend from a data source was the minimum necessary condition for our analysis. The evaluation team decided against alternative strategies that would not be limited to the use of data covering more than one time period. Comparing indicator estimates across datasets (for example, comparing one pre-SLP implementation observation from one dataset with a post-SLP estimate from another) is not advisable since idiosyncrasies in how data are gathered and compiled between sources could easily render such comparisons misleading. The initial impressions of the evaluation team, based on, for example, inspection of the DHS and SMART datasets, were that data gathered from different sources are not readily comparable. Therefore, the ability to compare over time within the same data source is critical to ensuring consistency of survey methodology and methods of data cleaning and analysis.

Table 4 Evidence Source: Study of ESSPIN's support to capacity development

Document name	**Study of ESSPIN's support to capacity development in education in Nigeria**
Authors (lead and other, with affiliation)	Terry Allsop (Independent consultant) Ifeatu Nnodu (OPM) Stephen Jones (OPM) Shefali Rai (OPM) Michael Watts (Independent consultant)
Date completed (i.e. of latest draft)	January 2016
Dates research undertaken	May–October 2015
Key purpose of study	To assess the outputs and outcomes of ESSPIN's work to build education planning, management and delivery capacity in federal, state and local governments
Evaluation questions addressed	B. Have the SLPs achieved their objectives? [Effectiveness] B.1 What results have the SLPs achieved and to what extent have the objectives of the SLPs been achieved? B.2 What explains the results and the extent to which objectives have been achieved? C. What has been the impact of the SLPs? [Impact and Efficiency] C.3 What explains the impact achieved? [Impact] D. To what extent are the results achieved likely to be sustainable? [Sustainability] D.1 To what extent are different stakeholders committed to maintaining reforms or system improvements? [Sustainability]

	E. What lessons can be learned for the future?
Methods used	1. Assessment of capacity built, through a conceptual framework in which 'capacity' refers to the ability of agents to perform their functions, where organisations operate within an institutional environment that structures their incentives and scope for action. This study focuses principally on the capacity of the organisations that ESSPIN's interventions have targeted, directly or indirectly. 2. Review of documentation. 3. Key informant interviews.
Data sources	The main secondary data sources used for the study were the federal and state-level self-assessment reports, the Composite Surveys, ESSPIN ARs, and various programme documents (as listed below). (2007) 'Nigeria: education public expenditure review: A synthesis of the main findings and recommendations from nine state reports'. Cameron, S. (2015) ESSPIN Composite Survey 2: Overall Report. OPM. EDOREN. (2015) 'Study of ESSPIN's Support to Capacity Development in Education in Nigeria. Inception Report'. EDOREN. ESSPIN. (2015) 'Learning and Evidence Framework (Draft)'. ESSPIN. (2015a). 'Variation between the quality of teachers, head teachers, and SBMCs according to Composite Survey and SSO/SMO reports'. ESSPIN. ESSPIN (2009). 'Institutional Development – Position Paper'. ESSPIN 021. Gershberg, A., Rai, S., Ezegwu, C., Nnodu, I., Anthony, O., Panguru, KZ., Olumayowa, A., Nugroho, D., Hearle, C., Elacqua, G., Alves, F. (2015). 'Comparative review of basic education reforms' [draft version]. EDOREN. Gray, L. (2015). 'Towards an LGEA Engagement Strategy: A Draft Discussion Paper'. ESSPIN. Humphrey, S. and Crawfurd, L. (2014) 'Review of the Literature on Basic Education in Nigeria. Issues of Access, Quality, Equity and Impact'. EDOREN Jones, S., Ezegwu, C., Nnodu, I., and Travis, N. (2014) 'Leveraging State Resources for Girls' Education: Political and Institutional Issues for GEP3'. EDOREN

	Nwoko (2015) 'Financing Education in Nigeria: Opportunities for Action. Country Case Study for the Oslo Summit on Education for Development, 6–7 July 2015'. Packer, S. and Oladimeji, E. (2006). 'State Education Sector Project: Institutional Assessment. Kwara State. Final Draft'. Packer, S. and Elumeze, P. and Shitu, M.B. (2006). 'State Education Sector Project: Institutional Assessment. Kano State. Final Draft'. SPARC (2015) Public Financial Management Database (www.sparc-nigeria.com/PFM). Watts, M. and Allsop, T. (2015). 'How effectively are teachers managed in Nigerian public primary schools?' EDOREN **ESSPIN documentation reviewed** Sanni, K. (2015) 'Taking School Improvement to Scale: The Education Sector Support Programme in Nigeria'. ESSPIN. ESSPIN (2015). 'Draft Learning and Evidence Framework'. ESSPIN Experience Paper 2.1: 'Planning for better schools: Developing Medium-Term Sector Strategies'. ESSPIN Experience Paper 3.3: 'Raising pupil achievement through school improvement: A practise based approach'. A study of ESSPIN's support to capacity development in education in Nigeria. EDOREN – Education Data, Research and Evaluation in Nigeria 49. ESSPIN (2014). 'Evidences of Impact – Transforming Basic Education in Kwara'. **ARs** ESSPIN (2014). 'ESSPIN Annual Review – Review Report, 2014'. ESSPIN (2014). 'ESSPIN Annual Review – Summary Sheet 2014'. ESSPIN (2015). 'ESSPIN State Summaries for the 2015 Annual Review for all Six States'. **Composite Surveys**

	ESSPIN (2013) 'Overall Findings and Technical Report of ESSPIN Composite Survey 1. (2012)'. Report Number ESSPIN 060. Cameron, S. (2015) 'ESSPIN Composite Survey 2: Overall Report'. OPM. Cameron, S. and Ruddle, N. (2015). 'ESSPIN Composite Survey 2: State Reports'. OPM. **Self-Assessment Reports** State Self-Assessment Reports, 2015. State Self-Assessment Synthesis Report, 2014. Self-Assessment Summation Report, 2014. Final Self-Assessment Reports for each State. **Briefing notes** ESSPIN BN 2.01 Strategic Planning and Medium-Term Sector Strategy. ESSPIN BN 3.01 School Improvement and Teacher Professional Development. ESSPIN BN 3.02 Quality Assurance. ESSPIN BN 4.01 Community Engagement and School Governance. ESSPIN BN 9.0 An Integrated Approach to School Improvement.
Primary data collected	Primary data collection involved: structured interviews with ESSPIN staff; participation in the 2015 federal self-assessment; interviews with federal-level officials; state-level officials from all six states; field research in two states – LGEA-level officials in four LGEAs in Kano and Kwara; and headteachers and SBMC members in 16 schools in Kano and Kwara. Key informant interviews: **FME** **SBMC** Mrs E. B. Omotowa – Director, Education Planning, Research and Development, FME Mrs L. I. C. Amaku – SBMC Schedule Officer

	MLA Mr. Jide Odewale Mrs K. A. A. Liman **QA** Hajia Fatima Y. Ahmed – Director, Federal Educational Quality Assurance Service Ekanem Edum Usman Amina S. Blue- Jack Essien Anwan **Selection of state representatives at state self-assessment workshops** **ESSPIN** Kayode Sanni – National Programme Manager, ESSPIN Fatima Aboki – Lead Specialist Community Engagement and Learner Participation Pius Elumeze – Lead Specialist, National Systems and Institutional Development, ESSPIN John Kay – Lead Specialist, Education Quality, ESSPIN ESSPIN State team leads
Quality assessment	The study noted that: Various programme documents provided valuable evidence for this study, particularly the state summary reports produced by ESSPIN state team leaders for the 2014 AR. The state summaries provide information on activities and progress against ESSPIN's outputs, outcome and impact indicators, and also provide useful context on the political economy of the state. Other programme documents, including briefing notes, experience papers and M&E documents, were also reviewed. The 2014 AR findings provided information on outputs. The self-assessment process provides a solid evidence base for assessing state capacity to perform various functions, although there are **certain limitations** associated with it. The process relies heavily on the collective

	views of the participants regarding the extent to which the existence of documentation influences or reflects current practices. Evidence-gathering is paper-based and multiple documents must be examined and assessed within a short space of time. In some cases, state representatives may not have sufficient expertise in the required sub-indicator areas. State internal monitoring and quality assurance systems do not yet produce documentation which could point to not just the existence of a unit or procedure, for example, but also functionality and efficacy.
Assessment of possible biases	The study noted that: As part of the fieldwork for this study the team participated in the 2015 self-assessment exercise as silent observers. Our observations on the process are outlined below. Most state participants appeared to have a grasp of the issues and an understanding of the scoring system. States arrived with large boxes of evidence, consisting of policy documents, guidelines, legislation, meeting notes and attendance lists, and even website URLs. However, the existence of documentation does not always mean that it is used, or that systems and processes are functional, and so the exercise is dependent on the participants' assessment of the extent to which each document reflects or influences practice. In some cases, the states put forward documentation that was published or prepared several years ago and had not been updated since as evidence of an ongoing activity. ESSPIN central-based staff and consultants are used as facilitators, as they are expected to be impartial and independent but also to have sufficient expertise to be able to guide the discussions. Although group leaders were chosen from state representatives to document the scores and evidence, the process is driven by the facilitators and is painstakingly slow.

Table 5 Evidence Source: Study of PATHS2 capacity development

Document name	**Study of PATHS2 Capacity Development**
Authors (lead and other, with affiliation)	Stephen Hayes (Independent consultant) Nkata Chuku (Independent consultant) Aminu Abubakar (Independent consultant)
Date completed (i.e. of latest draft)	30 March 2016
Dates research undertaken	September 2015–February 2016
Key purpose of study	To assess the outputs and outcomes of PATHS 2's work to build health planning, management and delivery capacity in federal, state and local governments
Evaluation questions addressed	B. Have the SLPs achieved their objectives? [Effectiveness] B.1 What results have the SLPs achieved and to what extent have the objectives of the SLPs been achieved? B.2 What explains the results and the extent to which objectives have been achieved? C. What has been the impact of the SLPs? [Impact and Efficiency] C.3 What explains the impact achieved? [Impact] D. To what extent are the results achieved likely to be sustainable? [Sustainability] D.1 To what extent are different stakeholders committed to maintaining reforms or system improvements? [Sustainability] E. What lessons can be learned for the future?

Methods used	1. Assessment of capacity built, through a conceptual framework in which 'capacity' refers to the ability of agents to perform their functions, where organisations operate within an institutional environment that structures their incentives and scope for action. This study focuses principally on the capacity of the organisations that PATHS2's interventions have targeted, directly or indirectly. 2. Review of documentation. 3. Key informant interviews and focus group discussions.
Data sources	**Documents reviewed:** Annual Reports of the programme State Annual Reports Logframes Reports of ARs and MTRs Reports of the PATHS2 Household Surveys PATHS2 Policy Briefs Reports produced by PATHS2 on various aspects of planning and implementation The ESSPIN State Capacity Development Study (Allsop *et al*., 2016)
Primary data collected	Field research was carried out in Jigawa, Kano and Enugu. In each State four LGAs were selected for study together with two primary healthcare facilities and their associated communities in each of the LGAs. Key informant interviews and focus group discussions: at LGAs with primary healthcare management teams and finance leads; in-charges and staff members at PHC facilities; with FHCs and with community leaders.
Quality assessment	Data quality was generally considered satisfactory. At the conclusion of the data-gathering process the national lead researchers met the teams to ensure data had been captured effectively and that the results were written up in an appropriate format. At the conclusion of the data-gathering process the team leader, lead researchers and researchers met over a two-day period to synthesise the study results. The study noted some limitations on the comprehensiveness of data collection:

	Time in the field was at a premium and did not allow for discussions with State-based MNCH2 teams. It was also hoped to meet with team members from other programmes, e.g. the SPARC, to understand their joint contribution to capacity building, for instance in budgeting and planning; however, because of time constraints, this was not possible.
Assessment of possible biases	The study noted that: Selection of the four LGAs in each state initially aimed to ensure the selection of a representative group of focal and non-focal LGAs with an urban and rural mix; however, on further discussion in Abuja it was clear that little would be learned from visits to non-focal LGAs and that in the north, for security and travel distance reasons, some LGAs should be excluded from the selection and that the demonstration LGA in each State should be included. In the event, therefore, LGAs were selected not at random but so as to get the best possible mix of LGAs using these criteria. Two PHC facilities were chosen where possible at random from the total list of facilities in each of the four selected LGAs but with consideration of accessibility as a factor in the northern States.

A.2 PCR/AR and documents on final evaluation questions

Table 6 Evidence Source: PATHS2 (Provisional PCR – Northern States)

Document name	**PATHS 2 Provisional PCR (northern states)** **SLP Final Evaluation Questions**
Authors (lead and other, with affiliation)	Mike Naylor – IMEP PCR Review Team Leader (IMEP – OPM staff)
Date completed (i.e. of latest draft)	1 December 2015
Dates research undertaken	October 2015
Key purpose of study	To address the Suite EQs based on the findings of the PATHS2 Provisional PCR (northern states)
Evaluation questions addressed	A.1 Has the intervention logic behind the SLP Suite concept and the SLPs proved to be valid? [Relevance] B. Have the SLPs achieved their objectives? [Effectiveness] B.1 What results have the SLPs achieved and to what extent have the objectives of the SLPs been achieved? B.2 What explains the results and the extent to which objectives have been achieved? C. What has been the impact of the SLPs? [Impact and Efficiency] C.1 How far have the SLPs contributed to the achievement of the MDGs in Nigeria, and to addressing gender, poverty and equity issues? [Impact] C.2 To what extent have the SLPs contributed to a more effective and efficient use of Nigeria's own resources? [Impact] C.3 What explains the impact achieved? [Impact] C.4 Have the SLPs provided value for money? [Efficiency]

	D To what extent are the results achieved likely to be sustainable? [Sustainability] D.1 To what extent are different stakeholders committed to maintaining reforms or system improvements? [Sustainability] D.2 Are improved approaches developed by the SLPs affordable (given the fiscal context)? [Sustainability] D. What lessons can be learned for the future? E.1 How effective has the process of identifying and learning lessons from the SLPs been? E.2 What are the lessons for different stakeholders (DFID, state governments, federal government, other stakeholders)?
Methods used	Review of documentation Field work – visits to Jigawa and Kano Key Informant Interviews Data Validation Review
Data sources	PATHS2 Reports **IMEP** IMEP June 2015, Terms of Reference, 2015 AR of PATHS2 IMEP July 2015, IMEP/PATHS2 AR 2015 Approach Paper IMEP October 2014, Assessment of Nigeria's Maternal Health Data Sources **DFID** Business case – PATHS2 cost extension 4-12-13 version for PATHS2 **PATHS 2 Documentation for AR 2015**

	Logframes PATHS2 Extension Logframe PATHS2 M&E Framework Document Master Copy of Revised Version (August 2013) Progress Against Logframe Milestones for 2015 **Quarterly and Annual Reports** PATHS2 Annual Report PATHS2 National Quarter 26 Report October–December 2014 PATHS2 National Quarter 27 Report January–March 2015 PATHS2 National Quarter 28 Report April–June 2015 **PATHS2 Management** REVISED PATHS2 Cost Extension, Final Technical Proposal Service Delivery Extension Strategy for Private Sector – October 2014 PATHS2 PPP Strategy, April 2015 PATHS2 Human Resources for Health Strategy Paper in Northern Nigeria Bringing Primary Health Care Under One Roof (PHCUOR) Brief PPP Updated Presentation Workplan June 2015 Progress Made in Meeting 2014 Annual Performance Review Recommendations Workplan Vs Actuals Year 7, August 2014 PATHS2 Consolidated Year Workplan Updated PATHS2 Year 8 Workplan August 2015 **PATHS2 Knowledge Management** Effective Partnership in Health Services Sector – PATHS2 Legacy in Northern Nigeria 2008–2015 – Compendium **PATHS2 State Reports**

	Enugu State Health Financing and Equity Policy
	Round 3 Enugu and Lagos – 17 July 2015
	PATHS2 Service Delivery Model Costing, Enugu State Report – December 2013
	PATHS2 Value for Money
	PATHS2 VFM Strategy – August 2015
	PATHS2 Expenditure by Input – 28 August 2014
	PATHS2 Expenditures by Input – 28 August 2015
	Cumulative Expenditure – 28 August 2015
	Efficiency data year 7 – 28 August 2015
	Benchmarking data VFM – August 2015
	Lives Saved Tool (LiST) Summary Year 5
	PATHS2 Value for Money Self-Assessment – September 2015
	Notes on the Revised VFM Reports
	PATHS2 Studies
	Addressing Gender Dimensions
	PPP Holistic Approach to Health Systems Strengthening
	The Health Systems Strengthening Experience
	PATHS2 Endline Survey Review – July 2014
	PATHS2 Presentations
	PATHS2 AR Presentation
	PATHS2 Lagos State AR Presentation

	PATHS2 Enugu Final Presentation
Primary data collected	Key Informant Interviews **Federal Government** Mrs Osuntogun A.O. Family Health, Federal Ministry of Health (FMOH) Mrs Adebayo W.A. FMOH Owolabi O.A. HPRS, FMOH Adama Abdul IMCI Desk Officer, Child Health, FMOH Dr. Azodoh DPRS, FMOH Dr. Ado Mohammed Executive Director, NPHCDA Emmanuel Onasoge NPHCDA **JIGAWA** Dr Abdullahi Mohammed Kainuwa DPRS, SMoH, Jigawa Pharm. Ali Dandidi Director Procurement SMoH, Jigawa Rabiu Yakubu GM, Jigawa Medicare Supply Organisation (JIMSO) Salisu Falalu Gunduma Council Director, GSHB Ibrahim Hassan Director, Planning GSHB Adamu Garba Abubakar Deputy Director, planning/state HMIS officer, SMoH **KADUNA** Dr Paul M. Dogo Permanent Secretary, SMoH Dr. Nuhu Butawa DPRS, SMoH Pharm A. Y. Gaiya Executive Secretary, Drug Management Agency, Kaduna Mohammed Auwal Waziri Director, PHC Kaduna State Ministry of Local Government Dr Safiyanu Muwiya Executive Secretary, SPHCDA

	KANO Dr. Abba Zakari Umar National Team Lead, MNCH2 Dr. Abubakar T. Izge State Team Lead, MNCH2 Mohammed Sani Former Director Planning and M&E State PHC Management Board (SPHCMB) Pharm. Abdulaziz Hamisu Former Ag MD, Drugs, Medical Consumables and Supplies Agency (DMCSA), Kano Hamza Ahmed DPRS, SMoH, Kano Pharm. Kamilu Director Drugs, DMCSA, Kano Pharm. Ali Adamu Former DPS, SMoH, Kano Ibrahim Garba Bichi HMIS Officer, SMoH, Kano
Quality assessment	The Review (ARIES) noted that: Available results from both national and PATHS2 surveys have provided evidence to show considerable progress in outcome indicators in comparison to baseline values. In addition, PATHS2 compiled a detailed compendium that qualitatively described health system changes in the northern states over the life of the project with participation of government stakeholders. While sufficient evidence is available to demonstrate programme outcomes, it is difficult to infer direct attribution.
Assessment of possible biases	The Review (ARIES) noted that: Data quality: An assessment of the HMIS data by IMEP described it as unreliable and there were concerns about simply adding the HMIS to survey data. As part of the review, IMEP verified the reweighting of the survey data and ensured that the appropriate values were documented.

Table 7 Evidence Sources: PATHS2 2015 AR (Southern States)

Document name	**PATHS2 AR (Southern States)** **SLP Final evaluation questions**
Authors (lead and other, with affiliation)	Mike Naylor – IMEP PCR Review Team Leader (IMEP – OPM Staff)
Date completed (i.e. of latest draft)	8 January 2016
Dates research undertaken	October 2015
Key purpose of study	To address the Suite evaluation questions based on findings of the PATHS2 AR (Southern States)
Evaluation questions addressed	A.1 Has the intervention logic behind the SLP Suite concept and the SLPs proved to be valid? [Relevance] B. Have the SLPs achieved their objectives? [Effectiveness] B.1 What results have the SLPs achieved and to what extent have the objectives of the SLPs been achieved? B.2 What explains the results and the extent to which objectives have been achieved? C. What has been the impact of the SLPs? [Impact and Efficiency] C.1 How far have the SLPs contributed to the achievement of the MDGs in Nigeria, and to addressing gender, poverty and equity issues? [Impact] C.2 To what extent have the SLPs contributed to more effective and efficient use of Nigeria's own resources? [Impact] C.3 What explains the impact achieved? [Impact] C.4 Have the SLPs provided value for money? [Efficiency]

	D To what extent are the results achieved likely to be sustainable? [Sustainability] D.1 To what extent are different stakeholders committed to maintaining reforms or system improvements? [Sustainability] D.2 Are improved approaches developed by the SLPs affordable (given the fiscal context)? [Sustainability] E. What lessons can be learned for the future? E.1 How effective has been the process of identifying and learning lessons from the SLPs? E.2 What are the lessons for different stakeholders (DFID, state governments, federal government and other stakeholders)?
Methods used	Review of documentation Field work – visits to Lagos, Enugu Key informant interviews Data validation review
Data sources	PATHS2 Reports **IMEP** IMEP June 2015, Terms of Reference, 2015 AR of PATHS2 IMEP July 2015, IMEP/PATHS2 AR 2015 Approach Paper IMEP October 2014, Assessment of Nigeria's Maternal Health Data Sources **DFID** Business case – PATHS2 cost extension 4-12-13 version for PATHS2 **PATHS 2 DOCUMENTATION FOR AR 2015** **Logframes** PATHS2 Extension Logframe (from DFID submitted to IMEP)

	PATHS2 M&E Framework Document Master Copy of Revised Version (August 2013) Progress Against Logframe Milestones for 2015 **Quarterly and Annual Reports** PATHS2 Annual Report PATHS2 National Quarter 26 Report October–December 2014 PATHS2 National Quarter 27 Report January–March 2015 PATHS2 National Quarter 28 Report April–June 2015 **PATHS2 Management** REVISED PATHS2 Cost Extension, Abt Associates Final Technical Proposal Service Delivery Extension Strategy for Private Sector – October 2014 PATHS2 PPP Strategy, April 2015 PATHS2 Human Resources for Health Strategy Paper in Northern Nigeria Bringing PHCUOR Brief PPP Updated Presentation Workplan June 2015 Progress Made in Meeting 2014 Annual Performance Review Recommendations Workplan Vs Actuals Year 7 – August 2014 PATHS2 Consolidated Year Workplan Updated PATHS2 Year 8 Workplan August 2015 **PATHS2 Knowledge management** Effective Partnership in Health Services Sector – PATHS2 Legacy in Northern Nigeria 2008–2015 – Compendium

	PATHS2 State reports Enugu State Health Financing and Equity Policy Round 3 Enugu and Lagos 17 July 2015 PATHS2 Service Delivery Model Costing, Enugu State Report – December 2013 **PATHS2 Value for money** PATHS2 VFM Strategy August 2015 PATHS2 Expenditure by Input – 28 August 2014 PATHS2 Expenditures by Input – 28 August 2015 Cumulative Expenditure – 28 August 2015 Efficiency data year 7 – 28 August 2015 Benchmarking data VFM – August 2015 Lives Saved Tool (LiST) Summary Year 5 PATHS2 Value for Money Self-Assessment – September 2015 Notes on the Revised VFM Reports **PATHS2 studies** Addressing Gender Dimensions PPP Holistic Approach to Health Systems Strengthening The Health Systems Strengthening Experience PATHS2 Endline survey review – July 2014 **PATHS2 presentations** PATHS2 AR Presentation PATHS2 Lagos State AR Presentation PATHS2 Enugu Final Presentation

Primary data collected	Key informant interviews **PATHS2 Abuja Office** Mike Egboh National Programme Manager Yisa Brahim Deputy National Program Manager/National M&E Adviser Amina Aminu Dorayi Associate Deputy National Programme Manager Nnena Ike Communications/KM Adviser Vimal Kumar Senior Logistics Health and Communications Adviser Kemi Ayanda Programme Manager and Communications Specialist Juliana Abude Knowledge Management Coordinator Adanna Ukachi Programme Manager, Abt Associates (VFM) Nathanael Afolabi Statistician **PATHS2 Enugu Office** Ed Nwobodo State Team Leader Chinyere Ikwuakor Voice and Accountability Officer Inem Essien Logistics Implementation Support Officer George Eki BCC Officer Eric Obikeze Health Financing Officer Ijeoma Iwuora HMIS Officer Thelma Agu Finance and Administration Manager **PATHS2 Lagos Office** Ibironke Dada State Team Leader

	Akaoma Onyemelukwe SPO/HRH Officer Adesoji Ologun Healthcare Financing Technical Specialist Antonia Bakare Voice and Accountability Officer Ijeoma Inen BCC Officer Olutobi Adeogo M&E/KM officer Mercy Abosede Salami Finance and Administration Manager Oluwafunmito Adeyanju System Strengthening Logistics Officer **Federal Government** Mrs Osuntogun A.O. Family Health, FMOH Mrs Adebayo W.A. FMOH Owolabi O.A. HPRS, FMOH Adama Abdul IMCI Desk Officer, Child Health, FMOH Dr. Azodoh DPRS, FMOH Dr. Ado Mohammed Executive Director, NPHCDA Emmanuel Onasoge NPHCDA Nnnena Crown Agents Ali Ibrahim Deputy Director-Technical, NAFDAC **LAGOS** Dr Modele Osunkiyesi Permanent Secretary SMoH, Lagos Mr Ayo Adebusoye LACSOP Coordinator, Lagos Chika Uwadi TCM-PSM, SPARC-Lagos Rachel Illah CM-P&S/M&E, SPARC-Lagos Dr Olutoyin Zamba Assistant Director/PATHS2 focal person, SMoH, Lagos

	Dr Ayo Adenuga SPO, Clinton Health Access Initiative Dr Irene Osoata Programme Director, PLAN International Felix Obanubi STL, SAVI Lagos Mr Clement Olaifa Chairman, AGPNP Dr Tunji Akintade First Vice-Chairman, Association of General Private Medical Practitioners of Nigeria Mr Lawrence Ekhator General Secretary, ACPN Dr Bunmi Omoseyindemi Chairman, Traditional Medicine Board Dr Mabel Adjekughele Acting Executive Secretary, HEFAMAA, Lagos Dr Kayode Oguntimehin Permanent Secretary, PHC Board Matron I.C. Ogudu PHC Chief Remi Ogunbase FHC Chair, Ogudu PHC Funmi Ogungbade Matron DLW (FBO) hospital F.A. King Chairperson FHC, DLW Dr Adetukasi Omolara Cluster Focal Office, PATHS2 **ENUGU** Dr Moses Otiji Permanent Secretary, SMoH Dr M. Ejeh DMS, SMoH Dr Ossai Pauline O. DPHS, SMoH Mr SSG Nwonye DPRS, SMoH Dr Hilary Agbo PPP Director, SMoH Mr Lazarus Nwosu HMIS, SMoH

	Rev Fr Eze Benjamin Manager, Ndubuisi CBHIS Sr Jane Frances Chioke BOT Ndubuisi, Ndubuisi CBHIS Chief C.S. Chime Chairman, NAPMED Ekwueme O.C. LTA, CEPHA, Obioma Nwaorgu, Executive Director, GHARF Dr. Ezeyirioha MAC Chairman, Guild of Medical Director Dr. Anikwe Obinna Secretary, Guild of Medical Director Okoro Grace Chairperson, TBA
Quality assessment	The Review (ARIES) noted that: Available results from both national and PATHS2 surveys have provided evidence to show considerable progress in outcome indicators in comparison to baseline values. While sufficient evidence is available to demonstrate programme outcomes, efforts should be made to demonstrate attribution, perhaps through small-scale pilots that can be fairly measured within the scope of direct interventions. This should take into account the assumptions and population covered.
Assessment of possible biases	The Review (ARIES) noted that: Data quality assessment: an assessment of the HMIS data by IMEP described it as unreliable and there were concerns about simply adding the HMIS to survey data. As part of the review, IMEP verified the reweighting of the survey data and ensured that the appropriate values were documented.

