



TRAINING MANUAL FOR RBB TRAINERS



State Financial Secretary's
Office, State Government of
Sarawak



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Purpose of this Document

- This Document was prepared by the World Bank Team as part of its Training of Trainers (TOT) Program
- It sets out the Training Content to be used by the RBB Trainers in training new Cohort Trainers in integrated RBB, downline training in their respective ministries and programs and components of it to be used in running awareness programs.
- The Training Manual will be supported by the RBB Policy Circular and the Technical Guidelines when organizing and planning the strategies for Capacity Building Programs
- The Training Manual can also serve as a valuable resource for officials across ministries, departments, resident & district offices, local authorities and state-owned enterprises involved in the implementation of the Results-Based Budgeting (RBB) system.

Contents and Structure of this Document 1/2

- The TOT was designed as an intensive training program for Trainers. It was conducted over 5 days and supported by hands-on application after each module. It covers Nine Module as follows:
- Module 1: Introduction to Results-based Budgeting
- Module 2: Understanding & Applying Basic Terms & Concepts under the RBB system
- Module 3: Introduction to Strategic Results Framework and Key Components/ Strategic Levels
- Module 4: Introduction to Program Logic (ProLL) Model.

Contents and Structure of this Document 2/2

- Module 5: Understanding and Working with Outcomes at the Policy Level
- Module 6: Working with Results at the Organizational Level
- Module 7: Introduction to Monitoring & Evaluation & Performance Reporting under the RBB System
- Module 8: Finalization of the Strategic Performance Plan (MSPP & PSP) at Organizational Level
- Module 9: The RBB Trainer: RBB Training Strategies, Tips and Tools

A possible Sample for Program for Training is provided in the next slides. The proposal is for a 5-day training program but can be modified as required and depending on the target group.

Sample Training Program 1/5

Day 1: (Mandate, Concepts and Terms)

Time	Topic	Activities	Notes
08.00- 08.30	Registration		
08.30- 09.00	Introductions & Workshop Briefing	Briefing	
09.00-10.00	M1. Introduction to the RBB System	Presentation	
10.00- 10.30	<i>Refreshment Break</i>		
10.30- 13.00	M2: Understanding & Applying Basic Terms & Concepts under the RBB system	Presentation	
1300 - 1400	<i>Lunch Break</i>		
1400 - 1530	M2.1: Application of RBB Terms and Concept: The First Cut	Group Work	
1530 - 1615	M2.2: Group Presentation and Knowledge Sharing	Group Presentation	
1615 - 1630	M2.3: Lessons Learnt & Reinforcements	Synthesis	
1630 - 1700	Refreshment Break & Close		

Sample Training Program 2/5

Day 2: (Policy Level)

Time	Topic	Activities	Notes
08.30 - 09.00	Review of Day 1 Learning	Review	
09.00 - 10.00	M3: Introduction to Strategic Results Framework and Key Components/ Levels	Presentation	
10.00 - 10.30	<i>Refreshment Break</i>		
10.30-11.30	M4: Introduction to Program Logic (<u>ProLL</u>).	Presentation	
11.30 – 1200	M5: Understanding and working with Outcomes at the Policy Level	Presentation	
12.00-13.00	M5.1 Demand Analysis at the Policy level	Presentation	
1300 - 1400			
1400 - 1530	M5.2 Demand Analysis & Outcomes Mapping at Policy Level	Group Work.	
1530 - 1600	M5.3: Building the Policy Level Outcomes Framework	Group Presentation	
1600 - 1630	M5.4: Lessons Learnt & Reinforcements	Synthesis	
1630 - 1700	Refreshment Break & Close		

Sample Training Program 3/5

Day 3: (Organizational Level)

Time	Topic	Activities	Facilitator
08.30 - 09.00	Review of Day 2 Learning	Review	
09.00 - 10.00	M6: Working with Results at the Organizational Level	Presentation	
10.00 - 10.30	<i>Refreshment Break</i>		
10.30 - 1300	M6.1: Building the Strategies-Outputs-Outcomes Linkages	Presentation	
1300 - 1400	<i>Lunch Break</i>		
1400 - 1500	M6.2: Working with Strategies, Outputs and Outcomes for the Organization	Group Work	
1500 - 1600	M6.3: Presentation and Discussion Strategies, Outputs & Outcomes	Group Presentation	
1600 - 1630	Lessons Learnt & Reinforcements	Synthesis	
1630 - 1700	Refreshment Break & Close		

Sample Training Program 4/5

Day 4 (Monitoring and Evaluation)

Time	Topic	Activities	Notes
08.30 - 09.00	Review of Day 3 Learning	Review	
09.00 - 10.00	M7: Introduction to Monitoring & Evaluation & Performance Reporting under the RBB System	Presentation	
10.00 - 10.30	<i>Refreshment Break</i>		
10.30 - 1300	M7.1: Understanding and Working with the Monitoring Framework & Performance Reporting	Presentation & Discussion	
1300 - 1400	<i>Lunch Break</i>		
1400 - 1445	M7.2: Working with Monitoring Framework & Performance Reporting	Group Work	Groups
1445 - 1600	M7.3: Presentation and Discussion on Monitoring Framework	Group Presentation	Groups
1600 - 1630	Lessons Learnt & Reinforcements	Synthesis	Groups
1630 - 1700	Refreshment Break & Close		

Sample Training Program 5/5

Day 5: Organizational Strategic Performance Plan

Time	Topic	Activities	Notes
08.30 - 09.00	Review of Day 4 Learning	Review	
09.00 - 10.00	M8: Finalization of the Strategic Performance Plan at the Organizational Level (SPP)	Presentation	
10.00 - 10.30	<i>Refreshment Break</i>		
10.30 - 1300	M8.1: Completing the MSPP & PSPP	Group Work	
1300 - 1400	<i>Lunch Break</i>		
1400 - 1500	M9: The RBB Trainer: RBB Training Tips and Tools	Presentation & Discussion	
1500 - 1600	M9.1: Preparations for RBB training workshops & Delivery Planning	Group Presentation & Discussion	
1600 - 1615	M9.2: Training Strategies & Scheduling	Group Discussion	
1615 - 1630	Workshop Closing		
1630 - 1700	<i>Refreshment Break</i>		

Module 1: Fundamentals of RBB





M0. DAY 1 Course Briefing & Introductions



Training of Trainers (ToT)

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M1 Slide 1

Additional Notes by Trainers



- This is the opening and title slide.
- Before starting, inform the participants about the Government Transformation Program of which the Public Financial Management (PFM) is a component.
- The Budget Reform Program called Results Based Budgeting (RBB) is a major component of PFM.
- Explain the overall course program, the objectives of the training program and the expected outcomes
- The class must know the background of the RBB system and its dynamics to better appreciate the principles, approach and tools under the RBB system

Principles of RBB, Outlined in the Policy Circular

- Program/Activity Based Structures
- Policy Linked Budget
- Vertical Alignment of Ministry Programs
- Medium-Term Perspective in Results Planning and Budgeting
- Strengthening Performance Management
- Empowerment & Flexibility for Accountability
- Incentives for Achievement of Results
- Continuous Capacity Building
- Integrated Budget Approach
- Policy Driven Budget Categorization



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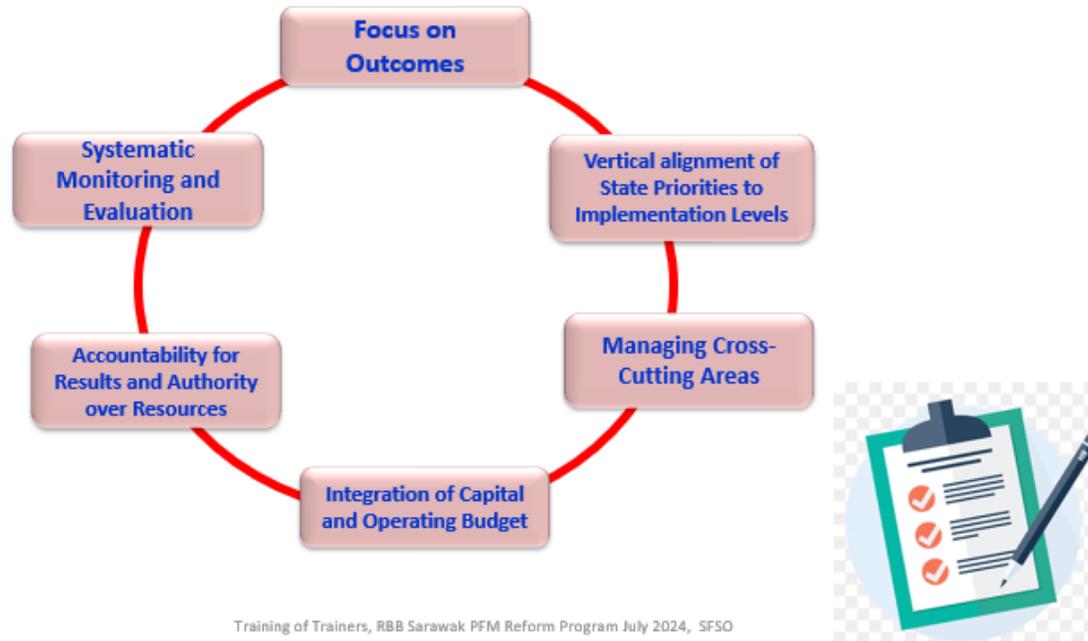
Additional Notes by Trainers



- Refer to the Policy Circular, and everybody must read this document along with the Technical Guidelines
- Go briefly into the general principles of RBB by explaining each item and its importance
- Each of these item is explained briefly in the Policy Circular (extract the briefs from the Policy Circular)
- Please reference the Glossary of the Tech Guidelines for additional information

Six Key Transformation Levers of RBB

M1 Slide 2



Additional Notes by Trainers

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- This slide emphasises the 6 transformation levels for RBB
- The first is the focus of planning and budgeting on the achievement of Outcomes as opposed to Outputs.
- The second is the systematic vertical alignment of State level Priorities down to Implementation Levels
- The third is the process of planning and managing Cross-Cutting Areas such as poverty, gender, competitiveness, employment, digitization etc
- The fourth is the development of a program-based integrated budget that covers both Operating and Capital Budgets under a Program Priority.
- The fifth is holding managers accountable for results and at the same time giving them the authority to manage their resources.
- The sixth is the development of a systematic Monitoring Framework to monitor and report on Performance

What are RESULTS?

- What do we mean when we say Results-based Budgeting (RBB)?
- What do we mean by 'results', and why do we focus on results?
- Results are *“the changes we bring to a problem or needs situation”*
- It's about the strategic use of information to support the decisions that we make.



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Additional Notes by Trainers



- This slide explains the term “results”. In RBB Results are defined at only two levels Outcomes and Outputs
- Outcomes are the changes we bring to a problem or needs situation, while outputs are the goods and services generated by a program of intervention towards achieving the outcomes.
- Increasing a farmer's income is an Outcome, and one of the strategies is to introduce modern farming methods. The output from this strategy is to increase farmers' knowledge through training programs.
- As you explain the slide, ask the participants for examples of real-life usage of the term Results
- Remind them that at the end of the day, one of the most important factors in management is managing for results.
- Identifying, measuring and using the progression of the results against the targets and using this information for making vital decisions will be the main focus of RBB.

What is Results-based Management?

Results-based Management is a process of defining a mission and desired results, setting performance targets, linking budgets to results, reporting results, and holding public officials accountable for those results

adapted fromNational Academy of Public Administration United Kingdom



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- This slide explains the term “Results Based Management”. The broader component that includes RBB
- Stress the importance of RBM for the strategic management of an organizations
- Focus the explanation on the items underlined in the slide such as results, targets, linking budget to results etc.
- Key to the whole process is the process of reporting results and using this information in making strategic decisions
- One of the principles of RBB is the process of holding managers accountable for results rather than questioning them the line items in the budget

What is RBB Reform

- Is it only about the Budget?
- What are you budgeting for?
- Is the Budget linked to a Strategic Plan?
- Who prepares, authorises and approves the Plan?
- How does the Budget Link with the Policy Mandates?
- How would you know that the Budget has achieved the Planned Results?
- What is the basis of Budget allocation?
- How is the Budget linked to Policy and Program Decisions?



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- This slide explains about the RBB reform initiative and its fundamental aspects
- The slide presents a set of questions which you may want to ask the class randomly
- It's always good to get the participants to respond to these questions as it forces them to think and rationalise the question and this helps improve the learning process
- Only by asking these questions will we realise the missing aspects of the process of budgeting formulation and allocation

What is Results-based Budgeting?

- Results-based Budgeting (RBB) is the practice of developing budgets based on the relationship between program funding levels and expected results from that program.Wikipedia
- RBB is the budget that links the funds allocated to measurable results OECD

RBB is a system that allows choosing between competing policies and priorities in achieving the objectives of the government



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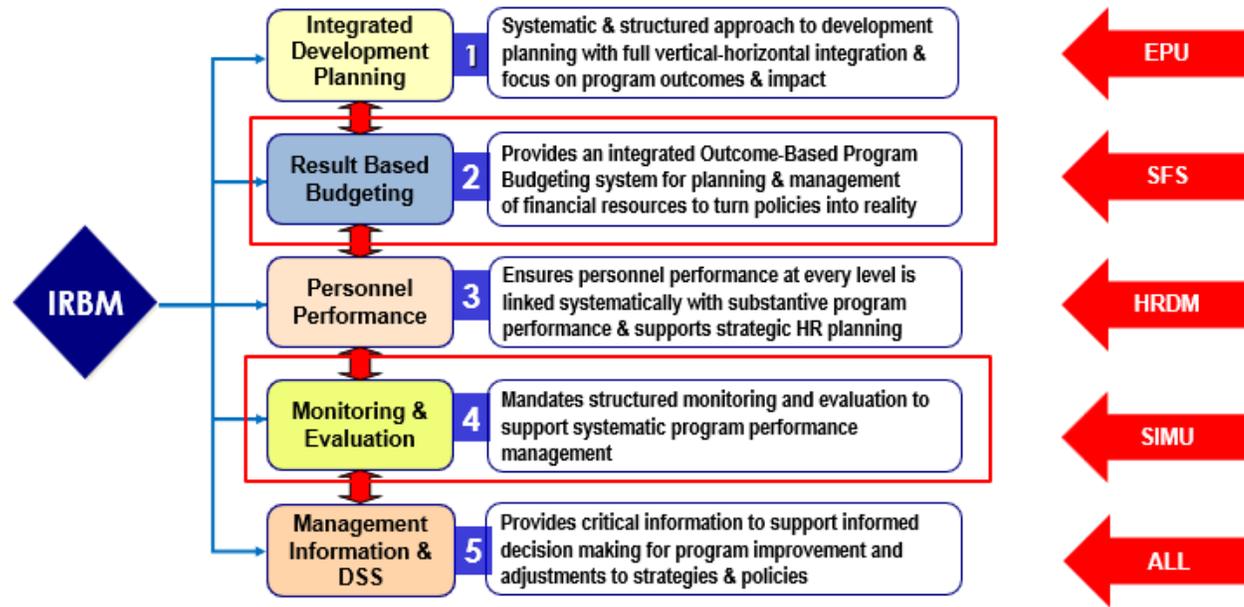
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Additional Notes by Trainers



- Provides some insight into the description of RBB and its focus areas
- Explain the importance of budgeting to results management.
- Both RBB definitions focus on establishing the link between the budget and results.
- The process of making strategic choices among alternatives intervention strategies in budgeting.
- *Ask the participants about the consequences if the budget is not results-based and spend about 5-10 minutes discussing these implications. This is to help provide context for the participants to appreciate the importance of results-based budgeting*

Integrated RBB is a component of the broader Integrated Results-Based Management (IRBM)



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Additional Notes by Trainers

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- Introduce RBB as a component of the broader concept of Integrated Results-based Management or IRBM
- IRBM has 5 key interrelated components, The first is Integrated Results-based Planning or IDP. This is about the National 5-year Development Plan. Something practiced by most developing countries
- The second component of IRBM is RBB, the process of resourcing the Plan
- The third component is Personnel Performance, a key factor in moving the results-based agenda forward.
- The fourth component is about tying all 3 components above by way of a monitoring framework that can monitor and report on the execution and evaluate its effectiveness.
- The fifth and final component is about managing the data and using the performance data for critical management decisions.

The Results-based Budgeting (RBB) System

- Recognizes budget as a fundamental performance management instrument;
- Integrates Recurrent & Capital (PSIP) Budget using Program Structure;
- Holistic approach to resources planning and leveraging of external financial resources;
- Focuses attention on value-for-money towards ensuring mandated program results – at all levels;
- Links program performance at implementation level with sectoral and national priorities & outcomes;
- Stress on Accountability for Flexibility.

Additional Notes by Trainers



This slide explains the utility of the RBB system which are:

- Improved Resource Allocation – Performance-driven planning helps improve resource allocation efficiency;
- Improved Value for Money - better value for each dollar spent since the focus is on results;
- Increased Accountability - results are captured at each level, mandating specific persons responsible for them and ensuring accountability for results at all levels; Also improves all 3 types of accountability: financial, management, and program accountability;
- Improved Results Achievement - performance or results-driven approach leads to improved results achievement at all levels and especially outputs and outcomes;
- Prominent result is the improvement in the efficiency and effectiveness of all programs and activities at all levels.

New Features Under the RBB System

- Decentralization of Decision-Making Authority to Implementing Entities & Managers.
- Moving funding bodies (MoF) away from line-item control to focusing on program results.
- Greater matching of Authority and Accountability in terms of Efficiency and Effectiveness.
- Focus on accountability for results and priority areas in return for flexibility with funding & operations.



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M1 Slide 9

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- This slide outlines the major features of the RBB system; However, these are only the major new features;
- Decentralization of decision-making authority to the Accounting Officer and Program Managers allows the managers at that level to make important strategic decisions on how they will deliver the mandated results at their departmental level; This enables greater accountability;
- The Ministry of Finance or Budget Authority should focus more on overall aggregate control rather than on line-item control and micro-managing the lower levels;
- The MoF/Budget Authority also has much more value-added work to do at the higher levels such as at the program, sector, and national levels;
- Budget review officials at the MoF/Budget Authority should spend more time doing policy level and regulatory role than on micro-managing the lower levels;
- This does not mean that the delegated authority can be abused by the Accounting Office and Program Managers at the implementation levels

What's Different Under RBB?

- Program-based performance budget approach
- Expenditure Targets (Ceilings)
- Performance Agreements
- Allowable Performance Variance
- Structured & Regular Performance Reports
- Planned & Systematic Program Monitoring & Evaluation
- Total Budgeting Concept
- Generalized Approach to Expenditure Management



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M1 Slide 10

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- This slide explains the main modifications involved under the RBM and RBB implementation.
- The main features of the proposed modification under RBB will include the following:
 - Expenditure Target – set budget ceilings within which expenditures must be managed;
 - Performance Agreement – an annual performance agreement between the Department/ Ministry Head and the State Financial Secretary's Office;
 - Annual Performance Report – a structured performance report to MoF based on the Annual Performance Agreement;
 - Exceptions Report – a special explanatory report to SFSO by the Ministry/Departments for actual performance outside an agreed-upon performance level/range;
 - Planned Program Monitoring and Evaluation – A special annual plan for M&E aspects based on the Annual Performance Plan and the Integrated Performance Framework;
- Total Budgeting requires integration of the Operating and Development Budget into one results-based budget using a Program structure. It also mandates that the total budget must be calculated towards achieving mandated outcomes and clearly identifying what portion of the total budget needs to be funded from the government (state) budget.
- The generalised approach to Expenditure Control and moving away from detailed controls.

What's Different Under RBB?

- Recurrent Policies
- One-Offs
- New Policies
- Thresholds
- Efficiency Dividends
- Savings Proposals
- Policy Adjustments
- Mandatory Formative Evaluation
- Use of Evaluation for Program/Strategies Adjustments



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M1 Slide 11

Additional Notes by Trainers



- This slide explains the key new features under the modifications to the budgeting system under RBB;
- Ongoing Policies are existing activities or programs that have been approved and ongoing;
- One-Offs are one-time expenditures that are approved for the budget year in question only;
- New Policies are newly approved programs and/or activities. The approvals are typically provided by a policy-making body such as the Cabinet, the State Financial Secretary's Office, or the Office of the President and Cabinet;
- Thresholds are a specific monetary limit specified for a Department and used as an "excess-clause" provision for any requests for new policies and/or one-offs;
- Efficiency dividends are a specific amount of funds that are deducted from the annual budget amount. The specification of an efficiency dividend ensures that each Department will voluntarily look for and apply efficiency measures to improve program performance and to improve productivity and efficiency of operations. The ED is typically applied in the first few years of applying the RBB approach under the RBM system;
- Savings Proposals are an amount of voluntary savings typically derived from efficiency improvements and which can be surrendered back to the State Financial Secretary's Office. SFSO very often allows the Department concerned to retain all or a portion of the identified savings as an incentive for improving efficiency.
- Policy Modifications are proposals for adjustments to the existing policies as a result of evaluations and/or proposals for program adjustment/improvements.
- Evaluations are detailed assessments of the Program to determine the causal factors and relationships of the Program's success or lack thereof. Explain the importance of this for the Program performance planning and management.

Budget Reform under PFM; What's the Plan

M1 Slide 12

- Whole of Government Approach to Implementation
- Approved for Implementation from Budget Year 2026 onwards
- The change will be gradual with Results Orientation starting in Budget Year 2025
- Move away from Input and Output focused Budgeting
- To more transformative and strategic process of planning and use of public funds
- Move up the trajectory of the results to plan for Outcomes



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Additional Notes by Trainers



- This slide is to explain about the budget reform under the Public Finance Management approach;
- It explains the main features under the PFM approach and its similarity with the RBB system principles;
- Urge the class to see the similarities under both the PFM and the RBB system.
- This is the last slide under Module 1. Before you proceed to Module 2, do a quick recap of the topics learnt in Module 1 and see if there are any questions which need further clarifications



END OF MODULE 1



Module 2: Key RBB Terms and Concepts



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- The basis for the existence of a Program
- Defines the “*Purpose-in-Life*” (PiL) of a Program
- Needed to ensure that intervention program is focused on the real need rather than on perceived needs
- Defines the systematic flow and inter- relationships within a Program and all actions under it
- Defines what an intervention program is supposed to focus on and results to produce

Additional Notes by Trainers

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- This slide explains the term Program Logic
- Highlight the importance of this term as it underpins all aspects of the RBB system
- Try to get the participants to apply some examples of program logic in real life
- Discuss the implications of such use of program logic both in our day to day lives as well as for the organization.

Program

M2 Slide 2

- A planned intervention for change
- A set of activities and results that have a common focus in terms of desired outcomes and impact over a period of time.
- Often made up of a number of inter-related activities (often called projects) which contribute to the program results.
- May be divided into sub-programs, each having its own set of complementary activities, outputs, outcomes, and impact e.g. [Poverty Alleviation Program](#)

Additional Notes by Trainers

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- This slide discussed the term “program”
- This is also a key term used to describe the way our organizational activities are structured.
- Each program is a set of activities focused on bringing about changes to a problem and/or need situation.
- Ask participants to give examples of such programs in their organization and discuss their implications especially in terms of the problems and needs being focused on.

Project

- A specific intervention activity under a program that helps contribute towards the outcome of a program.
- The activity typically represents one set of a series of intervention actions required under a program to bring out desired outcomes under the program.
- Usually shorter in time dimension compared to a program

e.g. - Irrigation project
- Petty Traders Business Center project

Additional Notes by Trainers



- This slide is about Project as opposed to Program
- Explain the difference between the two terms
- Ask participants to give examples of both and discuss the differences
- Remind that programs are higher in hierarchy compared to projects.
- In most cases, projects completed are treated as outputs. Physical projects completed are more often only a process output. See the slide on types of outputs in this Module.