Table 8 Evidence Source: Synthesis report on evaluation questions: SPARC and SAVI

Document name	**Synthesis report on the 2016 PCR responses to evaluation questions:** **SPARC** **SAVI**
Authors (lead and other, with affiliation)	Ken Robson (Independent consultant) – IMEP PCR Review Team Leader Gareth Williams (Policy practice consultant) – IMEP PCR Review Team Member
Date completed (i.e. of latest draft)	23 May 2016
Dates research undertaken	March 2016
Key purpose of study	To address the Suite EQs based on findings of the SPARC and SAVI PCRs
Evaluation questions addressed	A.1 Has the intervention logic behind the SLP Suite concept and the SLPs proved to be valid? [Relevance] B. Have the SLPs achieved their objectives? [Effectiveness] B.1 What results have the SLPs achieved and to what extent have the objectives of the SLPs been achieved? B.2 What explains the results and the extent to which objectives have been achieved? C. What has been the impact of the SLPs? [Impact and Efficiency] C.1 How far have the SLPs contributed to the achievement of the MDGs in Nigeria, and to addressing gender, poverty and equity issues? [Impact] C.2 To what extent have the SLPs contributed to more effective and efficient use of Nigeria's own resources? [Impact]

	C.3 What explains the impact achieved? [Impact] C.4 Have the SLPs provided value for money? [Efficiency] D. To what extent are the results achieved likely to be sustainable? [Sustainability] D.1 To what extent are different stakeholders committed to maintaining reforms or system improvements? [Sustainability] D.2 Are improved approaches developed by the SLPs affordable (given the fiscal context)? [Sustainability] D. What lessons can be learned for the future? E.1 How effective has been the process of identifying and learning lessons from the SLPs? E.2 What are the lessons for different stakeholders (DFID, state governments, federal government, other stakeholders)?
Methods used	Review of documentation Field work – visits to Kano, Kaduna, Enugu Key informant interviews
Data sources	SPARC and SAVI Reports **SPARC DOCUMENTATION FOR PCR 2016** **IMEP** IMEP December 2015, Terms of Reference, PCRs of SPARC, SAVI, FEPAR, V2P IMEP February 2016, PCRs of SPARC, SAVI, FEPAR, V2P Approach Paper **Logframes** SPARC Final Logframe with Results

	Quarterly and Annual Reports
	Programme Completion Report Form – Self-Assessment
	Annual Report 2014 – 2015
	Annual Report 2014 – 2015 – Published Summary
	Quarterly Progress Report July – September 2015
	Final Quarterly Progress Report – December 2015
	New Initiatives with New Administrations – Process and Results
	Final Consolidated Progress Against Log Frame Report
	Response to 2014 AR Recommendations
	SPARC Management
	SPARC – A Governance Reform Journey – 2007 to 2016 [with infographics: 'SPARC – A Governance Reform Journey in Nigeria – A Quick Glance – February 2016']
	SPARC Manual – Programme Manual Incorporating Security Plan
	SPARC Manual – Risk Management
	SPARC Manual – Planning, M&E Manual
	Theory of Change 2013
	Theory of Change 2014
	SPARC – SAVI Post-Election Political Economy Analysis (Step 1)
	SPARC – SAVI Post-Election Political Economy Analysis (Steps 2 and 3)
	A Politically Engaged Approach to Governance Reform in Nigeria
	Work Plan 2015–2016 (Narrative)

	Work Plan 2015–2016 (Budgets) Work Plan 2015–2016 (Activity Logs) SPARC Strategy – Electoral Transition Communication SPARC Strategy – Programme Transfer SPARC Tacit Knowledge Capture Report Access to Sharing Knowledge Helpdesk Working Paper State Peer Review Mechanism Base Document 2015 Revised – Full and Abridged Documents Nigeria Governors' Forum 2016 Action Plan Nigeria Governors' Forum Fiscal Crunch Briefing Note Nigeria Governors' Forum Internal Revenue Conference 2015 Nigeria Governors' Forum Internal Revenue Generation Dashboard Nigeria's Road to the Sustainable Development Goals Nigeria MDGs 2015 End-Point Report – Full and Abridged Versions Conditional Grants Scheme Options Paper Partners Fact Sheet on Conditional Grants Scheme Effects of Conditional Grants Scheme on MDGs Paper Implementation of Fiscal Responsibility and Procurement Laws Report of the 2015 Conference of Auditors General for Local Governments SPARC-SAVI Joint Working Paper on Partnership 2014 SPARC-SAVI Briefing Note – Programme Coordination Initiatives SPARC-FEPAR: Governance Programme Experience in Response to APC Policy Dialogue SPARC-SAVI DFID Presentation – Budgets, Economics, Reform and Politics SPARC-SAVI DFID Presentation – Oil, Budgets and Politics

	SPARC-SAVI DFID Presentation – State of the States SPARC Briefing Note – January–July FAAC Performance Report SPARC Presentation to DFID – 2016 Budget Engagement Progress SPARC Presentation to DFID SHAWN-II Programme – Budget Credibility SPARC DFID Presentation on 2016 Budgets **SPARC Knowledge Management** SPARC Planning Suite [one folder, all resources]: Planning to Make People's Lives Better Preparing a Policy Preparing a State Development Plan SDP Financing – Estimation Tool Technical Note – November 2015 SDP Financing – Briefing Note – November 2015 SDP Financing – Recurrent Account Estimation Tool Preparing a Medium-Term Sector Strategy Conducting a Sector Performance Review **SPARC PFM Suite** PFM Database Revenue Projection Tool Government Resource Estimation and Allocation Tool Local Government Revenue Estimation Tool Framework for Improving Internal Revenue

	Cash Planning Tool Budget Performance Profiling Tool Financial Systems Guide How to Prepare Realistic Budgets – A Step-by-Step Guide IPSAS GPFS Executive Desk Reference How-to Guide to Establishing State Bureau of Statistics KM Toolkit SPARC Leaflets [one folder: series of 16 produced in 2015] SPARC 2015 Resource Centre SPARC 2016 Resource Centre Content List Anticorruption Results **SPARC Value for Money** SPARC 2015 Value for Money Working Paper with two Spreadsheet Annexes ('SPARC 2015 Value for Money State Analysis' and 'SPARC Finance Data 2008 – 2016') **SPARC Studies** Analysis of Evidence Gaps in Theory of Change – Briefing Note and Spreadsheet Evaluation Study 2014 SPARC Final Evaluation Study – Self-Evaluation Case Study 1: Sustainability and Value Chain – Full Report and Annexes Case Study 2: Impact of Support to Policy, Planning and Budgeting Processes on Service Delivery – Full Report and Synthesis Case Study 3: Tackling Inequalities – Mainstreaming Gender and Social Inclusion – Full Report and Annexes

	Case Study 4: Public Service Management Reform and Intermediate Sector Impact Case Study 5: Experimentation and Adaptation Case Study 6: ASK – Promoting Governance Reform Throughout Nigeria – Full Report and Annexes Case Study 7: Federal: Incentivising Improved State Governance 2015 SEAT-PEFA Self-Assessment Reports [one folder, 2009, 2012 and 2015 assessments for 10 states; four Self-Assessments per state] State Synthesis – Reform Journey Reports [one folder, 10 states] SPARC State-Level Governance Trend Data (Triangulation Study) Governance Reform in Nigerian States – An Econometric Analysis of SPARC Support [with infographics: 'Governance Reform in Nigerian States – A Quick Glance – February 2016'] **List of Documentation for SAVI PCR** **IMEP** IMEP December 2015, Terms of Reference, Project Completion Reviews of SPARC, SAVI, FEPAR, V2P IMEP February 2016, Project Completion Reviews of SPARC, SAVI, FEPAR, V2P Approach Paper IMEP 2015 Citizens' Perceptions Survey Reports **Logframes** 2015 Annual M&E Tracker 2015 Programme M&E Framework 2015 State M&E Frameworks RESs for all 10 States Results Evidence Sheet Tracker **Quarterly and Annual Reports**

	2016 PCR ARIES Self-Assessment Summary of Progress on 2014 AR Recommendations 2015 Quarterly Progress Reports **SAVI Management** SPARC-SAVI Partnership – Joint Working Paper – October 2014 SPARC-SAVI Programme Coordination Initiatives – Briefing Note – February 2016 PALLADIUM NIGERIA Cross Project Collaboration – Report – July 2015 SAVI-SPARC-FEPAR Joint NASS PEA – Final Report SAVI-V2P Joint Engagement Strategy – Chronicle How the Federal Office Supports States Partners Strategy Paper on Mandate Protection External Responses: SAVI UK and Abuja Replication Diary 2015 SAVI Approach Papers SAVI Think Pieces SAVI Tools **SAVI Knowledge Management** Key Lessons Learned and Recommendations PING Citizens Voices Media and Lessons PING Summary of Lessons from Social Media Engagement Constitutional Review Working with Conference of Speakers Experience-Sharing on Civic Engagement between Partners on Situation Room **SAVI State Reports** SAVI-V2P Anambra MoU Anambra – signed 3 June 2015

	State Evidence Folders (from inception to date) **SAVI Value for Money** 2015 VFM Analysis Report SAVI 2015 VFM Case Studies – responses to questions raised Results Evidence Sheet Tracker – highlighting 10 examples prioritised for VFM case studies production **SAVI Studies** SAVI Results Case Studies (listing) NOI Polls Endline 2015 CPS Reports SAVI Mini Endline 2015 CPS Data Reports SAVI Mini Endline 2015 CPS Narrative Reports SAVI CPS Historical Trend Analysis Governance Index Endline Reports – Initial Drafts Governance Index Endline Reports – Final Drafts Governance Index Historical Trend Analysis Political Economy Endline Report Inclusive Election Case Study on Doing Development Differently Inclusive Election Partners Election Observation Report SAVI Comparative Analysis of Civic Education Approaches – March 2016 (near final draft) SAVI Strategic Paper on the 2015 General Elections SAVI G&SI Endline report – March 2016 FOI Partners Training and Lessons

	FOI Programmes Training Report FOI SAVI-SPARC Collaboration on Training for Public Officials Lessons **SAVI Presentations** 2016 PCR Briefing **Other Documentation** Overseas Development Institute, The SAVI Programme: Towards Politically Smart, Locally Led Development: ODI Discussion Paper, October 2014
Primary data collected	Key informant interviews **SPARC** Mark Walker, National Programme Manager, SPARC Hadiza Elayo, Deputy National Programme Manager, SPARC Mr. O. Ogenyi, Secretary of Programme, OSSAP-MDGs Alhaji Shittu, Acting Director General, Nigeria Governors Forum Muhammad Jalo, Permanent Secretary, Office of the Deputy Governor, Kano Muhammad A. Musa, Permanent Secretary, Project Monitoring Bureau, Kano Awalu Galadanchi, Managing Director, Kano State Water Board Hajia Aishat M. Bello, Hon. Commissioner, Ministry of Planning and Budget, Kano Muhammad Auwal Nai'ya, Head of Service Habibu T. Mohammed, Director Parastatal, Office of the Auditor General, Kaduna Bashir Bature Statistician General, State Bureau of Statistics, Kaduna Aminu Shehu Lere, Permanent Secretary, Ministry of Finance, Kaduna Nura Zakari, Overseer, Bureau of Public Service Reform Justin Ashio, Director Public Service Reform, Bureau of Public Service Reform

	M. S. Abdullahi, Hon. Commissioner, Ministry of Planning and Budget, Kaduna Mrs B.Y. Mohammed, Permanent Secretary, Bureau of Establishment, Management Services and Training, Kaduna Tijjani A. Musa, Permanent Secretary, Ministry of Commerce, Kaduna Hauwa Umar, Permanent Secretary, Ministry of Women Affairs and Social Development, Kaduna Uchenna Ogbodo, Special Adviser, Ministry of Budget, Enugu Magnus Nwangwu, Permanent Secretary, Ministry of Budget, Enugu Dan Nnanyelugo Onyishi, Executive Secretary, Enugu State Economic Planning Commission Chidi Ezema, Head of Service, Office of Head of Service, Enugu Barr. Emma Ugwu, Permanent Secretary, Office of Head of Service, Enugu Onoyima Sylvanus, Special Adviser, SERVICOM, Government House, Enugu Ude Augustine, Permanent Secretary, Ministry of Finance, Enugu Paschal Okolie, Accountant-General, Ministry of Finance, Enugu Vincent Amadi, Auditor General, Office of the Auditor General, Enugu Mr S. S. G. Nwonye, DPRS, Ministry of Health, Enugu **SAVI** **ABUJA** Kevin Gager, SAVI, National Team Leader Steve Fraser, SAVI, Deputy Team Leader (Technical) Adam Suleiman, SAVI, M&E and Learning Adviser Ishaya Bajama, SAVI, Advocacy and Media Relations Adviser

	John Mutu, SAVI, Regional Parliamentary Adviser, South Paul Onwude, SAVI, Regional Parliamentary Adviser, North-West Ali Maje, SAVI, Regional Parliamentary Adviser, North-East Hadiza A. Abubakar, SAVI, Media Development Adviser Kemi Ayanda, SAVI, Results Communications Specialist Ramatu Umar Bako, Speaker Corner Trust Nigeria, Country Director Marilyn Ogbebor, Speaker Corner Trust Nigeria, Project Assistant H.O. Olutoye, NABRO, Former Director General Alh. Abdulhameed, FRCN, Head of Programmes Barr. Ibrahim Usam, National Assembly Assistant Director – Clerk Committee on Youth Development **ZAMFARA** Ahmed Ibrahim, SAVI, State Team Leader, Zamfara Ahmad Hashim, SAVI, State Programme Officer, Zamfara Saadatu Abdu Gusau, SAVI, State Programme Officer, Zamfara Ibrahim Sani Gusau, Zamfara Radio Nasiru Usman B., G&SI, Zamfara Babangida U. Zurmi, RATTAWU, Zamfara Bilkisu S. Mafara, G&SI, Zamfara Amina Ibrahim, Pride FM Radio, Zamfara Anas Sani Anka, BWG, Zamfara Babangida U. Zurmi, BWG, Zamfara Bashir Garba G., MCH, Zamfara Aisha A. Ja'o, MCH, Zamfara

	KADUNA Adeolu Kilanko, SAVI, State Programme Officer, Kaduna Abdiel Kude, Gender Working Group Chairperson, Kaduna Hauwa Dikko, Gender Working Group Deputy Chairperson, Kaduna Iskeel Moh Abdullahi, Liberty Radio, Kaduna Aisha Junaid, Liberty Radio, Kaduna Mr Sunday S. Dickson, Kaduna State House of Assembly, Secretary, House Committee on Finance Mr Bashir Adamu, Kaduna State House of Assembly, Secretary, House Committee on Public Accounts **JIGAWA** Jibrin Ali Giginyu, SAVI, Jigawa State Team Leader, Jigawa Abdulhamid A. Bagara, SAVI, Jigawa State Programme Officer, Jummai Joseph, SAVI, Jigawa State Programme Officer Auwalu Hamza, SPARC, Jigawa State Programme manager Usman Usman, Freedom Radio, Station Manager Idi Isa, NTA Dutse, Manager News John Akubo, The Guardian Newspaper, Correspondent Abdulkadir Bello, Freedom Radio/CS Producer Zainab S. Rabo, Radio Deutche Welle, Correspondent, National Vice-President NAWOJ John Olorunnope, CS Project Monitoring AP Member Dauda M. Hadejia, Radio Jigawa/CS Presenter/Editor Abdullahi Mohd, Legislature, Director Legislative

	Hon Umar Imam, House of Assembly, Chairman Public Accounts Hon Hadiza T. Abdulwahab, Commissioner Women Affairs Adamu M. G. Gabas, Permanent Secretary Budget and Economic Planning Directorate Rt Hon Adamu Ahmed, Jigawa SHOA, Speaker Hon Abdu A. Dauda, Jigawa SHOA, Deputy Speaker Aisha Ibrahim, Gender Secretary Gender and Social Inclusion AP Isa Mustapha, Project Monitoring, Coordinator Project Monitoring AP Mohd Zakari, Education Chairman PTE AP (Education) Yunusa Hamza, Health, Member MNCH AP **YOBE** Elizabeth J. Sara, SAVI, Yobe, State Team Leader Abdulkadir Sambo, SAVI, Yobe, State Programme Officer Ase Taidi, SAVI, Yobe, State Programme Officer Musa Abubakar, Chair, Media Platform, Yobe Musa Waziri Kolere, CS Liaison (SHOA), Yobe Mohammed Musa, Chair, Tripartite AP, Yobe Bashir Ali Gadaka, Director Ministry of Budget and Planning, Yobe **KANO** Hafsat Mustafa, SAVI, State Team Leader Aminu Buba Dibal, SAVI, State Programme Officer Sunusi Bature, SAVI, State Programme Officer Rabi Adamu, SAVI, Programme Assistant Joseph Umoabasi, SPARC, State Team Leader

	Mr Haladu Musa, State House of Assembly, Secretary, House Committee on Finance Mr Nasir Magaji, State House of Assembly, Senior Assistant Secretary, LEBRO Office Mr Y. Z. Ya'u, Yunusa Centre for Information Technology and Development, Executive Director Umar Said Tudun Wada, Freedom Radio GM Musa Mamman, Freedom Radio, Station Manager Umaru Ibrahim Yakubu, Centre for Research and Documentation Acting Executive Director Bar. Hafiz Ahmad Bichi, Community Re-orientation Council, State Zonal Coordinator, M&E Kabiru Muhd Gwangwazo, SERVICOM, State Coordinator Hadiza Bala Fagge, BTG, Chairperson Hafsat Kolo, Partnership for the Promotion of Maternal and Child Health (PPMCH), Chairperson Nura Ahmad Muhammad, KASYSFO, Kano Maryam Garuba Usman, KASYSFO, Kano Aminu Ahmed, JINDA, Kano Bashir Saad Ahmad, GSI, Kano **LAGOS** Felix Obanubi, SAVI, Lagos State Team Leader **ENUGU** Ifeoma Chukwuma, SAVI, Enugu State Team Leader **KATSINA** Bello Safana, SAVI, Katsina State Team Leader
Quality assessment	**SPARC and its evidence base**

	The Review Team Leader Ken Robson (2013 and 2014 AR and 2016 Project Completion Review) noted: The evidence for SPARC's achievements can be categorised into several broad areas: 1. Changes in systems and processes and ways of working by stakeholders; 2. Documents/reports produced by stakeholders (such as MTSS's, Budget Call Circulars, draft legislation [procurement, fiscal responsibility]); 3. SPARC-produced quality assessment analyses relating to the above; 4. SPARC-commissioned analyses/reports into aspects of the reform process, mainly linked to providing evidence in support of the theory of change; and 5. SPARC's collation and dissemination of experience through its Knowledge Management System. The majority of the analytical work was carried out by SPARC and published under its banner. The only 'independent' research identified was a report produced by the Overseas Development Institute, which turned out to be an assessment of SPARC's compliance with Problem Driven Iterative Adaptation principles rather than assessing the validity of the theory of change. SPARC's referencing of the evidence, to substantiate progress in delivering targets as per the logframes, was exemplary. It was possible to access the Knowledge Management System and see the documents and check their quality. SPARC produced a wealth of documentation. Over the years, carrying out the ARs/PCR, I never had any concerns about the objectivity of the analyses and the reporting. Much of SPARC's work was underpinned by explicit quality standards against which compliance/progress was checked by SPARC – for example, the production of the Medium-Term Sector Strategies – and confirmed by the AR Team. The difficulty in measuring the link between outcome and impact has been covered in the draft Final Evaluation Report. Originally there were gaps in assessing the validity of the ToC but SPARC made great efforts in the last year to generate a range of analyses to validate the ToC. Moving down the logframe to the link from outputs to outcome, I think the SPARC components/outputs of planning, PFM and HRM did not prove to be the most effective building blocks. In practice, all three components progressed at a different pace and evidence that service delivery improved is limited. At activity/input and output levels SPARC had a very extensive monitoring and reporting system. Quarterly reports for all the states generated a mass of information; the issue was not that of gaps but rather that of information overload.

	SAVI and its Evidence Base The SAVI review noted: **Evidence and evaluation** There were no major changes in the external evidence base used for evaluation in 2015 and 2016. SAVI has invested heavily in its M&E systems, which have proven very valuable for the purposes of accountability, learning and adaptation. Overall the quality of evidence provided has been satisfactory for the purposes of conducting the Programme Completion Review. **Data quality assessment** The PCR has briefly assessed the quality of documentation and evidence underpinning the outcome indicators scores. The SAVI Governance Endline reports completed in mid-2015 were found to be comprehensive and of good quality. In addition to the quantitative ratings, the reports provide considerable qualitative evidence that is used to explain, contextualise and justify changes in ratings. IMEP has not observed the assessment process directly, but the quality of documentation suggests that the assessment process was thorough, well informed and subjected to critical discussion. For Outcome Indicator 4, the PCR had more concerns about the quality of documentation of evidence supporting the 157 case studies indicating changes in policy and implementation. This issue has been raised as a concern in previous ARs, but the 2014 AR noted a significant improvement in the quality of documentation, leading to greater confidence in this indicator. For the purpose of the PCR, a random sample of 20 Results Evidence Sheets was assessed to determine: (a) whether changes described represented a significant change in policy and implementation; and (b) whether sufficient evidence had been provided to justify claims that SAVI support had contributed to the result (assessment matrix available on request). On the first test, 15 out 20 case studies were found to be significant changes in policy and implementation, but five were found to refer to changes in processes of consultation, which are fully in line with SAVI's approach, but have not yet resulted in a change in policy or the implementation of policy. On the second test, nine out of 20 case studies were found to provide strong evidence of SAVI contribution to the result. A further five case studies provided a moderate level of evidence, and six cases provided weak evidence. Only half of the case studies (10/20) satisfied the reviewer that the case study was both describing a significant change in policy and implementation and providing moderate or strong evidence of SAVI contribution.

	The evidence gaps for Outcome Indicator 4 noted by the PCR team are likely to reflect mainly weaknesses in documentation rather than the absence of results. Taken together the evidence reviewed in the PCR and in previous ARs still indicates a very good result. But it is a concern that data quality issues have arisen again after a large improvement in 2014. This suggests that SAVI's claims of 157 significant results needs to be viewed with caution. It is very likely that the target of 93 has been exceeded, but a more conservative rating of A+ rather than A++ appears warranted in view of the uncertainty and evidence gaps. The PCR has not conducted a data quality assessment for output level scores. However, several issues have been raised about the continued relevance of some of the output indicators in the light of adaptations to SAVI's facilitated partnership approach. The successor programme will provide an opportunity to revamp the M&E framework in line with lessons learned from SAVI's new thinking on promoting voice and accountability.
Assessment of possible biases	The Review Team Leader Ken Robson (2013 and 2014 AR and 2016 Project Completion Review) noted: During our fieldwork and visits to the states, we asked stakeholders for their assessment of progress. I think we received open and honest responses; mostly, state government officials were openly critical of the current weaknesses in the key planning, PFM and HRM processes. I think SPARC's approach to preparing a baseline in each state, using PEFA and SEAT, provided a reality check against which SPARC's subsequent interventions could be assessed. Although we had time constraints in the AR process, and our state visits necessarily had to be selective, we managed to meet a sufficient number of key people from middle to senior management in the executive. Access was rarely a problem for us. DFID and the SPARC team were highly regarded. Also, unlike in other countries, our Nigerian stakeholders were never reluctant to express their views and were keen to be engaged. The SAVI Reviewer, Gareth Williams, commented for the Final Evaluation: SAVI provided all the data to assess progress against targets in the logframe. Since 2011, IMEP has undertaken thorough data quality assessments of SAVI's indicators and scoring to thorough data quality reviews. These have generally found that SAVI data is sufficiently objective and unbiased, but issues have been raised in previous data quality reviews that have resulted in corrective actions by SAVI. The reviews have found that SAVI's methodology for Partnership Capacity Assessments and Organisational Capacity Assessments is sound, which gives confidence in the output level scores used for ARs and PCR scoring.

	During the PCR, IMEP's data quality assessment focused on SAVI's outcome indicators. Further data quality issues were analysed subsequent to the PCR for the state by state comparative analysis. These reviews raised concerns about the use of the SAVI Governance Index, which indicates unrealistically large improvements over the course of the SAVI programme, and records very few cases of deteriorating governance scores, which appears improbable in the context of highly volatile state-level politics in Nigeria. The SAVI Governance Index is based on the ratings of an expert panel and is necessarily subjective. It is probable that these ratings have been subject to upward bias. Although the extent of change may be exaggerated, IMEP reviewers are confident that there has been a substantial improvement in most of the dimensions of governance measured by SAVI Governance Index in many states. This is based on the review team's own qualitative observations and state visits over the past five years. The PCR also included a data quality assessment of a sample of the 157 case studies documented by SAVI indicating changes in policy and implementation. Only half of the sampled case studies (10/20) satisfied the reviewers that the case study was both describing a significant change in policy and implementation and providing moderate or strong evidence of SAVI contribution. There does appear to have been a tendency towards overclaiming results, which had been raised in earlier reviews, and led to some corrective action on the part of SAVI. The concerns of the review team are fully documented in the PCR. However, the reviewers judged that SAVI had substantially exceeded its targets after allowing for likely exaggeration of results and evidence gaps. In summary, IMEP considers that it has subjected SAVI's reported results to sufficient scrutiny and challenges. Numerous issues have been raised and SAVI has generally taken corrective action. The remaining uncertainties with the data are not sufficient to undermine the findings on SAVI's results reported in the PCR and earlier ARs.

Table 9 Evidence Source: ESSPIN AR 2015 and Final Evaluation Questions

Document name	**SLP Final Evaluation Questions** **ESSPIN AR 2015**
Authors (lead and other, with affiliation)	Terry Allsop (Independent consultant) – IMEP AR Team Leader Aisha Madawaki Isah (Independent consultant) Gladys Makoju (Independent consultant) Joshua Olatunji Awoleye (IMEP staff) Don Taylor (Independent consultant) Mukhtar Yakubu (National Planning Commission – Observer)
Date completed (i.e. of latest draft)	20 November 2015
Dates research undertaken	October 2015
Key purpose of study	To address the Suite EQs based on findings of the ESSPIN AR 2014–2015
Evaluation questions addressed	A.1 Has the intervention logic behind the SLP Suite concept and the SLPs proved to be valid? [Relevance] B. Have the SLPs achieved their objectives? [Effectiveness] B.1 What results have the SLPs achieved and to what extent have the objectives of the SLPs been achieved? B.2 What explains the results and the extent to which objectives have been achieved? C. What has been the impact of the SLPs? [Impact and Efficiency] C.1 How far have the SLPs contributed to the achievement of the MDGs in Nigeria, and to addressing gender, poverty and equity issues? [Impact]

	C.2 To what extent have the SLPs contributed to more effective and efficient use of Nigeria's own resources? [Impact] C.3 What explains the impact achieved? [Impact] C.4 Have the SLPs provided value for money? [Efficiency] D. To what extent are the results achieved likely to be sustainable? [Sustainability] D.1 To what extent are different stakeholders committed to maintaining reforms or system improvements? [Sustainability] D.2 Are improved approaches developed by the SLPs affordable (given the fiscal context)? [Sustainability] E. What lessons can be learned for the future? E.1 How effective has been the process of identifying and learning lessons from the SLPs? E.2 What are the lessons for different stakeholders (DFID, state governments, federal government, other stakeholders)?
Methods used	Review of documentation Field work – visits to Jigawa, Kano, Kaduna, Kwara, Lagos, Enugu Key informant interviews
Data sources	**ESSPIN Documentation for 2015 AR** **IMEP** IMEP August 2015, Terms of Reference, 2015 Annual Review of the ESSPIN IMEP October 2015, IMEP/ESSPIN Annual Review 2015 Approach Paper IMEP April 2014, A Common Framework for Value for Money Analysis in SLP

	IMEP November 2014, Annual Review ESSPIN 2014 Review Report **OPM (OXFORD POLICY MANAGEMENT)** OPM April 2015, ESSPIN Composite Survey 2 – Overall report OPM June 2015, ESSPIN Composite Survey 2 – State reports **DFID** DFID October 2013, Extension of the ESSPIN August 2014–January 2017, Business Case. DFID October 2013, Cost Extension for the ESSPIN August 2014–January 2017, Annexes to the Business Case DFID 2014, ARIES Annual Review – Smart Guide DFID June 2014, Reviewing and Scoring Projects DFID (undated), Value for Money Guidance for Education Programmes DFID July 2011, DFID's Approach to Value for Money DFID March 2015, DFID's Approach to Value for Money **ICAI** ICAI November 2012, DFID's Education Programmes in Nigeria ICAI January 2014, Extract from ICAI Annual Report **Logframes:** ESSPIN 2015, Programme Logframe **Quarterly and Annual Reports** ESSPIN Quarterly Reports 2014–2015 ESSPIN Annual Report 2014–2015: Building Lasting Change **ESSPIN Management** ESSPIN July 2015, ESSPIN Sustainability Plan 2015–2017 (draft)

	ESSPIN September 2015, ESSPIN Learning and Evidence Framework **ESSPIN Knowledge Management** ESSPIN, Knowledge Management Strategy 2013–2014 ESSPIN, Practice papers (various) and training DVDs **ESSPIN State Reports** State Reports 2014/15 State Annual School Census Reports 2014–2015 State Annual Education Sector Performance Reports (AESPRs) **ESSPIN Value for Money** ESSPIN September 2015, ESSPIN's Value for Money Strategy (in Section 5 of the Learning and Evidence Framework) ESSPIN July 2015, ESSPIN VFM Self-Assessment Report 2015 **ESSPIN Studies** ESSPIN July 2015, Political Engagement Strategy ESSPIN July 2015, Post-Election Engagement Strategy ESSPIN 2014/2015, Progress Report on ESSPIN's Inclusive Education Plan ESSPIN 2014, Education, Conflict and Violence Research ESSPIN 2014, Introducing Modern Education into Islamic Schools in Northern Nigeria: A Report on ESSPIN's 1st Phase Experience 2008–2014 **Other Documentation** EDOREN 2015, Primary School Management in Kaduna and Katsina States

	USAID 2014, Nigeria Reading and Access Research Activity (RARA), Results of the 2014 Hausa and English Early Grade Reading Assessments (EGRAs) in Government Primary Schools and Islamiyya, Qur'anic, Tsangaya education (IQTE) Centres of Jigawa, Kaduna, Kano, and Katsina
Primary data collected	Key informant interviews and focus group discussions **Enugu State 19–20 October 2015** Enugu State ESSPIN team leader and technical staff Focus Group Discussion – Representatives of School Support Intervention Team (SSIT), School Support Officers (SSOs), School Monitoring Officers (SMOs), CSOs Focus Group Discussions – Headteachers and teachers, SSOs, SSITs, SMOs and SBMC members in two public primary schools Honourable Commissioner for Education and Directors Education Secretary of one LGEA Chairman of SUBEB. DFID State Representative Enugu Representatives of SAVI and SPARC **Lagos State 14–17 October 2015** ESSPIN State team leader and technical staff Focus group discussions – Teachers, headteachers, SBMC members, SSOs (known as SIOs in Lagos), SMOs in two large primary schools Senior officials of SUBEB and Ministry of Education Representatives of CSOs **Jigawa State 19–20 October 2015** Hon. Commissioner for Education and officials SUBEB Chairman

	Representatives of three LGEAs CSO and SMO for SBMC reports Focus Group Discussions – Two schools (One urban primary, one selective girls boarding primary) with headteachers and teachers ESSPIN State team **Kaduna State 22–23 October 2015** ESSPIN State team Officials and staff of SUBEB Focus group discussions with CSOs Director Policy Research and Statistics, State Ministry of Education Focus Group Discussions at two schools (in Kaduna North and Kaduna South LGEAs) – headteachers and Teachers Kaduna South LGEA Representatives of SPARC and SAVI **Kano State 14–17 October 2015** ESSPIN State team leader and staff Deputy Governor, who is also the Hon Commissioner of Education Executive Secretary of Nasarawa LGEA Focus Group Discussions – Headteachers and Teachers SSOs, SMOs, SBMCs and CSOs at Sule Chamber and Dausayi primary schools DFID State Representative **Kwara State 21–24 October 2015**

	ESSPIN State team leader and staff Representative of one LGEA Focus Group Discussions with teachers, headteachers, SBMC members, SSOs, SMOs in two primary schools Senior officials of SUBEB and MOE Representatives of various CSOs
Quality assessment	The Review (ARIES) noted that: 1. ESSPIN updated its logframe and set new milestones for 2015 and targets for 2016. Weaknesses identified in the 2014 AR have been addressed. Targets and results have been disaggregated by state wherever appropriate. The logframe is comprehensive and complex, and valuable as a monitoring tool, but frequent changes in indicators and targets are not always helpful for tracking progress over time on a consistent basis. 2. Three successive rounds of the Composite Survey (in 2012, 2014 and 2016) constitute a more robust means of assessment and evaluation of improvements in teaching and learning over time. 3. Internal monitoring in ESSPIN and the SIP, and for government, relies on routine data collected by SSOs and SMOs and on various 'self-assessment' exercises. External monitoring of the more independent and robust sort typified by the Composite Surveys tends to yield less positive reported results. Both are valid and valuable as M&E tools, and serve somewhat different purposes.
Assessment of possible biases	The Review (ARIES) noted that: IMEP's view on evidence and data is that the variability in the data from the different sources of evidence (e.g. CS2, SSO and SMO reports, and Self-Assessments) means that caution is required when interpreting the data and drawing conclusions. As noted by the AR team, there is an uncertain picture on how many teachers are 'competent', headteachers are 'effective', and how many SBMCs are truly 'functional' in each state. This has important impact on assumptions and on how to address the need to improve learning outcomes.

A.3 Enhanced Project Completion Reviews and Annual Reviews

Table 10 Evidence Source: PATHS2 Annual Review 2015 ARIES and Narrative Report (Southern States)

Document name	**PATHS2 AR 2015 ARIES and Narrative Report (Southern States)**
Authors (lead and other, with affiliation)	IMEP PCR Review Team Mike Naylor (IMEP-OPM Staff) – Team Leader Hugh Annett (IMEP-OPM Associate) Tafara Ngwaru (IMEP-OPM staff) Emmanuel Adegbe (IMEP staff) Victor Mallo (National Planning Commission – Observer)
Date completed (i.e. of latest draft)	1 December 2015
Dates research undertaken	October 2015
Key purpose of study	To assess results and delivery of outputs under PATHS2 for activities in two southern States (Lagos and Enugu) in 2014–2015
Evaluation questions addressed	A.1 Has the intervention logic behind the SLP Suite concept and the SLPs proved to be valid? [Relevance] B. Have the SLPs achieved their objectives? [Effectiveness] B.1 What results have the SLPs achieved and to what extent have the objectives of the SLPs been achieved? B.2 What explains the results and the extent to which objectives have been achieved?