Beneficiaries

M2 Slide 4

- An individual, group, groups, or any entity that is the focus of receiving the benefits arising out of a program.
- The beneficiary is the reason for the execution of a program in the first place. A program is generally meant to help solve the problems and/or need of a beneficiary.
- Beneficiaries are also regarded as Beneficiaries of a program whom the program is meant to serve and benefit. They are often regarded as the reason for the existence of a program
 - e.g. - Farmers
 - Petty Traders

Additional Notes by Trainers



- This slide is to explain the program beneficiaries
- Highlight the difference between beneficiaries, clients as well as stakeholders
- Provide examples of each term to help explain the difference
- Example: Food Productivity Improvement Program
- Farmer: Beneficiary: 1. Farmers; Stakeholders: Farmers Organization, Ministry of Food Industry, Commodity and Regional Development Sarawak; Client: Ministry of Education, Innovation and Talent Development is the Client to the Local Universities, who set them up for specific purpose. (Tip: Program Client is always the entity that created and funded the Program with an expectation).
- Please refer to the IRBM Handbook for more details and examples

Stakeholders

- Individuals, people, organizations or groups with vested interest or stake in the program and/or its results
- Stakeholders may include:
 - Program Beneficiaries & non-beneficiaries from target group
 - Policy or decision makers
 - Entities with an interest in the Program (advocacy group, central agencies); and
 - Parties adversely/unintentionally affected by Program

e.g. - Farmers Organization/Cooperative
- Petty Traders Association

Additional Notes by Trainers



- This slide explains the term stakeholders - an important term for a Program;
- Stakeholders are key entities for a Program as they will be the one to hold the Program accountable for delivery of results.
- Give examples of a program and its stakeholders
- Ask participants to give examples of their program and its stakeholders
- Useful to ask them to explain what is it that their stakeholders will be holding their program accountable for and to what extend.
- Explain the relationship between stakeholders' expectations on the program with the program outcomes and outputs being produced with the budget allocated for the purpose.

Beneficiaries

- Recipients or beneficiaries of goods and services produced by a program.
- Beneficiaries are generally described as beneficiaries as they are the intended targets to benefit from a program.
- For whom the program is being carried out?
- Differences between Beneficiaries v/s Customer?

e.g. - Farmers
- Petty Traders

Additional Notes by Trainers



- This slide explains about the target of all programs i.e the beneficiaries of the program
- Discuss with the participants on examples of programs and their beneficiaries
- In particular, ask participants to explain the relationship between the problems and needs being addressed by the program and the expectations of the beneficiaries . If they don't match, something must be wrong with the program design and focus;
- Important to explain that beneficiaries' expectations are not always what the program must carry out as sometimes the stakeholders' expectations may be different from that of the beneficiaries . E.g. kindergarten kids as beneficiaries and their parents as stakeholders

Policies

- Any legally or binding requirement that mandates a specific course of action and results for a program. Often in the form of legislations or statutes which are formulated to meet a certain need and/or address a problematic situation.
- In the case of the private sector, policies are usually made by Boards of Directors, Governing Council, and/or top management.
- Policies can also be in the form of specific requirements mandated on the organization by the members, usually through their representatives on the Board or Council.

e.g. - National Agriculture Policy
- SME Promotion Policy

Additional Notes by Trainers



- This slide highlights the importance of policies for programs
- All programs are linked to a policy in one way or another
- As such, every program must show results that address the issues under the policy
- All policies are based on a problem and/or need situation
- Have the participants identify any example of a policy that is not based on a problem and/or a need.
- Ask them to then discuss why the policy must be linked to the program results and how
- Especially get them to related how a program's results (outcomes especially) relate to the policy
- Also alert the participants why are policies not being monitored, evaluated or reported regularly?

Intervention Strategies

M2 Slide 8

- A plan, system, or course of action/s or initiatives towards achieving pre-determined outcomes and impact. Strategies usually comprise several activities and processes that are linked in one or more ways towards ensuring the achievement of the pre-determined targets or results.
- There are two classifications of strategies:
 - Time bound
 - Focus

Additional Notes by Trainers



- This slide is to inform participants about the policy element in results planning
- Every program is based on a policy/ies and is also problem and/or need based.
- The strategies for achieving an outcome are both time bound and focus-based in nature.
- Time bound implies a strategy takes time and is classified according to distinct timelines.
- Strategies are also focus based in terms of policy based or operational in nature.

Time Bound Strategies

- Budget Year (1 year)
- Short Term (1-2 years)
- Medium Term (3-5 years)
- Long Term (> 5 years)

Additional Notes by Trainers



- This slide explains the different time dimensions of strategies
- Strategies to achieve an outcome/s are typically time bound in at least four relevant time dimensions
- After explaining the time dimensions, ask participants to identify a particular strategy to achieve an outcome for their organization.
- Identify such a strategy (both policy and operational) in terms of the different timelines.
- Example: Strategies for delivery of an educational program is long term as its scope covers at least 13 years of education for a student.
- Ask the participants to think of such cases of time bound strategies

Focus-Based Strategies

- Policy Strategies
- Operational Strategies

Additional Notes by Trainers



- This slide shows the strategies that are functional
- Explain the two types and give examples where necessary of both types of strategies.
- Policy strategy gives overall enabling environment for the program and are outside the Program
- Operational strategies are internal and controlled by the Program Manager and are mostly implementation strategies
- Policy strategies are outside the program and determined by policy stakeholders
- Operational strategies are internal to the program and determined by the Program Manager or the stakeholders just above

Impact

- The changes or effects that take place as a consequence of one or more outcomes. Impact is typically a shared result contributed to by one or more outcomes arising from one or more programs.
- Impact may be long or medium term but not necessarily. It is more of a follow-through consequence of one or more outcomes rather than strictly time-bound.

Additional Notes by Trainers



- This slide commences discussion on the components of the Results Ladder starting with the highest level of change called Impact.
- After explaining to them the basis and descriptions, discuss the implications of impact and how they differ from outcomes
- Explain the definition and then give examples using a country example.
- In a country, high level impact could be such aspects as Full Employment, Healthy Society, Competitiveness, etc which reflect the state of an issue area at the macro policy level. However, keep in mind that an impact of a program may not necessarily take a long time nor be only at the national or policy level.
- Example: Give the example of client satisfaction for a service delivery program like the Postal Services....the impact of the services delivery (client satisfaction>complaints about service delivery>perception of the public>support for government does not necessarily take a long time.
- However, impact is time bound in that it happens as a result of the cumulative effect of several lower-level outcomes.

Outcomes

- The changes or effects of the outputs produced by a program. Outcomes are typically associated with each program.
- Programs are expected to produce one or more outcomes that are directly linked with the needs/ problems of its beneficiary group/s.
- Outcomes generally should occur in the short term as a program is being implemented.
 - Example:
 - Improved productivity of target farmers in program
 - Improved sales/turnover of petty traders in program

Additional Notes by Trainers



- This slide deals with Outcomes in general
- Explain the concept and stress that outcomes are multi dimensional in nature
- The definition of preliminary outcome in particular is of great importance for it deals with the change to the problem situation and that is the basis for the program existence.
- Ask participants to identify an outcome for a program and also differentiate that with the outputs of that program
- The next set of slides then describes different levels of outcomes

Hierarchy of Outcomes

M2 Slide 13

Outcomes should be classified by stages of progression/effects:

- Preliminary Outcomes
- Intermediate Outcomes
- Tertiary Outcomes

Note:

1. Generally, the Program or Intervention is held accountable for delivering the Preliminary Outcome/s.
2. Though it contributes to the **Intermediate** and **Tertiary Outcomes**, its difficult to hold the Program accountable for them due to the contribution, influence and effects of other external factors.

Additional Notes by Trainers

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- This slide gives details of the levels or layers of inter-related outcomes
- It is important that participants realize that not all outcomes are the same and that there are layers of outcomes in a particular problem area
- Explain the concept of accountability for results and that program managers are held accountable for results but not all levels of results - only the preliminary outcomes
- Since preliminary outcomes are the outcomes that are directly related to the problem resolution by the Program, it is imperative that the accountability be determined at that level

Preliminary Outcomes

M2 Slide 14

- The change that a Program brings about to the problem and/or need situation that the program was intended to address
- The Program is held accountable for delivering the Preliminary Outcome/s
- Preliminary outcomes may not necessarily be under the direct control of the Program but it must still produce the desired change as that defines the PiL of the Program
- The Program strategy and program outputs must be focused on bringing the desired change to the problem and/or need situation it was meant to address.

Additional Notes by Trainers

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- This slide deals with the first level of outcomes due to program's intervention in a problem and/or need area
- Explain the preliminary outcome and how it is related to the program's problem and/or need situation that is being addressed by the Program
- Ask participants for examples of preliminary outcomes for their program and help them assess if the outcomes suggested are outcomes or outputs and also which level are they at
- Use the acid test for outcomes i.e problem>intervention>change>outcome
- Check to make sure that the outcome stated is indeed a preliminary outcome by doing a simple outcomes hierarchy
- Example, Farmer Training > Increased Farm Yield> Increased Income> Reduction in Poverty in Farms> Increased Quality of Life
- The Preliminary Outcome will be the immediate change after the output has been submitted /completed

Intermediate Outcomes

M2 Slide 15

- The change/s that happens/take place after the Preliminary Outcome from a Program
- The Intermediate Outcomes may be contributed to by the Outcomes of the Program or in combination from other Programs (shared outcomes).
- The Program is not held accountable for delivering the Preliminary Outcome/s as it is a shared outcome.
- One or more intermediate outcomes from one or more Programs may contribute to one or more tertiary outcomes

Additional Notes by Trainers

▪

- This slide deals with the next level of outcomes after the preliminary outcome;
- Ask the participants for examples of this type of outcome for their program
- Distinguish between preliminary outcome and intermediate outcomes
- Ask them for examples of intermediate outcomes
- Help them distinguish between preliminary and intermediate outcomes for their chosen program area and problem area.
- Remember that the intermediate outcome is always a follow-through effect of one or more lower level contributory preliminary outcomes.

Tertiary Outcomes

- The change/s that take place for the target group after the Intermediary Outcomes.
- Tertiary outcomes are due partly to the Program's intermediate outcomes and outcomes from other linked programs (shared outcomes).
- Tertiary outcomes are typically due to one or more external influencing factors or a combination of outcomes from one or more related programs.
- Tertiary outcomes lead to an Impact of the Program but the Program typically cannot claim direct credit for the Impact.

Additional Notes by Trainers



- This slide talks about the highest level of outcomes for a problem area.
- The Tertiary outcomes is the highest level of effects of one or more outcomes below it. eg. The improved health of a farmer's family is a consequence of several lower-level outcomes such as (1) improved income (2) change in affordability (3) improved nutrition healthcare etc (4) reduced incidence of health issues etc
- Ask participants to identify a problem area and give examples of different levels of outcomes ending up with a tertiary outcome for that problem area
- Tertiary outcomes lead to the impact or highest change level called impact.

Outputs

- Outputs are generally regarded as the goods and services produced by a program towards achieving one or more outcomes
- Outputs should be distinguished in terms of **process** outputs and **program** outputs
- **Process Outputs:** The outputs produced by a set of activities or processes (training for farmers completed)
- **Program Outputs:** The final outputs that were intended to be produced by the program e.g. knowledge and skills gained/produced on new cropping methods
- **Workload and Outputs:** Workloads are service demands while outputs are completed process outputs

Additional Notes by Trainers



- This slide talks about the outputs in general.
- Remind participants that the outputs are important contributors to the outcomes and that there are different types of outputs
- There are at least two categories of outputs eg program outputs and process outputs.
- Program outputs are the ones that contribute directly to the outcomes and must be given due attention.
- Alert participants that they must ensure the validity of the program outputs and establish their relationship to the preliminary outcomes.
- Discuss some examples of process outputs, program outputs and preliminary outcomes and their dynamic relationship eg patients in a hospital treated are program outputs while the clinic built, drugs purchased, equipment bought are all process outputs from the procurement activity/process. The treatment is the service while the patients treated (completed service) is the program output. The reduction in mortality and morbidity among patients treated is the preliminary outcome of the medical treatment services in the clinics. Ask the participants to discuss this example and ensure they are clear how to distinguish between the different types of outputs and their relationship with the outcome.

Control Boundary

- A level of results in a Program for which the Program has control over.
- All actions below this level are within the complete control of the Program
- Resources are allocated for actions and activities below this level of program results
- The program management is held accountable for delivery of the results and actions below this boundary.

e.g: Program Outputs Process Outputs, Activities, Tasks

Additional Notes by Trainers



- This slide deals with the issue of boundaries of control and accountability within a program
- Get participants to appreciate the difference between control and accountability boundaries.
- Outputs are within the control of the program and the program manager is held accountable for them. In traditional results systems, managers are held accountable for outputs.
- Alert participants that holding program managers for only outputs alone is not enough under the IRBM system and the RBB approach as that only assures the production of outputs. This does not mean that the desired outcomes will be achieved and this is crucial.
- Under the IRBM system, the control boundary is still up to the outputs but there is a new boundary introduced called the accountability boundary which is dealt with in the next slide.

Accountability Boundary

- A level of results in a Program for which the Program may not have control over but must produce with Program Outputs
- The accountability boundary determines the results the Program will be held accountable for delivery even if it cannot control contributing factors
- A program typically cannot be held accountable for results above this accountability line though it will contribute to such results.
- A level of results which are influenced by one or more external factors outside the direct influence of the Program

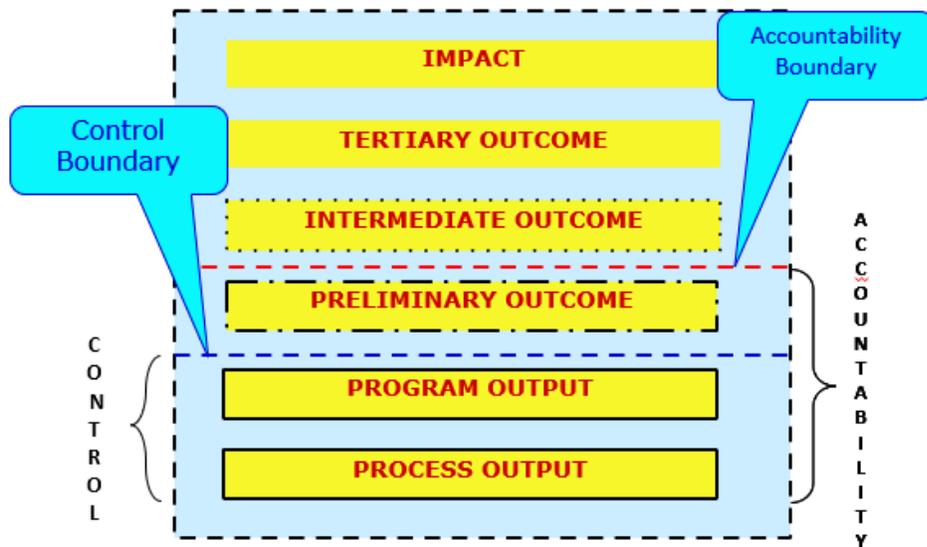
e.g: Preliminary Outcomes

Additional Notes by Trainers



- This slide deals with the boundary within which managers are held accountable for delivery of the preliminary outcomes which is the most important result to be produced by a program
- Stress to the participants that the accountability boundary must be enforced for a program's results and the manager's accountability. Remind them that the preliminary outcome is critical to be held accountable to the manager as that outcome is the change we want to see to the problem/need situation that the program is supposed to address.
- Ask participants to give examples of the accountability boundary for a program they are familiar with. Remind them of the example in the slide before this about the medical program and treatment of patients and ask them to review that example to get a clear understanding of the accountability boundary and its importance

RESULTS LADDER (RL) & BOUNDARIES



M2 Slide 20

Additional Notes by Trainers

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- This slide provides a schema showing a typical results ladder and where the control and accountability boundary falls
- Ask participants to move the boundary lines up and down the chart to define the relevant boundary
- Discuss the implications of setting the two boundaries in the wrong place. Control boundaries are fully within the control of the program manager. It is part of the execution of the strategy to achieve the outcomes. Program managers are substantially accountable for the accountability boundaries, but may not be completely in control of them. If control boundaries are not managed, there is a high risk that the accountability boundaries will not be achieved.
- Remind them of the importance of the accountability boundary for purposes of holding program managers accountable for results, as that is a key factor for personnel performance measurement and appraisals.

Activities & Inputs

- **Activity:** A set of tasks that need to be carried out to produce an output (e.g. training, counseling, treatment etc). Sometimes called a **Process**.
- **Task:** A sub-set of an activity. An action that forms part of and makes up an activity (e.g. curriculum preparation, student registration)
- **Inputs:** The resources that go towards carrying out a task or activity (e.g. financial, personnel)

Additional Notes by Trainers



- This slide provides details about what is an activity and below that the tasks and inputs
- Stress to the participants the logical flow from output to activity to tasks at the lower level of implementation
- Remind them that tasks are important to identify for work flow management and more importantly for budget building
- Budget building under the RBB system is done at the task level using line item budgeting but remind participants that it is results based as every task is linked backwards to an activity which is in turn linked to an output and the output to an outcome.

Performance Indicators

- The means to show evidence of the changes brought about by a program to the needs/problems situation
- Information about a performance aspect that is used for measuring or assessing the performance of a result area

Example: [Change in farmer productivity level](#)

Additional Notes by Trainers



- This slide discusses performance indicators
- Stress to the participants that an indicator is nothing more than the means to show evidence of the change brought about by the program to an output or outcome area.
- This is what is also referred to as the theory of change which refers to the changes brought to a problem and/or need situation by a program of intervention
- Alert the participants about the dangers of focusing only on indicators without defining the problem and its causal analysis first.

Targets & Baselines

M2 Slide 23

- **Target:** A pre-determined level or degree of achievement in a result area to be achieved in a given period of time. Usually stated in quantitative terms (e.g. 10% increase in productivity of farmers by 2018/tonnage per hectare)
- **Baseline:** The prevailing or existing level of performance in a particular result area at a pre-determined point in time. This is used to measure the progress in that result area over/after a period of time (e.g. farmer productivity level in base year 2010/tonnage per hectare)
- **Baseline Year:** A pre-determined point in time (year) where the prevailing performance level for a result areas is established for comparison with performance in a future point in time

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Additional Notes by Trainers

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- This slide provides explanation about targets and baselines
- Every result (outputs and outcomes) have a performance indicator to measure the progress and performance of result.
- Each performance indicator must have a target for the budget year and also for the medium term;
- Remind participants that targets are not single numbers nor definitive as they tend to vary in real life
- Every target must have its baseline established to allow for progress tracking and trend analysis.
- The baseline can be at the beginning of the intervention and also the strategic intervention plan period.
- Baseline also requires a year to serve as the starting point for the baseline. The baseline year would normally be the year the intervention started.
- Remind participants that if possible, it is always better to also have a baseline that goes back to the beginning of the intervention program. This is important to track the progress and trend of the outcomes or outputs achievement over periods of time since the baseline.

Key Performance Indicator (KPI)

- A priority or primary evidence that clearly demonstrates the result/change to a problem situation.
- The clearest evidence among many forms of evidence that actually describes or reflects a result/change.
- Avoid the use of too many varied indicators to assess a result.
- Each indicator used requires data collection and analysis - involves time, effort, & costs
- Focus on priority indicators as KPIs.

Additional Notes by Trainers



- This slide discusses key performance indicators
- Participants need to be alerted that key performance indicators are the same as performance indicators with the difference that KPIs focus on the most important means of showing evidence or indicators to describe the progress or performance of an output or outcome
- Performance indicators imply data collection and data collection will involve time, effort and budget. It is thus crucial to focus on key PIs instead of a plethora of indicators which are not relevant to the attribute or result that needs to be measured and reported.
- Draw the attention of the participants to the common practice of just focusing on KPIs as the end in itself rather than the means to show evidence of changes to the problem situation under a program

Monitoring

- The process of measuring and recording performance data for a program with the purpose of informing stakeholders on its progress/ performance
- Monitoring is a critical component and contributor for program evaluation
- Monitoring provides performance data while evaluation makes value judgments and explains the reasons for success or shortcomings

M2 Slide 25

Additional Notes by Trainers



- This slide deals with the term monitoring, a common term used daily in our lives
- Monitoring is a crucial management action to track and report on the progression and/or performance of a result area or activities below outputs.
- Ask participants if they do any kind of monitoring in their personal lives or at their workplace, and what they monitor.
- Ask them what or why they monitor and how they do it.
- A series of questions related to monitoring is important, such as what, why, when, how, etc.
- What are you monitoring (Padi Yield)? Why are you monitoring? (To see if the targets are met, the trend). When are you monitoring? (Frequency, twice a year after the harvest). And how are you monitoring? (Crop Cut Survey Report)
- Finally, ask them how monitoring relates to evaluation and vice versa, which will be dealt with in the next slide.

Evaluation

- A systematic assessment of the performance of a program carried out for the purpose of assisting stakeholders to make decisions about the program, its operation and allocation of resources.
- Evaluations also help establish the causal factors and relationships for the success or shortcomings of a program.
- Leads to adjustments to policies and/or strategies and resource usage /effort level etc.

M2 Slide 26

Additional Notes by Trainers



- This slide deals with evaluation and how it relates to monitoring
- Draw attention that very often we say M&E instead of monitoring and evaluation
- Discuss with participants the relationship between monitoring and how it links with evaluation and vice versa
- Evaluation is a critical management tool that complements monitoring and vice versa
- Example: We collect data under the monitoring of an outcome. That provides us information on the progress or performance of an outcome. But that does not explain the causalities and causal relationships nor the information on what worked and what didn't work in the program to produce the outcomes.
- Data to carry out evaluation must be planned as part of the monitoring plan and the relevant data collected as part of the monitoring plan.
- Remind participants that the M and the E go hand in hand and complement each other and must be planned as such.

RISKS?

WHAT COULD POSSIBLY GO WRONG?

- Factors that could negatively affect achievement of results
- Essential conditions that are less likely to happen and that would negatively affect the results
- Conditions/factors that may or may not happen
- Factors that are beyond direct control of the Program.
e.g. Adverse weather that may affect crop productivity

Additional Notes by Trainers



- This slide brings us to the risks and assumptions (R&A) elements in strategic management
- Explain that R&A are critical in management and in strategic performance planning
- Get participants to identify potential risks in their selected program area and how they have the potential to negatively impact the outcomes for the program
- Then get them to identify the assumptions that the program must factor in to support the success of the program.
- Remind the participants that the conversion of a risk should not be treated as the assumption. Conversion here refers to the mitigation measures to avert the risk.
- Discuss an example of an assumption eg the presence and continuation of policy mandates over the life of the program.



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Additional Notes by Trainers



- These are the general instructions when they break out for discussion and presentation.
- Distribute the instructions for the group work and explain the instructions for the group work
- Remind them that everyone needs to participate in the discussions as this is a learning and application exercise
- Generally for full participation, a flip chart or a projector has to be used for full participation

Group Exercise Options (Outcomes)

Work Sheet for Outcomes, Strategies and Outputs at the **Ministry** Level

Ministry:

Nos	Beneficiaries/Clients & Stakeholders	Problems	Needs	Causalities	Preliminary Ministry Outcomes and KPIs	Short and Medium-Term Strategies
A	Beneficiaries/Client					
B	Stakeholders					

Note: For Each Outcome, there can be more than one Strategy

General Guidelines for Group Discussion

- Each Designated Group will select a Coordinator for the Group
- For each session the presentation will be by a different person
- The finding of the group discussion will be recorded in respective group's laptop
- After which it will be projected into monitor for presentation
- All comments and suggestions that are agreed will be recorded and rectified at the end of each day
- The Objective is to complete the information required for the MSPP and PSPP by the end of the training
- All the MSPPs and PSPPs from the various groups will be compiled and validated for circulation and reference by all trainers

Additional Notes by Trainers



- Follow and explain as shown in the Slide



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Additional Notes by Trainers



- This is the general direction for all presentations after the group discussions.
- The Presentation are a vital part of the learning process where questions are raised and issues challenged.
- This is an important session where all groups make their presentation of their group work to the class;
- Get each group to make a presentation of their work using PowerPoint or charts
- Have the other groups pay attention to the presentation and to ask questions about the presenting group's presentation.
- Make sure each group has time to present its work
- At the end of the group presentation session, wrap up the session by summarising the key points discussed and lessons learnt.