	C.1 How far have the SLPs contributed to the achievement of the MDGs in Nigeria, and to addressing gender, poverty and equity issues? [Impact] C.2 To what extent have the SLPs contributed to more effective and efficient use of Nigeria's own resources? [Impact] C.4 Have the SLPs provided value for money? [Efficiency] C. To what extent are the results achieved likely to be sustainable? [Sustainability] D.1 To what extent are different stakeholders committed to maintaining reforms or system improvements? [Sustainability] D.2 Are improved approaches developed by the SLPs affordable (given the fiscal context)? [Sustainability] E. What lessons can be learned for the future?
Methods used	Review of documentation Field work – visits to Enugu, Lagos Key informant interviews Data validation review
Data sources	Reports **IMEP** IMEP June 2015, Terms of Reference, 2015 Annual Review of PATHS2 IMEP July 2015, IMEP/PATHS2 Annual Review 2015 Approach Paper IMEP October 2014, Assessment of Nigeria's Maternal Health Data Sources **DFID** Business case – PATHS2 cost extension 4-12-13 version for PATHS2 **PATHS 2 DOCUMENTATION FOR AR 2015**

	Logframes
	PATHS2 Extension Logframe (from DFID Submitted to IMEP)
	PATHS2 M&E Framework Document Master Copy of Revised Version (August 2013)
	Progress Against Logframe Milestones for 2015
	Quarterly and Annual Reports
	PATHS2 Annual Report
	PATHS2 National Quarter 26 Report October–December 2014
	PATHS2 National Quarter 27 Report January–March 2015
	PATHS2 National Quarter 28 Report April–June 2015
	PATHS2 Management
	REVISED PATHS2 Cost Extension, Abt Associates Final Technical Proposal
	Service Delivery Extension Strategy for Private Sector – October 2014
	PATHS2 PPP Strategy, April 2015
	PATHS2 Human Resources for Health Strategy Paper in Northern Nigeria
	Bringing PHCUOR Brief
	PPP Updated Presentation Workplan June 2015
	Progress Made in Meeting 2014 Annual Performance Review Recommendations
	Workplan Vs Actuals Year 7, August 2014
	PATHS2 Consolidated Year Workplan Updated
	PATHS2 Year 8 Workplan August 2015
	PATHS2 Knowledge Management

	Effective Partnership in Health Services Sector – PATHS2 Legacy in Northern Nigeria 2008–2015 – Compendium **PATHS2 State Reports** Enugu State Health Financing and Equity Policy Round 3 Enugu and Lagos – 17 July 2015 PATHS2 Service Delivery Model Costing, Enugu State Report – December 2013 **PATHS2 Value for Money** PATHS2 VFM Strategy – August 2015 PATHS2 Expenditure by Input – 28 August 2014 PATHS2 Expenditures by Input – 28 August 2015 Cumulative Expenditure – 28 August 2015 Efficiency data year 7 – 28 August 2015 Benchmarking data VFM – August 2015 Lives Saved Tool (LiST) Summary Year 5 PATHS2 Value for Money Self-Assessment September 2015 Notes on the Revised VFM Reports **PATHS2 Studies** Addressing Gender Dimensions PPP Holistic Approach to Health Systems Strengthening The Health Systems Strengthening Experience PATHS2 Endline Survey Review – July 2014 **PATHS2 Presentations** PATHS2 AR Presentation

	PATHS2 Lagos State AR Presentation PATHS2 Enugu Final Presentation
Primary data collected	Key Informant Interviews Key Informant Interviews **PATHS2 Abuja Office** Mike Egboh, National Programme Manager Yisa Brahim, Deputy National Program Manager/National M&E Adviser Amina Aminu Dorayi, Associate Deputy National Program Manager Nnena Ike, Communications/KM Adviser Vimal Kumar, Senior Logistics Health and Comm. Adviser Kemi Ayanda, Programme Manager and Communications Specialist Juliana Abude, Knowledge Management Coordinator Adanna Ukachi, Programme Manager, Abt Associates (VFM) Nathanael Afolabi, Statistician **PATHS2 Enugu Office** Ed Nwobodo, State Team Leader Chinyere Ikwuakor, Voice and Accountability Officer Inem Essien, Logistics Implementation Support Officer George Eki, BCC Officer Eric Obikeze, Health Financing Officer Ijeoma Iwuora, HMIS Officer

	Thelma Agu, Finance and Admin Manager **PATHS2 Lagos Office** Ibironke Dada, State Team Leader Akaoma Onyemelukwe, SPO/HRH Officer Adesoji Ologun, Healthcare Financing Technical Specialist Antonia Bakare, Voice and Accountability Officer Ijeoma Inen, BCC Officer Olutobi Adeogo, M&E/KM officer Mercy Abosede, Salami Finance and Administration Manager Oluwafunmito Adeyanju, System Strengthening Logistics Officer **Federal Government** Mrs Osuntogun A.O., Family Health, FMOH Mrs Adebayo W.A., FMOH Owolabi O.A., HPRS, FMOH Adama Abdul, IMCI Desk Officer, Child Health, FMOH Dr. Azodoh, DPRS, FMOH Dr. Ado Mohammed, Executive Director, NPHCDA Emmanuel Onasoge, NPHCDA Nnnena, Crown Agent Ali Ibrahim, Deputy Director-Technical, NAFDAC **LAGOS** Dr Modele Osunkiyesi, Permanent Secretary SMoH, Lagos Mr Ayo Adebusoye, LACSOP Coordinator, Lagos

	Chika Uwadi, TCM-PSM, SPARC-Lagos Rachel Illah, CM-P&S/M&E, SPARC-Lagos Dr Modele Osunkiyesi, Permanent Secretary, SMoH, Lagos Dr Olutoyin Zamba, Assistant Director/PATHS2 focal person, SMoH, Lagos Dr Ayo Adenuga, SPO, Clinton Health Access Initiative Dr Irene Osoata, Programme Director, PLAN International Felix Obanubi, STL, SAVI Lagos Mr Clement Olaifa, Chairman, AGPNP Dr Tunji Akintade, First Vice-Chairman, Association of General Private Medical Practitioners of Nigeria Mr Lawrence Ekhator, General Secretary, ACPN Dr Bunmi Omoseyindemi, Chairman, Traditional Medicine Board Dr Mabel Adjekughele, Acting Executive Secretary, HEFAMAA, Lagos Dr Kayode Oguntimehin, Permanent Secretary, PHC Board Matron I/C, Ogudu PHC Chief Remi Ogunbase, FHC Chair, Ogudu PHC Funmi Ogungbade, Matron DLW (FBO) hospital F. A. King, Chairperson FHC, DLW Dr Adetukasi Omolara, Cluster Focal Office, PATHS2 **ENUGU** Dr Moses Otiji, Permanent Secretary, SMoH Dr M. Ejeh, DMS, SMoH

	Dr Ossai Pauline O., DPHS, SMoH Mr S. S. G. Nwonye, DPRS, SMoH Dr Hilary Agbo, PPP Director, SMoH Mr Lazarus Nwosu, HMIS, SMoH Rev Fr Eze Benjamin, Manager, Ndubuisi CBHIS Sr Jane Frances Chioke, BOT Ndubuisi, Ndubuisi CBHIS Chief C. S. Chime, Chairman, NAPMED Ekwueme O.C., LTA CEPHA, Obioma Nwaorgu, Executive Director, GHARF Dr Ezeyirioha MAC, Chairman, Guild of Medical Director Dr Anikwe Obinna, Secretary, Guild of Medical Director Okoro Grace, Chairperson, TBA
Quality assessment	The Review noted that: Available results from both national and PATHS2 surveys have provided evidence to show considerable progress in outcome indicators in comparison to baseline values. While sufficient evidence is available to demonstrate programme outcomes, efforts should be made to demonstrate attribution, perhaps through small-scale pilots that can be fairly measured within the scope of direct interventions. This should take into account the assumptions and population covered.
Assessment of possible biases	The Review noted that: An assessment of the HMIS data by IMEP described it as unreliable and there were concerns about simply adding the HMIS to survey data. As part of the review, IMEP verified the reweighting of the survey data and ensured that the appropriate values were documented.

Table 11 Evidence Source: PATHS2 Provisional PCR 2015 ARIES and Narrative Report (Northern States)

Document name	**PATHS2 Provisional Project Completion Review 2015 ARIES and Narrative Report (Northern States)**
Authors (lead and other, with affiliation)	IMEP PCR Review Team Mike Naylor (IMEP – OPM Staff) – Team Leader Hugh Annett (IMEP – OPM Associate) Tafara Ngwaru (IMEP – OPM staff) Emmanuel Adegbe (IMEP staff) Victor Mallo (National Planning Commission – Observer)
Date completed (i.e. of latest draft)	1 December 2015
Dates research undertaken	October 2015
Key purpose of study	To assess overall results, outcomes and impact of work carried out by PATHS2 in three northern states (Jigawa, Kano, Kaduna)
Evaluation questions addressed	A.1 Has the intervention logic behind the SLP Suite concept and the SLPs proved to be valid? [Relevance] B. Have the SLPs achieved their objectives? [Effectiveness] B.1 What results have the SLPs achieved and to what extent have the objectives of the SLPs been achieved? B.2 What explains the results and the extent to which objectives have been achieved? C. What has been the impact of the SLPs? [Impact and Efficiency]

	C.1 How far have the SLPs contributed to the achievement of the MDGs in Nigeria, and to addressing gender, poverty and equity issues? [Impact] C.2 To what extent have the SLPs contributed to more effective and efficient use of Nigeria's own resources? [Impact] C.3 What explains the impact achieved? [Impact] C.4 Have the SLPs provided value for money? [Efficiency] D. To what extent are the results achieved likely to be sustainable? [Sustainability] D.1 To what extent are different stakeholders committed to maintaining reforms or system improvements? [Sustainability] D.2 Are improved approaches developed by the SLPs affordable (given the fiscal context)? [Sustainability] E. What lessons can be learned for the future? E.1 How effective has been the process of identifying and learning lessons from the SLPs? E.2 What are the lessons for different stakeholders (DFID, state governments, federal government, other stakeholders)?
Methods used	Review of documentation Field work – visits to Jigawa, Kano Key informant interviews Data validation review
Data sources	Reports **IMEP** IMEP June 2015, Terms of Reference, 2015 Annual Review of PATHS2 IMEP July 2015, IMEP/PATHS2 Annual Review 2015 Approach Paper

	IMEP October 2014, Assessment of Nigeria's Maternal Health Data Sources **DFID** Business case – PATHS2 cost extension 4-12-13 version for PATHS2 **PATHS 2 DOCUMENTATION FOR AR 2015** **Logframes** PATHS2 Extension Logframe (from DFID Submitted to IMEP) PATHS2 M&E Framework Document Master Copy of Revised Version (August 2013) Progress Against Logframe Milestones for 2015 **Quarterly and Annual Reports** PATHS2 Annual Report PATHS2 National Quarter 26 Report October–December 2014 PATHS2 National Quarter 27 Report January–March 2015 PATHS2 National Quarter 28 Report April–June 2015 **PATHS2 Management** Revised PATHS2 Cost Extension, Abt Associates Final Technical Proposal Service Delivery Extension Strategy for Private Sector – October 2014 PATHS2 PPP Strategy – April 2015 PATHS2 Human Resources for Health Strategy Paper in Northern Nigeria Bringing PHCUOR Brief PPP Updated Presentation Workplan – June 2015 Progress Made in Meeting 2014 Annual Performance Review Recommendations

	Workplan Vs Actuals Year 7 – August 2014 PATHS2 Consolidated Year Workplan Updated PATHS2 Year 8 Workplan – August 2015 **PATHS2 Knowledge Management** Effective Partnership in Health Services Sector – PATHS2 Legacy in Northern Nigeria 2008–2015 – Compendium **PATHS2 State Reports** Enugu State Health Financing and Equity Policy Round 3 Enugu and Lagos – 17 July 2015 PATHS2 Service Delivery Model Costing, Enugu State Report – December 2013 **PATHS2 Value for Money** PATHS2 VFM Strategy – August 2015 PATHS2 Expenditure by Input – 28 August 2014 PATHS2 Expenditures by Input – 28 August 2015 Cumulative Expenditure – 28 August 2015 Efficiency data year 7 – 28 August 2015 Benchmarking data VFM – August 2015 Lives Saved Tool (LiST) Summary Year 5 PATHS2 Value for Money Self-Assessment – September 2015 Notes on the Revised VFM Reports **PATHS2 Studies** Addressing Gender Dimensions PPP Holistic Approach to Health Systems Strengthening

	The Health Systems Strengthening Experience PATHS2 Endline survey review – July 2014 **PATHS2 Presentations** PATHS2 AR Presentation PATHS2 Lagos State AR Presentation PATHS2 Enugu Final Presentation
Primary data collected	Key Informant Interviews **Federal Government** Mrs Osuntogun A. O., Family Health, FMOH Mrs Adebayo W. A., FMOH Owolabi O. A., HPRS, FMOH Adama Abdul, IMCI Desk Officer, Child Health, FMOH Dr Azodoh, DPRS, FMOH Dr Ado Mohammed, Executive Director, NPHCDA Emmanuel Onasoge, NPHCDA **JIGAWA** Dr Abdullahi Mohammed Kainuwa, DPRS, SMoH, Jigawa Pharm. Ali Dandidi, Director Procurement, SMoH, Jigawa Rabiu Yakubu, GM, JIMSO Salisu Falalu, Gunduma Council Director, GSHB Ibrahim Hassan, Director, Planning GSHB

	Adamu Garba Abubakar, Deputy Director, Planning/State HMIS officer, SMoH **KADUNA** Dr Paul M. Dogo, Permanent Secretary, SMoH Dr Nuhu Butawa, DPRS, SMoH Pharm A. Y. Gaiya, Executive Secretary, Drug Management Agency, Kaduna Mohammed Auwal Waziri, Director, PHC Kaduna SMoLG Dr Safiyanu Muwiya, Executive Secretary, SPHCDA **KANO** Dr Abba Zakari Umar, National Team Lead, MNCH2 Dr Abubakar T. Izge, State Team Lead, MNCH2 Mohammed Sani, Former Director Planning and M&E, SPHCMB Pharm. Abdulaziz Hamisu, Former Ag MD DMCSA, Kano Hamza Ahmed, DPRS, SMoH, Kano Pharm. Kamilu, Director Drugs, DMCSA, Kano Pharm. Ali Adamu, Former DPS, SMoH, Kano Ibrahim Garba Bichi, HMIS Officer, SMoH, Kano
Quality assessment	The Review noted that: Available results from both national and PATHS2 surveys have provided evidence to show considerable progress in outcome indicators in comparison to baseline values. In addition, PATHS2 compiled a detailed compendium that qualitatively described health system changes in the northern states over the life of the project with participation of government stakeholders. While sufficient evidence is available to demonstrate programme outcomes, it is difficult to infer direct attribution.

Assessment of possible biases	Data quality: An assessment of the HMIS data by IMEP described it as unreliable and there were concerns about simply adding the HMIS to survey data. As part of the review, IMEP verified the reweighting of the survey data and ensured that the appropriate values were documented.

Table 12 Evidence Source: SPARC PCR ARIES and Narrative Report

Document name	**SPARC Project Completion Review 2016 ARIES and Narrative Report**
Authors (lead and other, with affiliation)	IMEP PCR Review Team Ken Robson (Independent consultant) – Team Leader Gareth Williams (Policy practice consultant) Gabriel Ojegbile (Independent consultant) Sunny Kulutuye (Independent consultant) Gulden Bayaz (Independent consultant) Emmanuel Adegbe (IMEP staff) Mukhtar Tanko (National Planning Commission – Observer)
Date completed (i.e. of latest draft)	20 May 2016
Dates research undertaken	March 2016
Key purpose of study	To assess the overall results, outcomes, impact of work carried out by SPARC
Evaluation questions addressed	A.1 Has the intervention logic behind the SLP Suite concept and the SLPs proved to be valid? [Relevance] B. Have the SLPs achieved their objectives? [Effectiveness] B.1 What results have the SLPs achieved and to what extent have the objectives of the SLPs been achieved? B.2 What explains the results and the extent to which objectives have been achieved? C. What has been the impact of the SLPs? [Impact and Efficiency] C.1 How far have the SLPs contributed to the achievement of the MDGs in Nigeria, and to addressing gender, poverty and equity issues? [Impact]

	C.2 To what extent have the SLPs contributed to more effective and efficient use of Nigeria's own resources? [Impact] C.3 What explains the impact achieved? [Impact] C.4 Have the SLPs provided value for money? [Efficiency] D. To what extent are the results achieved likely to be sustainable? [Sustainability] D.1 To what extent are different stakeholders committed to maintaining reforms or system improvements? [Sustainability] D.2 Are improved approaches developed by the SLPs affordable (given the fiscal context)? [Sustainability] E. What lessons can be learned for the future? E.1 How effective has the process of identifying and learning lessons from the SLPs been? E.2 What are the lessons for different stakeholders (DFID, state governments, federal government, other stakeholders)?
Methods used	Review of documentation Field work – visits to Kano, Kaduna, Enugu Key informant interviews
Data sources	Reports **SPARC DOCUMENTATION FOR PCR 2016** IMEP IMEP December 2015, Terms of Reference, Project Completion Reviews of SPARC, SAVI, FEPAR, V2P IMEP February 2016, Project Completion Reviews of SPARC, SAVI, FEPAR, V2P

	Approach Paper **Logframes** SPARC Final Logframe with Results **Quarterly and Annual Reports** Programme Completion Report Form – Self-Assessment Annual Report 2014–2015 Annual Report 2014–2015 – Published Summary Quarterly Progress Report July–September 2015 Final Quarterly Progress Report – December 2015 New Initiatives with New Administrations – Process and Results Final Consolidated Progress Against Log Frame Report Response to 2014 Annual Review Recommendations **SPARC Management** SPARC – A Governance Reform Journey – 2007 to 2016 [with infographics: 'SPARC – A Governance Reform Journey in Nigeria – A Quick Glance – February 2016'] SPARC Manual – Programme Manual Incorporating Security Plan SPARC Manual – Risk Management SPARC Manual – Planning, Monitoring and Evaluation Manual Theory of Change 2013 Theory of Change 2014 SPARC – SAVI Post-Election Political Economy Analysis (Step 1) SPARC – SAVI Post-Election Political Economy Analysis (Steps 2 and 3) A Politically Engaged Approach to Governance Reform in Nigeria

	Work Plan 2015–2016 (Narrative) Work Plan 2015–2016 (Budgets) Work Plan 2015–2016 (Activity Logs) SPARC Strategy – Electoral Transition Communication SPARC Strategy – Programme Transfer SPARC Tacit Knowledge Capture Report Access to Sharing Knowledge Helpdesk Working Paper State Peer Review Mechanism Base Document 2015 Revised – Full and Abridged Documents Nigeria Governors' Forum 2016 Action Plan Nigeria Governors' Forum Fiscal Crunch Briefing Note Nigeria Governors' Forum Internal Revenue Conference 2015 Nigeria Governors' Forum Internal Revenue Generation Dashboard Nigeria's Road to the Sustainable Development Goals Nigeria MDGs 2015 End-Point Report – Full and Abridged Versions Conditional Grants Scheme Options Paper Partners Fact Sheet on Conditional Grants Scheme Effects of Conditional Grants Scheme on MDGs Paper Implementation of Fiscal Responsibility and Procurement Laws Report of the 2015 Conference of Auditors General for Local Governments SPARC-SAVI Joint Working Paper on Partnership 2014 SPARC-SAVI Briefing Note – Programme Coordination Initiatives

	SPARC-FEPAR: Governance Programme Experience in Response to APC Policy Dialogue SPARC-SAVI DFID Presentation – Budgets, Economics, Reform and Politics SPARC-SAVI DFID Presentation – Oil, Budgets and Politics SPARC-SAVI DFID Presentation – State of the States SPARC Briefing Note – January–July FAAC Performance Report SPARC Presentation to DFID – 2016 Budget Engagement Progress SPARC Presentation to DFID SHAWN-II Programme – Budget Credibility SPARC DFID Presentation on 2016 Budgets **SPARC Knowledge Management** SPARC Planning Suite [one folder, all resources]: Planning to Make People's Lives Better Preparing a Policy Preparing a State Development Plan SDP Financing – Estimation Tool Technical Note November 2015 SDP Financing – Briefing Note November 2015 SDP Financing – Recurrent Account Estimation Tool Preparing a Medium-Term Sector Strategy Conducting a Sector Performance Review SPARC PFM Suite: PFM Database Revenue Projection Tool Government Resource Estimation and Allocation Tool Local Government Revenue Estimation Tool

	Framework for Improving Internal Revenue Cash Planning Tool Budget Performance Profiling Tool Financial Systems Guide How to Prepare Realistic Budgets – A Step-by-Step Guide IPSAS GPFS Executive Desk Reference How-to Guide to Establishing State Bureau of Statistics KM Toolkit SPARC Leaflets [one folder: series of 16 produced in 2015] SPARC 2015 Resource Centre SPARC 2016 Resource Centre Content List Anticorruption Results **SPARC Value for Money** SPARC 2015 Value for Money Working Paper with two Spreadsheet Annexes (SPARC 2015 Value for Money State Analysis and SPARC Finance Data 2008–2016) **SPARC Studies** Analysis of Evidence Gaps in Theory of Change – Briefing Note and Spreadsheet Evaluation Study 2014 SPARC Final Evaluation Study – Self-Evaluation Case Study 1: Sustainability and Value Chain – Full Report and Annexes

	Case Study 2: Impact of Support to Policy, Planning and Budgeting Processes on Service Delivery – Full Report and Synthesis Case Study 3: Tackling Inequalities – Mainstreaming Gender and Social Inclusion – Full Report and Annexes Case Study 4: Public Service Management Reform and Intermediate Sector Impact Case Study 5: Experimentation and Adaptation Case Study 6: ASK – Promoting Governance Reform Throughout Nigeria – Full Report and Annexes Case Study 7: Federal: Incentivising Improved State Governance 2015 SEAT-PEFA Self-Assessment Reports [one folder, 2009, 2012 and 2015 assessments for 10 states, four Self-Assessments per state] State Synthesis – Reform Journey Reports [one folder, 10 states] SPARC State-Level Governance Trend Data (Triangulation Study) Governance Reform in Nigerian States – An Econometric Analysis of SPARC Support [with infographics: 'Governance Reform in Nigerian States – A Quick Glance – February 2016']
Primary data collected	Key informant interviews Mark Walker, National Programme Manager, SPARC Hadiza Elayo, Deputy National Programme Manager, SPARC Mr. O. Ogenyi, Secretary of Programme, OSSAP-MDGs Alhaji Shittu, Acting Director General, Nigeria Governors Forum Muhammad Jalo, Permanent Secretary, Office of the Deputy Governor, Kano Muhammad A. Musa, Permanent Secretary, Project Monitoring Bureau, Kano Awalu Galadanchi, Managing Director, Kano State Water Board Hajia Aishat M. Bello, Hon. Commissioner, Ministry of Planning and Budget, Kano Muhammad Auwal Nai'ya, Head of Service

	Habibu T. Mohammed, Director Parastatal, Office of the Auditor General, Kaduna Bashir Bature Statistician General, State Bureau of Statistics, Kaduna Aminu Shehu Lere, Permanent Secretary, Ministry of Finance, Kaduna Nura Zakari, Overseer, Bureau of Public Service Reform Justin Ashio, Director Public Service Reform, Bureau of Public Service Reform M. S. Abdullahi, Hon. Commissioner, Ministry of Planning and Budget, Kaduna Mrs B.Y. Mohammed, Permanent Secretary, Bureau of Establishment, Management Services and Training, Kaduna Tijjani A. Musa, Permanent Secretary, Ministry of Commerce, Kaduna Hauwa Umar, Permanent Secretary, Ministry of Women Affairs and Social Development, Kaduna Uchenna Ogbodo, Special Adviser, Ministry of Budget, Enugu Magnus Nwangwu, Permanent Secretary, Ministry of Budget, Enugu Dan Nnanyelugo Onyishi, Executive Secretary, Enugu State Economic Planning Commission Chidi Ezema, Head of Service, Office of Head of Service, Enugu Barr. Emma Ugwu, Permanent Secretary, Office of Head of Service, Enugu Onoyima Sylvanus, Special Adviser, SERVICOM, Government House, Enugu Ude Augustine, Permanent Secretary, Ministry of Finance, Enugu Paschal Okolie, Accountant-General, Ministry of Finance, Enugu Vincent Amadi, Auditor General, Office of the Auditor General, Enugu Mr SSG Nwonye, DPRS, Ministry of Health, Enugu
Quality assessment	The Review Team Leader Ken Robson (2013 and 2014 AR and 2016 PCR) noted:

	SPARC and its evidence base The evidence for SPARC's achievements could be categorised into several broad areas: 1. Changes in systems and processes and ways of working by stakeholders; 2. Documents/reports produced by stakeholders (such as MTSS's, Budget Call Circulars, Draft legislation [procurement, fiscal responsibility]); 3. SPARC-produced quality assessment analyses relating to the above; 4. SPARC-commissioned analyses/reports into aspects of the reform process, mainly linked to providing evidence in support of the theory of change; and 5. SPARC's collation and dissemination of experience through its Knowledge Management System. The majority of the analytical work was carried out by SPARC and published under its banner. The only 'independent' research identified was a report produced by the Overseas Development Institute, which turned out to be an assessment of SPARC's compliance with Problem Driven Iterative Adaptation principles rather than assessing the validity of the theory of change. SPARC's referencing of the evidence, to substantiate progress in delivering targets as per the logframes, was exemplary. It was possible to access the Knowledge Management System and see the documents and check their quality. SPARC produced a wealth of documentation. Over the years, carrying out the ARs/PCR, I never had any concerns about the objectivity of the analyses and the reporting. Much of SPARC's work was underpinned by explicit quality standards against which compliance/progress was checked by SPARC – for example, the production of the Medium-Term Sector Strategies – and confirmed by the AR Team. The difficulty in measuring the link between outcome and impact has been covered in the draft Final Evaluation Report. Originally there were gaps in assessing the validity of the ToC but SPARC made great efforts in the last year to generate a range of analyses to validate the ToC. Moving down the logframe to the link from outputs to outcome, I think the SPARC components/outputs of planning, PFM and HRM were not proved to be the most effective building blocks. In practice, all three components progressed at a different pace and evidence that service delivery improved is limited. At activity/input and output levels SPARC had a very extensive monitoring and reporting system. Quarterly reports for all the states generated a mass of information; the issue was not that of gaps but rather that of information overload.

Assessment of possible biases	The Review Team Leader Ken Robson (2013 and 2014 AR and 2016 PCR) noted: During our fieldwork and visits to the states, we asked stakeholders for their assessment of progress. I think we received open and honest responses; mostly state government officials were openly critical of the current weaknesses in the key planning, PFM and HRM processes. I think SPARC's approach to preparing a baseline in each state, using PEFA and SEAT, provided the reality check against which SPARC's subsequent interventions could be assessed. Although we had time constraints in the AR process, and our state visits necessarily had to be selective, we managed to meet a sufficient number of key people from middle to senior management in the executive. Access was rarely a problem for us. DFID and the SPARC team were highly regarded. Also, unlike in other countries, our Nigerian stakeholders were never reluctant to express their views and were keen to be engaged.

Table 13 Evidence Source: SAVI PCR ARIES and Narrative Report

Document name	**SAVI Project Completion Review 2016 ARIES and Narrative Report**
Authors (lead and other, with affiliation)	IMEP PCR Review Team Ken Robson (Independent consultant)– Team Leader Gareth Williams (Policy practice consultant) – SAVI Lead Gabriel Ojegbile (Independent consultant) Sunny Kulutuye (Independent consultant) Gulden Bayaz (Independent consultant) Emmanuel Adegbe (IMEP staff) Mukhtar Tanko (National Planning Commission – Observer)
Date completed (i.e. of latest draft)	3 May 2016

Dates research undertaken	March 2016
Key purpose of study	To assess the overall results, outcomes and impact of work carried out by SAVI
Evaluation questions addressed	A.1 Has the intervention logic behind the SLP Suite concept and the SLPs proved to be valid? [Relevance] B. Have the SLPs achieved their objectives? [Effectiveness] B.1 What results have the SLPs achieved and to what extent have the objectives of the SLPs been achieved? B.2 What explains the results and the extent to which objectives have been achieved? C. What has been the impact of the SLPs? [Impact and Efficiency] C.1 How far have the SLPs contributed to the achievement of the MDGs in Nigeria, and to addressing gender, poverty and equity issues? [Impact] C.2 To what extent have the SLPs contributed to more effective and efficient use of Nigeria's own resources? [Impact] C.3 What explains the impact achieved? [Impact] C.4 Have the SLPs provided value for money? [Efficiency] D. To what extent are the results achieved likely to be sustainable? [Sustainability] D.1 To what extent are different stakeholders committed to maintaining reforms or system improvements? [Sustainability] D.2 Are improved approaches developed by the SLPs affordable (given the fiscal context)? [Sustainability] E. What lessons can be learned for the future? E.1 How effective has been the process of identifying and learning lessons from the SLPs?

	E.2 What are the lessons for different stakeholders (DFID, state governments, federal government, other stakeholders)?
Methods used	Review of documentation Field work – visits to Kano, Kaduna, Enugu Key informant interviews
Data sources	Reports **List of Documentation for SAVI PCR** **IMEP** IMEP December 2015, Terms of Reference, Project Completion Reviews of SPARC, SAVI, FEPAR, V2P IMEP February 2016, Project Completion Reviews of SPARC, SAVI, FEPAR, V2P Approach Paper IMEP 2015 Citizens Perceptions Survey Reports **SAVI DOCUMENTATION FOR PCR 2016** **Logframes** 2015 Annual M&E Tracker 2015 Programme M&E Framework 2015 State M&E Frameworks RESs for all 10 States Results Evidence Sheet Tracker **Quarterly and Annual Reports**

	2016 PCR ARIES Self-Assessment Summary of Progress on 2014 AR Recommendations 2015 Quarterly Progress Reports **SAVI Management** SPARC-SAVI Partnership – Joint Working Paper – October 2014 SPARC-SAVI Programme Coordination Initiatives – Briefing Note – February 2016 PALLADIUM NIGERIA Cross Project Collaboration – Report – July 2015 SAVI-SPARC-FEPAR Joint NASS PEA – Final Report SAVI-V2P Joint Engagement Strategy – Chronicle How the Federal Office Supports States Partners Strategy Paper on Mandate Protection External Responses: SAVI UK and Abuja Replication Diary 2015 SAVI Approach Papers SAVI Think Pieces SAVI Tools **SAVI Knowledge Management** Key Lessons Learned and Recommendations PING Citizens Voices Media and Lessons PING Summary of Lessons from Social Media Engagement Constitutional Review Working with Conference of Speakers Experience-sharing on Civic Engagement between Partners on Situation Room **SAVI State Reports** SAVI-V2P Anambra MoU Anambra – signed 3 June 2015

	State Evidence Folders (from Inception to Date) **SAVI Value for Money** 2015 VFM Analysis Report SAVI 2015 VFM Case Studies – responses to questions raised Results Evidence Sheet Tracker – highlighting 10 examples prioritised for VFM case studies production **SAVI Studies** SAVI Results Case Studies (listing) NOI Polls Endline 2015 CPS Reports SAVI Mini Endline 2015 CPS Data Reports SAVI Mini Endline 2015 CPS Narrative Reports SAVI CPS Historical Trend Analysis Governance Index Endline Reports – Initial Drafts Governance Index Endline Reports – Final Drafts Governance Index Historical Trend Analysis Political Economy Endline Report Inclusive Election Case Study on Doing Development Differently Inclusive Election Partners Election Observation Report SAVI Comparative Analysis of Civic Education Approaches – March 2016 – near final draft SAVI Strategic Paper on the 2015 General Elections SAVI G&SI Endline report – March 2016 FOI Partners Training and Lessons

	FOI Programmes Training Report FOI SAVI-SPARC Collaboration on Training for Public Officials Lessons **SAVI Presentations** 2016 PCR Briefing **Other Documentation** Overseas Development Institute, The SAVI Programme: Towards Politically Smart, Locally Led Development: ODI Discussion Paper, October 2014
Primary data collected	Key informant interviews **ABUJA** Kevin Gager, SAVI National Team Leader Steve Fraser, SAVI Deputy Team Leader (Technical) Adam Suleiman, SAVI M&E and Learning Adviser Ishaya Bajama, SAVI Advocacy and Media Relations Adviser John Mutu, SAVI Regional Parliamentary Adviser, South Paul Onwude, SAVI Regional Parliamentary Adviser, North-West Ali Maje, SAVI Regional Parliamentary Adviser, North-east Hadiza A. Abubakar, SAVI Media Development Adviser Kemi Ayanda, SAVI Results Communications Specialist Ramatu Umar Bako, Speaker Corner Trust Nigeria,Country Director Marilyn Ogbebor, Speaker Corner Trust Nigeria, Project Assistant H.O. Olutoye, NABRO, Former Director General Alh. Abdulhameed, FRCN, Head of Programmes – FRCN Barr. Ibrahim Usam, National Assembly Assistant Director – Clerk Committee on Youth Development

	ZAMFARA Ahmed Ibrahim, SAVI State Team Leader Zamfara Ahmad Hashim, SAVI State Programme Officer Zamfara Saadatu Abdu Gusau, SAVI State Programme Officer Zamfara Ibrahim Sani Gusau, Zamfara Radio Nasiru Usman B., G&SI Zamfara Babangida U. Zurmi, RATTAWU Zamfara Bilkisu S. Mafara, G&SI Zamfara Amina Ibrahim, Pride FM Radio Anas Sani Anka, BWG Zamfara Babangida U. Zurmi, BWG Zamfara Bashir Garba G., MCH Zamfara Aisha A. Ja'o, MCH Zamfara **KADUNA** Adeolu Kilanko, SAVI State Programme Officer Kaduna Abdiel Kude, Gender Working Group, Chairperson Kaduna Hauwa Dikko, Gender Working Group, Deputy Chairperson Kaduna Iskeel Moh Abdullahi, Liberty Radio, Kaduna Aisha Junaid, Liberty Radio, Kaduna Mr Sunday S. Dickson, Kaduna State House of Assembly, Secretary, House Committee on Finance Mr Bashir Adamu, Kaduna State House of Assembly Secretary, House Committee on Public Accounts

	JIGAWA Jibrin Ali Giginyu, SAVI, Jigawa, State Team Leader, Jigawa Abdulhamid A. Bagara, SAVI, Jigawa, State Programme Officer Jummai Joseph, SAVI, Jigawa, State Programme Officer Haruna A Hadejia, SAVI, Jigawa, Programme Assistant Auwalu Hamza, SPARC, Jigawa, State Programme Manager Usman, Freedom Radio Station Manager Idi Isa, NTA Dutse Manager News John Akubo, The Guardian Newspaper Correspondent Abdulkadir Bello, Freedom Radio/CS Producer Zainab S. Rabo, Radio Deutche Welle Correspondent, National Vice-President NAWOJ John Olorunnope, CS Project Monitoring AP Member Dauda M. Hadejia, Radio Jigawa/CS Presenter/Editor Abdullahi Mohd, Legislature, Director Legislative Hon Umar Imam, House of Assembly, Chairman Public Accounts Hon Hadiza T. Abdulwahab, Commissioner Women Affairs Adamu M. G. Gabas, Permanent Secretary Budget and Economic Planning Directorate Rt Hon Adamu Ahmed, Jigawa SHOA Speaker Hon Abdu A. Dauda, Jigawa SHOA Deputy Speaker Aisha Ibrahim, Gender Secretary Gender and Social Inclusion AP Isa Mustapha, Project Monitoring Coordinator Project Monitoring AP Mohd Zakari, Education Chairman PTE AP (Educ) Yunusa Hamza, Health Member MNCH AP

	YOBE Elizabeth J. Sara, SAVI, Yobe State Team Leader Abdulkadir Sambo, SAVI, Yobe State Programme Officer Ase Taidi, SAVI, Yobe State Programme Officer Musa Abubakar, Chair, Media Platform, Yobe Musa Waziri Kolere, CS Liaison (SHOA), Yobe Mohammed Musa, Chair, Tripartite AP, Yobe Bashir Ali Gadaka, Director Ministry of Budget and Planning, Yobe **KANO** Hafsat Mustafa, SAVI State Team Leader Aminu Buba Dibal, SAVI State Programme Officer Sunusi Bature, SAVI State Programme Officer Rabi Adamu, SAVI Programme Assistant Joseph Umoabasi, SPARC State Team Leader Mr Haladu Musa, State House of Assembly Secretary, House Committee on Finance Mr Nasir Magaji, State House of Assembly Senior Assistant Secretary, LEBRO Office Mr Y. Z. Ya'u Yunusa, Centre for Information Technology and Development Executive Director Umar Said, Tudun Wada Freedom Radio, GM Musa Mamman, Freedom Radio, Station Manager Umaru Ibrahim Yakubu, Centre for Research and Documentation Acting Executive Director Bar. Hafiz Ahmad Bichi, Community Re-orientation Council State Zonal Coordinator, M&E

	Kabiru Muhd Gwangwazo, SERVICOM State Coordinator Hadiza Bala Fagge, BTG Chairperson Hafsat Kolo, PPMCH Chairperson Nura Ahmad Muhammad, KASYSFO Kano Maryam Garuba Usman, KASYSFO Kano Aminu Ahmed, JINDA, Kano Bashir Saad Ahmad, GSI Kano **LAGOS** Felix Obanubi, SAVI Lagos State Team Leader **ENUGU** Ifeoma Chukwuma, SAVI Enugu State Team Leader **KATSINA** Bello Safana, SAVI Katsina State Team Leader
Quality assessment	**SAVI Evidence Base** The SAVI Review (ARIES) noted: **Evidence and evaluation** There were no major changes in the external evidence base used for evaluation in 2015 and 2016. SAVI has invested heavily in its M&E systems, which have proven very valuable for the purposes of accountability, learning and adaptation. Overall the quality of evidence provided has been satisfactory for the purposes of conducting the Programme Completion Review. **Data quality assessment** The PCR has briefly assessed the quality of documentation and evidence underpinning the outcome indicators scores. The SAVI Governance Endline reports completed in mid-2015 were found to be comprehensive and of good quality. In addition to the quantitative ratings, the reports provide considerable qualitative evidence that is used to explain, contextualise and justify changes in ratings.

	IMEP has not observed the assessment process directly, but the quality of documentation suggests that the assessment process was thorough, well informed and subjected to critical discussion. For Outcome Indicator 4 the PCR had more concerns about the quality of documentation of evidence supporting the 157 case studies indicating changes in policy and implementation. This issue has been raised as a concern in previous ARs, but the 2014 AR noted a significant improvement in the quality of documentation, leading to greater confidence in this indicator. For the purpose of the PCR, a random sample of 20 Results Evidence Sheets was assessed to determine: (a) whether changes described were a significant change in policy and implementation; and (b) whether sufficient evidence had been provided to justify claims that SAVI support had contributed to the result (assessment matrix available on request). On the first test, 15 out 20 case studies were found to be significant changes in policy and implementation, but five were found to refer to changes in processes of consultation, which are fully in line with SAVI's approach, but have not yet resulted in a change in policy or the implementation of policy. On the second test, nine out of 20 case studies were found to provide strong evidence of SAVI contribution to the result. A further five case studies provided a moderate level of evidence, and six cases provided weak evidence. Only half of the case studies (10/20) satisfied the reviewer that the case study was both describing a significant change in policy and implementation and providing moderate or strong evidence of SAVI contribution. The evidence gaps for Outcome Indicator 4 noted by the PCR team are likely to reflect mainly weaknesses in documentation rather than the absence of results. Taken together the evidence reviewed in the PCR and in previous ARs still indicates a very good result. But it is a concern that data quality issues have arisen again after a big improvement in 2014. This suggests that SAVI's claims of 157 significant results needs to be viewed with caution. It is very likely that the target of 93 has been exceeded, but a more conservative rating of A+ rather than A++ appears warranted in view of the uncertainty and evidence gaps. The PCR has not conducted a data quality assessment for output level scores. However, several issues have been raised (referred to in Section C) about the continued relevance of some of the output indicators in the light of adaptations to SAVI's facilitated partnership approach. The successor programme will provide an opportunity to revamp the M&E framework in line with lessons learned from SAVI's new thinking on promoting voice and accountability.
Assessment of possible biases	The SAVI Reviewer, Gareth Williams, commented for the Final Evaluation:

	SAVI provided all the data to assess progress against targets in the logframe. Since 2011, IMEP has undertaken thorough data quality assessments of SAVI's indicators and scoring to thorough data quality reviews. These have generally found that SAVI data is sufficiently objective and unbiased, but issues have been raised in previous data quality reviews that have resulted in corrective actions by SAVI. The reviews have found that SAVI's methodology for Partnership Capacity Assessments and Organisational Capacity Assessments is sound, which gives confidence to the output level scores used for ARs and PCR scoring. During the PCR, IMEP's data quality assessment focused on SAVI's outcome indicators. Further data quality issues were analysed subsequent to the PCR for the state by state comparative analysis. These reviews raised concerns about the use of the SAVI Governance Index, which indicate unrealistically large improvements over the course of the SAVI programme, and record very few cases of deteriorating governance scores, which appear improbable in the context of highly volatile state-level politics in Nigeria. The SAVI Governance Index is based on the ratings of an expert panel and is necessarily subjective. It is probably that these ratings have been subject to upward bias. Although the extent of change may be exaggerated, IMEP reviewers are confident that there has been a substantial improvement in most of the dimensions of governance measured by SAVI Governance Index in many states. This is based on the review team's own qualitative observations and state visits over the past five years. The PCR also included a data quality assessment of a sample of the 157 case studies documented by SAVI indicating changes in policy and implementation. Only half of the sampled case studies (10/20) satisfied the reviewers that the case study was both describing a significant change in policy and implementation and providing moderate or strong evidence of SAVI contribution. There does appear to have been a tendency towards overclaiming results, which had been raised in earlier reviews, and led to some corrective action on the part of SAVI. The concerns of the review team are fully documented in the PCR. However, the reviewers judged that SAVI had substantially exceeded its targets after allowing for likely exaggeration of results and evidence gaps. In summary, IMEP considers that it has subjected SAVI's reported results to sufficient scrutiny and challenges. Numerous issues have been raised and SAVI has generally taken corrective action. The remaining uncertainties with the data are not sufficient to undermine the findings on SAVI's results reported in the PCR and earlier ARs.

Table 14 Evidence Source: ESSPIN AR 2015 ARIES and Annual Report

Document name	**ESSPIN AR 2015 ARIES and Annual Report**

Authors (lead and other, with affiliation)	Terry Allsop (Independent consultant) – Team Leader Aisha Madawaki Isah (Independent consultant) Gladys Makoju (Independent consultant) Joshua Olatunji Awoleye (IMEP staff) Don Taylor (Independent consultant) Mukhtar Yakubu (National Planning Commission – Observer)
Date completed (i.e. of latest draft)	2 December 2015
Dates research undertaken	October 2015
Key purpose of study	To assess the results and outputs of work carried out by ESSPIN in 2014–2015
Evaluation questions addressed	A.1 Has the intervention logic behind the SLP Suite concept and the SLPs proved to be valid? [Relevance] B. Have the SLPs achieved their objectives? [Effectiveness] B.1 What results have the SLPs achieved and to what extent have the objectives of the SLPs been achieved? B.2 What explains the results and the extent to which objectives have been achieved? C. What has been the impact of the SLPs? [Impact and Efficiency] C.1 How far have the SLPs contributed to the achievement of the MDGs in Nigeria, and to addressing gender, poverty and equity issues? [Impact] C.2 To what extent have the SLPs contributed to more effective and efficient use of Nigeria's own resources? [Impact]

	C.3 What explains the impact achieved? [Impact] C.4 Have the SLPs provided value for money? [Efficiency] D. To what extent are the results achieved likely to be sustainable? [Sustainability] D.1 To what extent are different stakeholders committed to maintaining reforms or system improvements? [Sustainability] D.2 Are improved approaches developed by the SLPs affordable (given the fiscal context)? [Sustainability] E. What lessons can be learned for the future? E.1 How effective has been the process of identifying and learning lessons from the SLPs? E.2 What are the lessons for different stakeholders (DFID, state governments, federal government, other stakeholders)?
Methods used	Review of documentation Field work – visits to Jigawa, Kano, Kaduna, Kwara, Lagos, Enugu Key informant interviews
Data sources	**ESSPIN Documentation for 2015 AR** **IMEP** IMEP August 2015, Terms of Reference, 2015 Annual Review of the ESSPIN IMEP October 2015, IMEP/ESSPIN Annual Review 2015 Approach Paper IMEP April 2014, A Common Framework for Value for Money Analysis in SLP IMEP November 2014, Annual Review ESSPIN 2014 Review Report **OPM** OPM April 2015, ESSPIN Composite Survey 2 – Overall report OPM June 2015, ESSPIN Composite Survey 2 – State reports

	DFID DFID October 2013, Extension of the ESSPIN August 2014–January 2017, Business Case DFID October 2013, Cost extension for the ESSPIN August 2014 – January 2017, Annexes to the Business Case DFID 2014, ARIES Annual Review – Smart Guide DFID June 2014, Reviewing and Scoring Projects DFID (undated), Value for Money Guidance for Education Programmes DFID July 2011, DFID's Approach to Value for Money DFID March 2015, DFID's Approach to Value for Money **ICAI** ICAI November 2012, DFID's Education Programmes in Nigeria ICAI January 2014, Extract from ICAI Annual Report **ESSPIN DOCUMENTATION FOR AR 2015** **Logframes** ESSPIN 2015, Programme Logframe **Quarterly and Annual Reports** ESSPIN Quarterly Reports 2014–2015 ESSPIN Annual Report 2014–2015: Building Lasting Change **ESSPIN Management** ESSPIN July 2015, ESSPIN Sustainability Plan 2015–2017 (draft) ESSPIN September 2015, ESSPIN Learning and Evidence Framework

	ESSPIN Knowledge Management ESSPIN, Knowledge Management Strategy 2013–2014 ESSPIN, Practice papers (various) and training DVDs **ESSPIN State Reports** State Reports 2014/15 State ASC Reports 2014–2015 State Annual Education Sector Performance Reports (AESPRs) **ESSPIN Value for Money** ESSPIN September 2015, ESSPIN's Value for Money Strategy (in Section 5 of the Learning and Evidence Framework) ESSPIN July 2015, ESSPIN VFM Self-Assessment Report 2015 **ESSPIN Studies** ESSPIN July 2015, Political Engagement Strategy ESSPIN July 2015, Post-Election Engagement Strategy ESSPIN 2014/2015, Progress Report on ESSPIN's Inclusive Education Plan ESSPIN 2014, Education, Conflict and Violence Research ESSPIN 2014, Introducing Modern Education into Islamic Schools in Northern Nigeria: A Report on ESSPIN's 1st Phase Experience 2008–2014 **Other Documentation** EDOREN 2015, Primary School Management in Kaduna and Katsina States USAID 2014, Nigeria RARA, Results of the 2014 Hausa and English EGRAs in Government Primary Schools and IQTE Centres of Jigawa, Kaduna, Kano, and Katsina
Primary data collected	Key informant interviews **Enugu State 19–20 October 2015**

	Enugu State ESSPIN team leader and technical staff Focus Group Discussion – Representatives of SSIT, SSO, SMO, CSO Focus Group Discussions – Headteachers and teachers, SSOs, SSITs, SMOs and SBMC members in two public primary schools Honourable Commissioner for Education and Directors Education Secretary of one LGEA Chairman of SUBEB DFID State Representative Enugu Representatives of SAVI and SPARC **Lagos State 14–17 October 2015** ESSPIN State Team Leader and technical staff Focus Group Discussions – Teachers, headteachers, SBMC members, SSOs (known as SIOs in Lagos), SMOs in two large primary schools Senior officials of SUBEB and Ministry of Education Representatives of CSOs **Jigawa State 19–20 October 2015** Hon. Commissioner for Education and officials SUBEB Chairman Representatives of three LGEAs CSO and SMO for SBMC reports Focus Group Discussions – Two schools (One urban primary, one selective girls boarding primary) with headteachers and teachers

	ESSPIN State team **Kaduna State 22–23 October 2015** ESSPIN State team Officials and staff of SUBEB Focus Group Discussions with CSOs Director Policy Research and Statistics, State Ministry of Education Focus Group Discussions at two schools (in Kaduna North and Kaduna South LGEAs) – headteachers and teachers Kaduna South LGEA Representatives of SPARC and SAVI **Kano State 14–17 October 2015** ESSPIN State team leader and staff Deputy Governor who is also the Hon Commissioner of Education Executive Secretary of Nasarawa LGEA Focus Group Discussions – Headteachers and Teachers SSOs, SMOs, SBMCs and CSOs at Sule Chamber and Dausayi primary schools DFID State Representative **Kwara State 21–24 October 2015** ESSPIN State Team Leader and staff Representative of one LGEA Focus Group Discussions with teachers, headteachers, SBMC members, SSOs, SMOs in two primary schools Senior officials of SUBEB and MOE Representatives of various CSOs

Quality assessment	The Review noted that: 1. ESSPIN updated its logframe and set new milestones for 2015 and targets for 2016. Weaknesses identified in the 2014 AR have been addressed. Targets and results have been disaggregated by state wherever appropriate. The logframe is comprehensive and complex, and valuable as a monitoring tool, but frequent changes in indicators and targets are not always helpful for tracking progress over time on a consistent basis. 2. Three successive rounds of the Composite Survey (in 2012, 2014 and 2016) constitute a more robust means of assessment and evaluation of improvements in teaching and learning over time. 3. Internal monitoring in ESSPIN and the SIP, and for government, relies on routine data collected by SSOs and SMOs and on various 'self-assessment' exercises. External monitoring of the more independent and robust sort typified by the Composite Surveys tends to yield less positive reported results. Both are valid and valuable as M&E tools, and serve somewhat different purposes.
Assessment of possible biases	The Review noted that: IMEP's view on evidence and data is that the variability in the data from the different sources of evidence (e.g., CS2, SSO and SMO reports, and Self-Assessments) means that caution is required when interpreting the data and drawing conclusions. As noted by the AR team, there is an uncertain picture on how many teachers are 'competent', headteachers are 'effective', and how many SBMCs are truly 'functional' in each state. This has important impact on assumptions and on how to address the need to improve learning outcomes.

A.4 Other Studies

Table 15 Evidence Source: Citizens' Perceptions Survey 2015

Document name	**Citizens' Perception Survey 2015: Report**
Authors (lead and other, with affiliation)	IMEP
Date completed (i.e. of latest draft)	October 2015
Dates research undertaken	2015 (data collected in June 2015)
Key purpose of study	The report describes the findings of the third round of the Citizens' Perceptions Survey (CPS). The objective of the CPS is to measure and track changes in the citizens' perceptions on: a) Service delivery in education, health, security and basic infrastructure; b) The extent to which citizens consider that they are currently able to advocate for and claim their rights to government provided services; and c) Their access to effective mechanisms for holding government accountable for the successful delivery of these services.
Evaluation questions addressed	Relevant to evaluation questions: A3, C1, C2, C3
Methods used	Descriptive statistics and time comparisons based on primary survey data
Data sources	Mainly CPS 2015 but also CPS 2010 and 2013 for comparative purposes
Primary data collected	Citizens' Perception Survey 2015

Quality assessment	To ensure a high level of data quality, the CPS 2015 refined the data collection and sampling methodology used in 2013. The sample size of the CPS 2015 was 12,000 households, within each household the target respondents were randomly selected. Moreover, the questionnaire was administered by native speakers of each respective language, and data collection was carried out using smart phones. Finally, to assess quality, data was reviewed on daily basis by IMEP Data Auditors headed by the survey's data manager.
Assessment of possible biases	Although the CPS questionnaires since 2010 are mostly similar, a number of issues – most notably the different sampling approaches used in 2010, 2013 and 2015 - should be kept in mind when comparing variables over time. Moreover, it is relevant to take into consideration that there could be some contextual factors that influence the direction of changes in citizens' perceptions. For example, the influence of the elections held before the fieldwork for the CPS 2015 should be kept in mind. It is possible that the campaign for elections taking place in March 2015 and the issues raised therein (government performance, corruption, etc.) might have had an impact on citizens' perception of governance and service delivery issues.

Table 16 Evidence Source: ESSPIN Composite Survey 2016

Document name	**ESSPIN Composite Survey 3: Overall report** (v.9)
Authors (lead and other, with affiliation)	Stuart Cameron, Katharina Keck, Alia Agahania and Zara Majeed (OPM)
Date completed (i.e. of latest draft)	November 2016
Dates research undertaken	2016
Key purpose of study	To present findings from the first, second and third rounds of the ESSPIN Composite Survey (CS1, CS2 and CS3). These took place in 2012, 2014 and 2016, respectively. The survey covered a wide range of indicators at the teacher, head teacher, school-based management committee, and pupil levels. The report's aim is to understand change in schools over time, and whether schools which receive intervention through ESSPIN are working better than those which do not.
Evaluation questions addressed	Relevant to evaluation questions: A1, B1, B2
Methods used	Statistical significance tests (t-tests) to indicate whether differences in outcomes over time are significant and econometric models to assess causality between ESSPIN and literacy and numeracy rates among pupils. These indicators cover the period 2012 to 2016.
Data sources	Rounds 1 (2012), 2 (2014), and 3 (2016) of the Composite Survey
Primary data collected	Composite Survey rounds 1, 2 and 3. The survey rounds aimed to visit the same schools in each round with 735 schools visited in round 3 across the six ESSPIN states (including 16 replacements for schools that no longer existed or otherwise could not be sampled).
Quality assessment	Due to changes in programme implementation (i.e. the decision by some states to roll out the SIP intervention across all schools), the original evaluation design that intended to compare a treated and control group could not be carried out as planned. As a result, there are a number of differences between the groups of schools that have had more ESSPIN intervention and those that have had less, and taken together these could bias the estimates of ESSPIN effect in either direction. Using three different sources primary data, the study included a set of relevant control

	variables and tested different models in order to eliminate potential bias coming from differences in school and pupils characteristics.
Assessment of possible biases	There are some significant differences in the pre-existing schools that have received more ESSPIN intervention and those that received less. The pattern varies by state, but schools that have received more ESSPIN intervention tend to be older, larger, and more urban. In Kaduna and Kano there appear to be particularly rapid enrolment increases in schools with more intervention. We use a number of statistical methods to control for these differences and reduce bias in our estimates of the effect of ESSPIN intervention. Although statistical control variables were included into the econometric model (timing of the intervention ,state , school characteristics, and learner socioeconomic background), the methodology cannot completely analytically separate ESSPIN intervention from other unmeasured differences between states – such as, for example, the policy environment and functioning of the education system at the state level.

Table 17 Evidence Source: SPARC Econometric Study

Document name	**Econometric analysis of SPARC interventions on PFM indicators**
Authors (lead and other, with affiliation)	SPARC (no named author specified)
Date completed (i.e. of latest draft)	January 2016 (marked draft)
Dates research undertaken	2015-2016
Key purpose of study	This document evaluates the statistical association between the State Partnership for Accountability, Responsiveness and Capability (SPARC) intervention in Nigerian states and budget results measured by Public Financial Management (PFM) indicators at the state level
Evaluation questions addressed	Relevant to evaluation questions: B1, B2, A1
Methods used	The analysis uses econometric models to assess the association between the presence and degree of support from the SPARC programme and a number of state-level public financial management indicators, including total and sectoral expenditure (health, education) and budget execution rates. These indicators cover the period 2008 to 2013. It includes a number of control variables including population density, poverty rates and literacy. FCT is excluded.
Data sources	Sources are not stated in the document but are understood to include: the World Bank supported PFM database and SPARC administrative data.
Primary data collected	None
Quality assessment	SPARC administrative data is likely to be reliable. The quality of the PFM database is not known, but it is likely to be the best source of relatively consistent data on state public finances. The econometric models are broadly appropriate for assessing the association between the outcome and explanatory variables. However, they do not make proper use of the dimension of time, which could have been used to construct a pre- / post-comparison (intervention*time). This is a particular concern for some

	outcome variables (eg total spend on health) where differences in the size of the states might well mean that a cross-sectional comparison fails to account for differences that already existed between the states prior to any support from SPARC. The use of total (rather than per capita) government expenditure on health and education as an outcome variable does not seem appropriate given the variation in state populations. The comparative states analysis, undertaken for the evaluation, did use a pre-/post- comparison however and found an association between the presence of the SLP suite and greater increases in spending, showing some consistency with the results of this study.
Assessment of possible biases	The econometric study included only very limited control variables. There are potentially biases in omitted or unobservable variables that cannot be controlled for. Amongst other things, the states where SPARC worked were not selected randomly and it is possible that there is an effect of selection bias. In particular, some of the states were selected to be more 'reform-minded' and might have had different PFM outcomes in the absence of SPARC. This potential bias should have been discussed in the study but was not. The PEA summary undertaken for the evaluation did not suggest that the suite states were consistently 'reform-minded', providing some reassurance against this concern, although it did not compare them with other states. The conclusion of the report was judged to pay somewhat imbalanced attention to positive findings, although the details of all findings were available to readers in the main body of the report.

Annex B: Results in the SLP Suite states

B.1 SPARC

B.1.1 SPARC results reporting and overview

SPARC's outcome-level reporting is based on PEFA assessments conducted in each state (except Jigawa in 2015) in 2009, 2012 and 2015, for some indicators and a self-assessment evaluation (SEAT) for others. These are expert ratings on a scale of D (worst) to A (best).[1] The PEFA indicators are in part (for instance in relation to budget execution and budget credibility) based on data on budget performance as well as subjective ratings.

B.1.2 Policy and strategy

Table 18 Outcomes on policy and strategy

	2009	2012	2015	Trend 2009–15
Enugu	2.12 (C)	2.31 (C+)	3.00 (B)	↑
Jigawa	2.25 (C)	2.64 (C+)	2.75 (C+)	↑
Kaduna	2.00 (C)	1.91 (C)	2.03 (C)	→
Kano	1.91 (C)	1.75 (D+)	2.18 (C)	→
Lagos	2.78 (B)	2.72 (C+)	2.09 (C)	↓

(SEAT P&S 1-8)

Over the period since 2009 there have been improvements in State Government policy and strategy processes for Enugu and Jigawa, but no significant overall improvements in Kaduna or Kano, and a weakening in Lagos.

Enugu. The first Enugu SDP, a multi-year plan covering a three-year horizon, was successfully developed in 2010. The plan, known as the Enugu Vision Medium Term Implementation Plan (ENVMTIP), was developed with support from SPARC and has been revised twice since 2010. The ENVMTIP is now sustainably embedded within government as the State Government's policy framework. Fairly comprehensive sector MTSSs have also been developed in all the sectors, although the quality of costing has been poor. SPARC succeeded in establishing a good relationship with the Enugu State Planning Commission and its reformist leadership, which has driven the progress made, particularly since 2012.

Jigawa. With SPARC support the Jigawa State Government has developed a Comprehensive Development Framework (CDF), and sectoral MTSSs. The commitment and engagement of the governor (Lamido) has contributed to

[1] In the tables in this section, scores are aggregated from the SEAT and PEFA sub-indicators shown in italics. For the purposes of aggregation, the sub-indicators are converted into numerical equivalents (D=1; A=4).

instituting improved planning processes, and the CDF has been maintained by the new governor (Abubakar), who was elected in 2015.

Kaduna. Despite SPARC support there has been a lack of progress in implementing MTSSs, which have only been completed for three ministries. A SDP was developed in 2014, but it has been poorly implemented. A context in which there have been frequent changes of governor may have undermined interest in, and commitment to, long-term planning and strengthening of planning processes.

Kano. SPARC withdrew support to MTSS processes in Kano as a result of a lack of commitment from the government.

Lagos. The substantial decline in scores appears to relate to the lack of traction and adherence to planning frameworks (Lagos State Development Plan, MTSS), gaps in the quality of baseline data and lack of stakeholder participation in planning processes. However, the SEAT report suggests that the declining scores for these and other indicators in Lagos may in part be the result of participants in self-assessment exercises becoming more self-critical and aware of the deficiencies in the planning process.

B.1.3 Monitoring and Evaluation

Table 19 Outcomes on M&E

	2009	2012	2015	Trend 2009–15
Enugu	1.58 (D+)	1.33 (D+)	2.00 (C)	↑
Jigawa	1.22 (D)	2.47 (C+)	2.62 (C+)	↑
Kaduna	1.42 (D+)	1.75 (D+)	2.17 (C)	↑
Kano	1.67 (D+)	1.08 (D)	1.42 (D+)	→
Lagos	2.00 (C)	1.75 (D+)	1.17 (D)	↓

(SEAT M&E 1–6)

There have been improvements in M&E systems in Enugu, Jigawa and Kaduna, but no progress in Kano and a deterioration in Lagos.

Enugu: With SPARC support the Enugu State Planning Commission has introduced annual performance reviews for MDAs, which has become an integral part of the annual budgeting calendar and multi-year MTSS cycle

Jigawa. All six sectors that have developed MTSSs also have sector performance scorecards, with outcome and output indicators.

Kaduna. The state has a comprehensive results framework, which was included in the SDP and the 2014–2016 MTSSs. Four rounds of Annual Sector Performance Reviews have been conducted since 2011, for with Health, Education, Agriculture and Water Resources. However, the M&E function in the state is under-developed and staffing levels and skills at both State Government and local government levels are inadequate. A State Bureau of Statistics was established in 2014, along with an M&E policy that has been validated but not yet approved.

Kano. There has been no evidence of improvement in Kano.

Lagos. SEAT reports have revealed severe weaknesses in the M&E frameworks for the MTSS and Lagos SDP.

B.1.4 Credibility of the budget

Table 20 Outcomes on credibility of the budget

	2009	2012	2015	Trend 2009–15
Enugu	2.00 (C)	1.16 (D)	1.5 (D+)	↓
Jigawa[2]	1.00 (D)	1.16 (D)	n/a	
Kaduna	1.00 (D)	1.50 (D+)	1.25 (D)	→
Kano	3.00 (B)	2.12 (C)	1.17 (D)	↓
Lagos	1.33 (D+)	1.17 (D)	1.83 (C)	↑

(PEFA PI–1 to PI–4)

There have been improvements in budget credibility in Lagos and Jigawa (which is not reflected in output reporting because no PEFA was carried out for Jigawa in 2015). There has been no significant change in Kaduna, and there have been deteriorations in Enugu and Kano. Unrealistic budgeting has political attractions, in that it strengthens the discretionary authority of State Governors over spending releases. The oil price collapse from late 2014 onwards increased the short-term challenges for achieving budget credibility.

Enugu. There has been some improvement in budget performance at an aggregate level, which has been driven by the use of SPARC fiscal planning tools. However, the inter-sectoral composition of expenditure bears little relation to the budget. Infrastructure spending has typically been well above budget, whereas health and education spending has been squeezed.

Jigawa. There has been a substantial improvement in budget execution, which has averaged 94% over the period 2010–2014. However, this is not picked up in the trend analysis due to the lack of a 2015 PEFA. This improvement may be attributed to a combination of the governor's commitment to improved PFM and SPARC-provided technical tools for fiscal planning and management.

Kaduna. Despite persistent SPARC support, unrealistic budgeting has remained a serious problem in Kaduna State, although there has been a modest improvement since 2010.

Kano. There has been a significant deterioration of budget realism, reflecting a reliance on patronage and a lack of political interest in budget and planning processes.

Lagos. There has been an improvement in aggregate budget performance over the course of the SPARC programme, though this has not occurred at the level of the variation of the composition of expenditure.

[2] There was no PEFA for Jigawa in 2015.

B.1.5 Comprehensiveness of the budget

Table 21 Outcomes on comprehensiveness of the budget

	2009	2012	2015	Trend 2009–15
Enugu	1.50 (D+)	2.00 (C)	2.25 (C)	↑
Jigawa	1.92 (C)	2.00 (C)	n/a	
Kaduna	2.17 (C)	1.67 (D+)	2.10 (C)	→
Kano	2.58 (C+)	1.50 (D+)	1.33 (D+)	↓
Lagos	1.60 (D+)	1.33 (D+)	1.50 (D+)	→

(PEFA PI–5 to PI–10)

There have been significant improvements in budget comprehensivness in Enugu, a severe deterioration in Kano, and no significant change elsewhere.

Enugu. The improvement was linked to the SPARC-supported installation of an integrated financial management information system and the adoption of the national Chart of Accounts. This may be seen as largely a technical measure, with limited political implications.

Jigawa. The trend cannot be discerned as a result of the lack of 2015 PEFA data.

Kaduna. Kaduna saw a sharp deterioration between 2009 and 2012, but a subsequent recovery. SPARC commentary suggests that there have been improvements in budget documentation and comprehensiveness that may not be captured in the PEFA scores.

Kano. The substantial deterioration in Kano is linked to a failure to revise the existing budget classification and chart of accounts. SPARC withdrew support from this area due to lack of political commitment.

Lagos. There has been no progress over the period and the 2015 PEFA notes that 'Comprehensiveness and transparency continue to be the weakest link in Lagos State's PFM system and the most resistant to reforms', and that this can 'can conceal waste and contribute to the perception of a high level of public corruption'.

B.1.6 Policy-based budgeting

Table 22 Outcomes on policy-based budgeting

	2009	2012	2015	Trend 2009–15
Enugu	1.00 (D)	2.00 (C)	2.75 (C+)	↑
Jigawa	2.00 (C)	2.00 (C)	n/a	
Kaduna	1.75 (D+)	2.25 (C)	2.75 (C+)	↑
Kano	2.25 (C)	2.00 (C)	1.25 (D)	↓
Lagos	1.50 (D+)	2.00 (C)	3.00 (B)[3]	↑

(PEFA PI–11 to PI–12)

There have been significant improvements in this indicator for all states for which information exists, except Kano, which has seen a large deterioration. Improvements have been linked to the introduction of multi-year budget frameworks (Medum-Term Revenue and Fiscal Frameworks) with SPARC support. These processes have been adopted (except in Kano) but are not necessarily leading to improvements in the realism of annual budgets.

B.1.7 Predictability and control in budget execution

Table 23 Outcomes on predictability and control in budget execution

	2009	2012	2015	Trend 2009–15
Enugu	1.50 (D+)	1.77 (C)	1.72 (D+)	→
Jigawa	1.67 (D+)	1.75 (D+)	n/a	
Kaduna	1.89 (C)	1.67 (D+)	2.19 (C)	→
Kano	2.22 (C)	1.43 (D+)	1.71 (D+)	↓
Lagos	2.00 (C)	2.31 (C+)	2.00 (C)	→

(PEFA PI–13 to PI–21)

There has been little overall progress on this indicator, though the pattern has been mixed across sub-indicators. In particular, there has been no improvement in cash management (noting that weak cash control increases discretionary power over spending).

Enugu. There has been little improvement in cash management or in internal revenue generation, despite substantial SPARC support.

[3] 2015 PEFA data are incomplete for these indicators, so the reported figure is not directly comparable.

Kaduna. Cash management remains problematic and cash releases are highly unpredictable. Allocation decisions are taken centrally on a case by case basis, with no reference to policies or budgets.

Kano. SPARC provided capacity building and tools for improved cash management, but there has been no uptake. These activities have been discontinued. Instead, SPARC has focused on measures to improve internally generated revenue (IGR) through reforms to the Kano Bureau of Internal Revenue, with some success.

Lagos. There are mixed trends across sub-indicators, with some improvements in procurement and internal audit.

B.1.8 Accounting, recording and reporting

Table 24 Outcomes on accounting, recording and reporting

	2009	2012	2015	Trend 2009–15
Enugu	1.00 (D)	1.37 (D+)	2.12 (C)	↑
Jigawa	1.50 (D+)	1.50 (D+)	n/a	
Kaduna	1.88 (C)	1.75 (D+)	2.25 (C)	→
Kano	2.37 (C+)	1.75 (D+)	2.00 (C)	↓
Lagos	1.50 (D+)	1.50 (D+)	2.00 (C)	↑

(PEFA PI–22 to PI–25)

This indicator has shown improvements in Enugu, Kaduna and Lagos (with this improvement taking place between 2012 and 2015).