END OF MODULE 2



Module 3: Introduction to Strategic Results Framework





M3. Introduction to Strategic Results Framework and Key Components/Levels



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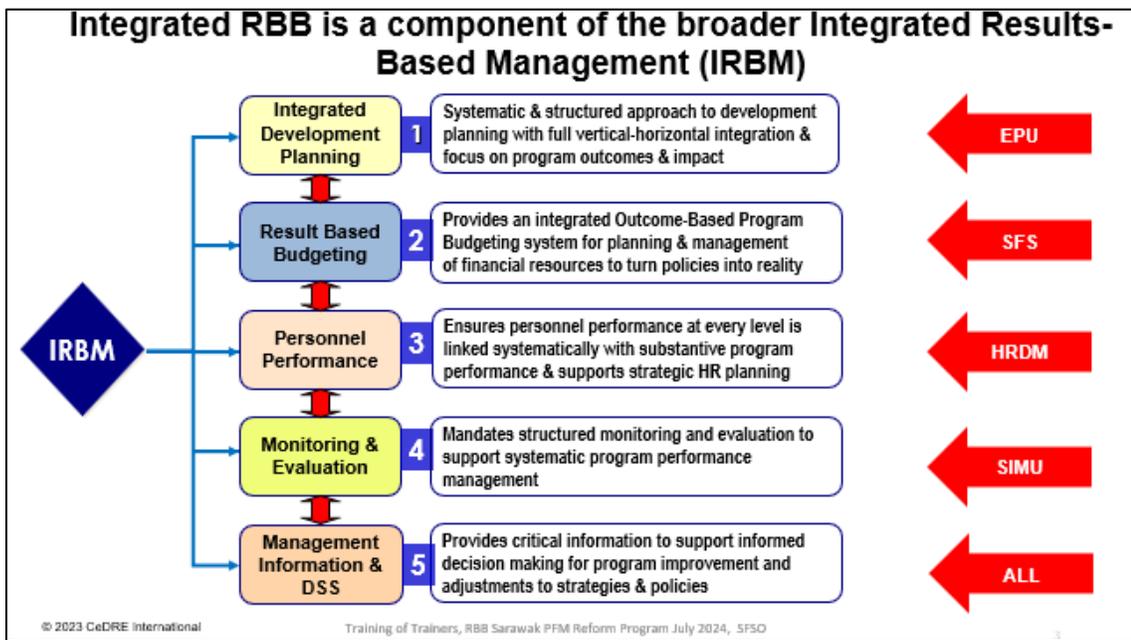
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M3 Slide 1

Additional Notes by Trainers



- The Session shall focus on the overall Strategic Results Framework and the cascading pattern in the planning process from the national / state level to the results at the Ministry and Program levels.
- The upward movement in results reporting in the same Framework and the explanation on the key components at the various levels,
- The session shall examine the shortcomings in the current budget practice and
- The Budget Cycle and a Typical Program Structure.



Additional Notes by Trainers

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- A review of the overall IRBM components and where the results framework fits in. Go through the components as shown in the previous slide and focus on RBB and the Results Framework related to budget building.

Budgeting: In Practice!

- Lack of Structured & Strategic Development Plans with Vertical & Horizontal links;
- Even if macro planning exists, poor vertical & horizontal linkages, working in silos;
- Integration between Capital and Operating Budget
- Lack of integrated approach to linking budgeting & systematic performance management.
- Tendency for complacency & Business-As-Usual (BAU).



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M3 Slide 3

Additional Notes by Trainers



- In the current practice, Managers are not exposed to strategic planning in managing the resources effectively due to tight line- item control by controlling Ministries and Central Agencies.
- Management is more focused on process management rather than on results.
- Existing system typically does not provide the right kind of support to let managers manage and be accountable for results
- Common tendency among both program managers and controlling Ministries to adopt the traditional line-item style of budgeting as it is easy to control and manage but does not show the effectiveness of the results achieved.

Budgeting: In Practice!

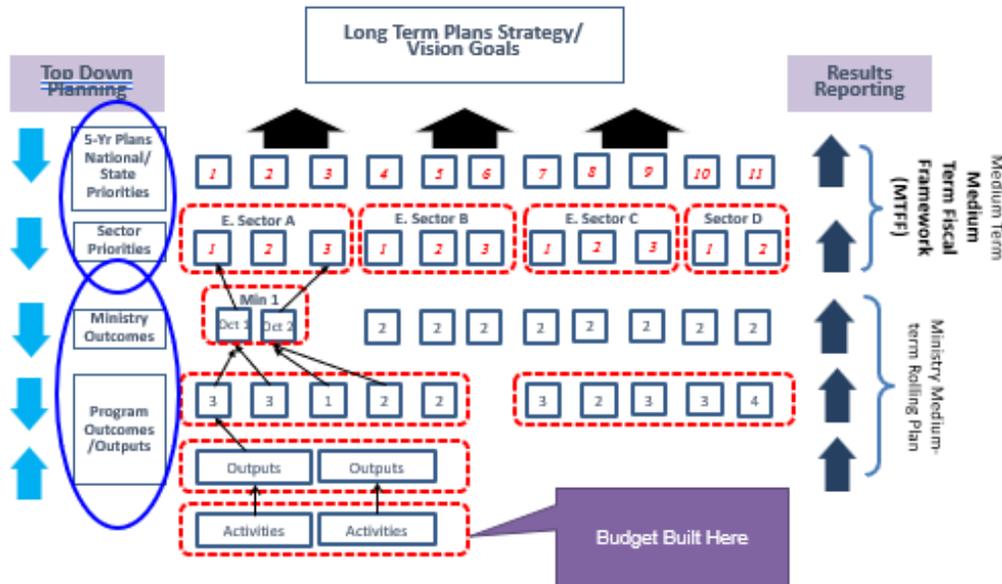
- Lack of systematic & structured performance planning and use of performance frameworks;
- Managers not fully focused on managing for results but more on inputs/activities completion;
- Inadequate system support for managers to manage for results and to be accountable;
- Tendency to adopt easy approach to budget management (focus on expenditure efficacy!);



Additional Notes by Trainers



- Continue to go through the features in the traditional and current budget practice.
- The current practice, lacks strategic development planning and the vertical and horizontal linkages at the sectoral and Ministry levels.
- Management is more focused on operating budgets rather than on wholesome results surfacing from an integrated system.
- Common tendency among both program managers and controlling Ministries is to focus on efficiency, as it is easy to control and manage but does not show the effectiveness of the results. The Business As Usual (BAU) approach in management.



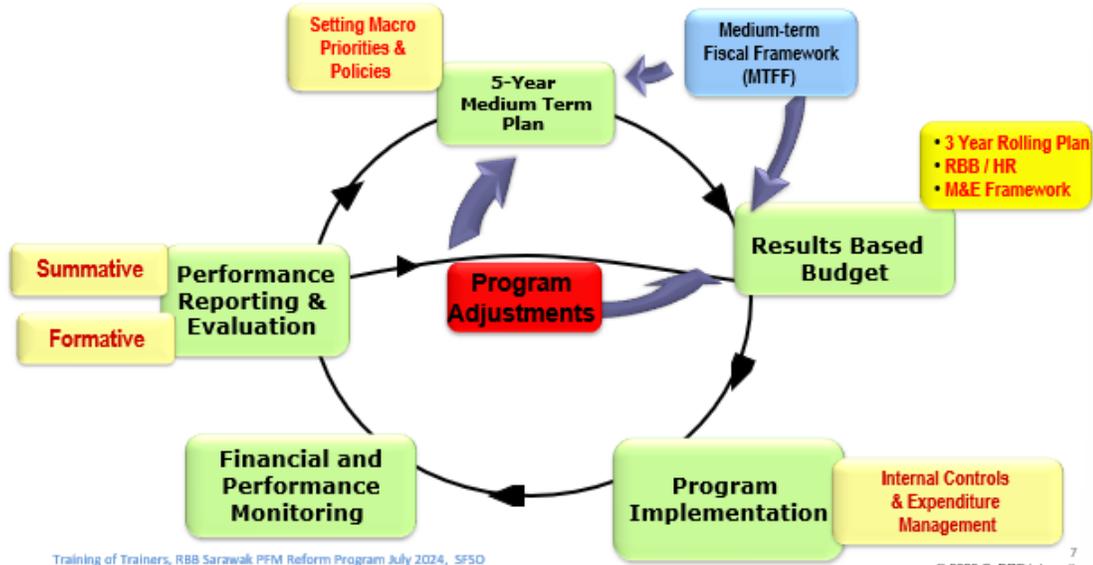
Additional Notes by Trainers



The Systematic Cascading National Priorities to Implementation Entities

- The new system of budgeting originates as a strategic plan from the top at the national /state level, prioritising development planning
- The priorities in the National 5-year Malaysian Plans and State PCDS 2030 are listed as the long-term planning strategies.
- These priorities are cascaded to the various Sectors and are linked to the Outcomes that are identified at the Ministry and Program levels
- The Budget is built at the Sub Program and Activities to generate the outputs to achieve the targeted Outcomes

Integrating Planning, Budgeting and M&E Cycle



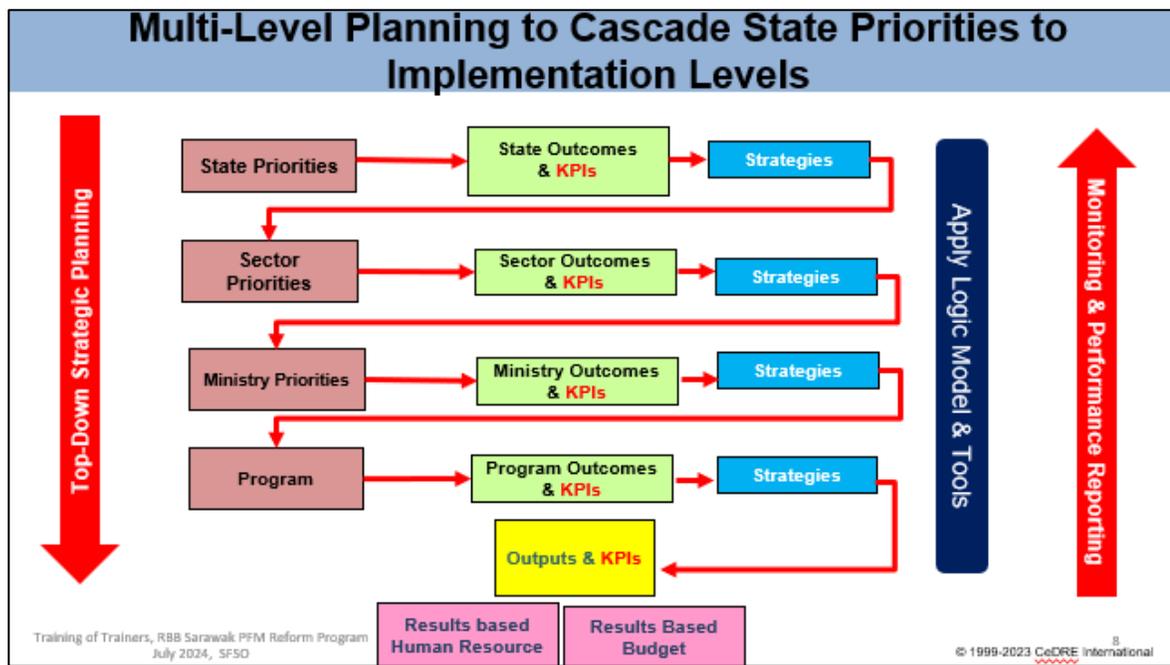
M3 Slide 6

Additional Notes by Trainers

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Integrated Planning, Budgeting and M&E Cycle

- This slide shows the integrated cycle in the planning and implementation of the budget.
- The cycle starts the flow from the 5 Year MTP to the Results Based 3 Year Rolling Budget Plan as the first segment.
- The 3 year Rolling Plan consists of the proposal for upcoming budget year and the ensuing two years
- The circle move downs to the Program Implementation stage, where the managers are responsible to manage the expenditure and to monitor through internal controls
- The implementation is monitored at the Ministries/Departments with a periodic Finance and Performance Monitoring schedule.
- The cycle moves up to the next segment to show results of the performance through reports and evaluation exercises
- The evaluation reports assists in making positive changes and the future planning process



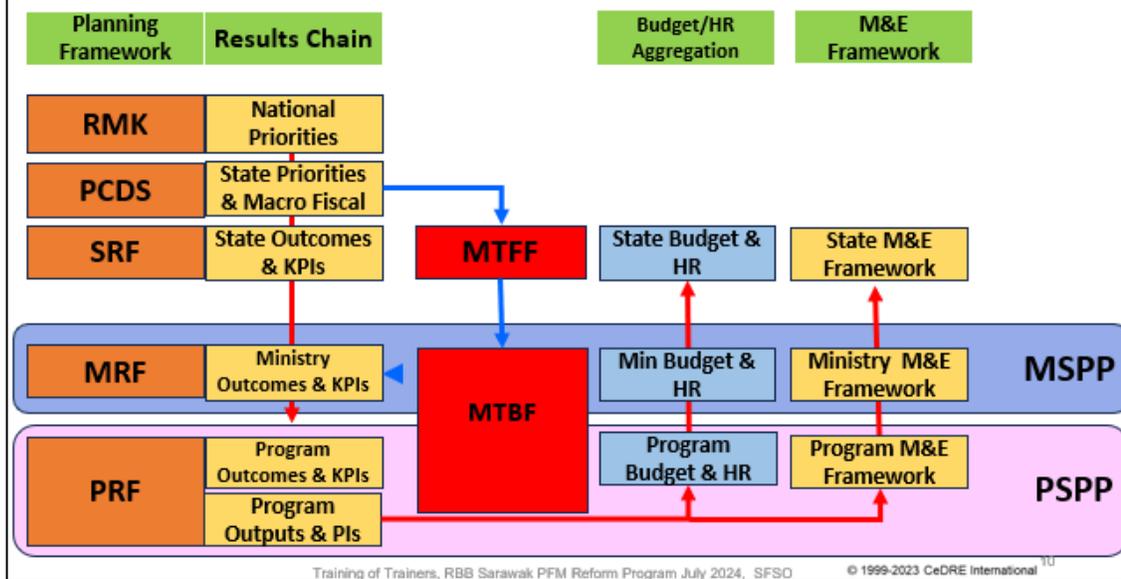
Additional Notes by Trainers



Multi- Level Planning

- At the National Level Planning the focus is on identifying the State Priorities, their intended Outcomes and adopting the right Strategies for implementation.
- We move down to the 2nd segment for Sector Priorities, Ministry Priorities with their corresponding strategies.
- At this implementation level, the Outputs are produced through an integrated involvement of inputs from the operating budget, development budget and assisted through the human resources available.
- At each level the Outcomes and the Key Performance Indicators (KPIs) are identified to facilitate the monitoring and reporting process
- The Logic model shall be used by participants as the methodology to facilitate the process
- The participants shall be encouraged to indicate a State Priority and to identify the cascading flow down to the processing of outputs.

Integrated RBB is more than Budgeting



M3 Slide 8

Additional Notes by Trainers



- This diagram shows how the two Strategic Performance Plans of MSPP and PSPP capture the main components of RBB.
- These components include Planning, Budgeting and M&E
- It shows how the planning framework cascades from the Aggregate level of RMK to PCDS to the implementation levels of the Ministry and Program.
- The results Framework from the State level, State Results Framework (SRF) is cascaded down to Ministry Results Framework (MRF) and Program Results Framework (PRF). Output is identified at the Program level and budgets are built as shown in the diagram.
- Budgets are built from the bottom up and aggregated to the Ministry and Sectors accordingly
- The RF at all levels are linked through the Outcome contribution and forms the basis for developing the Monitoring Framework at all levels
- That way performance monitoring will start from the bottom since implementation of the plan starts from the bottom and traced upwards.

- **Profile Information**
 - Vision/Mission
 - Clients/Stakeholders
 - Problems/Needs
 - Enabling Policy Mandates
- **Results Framework**
 - Outcomes
 - Strategies
 - Outputs (PSPP only)
 - List Capital projects
 - Indicators/Targets
- **Strategic Linkages**
 - Links to RMK....
 - Links to PCDS Economic Sectors
 - Links to PCDS Enablers
 - Links to Capital Projects

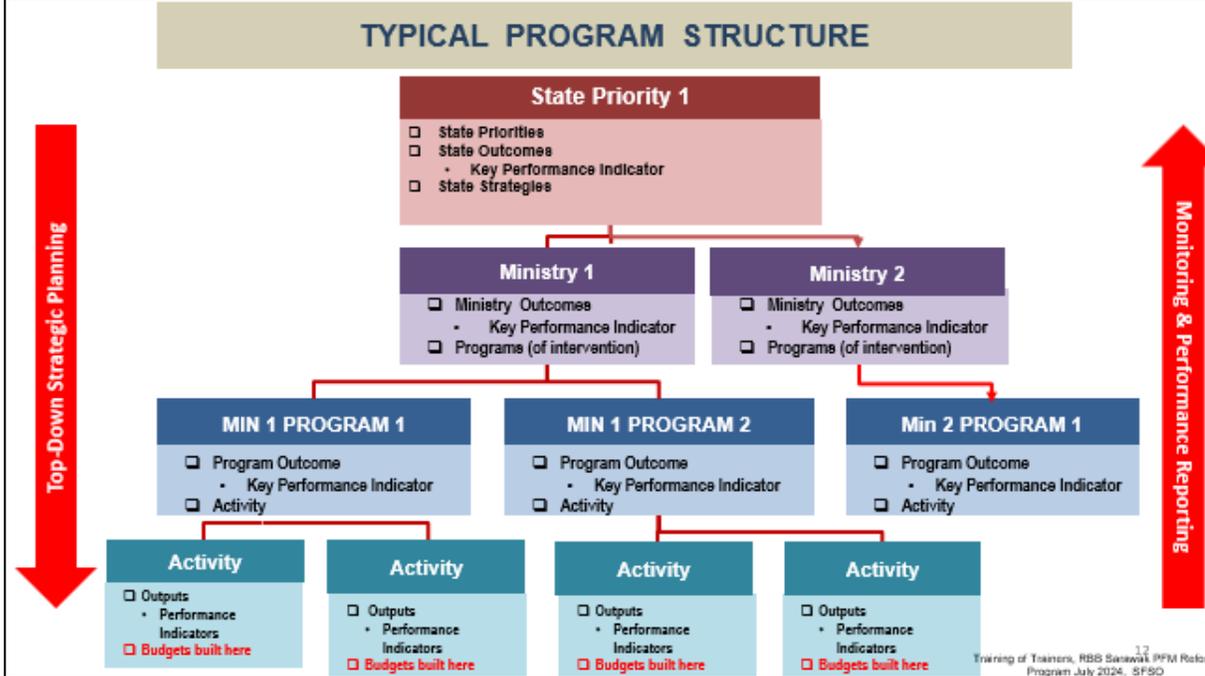
- **Budget Requirements**
 - RBB
 - Budget by Classifications
 - Integrated Budget (PSPP only)
 - By Programs (MSPP only)
- **Revenue Projection**
 - Strategies
 - Projection
- **Human Resource Requirements**
 - By Category
 - By Programs (MSPP only)
- **Monitoring Framework**
 - Detailed Monitoring Plan
- **Evaluation Plan**
 - Key Evaluation Questions
 - Evaluation Budget

Part 2 IRF on M&E Workshop for SOEs, SFSO Apr 14-3 May 2025

Additional Notes by Trainers

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- This slide simply shows the components of the MSPP and PSPP to put into perspective the information that will be included.
- As indicated in the previous slide all the information related to planning, budgeting, HR requirements and Monitoring and Evaluation is captured in this document
- Please review the actual document to appreciate the various components and its details
- All trainers must be completely well-versed with the components of MSPP and PSPP. They will be guided by the RBB Technical Guidelines



Additional Notes by Trainers

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Typical Program Structure

- The slide is a clearer diagram of the cascading flow through a Program Structure
- At each level the Outcomes are identified with KPIs which would facilitate the monitoring process
- Programs of Intervention at the Ministry level are established to address the needs/ problems and Program Outcomes are identified
- This moves down to the next box where the actual implementation takes places with the resources as inputs to produce process outputs through Activities
- Participants may be able to attempt a typical Program Structure cascading from a State Priority to the Activity at the Ministry



END OF MODULE 3



Module 4: Introduction to Program Logic





M4. Introduction to Program Logic (ProLL)



M4 Slide 1



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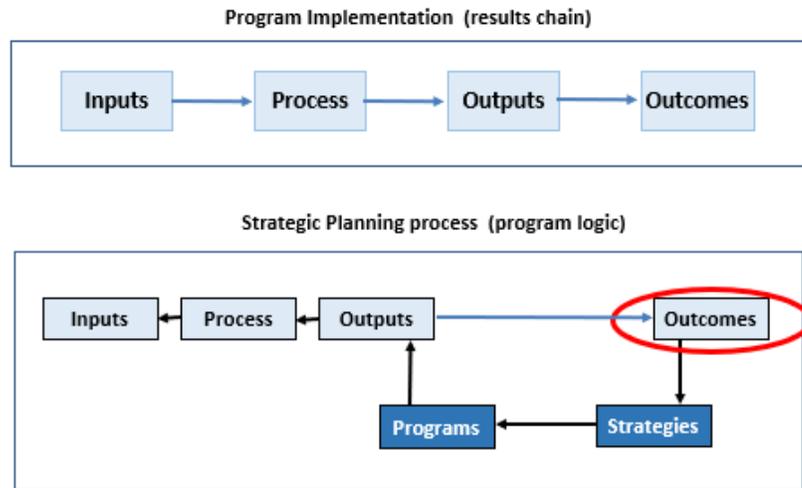
Additional Notes by Trainers



Introduction to Program Logic (ProLL)

- The Program Logic and Linkages (ProLL) is an analytical tool that helps to understand how a Program works
- The logic and rationale behind this starts by identifying the clients for a Program of intervention and addressing their needs and/or problems
- The model in a diagrammatic form maps out the inputs, processes, outputs, outcomes and impacts in the flow of the Program
- The ProLL is a simple logical flow for program planning and performance management with a cause-and-effect relationship

The Use of Program Logic in Planning



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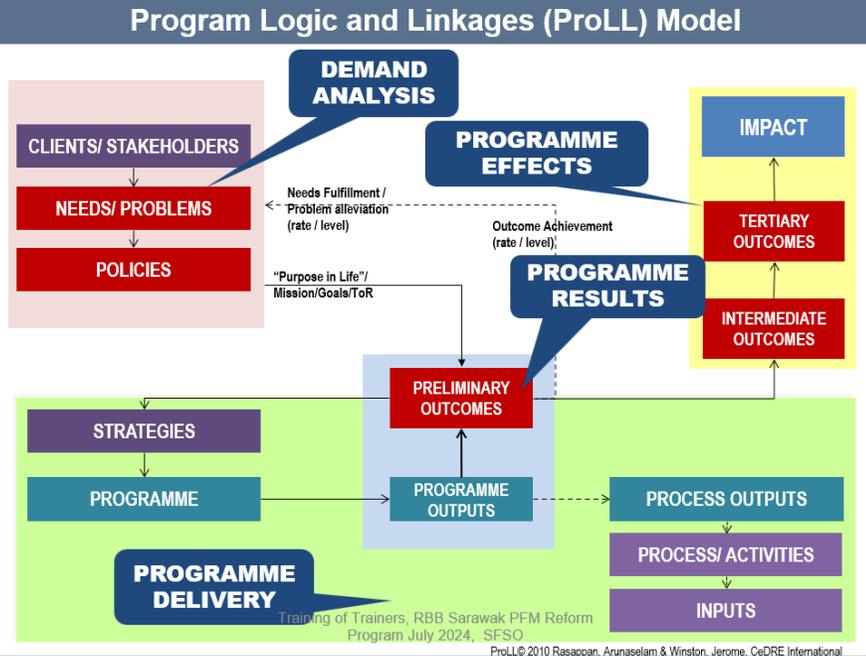
M4 Slide 2

Additional Notes by Trainers



The Use of Program Logic in Planning

- This slide shows the logical flow of the current implementation results chain and strategic planning through program logic
- Results are generally regarded as the transformation of inputs into outputs, outcomes and impacts at the highest level
- The strategic planning process and the program implementation has a similar flow of transformation consisting of inputs, outputs and outcomes, but it begins by identifying the Outcomes to Strategies and Programs.
- This is linked back to the Outputs, Process and Inputs as the program logic in the Strategic Planning process
- The Results chain is a graphical representation of the performance of a Program, that is of concern to the stakeholders
- It is a chain of relationship in addressing and attempting to solve the needs and/or problems faced by a Program
- The participants should be able to draw a typical results chain in a selected Program planning



Additional Notes by Trainers

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Program Logic and Linkages (ProLL) Model

- The ProLL Model is a comprehensive framework with four main segments in Program planning and performance management
- The participants should be able to see the simple logical flow in identifying the clients and stakeholders in each Program and their need/problems as the first segment as the Demand Analysis
- With the policies in place, the strategies and program are drawn up to address the Demand and to deliver the outputs and outcomes
- The performance management involves the Program Delivery and the effects which are measured through periodic evaluation



END OF MODULE 4



Module 5: Understanding and working with Outcomes at the Policy Level





M5. DAY 2: Understanding and working with Outcomes at the Policy Level



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M5 Slide 1

Additional Notes by Trainers



Understanding and Working with Outcomes at the Policy Level

- Explain what is meant by Policy
- Any legal binding requirement that mandates a specific course of action and results for a Program
- Normally in the form of legislation or statute which are formulated to address a certain need or to overcome a problem
- Through policy analysis we would be able to determine the outcomes
- Participants should be free to relate some policies in their own organization and the desired outcomes
- Policy forms a part of the Demand Segment in the ProLL and mandated policies are critical for implementation
- Policies are funded and has budgetary implications and monitored and reported to the stakeholders

Policy Analysis

- Constitution
- Legislation
- Decree
- Cabinet Decision
- National Policy
- National Strategy
- Others?
- Ministerial Directive
- Admin. Order
- Standing Orders
- Office Instructions
- Procedures
- Others?