Enugu. The increase in scores reflects improvements in the reconciliation of accounts and advances, and in the quality and timeliness of annual financial statements. Enugu State adopted International Public Sector Accounting Standards (IPSAS) cash accounting as of 2014. These changes are partly a result of the capacity building support provided by SPARC to the Office of the Accountant-General over the years.

Kano. The recent improvement in the score is linked to SPARC support for the production of final accounts, improved bank reconciliation and support on IPSAS. Support to the integrated financial management information system did not achieve the planned results, and SPARC terminated further support.

Lagos. There have been significant improvements in the quality of financial statements, arising from the adoption of the IPSAS cash basis of accounting

B.1.9 External scrutiny and audit

Table 25 Outcomes on external scrutiny and audit

	2009	2012	2015	Trend 2009–15
Enugu	1.50 (D+)	1.67 (D+)	2.50 (C+)	↑
Jigawa	2.00 (C)	1.83 (C)	n/a	

Kaduna	2.50 (C+)	2.00 (C)	2.00 (C)	↓
Kano	2.17 (C)	2.17 (C)	1.83 (C)	→
Lagos	3.00 (B)	2.17 (C)	2.50 (C+)	↓

(PEFA PI–26 to PI–28)

There have been significant improvements in this indicator in Enugu, but deteriorations in all other states for which information is available.

Enugu. There has been some improvement in the timeliness of the submission of audit reports to the legislature, but the ability of the legislature to scrutinise audit reports adequately remains limited.

Kano. SPARC provided technical training for members of State House of Assembly, CSOs and media on an open budget index, budget processes, budget scrutiny and scrutiny of financial reports. However, this has not led to an improvement in scores.

Lagos. The quality of external audit remained as good as it was in 2012 and the timeliness of issuing reports improved, but follow-up of recommendations by the legislature deteriorated, undermining the relevance of audit.

B.1.10 Organisation and management of the public service

Table 26 Outcomes on organisation and management of the public service

	2009	2012	2015	Trend 2009–15
Enugu	1.75 (D+)	2.50 (C+)	3.00 (B)	↑
Jigawa	2.33 (C+)	2.29 (C+)	3.00 (B)	↑
Kaduna	3.00 (B)	2.50 (C+)	2.50 (C+)	↓
Kano	2.75 (C+)	2.00 (C)	2.25 (C)	↓
Lagos	2.75 (C+)	2.25 (C)	3.00 (B)	↑

(PEFA PSM A and B)

This area has seen improvements in Enugu, Jigawa and Lagos, but deteriorations in Kaduna and Kano.

Enugu. Substantial improvement in scores reflects progress in SPARC-supported mandate mapping and reorganisation, and completion of corporate planning in the Enugu State Planning Commission, the Office of the Head of Service and the Civil Service Commission. SPARC succeeded in establishing a good relationship with the Head of Service, while mandate reforms have been selected strategically to avoid areas likely to generate significant resistance from the civil service.

Jigawa. Good progress in mandate mapping and reorganisation of MDAs. A Directorate of General Administration and Service Reform has been established. SPARC support has met with strong buy-in from the Office of the Head of Service and the Public Service Management Core Group.

Kaduna. The declining score is surprising given the level of SPARC support to mandate mapping and corporate planning processes through the Bureau of

Establishments, Management Services and Training (BEMST). It appears that reform ownership was limited to a few individuals in the civil service (in a context of high staff turnover at the BEMST) and was not backed by the political leadership.

Kano. Kano has seen a mixed trend: a decline in performance between 2012 and 2015 has been partly reversed due to a greater take-up of the corporate planning support provided by SPARC.

Lagos. Substantial progress in mandate mapping and restructuring, reflecting a high political priority to this issue from successive governors.

B.1.11 Human resource management

Table 27 Outcomes on human resource management

	2009	2012	2015	Trend 2009–15
Enugu	1.70 (D+)	1.90 (C)	2.40 (C+)	↑
Jigawa	2.50 (C+)	2.05 (C)	2.52 (C+)	→
Kaduna	2.40 (C+)	2.40 (C+)	2.20 (C)	↓
Kano	2.40 (C+)	2.20 (C)	2.40 (C+)	→
Lagos	2.50 (C+)	2.50 (C+)	2.80 (B)	↑

(SEAT PSM C,D,E,F,G)

This area has seen some progress in Enugu and Lagos, but limited changes elsewhere. There has been progress in developing revised HRM, but less in their adoption and implementation.

Enugu: With SPARC support the state has introduced a HRM policy, which has been harmonised with revised Civil Service Rules. The policy has an action plan for implementation and the Ministry of Environment has been selected as a pilot. SPARC has also promoted the introduction of service charters, which have been developed by all MDAs in the state, and which cover an agreed framework of customer satisfaction of service delivery, timeliness, information and transparency, professionalism and staff attitudes. The extent to which the HRM policy and Service Charters have been implemented is still not clear.

Jigawa: A revised HRM policy has been developed but it has not yet been adopted. There has been a lack of progress in establishment and workforce planning, and in the introduction of performance management systems. Competition between Emirates for the allocation of civil service jobs, and the importance of the civil service as the main source of formal sector employment continues to be an obstacle to reforms aimed at ensuring effective deployment and management of human resources.

Kaduna. There has been some progress in workforce and establishment planning, but an overall human resource policy framework and performance monitoring system is lacking. A key factor has been the high turnover of staff in BEMST and the loss of reform champions in the civil service.

Kano. There has been limited progress in the rolling out of establishment and workforce planning, but the introduction of a HRM policy and service charters has progressed well.

Lagos. There has been a substantial improvement linked to the introduction of a HRM policy early in the administration of Governor Ambode, reflecting a high level of political commitment to reform in this area, as well as the increasing professionalisation and reform-mindedness of the civil service.

B.2 SAVI

B.2.1 SAVI results reporting

SAVI's results reporting at each level is based on the aggregation of ratings from periodic expert assessments, with ratings varying between 1 (lowest) and 5 (highest). The measurement of impact (accountability and responsiveness of State Government and local government) is based on aggregation across the following 13 indicators:

1. State Government representation of all citizens in MDA budget processes;

2. State Government representation of all citizens in other MDA processes (e.g. policy formulation);

3. State Government representation of the needs of women;

4. local government representation of all citizens;

5. local government relationship with citizens;

6. autonomy of civil society from the State Government;

7. dialogue between the State Government and civil society;

8. dialogue between the local government and civil society;

9. legal rights of citizens to government information;

10. access to information on the state budget;

11. inclusiveness of MDA budget processes;

12. scrutiny of the state budget process by State House of Assembly; and

13. transparency of procurement and contracts.

Similarly, three of the four outcome ratings (relating to the functionality as agents of voice and accountability of the State House of Assembly, civil society and media) are also based on aggregations of expert assessment ratings across sub-indicators.

Several points may be noted about the comparability and trends from the SAVI Governance Index. First, the extent of positive changes in some cases seems implausibly high (for instance, the improvement in functionality of the State House of Assembly in Jigawa from 1.0 to 3.8), particularly given the relatively limited evidence of change in the accountability and responsiveness of government over

the period of SLP implementation that emerges from the review of political economy studies. Second, the aggregate impact indicator shows the level of accountability and responsiveness either staying the same or increasing in all states and over all time periods (except for Enugu between 2011 and 2012), which appears difficult to reconcile with the volatility of Nigerian politics. Third, some inter-state comparisons appear difficult to interpret, for instance the fact that Kaduna comes out joint first (with Jigawa) in terms of improvement in the accountability and responsiveness of State Government and local government, even though Kaduna's performance against the outcome measures is the worst of all five states.

B.2.2 Impact: Level of accountability and responsiveness of State Government and local government

Table 28 Results for SAVI Impact Indicator I

	Early 2010	Mid-2011	Late 2012	Late 2013	Mid-2015	Target (mid-2015)	Change 2010–15 (rank)
Enugu	2.2	3.5	2.9	3.5	3.5	3.7	1.3 (4)
Jigawa	2.5	2.5	2.8	3.6	4.2	3.3	1.7 (1)
Kaduna	1.8	2.5	3.1	3.2	3.5	3.1	1.7 (1)
Kano	2.0	2.0	2.7	2.8	3.2	3.2	1.2 (5)
Lagos	2.0	2.0	2.7	2.8	3.5	3.0	1.5 (3)

Jigawa, together with Kaduna, has made the strongest improvement according to the SAVI Governance Index. SAVI and SPARC were operating in a supportive context under the governorship of Governor Lamido (PDP 2007–2015), who led a strong reform drive in the state. The Governance Index report indicates that there have been substantial improvements in citizen participation in budgeting and policy-making, improved dialogue between CSOs and government, increased representativeness of local government, stronger representation of women, improved access to information and much greater budget scrutiny by the State House of Assembly.

The reported improvement in **Kaduna** may be overestimated (in part reflecting an abnormally low figure for 2010), and appears contrary to findings at outcome level (see below). The Governance Index report for Kaduna notes the strength of civil society and its engagement with government, but points out the relative weakness of the State House of Assembly and its scrutiny of the budget. Citizen participation in the budget and local government processes have also been weak. In addition, there have been limited improvements in transparency around public procurement. Over much of the duration of the SAVI programme governance improvements were held back by the high level of political instability in the state, and the rapid turnover of political leadership. SAVI also had very little impact on the effectiveness of the State House of Assembly (see below). However, the election of APC Governor El-Rufai in 2015 has led to renewed impetus in reforms.

Lagos has performed strongly. This is linked to the general reform trajectory in the state, strong leadership from Governor Fashola, a financially independent and assertive State House of Assembly, active media and civil society, and the strong

growth in IGR, which have led to taxpayer pressures for public accountability. The SAVI Governance Index report for Lagos records significant improvements in citizen and CSO participation in governance and budget processes, access to information and transparency in procurement. SAVI has been increasingly self-critical of the way its Lagos programme has been run and of its narrow focus on a small number of civil society partners (see PCR). Consequently, SAVI's own contribution to the improvement in the indicator scores may have been quite modest.

Enugu has shown improvement, particularly in relation to improvements in the budget process and State House of Assembly oversight of the budget. Over the course of Governor Chime's administration, there have been improvements in citizen participation in budgeting and planning linked to the Visit Every Community programme. CSOs have gained better access to government policy discussions and better access to budgetary and other policy relevant information. These changes are broadly consistent with the gradual progress in reforms noted in PEA of the state, the growing independence and capacity of the State House of Assembly, and the gradual strengthening of media and civil society. The role of SAVI in building the capacity of the State House of Assembly and civil society, as well as SPARC's role in strengthening budget processes, are also likely to have played a role.

Kano's performance was the worst of the five states, although the Governance Index still points to an upward trend. Areas of improving governance include: access to information, budget scrutiny by the State House of Assembly, and civil society autonomy and dialogue with government. However, MDA budget processes and transparency of procurement remained very weak. Generally, the SAVI Governance Index scores present a more positive picture than the SPARC SEAT-PEFA scores, which show very limited progress in core governance reforms. It may be that some aspects of accountability driven by civil society, the media and State House of Assembly have improved despite the absence of core governance reforms in PFM and public service management.

B.2.3 Outcome: State Houses of Assembly

Table 29 Level of functionality of SHoAs as agents of voice and accountability

	Early 2010	Mid-2011	Late 2012	Late 2013	Mid-2015	Target (mid-2015)	Change 2010–15 (rank)
Enugu	2.0	2.0	2.9	4.0	3.5	3.9	1.5 (2)
Jigawa	1.0	2.1	2.6	3.2	3.8	3.5	2.8 (1)
Kaduna	2.1	3.0	2.9	3.1	2.6	3.2	0.5 (5)
Kano	1.9	2.0	3.0	2.8	3.4	4.0	1.5 (2)
Lagos	2.6	3.0	3.0	3.5	3.3	3.5	0.7 (4)

Jigawa performed most strongly on this indicator. The Governance Index data indicate that the most significant changes relate to the much-increased frequency of public hearings and increased contacts between the State House of Assembly, CSOs and media. In addition, the House has performed its budget scrutiny role

more effectively, and engaged in more frequent project monitoring visits (spot checks), often jointly with civil society. These changes are consistent with the former Governor's (Lamido's) reform drive and his particular stance towards enforcing fiscal discipline and delivery by contractors.

Enugu performed strongly. The Governance Index data suggest that there has been increased autonomy from the executive, increased scrutiny of the budget and a substantial improvement in the functioning of committees. In addition, there has been greater use of public hearings (except for budget issues) and increased contact between CSOs and State House of Assembly Members. SAVI has achieved considerable success in working with the Enugu State House of Assembly, which has proactively sought to shape and implement its own development plan (Legislative Term Agenda).

Kano also performed well. The State House of Assembly has become much more open to the public, CSOs and media, but at times SAVI's relationship with the State House of Assembly was strained (noted in 2013 AR, but since improved). The SAVI Governance Index indicates that the State House of Assembly has become more effective in terms of the functioning of committees, the frequency and level of reporting on public hearings and relations with CSO and media. However, budget scrutiny and oversight, as well as members' relationships with constituents, remain very weak. Given Governor Kwankwaso's individualistic governance style and personalised control of finances, it is not surprising that the House has not been able to perform its budget oversight functions.

In **Lagos**, the State House of Assembly has become more autonomous with the passing of a financial autonomy law in 2009, and the establishment of the Lagos State House of Assembly Service Commission in 2010. However, there have only been modest improvements in the functioning of the State House of Assembly in terms of budget scrutiny and oversight and the effectiveness of committees. The House has seen very little change in terms of its relationships with constituencies, civil society and the media. This appears to be a disappointing result in the light of SAVI's intensive support for the State House of Assembly that included initiatives designed to address the above weaknesses, such as the Legislative Budget Research Office and the Civil Society Liaison Desk. In terms of the broader political economy context, it appears that the formal autonomy granted to the House has been undermined by the high level of executive control exerted over Members of the House through party structures and informal mechanisms.

The SAVI Governance Index indicates a small improvement in the functionality of the State House of Assembly in **Kaduna**. However, it remains weak in relation to its budget scrutiny and oversight role, and in relation to its openness to the public and civil society. SAVI has had a difficult relationship with the House and has experienced prolonged periods in which its access to the House has been limited. The functionality of the State House of Assembly appears to have been undermined by a combination of strong executive interference in the House and political instability (frequent changes in governors and turnover of House members) leading to infighting and politicking. SAVI has also noted that House leadership has at times been uncooperative and resistant to change.

B.2.4 Outcome: Civil society

Table 30 Level of functionality of civil society as agents of voice and accountability

	Early 2010	Mid-2011	Late 2012	Late 2013	Mid-2015	Target (mid-2015)	Change 2010–15 (rank)
Enugu	2.2	3.0	2.5	3.3	3.7	4.0	1.5 (2)
Jigawa	2.4	2.8	2.8	4.1	3.9	4.3	1.5 (2)
Kaduna	2.2	3.0	3.1	3.3	2.8	4.3	0.6 (5)
Kano	2.0	2.0	3.5	3.5	3.7	4.2	1.7 (1)
Lagos	2.3	3.0	2.9	3.1	3.7	4.0	1.4 (4)

Kano. The SAVI Governance Index scores indicates that the largest improvement in the functionality of civil society has occurred in Kano. This has been driven by stronger relationships with media, government and the State House of Assembly, as well as responsiveness to the needs of citizens, women and marginalised groups.

Enugu. Civil society has always been fairly strong in Enugu (reflecting the strength of town unions and the relatively urbanised and professional population). The SAVI Governance Index report notes improvements in the representativeness and inclusiveness of CSOs, stronger relationships with constituencies and increased capability to engage with government, State House of Assembly and media.

Jigawa. The SAVI Governance Index reports substantial improvements in the functionality of civil society against all 10 sub-indicators listed above. There has been significant progress linking community-based organisations with state-level CSOs, and connecting these to budget and project monitoring processes.

Lagos. The main areas of improvement noted by the SAVI Governance Index report include the CSO engagement with citizens on advocacy projects, CSO capacity in budget monitoring and tracking, lobbying of State Government and civil society links with the media.

Kaduna. The improvement in the functionality of civil society has been quite limited in Kaduna. The SAVI Governance Index report notes increased CSO engagement in policy and budget monitoring, but finds no improvement in terms of the representativeness and inclusiveness of CSOs, and their relationships with media, State House of Assembly and Government.

B.2.5 Outcome: Media

Table 31 Level of functionality of media as agents of voice and accountability

	Late 2012	Mid-2015	Target (mid-2015)	Change 2012–2015 (rank)
Enugu	2.9	3.6	4.0	0.7 (1)
Jigawa	3.4	3.5	3.7	0.1 (3)
Kaduna	3.3	3.2	3.9	-0.2 (4)
Kano	3.7	3.5	4.0	-0.2 (4)
Lagos	3.3	3.6	3.3	0.3 (2)

The shorter timeframe over which an assessment of this indicator is available, together with the relatively small changes measured, makes it difficult to draw firm conclusions. In **Enugu,** there has been some improvement in media freedom and in the operating and regulatory environment, but none in media professionalism. In **Lagos,** there has been an improvement noted in the professionalism and autonomy from government of private media. In **Jigawa**, the limited changes noted reflect the dominance of state-controlled media and limited access to private media. In both **Kano** and **Kaduna** there have been slight decreases in scores, but the media sector was judged to be lively and diversified.

B.2.6 Outcome: Change in policy and implementation

Table 32 Cumulative number of demonstrable changes in policy and implementation where there is evidence of attribution to SAVI

	Mid-2011	Late 2012	Late 2013	Mid-2015	Target (mid-2015)
Enugu	0	5	8	12	7
Jigawa	1	6	18	42	30
Kaduna	0	0	0	11	12
Kano	2	7	14	18	13
Lagos	5	5	11	16	10

Comparison of this indicator is difficult because the ‘demonstrable changes’ relate to different types of policy measure of varying importance. Therefore, state comparisons are not comparing like with like. Generally, the indicator appears correlated with changes in the other outcome indicators. **Jigawa** has performed particularly strongly – most of the recorded changes are the result of the very active Project Monitoring Partnership, which has observed (and enforced) the implementation of public contracts.

B.3 ESSPIN

B.3.1 ESSPIN results reporting and overview

Compared to the other three SLPs, the results of which are reviewed in this document, there are significant difficulties in terms of using the results reporting information from ESSPIN to enable a systematic comparison of performance across states and over time. There are two main reasons for this. The first is that there are no system performance-level baseline indicators for the situation at the start of the implementation of the programme. The only comparative system performance indicators are derived from the Composite Surveys that have been carried out from 2012 onwards. The second is that outcome indicators relate mainly to ESSPIN interventions (e.g. numbers of children benefitting from the SIP, numbers of children in focus LGEAs) rather than to state-level system performance. Consequently, it is difficult to make any meaningful comparisons of performance across states based on ESSPIN outcome reporting. Similarly, there is the problem of a lack of measured baseline data from the start of the programme for output indicators.

Given the difficulty in interpreting comparative state performance on the basis of the results reporting, a brief summary of information on ESSPIN's experience in each state[4] is provided:

In **Enugu,** the SIP began with 120 schools in 2011, and expanded such that around 45% of state primary schools had received at least one year of support by 2014. There were significant improvements in teacher competence, school planning, inclusiveness, SBMC functionality and inclusiveness of women and children, overall school quality and learning outcomes. ESSPIN schools performed better than others, although this could be due to higher parental support for schooling or other state-led reforms. School quality appears to have declined between 2012 and 2014, although this has not impacted negatively on learning outcomes. One possible explanation for these results could be that schools were already performing relatively well before ESSPIN's interventions, and that it is more difficult to further raise standards in already highly performing schools.

ESSPIN began in **Jigawa** in 2009/10, with scale-ups in 2012/13 and 2013/14. By 2014, 48% of schools had received at least one year of ESSPIN support. As expected, schools that received more support from ESSPIN performed better than those which had not, but there was little change in quality standards and in the ability of schools to provide improved learning outcomes. Results in Jigawa may also have been affected by recent conflict in the region and by significant increases in enrolments.

ESSPIN began implementing the SIP in **Kaduna** with 165 pilot schools, which have received various forms of training and school visits since 2009/10. In 2011, the SIP was rolled out to a further 850 schools in three phases. Teacher competence and inclusiveness appears to have worsened between 2012 and 2014, but other

[4] ESSPIN operated in six states, including Kwara, in addition to the five SLP Suite states. However, results and information for Kwara are omitted from this report.

indicators, such as SBMC functionality, SDPs, overall school quality and head teacher effectiveness, did not change significantly. There is also some evidence of greater inclusion. These indicators appear to be better in ESSPIN schools, but overall learning outcomes have worsened since 2012. By 2014, a large majority of Kaduna's public schools (almost 4,000 in total) had not received any school interventions, due to limited funding. However, there have been large increases in enrolments: the pupil–teacher ratio has increased by over 50%. There has also been a significant increase in violence and conflict in Kaduna, which makes implementation of school improvement activities more difficult. The increased pupil–teacher ratios, weak teachers' subject knowledge, large class sizes, limited funding for a scale-up and the difficult environment provide an explanation for why learning outcomes have worsened and teacher competence has not improved.

ESSPIN began in **Kano** with a pilot in 317 schools in 2009/10 and 2010/11, which then received further support in 2013/14. In 2013/14 Kano rolled out the programme to its remaining 5,238 primary schools. This massive roll-out created a challenge because, despite its size, Kano did not have more resources for training delivery than other states. The administration of Governor Kwakwanso (2011–2015) was a period of significant infrastructural development and investment, and commitment to educational development in the state. In this period, all outstanding UBEC state matching funds (over NGN 4 billion) were paid and invested in classroom construction and other infrastructure. The Kano State Government also developed strong ties with UBEC and ESSPIN for efficient use of the Teacher Professional Development fund in the school development programme. This collaboration led to the Teaching Skill Programme, scale-up of IQTEs, SBMC roll-out, use of ESSPIN designs for water and sanitation, introduction of school feeding and free uniform programmes, and reforms in quality assurance and evaluation. These incentives alone led to increased primary enrolment of 2.7 million. ESSPIN'S collaboration with the state appears to be intact following the transition to a new government in mid-2015, based on strategic engagement with the transition committee and technical leadership at SUBEB and the SMoE by DFID and ESSPIN respectively. Furthermore, ESSPIN was awarded the 'Best Performing Development Partner' as a result of strong ongoing engagement with other SLPs, such as SPARC, DFID, PATHS2, Discovery Channel, GPE application, etc. (Source: Kano State Report for AR 2015). However, the implementation of the SIP has taken place in a period of increasing conflict and violence, which may have impacted on pupils' attendance and enrolment, teacher attendance, and the ability of schools and communities to effectively provide and support basic education. Limited teacher subject knowledge and substantial increases in enrolment in Kano may have hindered potential improvements in the quality of teaching, and learning outcomes.

In **Lagos**, ESSPIN began with a pilot in 2009/10 and was rolled out in phases in 2011/12 and 2012/13 to cover all schools in the state. State ownership has been extensive, and the interventions have been sustained in all schools where there has been a roll-out. Lagos schools appear to have improved across most areas, but there was no significant improvement in average teacher competence. Furthermore, schools which have received more support from ESSPIN did not improve much, suggesting diminishing returns to school improvement, with initial

improvements in quality being easier and faster to achieve. The lack of improvement in teacher competence may be as a result of large increases in pupil–teacher ratios, which makes it difficult for teachers to apply new skills.

B.3.2 ESSPIN outcome measurement

ESSPIN's intended outcome is: '**Quality of, and access to, basic education improved equitably and sustainably'.** This outcome is primarily measured by the number of benchmarked, good quality schools. According to the 2014 AR, 'the major outcome achievement is that that all six ESSPIN States have decided to roll out good school improvement practice for all of their public primary schools'. A brief overview of progress at the outcome level is provided against the outcome's three indicators.

Indicator 1: Number (and %) of public primary schools that meet the benchmark for a good quality school:

School quality is measured in the Composite Survey as a combination of the standards on teacher competence, head teacher effectiveness, school development planning and SBMC functionality. A quality school is defined as one that meets the teacher competence standard, and at least two of the other standards. Comparison of school quality between CS1 (2012) and CS2 (2014) suggests that there has been a large increase in the proportion of schools that meet the overall school quality standard, from 3% to 10%. Only around 1% of non-ESSPIN schools met the quality standard, compared to over 30% of ESSPIN schools. Schools which received more intervention between 2012 and 2014 also improved faster than those which received less.

Indicator 2a: Number of additional children in public primary schools, disaggregated by gender and disability, in focus LGEAs: Following further analysis of the Annual School Census, the 2014 target was revised downwards though it remained far in excess of the logframe target. In June 2015, additional children in school had increased to 378,367 (197,881 females), exceeding the 2015 target of 308,628 by 60,000. The number of additional children with disabilities has decreased from the 2014 baseline of 5,906 to -1,698, indicating some obvious flaws in the data and lack of clarity over the measure.

Indicator 2b: Cumulative number of marginalised children with improved access to basic education through IQTE, and nomadic community schools, disaggregated by gender: In June 2015, 60,691 children (33,177 girls) had improved access to education through IQTE work in Jigawa, Kano and Kaduna. This meets the overall target for marginalised children (60,685 children) and is an increase of more than 14,000 on the 2014 figures. The target for nomadic education was also met (target 12,385; achievement 12,972), with approximately equal participation of girls and boys. Participation of girls in specifically focused girls' education initiatives was significantly below target at 12,647 (target 18,000).

Indicator 3: Level of resources available for school improvement, measured by the annual percentage change (in real terms) in the release/utilisation of state funding: This is measured by state budget release rates based on available data. The 2015

average budget release rate for the six focus states was 67%, against a target of 55%. All states increased performance except for Jigawa, which fell from 94% in 2014 to 25% in 2015. Kwara increased strongly from 43.7% in 2014 to 73% in 2015, although this did not translate into increased funding for SIP activities, which suggests that the SUBEB used these funds for alternative purposes.

Table 33 State budget releases (%) 2014–2015

	Enugu	Jigawa	Kaduna	Kano	Kwara	Lagos
Aug 2014	66%	94%	35%	65%	44%	75%
Aug 2015	77%	25%	60%	70%	73%	75%

Indicator 4: Number of children to benefit from SIP in public primary schools, disaggregated by gender. By June 2015, 5.2 million children (2.5 million girls) in 15,830 schools were benefitting from the programme. The target was missed by approximately 30,000 children but the result represented an increase of over half a million children on the 2014 figure, including 238,000 girls.

B.3.3 ESSPIN output indicators

Three of ESSPIN's four output indicators provide comparative results at the state level, but there is a lack of baseline data. Performance against each of these outputs is discussed in turn below.

Capability of State Governments and local governments for governance and management of basic education

Table 34: ESSPIN Output 2: Increased capability of State Governments and local governments for governance and management of basic education at state and LGA Levels

	Baseline (2009)	Milestone (planned) (2015)	Achievements (2015)
2.1 Quality of strategic and operational planning and budgeting, budget execution, performance monitoring and reporting at state and LGEA level (LGEA targets in brackets)			
Enugu	D	B [D]	C [D]
Jigawa	D	A [D]	B [C]
Kaduna	D	A [D]	A [C]
Kano	D	B [D]	A [B]
Lagos	D	A [D]	A [C]
2.2 Quality of service delivery systems and processes at state and LGEA level			
Enugu	D	B [D]	B [D]
Jigawa	D	B [D]	B [C]
Kaduna	D	B [D]	B [C]
Kano	D	B [D]	B [C]
Lagos	D	A [D]	A [C]
2.3 Quality of school support and quality assurance services at state and LGEA level			
Enugu	D	B [D]	B [C]
Jigawa	D	B [D]	B [C]
Kaduna	D	A [D]	B [C]
Kano	D	B [D]	B [B]
Lagos	D	A [D]	B [C]
2.4 Level and quality of state/LGEA engagement with local communities on school improvement			
Enugu	D	B [D]	B [C]
Jigawa	D	B [D]	B [C]
Kaduna	D	A [D]	B [C]
Kano	D	B [D]	B [B]
Lagos	D	A [D]	B [A]
Sources: 2015 ARIES ESSPIN Report			

Table 34 shows performance in relation to the capability of State Governments and local governments for the governance and management of basic education. All states were uniformly given the lowest possible rating (D) at baseline.

There are several possible reasons for the variation between states, including the initial capacity of state institutions, the timing and extent of ESSPIN interventions, availability of funding, and the extent of political engagement and commitment. In Lagos, which is one of the stronger performers, the state budget release rate is 75%. Other states, such as Kaduna, have struggled with a lack of funding to roll

out the SIP state-wide, despite political commitment. Interestingly, Enugu (which ESSPIN only began supporting in 2010, after the other states) has met all planned milestones at the state level, aside from planning and budgeting.

Most states appear to have established the elements of functional planning, human resources, financial management and quality assurance systems. However, further efforts should focus on improving coordination and integration systems to ensure effective service delivery and measurable school improvement.

SUBEBs appear to have made the strongest progress, largely because they have received more support from ESSPIN, and also because they have more freedom to adopt ESSPIN-led reforms, compared with SMoE counterparts, which are restricted by the requirement of whole civil service reform.

Synergies in certain states between ESSPIN and SPARC have strengthened DFID's overall contribution to developing planning and budgeting tools and systems at state and LGEA levels, such as in Kano, Kaduna and Lagos.

Engagement and influence at the state level is stronger, although there is now increased attention to LGEAs. However, capacity at the LGEA level remains weak, as evidenced by lower scores for analysis and aggregation of school development plans. Some gaps at the LGEA level include state officers continuing to carry out school inspections rather than quality assurance.

Strengthened capability of primary schools to provide improved learning outcomes

The two main sources of information for Output 3 are the reports prepared by SSOs, and the second Composite Survey conducted in 2014. SSO reports are collected regularly at the school level and are used to record progress against ESSPIN logframe indicators and to provide states with a sustainable measure of progress. The second source was the ESSPIN Composite Survey, a school-based survey which collected data on a wide range of indicators in an attempt to understand whether schools were improving over time, and how ESSPIN schools were performing or improving compared to non-ESSPIN schools.

Table 35: ESSPIN Output 3 achievement and milestones – strengthened capability of primary schools to provide improved learning outcomes

	Baseline (2009)	Milestone (planned) (2015)	Achievements (totals) (2015)
3.1 Number (and percentage) of public primary schools using school development planning			
Enugu		549 (45%)	206 (16.8%)
Jigawa		610 (30%)	697 (34.2%)
Kaduna		588 (27%)	968 (22.9%)
Kano		1648 (30%)	1417 (25.8%)
Lagos		553 (55%)	589 (58.6%)
3.2 Number (and percentage) of head teachers in public primary schools operating effectively			
Enugu		643 (55%)	749 (61%)
Jigawa		799 (40%)	992 (50%)
Kaduna		846 (20%)	1020 (24%)
Kano		3439 (60%)	2464 (43%)
Lagos		906 (90%)	894 (89%)
3.3 Number (and percentage) of teachers in public primary schools who can deliver competent lessons in literacy and numeracy			
Enugu		1824 (15%)	3989 (33.3%)
Jigawa		5757 (42%)	6360 (46.9%)
Kaduna		3960 (11%)	1967 (33.6%)
Kano		11450 (22%)	753 (34.2%)
Lagos		842 (68%)	7424 (60.2%)
3.4 Number of inclusive schools			
Enugu		1039 (85%)	714 (58.4%)
Jigawa		814 (40%)	737 (36%)
Kaduna		1023 (47%)	665 (15.7%)
Kano		1859 (34%)	2111 (38.4%)
Lagos		955 (95%)	836 (83.2%)
Sources: ESSPIN 2015 Logframe			

Output 4: Improved community participation in school improvement

Output 4 focuses on community participation in education, which is assessed through indicators on the performance of SBMCs and CSOs.

Overall targets were met in 2015, despite all states not reaching individual targets. This is because 523 more SBMCs than expected entered the monitoring stage of the SBMC process. The 2015 AR notes overall increase in ownership of primary schools by local communities, high support for SBMCs by CSOs and SMOs, and increased community action in support of school development planning, fundraising, and inclusion of out-of-school children.

Table 36: ESSPIN Output 4 milestones and achievements

	Baseline (2009)	Milestone (planned) (2015)	Achievements (totals) (2015)
4.1 Number of public primary schools with functioning SBMCs			
Enugu		526	626
Jigawa		1002	1002
Kaduna		1795	1895
Kano		5081	5081
Lagos		1007	1007
4.2 Number of SBMCs in public primary schools that take measurable actions based on issues raised by women and children.			
Enugu		526	626
Jigawa		1002	1002
Kaduna		1795	1895
Kano		5081	5081
Lagos		1007	1007
4.3 Quality of CSO and community demand for quality and inclusive education			
Enugu		B	B
Jigawa		B	B
Kaduna		B	B
Kano		B	C
Lagos		B	B
4.4 Number of SBMCs supporting inclusive education			
Enugu		526	626
Jigawa		1002	1002
Kaduna		1795	1895
Kano		5081	5081
Lagos		1007	1007
Sources: ESSPIN 2015 Logframe			

B.4 PATHS2

B.4.1 PATHS2 results reporting and overview

State-level outcome reporting for PATHS2 is based on selected maternal and child health indicators, on measures of client satisfaction, and information on annual per capita public expenditure on health.