Additional Notes by Trainers



Policy Analysis

- Based on the understanding of Policies under IRBM, which of the above can be termed as policies?
- It is useful to analyse the correct Policies which are relevant to address the need and/or problems of a specific Program
- All items in Blue are deemed as Legislation or Policy and those in Red are not
- What are any other documents which might be considered as Policies

Policy Implications

- Problem and/or Need Based
- Mandatory to execute
- Must be resourced
- Must be monitored
- Progress Monitored
- Outcomes Reported
- Subject to adjustment based on performance report/evaluation report

Additional Notes by Trainers



Policy Implications

- Based on the definition of Policy mandates, it is important to take note of the above features or implications
- It would be easier for implementing agencies to bid for funding once the Policy is clear for the Program execution
- Stakeholder are held responsible for the implementation of Policies and the monitoring and evaluation process is important.
- Policy adjustments and changes could be justified through the findings of evaluation exercises

National Priorities from RMK12

- Strengthening Macroeconomic Fundamentals
- Restoring Growth Momentum
- Propelling Growth of Strategic and High Impact Industries
- Enhancing Defense, Security and Wellbeing
- Addressing Poverty and inclusive Society
- Improving Regional Balance
- Enhancing socio-Economic Development in Sabah and Sarawak
- Advancing Green Growth
- Enhancing Energy Sustainability and Transforming Water Sector
- Developing future Talent
- Boosting Digitisation and Advanced Technology
- Enhancing Efficiency of Transport and Logistic Infrastructure
- Strengthening Public Sector Service Delivery

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M5 Slide 4

Additional Notes by Trainers

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National Priorities

- Participants may not be clear on the various types of State Priorities and PCDS 2030 Priorities.
- The result areas through the Priorities for the country is the primary concern of the stakeholders
- Listed under a Medium Term Framework in the RMK they are considered the Key Result Areas (KRAs)
- Participants should try to map out the higher level Outcomes expected of these Priorities

KEY ECONOMIC SECTORS AND ENABLERS

The Plan will anchor on 6 Economic Sectors and 7 enablers



M5 Slide 4

Additional Notes by Trainers



- Review the information in this Figure;
- The State level Priorities are reflected in the 7 Thrust, the 6 Economic Sectors and 7 Enablers
- What are the implication of the Thrust, Economic Sectors and Enablers
- How will this guide the Ministries and Programs

MANUFACTURING

Manufacturing sector aims to promote Sarawak as the preferred investment destination especially for high-value downstream activities of resource and non-resource based industries, both domestic direct investment and foreign direct investment

Key Outcomes



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Additional Notes by Trainers



- This is an example of an Economic Sector.
- In this example it shows the manufacturing Sector and the expected Outcomes from this sector
- It will guide all related ministries who will identify their own outcomes and how it will contribute to the manufacturing sector
- This has to be done systematically so that the sum total of the contributions by all the ministries will contribute to all the outcomes of the 6 economic sectors and their respective Outcomes



Demand Analysis at the Policy Level



M5 Slide 6



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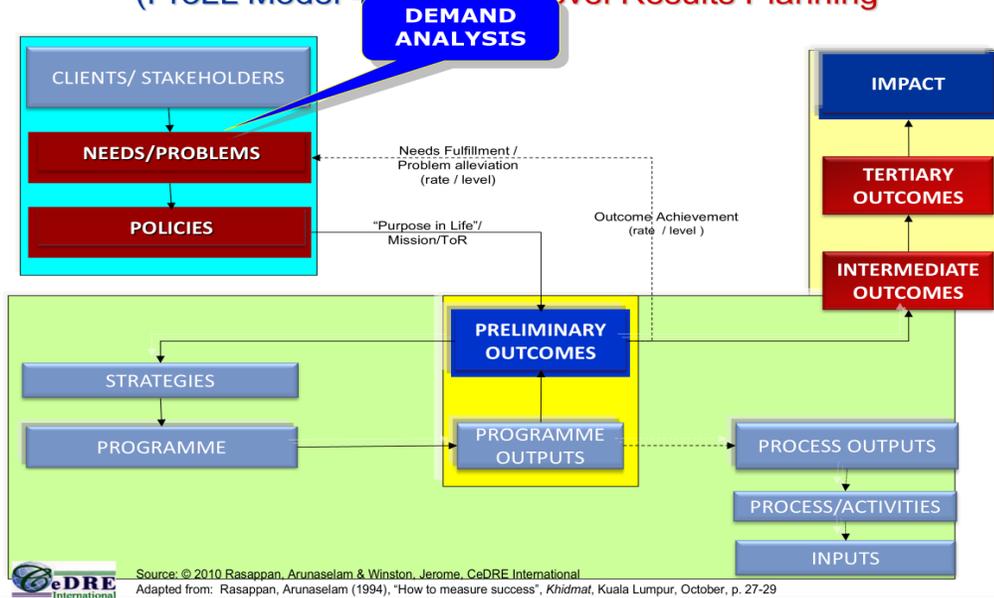
Additional Notes by Trainers



Demand Analysis at the Policy Level (ProLL Model)

- This module is an analysis of the components in the Demand segment of the ProLL
- It has 3 main components and are the main ingredients at the Policy level analysis
- It is generally known as the Demand Analysis and how we derive at the Policies.
- Policies are mandated and funded to address the needs/problems of the Clients.
- Do our Policies generally address the needs and problems of the Clients ?

Programme Logic & Linkages Model
(ProLL Model 4C): Policy Level Results Planning

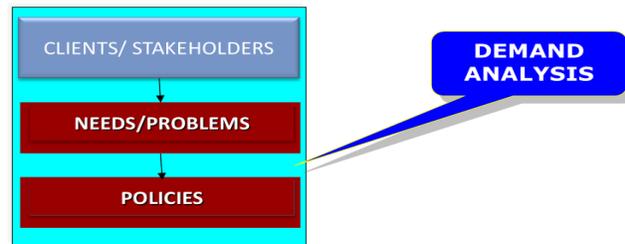


Additional Notes by Trainers

Program Logic and Linkages Model (Policy Level Results Planning)

- This slide shows the ProLL Model and the focus shall be on the Demand Analysis
- It starts with the identification of the Clients, their Need and/or Problems and the Policies (Look at definition in M2)
- Before we draw up the strategies and to determine the Purpose in Life of the Program, the careful analysis of the Demand is very critical
- Participants should be able to see the simple logic model which starts with the Demand Analysis to draw up the entire flow of activities

Programme Logic & Linkages Model
(ProLL Model 4G): Policy Level Results Planning



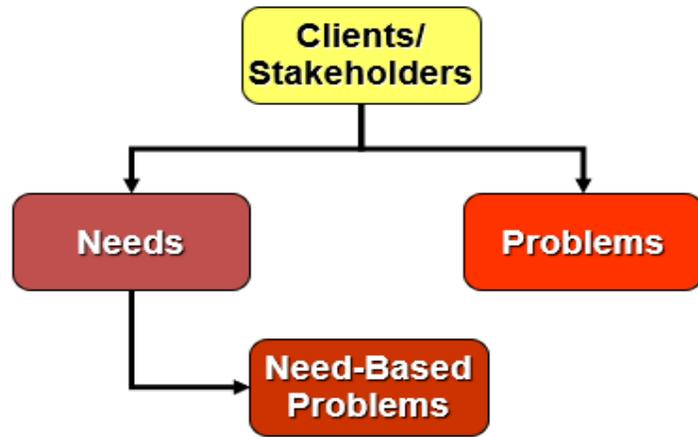
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Additional Notes by Trainers



Policy Level Results Planning (Demand Analysis)

- The 3 components in the Demand Analysis is the first set of the building blocks in mapping out the route to achieve the Outcomes and impacts at all levels
- Participants should be able to identify their clients or beneficiaries, their needs and/or problems
- Specific Policies should be reviewed and reaffirmed if they are not addressing the demands
- Wrong identification of these main ingredients could results in “goal displacement”; and to look good.
- Consequence of not meeting the client requirements and the broader goals at the higher level



source: Adapted from: 1995 Arunaselam Rasappan "How to Budget For Results" Khidmat

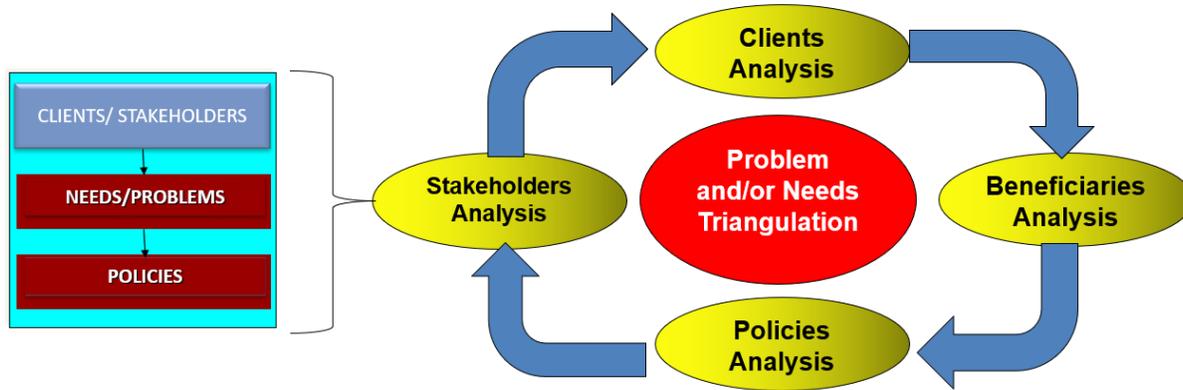
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Additional Notes by Trainers



Classification of Problems & Needs

- This slide looks at the Clients and their needs and/or Problems and the Stakeholders
- Clients are the intended recipients or beneficiaries targeted to receive the goods and services of a Program
- The concept of direct and indirect Clients (duty of care)
- The reason for funding is to benefit the Clients
- Stakeholders are individuals, groups or organisations who have a vested interest in the Program
- Program clients, decision-makers, agencies Program staff and those affected by the Program
- Needs are the continuous requirement of Clients and Client groups for their progress and wellbeing
- Problems are difficult situations faced by the Clients that need to be overcome
- A handicapped child may be facing a Basic Problem
- Other examples of Needs and Problems may be drawn from the participants



Additional Notes by Trainers



Source: © 2010 Rasappan, Arunselam & Winston, Jerome, CeDRE International
Adapted from: Rasappan, Arunselam (1994), "How to measure success", *Khidmat*, Kuala Lumpur, October, p. 27-29

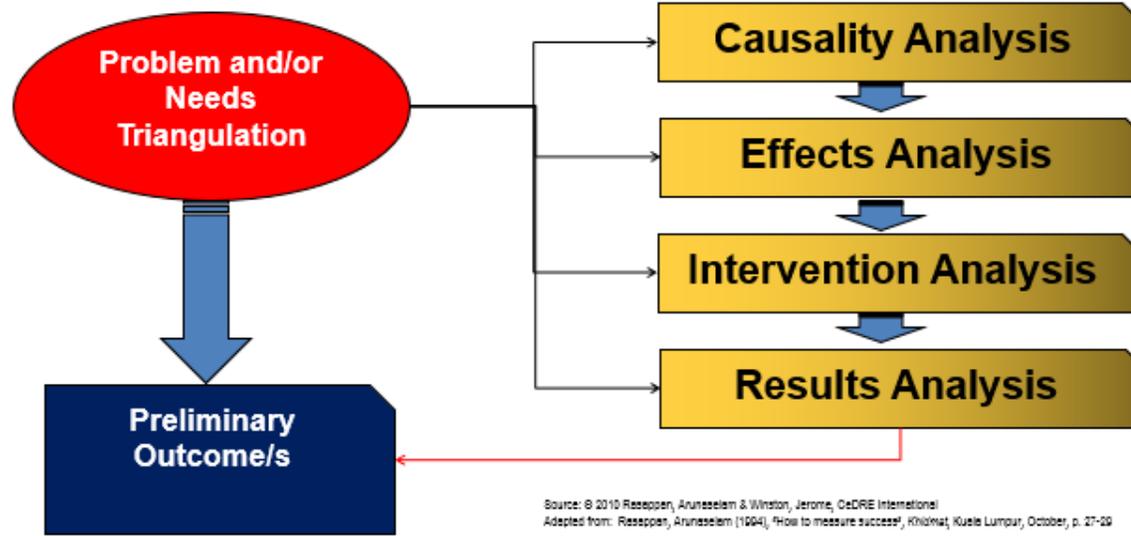
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Policy Level Results Planning

- This slide engages in the triangulation process in the Policy Level Results Planning
- Each segment consisting of the Clients/Beneficiaries/Stakeholders and Policies in the ProLL Model is analyzed and categorised accordingly
- The triangulation process establishes an accurate Demand scenario and determines the Preliminary Outcome



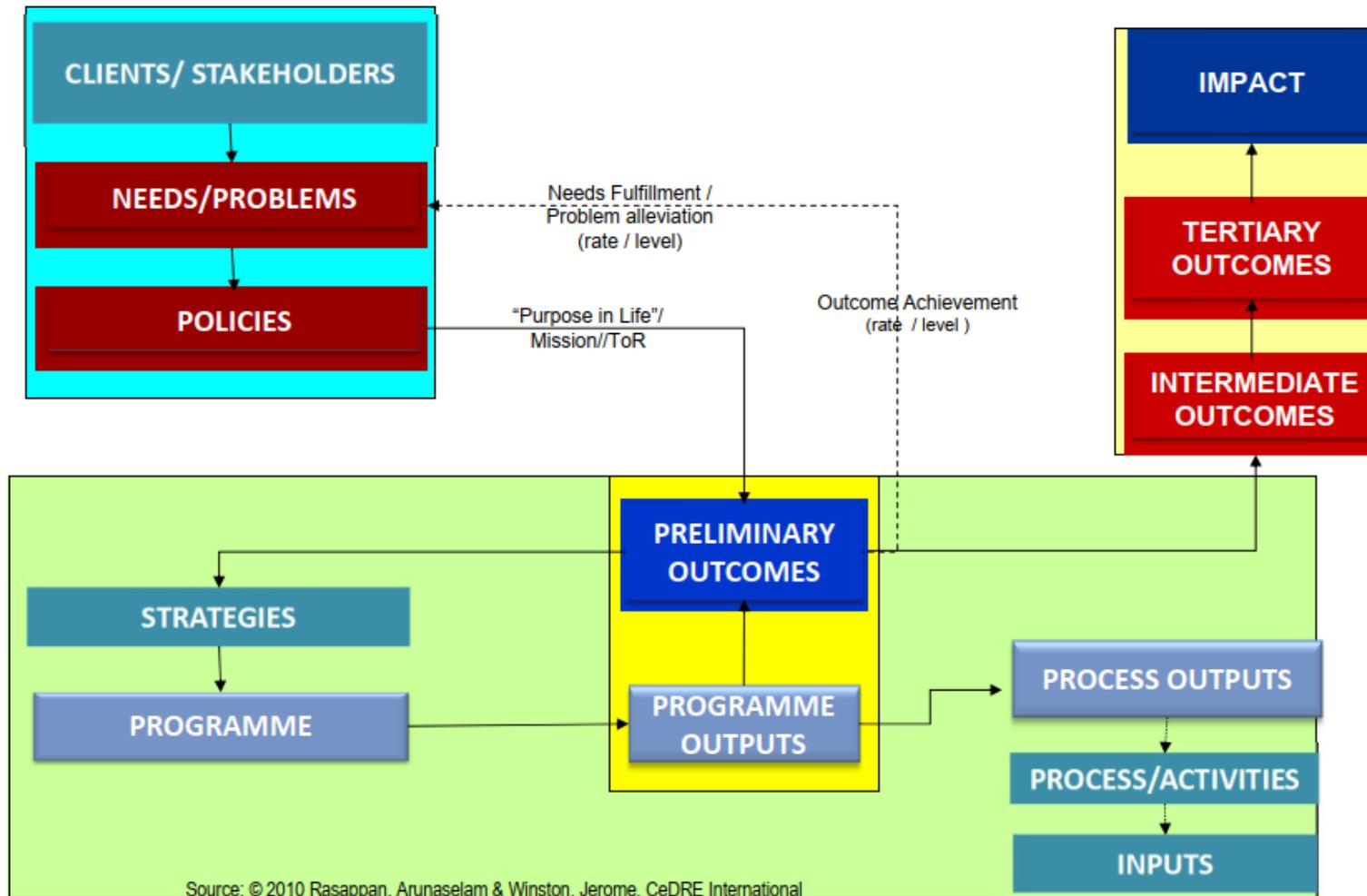
Additional Notes by Trainers



Policy Level Results Analysis

- The triangulation process of the four areas of Analysis would be able to draw up the Preliminary Outcome
- Causality is the process by which one or more events, actions or other factors shaped or influenced the existence of the Problem or Need
- An analysis of one or more causal factors is internationally done through a logic tree diagram (e.g, Problem Tree Analysis)
- For any given problem there are many causal factors, example low farm income can be due to poor farm management, poor input usage or lack of infrastructure. These causal factors will help us identify the strategies for intervention.
- The Effects Analysis would be able to determine the cause of the Problem or Need.
- The symptoms and root cause has to be established to assist in an Effective Analysis
- The type of intervention or actions needed to address the Problem/Need
- Program Outcomes are the consequence or results of the triangulation of this analysis

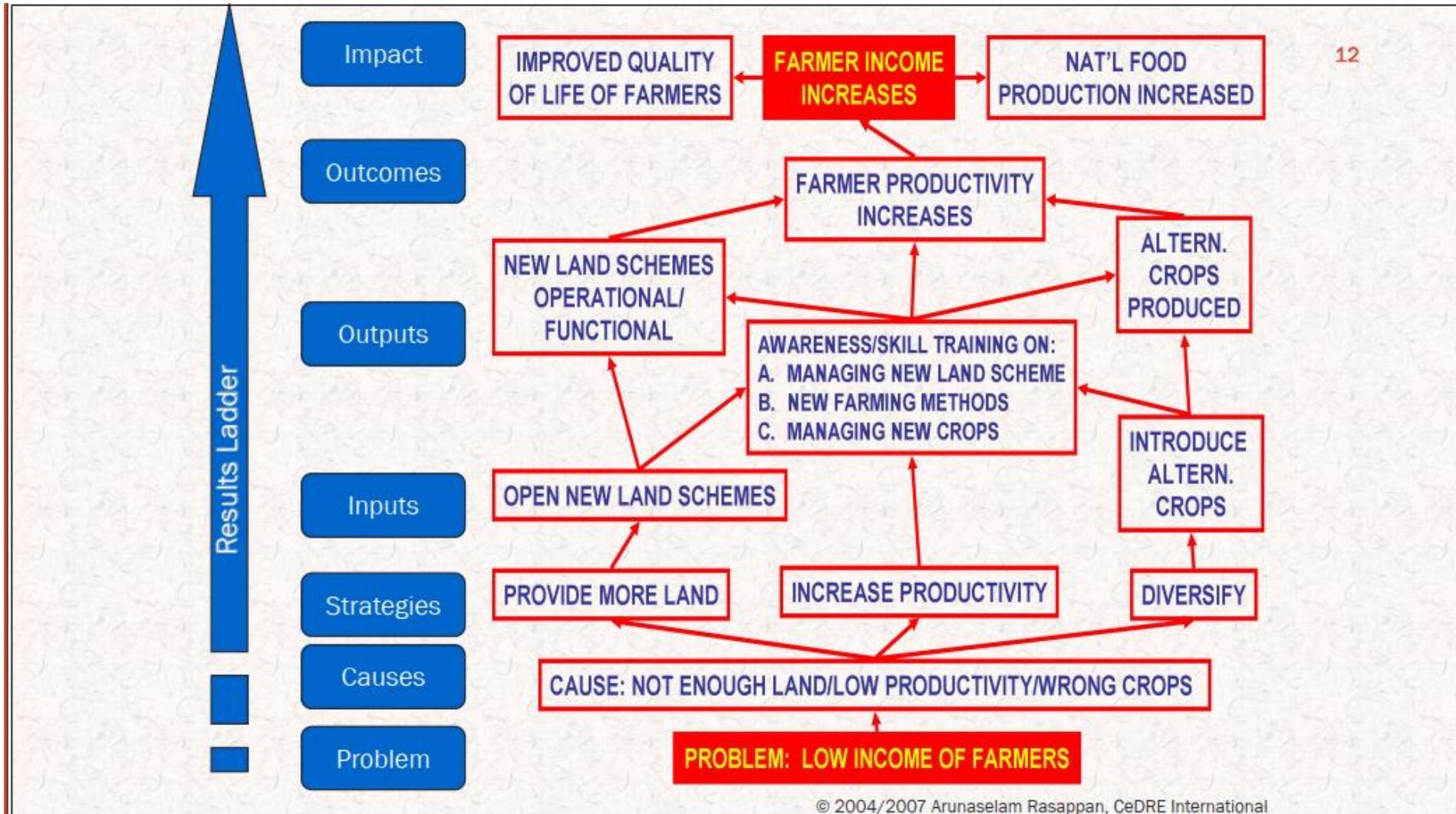
Programme Logic & Linkages Model (ProLL Model 4G): Programme Planning

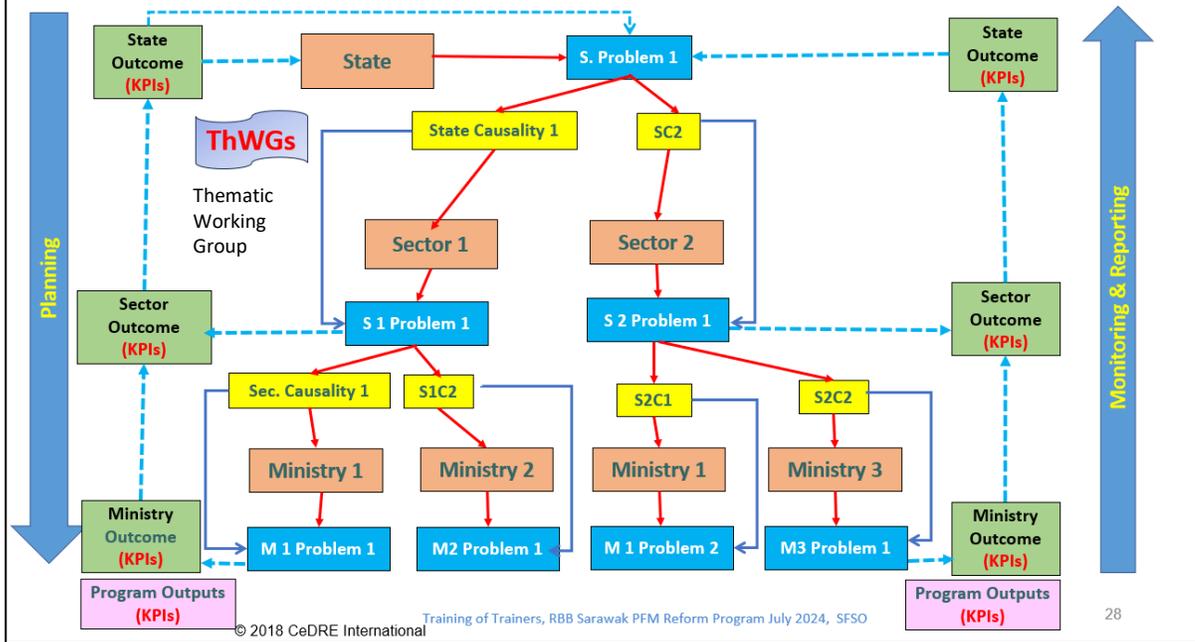


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Adapted from: Rasappan, Arunaselam (1994), "How to measure success", *Khidmat*, Kuala Lumpur, October, p. 27-29

Programme Logic & Linkages Model (Example of Scenario)





Additional Notes by Trainers

■

The Systematic Cascading of State Outcomes to Sector and Ministry Levels

- This concluding slide draws up the cascading of the Outcomes chain from the State to the Ministry and program levels
- Participants should be able to map out the flow of the Problems/Needs, Causes, Outcomes and Key Performance Indicators (KPIs) at each level
- Please note how the problem causality is identified at problems at the lower levels and subjected to a similar Problem Tree Analysis.
- This process is systematically repeated until the intervention takes place at the implementation or program level



Group Presentation and Knowledge Sharing



M5 Slide 13



Additional Notes by Trainers

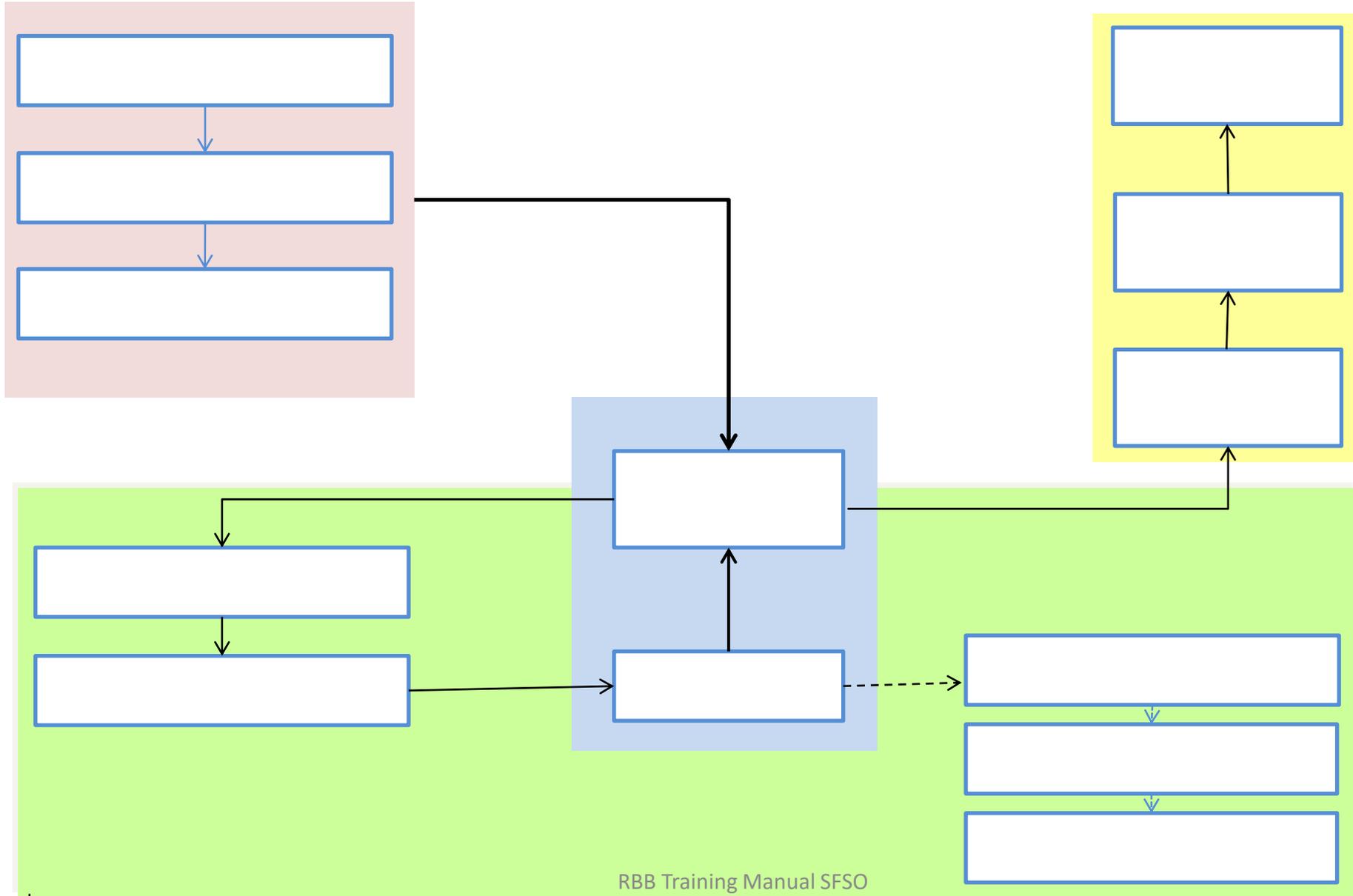


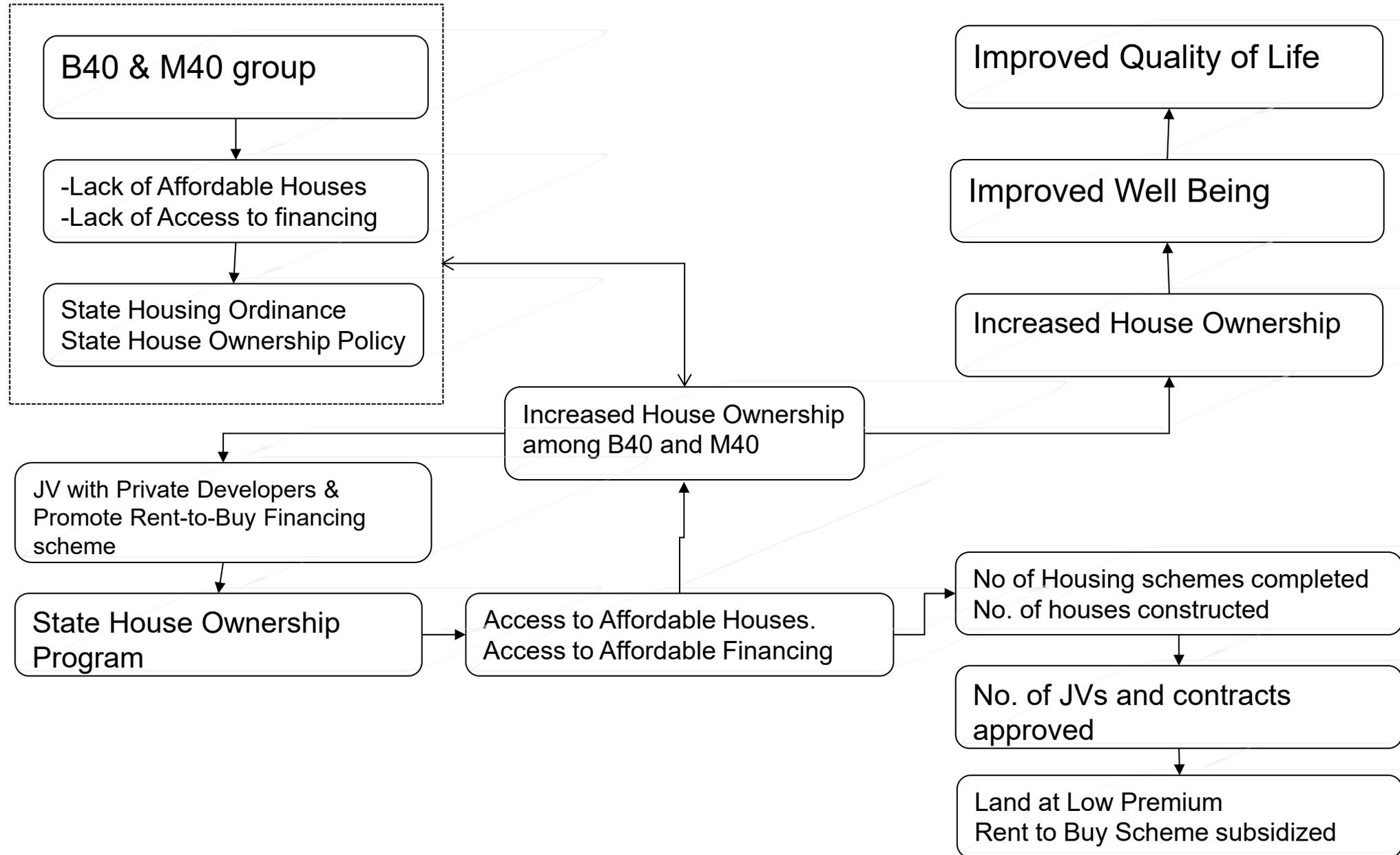
Group Discussion and Presentation

- Each Group will fill out the Components related to Demand Analysis in the format shown in Slide M5 Slide 14 OR M5 Slide 15
- For explanations on the terms please refer to the slides in the M2

M5.1 ProLL Worksheet 4G

M5 Slide 14







END OF MODULE 5



Module 6: Working with Results at the Organisational Level





M6: Working with Results at the Organisational Level



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Additional Notes by Trainers



Working with Results at the Organisational Level

- This is a process of cascading down from the National, State and Sector levels to the Implementation Levels
- Implementation Levels here refer to Ministries, Programs and in some instances Sub-Programs
- The planning at the National, State and Sector levels is a strategic process but conceptual.
- Implementation takes place at the Program and Sub-Program levels where goods and services (outputs) are delivered
- Generally, much of the resources (both Budget and HR) are expanded at this level.
- It is therefore important that National and State level Macro policies are systematically cascaded down to implementation levels for best results.

Identification of Priority Policies

○ State Priorities

- ✓ Election Manifesto
- ✓ Broad-based Consultations
- ✓ Continuation of the Longer-term Plans
- ✓ Multilateral and Bilateral Commitments

○ Sector Policy

- ✓ Cascaded down from State Levels
- ✓ To Functional and Thematic Areas
- ✓ Set a Medium-term perspective
- ✓ Better for Managing Cross-cutting Areas

○ Beneficiary and Stakeholder Needs and Problems

- ✓ Guided by the primary purpose of the Ministry to serve its beneficiaries and stakeholders
- ✓ Undertake a needs and problem analysis
- ✓ Identify key policy interventions to address these problems as an Outcome
- ✓ Sets the foundation for identifying and building Programs

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M6 Slide 2

Additional Notes by Trainers



Identification of Priority Areas 1/2

- The National and State Policy priorities are at the top of the Hierarchy order.
- In a political system, the election Manifesto would serve as a starting point for inputs in the 5-year development plan.
- The items in a typical manifesto will be a mixed bag of requests ranging from specific items to broader policy-level requests, often influenced by the economic, social, political and environmental issues at that time.
- These requests will have to be reviewed and sorted into functional areas to be assigned to the relevant sectors.
- Broad-based consultations with all development partners and players will be carried out to identify broad-level priorities
- Many of the programs in any given plan will also be a continuation of longer-term policies. Educational and health priorities can take up to 10 years to be realised.

Identification of Priority Policies

○ State Priorities

- ✓ Election Manifesto
- ✓ Broad-based Consultations
- ✓ Continuation of the Longer-term Plans
- ✓ Multilateral and Bilateral Commitments

○ Sector Policy

- ✓ Cascaded down from State Levels
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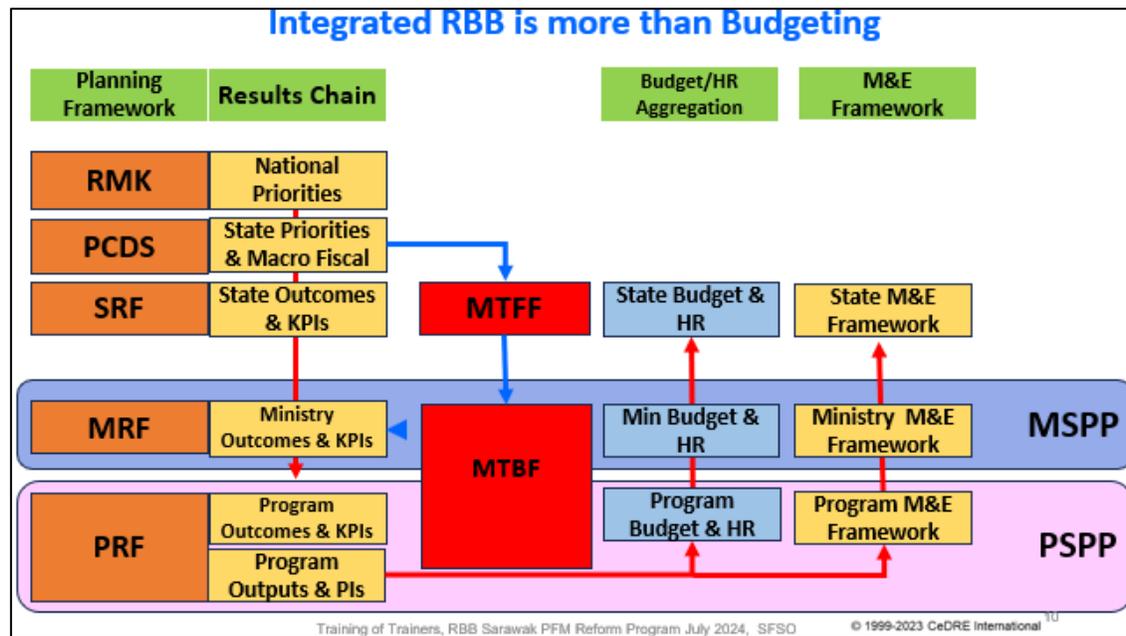
M6 Slide 2

Additional Notes by Trainers



Identification of Priority Areas 2/2

- A country's bilateral, multilateral and regional obligations will also influence development priorities. Eg. SDGs, ASEAN CEPT etc
- All these macro-level requirements are organised into functional areas at the sector levels.
- The sector level is the intermediate level before the priorities are cascaded to the implementation levels
- While planning is deemed top-down, at the implementation level there is also consultation at the grassroots level making the process bottom-up.
- Example: Ministry of Agriculture will also consult the farmers, fishermen etc to better understand the problems and needs and the grassroots

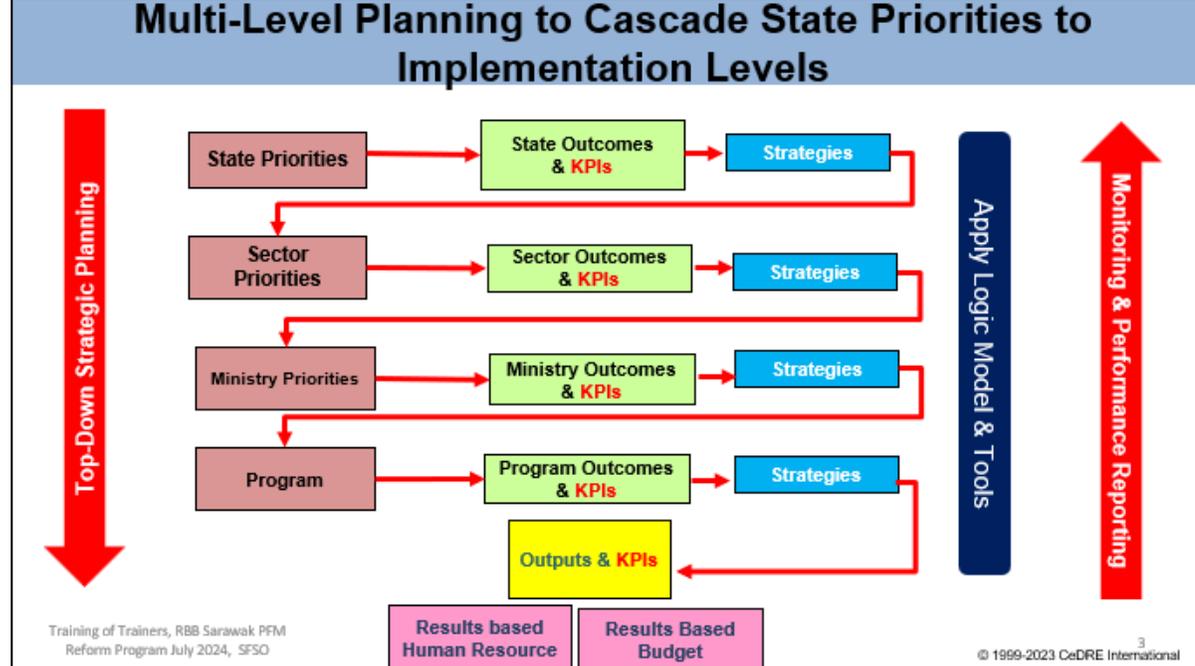


Additional Notes by Trainers



RBB is More than Budgeting

- This is a holistic schema that shows the relationship between planning, budgeting and monitoring in an integrated system
- This Schema shows that Results-based Budgeting must be guided by a State Results Framework (SRF)
- It also emphasises how multi-level planning needs to be managed systematically to identify the right strategies and outputs at the implementation level to achieve the outcomes.
- It also introduces Medium-term Fiscal Framework (MTFF) and Medium-term Budget Framework (MTBF)
- The MTFF will be the start of the Budgeting Process but no need to go into it in detail
- The focus will be more on MTBF. MTBF need not be a document but rather a process of using the Budget Circular and the Strategic Performance Plans (SPPs) in Performance Budgeting.
- It also clarifies the components of the Ministry and Program Strategic Performance Plans (MSPP & PSPP) which will be the main focus of this training program

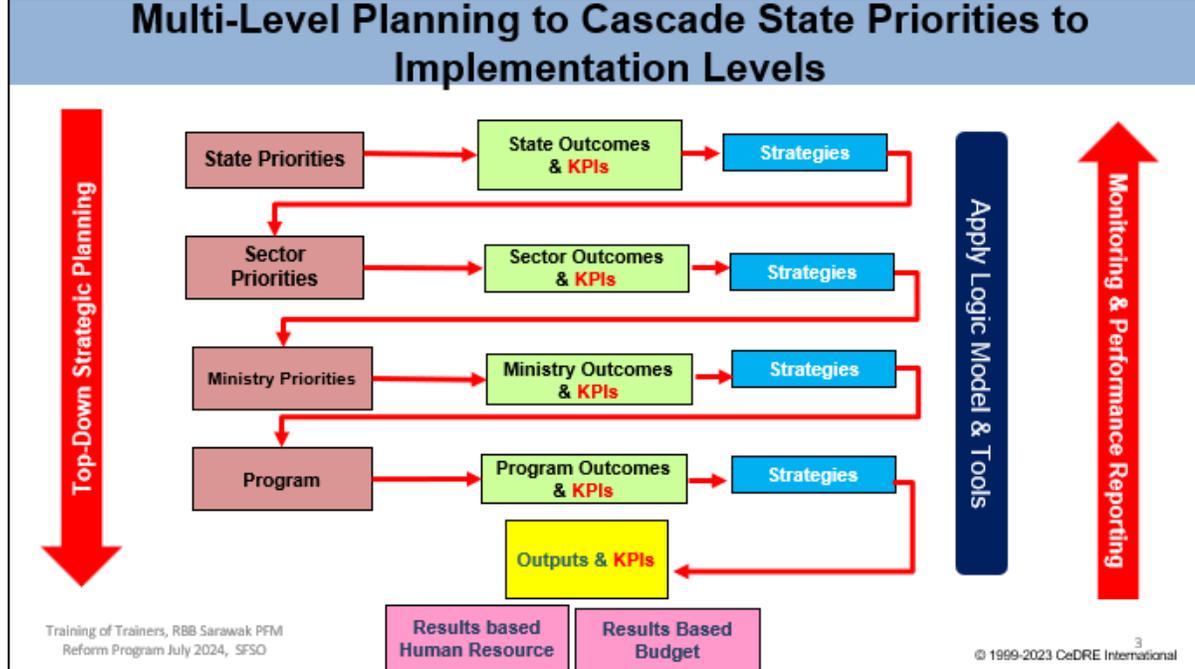


Additional Notes by Trainers



Multi-Level Planning 1/2

- This diagram shows the process of cascading the National and State-level priorities down to the implementation levels.
- It is a systematic process that tags the results areas from one level to the next in a multi-level planning environment
- Emphasis on the importance of systematic cascading to ensure that the Outputs identified at the implementation levels are linked and contribute to the policy level.
- Multi-level alignment tagging is at the outcome level and not the indicators.
- That way we can see all the contributing programs to a ministry, sector and state outcome
- It is vital to remember that a program outcome can contribute to more than one ministry or sector outcome.
- For now we assume that the contributions are equal, but later we will have to work on weighting the outcome contribution.



Additional Notes by Trainers



Multi-Level Planning 2/2.

- In the diagram Outcomes and KPIs are identified for each State priority. To achieve the Outcomes (What we want to achieve), Strategies (How we achieve it) are identified. This will provide the premise for identifying the Interventions at the Sector and Ministry levels.
- At the Program level, Outputs will be identified as this is the level at which interventions take place.
- Outputs are tangible goods and services which can be broken down into a series of activities and tasks.
- This will form the basis for calculating the budget and HR requirements
- The budget will be aggregated from the program level up to the ministry, sector and state.
- Similarly, the Monitoring data will also be from the bottom going up, however, this data will not be aggregated.

Worked Example

Beneficiaries	Needs/Problems	Outcomes	Strategies	Outputs	Cost	Ranking
Low-Income Farmers	Low Farm Income	Increased Farm Income				
	Causalities					
	1. Poor Connectivity		Improve Road Network	1. Farm Roads	2 Mil	1
	2. Low Yield		Introduce Modern Farming Methods	2. Training 3. Extension Services	200K	3
	3. Low Quality seeds		Seed Certification	4. Certified Seeds	100K	2

Worked Example

Beneficiaries	Needs/Problems	Outcomes	Strategies	Outputs	Cost	Ranking
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Additional Notes by Trainers



- This worked Eg shows the relationship between:
 - Needs/Problems and the Outcome Statement
 - Strategies that will help achieve the outcomes
 - The Outputs that are identified in trying to implement the strategies
- More importantly note that the strategies were guided by the causalities of the problem statement. Review the strategies and the causalities to see the relationship

- **Profile Information**
 - Vision/Mission
 - Clients/Stakeholders
 - Problems/Needs
 - Enabling Policy Mandates
- **Results Framework**
 - Outcomes
 - Outputs (PSPP only)
 - List Capital projects
 - Indicators
 - Strategies
- **Budget Requirements**
 - RBB
 - Budget by Classifications
 - Integrated Budget
 - By Programs (MSPP only)

- **Revenue Projection**
 - Strategies
 - Projection
 - Retention
- **Human Resource Requirements**
 - By Category
 - By Programs (MSPP only)
- **Monitoring Framework**
 - Detailed Implementation Plan
 - Performance Reporting
- **Evaluation Plan**
 - Key Evaluation Questions
 - Evaluation Budget

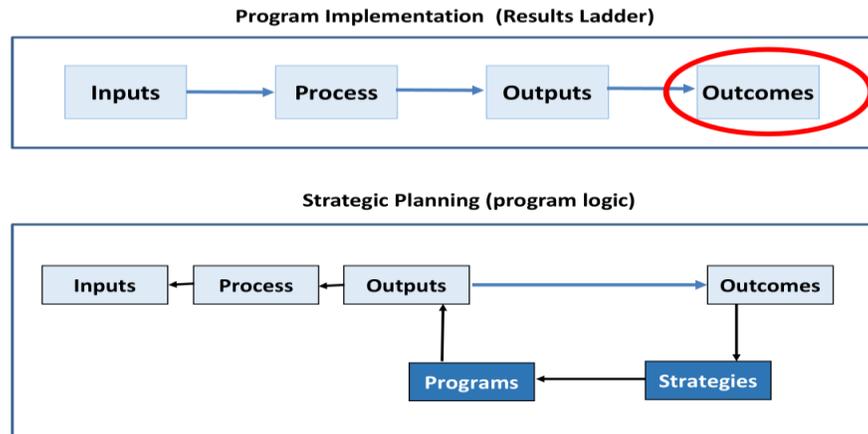
Additional Notes by Trainers



Components of the MSPP and PSPP

- The synthesis of this entire workshop is to empower the trainers to guide the Ministry and Program Head on how to populate this Strategic Performance Plan
- This will form the basis for the move to RBB and Performance Reporting.
- Here we go through the main components of the MSPP and PSPP for familiarity.
- The details will be covered on Day 5 along with the guidance notes
- The MSPP and PSPP incorporate the Results Framework, The Budget and HR requirements to finance the plan and the M&E framework to monitor and control the execution to achieve the planned outcomes

The Use of Program Logic in Planning



Additional Notes by Trainers



The Results Ladder in a Program Logic Model

- We have covered some aspects of the components of the logic model in the Day 2 presentation
- We looked at how outcomes are identified within the context of addressing needs and problems in a Logic Model
- In this diagram we look at the positioning of Outcomes in the Results Ladder. In terms of Hierarchy Order, Outcomes are the end state we hope to achieve in a given program of intervention. Outcomes are the primary reason for the existence of the program
- Once we have identified the Outcomes, we need to figure out how best to achieve the Outcomes

Components of the Results Ladder

Outcomes: Generally Outcomes are used interchangeably with Objectives. Outcomes are defined as ‘achieved results’ and objectives as ‘intended results’.

- It indicates the extent to which the goods and services produced are making progress towards the policy objectives.
- Outcomes are hierarchical - preliminary, intermediate and tertiary
- In program logic we measure the preliminary outcomes
- The hierarchy defines the accountability boundaries and responsibility boundaries



Additional Notes by Trainers



- Outcomes 1/2
- To avert confusion on the use of numerous terms in management, in RBB we will have to define the terms being used. We spoke about some of these terms on Day 1. Please also refer to the glossary for the details of the terms and terminologies that we will use in RBB.
- In this slide we look at Objectives and Outcomes. Fundamentally it is two sides of the same coin, the only difference being the perspective.
- Read out the difference in the Slide
- The reason RBB uses Outcomes is because the focus is on results and Objectives are not part of the Results Ladder or Framework
- Outputs contribute to Outcomes and not to Objectives

Components of the Results Ladder

Outcomes: Generally Outcomes are used interchangeably with Objectives. Outcomes are defined as ‘achieved results’ and objectives as ‘intended results’.