Assessing maternal and child health outcomes in Nigeria is made complicated by the fact that a large range of data sources exist which have been produced by different surveys using varying techniques relating to sampling, weighing and processing. Analysis of these data can thus yield estimates which do not necessarily paint a consistent picture, which in turn can make it challenging to monitor progress.

State-level outcome measures for PATHS2 relate to health system performance, and so potentially are affected by many factors in addition to PATHS2 interventions. Output measures are therefore also reported in sub-section B.4.3. The outputs related to the strengthening of health system planning and management (Table 39) show generally similar high levels of achievement of output targets across all five states. Performance in the improvement of other output indicators is often stronger in the three northern states than in the two southern states, reflecting the opportunity for catch-up in weaker systems.

B.4.2 Outcomes: Maternal and child health

Table 37 presents state outcome results for maternal health. Baseline estimates have been derived from Nigeria Demographic and Health Survey (DHS) 2008 survey data and the progress estimates from PATHS2 Endline (2014) survey data.

Table 37 PATHS2 Outcomes 1 and 2: Maternal health

	Baseline (2008)	Milestone (2015)	Progress (re-weighted survey data)	Confidence limits
1. Proportion of pregnant women making at least four ANC visits[5]				
Jigawa	8%	43%	49.2%	48.1 - 56.2
Kaduna	26%	46%	55.6%	54.5 - 61.5
Kano	17%	39%	66.9%	65.7 - 70.7
Enugu	36%	68%	64.9%	60.4 - 69.1
Lagos	34%	66%	69.3%	67.0 - 71.6
2. Proportion of births attended by skilled birth attendants				
Jigawa	5%	20%	20.1%	17.5 - 22.8
Kaduna	22%	30%	29.5%	26.5 - 32.5
Kano	13%	25%	24.7%	22.7 - 26.8
Enugu	65%	90%	88.5%	85.6 - 91.0
Lagos	83%	87%	81.3%	79.6 - 83.1
Source: PATHS2 AR 2015/PATHS2 Provisional Project Completion Review.				

While Table 37 would suggest that considerable progress appears to have been made in the selected indicators for maternal health, the comparison of estimates from different surveys should be treated with caution. This was emphasised by a review of the sampling methodology and weighting procedures for various rounds of NDHS, PATHS2 and other surveys, which revealed some significant issues with regard to data quality.[6] One of these issues concerns differences in the proportion of urban residents between surveys and survey rounds, from which misleading trends can arise, since health facilities are mostly located in urban areas.

[5] An attempt was made by PATHS2 to estimate the ANC visit baseline at state level using the DHS 2008, but IMEP disagreed with their method and suggested they use the PATHS2 baseline survey figures instead. However, the reported baseline figures appear to be PATHS2 DHS estimates.
[6] See 'Assessment of Nigeria's Maternal Health Data Sources' (Elizabeth Omoluabi, David Megill, Patrick Ward).

In order to assess the quality and comparability of the data, the review produced adjusted estimates for maternal health indicators directly from the survey microdata by applying consistent methodologies to make estimates from different surveys more comparable – the indicator for the proportion of women making four or more ANC visits was found to be particularly unreliable as it varied considerably among surveys even after adjustments had been made, especially for **Kaduna** and **Enugu** states. There was some indication of stagnation in ANC utilisation in Kaduna, while in Enugu the inconsistencies were so large that no clear trends were discernible.

Some evidence of improvement was, however, observed for **Jigawa** and **Kano** states (for which the largest increases from the baseline are also observed in Table 37), although the magnitude of improvement in Kano suggested by the survey data was not found to be credible.

Lagos overall has the highest maternal health indicator estimates in the table, but similarly to Kaduna a closer inspection of the survey data indicates little change in ANC utilisation over time. It should be noted that the estimation of ANC visits is problematic since the distinction between facility visits for pregnancy monitoring and visits for other reasons can be hard to make during survey interviews.

For skilled birth attendance (SBA) there was more agreement among surveys regarding trends, particularly in **Jigawa**, where the most consistent evidence of improvement was observed. Although not as strong, there was also evidence of improvement in **Kano**. The review analysis suggested that, as with ANC visits, there has been little change in SBA for **Kaduna** and **Lagos**, which is consistent with the proportions presented in Table 37. **Enugu** appears to have made the most progress according to the above table, although serious data challenges were encountered for this state, particularly with regard to the issue of differences in urban/rural proportions mentioned above, which could affect the validity of this result.

Table 38 presents state outcome results relating to child health, satisfaction with health service and annual per capita expenditure on health. The achieved results for Outcome 4 have been derived from the Behaviour Change Communication 2015 Mini Survey, results for Outcome 6 from the PATHS2 endline (2014) survey data and results for Outcome 7 from the PATHS2 State Annual Reports.

Table 38 PATHS2 Outcomes 4, 6 and 7: Child health, satisfaction with health service and annual per capita expenditure on health

	Baseline	Milestone (2015)	Achieved
4. Proportion of children under five with diarrhoea that received recommended treatment (oral rehydration therapy (ORT), ORT/zinc)			
Jigawa	25.0%	25%	80%
Kaduna	34.0%	44%	78%
Kano	56.9%	61%	88%
Enugu	Not available	84%	85%
Lagos	Not available	60%	93%
6. Proportion of clients reporting satisfaction with health service			
Jigawa	31%	53%	80%
Kaduna	34%	79%	72%
Kano	24%	72%	80%
Enugu	Not available	69%	76%
Lagos	Not available	65%	71%
7. Annual per capita public expenditure on health USD			
Jigawa	$9.1	$14.80	$12.76
Kaduna	$6.4	$11.30	$10.78
Kano	$3.0	$17.80	$16.98
Enugu	Not available	$18.40	$16.00
Lagos	Not available	$14.80	$15.99
Source: PATHS2 AR 2015/PATHS2 Provisional PCR. Note: The baseline values for Outcome 4 have been derived from NDHS 2008, and the baseline values for Outcome 6 derived from the PATHS baseline (2010) survey data.			

The table suggests that in the northern states of **Jigawa, Kano** and **Kaduna**, the proportion of children under five with diarrhoea who receive the recommended treatment has improved impressively over time, with Jigawa having the largest difference in terms of percentage points between the baseline and progress results, and all three states surpassing their 2015 milestone targets. Baseline estimates for the southern states were not available (at the time of writing), although Table 38 indicates that **Lagos** has surpassed its 2015 milestone and has the highest proportion overall (93%), and that **Enugu** has just met its own milestone target (85%).

Satisfaction with the quality of care received by clients, as measured by the PATHS2 survey, has improved dramatically over time in the northern states according to the above table. Both **Kano** and **Jigawa** have achieved a proportion of 80%; the largest improvement in terms of percentage points is observed in **Kano;** and **Jigawa** surpassed its 2015 milestone target by almost 30 percentage points. Baseline estimates for the southern states were not available (at the time of writing), although Table 38 indicates that both **Lagos** and **Enugu** have surpassed their milestone targets by around six to seven percentage points, having achieved 71% and 76% respectively.

Results for Outcome 7 have been derived from the PATHS2 State Annual Reports. While the table indicates that at least for the northern states, annual per capita public expenditure on health has risen over time, reservations have been

expressed about the lack of information on the data sources used to make the calculations; that is, total expenditure and population estimates. Other issues include discrepancies between the figures used in the M&E documents and those in the SPARC database on public expenditure, and inconsistent exchange rates.

B.4.3 PATHS2 outputs

There has been a strong record of achieving progress in planning, budgeting, governance and policy development. As early as 2012 the MTSS in **Jigawa** was being completed on time, resulting in an increased budget allocation for HRH by the Ministry of Budget and Finance, and in 2013 the process was already being performed routinely. The Jigawa State health system underwent major restructuring from 2007/2008, as part of the State Strategic Health Development Plan with the authority of the SMoH relating to service delivery, and some aspects of financing and management of the health system, decentralised to the Gunduma Health System Board and its nine Gunduma Governing Councils.

In **Kano** state, where the SPHCMB was established and signed into law in 2012 as a result of advocacy by PATHS2 and other partners, the MTSS process was also being performed routinely from 2013 onwards. As at 2014, the process had been institutionalised in both states. While it has been reported that the MTSS process has now been embedded in all five states (as at 2015), the State Annual Reports suggest that progress had been somewhat slower in **Kaduna**, **Enugu** and **Lagos**, with the process not taking place in Kaduna in 2014 and technical support from PATHS2 to automate and harmonise the MTSS process still being provided in **Enugu** and **Lagos** in the same year.

Table 39 PATHS2 Output 2: Strengthened stewardship and improved systems for health sector planning, budgeting and governance at state and LGA level

	Baseline (2009)	Milestone (2015)	Achieved (2015)
2.1. Proportion of elements of a best practice planning and budgetary system implemented at state level			
Jigawa	0%	80%	100%
Kaduna	0%	80%	100%
Kano	0%	80%	100%
Enugu	0%	90%	100%
Lagos	0%	90%	100%
2.3. Number of new and revised state policies, plans, and legislation developed, and reforms initiated with PATHS2 support			
All five states	3	67	96
2.5. Proportion of LGAs implementing LGA-specific Annual Operational Plans (AOPs)			
Jigawa	0%	100%	100%
Kaduna	0%	100%	100%
Kano	0%	90%	100%
Enugu	0%	100%	100%
Lagos	0%	70%	100%
2.6. Proportion of health facilities submitting timely data			
Jigawa	0%	97%	92%
Kaduna	0%	75%	80%
Kano	0%	72%	82%
Enugu	0%	Public: 95.0% Private: 53.5%	Public: 79.0% Private: 61.6%
Lagos	0%	Public: 72.0% Private: 62.9%	Public: 86.0% Private: 75.5%
Source: PATHS2 AR 2015/PATHS2 Provisional PCR.			

The State Annual Reports indicate that in **Kaduna** work was still ongoing to unify a 'multi-faceted' PHC management structure so as to improve service delivery. It was anticipated that in the extension phase, PATHS would provide further support to the SPHCDA to achieve the PHCUOR objective, through review of the Agency law and assistance in completing its corporate plan. It was also observed that delays in the release of funds to the SMoH and LGAs had been impeding effective implementation of health plans at the state and LGA levels; for example, quarterly Integrated Supportive Supervision which was planned and budgeted for by the SMoH but could not be implemented due to the required funds not being released. To address this, PATHS2 began high-level advocacy, and in with collaboration with SPARC, established budget profiling mechanisms to ensure prompt release of funds.

In **Enugu,** the review of the State Health Law was successfully completed and validated as at 2013, but by 2014 the Law had still not been adopted. The revised law would establish the SPHCDA and provide for further decentralisation of management and administrative powers to LGAs.

Lagos State operates the Ward Health System, in line with the Health Sector Reform Law of 2006, according to which the PHC Board was established in 2009.

Table 39 reports that, as at 2015, 100% of LGAs in all states were implementing LGA-specific AOPs. Capacity for operational planning has developed considerably according to the State Annual Reports, with **Jigawa** once more at the forefront in terms of speed of progress, with 100% of Gunduma Health System Councils (GHSCs) implementing GHSC-specific AOPs since 2012.

Among some LGAs in **Kano**, operational planning in 2012 had been found to be weak or non-existent, with only 32% of LGAs implementing AOPs – by 2014 this proportion had risen to 100%.

In **Kaduna**, AOPs were developed for all 23 LGAs in the state for the first time in 2012, and all LGAs have continued to implement their AOPs annually until 2015, although it was reported that there had been problems in regard to encouraging the participation of CSOs and FHCs, and assessing their effectiveness. PATHS2 activities across all states have included supporting members of CSOs and FHCs to participate in the review and implementation of operational plans, with the aim of increasing accountability and transparency.

Similarly to Kano, operational planning in **Enugu** was only taking place in 42% of LGAs in 2012, but the proportion had risen to 100% in 2014. The State Annual Reports indicate that there has been some difficulty in engaging the LGA chairmen in Enugu to use the plans as a guide for health activities in their LGAs.

As at 2014, only 35% of LGAs were implementing AOPs in **Lagos**, although by 2015 this had risen to 100% according to the above table. One of the main achievements cited, however, was a strong involvement of the Ward Health Committees (WHCs) and CSOs in the operational plan development process and monitoring of the plans.

With regard to the HMIS, PATHS2 activities have focused not only on the strengthening of capacity for data collection/reporting, but also on the capacity for continuous data quality improvement and use of data in decision-making.

Table 39 shows that **Jigawa** has achieved the highest proportion of health facilities submitting data on a timely basis (92%), although this is below the milestone target of 97%.

Kano and **Kaduna** have achieved 82% and 80% respectively, and have surpassed their 2015 milestone targets. The table indicates that in **Enugu** and **Lagos** the proportion submitting timely data is higher in public than in private facilities; at the facility level, training for data reporting has been implemented in private as well as public health facilities, particularly in Enugu and Lagos. PATHS2 has actively engaged with the Association of General Private Medical Practitioners of Nigeria to promote the use of HMIS in private facilities in Lagos, and has provided data reporting tools, along with training and mentoring.

Across all states, PATHS2 HMIS activities have included the installation of the District Health Information System II (DHIS 2.0) and training at the state, LGA and facility level. State and LGA officers have been supported to use data quality assurance tools, conduct facility audits, and to analyse the findings with the aim of providing feedback to the facilities. M&E Technical Working Groups have been set up, M&E frameworks developed, and in **Kano** an HMIS in-state team of trainers was established, comprising both SMoH and LGA officers who are able to also

facilitate training in other states. **Kano** SMoH/SPHCMB had also taken over the printing of National HMIS data collection tools as of 2014. PATHS2 has supported capacity building for the development and dissemination of factsheets and bulletins for stakeholder review, and to help state officials to make informed decisions in carrying out their responsibilities within the health sector. As at 2014, data transmission via mobile phone technology had been introduced in model LGAs in all states (except **Jigawa**), with the intention of improving reporting rates and timeliness.

A separate analysis on HMIS reporting (Kveder, 2015) has indicated that although an improvement is discernible in reporting over the three-year period with respect to ANC uptake and facility delivery, the quality is less than optimal – with considerable variation in reporting levels across different types of facilities and across states. Thus the above results should be interpreted with caution. On a positive note, PATHS2 facilities, in comparison to non-PATHS2 facilities, appear to have better reporting, and have considerably higher reported average monthly volumes of service delivery.

Several health policies, plans and pieces of legislation have been developed across all states which are dedicated to improving the governance of HRH, logistics management, as well as PHC services: across all states, a total of 96 new and revised state policies, plans, and legislation were developed, compared to the milestone target of 67. Although Table 39 does not provide a breakdown by state, the State Annual Reports indicate that **Jigawa** developed around 24 of these 96.

Table 40 reports that as of 2015, 100% of cluster basic essential obstetric care (BEOC) facilities and comprehensive essential obstetric care (CEOC) facilities in all states were providing emergency obstetric care (EmOC) services, and 100% of all cluster health facilities (PHCs, BEOCs and CEOCs) were providing a defined package of child health services.[7] All states have met their milestone target number of health facilities to be renovated with PATHS2 support. While these interventions appear to have contributed significantly towards improving the capacity to deliver quality MNCH services, sustainability could be affected by heavy reliance on government and donors for equipment and physical infrastructure maintenance – a concern which has been raised in **Jigawa**, where equipment/infrastructure maintenance had still not been institutionalised as at 2014. In **Kaduna**, infrastructural upgrade activities suffered setbacks due to poor logistics and coordination.

[7] This includes appropriate treatment of malaria, diarrhoea, ARI and routine immunisation.

Table 40 PATHS2 Output 3: Improved delivery of pro-poor preventive and curative services including affordable drugs

	Baseline	Milestone	Achieved
3.1 Proportion of cluster health facilities (BEOCs and CEOCs) providing EmOC services			
All five states	0%	100%	100%
3.2 Proportion of cluster health facilities (PHCs, BEOCs and CEOCs) providing a defined package of child health services			
All five states	0%	97%	100%
3.3 Number of health facilities capitalised with drugs			
All five states	795	2,000	2,311
3.4 Cumulative number of health facilities renovated by PATHS2			
Jigawa	0	69	70
Kaduna	0	62	62
Kano	0	75	75
Enugu	0	23	23
Lagos	0	21	21
3.5 Proportion of public health facilities with a defined list of essential drugs in stock at the time of the visit			
All five states	SHCs: 7% PHCs: 4%	SHCs: 85% PHCs: 70%	SHCs: 88% PHCs: 81%
3.6 Cumulative number of health workers trained to provide maternal, newborn and child health services in public and private facilities			
All five states	195	4,602	6,925
Source: PATHS2 AR 2015/PATHS2 Provisional PCR.			

Another concern voiced in **Jigawa** was the non-passage of the MNCH bill as at 2014, despite the demonstration of political commitment for the Free MNCH (FMCH) programme and strong technical support from PATHS2 to improve health purchasing for the programme.

In **Kaduna**, where advocacy was also still taking place for the sign off and implementation of the FMCH bill in 2014, weak institutional oversight and lack of ownership of the programme had been cited as barriers to implementing the programme.

Advocacy efforts in **Kano** on the other hand (by the PATHS2-supported CSO coalition PPMCH) were considered to have inspired a policy statement in 2013 by the Kano State Government that it would increase the number of facilities that provide Free MNCH services to over 500 facilities, and would institute a 50% increase in the Free MCH budget in 2014.

PATHS2 had supported the **Lagos** SMoH in 2014 in assessing the long-term sustainability of the Lagos State Free Health Scheme. The cost of implementing the scheme was estimated at about 30% of the total state health budget but there were concerns about making any major policy changes in the run-up to the 2015 elections.

Following the review of the State Health Law in **Enugu**, which provided recommendations for smooth implementation of the FMCH programme, PATHS2 also supported the revision of the FMCH Policy and Guidelines in response to

problems such as poor documentation of FMCH services and difficulties in the verification and reimbursement of FMCH claims.

The Drug Revolving Fund (DRF) scheme was initiated by PATHS2 to improve drug procurement and ensure constant availability of essential drugs. Table 40 reports that a total of 2,311 facilities have been capitalised with drugs across all states, exceeding the milestone number of 2,000. Although the above table does not provide a breakdown by state, the State Annual Reports indicate that **Lagos** was the only state to not achieve its planned milestone number and that a full operationalisation of Sustainable DRF (SDRF) at LGA and health facilities in Lagos has been impeded by the inability of health facilities to open multiple bank accounts for SDRF transactions, as stipulated in SDRF operational guidelines.

Across all states, PATHS2 has supported the establishment of Sustainable Drug Supply System (SDSS) or State DRF Committees, with the objective of providing an 'institutionalised mechanism for oversight of drug supply management and DRF'. Capacity building activities have included assistance to review roles and responsibilities, development of operational plans and guidelines, support to conduct meetings, and in some cases establishment of sub-committees, such as the Procurement and Supply Management Subcommittee and Monitoring and Supervision Subcommittee in **Enugu**.

In **Jigawa**, membership of the SDSS Committee was expanded in 2014 to include women and community representatives, while in **Enugu** private sector representatives (for profit and not for profit) were established as key members of the SDSSMC. Increased stewardship and accountability on the part of the SDSSMC have been observed particularly in **Enugu** and the SMoH is reported to have adopted the use of framework agreements and international best practices for procurements. The State DRF Committee in **Kano**, on the other hand, has been observed to be slow to take over activities, meetings have not taken place on a regular basis and there have been more than three changes in the leadership of the committee chairmen.

PATHS2 has also supported the strengthening of systems and practices within the various state agencies charged with managing procurement, warehousing and distribution. Despite the concerns over the State DRF Committee in **Kano**, the DMCSA was reported in 2012 to have successfully increased procurement without commodity support by PATHS2. In 2013, renovations of four Zonal Medical Stores strategically located in all three senatorial zones of **Kano** State were completed in an effort to further strengthen DMCSA as a hub for health product management in the northern part of Nigeria – the relocation of the DMCSA was to be completed by the end of 2014, and health commodities were being distributed effectively by clustering DRF facilities around the four Zonal Medical Stores.

The capacity of the JIMSO in **Jigawa** was similarly increased by the addition of two regional stores, with PATHS2 providing technical support and the SMoH providing the funds.

In **Kaduna**, the procurement of drugs at lower prices and increased availability of essential drugs, as well as reduced expiry and wastage have been attributed to

PATHS2 developing a procurement ordering framework for the Drug Management Agency.

The Central Medical Stores (CMS) in **Enugu**, which is also reported to have increased procurement annually, continued to receive mentoring and supportive supervision on inventory and performance management from PATHS2 in 2014, and succeeded in performing facility visits and needs assessments with limited support to determine consumption patterns.

The Oshodi Medical Stores in **Lagos**, which was assigned the responsibility of undertaking all procurement for SDRF commodities under new SDRF guidelines (it was previously just used as a storage facility with no role in procurement), was supported by PATHS2 to accomplish its new role; a draft Procurement Manual and SOPs were developed through stakeholder engagement, and were to be presented to the Honourable Commissioner for Health in 2014.

Despite the achievements discussed, some challenges remain for the sustainability of the DRF system. In **Jigawa** the government was unable to pass the CMS autonomy law as at 2014. Also in **Jigawa**, fragmented and vertical supply chains have been difficult to harmonise.

Although **Enugu** has demonstrated increased capacity to handle procurement, the SMoH has been reported to show little commitment towards investing in the expansion of storage infrastructure to accommodate the increasing volume of health commodities being handled by the CMS. Lastly, one of the features of PATHS2 support has been the training and mentoring of health facility staff on DRF operations (including the establishment of in-state teams of trainers); however, health professionals with the right skills to drive these operations and processes have been hard to come by, particularly noted in **Enugu** state.

Table 40 reports that 6,925 health workers have been trained to provide MNCH services in public and private facilities, surpassing the planned milestone of 4,602. Nevertheless, a widely cited problem is the hiring and retention of new health workers. Across all states, human resources for health structures such as HRH Units and HRH Technical Working Committees have been established and supported to strengthen coordination and partnership among stakeholders involved in HRH issues in the state. To have a better understanding of the health workforce, capacity building and training for the implementation of the HRH Information System has also taken place across all states. In order to address the shortfall in health personnel, PATHS2 has collaborated with the National Youth Service Corps to deploy health workers to cluster facilities. **Kano** State saw the establishment of two new training schools (Kano College of Nursing and Midwifery, Madobi, and Kano Post-Basic Midwifery School, Gezawa) and scholarships for medical students to study abroad.

Table 41 PATHS2 Output 4: Increased demand for well-managed, accountable, high-quality PHC services

	Baseline	Milestone	Achieved
4.1 Cumulative number of facility and non-facility based health committees established and operational in public and private facilities in supported clusters			
All five states	0	2,185	3,025
4.4 Proportion of people in PATHS2 cluster areas who indicate that FHCs have contributed to improvements in health facility services in the previous two years			
Jigawa	39%	55%	88.9%
Kaduna	45%	60%	81.3%
Kano	29%	45%	91.3%
Enugu	34%	50%	84.2%
Lagos	14%	27%	66.2%
Source: PATHS2 AR 2015/PATHS2 Provisional PCR.			

Table 41 reports that 3,025 FHCs were established and operational in PATHS2-supported clusters across all five states, surpassing the milestone target of 2,185. In addition to the scale-up of FHCs, training and mentoring has been conducted to strengthen FHCs in both monitoring the performance of health facilities and in supporting them to improve service delivery. Other interventions have included the formation of FHC alliances, the implementation of Community Score Cards, community networking and support to CSOs on policy advocacy. The State Annual Reports indicate that funds for both FHC and CSO mentoring activities in the northern states have been lacking; nonetheless, the strengthening of FHCs has been perceived to have improved service utilisation and to have increased community awareness of services and entitlements – the above table reports that the proportion of people in PATHS2 cluster areas who indicate that FHCs have contributed to improvements in health facility services in the previous two years ranges from around 80% in Kaduna to around 90% in Jigawa and Kano in the northern states, with Kano appearing to have made the biggest improvement over time. Results for FHC motivational surveys were not available for the northern states in the 2014 State Annual Reports, but for Enugu, where the proportion of people indicating that FHCs have contributed to improvements is estimated to be around 84%, the results revealed that some FHC members were wanting to be financially rewarded for participating in FHC activities. Despite suggestions that LGAs in Lagos have been reluctant to support WHCs, the above table suggests that Lagos has seen the second largest improvement over time in the perception of positive FHC contribution, with a move from 14% to 66%.

Table 42 PATHS2 Output 5: Enhanced capacity of citizens to prevent and manage priority health conditions themselves

	Baseline	Milestone	Achieved
5.3 Proportion of women aged 15–49 years who intend to deliver in a facility in the cluster area for their next delivery			
Jigawa	28%	40%	48.3%
Kaduna	51%	63%	63.2%
Kano	37%	50%	54.6%
Enugu	95%	95%	94.9%
Lagos	92%	92%	82.6%
Source: PATHS2 AR 2015/PATHS2 Provisional PCR.			

Table 42 presents the proportion of women aged 15–49 years who intend to deliver in a facility in the cluster area for their next delivery. The northern states have experienced the largest increases, with the proportion in Jigawa rising by around 20 percentage points. In Enugu, the proportion has remained at the same level, while in Lagos it has dropped by just under 10 percentage points. PATHS2 has broadly supported two types of outreach across all states: media and community outreach. Media outreach has involved the development of promotional materials and airing of public service announcements, with content covering maternal emergency/warning signs during pregnancy, management of diarrhoea, the benefits of ANC and information on the benefits of facility delivery. Community outreach has relied on community volunteers who have been trained by PATHS2 to facilitate discussions, forums, support groups and events which raise awareness of maternal and child health. The Safe Motherhood Initiative–Demand Side has targeted hard to reach communities, while Rapid Awareness Raising has targeted urban and semi-urban communities. Training and mentoring has also been organised for religious teachers/leaders to promote access to maternal and child health services. While insecurity was reported to have affected some community activities (particularly in Kaduna), the State Annual Reports indicate that outreach has been successful in mobilising communities and enabling citizens to make informed decisions about their health; in Jigawa, partnering with local groups was reported to have motivated the state government to ensure that a separate budget line is released yearly to promote safe motherhood in the state.

Annex C: Theories of change for the SLPs

C.1 SPARC's theory of change

SPARC's theory of change was set out most recently in 2014[8], building on an original formulation developed as part of a Concept Paper in 2009, and was then fully developed in 2013 to reflect a modified approach that took account of the expansion of the programme to new states. Revisions were made to improve the definition of the results chain, specifically through adopting an intermediate impact statement focusing on 'better delivery of basic services', to narrow the step between the outcome (improved efficiency and effectiveness of use of public resources) and Impact (achievement of MDGs) objectives.

The theory of change is summarised in the following proposition[9]:

'The Theory of Change is that if state governments apply quality technical advice it will lead to better and sustained policies and strategies for development, management of public finances and staff, and better basic services can be delivered to improve citizens' lives.'

The core of the theory of change is represented in Figure 1 below.

Figure 1 Executive summary of SPARC theory of change

It is noted that:

'This logic depends on many assumptions holding, including the existence of political will to apply improvements and sustain them, prioritisation of expenditure towards the Millennium Development Goals (MDGs), and collaboration between DFID programmes.'

The intervention logic underlying the theory of change is that:

'Technical advice (activities) leads to stronger government institutions (outputs) which can better use resources (outcomes). With other DFID interventions, this should improve public service delivery and livelihood outcomes (impact).'

These results can become sustainable once these processes become part of routine business for properly resourced and staffed governments.

The four SPARC outputs (policy and strategy development, and M&E processes improved; PFM processes improved; public service management processes improved; and federal support to improved state-level governance), together with the partnership with SAVI (strengthening oversight and accountability) and knowledge management are envisaged as leading to the improved outcomes, so

[8] SPARC (2014).
[9] All quotations in this section are from SPARC (2014).

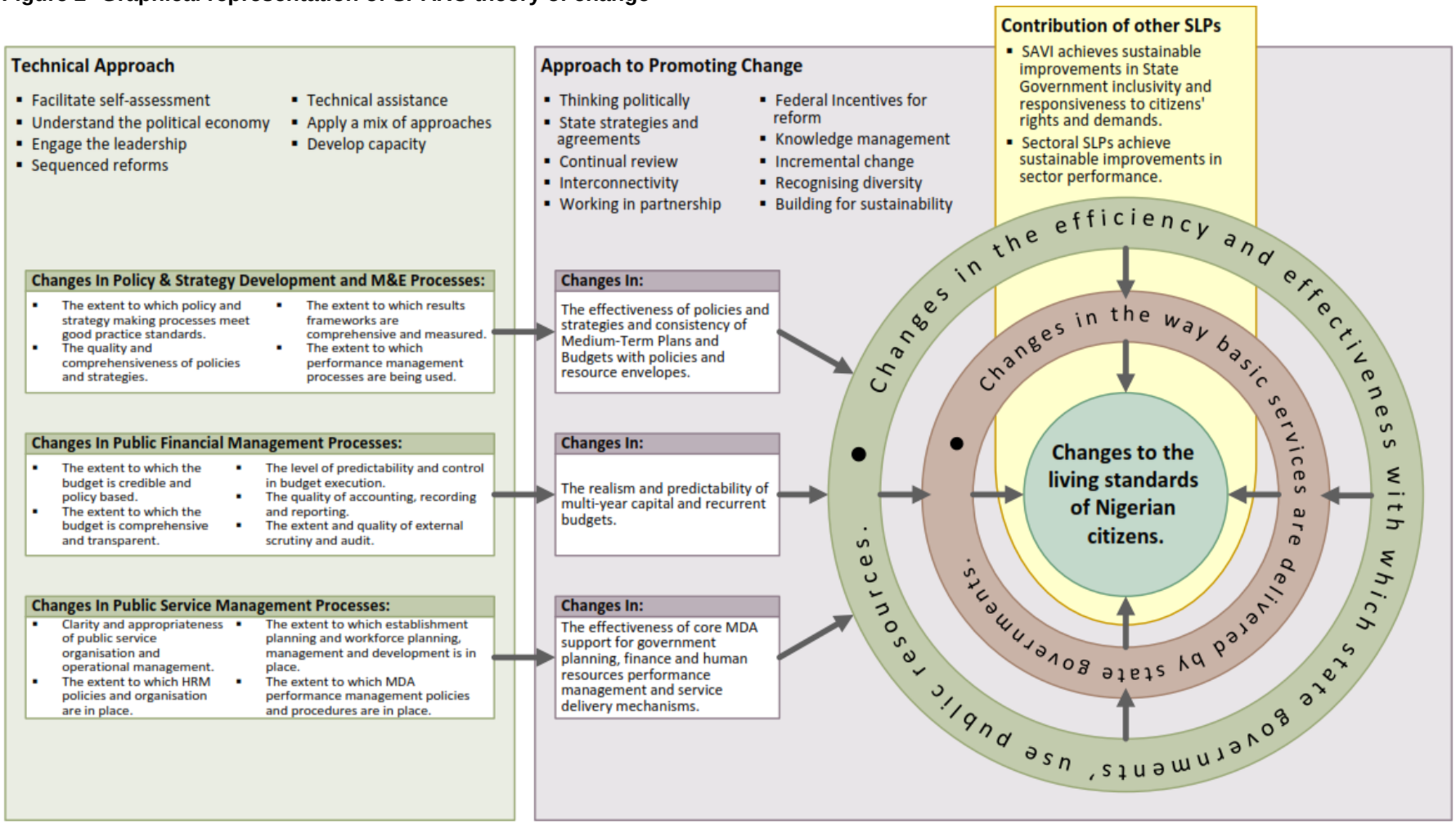
long as State Governments apply the improved processes and deliver better budgets, policies and strategies and a more effective civil service.

The process of successfully promoting change is seen as emphasising the following approaches:

- robust PEA to understand political commitment to reform and the implications for effective political engagement;
- the development of specific strategies for each state, and agreements with State Governments on the reforms to be delivered and supported;
- continual joint review with State Governments;
- working in an interconnected way on improving policies and strategies, strengthening PFM and developing the civil service;
- working in partnership with DFID state representatives, SAVI and the sectoral programmes;
- encouraging federal incentives for reform;
- strong knowledge management;
- incremental change, with the technical support provided in a state envisaged as being dependent on increases in 'institutional capacity', defined as how government machinery actually operates;
- recognising diversity and being context specific; and
- building for sustainability – SPARC's analysis is quoted as showing that the overriding factor in determining sustainability is political will.