- It indicates the extent to which the goods and services produced are making progress towards the policy objectives.
- Outcomes are hierarchical - preliminary, intermediate and tertiary
- In program logic we measure the preliminary outcomes
- The hierarchy defines the accountability boundaries and responsibility boundaries



Additional Notes by Trainers



Outcomes 2/2

- Important to take note that Outcomes are Hierarchical, going from one level to the next
- An important point to note is that Program managers will be held accountable only at the Immediate Level.
- As we move up the hierarchy of Outcomes the program manager loses control of the variables as other programs will also be contributing to the Intermediate and Tertiary Outcomes.
- These represent the Program Manager’s Accountability boundary.
- The concept of Accountability and Responsibility boundaries were explained on Day 1
- Program managers must still track the hierarchy up to the Tertiary level as they have a contribution to the final Outcome.

Outcomes?

M6 Slide 12

Outcomes are the **changes**
we bring to a
problem or need
situation

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Additional Notes by Trainers



Outcomes

- The definition of Outcomes
- Remember in ProLL, under Demand Analysis the case was made that Outcomes are related to the problems and needs of the Beneficiaries and Stakeholders.
- Outcomes are the changes we bring to a needs and/or problem situation faced by the program in relation to their beneficiaries and stakeholders

○ Objectives:

- To increase Farmer's income
- To reduce Infant mortality
- To increase adult literacy

○ Outcomes

- Farmer Income Increased
- Infant Mortality Reduced
- Adult literacy Increased

Additional Notes by Trainers



Examples of Outcomes

- Slide to show how to differentiate the same sentence as a results statement and as an intention
- It provides some examples of both Objectives and Outcomes. It is self-explanatory
- Important that the outcome statement must have a measurable attribute like increase, decrease etc as we need to assign indicators to measure that attribute
- An Outcome statement can have more than one attribute which means that we need to have KPIs that measure both attributes

Outcomes:

The **changes or effects of the outputs** produced by a program. Outcomes are typically associated with each program.

Preliminary Outcomes: The changes or effects of the outputs produced by a program that are visible soon after the outputs are produced. *(e.g. increased paddy production)*

Intermediate Outcomes: The changes or effects produced by a program that are a consequence of the immediate outcomes of a program. *(e.g. increased farmer income)*

Tertiary Outcomes: The changes or effects of a program that are consequential to the intermediate outcomes of the program. *(e.g. improved standard of living)*

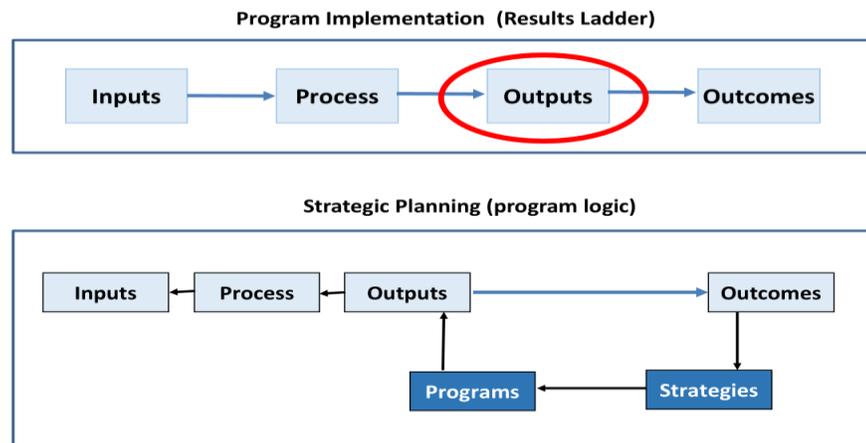
Additional Notes by Trainers



Explaining Results Hierarchy

- This slide puts into perspective the Hierarchy of Outcomes as explained in the previous slide.
- It's important to understand the hierarchy as it has a bearing on cause and effect
- The Immediate Outcome is the first change expected as a result of the output
- The Intermediate Outcome is the consequence of achieving the Immediate or Preliminary Outcome and the Tertiary Outcome is a consequence of the Intermediate Outcome.
- The whole process is logical and sequential. When working on the hierarchy there may be many other layers in between, but we need to identify the significant ones that cause the change at the next level or the change that is mandated at that level.
- You will notice that as we move up the hierarchy the program manager has less control over the outcome

The Use of Program Logic in Planning



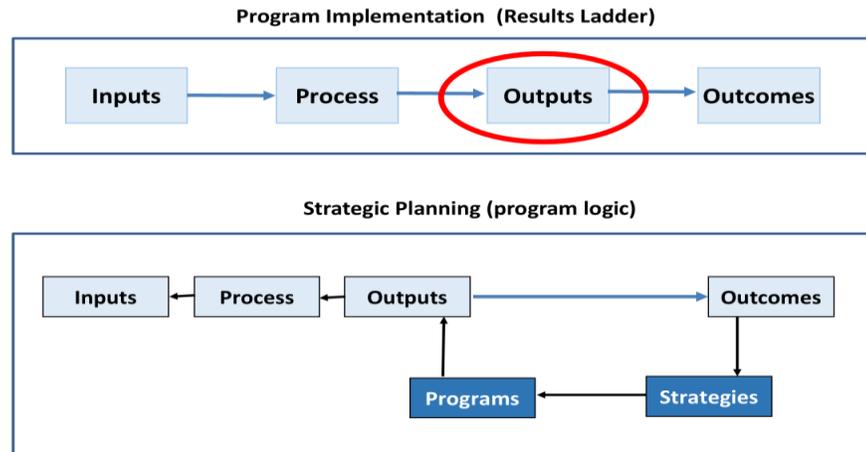
Additional Notes by Trainers



Output 1/2

- The next item on the results ladder is Outputs. Outputs are the interventions carried out through a Program to achieve the Outcomes.
- Outputs are results associated with Programs and activities for which management assumes direct and immediate responsibility. There are intermediate outputs as well as final outputs. For the purpose of the IRBM, final outputs are the main focus. (Pls refer the Glossary for greater details)
- In plain terms Outputs are the Goods and Services delivered by a program, but these goods and services need to be contextualized with the definition above.
- Outputs are only delivered at the Program level and in some instances at the Sub-Program level. Most of the resources in any given Program/s are invested in the Outputs, therefore it is vital that the Outputs identified are the correct ones and the most cost effective one to achieve a planned Outcome.
- However as shown in the diagram once the Outcomes have been identified, we need to decide how it will be delivered. We identify the strategies that will assist in achieving the outcomes.
- Example: If we want to increase farmer's income as the Outcome, then we need to decide various option on how to do this as follows:

The Use of Program Logic in Planning



Additional Notes by Trainers



Output 2/2

- Is agriculture an option
- Is the land of economic size
- If so what kind of crops should he grow
- Does he have the necessary knowledge to do commercial farming
- Is being employed outside the farm an option....etc
- Once we agree on the best option, we identify the program to execute the strategies. The program will identify interventions in the form of outputs.
- Depending on the strategy, the outputs can be in the form of training programs, improved infrastructure (process) etc

Components of the Results Ladder

Outputs: Goods and Services produced by a Program of Intervention that contributes towards the program's Policy Objectives.

- Output measures indicate the quantity of goods or services contributing to the achievement of outcomes. *(This is in reference to the indicators)*
- Easily quantifiable for both operating and capital outputs
- Outputs can be homogenous or non-homogenous
- Outputs are generally produced at the Program or Sub-program levels
- Quantifying the amount of outputs to be produced helps to determine the inputs that are required
- Important to differentiate between activity completion and actual outputs
- Outputs that take more than one year to complete should be measured against milestone targets set annually
- Service delivery outputs have to incorporate quality, timeliness and cost attributes where necessary

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M6 Slide 17

Additional Notes by Trainers

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Components of The Results Ladder

- Outputs are Quantifiable as they are goods and services. Goods such machines, trucks, roads, passports and services such as training programs, medical services, policy documents etc. can be quantified and costed.
- Homogenous Output are those that are similar, example the issuance of passports or running of similar courses. Non Homogenous Outputs are those that vary with every output. A policy paper prepared will not be the same as the next one in terms of content and may take longer with more inputs therefore differing in cost. It is more difficult to work with non homogenous outputs in terms of costing or benchmarking.
- Outputs are as a result of the implementation of a series of Activities Often, in many instances the completion of activities are mistaken and recorded as an output. It is important to differentiate between activities and the final outputs.
- If an output take more then a year to complete, usually capital projects, establish milestones to measure annual performance. Building a dam may take more than 3 years, annual milestones will ne established.
- Apart from quantifying outputs, there are 3 other attributes that we can use to measure outputs. These attributes include quality, cost and timeliness. Specific outputs will require the use of the other attributes. Health services may require more than just quantity, quality may be an equally important attribute to use.

Results Explained

Outputs are generally regarded as **the goods and services produced by a program** towards achieving one or more outcomes

Outputs should be distinguished in terms of **process outputs** and **program outputs**

Process Outputs: The outputs produced by a set of activities or processes (*training completed*)

Program Outputs: The final outputs that were intended to be produced by the program (*e.g. knowledge and skills gained by the participants*)

Please Note: *Workloads are service demands while outputs are completed process outputs*

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M6 Slide 18

Additional Notes by Trainers



Results Explained

- As explained in the earlier slide on activity completion and final output it is important to make this distinction.
- Outputs are generally distinguished as Process and Program Outputs
- An Output must serve the fundamental purpose for which it was developed.
- A training that does not impart the necessary knowledge and skills is only a Process Output as it will not lead to any Outcomes or have any planned effects.
- A pen that does not write does not serve its fundamental purpose, a pen must be able to write in order to be able to have a desired effect.
- Only if it serves its fundamental purpose will it be considered a program output. A training program that successfully imparts knowledge and skills to its participants is a program output as it will have the desired effect in terms of the participants using that knowledge to achieve a higher level results (immediate outcome).
- Capital Projects are inherently Process Outputs. Building a school or a clinic by itself will not have a desired effect on the health indicators. Only after the infusion of other service activities will it contribute and become part of a program output. A medical clinic building will become a part of the program output only after the doctors and nurses are employed and medical services are rendered by the clinic.

Output Attributes

- **Quantity**
 - The actual numbers being completed (quantifiable)
- **Quality**
 - Of the total numbers completed, how many met the minimum quality standard?
 - Criteria for determining minimum quality standards need to be developed
- **Timeliness**
 - Time taken to generate the specific outputs against a benchmark time
 - The timeliness in terms of delivering the output. For time-sensitive outputs
- **Cost**
 - Of the total numbers completed, how many were within the specified cost

Additional Notes by Trainers



Output Attributes

- Outputs are generally measured in terms of quantity as they have a direct bearing on the budget tabulation
- However, 3 other attributes are important when looking at the efficacy of the outputs
- These attributes are QUALITY, TIMELINESS and COST
- This does not mean that we have to carry out an analysis of each attribute for all outputs. While QUANTITY is mandatory, we must use other relevant attributes to better measure the efficacy of an output.
- Outputs related to sewerage services and testing of water quality as an output. The quantity, quality and timeliness are important attributes. Quantity as it is done monthly, quality as each test has 9 parameter to be tested and timeliness as it must be tested at 30-day intervals. Cost may not be a critical element.
- The use of the other attributes is important depending on the nature of the outputs

Examples of Output

Outputs	Type	Unit Measure/Attributes
Passports Issued	Homogenous	Quantity/Quality/Time
Patients Treated (outpatients)	Non Homogenous	Quantity/Quality/Cost
Training Programs Conducted	Homogenous and Non Homogenous	Quantity/Quality
School Buildings Completed	Non Homogenous	Quantity/Quality/Cost/ Time
Roads Built	Homogenous for similar types	KM/Quality/Cost/Time
Development Plans Prepared	Non Homogenous	Quantity/Milestones/ Quality
Policy Papers Prepared	Non Homogenous	Quantity/Milestones/ Quality

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M6 Slide 20

Additional Notes by Trainers



Examples of Outputs

- This table provides the examples of Outputs and how some of the other attributes other than Quantity will be an important attribute when measuring its performance and its contribution to Outcomes.
- Go through the examples and explain the possible use of the other attributes and why they are important
- Example Quality is an important attribute for training program.
- Passports are security documents therefore quality is an important attribute. If there are many errors in the passport and they are rejected at the end of the day it will only increase cost and will also not have the desired effect of providing an important service to the applicant.

Components of the Results Ladder

M6 Slide 21

Activity/Task: are strategic actions that connect outputs and inputs

- Are a group of task undertaken towards achieving an output
- Substantial part of the resources will be used at this stage of the intervention

Inputs: Inputs are the resources required to generate an output

- At the broader level it covers Budget and Human Resource.
- Also termed as Factors of Production in Production Theory

Additional Notes by Trainers

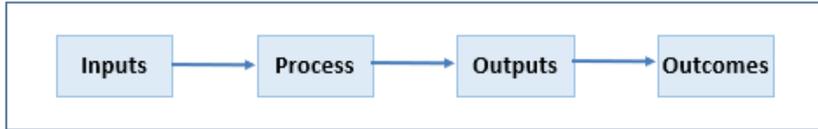


Components of a Results Ladder

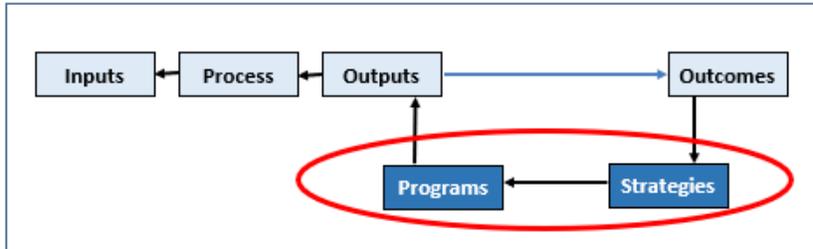
- This slides takes the results ladder a step lower to identify the components that make up the output.
- Outputs are made up of a group or activities and similarly these activities are made up of a group of task
- It is important to identify these activities and task as it will be the basis by which the budgets will be built and more so for RBB if the outputs need to be costed.
- It is also vital in terms of Human Resource Management as we are able to determine if an individual is able and skilled to undertake the activities and tasks assigned to him.
- The identification of the task and activities can also be used to measure his performance in an appraisal system.
- While in the budget submission in the PSPP we focus on Outputs, at the operational level managers must ensure that these activities and tasks are determined to better manage the program.
- Under RBB, SFSO will only be involved at the aggregate level and not at the detailed levels
- The details are left to the Head of the Ministry and Programs

The Use of Program Logic in Planning

Program Implementation (results chain)



Strategic Planning (program logic)



Additional Notes by Trainers



Focus on Strategies and Programs

- Strategies and Programs were dealt with briefly earlier.
- The word Strategy has been overused in many dimension. Strategic Planning, Strategic Initiatives, Strategic Reforms, Strategic Management.....
- Strategies play an important role in Program Logic and linking all its components logically.

Strategy

- **Strategy** generally involves setting goals/outcomes, determining best course actions to achieve the goals, and mobilizing resources to execute the actions.
- A **strategy** describes how the ends (goals/outcomes) will be achieved by the means(outputs & inputs).

Additional Notes by Trainers



Strategy 1/2

- In layman's terms, Strategies are the "How" we achieve the "What" we want to attain. Outcomes are what we want to achieve, and strategies are how we achieve them.
- Often, this will determine the success or failure of a program
- This will be the general focus of any management discussion related to a program, as choices have to be made.
- We looked at it in Slide 105 briefly (please review)
- In identifying Strategies, we need to look at various dimensions, not just in the results ladder, but also within the context of multi-level planning

Strategy

- **Strategy** generally involves setting goals/outcomes, determining best course actions to achieve the goals, and mobilizing resources to execute the actions.
- A **strategy** describes how the ends (goals/outcomes) will be achieved by the means (outputs & inputs).

Additional Notes by Trainers



Strategy 2/2

- Strategies will be identified at all levels of planning and in different time dimensions
- Strategies can be long-term, from which we will identify medium- and short-term strategies
- These time dimensions will run concurrently with the planning time dimensions
- Since we are planning and budgeting on a 3-year rolling basis, this constitutes the medium-term strategies.
- The medium-term strategies will be guided by the longer-term plans and strategies in the PCDS
- The short-term strategies will be identified for the Budget Year linked to the 3-year Rolling Plan

Philosophy of Building the Strategy

- In management theory, the thesis that **Structure follows Strategy*** was the means by which a corporate structure is created in order to implement a given corporate strategy

* Chandler, A.D. Jr. (1962). *Strategy and Structure: Chapters in the History of the American Industrial Enterprise*. Cambridge, MA: MIT Press

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Additional Notes by Trainers



Building Program Structures

- Once the Outcomes and strategies have been identified, to execute the strategies, we need to identify the best structure
- These structures will be different from the institutional or administrative structures currently in place
- Identifying the best structures to implement the strategies is what we term as programs.
- Once the clear program structures are identified, we may decide to review the Administrative structures to better deliver the program results

Outcomes and Theory of Change

Outcomes are the changes
we bring to a
problem or need
situation

Changes are Made
through a series of interventions
called **PROGRAMS**

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Additional Notes by Trainers

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Theory of Change

- Here we go into Program Logic and the Theory of Change
- This is about the change we are expecting from an intervention
- Ultimately Outcome is about change we want to make to a problem or needs situation
- If after all these activities and outputs have been generated and implemented and change has not resulted, then there are some serious flaws in the design of the outputs, strategies and the execution.

Programs

- A planned intervention for change
- A set of activities and results that have a common focus in terms of desired outcomes and impact over a period of time
- Programs are used to plan and control expenditure
- Often made up of a number of inter-related activities (often called projects) which contribute to the program results.

Additional Notes by Trainers



Programs

- A term used in RBB to describe a program of intervention guided by the strategy to achieve a specific Outcome.
- However, the term is also used in other circumstances. Often, institutional or administrative setups are also termed as programs
- Programs in RBB are related to functional interventions towards achieving a strategy
- The definitions are as provided in the slide above.

Outcomes and Theory of Change

Outcomes are the **changes**
we bring to a
problem or need
situation

Changes are Made
through a series of interventions
called **PROGRAMS**

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M6 Slide

Additional Notes by Trainers

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- Programs are closely related to the Theory of Change (TOC). The Change here is related to the Outcomes and how an outcome can bring the change to a problem or need situation.
- The required Change will be instituted by a program of intervention designed to implement the strategy/ies that will bring about the desired Change.

Group Discussion & Presentation :

Working with Strategies, Outputs and Outcomes at the Organisational Level



M6.2: Working with Outcomes, Strategies and Outputs at the Program Level

Ministry:

Program:

Nos	Outcomes	Strategies	Outputs
1	Outcome 1	•	•
		•	•
			•
			•
2	Outcome 2	•	•
		•	•
		•	•

Note: For Each Outcome there can be more than one Strategy and Outputs

M6.2: Working with Outcomes, Strategies and Outputs at the Program Level

Ministry:

Program:

Nos	Problems/Needs	Causalities	Preliminary Outcomes	Strategies	Program Outputs
1			•	•	•
			•	•	•
					•
					•
					•
					•
2			•	•	•
			•	•	•
			•	•	•

Note: For Each Outcome there can be more than one Strategy and Outputs

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Additional Notes by Trainers

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- Use this table and the worked example in Slide 105 to obtain the information to fill up the form in Slide 129.
- This will be a backend worksheet from which the information will be developed for the table in Slide 129
- Strategies here are in reference to Budget Year Strategies, as it helps to identify output for the budget year
- See Slide 105 repeated here in Slide 131 for linkages and examples

Worked Example

Beneficiaries	Needs/Problems	Outcomes	Strategies	Outputs	Cost	Ranking
Low-Income Farmers	Low Farm Income	Increased Farm Income				
	Causalities					
	1. Poor Connectivity		Improve Road Network	1. Farm Roads	2 Mil	1
	2. Low Yield		Introduce Modern Farming Methods	2. Training 3. Extension Services	200K	3
	3. Low Quality seeds		Seed Certification	4. Certified Seeds	100K	2



END OF MODULE 6



Module 7: Introduction to Monitoring & Evaluation, Budget Building and Performance Reporting





M7. DAY 4: Introduction to Monitoring & Evaluation and Performance Reporting



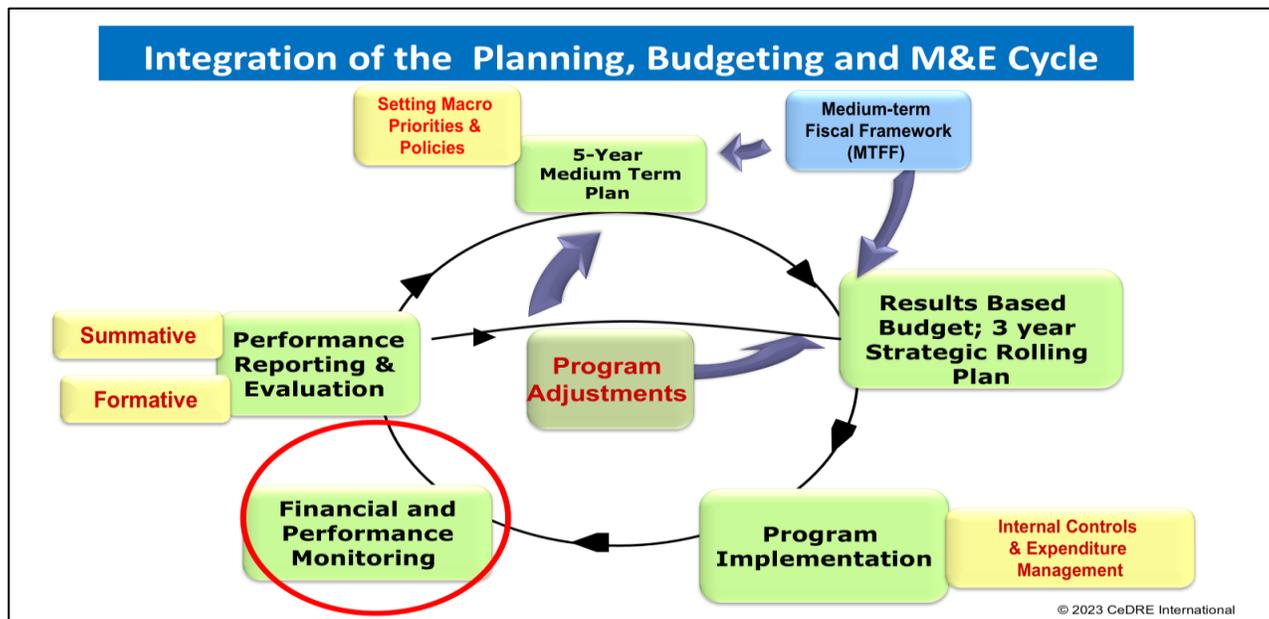
Training of Trainers (ToT)

Additional Notes by Trainers



Introduction to Monitoring and Evaluation and Performance Reporting

- This session is the intro session on the topic of Monitoring and Evaluation (M&E) and Performance Reporting through the management information system
- Explain to the participants that this session is also a cornerstone of the IRBM system and represents the fourth and fifth components of the IRBM system.