The full theory of change, including the relationship to the other SLPs, is set out in Figure 2 below.

Figure 2 Graphical representation of SPARC theory of change



The 2014 presentation of the theory of change reviews success factors from international experience (based on a DFID Governance and Social Development Resource Centre review) for public finance and management reform, which include:

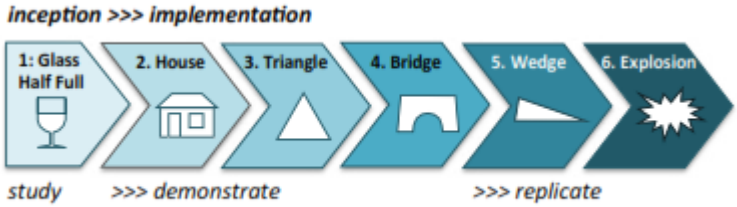
- ensuring political commitment to reform;
- engaging central ministries, such as finance, as key drivers of change;
- encouraging collaboration between and within agencies; and
- including the views of government in the design of reform.

Programme implementation is reported as aiming to build on these success factors in the states in which SPARC worked, particularly through analysis of the context and the development of context specific tools.

C.2 SAVI's theory of change

SAVI's theory of change, finalised in 2012, identified six stages of partnership with demand-side actors (CSOs, media and State Houses of Assembly) to strengthen their ability to hold government to account. These were (i) identifying existing capacities and self-assessment; (ii) internal changes in organisation and values; (iii) building linkages between demand-side actors (civil society, media, and State Houses of Assembly); (iv) building linkages between demand-side actors and government; (v) promoting replication by other demand-side actors; and (vi) broader scale-up.[10] The theory of change is represented graphically in Figure 3 below. The original theory of change omitted the first stage, which describes SAVI's self-assessment process, and had a more complex representation of the fourth stage ('Bridge').

Figure 3 SAVI theory of change



The SAVI theory of change served (SAVI 2015) as 'a guide for staff, partners and citizens to think and work politically, primarily through the formation of strategic alliances and partnerships' and focused on setting out 'broad stages of attitude and behaviour change over time to facilitative effective citizen engagement in governance processes, systems and structures'. The SAVI theory of change was reported as being used for the following purposes:

- facilitating partnerships;
- engaging and empowering partners through incorporation in the self-assessment tools developed for partners to reflect on their capacity,

[10] The SAVI theory of change is set out in SAVI (2015).

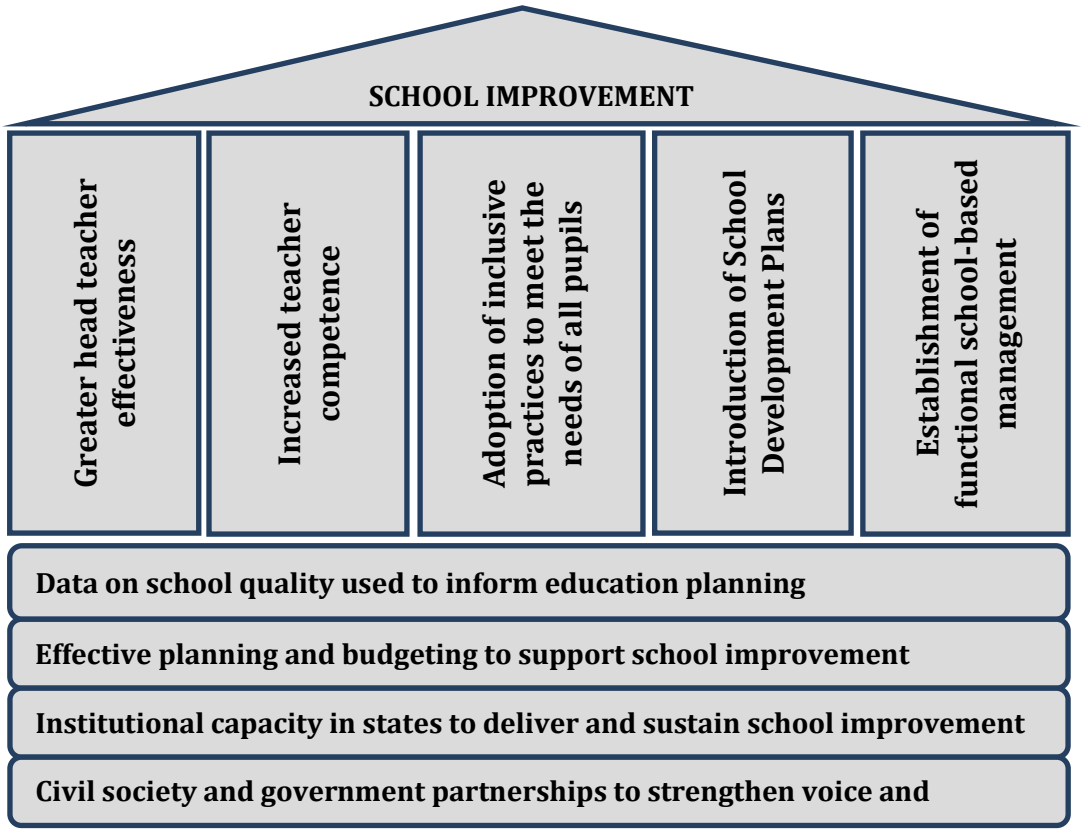
strengths, and gaps and to define priorities for capacity building, strategic objectives and activity plans; and

- defining and measuring results through its use to establish baselines, milestones and targets, and to reflect on how SAVI support and citizen engagement contributed to achieving results.

C.3 ESSPIN's theory of change

ESSPIN's theory of change, as developed in 2010, focused on an integrated approach to school improvement to contribute to better learning outcomes. This took the form of the SIP, which was developed on the basis of evidence from a pilot phase, covering 2,300 schools.

Figure 4 ESSPIN's model of capacity development for school improvement



The approach has been based on the theory that for governance reforms to be sustainable, they must be state-led (and Federal Government-led) with key decisions implemented through state structures. Over the period of implementation of the programme there has been a shift from an approach under which the SIP was effectively a demonstration project in its early phases towards the more ambitious objective of actively supporting the roll-out of good practice across all the states within which ESSPIN is working. Since its MTR in 2011, ESSPIN has moved towards measuring its success in terms of learning outcomes achieved, using data collected through the Composite Surveys (starting in 2012). In addition

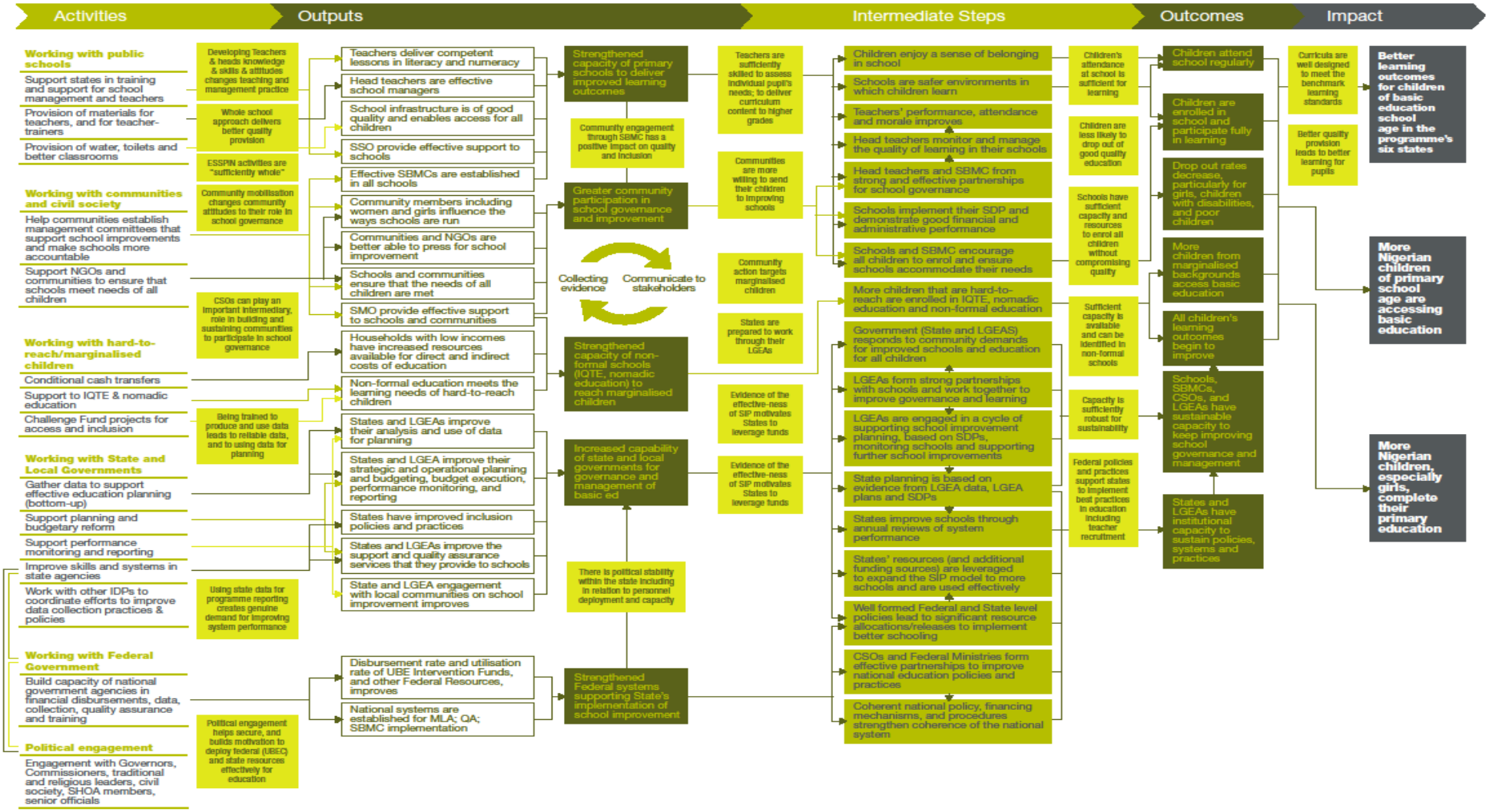
to the five pillars of school-level intervention that comprised the SIP, capacity development in four areas (data to inform education planning, effective planning and budgeting, institutional capacity in states, and civil society and government partnerships to strengthen voice and accountability) was identified as necessary to achieve sustained and systemic change. This is captured in Figure 4, which was presented as the ESSPIN theory of change in the 2014 Business Case for ESSPIN's expansion phase.

The 2015 ESSPIN Learning and Evidence Framework considerably elaborated on this model, and identified four theories on which ESSPIN's approach was based (ESSPIN 2015, pp. 11–13):

- 'ESSPIN is based on the premise that schools are most effective and children's learning is greatest when school development and management are holistic. Several domains contribute to high quality teaching and learning, and ESSPIN is working to strengthen several of these areas.
- The second theory informing the programme is that to be effective, school improvement in Nigeria must be accompanied by parallel strengthening of the governance system at Local Government, State, and Federal levels. Improving schools must be supported by an enabling governance environment.
- The programme subscribes to the theory that, for governance reform to be sustainable, programmes must be state-led, with implementation decisions made by states. A key assumption of the programme is that ESSPIN is owned and led by the State, with key influencers including the Commissioners for Education and SUBEB Chairs in each of the six states. The principal implementing agencies are the SUBEBs. Political engagement with these powerful figures and encouraging their leadership in the governance of education is a core strategy of the programme.
- Finally, the management of the programme is based on the theory that in order to be relevant and effective within Nigeria, and to build sustainable outcomes, programme monitoring must be based on data generated within state systems, through self-assessment and formative evaluation and through regular monitoring of teachers' delivery by head teachers, and formalised summative assessments of schools' achievements in key areas by SSOs. Processes of gathering data, building evidence, reviewing and communicating evidence and making decisions based on evidence are core programme management activities.'

The overall approach has therefore been to seek to bring about better learning outcomes for children of basic school age by building organisational and individual capacity at all four levels (federal, state, local government and school/community). The Learning and Evidence Framework includes an extensively elaborated form of the theory of change, which is presented in Figure 5.

Figure 5 ESSPIN theory of change (from Learning and Evidence Framework, 2015)

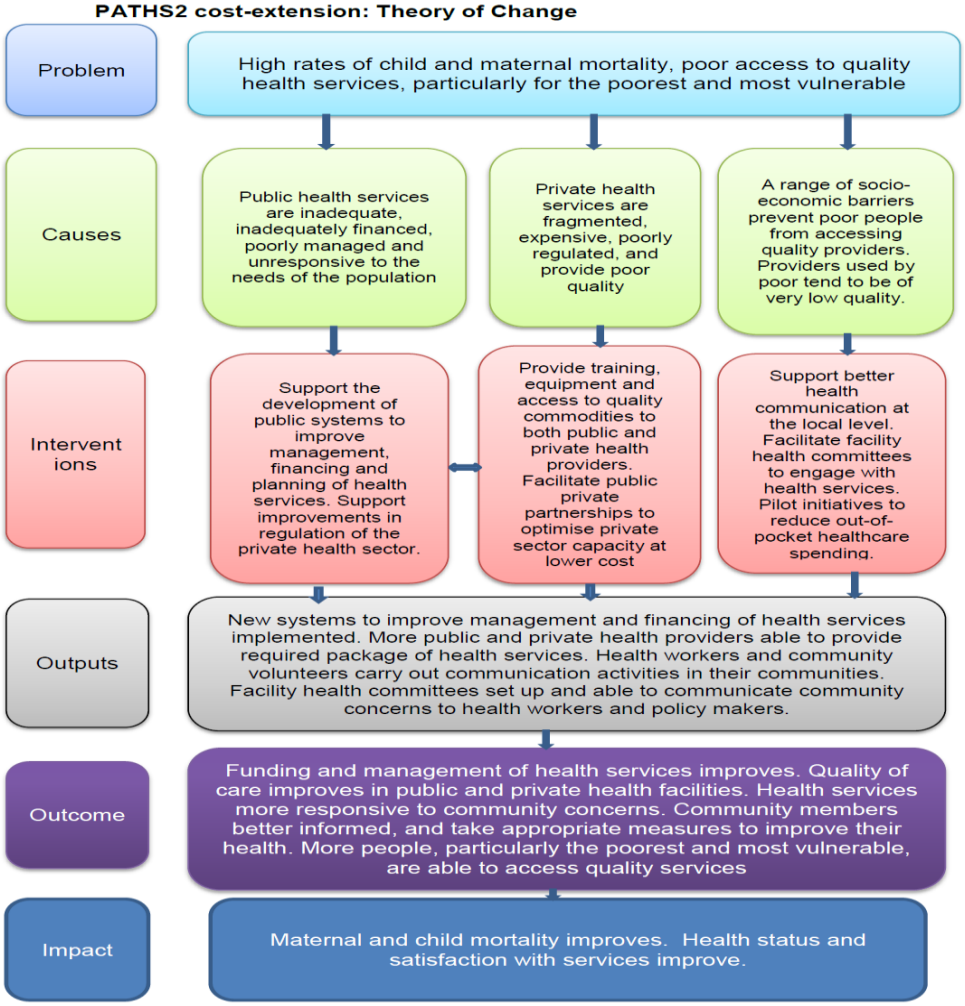

Activities
Outputs
Intermediate Steps
Outcomes
Impact
Working with public schools
Support states in training and support for school management and teachers
Provision of materials for teachers, and for teacher-trainers
Provision of water, toilets and better classrooms
Working with communities and civil society
Help communities establish management committees that support school improvements and make schools more accountable
Support NGOs and communities to ensure that schools meet needs of all children
Working with hard-to-reach/marginalised children
Conditional cash transfers
Support to IQTE & nomadic education
Challenge Fund projects for access and inclusion
Working with State and Local Governments
Gather data to support effective education planning (bottom-up)
Support planning and budgetary reform
Support performance monitoring and reporting
Improve skills and systems in state agencies
Work with other IDPs to coordinate efforts to improve data collection practices & policies
Working with Federal Government
Build capacity of national government agencies in financial disbursements, data, collection, quality assurance and training
Political engagement
Engagement with Governors, Commissioners, traditional and religious leaders, civil society, SHOA members, senior officials
Developing Teachers & heads knowledge & skills & attitudes changes teaching and management practice
Whole school approach delivers better quality provision
ESSPIN activities are "sufficiently whole"
Community mobilisation changes community attitudes to their role in school governance
CSOs can play an important intermediary, role in building and sustaining communities to participate in school governance
Being trained to produce and use data leads to reliable data, and to using data for planning
Using state data for programme reporting creates genuine demand for improving system performance
Political engagement helps secure, and builds motivation to deploy federal (UBEC) and state resources effectively for education
Teachers deliver competent lessons in literacy and numeracy
Head teachers are effective school managers
School infrastructure is of good quality and enables access for all children
SSO provide effective support to schools
Effective SBMCs are established in all schools
Community members including women and girls influence the ways schools are run
Communities and NGOs are better able to press for school improvement
Schools and communities ensure that the needs of all children are met
SMO provide effective support to schools and communities
Households with low incomes have increased resources available for direct and indirect costs of education
Non-formal education meets the learning needs of hard-to-reach children
States and LGEAs improve their analysis and use of data for planning
States and LGEA improve their strategic and operational planning and budgeting, budget execution, performance monitoring, and reporting
States have improved inclusion policies and practices
States and LGEAs improve the support and quality assurance services that they provide to schools
State and LGEA engagement with local communities on school improvement improves
Disbursement rate and utilisation rate of UBE Intervention Funds, and other Federal Resources, improves
National systems are established for MLA; QA; SBMC implementation
Strengthened capacity of primary schools to deliver improved learning outcomes
Community engagement through SBMC has a positive impact on quality and inclusion
Greater community participation in school governance and improvement
Collecting evidence
Communicate to stakeholders
Strengthened capacity of non-formal schools (IQTE, nomadic education) to reach marginalised children
Increased capability of state and local governments for governance and management of basic ed
There is political stability within the state including in relation to personnel deployment and capacity
Strengthened Federal systems supporting State's implementation of school improvement
Teachers are sufficiently skilled to assess individual pupil's needs; to deliver curriculum content to higher grades
Communities are more willing to send their children to improving schools
Community action targets marginalised children
States are prepared to work through their LGEAs
Evidence of the effective-ness of SIP motivates States to leverage funds
Evidence of the effective-ness of SIP motivates States to leverage funds
Children enjoy a sense of belonging in school
Schools are safer environments in which children learn
Teachers' performance, attendance and morale improves
Head teachers monitor and manage the quality of learning in their schools
Head teachers and SBMC from strong and effective partnerships for school governance
Schools implement their SDP and demonstrate good financial and administrative performance
Schools and SBMC encourage all children to enrol and ensure schools accommodate their needs
More children that are hard-to-reach are enrolled in IQTE, nomadic education and non-formal education
Government (State and LGEAS) responds to community demands for improved schools and education for all children
LGEAs form strong partnerships with schools and work together to improve governance and learning
LGEAs are engaged in a cycle of supporting school improvement planning, based on SDPs, monitoring schools and supporting further school improvements
State planning is based on evidence from LGEA data, LGEA plans and SDPs
States improve schools through annual reviews of system performance
States' resources (and additional funding sources) are leveraged to expand the SIP model to more schools and are used effectively
Well formed Federal and State level policies lead to significant resource allocations/releases to implement better schooling
CSOs and Federal Ministries form effective partnerships to improve national education policies and practices
Coherent national policy, financing mechanisms, and procedures strengthen coherence of the national system
Children's attendance at school is sufficient for learning
Children are less likely to drop out of good quality education
Schools have sufficient capacity and resources to enrol all children without compromising quality
Sufficient capacity is available and can be identified in non-formal schools
Capacity is sufficiently robust for sustainability
Federal policies and practices support states to implement best practices in education including teacher recruitment
Children attend school regularly
Children are enrolled in school and participate fully in learning
Drop out rates decrease, particularly for girls, children with disabilities, and poor children
More children from marginalised backgrounds access basic education
All children's learning outcomes begin to improve
Schools, SBMCs, CSOs, and LGEAs have sustainable capacity to keep improving school governance and management
States and LGEAs have institutional capacity to sustain policies, systems and practices
Curricula are well designed to meet the benchmark learning standards
Better quality provision leads to better learning for pupils
Better learning outcomes for children of basic education school age in the programme's six states
More Nigerian children of primary school age are accessing basic education
More Nigerian children, especially girls, complete their primary education

C.4 PATHS2's theory of change

The implementation process for PATHS2 has been characterised by three phases. The difference in focus in each phase implies some difference in the implied theory of change. However, no complete theory of change for PATHS was ever articulated.

The first phase of PATHS2's implementation (from 2008 to 2011) focused principally on improving governance of the health system. The second, from 2012 to 2014, increased the emphasis on service delivery, while the third phase from 2014 to 2016 involved consolidation and an increasing emphasis on developing private sector partnerships (as implementation after 2015 was focused on Enugu and Lagos, where the private sector played a greater role than in the northern states).

Figure 6 PATHS2 theory of change, 2013 Business Case



The key elements of PATHS2's intervention logic were summarised (by IMEP in the northern states PCR) as addressing poor public and private health systems, and barriers to access which have led to IMR and MMR rates, by supporting health systems development, providing training, equipment and commodities, and

strengthening communications and accountability. This was intended to lead to outputs in the form of better systems, improved capacity, improved health-seeking behaviour, and greater accountability. At the outcome level, objectives were improved funding and management of health services, greater accountability and public awareness of health issues and improved access to quality services. This was envisaged as leading to greater impact in terms of reduced IMR and MMR. This is consistent with the representation in the December 2013 Business Case for the extension of PATHS2, as shown in Figure 6.

Annex D: The GEMS programmes: Summary of main features

D.1 Introduction

The GEMS Suite has not been a principal focus of the SLP Final Evaluation for the following reasons:

- Three of the GEMS projects started two years later than the other SLPs, and one started in 2012. Two of the four GEMS projects are not due for completion until 2017 (GEMS 3 having been terminated early in 2013), so that it is too early to undertake a full evaluation.
- The GEMS projects were not implemented in the same core set of states, so that it is not possible to assess the effect of a whole SLP Suite including GEMS.
- The GEMS projects used fundamentally different approaches, being based mainly on the M4P model, and had fundamentally different objectives from the other SLPs – focusing on income and employment generation.
- There were, in practice, few synergies and little direct contact between the GEMS projects and the other SLPs.
- A full evaluation of the GEMS Suite would have required a separate and completely different approach from the evaluation for the other SLPs, and resources available were insufficient to adequately carry out both an evaluation of the GEMS Suite and of the other SLPs. DFID should therefore consider a separate evaluation of the GEMS Suite.

This annex provides a summary of evaluation information collected by IMEP on the GEMS projects, drawing principally on the following documents prepared by IMEP:

GEMS Lesson Learning Review (November 2015)

GEMS 2 Lesson Learning Review (May 2014)

GEMS 1 Project Completion Review (September 2015)

GEMS 3 2016 AR (July 2016)

GEMS 4 2016 AR (July 2016)

GEMS Suite 2015 AR (June 2015)

GEMS Suite MTR (August 2014)

It should be stressed that because of the decisions made about the scope of the Final Evaluation no attempt was made to validate the conclusions from the ARs and PCRs, the model of the enhanced PCR/AR was not applied and no additional data on GEMS was collected as part of the Final Evaluation. The contents of this annex should not therefore be considered as the conclusions of the Final Evaluation. Instead, this information is provided as background and to ensure that key points from IMEP's reviews of GEMS are recorded.

The remainder of this annex is organised as follows. Section D.2 provides an overview of each of the four GEMS projects. Section D.3 summarises the GEMS theory of change and assessments of the theory of change that have been made as part of the PCR/AR process. Section D.4 similarly provides the results framework for the GEMS programme, and information on assessments made by IMEP. Section D.5 presents information on the results achieved from the PCR for GEMS 1 and the latest ARs for GEMS 3 and GEMS 4. Section D.6 summarises the main lessons identified from the IMEP GEMS Lesson Learning Review.

D.2 Overview of the GEMS programme

The four module GEMS programme is a £195 million seven-year programme jointly funded by a DFID £91 million grant and a £105 million World Bank loan.

The GEMS programmes aim to improve incomes, growth and employment in selected Nigerian states. The four GEMS modules have worked across six sectors towards this aim, and on reforming the business environment. GEMS 1, 2 and 4 take a M4P approach that tackles weaknesses in market systems, from the market systems level through the targeting of specific actors who are able to facilitate change that positively impact the poor. GEMS 3 adopts a Business Environment Improvement Framework to achieve similar objectives.

D.2.1 GEMS1: Meat and leather

GEMS1 operated from 2010 to 2015 and worked with a revised budget of £8.8 million. The programme focused on market system interventions in the meat and leather sector, working across the supply chain in livestock feeding, meat processing, skins supply, finished leather and finished leather goods. In addition, it focused on improving organisation and advocacy and the use of financial products for increased industry competitiveness. GEMS 1 separated the meat and leather industries, recognising that they had fundamentally different environments and that interventions in the leather industry would have to work around the Export Expansion Grant (EEG). The programme operated in Abuja, Aba, Lagos, Kaduna and Kano, together with the scale-up states of Jigawa, Zamfara and Katsina.

D.2.2 GEMS2: Construction and real estate

GEMS2 aimed to strengthen market systems in the construction and real estate sectors and ran from 2010 to 2013, at a budget of £13.6 million, ending two years earlier than originally envisaged. DFID Nigeria concluded that the programme was unlikely to meet its aims and objectives given its lifespan.

D.2.3 GEMS3: Business environment

GEMS3 began in 2010 and is estimated to complete in 2017 and holds a budget of £17.8 million, with a £10 million extension. GEMS3 aims to improve the business enabling environment from the national, state and local government level to make

doing business in Nigeria easier. The Business Environment Improvement Framework approach was adopted in September 2012 and piloted in the Federal Capital Territory and in Lagos, Cross River, Kano and Kaduna, and then scaled up to Jigawa, Kogi, Zamfara and Katsina. The programme interventions addressed the tax system, land and investment constraints and sought to advocate and support evidence-based policy dialogue. GEMS3 was also envisaged as taking forward successful aspects of GEMS1 in 'Tax for service' models and land registration.

D.2.4 GEMS 4: Wholesale and retail market system

GEMS4 began in 2012 and is expected to close in 2017, at a budget of £15.9 million. Interventions focus on wholesale and retail markets, outside of the primary producer level, working in Kano, Kaduna, Lagos and Cross River, with expansion into Abia and Anambra State. These interventions have included improved handling practices for perishable goods, financial solutions for supply chains such as mobile money agent networks and business to business payments for horticulture and the formation of wholesale buying groups for the distribution of solar lamps. In addition, GEMS4 has also completed two value chain analyses of the horticulture and rice sectors. A further 10 interventions were identified for implementation; however, a DFID spending cap for the 2014–15 fiscal year has led to a scaling down and prioritisation of activities. GEMS4 has taken on support for meat processing and marketing components of GEMS1 after project completion.

D.3 GEMS theory of change

D.3.1 Summary of approach for GEMS theories of change[11]

The Donor Committee for Enterprise Development (DCED) framework[12] for the M&E of private sector development projects, under which the GEMS Suite of programmes is measured, relies upon comprehensive and meticulous theory of change development. However, DCED frameworks are also responsive to the complex and changing environments in which private sector development operates and allows programmes to respond to these changes effectively, revisiting and revising both project components and intervention logic throughout the lifetime of the programme.

The overarching GEMS Strategic Framework measures results at the four levels of inputs, outputs, outcomes and impact. GEMS3 included the addition of intermediate impact, which included some indicators that had been at outcome level in other programmes, and the addition of new indicators at outcome level that were better able to capture change under a differing results framework. An overarching methodology and definition of the impact indicators was developed across GEMS programmes. These are based upon the DCED 'Universal

[11] This section is based on the GEMS Results Measurement Framework.
[12] http://www.enterprise-development.org/measuring-results-the-dced-standard/.

Indicators'; however, unlike the DCED indicators they seek to measure impact at the individual and household level.

The GEMS Strategic Framework begins by outlining two outputs: the first measuring new inputs, products or services benefitting the poor at scale and the second changes in stakeholder behaviours towards systematic changes in approaches to economic development. Outcome indicators are firm growth (value and outreach), systemic change (private sector), systemic change (public sector and civil society), improved business environment and improved product quality, which improve performance and inclusiveness of market systems for the poor. Impact indicators are then defined by income (value and outreach) and employment. The overarching theory being that poverty reduction can be achieved by addressing the structure of market systems to become more efficient and equitable.

D.3.2 Assessment of GEMS theories of change

The GEMS Lesson Learning Evaluation concluded as follows:

- GEMS1 showed expert use of the DCED practices, developing an intervention logic for each component in the programme, which was periodically revisited and updated. All interventions that were not taken to completion had the explanations for this documented against the intervention logic, whether those were due to a failure in assumptions, failure to understand market constraints or unforeseen circumstances. GEMS1 was highly successful in its application and took and passed a mock DCED audit.
- GEMS4 takes a slightly different approach, making use of separate logic models to describe how components of the programme will feed into the identified outcomes, which then are captured in an overarching theory of change. As this module is still in the early stages of implementation it is currently unclear as to the efficacy of this method.
- Constant feedback into the logframe should facilitate decision-making around continuation of interventions. Failure to continually revisit logframes can mean that failing interventions and partnerships continue beyond their lifetimes. This was evident in GEMS2, where persistence in interventions that failed to address market needs, or that were reliant on weak and ineffectual partnerships, slowed the pace of programme delivery, and subsequently prohibited GEMS2 from meeting its objectives.
- The GEMS 3 theory of change is based on waves of impact that begin with changes in the business environment (first wave), which then accrue private sector impacts (second wave) with impacts on enterprise growth and the poor (fourth and fifth waves). The GEMS 3 theory of change has been adapted as a more holistic approach to tax and land reforms has emerged, responding to market needs.

D.4 Results and impact measurement

D.4.1 Approach to results and impact measurement[13]

The GEMS Results Measurement Framework claims that the reflexive nature of logic models in M4P programmes makes attribution challenging, as there may be no linear path through the logic model – programmes operate in complex environments, with multiple actors and there may be long-term and unexpected impacts.

To measure results a three-stage method is employed. The 'bottom-up' approach assesses how interventions have been turned into outputs, and to what extent outcomes have been achieved. This approach is associated with some risk, including the complications of deadweight loss, replacement and measurement across different components, double counting and synergies across interventions. The 'top-down' approach then measures changes to impact-level indicators and the shifts in the market systems that led to these changes. These two steps are then brought together at the level at which they overlap. The degree to which outputs and outcomes are consistent with market-level changes is assessed through synthesis. This is a challenging task as there is a significant disconnect between micro-level interventions and macro-level changes. The Results Measurement Framework claims that this triangulation of evidence from both levels can help to support attribution claims and reduces bias.

For each GEMS component, and for specific interventions, six stages of measurement are required, each travelling through the three-stage 'bottom-up and top-down' approach.

Stage 1: Articulate the results chain – A plausible results chain should be established through stakeholder and manager consultation.

Stage 2: Define the 'research questions' – Key questions and the hypothesis to be tested should be generated from causal models.

Stage 3: Define indicators of change – Already defined under the GEMS programmes.

Stage 4: Establish measuring methods – Based on evaluability assessment.

Stage 5: Measure changes in indicators – Considerations of impact heterogeneity, including sub-group and time differentials.

Stage 6: Estimate attributable change – Estimate the validity of causal links in the results chain. A percentage is developed that estimates the extent to which the impact can be attributable to the intervention

Three impact indicators are defined across all GEMS programmes:

- **Income (outreach):** Net number of income earners recording increases of 15% or more in real NGN terms during the GEMS implementation period. This includes incomes derived from labour, services, sale of goods or

[13] This section summarises the approach set out in the GEMS Results Measurement Framework and Handbook.

property or investments, either in cash or non-cash (valued at current market prices). When there are multiple sources of income, the income is defined by that source which is directly affected by the intervention. Any increase should be additional, in that it can be attributed to the intervention.

- **Income (value):** Net aggregated change in cumulative income for the the population identified in relation to the Income (outreach) indicator including those who enter the sector.
- **Employment:** Net additional (jobs created minus jobs lost), full-time equivalent jobs (in existence for 12 months or more) created in target enterprises as a result of the programme, per year (240 working days) and cumulatively by person over the age of 15. This only includes work paid in excess of the poverty line. Non-cash income is calculated as current market prices and is included in calculations.