Additional Notes by Trainers



Integration of Planning, Budgeting & M&E Cycle

- This slide provides a composite schema of the functions of planning, budgeting, and M&E
- The schema shows the process flow from planning to budgeting, and then to program implementation, monitoring, reporting and evaluation.
- Stress to the participants that this is a step by step process and all components are linked.
- In particular, highlight the importance of the M&E aspects. Evaluation in particular is crucial to assist with evidence-based decisions on program adjustments and budget allocative decisions

Performance Indicators (PI)

- ***Performance Indicators are the means to show evidence that a program has achieved its intended or planned results.***
- ***An indicator is a measurement that measures the value of the change that can be compared to past and future units.***
- Indicators will measure the performance attributes in the objective statement
- Choose the most comprehensive indicator to measure the attribute. This will be termed Key Performance Indicator (KPI)
- Indicators are an integral part of assigning accountability for performance
- Indicators are user defined and must be relevant to the user

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M7 Slide 3

Additional Notes by Trainers

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The slides with the content are definitional and are self-explanatory

Use of Performance Indicators

- To monitor important results, specifically outcomes and outputs for accountability
- Determine the success of the Ministry/Agency
- Identify the root cause of problems and success
- Capture early divergence from plans
- Provide credible information for management decision-making on program plans

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Additional Notes by Trainers

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M&E under IRBM

- M&E is a strategic performance management tool;
- It should systematically plan, track, capture, and provide accurate, timely, and reliable performance data on program performance based on pre-determined KRAs and KPIs;
- Need to be based on a structured M&E framework using program logic;
- Structured and systematic program performance data at state, sector, and implementation levels;
- M&E must be integrated with the development plan and the resources budget to be practical/useful;
- Best to be e-enabled for optimal efficacy, e.g. PREMAS

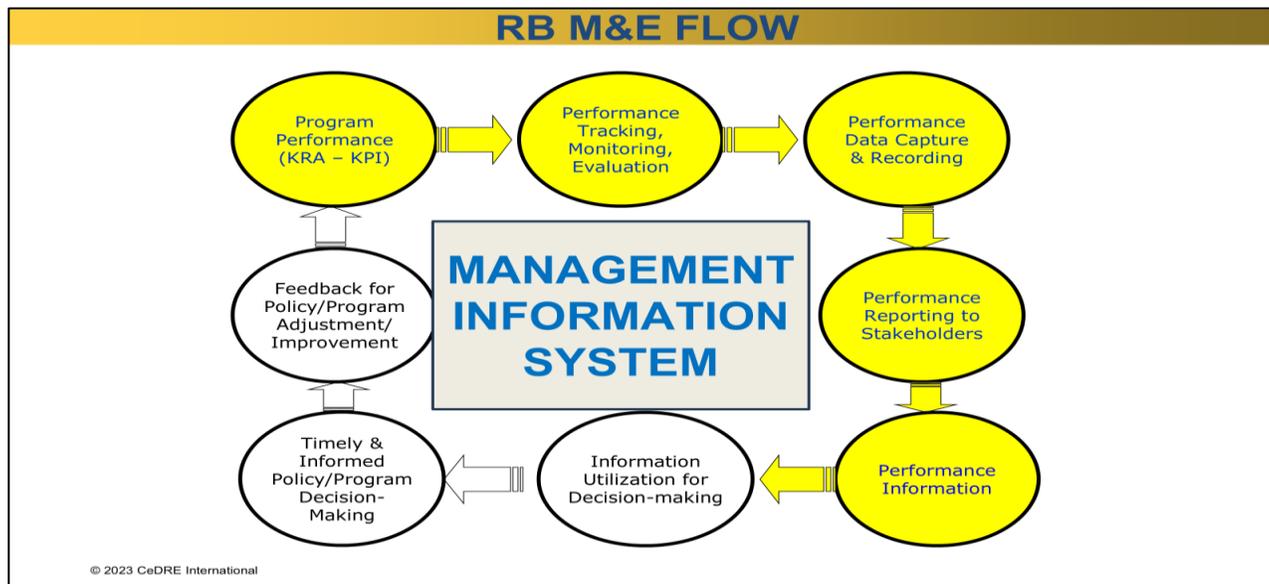


Additional Notes by Trainers



M&E Under the IRBM System

- This slide focuses on the M&E component of the IRBM system
- Use this slide to explain to the participants the dynamics of the M&E system and its importance
- Focus on the use of program logic, as that is a key tool that we use throughout the RBB approach
- Draw attention to the need to design an M&E framework to support the collection of performance data and analysis
- Remind that the M&E framework must be developed at each level from the State down to the program level and that each level will have its own set of results and its respective KPIs.



Additional Notes by Trainers



The Results-Based M&E Flow

- This slide depicts the logical flow within a results-based M&E system
- Take the participants through the flow chart starting with the top left-hand corner, where the M&E Framework has been developed. The chart shows the steps, and you can take the participants through the steps.
- Focus more on the circles that have been colored yellow, as those are the components and steps relevant to the M&E system. The other circles are more relevant to the information management and performance reporting system, which will be dealt with under the MIS section.
- Point out that a good M&E system must produce timely, accurate and reliable information that can then be used by management to make evidence-based decisions.
- Stress that the M&E system is a prerequisite for an effective management information system, as shown in the chart above.

Design Parameters for Developing M&E Framework

- **What?** KRAs/KPIs and information required for decision making.
- **How?** Identification of the KPIs (Input, Output, Outcomes, Impact)
- **How?** Data is to be captured/collected/ analysed and presented to relevant stakeholders regularly in a useful form
- **When?** Frequency of reporting?
- **Who?** Responsibility for collecting/ reporting data/performance information?
- **Usage** How will this information be utilized for management information system & policy/program decision making?

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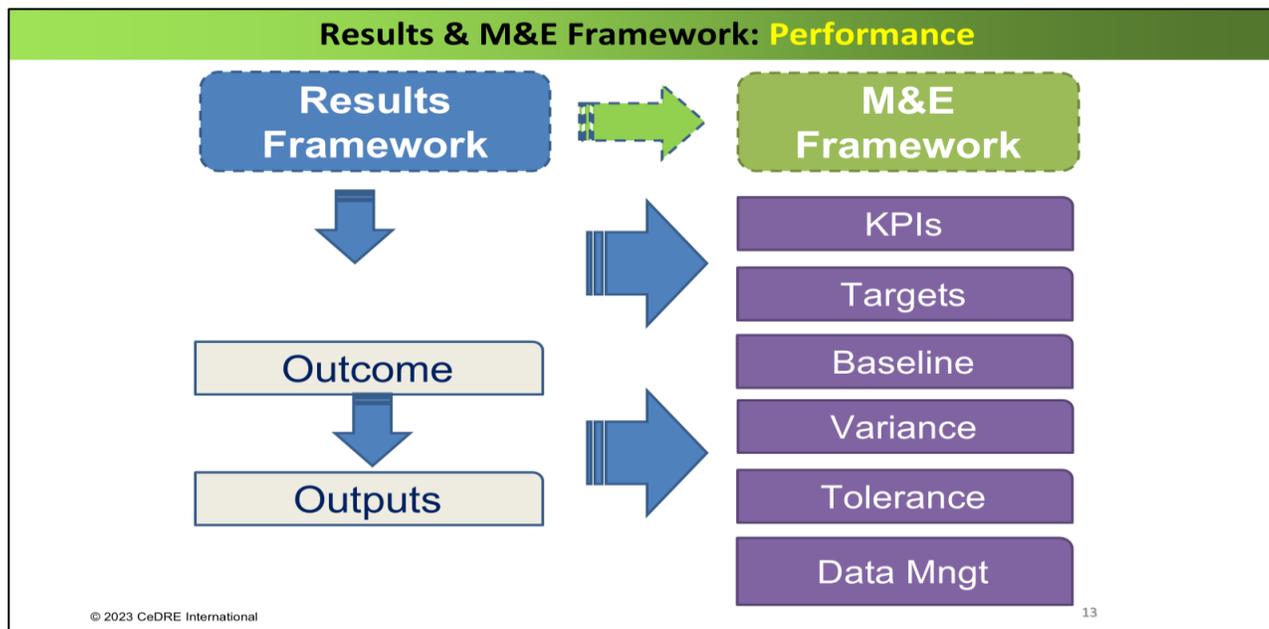
M7 Slide 7

Additional Notes by Trainers



Design Parameters for Developing M&E Framework

- This slide highlights the key parameters for developing an M&E Framework
- Discuss the questions posed on the slide.
- After asking these questions on the slide, you should get the participants to raise such questions for their own program and as well as answer the questions in their own groups.
- Additional Information in the M&E Section of this manual

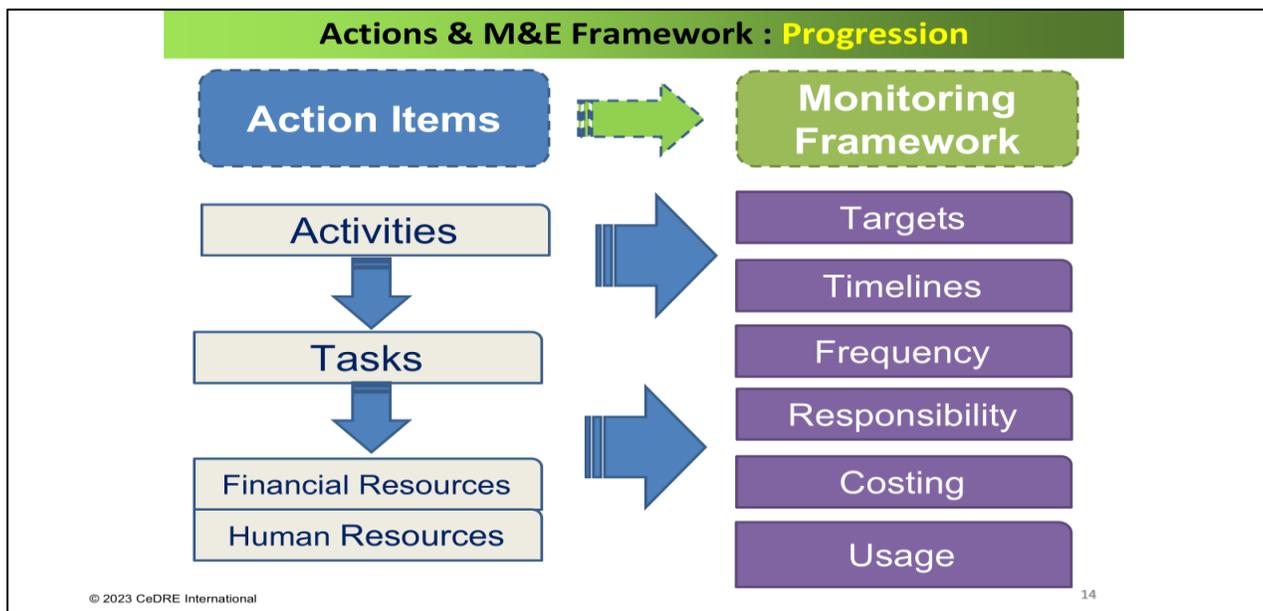


Additional Notes by Trainers



The Results & M&E Framework: Performance

- This slide is meant to show the components of the results framework on one side and the other side, the components of the reciprocal M&E framework
- Explain that when it comes to substantive monitoring, the focus is more on outcomes and outputs.
- For each Outcome and/or Output, there must be an M&E Framework comprising the following items:
- KPIs, targets, Baselines, Variance, Tolerance and Data Management.
- Remind participants of the earlier sessions where they discussed the results ladder and the M&E implications.
- Participants should be encouraged to revisit the M&E Framework and interrogate



Additional Notes by Trainers



Actions & M&E Framework: Progression

- This slide is similar to slide 8 in that the slide depicts the lower end of the results ladder on the left and on the right, the progression of these items.
- The right column displays the components of the M&E framework that have to be addressed as part of strategic M&E planning
- Highlight the difference between monitoring in this slide and the monitoring in the previous slide that focuses on the results
- Alert the participants that the monitoring of these items in the monitoring frame is essential for internal strategic management of a program and is of importance to the program manager
- This is also where the usage of financial and human resources is monitored and reported as part of the monitoring system

IMPORTANT POINTS IN DEALING WITH INDICATORS

M7 Slide 10

BASELINE	The prevailing or existing level of performance in a particular result area at a pre-determined point in time (year) used to measure the progress over/ after a period of time.
BASELINE YEAR	A pre-determined date (year) from which targets are set in a particular result area to measure the progress over / after a period of time.
BENCHMARK	A point of reference form which measurements may be made or something that serves as a standard by which others may be used to measure or judge.
TARGET	A pre-determined level or degree of achievement in a result area (impact, outcome, output) to be achieved in a given period of time.

Additional Notes by Trainers



Important Points in Dealing with Indicators

- This slide lists out the important points related to performance indicators
- These include the baseline for the indicator, the baseline year, the target and the benchmark for performance for the indicator
- Explain to the participants the importance and inter-relationship of these points
- See also the explanations given in the CeDRE Handbook of Terms and Concepts on these points

WHAT ARE TARGETS?



A pre-determined level or degree of achievement in a **results area** (impact, outcome, output)

To be achieved in a **given period of time** – annually or within 3-5 years

Unit Measures
(absolute numbers, percentages and/ or ratio/ranking, ratings)

M7 Slide 11

Additional Notes by Trainers



What are Targets

- This slide explains what targets are and how to measure them
- Ask participants to give examples of targets for their performance indicators for outcomes and outputs
- Ask them how they will measure the targets stipulated and discuss examples with them.
- Examples: farmers' income, mortality rate, life expectancy, literacy rate, etc..

RBB Data Input Sheet for M&E

Ministry:

Program:

Year :

1	2	3	4	5	6	7					8	9	10	11	12	13	14			
Ref	Results Category	Description	Results KPI & Description	Unit Measure	Baseline		Targets for Budget Year (2025)					Variance	Tolerance	Data Source	MoV	Data Freq.	Who is Resp.	Budget (Cost)		
					Year	Unit	Q1	Q2	Q3	Q4	Total									
	OutC1		KPI1																	
	OutP1		KPI 1																	
			QTY																	
			QLY																	
			TL																	
			CS																	



Ministry:																			
Program:																			
Year :																			
1	2	3	4	5	6					8	9	10	11	12	13	14			
Ref	Results Category	Description	Results KPI & Description	Unit Measure	Baseline		Targets for Budget Year (2025)					Variance	Tolerance	Data Source	MoV	Data Freq.	Who is Resp.	Budget (Cost)	
					Year	Unit	Q1	Q2	Q3	Q4	Total								
	OutC1		KPI1																
			KPI2																
	OutP1		KPI 1																
			QTY																
			QLY																
			TL																
			CS																

Additional Notes by Trainers

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Results and Monitoring Framework

- This slide shows an indicative Strategic Results Framework (SRF) with an M&E Framework attached to it as an integrated framework
- The top portion is the profile information of the Ministry or Program, as the case may be
- Essentially, all critical information about the planned results and the M&E plan is displayed in the above table
- This SRF and M&EF are later to be included as attachments to the Strategic Performance Plan (SPP) of the Ministry or Program, which needs to be submitted to the stakeholders as well as for budget submission approval
- Remind participants that the above framework is a summary of the performance plan of the Ministry and/or Program.
- Details of the Monitoring Input Sheet are explained below

Results Framework Components

Ministry:

Program:

Year :

1	2	3	4	5	6	7					8	9	10	11	12	13	14		
Ref	Results Category	Description	Results KPI & Description	Unit Measure	Baseline		Targets for Budget Year (2025)					Variance	Tolerance	Data Source	MoV	Data Freq.	Who is Resp.	Budget (Cost)	
					Year	Unit	Q1	Q2	Q3	Q4	Total								
	OutC1		KPI1																
			KPI2																
	OutP1		KPI 1																
			QTY																
			QLY																
			TL																
			CS																



RBB Data Input Sheet for M&E (Explanatory Notes)

1	2	3	4	5	6		7				
Ref	Results Category	Description	Results KPI & Description	Unit Measure	Baseline		Targets for Budget Year (2025)				
					Year	Unit	Q1	Q2	Q3	Q4	Total

Ref	Section	Clarification
2	Results Category	1. Preliminary Outcomes (OutC) and Program Outputs (OutP)
3	Description	Outcome and Output Descriptions
4	Results KPI & Description	KPI Description for both Outcomes and Outputs in the relevant boxes
5	Unit Measure	The Unit with which the Indicator/s will be measured. Eg numbers, financials, percentages, ratios, ranking, rating etc.
6	Baseline	A point in time from an earlier period with which the performance for a particular performance indicator can be compared with a current point in time. Indicate both measure and the year
7	Targets for Budget Year	If the information can be measured in Quarters set the targets for the Quarters, but has to be consistent with the targets set for the years.

Monitoring Framework Components

Ministry:

Program:

Year :

1	2	3	4	5	6		7					8	9	10	11	12	13	14		
Ref	Results Category	Description	Results KPI & Description	Unit Measure	Baseline		Targets for Budget Year (2025)					Variance	Tolerance	Data Source	MoV	Data Freq.	Who is Resp.	Budget (Cost)		
					Year	Unit	Q1	Q2	Q3	Q4	Total									
	OutC1		KPI1																	
			KPI2																	
	OutP1		KPI 1																	
			QTY																	
			QLY																	
			TL																	
			CS																	



RBB Data Input Sheet for M&E

8	9	10	11	12	13	14
Variance	Tolerance	Data Source	MoV	Data Freq.	Who is Resp.	Budget (Cost)

Ref	Section	Clarification
8	Variance	A performance range within which performance is expected for a performance area
9	Tolerance	A minimum level of performance that is considered as serious, not acceptable and that which would elicit a set of mandatory remedial/mitigating actions.
10	Data Source	The source from which the data will be collected.
11	Means of Verification	The process of checking and verifying the validity and reliability of data collected from a particular data source.
12	Data Frequency	The frequency of data collection required for an indicator (for analysis and decision-making)
13	Responsible	Assigning someone who will be responsible to collect the data
14	Budget (Cost)	If there is a cost to data collection, indicate the cost here

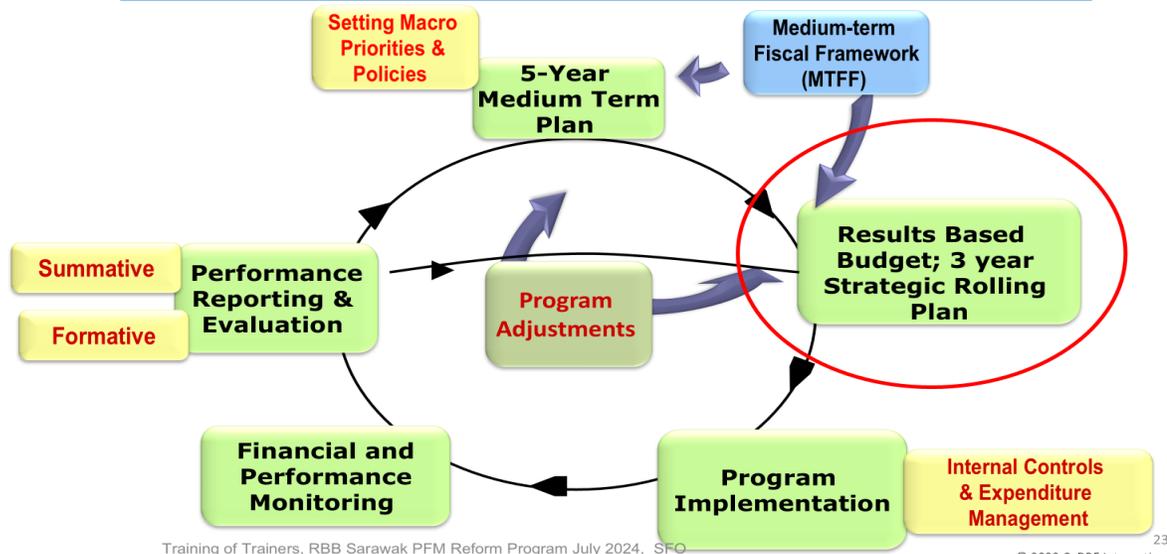


Building a Results-based Budget



Training of Trainers (ToT)

Integrating Planning, Budgeting and M&E Cycle



Additional Notes by Trainers



Integrating Planning, Budgeting, and M&E

- This slide is a repeat of slide 67.
- Please refer to Slide 67 in this set of notes
- The slide serves to impress upon the participants the need to be conscious of the logical manner in which development planning is carried out and linked with implementation, monitoring, evaluation, data collection, reporting and decision making

Building an Integrated Results-based Budget

- Resourcing the Plan
- Bottom Up Approach to Budget Building
- Linking Budget to Policy
- Aggregation of Budget
- Integrated Budget
- Accountability for Results

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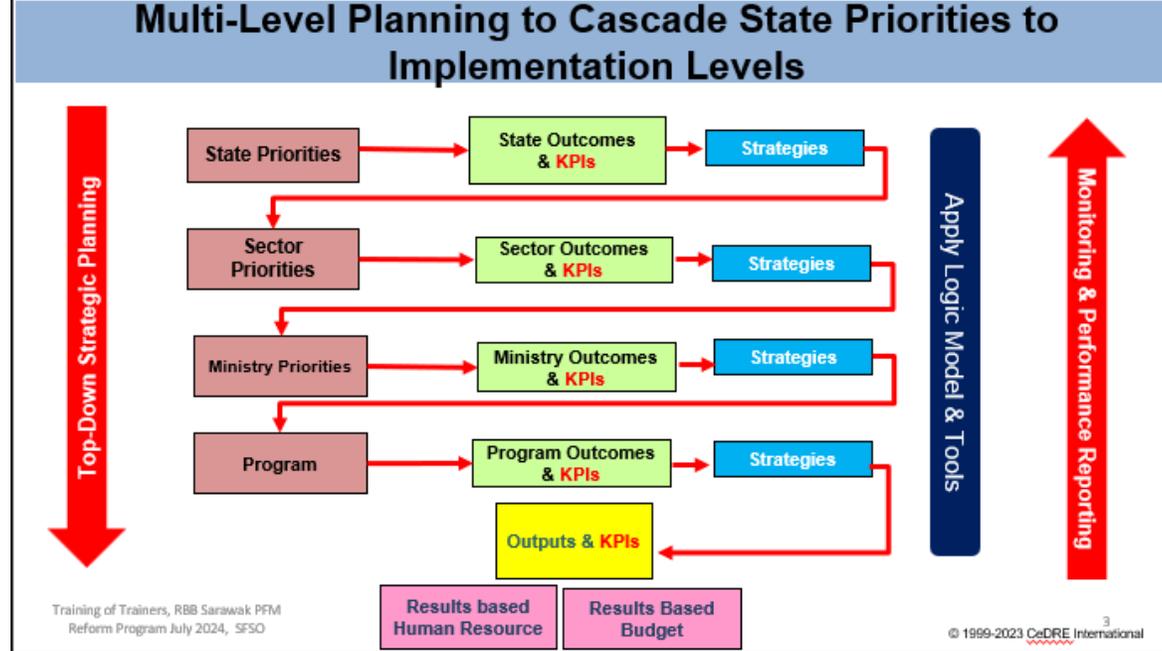
M7 Slide 16

Additional Notes by Trainers

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Building an Integrated Results Based Budget

- This slide deals with the key considerations when building a results-based budget
- Resourcing the plan means how the proposed performance plan will be funded including the quantum and spending considerations
- Bottom-up approach defines that the budget must be built bottom-up eg from the tasks and activities under an output that is linked upwards to an outcome/s
- Budget aggregation refers to the aggregation of budgets upwards from the Program level to the Ministry level and then to the sector and State level
- Integrated budget refers to the integration of the operating and development budgets into one consolidated program-based budget



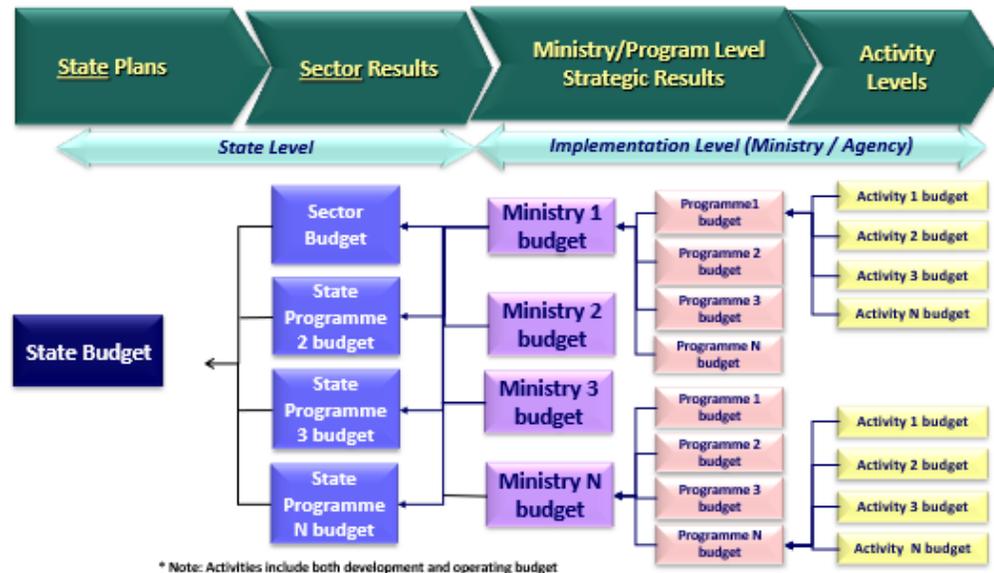
Additional Notes by Trainers



Multi-Level Planning to Cascade State Priorities to Implementation Levels

- This slide is a composite schema to show how the State priorities are cascaded systematically from the State level to the sector level and then down to the Ministry and Program level, where the actual implementation takes place.
- On the left side, it shows the strategic plan being cascaded down to the implementation level, while the red arrow on the right side shows the monitoring and reporting of performance from the implementation level and its consolidation up the hierarchy back to the State level. This is to ensure systematic data collection, analysis and reporting of performance at the lower level and the consolidation of such data at each higher level.
- At the bottom implementation level, the schema also shows where the Human Resource and Financial resources are factored into the plan

Results-based Budget



Additional Notes by Trainers



Results-Based Budget Building

- This slide shows in a schematic form the cascading of priority plans from the State level to the Ministry and Program level
- It then also shows the budget building at the Activity level and its consolidation at each higher level until the State budget is derived
- It is important to note that the consolidated budget at the higher level cannot be built unless they are derived from the consolidation of the lower implementation level budgets
- This gives us a results-based program budget based on results, but using a line-item budget-building approach at the implementation level.