M4P programmes are explicitly concerned with the differential effects of interventions and GEMS programmes set disaggregated targets for poverty and gender. **Poverty** is defined as living under the poverty line (NGN 66,000 per capita in 2010) based upon 2010 World Bank estimates based on combining the cost of the national food basket required for 3,000 Kcal per day and a non-food component. The average household size and number of productive adults is generated from the General Household Survey data for each region and is used to estimate the level of income of each productive adult required to keep a household above the poverty line. The annual net income per working person is provided on the basis that each working person works 240 days per year.

D.4.2 Assessment of results and impact measurement

Across the suite of GEMS project components, with the exception of GEMS1, there were some issues identified by IMEP reviews regarding results measurement and data quality. These are summarised as follows:

GEMS1

The 2015 PCR of GEMS1 found that, overall, GEMS1 had progressively built a robust M&E system to track their impact, and had well-articulated results chains for each intervention in compliance with the DCED framework. The carrying out of a full DCED audit in November 2014 was commendable, and was potentially able to highlight the readiness of the system to demonstrate programme impact post closure. However, maximum utility was not possible because the audit was carried out late in the life of the project. GEMS1 was innovative in developing a theory of change for each intervention/output that was underlined by articulated results chains and assumptions, and these were used consistently for the measurement framework.

GEMS 2

The Lesson Learning Review of GEMS 2 in 2014 concluded as follows:

- The project developed and continued to focus on a portfolio of interventions, which in some cases were overly experimental in so far as

they were based on highly speculative results chains, and not grounded in robust understanding of market dynamics and players' interests, and/or were overly reliant on weak or nascent institutional partners. Intervention and partner choices, and the failure to fundamentally re-engineer these as the critical lag in achieving targets continued to widen, underpinned the slow pace and slow delivery that ensued through to project closure.

- It took an exceptionally long time to develop the cross-GEMS logframe and indicators required by DFID. The fact that impact and outcome indicators were effectively set by DFID, and the fact that the GEMS2 logframe did not evolve with the project in regard to a structured review of outputs and targets, meant that GEMS 2 increasingly lacked ownership of the logframe. In addition, there was little ownership of targets above intervention level on the part of GEMS2 Intervention Managers. This growing disconnect was not resolved and ultimately proved to be a core contributory factor to GEMS2's poor performance against its logframe targets.
- The ARs focused on reviewing actual results achieved against the logframe targets, with too little focus on qualitative analysis of interventions and project performance.

GEMS3

As noted in the 2016 AR ARIES report, the review team experienced some challenges in reviewing the M&E framework of GEMS3. There were a number of errors in the calculation of some indicators, and an initial lack of clarity about the assumptions made in extrapolating results, and in the process of survey sampling and validation. However, GEMS3 were able to clarify the numbers needed for the annual report, and appear to have taken steps to improve their internal M&E processes. It was recommended strongly that in future the process of data collection, sample methodology and treatment, and assumptions made in creating extrapolated numbers be explained better and set out more clearly.

GEMS4

As noted in the 2016 AR ARIES report, the review team was concerned that the results measurement, including the calculation of value for money indicators, was not reflecting the evidence seen in the field. For some indicators, either the method of evaluation was flawed, or the result was calculated incorrectly. The concerns related to several areas of results measurement. The review questioned the design of data collection, and in particular the wide use of extrapolation of third party data and broad assumptions that were not field tested, for example with mobile money and tomato processing. It was strongly recommended that GEMS4, with the support of DFID, undertake a full review of the results measurement systems, and that better tools for data collection be developed.

D.5 Evidence on results of the GEMS programme

D.5.1 GEMS1

Evidence on impact

The key indicators and targets at impact level for GEMS1 were the following:

Income (outreach): Number of people receiving positive change in incomes (120,000 people, of which 50,000 poor/2,090 women).

Income (value): Aggregated change in cumulative income (£24.7 million).

Employment: Change in employment (full-time equivalent employment) (4,400 jobs).

GEMS1 performed well at impact level, with income (outreach) achievements at 237,000 people reached (124,650 poor/19,490 women). Income (value) targets also outperformed by almost double, with £42 million achieved. However, employment was 8% below the target.. A major contribution to the achievements of GEMS1 has been the success of the feed finishing component. 95% of the income (reach), 85% of the income (value) and 70% of employment resulted from this project. Gender is an integral consideration within the GEMS suite of programmes, and although gender considerations were included the intervention context was highly masculinised. Most gains for women came from feed finishing (30% of entrepreneurs) at the farming level. Impacts contributed to MDG1 (eliminating extreme poverty and hunger) by achieving approximately a £17.33 million benefit for the poor; however, it is difficult to establish any contribution to other MDGs on the basis of the current indicators.

Evidence on outcomes

Five outcome indicators were selected as measuring enterprise growth and sustainability of new products introduced:

- firm growth (outreach);
- firm growth (value);
- systematic change and sustainability: private sector;
- systematic change and sustainability: public sector and civil society; and
- product quality.

GEMS1 achieved an enterprise growth (outreach) performance of 116,417, against the target of 33,000, and a growth (income) outcome of £75.6 million – 60% above target. It is worth noting that 90% of the enterprise growth (outreach) and 84% growth (value) was from the feed finishing component.

Evidence on outputs

Outputs are aggregated into five broad categories: feed finishing, meat processing, finished leather and finished leather goods, the skin supply market and capacity for advocacy within the sector.

- Feed finishing has been instrumental in reaching, and exceeding, targets. This is evident in the number of livestock (cattle/sheep/goats) being fed improved feedstuffs or in an improved environment achieved by 2015: 540,086, with 83,160 being the original target. This was realised through initially supporting the availability of feed products to farmers through direct purchase and by support of livestock finishing through the already existing assistant vet 'Paravet' structure. Paravets support livestock health through

vaccinations, deworming and periodic weighing of livestock, while also providing the additional service of advising on and selling feed concentrates.

- Working through the management structures of the Butchers' Association outcomes were generated by incremental improvements in abattoir practices. These included the use of cradles for slaughtering, improving the conditions for female workers, Butchers' Association regulations on the provision of proper boots, the development of meat hygiene legislation in Lagos State and improved practices in skin inflation. Meat processing met or exceeded all indicator targets: particularly impressive is the value of private sector investment achieved which stood at £4,000,000, more than twice the initial target.
- GEMS 1 faced significant challenges in increasing competitiveness in the leather industry as the government's EEG distorted the market by driving leather into the export markets before processing into finished leather goods, as both finished leather and finished leather goods are eligible for the same 30% export credit. EEG was particularly opaque, was considered to be prone to corruption, and had garnered media attention in the past. This limited GEMS1's ability to work with large tanneries, so the programme concentrated on helping small artisans improve the efficiency of processing and their working environment. This is evident in the large number of small and medium-sized businesses benefitting: 300, against the original target of 92. Results were bolstered by the provision of more than 200 small bank loans to finished leather goods manufacturers (through the Bank of Agriculture) and through the provision of improved preservation salts. Despite these achievements, the meat sector interventions have outperformed those in the leather sector, through greater focus, due to the detrimental environment of the EEG or the use of leather for local Pomo (staple food for the poor).
- Advocacy work was overseen by GEMS1 in coordination with business membership organisations (BMOs). GEMS1 has exceeded on all targets relating to initiating and supporting BMOs. The Leather Products Manufacturers Association of Abia State and the Leather and Allied Products Manufacturing Association have seen improved capacity and have significant membership numbers, which should help them push forward their agenda. The activities of some BMOs have been significant: the access to finance through the Bank of Agriculture advocated by the Leather Products Manufacturers Association of Abia State has been very important to those in the Abia leather cluster.

Sustainability

Meat and leather sustainability is either assured through the continued engagement of government agencies or other GEMS programmes, or, as interventions worked through already existing structures, self-sustaining. Meat processing should be able to expand without further support since the programme operated through the Butchers' Association. While preservation salts will continue to be provided with support through the government's Growth Enhancement

Support (GES) (subsidy) scheme. An unexpected boost to sustainability has been the training of a highly skilled set of individuals from both the project and outside service providers who are expected to continue to provide expertise and capacity though continued employment, and possibly investment in, the meat and leather industries.

Sustainability of feed finishing is likely to be high as other providers 'crowd in' to share the market. However, the intervention may not be able to support the ultra-poor as there is a level of inherent risk as initial investment is required and profitability fluctuates. Feed finishing has been integrated into other programmes, including the Agricultural Transformation Agenda and GES. PropCom Mai-Karfi will continue with feed finishing activities and will move towards a broader livestock intervention strategy which better integrates the activities of GEMS1 and current poultry operations, which may provide access to a larger number of female entrepreneurs, as poultry is traditionally a more female livelihood activity.

Value for money

It was noted in the PCR that value for money is difficult to quantify for M4P programmes as the value of 'innovation' is intangible and impacts may emerge over varying timelines and be difficult to attribute to any particular programme. However, the PCR concluded that GEMS1 was demonstrating good value for money.

The programme revealed a standard cost structure for M4P programmes, which includes high personnel fees. GEMS1 functioned as a comparatively lean programme and prioritised savings through strategies such as hiring local and not international consultants. Fee rates also fell over the period of the intervention. GEMS1 also performed well in efficiency, which is bolstered by over-performance on targets. Costs and benefits are difficult to ascertain, however highly successful components such as feed finishing may have generated a benefit to cost ratio of 2.81:1 for Paravets. GEMS programmes had aimed to create one job for every £1000 spent, however this has been far from the case for GEMS1 and as such may not have been a realistic target.

D.5.2 GEMS2

Evidence on impacts

The following key indicators and targets were defined at impact level:

Income (outreach): Number of people receiving positive change in incomes (21,000 people, of which 13,580 poor/373 women).

Income (value): Aggregated change in cumulative income (£24,192,000, of which £15,644,160 poor/ £429,696 women).

Employment: Change in employment (full-time equivalent employment) (6,000 jobs, of which 660 poor/235 women)

Evidence on outcomes

Indicators at outcome level encompassed firm growth (number of formal firms with increased sales and volume of sales, informal/self-employed with increased capabilities); systematic change and sustainability (private and public sector increase in new or improved products, services or regulations); and quality in construction work (number of construction workers exposed to GEMS2 supported schemes).

Although impact and outcome indicators were in place GEMS2 had high stakeholder interest but failed to operationalise interventions across outputs due to a weak business case, lack of market knowledge and low levels of innovation. Failure in intervention design was due to choosing to concurrently design and implement without having fully completed in-depth market analysis. Hence, impact and outcome indicators have not been met for this GEMS programme. GEMS2 was considered to have made little to no progress over three years of implementation and therefore was closed ahead of time.

Evidence on outputs

Outputs were measured in six output areas across three themes: labour (employment contracting and procurement systems, skills training systems); materials (input supply systems); and cross-cutting (systems of representation and advocacy, provision of business services, stakeholders pursue systematic approaches to economic development outside of target states). However, provision of business services and systematic approaches to economic development had been deprioritised by 2013. The main results across the three themes are summarised below:

- Labour: Employment contracting and procurement indicators were only met or exceeded in one instance out of four, demonstrating that registration for services was high but implementation of these services was ultimately unsuccessful. Although the number of registered artisans using the linkage service was 156% of the 2013 target (1,400) only two instances of linkages with private sector providers have been recorded. In addition, the number of artisans using the business to business service had dropped from 300 in 2012 to 228 in 2013, suggesting that use of more formalised systems is unlikely to be sustainable. GEMS2 failed to provide a skills development model to artisans in the year 2012–2013, which led to large-scale private sector firms addressing skills shortages in individual piecemeal ways.
- Materials: The programme did provide six new supply chain products or practices, including concrete block batch mixers, red bricks for affordable housing, solar kilns for the seasoning and drying of wood, and long-span roofing sheets made from recycled plastics and 65% manufactured by women. However, these have failed to generate market adoption and uptake. Work with Lagos Waste Management Authority was slow and, in 2013, had not yet commenced.
- Cross-cutting: GEMS2 performed better in advocacy activities, which were implemented through BMOs, meeting two of four targets. The target number of financially stable BMOs achieved was three, against a target of two; however, two of these can likely attribute other factors in addition to

GEMS2 to their financial stability. BMOs in this arena provided well-established business people as partners and as such GEMS2 has had greater efficacy in achieving targets.

D.5.3 GEMS3

Evidence on impact

The following key indicators and targets were defined at impact level:

Income (outreach): Number of people receiving positive change in incomes (1,025,464 people, of which 553,750 poor/379,422 women).

Income (value): Aggregated change in cumulative income (£93,663,091, with £50,578,069 poor and £34,655,344 women).

Employment: Change in employment (full-time equivalent employment) (53,610 jobs, with 28,950 poor and 18,764 women).

Income (outreach) targets were ahead of July targets in May 2016, at 1,024,576, with over-performance of targeted poor by 23% and women by 13%. Aggregated income stands well above July 2016 targets, at £289 million, again with the poor and women benefitting disproportionately more. By May 2016 12,744 new jobs had been created, 22% above the 10,473 target for July 2016. Although the total number for the poor (7,600 jobs) was representative of overall performance, women (4,900 jobs) performed poorly, at 35% below targets.

Evidence on outcomes

Four outcome indicators are defined: improved access to land, tax and investment services; systematic change and sustainability in both the private sector and in the public sector and civil society (% of new products and services sustained in market after 12 months); and product quality as a measure of enterprises' perceptions of the business environment.

In May 2016 3,176,845 people had received access to improved land, tax and investment services – above the July 2016 target of 2,881,231. While the 90% target for systematic change and stability for public sector and civil society has also been met. However, the target was 8% short for private sector services – just shy of the 90% July target. Counter to this, GEMS3 also carried out a five-point 'viability index' as part of the M&E Report, which showed that government perceptions of sustainability were higher than those of the private sector. While product quality in May 2016 (on scale of 1–4) was at 3.04, also just below the July target of 3.2, this was also a fall from the previous year's score of 3.35. Additional research revealed that this was driven by dissatisfaction with tax reforms and their effect on the business environment.

Evidence on outputs

The main output areas are defined as the tax system, land and investment constraints. For each area, the number, quality and use of improved policies,

practices and services are measured. Two further output groups were defined as relating to the adaptation and adoption of innovations.

- Tax system: A number of regulations have been implemented, including tax harmonisation in Kano and presumptive tax regulations in Kano, Cross River and Kaduna. In Lagos GEMS3 is supporting a tax review and diligent training of tax officials. The implementation of Tax for Service agreements, which provide outlines on improvements implemented with regard to tax revenue, have been instrumental and GEMS3 has been keen to ensure delivery. These programme activities have affected state and LGA revenues, with one reporting a 500% increase, while also benefitting taxpayers who report lower tax levels and female traders reporting lower levels of harassment. Complaints mechanisms are in place in Cross River, Lagos and Kano, among others – however there are occasional reports of continued challenges, including harassment by dismissed officials for illegal taxes and tax 'leakage'.
- Land: Reorganisation of state institutions and demands on state-level resources have proved a challenge to land reform. Despite this operation, service and use indicators are expected to be met or exceeded. Under the theory of change the Certificate of Occupancy (CofO) is expected to provide access to loans, though this has not widely been the case. However, Systematic Land Title Registrations have had unexpected consequences through improved land security, such as the expansion of a school with a new CofO. This suggests that the intervention logic must be adjusted to encompass a more holistic view of the effects of land titling. The state has also benefitted from being able to use the information gathered for urban and agricultural planning. The Responsible Agricultural Investment in Jigawa state is working on land titling for the facilitation of investments by large companies without leading to deprivation for small land owners.
- Investment: The investment component of GEMS 3 is expected to also meet or exceed targets in 2016, and is working across a wide range of initiatives. This is demonstrated by new practices, policies and services in use (average percentage of representative sample of firms), being 86% in May 2016, against the 60% July 2016 target. Improved practices, policies and services operating have also exceeded targets, at 43 in May 2016, as against a target of 35 in July 2016. Significant work is also ongoing at the federal level, including advising on the restructuring of the National Investment Promotion Commission and work to improve Nigeria's ranking on the World Bank's Doing Business indicators. GEMS3 has identified access to finance as a critical constraint to investment and is working towards a collateral register to inject transparency and ease into lending for micro, small and medium-sized enterprises. In addition, GEMS3 is assisting in the development of fundable proposals by developing an accreditation system for DBS providers. The establishment of Investment Promotion Providers, in which GEMS3 has been involved, has had a varying effect across states, depending on their level of political buy-in. The scope of work being undertaken by GEMS3 at the federal level is impressive, but there is

a risk that the programme will become overstretched. At state level the Rural Agricultural Investment component is working with the investment component in the Dangote Rice project – helping to clarify the acquisition of land without social challenges and planning partnerships between local small businesses and possible 'farm clusters' that feed into Dangote Rice. The Staple Crop Processing Zone has been on hold since the project's major investor withdrew, however other investors have shown an interest – though none have come forward as a replacement. Establishing a Staple Crop Processing Zone model would be important to Nigeria and beyond, however impacts are not likely to be realised within the timeframe of GEMS3.

- Innovation: Breadth and depth of change are measured in separate groups of outcome indicators but were only included in the most recent AR. The number of adapted and adopted innovations is over target, at 264 in May 2016, against a target of 250 in July 2016. Despite some possible over-counting some GEMS3 activities are demonstrating increased influence within programme states and at federal level– particularly GEMS3 tax sensitisation processes. Outside of GEMS3 programme areas there has also been significant interest: 30 states/LGSs/private sector agencies/organisations showing an interest in May 2016, against a target of 20 for July 2016, with 29 adapting or adopting innovations. This demonstrates the benefits of GEMS3 innovations.

Sustainability

A sustainability framework was developed but the prospects for sustainability are heavily dependent on the political context. This has been an ongoing challenge for GEMS3. However, the programme has avoided alignment with particular political interests, despite a number of administration changes. Falling oil prices have affected government revenues and therefore strategies for the generation of IGR are of ever increasing focus; GEMS 3 workstreams in taxation and land titling have the capacity to do so. However, this makes changes to oil prices a significant risk to GEMS3's sustainability.

The taxation stream is focused on continued sensitisation and the signing of memoranda of understanding with some states to encourage continued use of tax reforms. To ensure sustainability, GEMS3 is working hard to demonstrate 'proof of concept' in this workstream with Dangote Rice and to ensure that the Systematic Land Title Registrations work in Kano is complete. Land titling can be used as a starting point for zone planning and investment promotion which can help to increase IGR, which has encouraged uptake in other states.

Value for money

GEMS3 came in above target for all three of its economic indicators: average fee rate (£), proportion of consultants that are local (%) and overheads as a proportion of total costs (%), continuing the trend from GEMS1 in maintaining low costs through hiring local consultants. The programme has performed well against key value for money indicators in the framework for delivering value for money, with the cost per beneficiary measured at £11.94, against a £17.68 target, and cost per

£ of increased income (private sector cost savings) at £0.13, against a £0.18 target. GEMS3 continues to improve costs for pro-poor and pro-women targeting of interventions. Private sector cost savings are driven by the rapid uptake of tax harmonisation, which makes up over 90% of this indicator. The land and investment workstreams are showing a slower improvement in value for money. Spending against the budget restriction in 2015–16 was well managed, as were general financial controls.

D.5.4 GEMS4

Evidence on impact

The following key indicators are defined at impact level:

Income (outreach): Number of people receiving positive change in incomes.

Income (value): Aggregated change in cumulative income.

Employment: Change in employment (full-time equivalent employment).

The programme is finding it difficult to meet impact targets and there may be challenges translating outputs and outcomes into impact in the long term.

Evidence on outcomes

Key indicators at outcome level were measured across five components. Firm growth (outreach), defined by number of firms/self-employed workers whose performance has improved, was over target in March 2016, at 48,679 (target 32,543). Firm growth (value), given by the value of improved performance, was recorded as £314,546,119, against a March 2016 milestone of £68,494,295. However, 95% of value figures are attributable to the value of mobile money transfers: net improvements are approximately half this figure.

Systemic change and sustainability for both the private (new or improved products, processes/methods, regulations) and public sector (policies, regulations, services in the wholesale and retail sector) are also on target at 5 and 1 respectively, both either on or above the March 2016 milestone.

Product quality in wholesale and retail given by the percentage reduction in damaged or poor quality produce reaching target markets in supported supply chains stands at 17% – 12% above March 2016 target. Most of this improvement was through tomato good handling practices.

Evidence on outputs

The following output areas were defined:

- Established inputs/products/services: Progress on the number of new services, products, processes, business models, etc. that are introduced to the wholesale and retail market system was 22, against a target of 26, while for the number of people/enterprises (directly and indirectly) adopting new inputs, products, services, processes and business models facilitated by the project 106,539 people/enterprises were reached, against a target of 104,694. 94% of the adopted intervention targets came from linking tomato farmers to processors, mobile money and micro-retailing and distribution.

However, there is some concern that the measurement of indicators may not accurately describe intervention results. Despite this, GEMS4 is likely to be close to target.

- Systematic economic development is measured through three indicators, which cover the number of stakeholders that adopt innovations the number of changed policies, regulations of programmes and number of stakeholders trained to deliver value-added services in wholesale and retail. All indicators have been met or surpassed for 2016: the number of trained stakeholders is particularly impressive, at 6,119, with an original March target of 3,250. More than 50% of those trained to deliver value-added services in the wholesale and retail market are those trained in tomato good handling practise, the outcome of which is yet to be established due to the challenges caused by pests. The link between farmers and processors saw improvements, but these may have been difficult to sustain over the challenging season. Two further interventions affected outcomes. Rice interventions are based around promoting Nigerian rice and improved threshing, through creating linkages between farmers and mills. The move from cash to mobile money has reduced risks for traders and has been adopted, and new products are being developed to fill the market.
- Women's economic opportunities: Women participating in income-generating activities as a result of improved access to market stands at 17,595 women in March 2016, against the milestone target of 13,256. 50% of these are micro-retailers in the fast-moving commercial goods sector, while most of the others are benefitting from mobile money services due to changes in the Central Bank of Nigeria know-your customer transaction limits. The number of women who have improved control/decision-making power over income from income-generating activities has also exceeded expectations, at 1,156, against a target of 663. Most of these women were those trained with the Federal Ministry of Women's Affairs and Social Development. The number of women with improved access to markets, skills and finance through specific interventions is slightly below target, at 1,373, against a 1,500 target.

Sustainability

GEMS4 has been increasing its work with State Governments to ensure that new activities are also reflected in government policy. It has also focused on providing training for trainers to continue to support these interventions. GEMS4 is currently building capacity in the Tomato Growers Association of Nigeria to continue to act as facilitators within the market after GEMS4 has exited, while this role in the rice sector will be carries out by Green Sahel and Babban Gona. The agribusiness information call centre will be managed by private sector partners and an agency of the Federal Ministry of Agriculture and Rural Development. GEMS4 embeds sustainability into programmes through an adopt/adapt/expand/respond framework, within which exit and change points are identified. The uptake and replication of models in retail and mobile money suggests a positive move towards sustainability.

Value for money

A range of indicators are used to establish cost efficiency and effectiveness. These show both increases and decreases in spending performance. Value for money under GEMS4 at this stage is difficult to establish as initial implementation strategies that involve identifying, testing and then scale-up or withdrawal mean that value for money may be compromised in the early stages. Issues with output and outcome measurement also hinder any accurate establishment of a reliable figure.

D.6 Summary of lessons from GEMS[14]

D.6.1 Overall lessons

The IMEP Lesson Learning Review identified the following overall lessons from the GEMS experience:

- Adoption of a M4P approach from programme inception is paramount, otherwise time and resources are lost during inception phase.
- A clear vision for the market sector that is being targeted must be present and communicated, including how programmes and projects contribute to that vision through the theory of change/logframe, which should be responsive to changes throughout the programme lifetime.
- A deep understanding of the beneficiaries and stakeholders that make up the target market and knowledge of structures, needs and motivations is vital.
- The projects adopted must have a clear rationale and a strong business case that has been supported by market research commissioned at an early stage, allowing core programme elements to be put in place.
- Programmes require a mixture of short- and long-term projects aimed to provide 'quick wins' for the poor while also working on long-term policy or institutional change.
- The selection of programme partners should be based upon a sound understanding of the sector and partner capacity. Risks related to poor performance, if possible, should be spread across a number of partnerships.
- Prolonged stakeholder engagement and dialogue is essential to ensure stakeholder uptake and programme/project sustainability; this can be effectively achieved through public–private engagement mechanisms (PPEMs) and public–private dialogue (PPD).
- The credibility of programme staff is key in establishing stakeholder relationships: staff should be able to provide sound business and technical advice.

[14] This section summarises findings from the IMEP GEMS Lesson Learning Study

- Action research has been key in the GEMS programmes in proving a business case and in testing the market (GEMS1 and GEMS4), subsequently helping to establish feasibility and credibility.
- Engaging the public sector in GEMS can provide support to more long-term and systematic change; this has been achieved through embedding staff in government ministries and through private sector engagement.
- Adjusting interventions to work around market distortions, working creatively within those constraints, while attempting to resolve those distortions has been successful.
- Greater synergy between GEMS programmes is recommended: originally meant to work together, the GEMS programmes functioned independently due to a lack of coordination in logframes.

D.6.2 Lessons from GEMS1

- **The importance of a solid business case, recognising and supporting market potential.** This can lead to copying and crowding in to the market. This is demonstrated by GEMS1's partnership in feed finishing pushing poultry feed-providers to enter the market in ruminant feed as well.
- **Strong stakeholder engagement.** The use of stakeholder working groups bolstered GEMS1's standing in the sector and helped reinforce project credibility. Working with dominant actors in the sector, such as the Butchers' Association, to provide practical and incremental solutions in abattoirs meant that interventions were supported and taken up.
- **Understanding constraints and working within those to create impact.** Working around, instead of against, the distorted leather market driven by the EEG, while also attempting to influence the EEG itself, by targeting those less effected, was a successful approach. This challenge to the EEG was led by local staff and partners, facilitated by GEMS1's high credibility, which contributed to this engagement.

D.6.3 Lessons from GEMS2

- **Stakeholder engagement to provide a depth of understanding of market systems.** During the reformulation of GEMS2 from the cluster development to the M4P approach original plans to develop a Construction Industry Development Board were dropped, despite stakeholder interest and resource investment. Considering that GEMS2 struggled to create a brand within the marketplace, the loss of engagement with stakeholders who could have provided expert insight and guidance was a weakness of implementation.
- **A clear strategic direction, supported by a realistic and focused framework for delivery.** GEMS2 lacked clear terms of reference at

inception and it lacked M4P expertise during the transition to the M4P approach, which in and of itself cost the project 13 months of work.

- **Variation in partner selection is key to spreading the risk of poor-performing partnerships.** GEMS2 worked with only two implementation partners, whose complex and slow-moving bureaucracies were slow to deliver outcomes. At the same time, groups of weak associations, though in need of technical support, did not have the capacity to reach the desired impacts.

D.6.4 GEMS3

- **Piecemeal adoption of reforms.** GEMS3 consistently took a pragmatic approach to engagement, dependent on the level of commitment by states and LGAs. This has likely been a good approach to take and has worked well within the context of Nigeria's political economy.
- **Strong stakeholder engagement and proactive feedback strengthens programmes**. The PPEMs and the PPD have been used very effectively to promote 'product' offerings, but also to improve and verify those offerings. PPEM and PPD events are high profile, inclusive and bolster programme credibility while also encouraging action.

D.6.5 GEMS4

Understanding the best route to implementation: GEMS 4 also took a pragmatic and learning-orientated approach in its mobile money partnerships, selecting a range of partners in order to better understand the most effective approach.

D.6.6 Lessons on synergies within the GEMS suite and with the other SLPs

GEMS components had strong working relationships with DFID, other DFID programmes and programme management. GEMS1 has collaborated with SPARC in regard to state-level ministries, working with them to hold the Governor's Forum on tax administration and IGR. Despite this, the GEMS suite and the Nigerian SLPs have not had many opportunities to come together to meet and discuss collaborations – this is part of a wider failure to structure dialogue between SLPs.

Relationships between GEMS components were never realised in the manner of the cross-GEMS logframe. The cause of this failure is mainly attributed to the different implementing partners for each of the GEMS programmes and the complexities of coordinating across different stages of implementation. This has had an effect on generated impact: GEMS2 was advised not to establish projects to address land (GEMS3), housing finance (Enhancing Financial Innovation & Access EFiNA) or public–private partnership capacity (NIAF); however, lack of urgency and coordination on the part of programmes meant that these interventions could not support GEMS2's other efforts in skills development and

input supply markets. Only GEMS3 successfully used the GEMS flexible funding facility, which can also be used for cross-collaborative projects. However, this flexible funding facility has become so contentious that it forbids effective cross-collaboration in this manner.

Annex E: Changes to Evaluation Questions

This annex notes and explains changes to the EQs that have been made between the Inception Report and the Final Evaluation Report.

The EQs have been consolidated and revised during the process of implementation of the Evaluation in the following main ways:

- The sub-questions under headline EQ A have been reformulated to focus on the three core evaluation judgements relating to the validity of the theories of change underlying the SLPs, the alignment with the objectives of stakeholders, and the quality and performance of the management arrangements.
- The headline EQs for B have been reformulated to make more explicit the distinction between the results that the SLPs have achieved (defined at the outcome level in the SLP logframes) and the extent to which objectives defined at this level were achieved.
- The distinction in headline EQs B and C between 'individual' and 'collective' achievements (which was treated as a distinction between effectiveness and Impact) has been replaced by a formulation that more explicitly distinguished between results achieved (generally at outcome level) and impact.
- The reformulation of the impact question (EQ C.1) now explicitly refers to gender, poverty and equity impact.
- The original sustainability sub-question on the extent to which capacity to plan, manage and deliver services has improved has been omitted since this issue is already covered under EQs B and C.

Table 43 EQs in the Final Evaluation Report and in the Inception Report

EQs in Final Report	EQs in Inception Report
A. Have the SLPs (individually and collectively) been appropriately designed, implemented and managed to achieve the objectives of key stakeholders?	**A. Have the SLPs (individually and collectively) been appropriately designed, implemented and managed to achieve the objectives of key stakeholders?**
A.1 Has the intervention logic behind the SLP Suite concept and the SLPs proved to be valid?	**A.1 Was the SLP suite the right approach to achieve the objectives when it was conceived?**
A.2 How well aligned have the SLPs been with the objectives of (a) DFID; (b) Federal Government, State Governments and local governments; and (c) the interests of service users and citizens?	**A.2 How were the SLPs implemented and why did implementation differ from the original design?**

A.3 How effective have SLP governance and management arrangements been?	**A.3 Were the SLPs as implemented an appropriate set of programmes to achieve the objectives of key stakeholders?**
B. Have the SLPs achieved their objectives?	**B. What have been the achievements of the SLPs individually?**
B.1 What results have the SLPs achieved and to what extent have the objectives of the SLPs been achieved?	**B.1 To what extent have the outcomes of each SLP been achieved?**
B.2 What explains the results and the extent to which objectives have been achieved?	**B.2 What explains the extent of achievement of objectives?**
	B.3 Do the results achieved justify the cost?
C. What has been the impact of the SLPs?	**C. What have been the achievements of the SLPs collectively?**
C.1 How far have the SLPs contributed to the achievement of the MDGs in Nigeria, and to addressing gender, poverty and equity issues?	**C.1 What has been the combined impact of the SLPs (intended and unintended), including in relation to achievement of the MDGs?**
C.2 To what extent have the SLPs contributed to more effective and efficient use of Nigeria's own resources?	**C.2 To what extent have the SLPs collectively produced systematic improvements in the effective and efficient use of Nigeria's resources, and improvement in service provision?**
C.3 What explains the impact achieved?	
C.4 Have the SLPs provided value for money?	
D. To what extent are the results achieved (in terms of improved systems and processes, as well as development outcomes) likely to be sustainable?	**D. To what extent are the results achieved (in terms of improved systems and processes, as well as development outcomes) likely to be sustainable?**
D.1 To what extent are different stakeholders committed to maintaining reforms or systems improvements?	**D.1 To what extent are different stakeholders committed to maintaining reforms or systems improvements?**

D.2 Are improved approaches affordable (given the fiscal context)?	**D.2 Has capacity to plan, manage and deliver services with effective use of resources improved?**
D.3 Has the ability of citizens to demand better governance and services, and to hold governments and service providers accountable, improved?	**D.3 Are improved approaches affordable (given the fiscal context)?**
	D.4 Has the ability of citizens to demand better governance and services, and to hold governments and service providers accountable, improved?
E. What lessons can be learned for the future?	
E.1 How effective has the process of identifying and learning lessons from the SLPs been?	**E.1 How effective has the process of identifying and learning lessons from the SLPs been?**
E.2 What are the lessons for different stakeholders?	**E.2 What are the lessons for different stakeholders?**

P.O. Box 4175
3006 AD Rotterdam
The Netherlands

Watermanweg 44
3067 GG Rotterdam
The Netherlands

T +31 (0)10 453 88 00
F +31 (0)10 453 07 68
E netherlands@ecorys.com

www.ecorys.nl

Sound analysis, inspiring ideas