Integrated Program/Activity Cost (Example)

← Planning

CHART OF ACCOUNTS	INPUTS REQUIRED (BUDGET & HUMAN CAPITAL)	PROCESS OR ACTIVITIES	CONTRIBUTING OUTPUTS	Program OUTCOME
10000 Emoluments	Training Needs Analysis (TNA) 2 officers x 3 hours x \$100 per hour = \$600	<ul style="list-style-type: none"> TNA Pre-preparation 	<ul style="list-style-type: none"> Training programs (<i>Operating Budget</i>) 	Increased paddy production (Strategy : increase paddy yield)
20000 Services	Pre-preparation meeting 5 officers x 5 hours x \$200 per hour = \$5,000	Indirect Cost materials		
30000 Assets				
40000 Grants	Training materials \$10 per set x 30 sets = \$300	Direct Cost reinforcements		
	Training location \$20 per hour x 8 hours = \$160			
<u>Capital Cost</u>	AV Equipment rental \$400 per day = \$400			
30000 Assets	\$5,000,000 (2021) \$20,000,000 (total)	Contract Procurement	<ul style="list-style-type: none"> Improved infrastructure (roads/ canals) (<i>Development Budget</i>) Irrigation Equipment 	
30000 Assets	\$2,000,000	Procurement: Irrigation Pumps, Gates		

Budget Building →

Program Cost

Integrated Program/Activity Cost (Example)

← Planning

CHART OF ACCOUNTS	INPUTS REQUIRED (BUDGET & HUMAN CAPITAL)	PROCESS OR ACTIVITIES	CONTRIBUTING OUTPUTS	Program OUTCOME
10000 Emoluments	TNA 2 officers x 3 hours x \$100 per hour =\$600	• TNA • Pre-preparation	• Training programs (Operating Budget)	Increased paddy production (Strategy : increase paddy yield)
20000 Services	Pre-preparation meeting 5 officers x 5 hours x \$200 per hour =\$5,000	Indirect Cost		
30000 Assets	Training materials \$10 per set x 30 sets =\$300	materials		
40000 Grants	Training location \$20 per hour x 8 hours=\$160	Direct Cost		
Capital Cost	AV Equipment rental \$400 per day =\$400	recruitment		
30000 Assets	\$5,000,000 (2021) \$20,000,000 (total)	Contract Procurement	• Improved infrastructure (roads/ canals) (Capital Budget) • Irrigation Equipment	
30000 Assets	\$2,000,000	Procurement: Irrigation Pumps, Gates		

→ Budget Building

Program Cost

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Additional Notes by Trainers

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Integrated Program – Activity Cost

- This slide shows the budget building using the activities linked to outputs and outcomes
- The costs are divided into direct and indirect costs, as well as operating and capital costs
- The left column shows the costing codes to classify the budget items
- The top red arrow shows the direction of planning from outcomes to outputs and activities
- The bottom red arrow shows the budget-building steps and stages
- This is the process used in Program-based Integrated Results-Based Budgeting
- The capital cost component has to be amortised over the life span of the asset, say 5 years, and not to charge the total cost to one financial year. This will distort the output cost or the program cost for that budget year

Integrated Result-based Budgeting

M7.1 Integrated Results-based Budget Sheet																
Ministry:																
Program:																
Table :																
Program OutC	OutPut	Activities	Tasks	Retained Earnings & Other Revenue Sources	Total Program Budget (Budget Year Y+1)			Retained Earnings & Other Revenue Sources	Total Program Budget (Year Y+2)			Retained Earnings & Other Revenue Sources	Total Program Budget (Year Y+3)			
					Capital Budget	Operating Budget	Total Budget		Capital Budget	Operating Budget	Total Budget		Capital Budget	Operating Budget	Total Budget	
OutC 1	OutP 1	Act 1	Task 1													
			Task 2													
			Task 3													
			Act 2	Task 1												
				Task 2												
				Task 1												
			Act 3	Task 1												
				Task 2												
	OutP 2		Act 1													
			Act 2													
OutC 2	OutP1	Act 1														

Additional Notes by Trainers



- This spreadsheet is not to be used for the current exercise.
- This process is about costing the value of output since we need to know what are the alternative costs to make decisions
- For this we need to take into consideration Direct and Indirect Cost elements by breaking down Outputs into specific activities and finally tasks. Each task has to be costed.
- It shows how the various components of Development and Operating Budget are integrated into a budget-building format



Management Information System (MIS) and Decision Support System (DSS)



Training of Trainers (ToT)

MIS under IRBM

- MIS is an **institutionalised** framework that captures **information** from the M&E system at every level to enable managers and stakeholders to carry out effective and **informed decision-making** on a timely basis.



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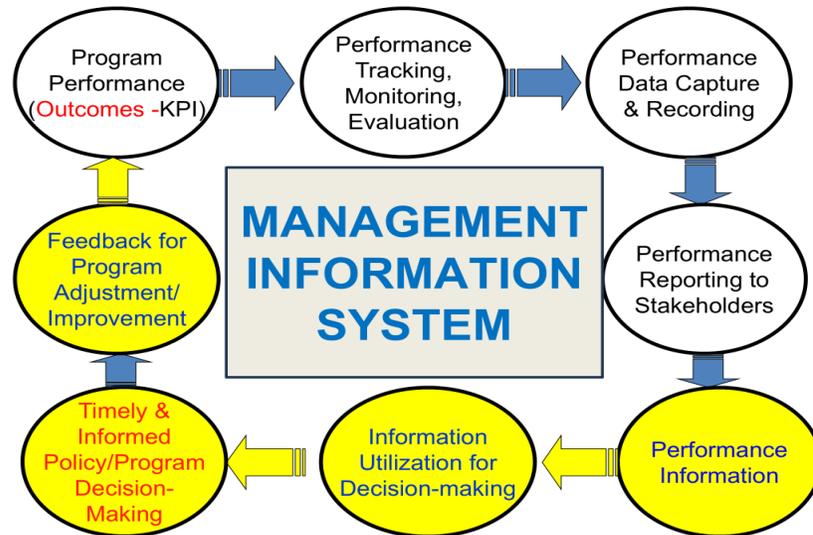
Additional Notes by Trainers



MIS under the IRBM system

- This slide introduces the management information system component dealing with performance information and its reporting and usage
- Review the definition carefully and ensure that you are comfortable with the term and its application in real life
- Useful to discuss with the class the importance of information for decision-making and what is the situation in their organisations currently.
- Focus on the challenges they are facing with information and decision-making now, and use that to strengthen the focus on MIS and decision-making

RB MIS ACTIONS & FLOW



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Additional Notes by Trainers



Results-Based MIS Actions and Flow

- This slide is similar to the steps and process flow discussed in Module 7.0, Slide 6 on the monitoring system
- Alert the class that this is the same chart used for the Monitoring actions, but the focus here is on the information system reporting and decision-making
- Pay attention to the boxes in yellow as they reflect the steps making up the MIS
- Take the class through step by step to discuss each step and its implications
- Ask the class for examples of each step related to their organisation
- Towards the end of this slide, ensure that they understand the importance of the MIS for decision-making.

Key Considerations for MIS

M7 Slide 25

- MIS provides management & key stakeholders with information to help them make **crucial decisions** on policy adjustments, program adjustments, resource allocations, strategies etc
- All decisions require timely, accurate, and reliable information to ensure they are evidence-based
- Internal tool for management to plan and implement mandated programs
- External tool for key stakeholders to manage policies

Additional Notes by Trainers



Key Considerations for MIS

- This slide presents the key considerations for the MIS
- The slide stresses the information for the decision-making process and the purpose of the MIS
- Discuss with the class examples of real-life cases where critical decisions could not be made without proper information
- Information related to outcomes, their indicators, and the contributing outputs. The efficacy of the strategies in realising the outcomes.
- Example: Did the farmers' income (outcome) increase as a result of the correct strategy (increase farmer knowledge), and if so, was it the best strategy, maybe improved infrastructure would have had better results. However, the cost options would have been higher
- Always remember that the MIS must provide information that is compliant with the RAT Principle, which is that Information must be Reliable, Accurate and Timely to be useful

Some Key Questions

- What kind of decisions are you making regarding your program/s?
- How are you making such decisions?
- What are your main challenges?
- Are you able to use information to make program adjustments and resource use adjustments for your programs?
- If there are policies involved, on what basis are you making/suggesting policy adjustments?
- Do you have the needed information to help you make policy, strategic, resourcing decisions for your program/s?
- Do you have information to do forecasting?

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Additional Notes by Trainers

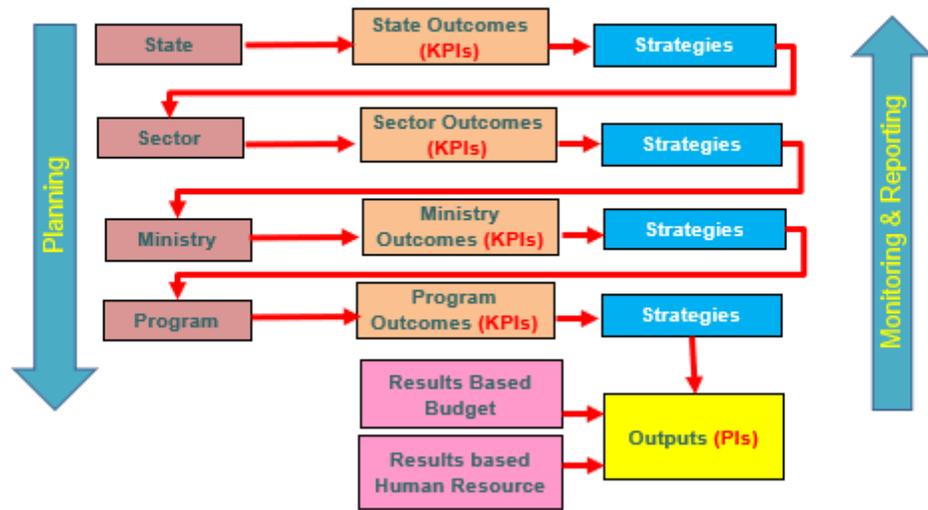


Some Key Questions

- This slide presents some key questions that you must raise with the class related to the information and decision-making functions in organisations
- Go through the questions with the class and make sure they can relate to these questions and their importance in real life, especially for practical evidence-based decision-making
- Pay special attention to the utility of the MIS for decisions on resource allocation, strategy adjustments, program adjustments and policy adjustments

Schema: Development of State Development Plan using the Integrated Development Planning Method

M7 Slide 27



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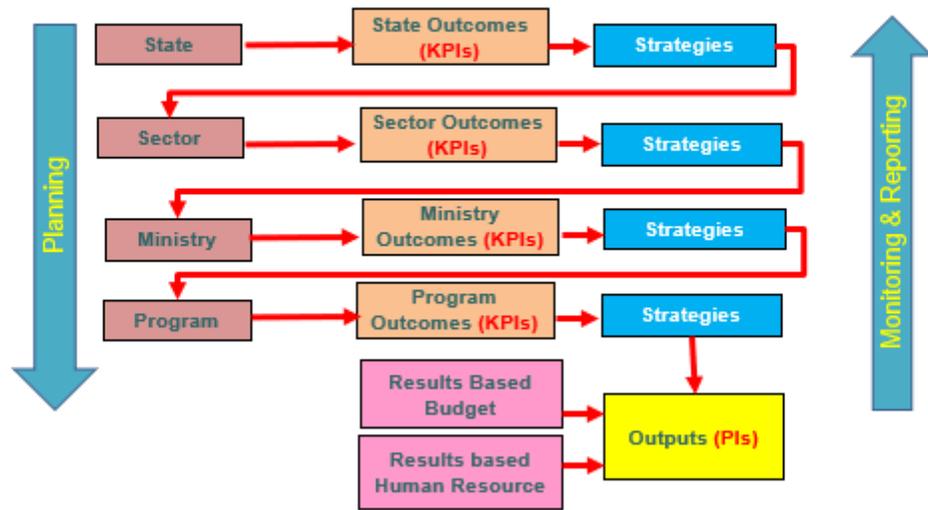
Additional Notes by Trainers

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Schema: Development of a State Development Plan using the Integrated Development Planning (IDP) Method - 1/2

- This slide is an important component for development planning for a State where a medium-term development plan at the policy level must be cascaded systematically and logically to the implementation level
- The trainer must go through the chart and make sure you are familiar with the steps and actions at each stage. Some pointers are provided below. Make sure you study and internalise them
- Pointers:
 - State outcomes are the highest outcomes that are focused on State development
 - State outcomes are typically an impact. Area for implementing entities at the lower levels

Schema: Development of State Development Plan using the Integrated Development Planning Method



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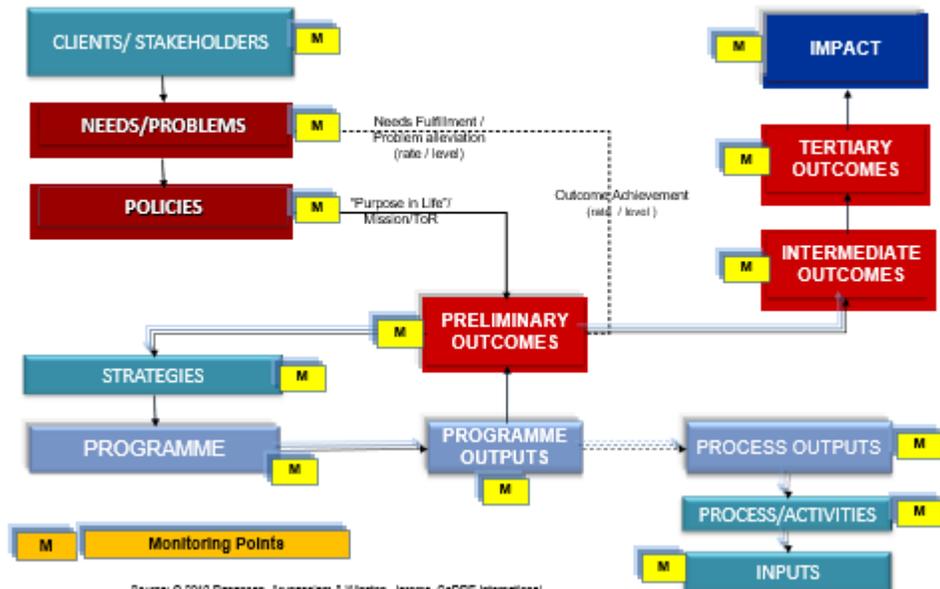
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Additional Notes by Trainers

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Schema: Development of State Development Plan using the Integrated Development Planning (IDP) Method – 2/2

- Strategies always follow outcomes, i.e. outcomes must have specific strategies to achieve them. Each level which has outcomes must also have its strategies for its outcomes
- Higher-level outcomes must always be cascaded and assigned to the lower-level contributors. Each lower level must also come up with strategies for its outcomes
- Outputs always follow outcomes in that they are the products/services that produce the outcomes
- Budgets which are results-based are best built at the lowest implementation level, e.g. Program level, and within that, must be identified and built at the activity and task level
- Go over the slide with the class to make sure they understand the processes, flow and linkages

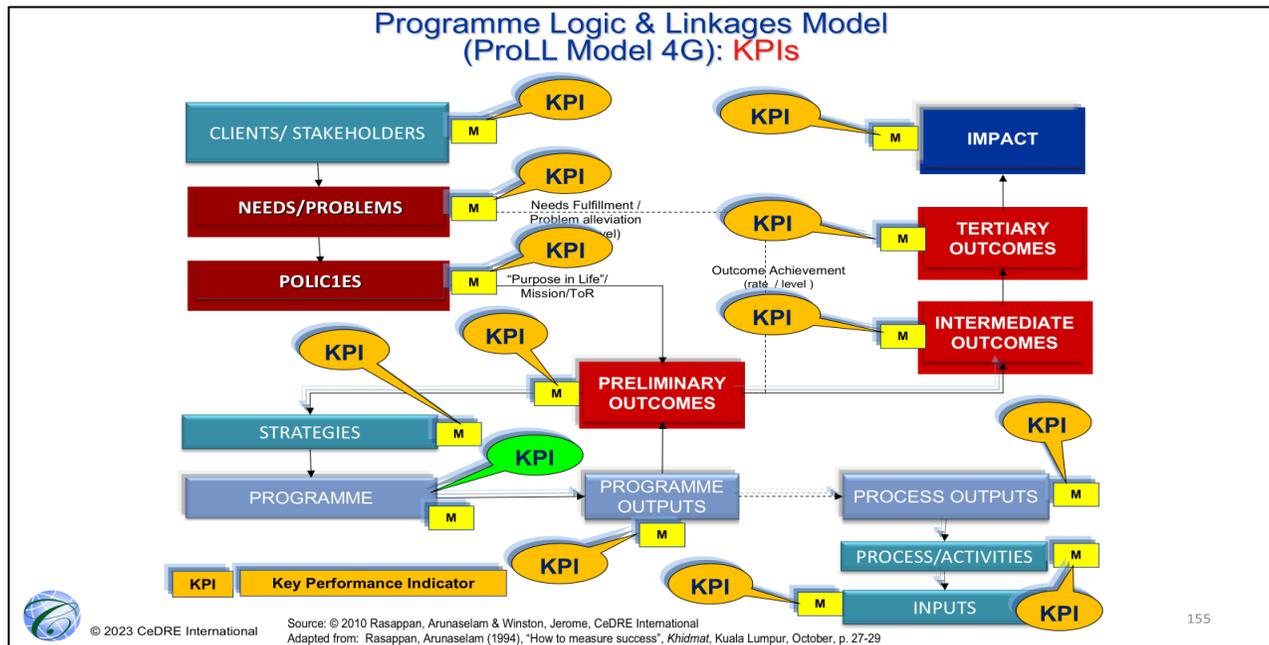


Additional Notes by Trainers



The ProLL Logic Model for Planning and Monitoring

- This slide takes us back to the ProLL logic model used in the IRBM system and the RBB approach
- The slide displays the full ProLL Model and also draws attention to the boxes in yellow with the "M" inside them. The "M" denotes monitoring points at each respective point in the logic model
- Ask the class what they will monitor given the various steps and functions in the ProLL Model
- They must identify which of the "M"s are critical and which are not needed. This will force the class to analyse and decide on important monitoring points
- Remind the class that monitoring is important for data collection and information generation about the performance of a Program. But remind them that data collection can be expensive and time-consuming, and as such, monitoring should be very focused and efficient
- End this session with a reminder that the "M" points will be what will be monitored for the program and that these M points must then be subjected to the step in the monitoring function, i.e identification of the indicator, target, baseline, etc (refer to the earlier slide on the key items)



Additional Notes by Trainers



The ProLL Logic Model for Planning KPI under Monitoring

- This slide uses the same ProLL Logic diagram to pinpoint the points where KPIs are needed.
- Notice that the KPIs are at every place where there is an "M" box
- These "M" boxes, where the KPIs are identified, mean that the function/item in the ProLL model must be monitored using the KPIs (reminder – pls review the CeDRE IRBM Glossary about the use of KPIs)
- Once the class has identified the key monitoring points, you can ask them to take a real-life example (eg their program) and apply the KPIs for them.
- The above will also be used as an exercise by the groups in the afternoon

RB MIS Considerations

- Management information system is critical for **informed decision-making**
- Timely, reliable, and accurate information enables and facilitates timely and appropriate decisions for **program adjustments & improvements**
- **Automated** to enable efficient retrieval, manipulation, utilization
- Capable of providing **early warnings**
- Capable of **forecasting**/what-if analysis
- Basis for **Big Data Analysis & Application of AI**

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M7 Slide 31

Additional Notes by Trainers



Results-Based MIS Considerations

- This slide explains the MIS component and the key considerations under it
- Go through the considerations and discuss with the class the implications of each consideration
- Always good to get the class to discuss and apply the key considerations for their real-life situation using their program as an example.
- If a program is targeting to increase farmer income, the program must collect income data progressively as the intervention takes place. Interventions can include farmer training, improved infrastructure, etc. If targets are not met, program managers can take remedial action in terms of strategy modification or changes.
- The last two bullet points in the slide must be given special attention. Discuss the implications of these two bullet points with the class

Types of Information from MIS	Information Users										
	Cabinet	Premiers Office	SFO Budg	EPU	Ministry					CSO	Donor
					Min.	Min. PS	Prog Heads	Sub Prg Head	Activity Head		
A. Profile Information											
1. Agency Name											
2. Clients											
3. Client Needs											
4. Stakeholders											
5. TOR											
6. Budget											
7. Staffing											
8. Others? <small>© 2023 CeDRE International</small>											155

Additional Notes by Trainers

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The Information User and Uses Matrix

- This slide presents a table showing the typical information users for an organisation or Program and the types of profile information that they are likely to use
- Go through each user category and discuss the types of information used, how they will apply, and their implications, but remember, this is only relevant to profile information for the Program
- Similarly, go through each type of use and ask them to discuss how each user listed will use the information on the profile of the Program
- In particular, pay attention to the key stakeholders and their information usage and implications for the Programs' MIS

Types of Information from MIS	Information Users										
	Cabinet	Premiers Office	MoF/Budg	Ref. Dep't	Ministry					CSO	Donor
					Min.	Min. PS	Prog Head	Sect Head	Unit Head		
B. Performance Information											
1. Impact											
2. Outcomes											
3. Program Outputs											
4. Process Outputs											
5. Processes											
6. Activities											
7. Inputs											
8. Others?											

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The Information Users Matrix

- This slide also shows the same matrix as in the previous slide, but this time the focus is on Performance Information as opposed to profile information
- Unlike the previous slide, the performance information and its users and uses are critical for the Program’s performance and decision-making.
- Go through each item and discuss the implications for the program and the users
- Try to get the participants to prioritise the information users and the different information uses
- In particular, pay attention to the key stakeholders and their information usage and implications for the Programs’ MIS

Data Types

- Context Data (Profile or Static Data)
- Change or Dynamic Data
- Causality or Relational Data

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Additional Notes by Trainers

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Types of Data

- This slide presents the different types of data that are collected
- Impress on the class that all data being collected under the M&E system are classified into these 3 categories of data
- Explain each category and its implications
- Context data is profile data and its context. Any changes to the profile data will affect the program strategy, directions and delivery. Example: Name, Address, Sex, Date of Birth, etc
- Change data refers to the changes to the problem and/or need situation that the program is addressing. Typically, this will involve the outcomes and outputs, but can also be applied to the other components of the results ladder. Examples of Output; Training Program, Doctor's seeing patients and Examples of Outcome; increased farmer income, reduced mortality
- Causal data refers to data on the causalities between outputs and outcomes. It can also be used to refer to any form of causal relationship within the program, e.g. output and outcome, different layers of outcomes and impact

Evaluation Planning Framework

ProLL™ Program Evaluation Planning Framework

MINISTRY:			
Program Name:		Sector/Sub-	
Program Period/Duration		Baseline year/s:	
Total Program Budget:		Annual Budget 20.....	
Contributing Development Partner/s	1	Contributing Partner Budget:	\$
	2		\$

Ref./Code	Results Category	Description/Title	Issue Area	CSFs	Evaluation Questions	Information	Data	Source	MoV	Instrument	Analysis	Frequency	Resp.	Budget	Others
OUTC1	Outcome 1		KPI 1: KPI 2:												
OUTP1	Output 1		Quantity: Quality: Timeliness: Cost:												
OUTP2	Output 2		Quantity: Quality: Timeliness: Cost:												
OUTP3	Output 3	Add as needed													
OUTC2	Outcome 2														
OUTP1	Output 1		Quantity: Quality: Timeliness: Cost:												
OUTP1	Output 1		Quantity: Quality: Timeliness: Cost:												
	Add as needed														

Source: 2002-2023 CeDRE International



END OF MODULE 7



Module 8: Finalisation of the Strategic Performance Plan at the Organisational Level (SPP)



Ministry Strategic Performance Plan (MSPP) & Program Strategic Performance Plan (PSPP)

SARAWAK STATE GOVERNMENT

Ministry of XXXXXXX

Ministry Strategic Performance
Plan (MSPP)

Budget Year: 2025

Rolling Plan 2025-2027

Ministry Name: XXXXXXX

Program Name: XXXXXXX

Program Strategic Performance
Plan (PSPP)

[Technical Guideline]

Budget Year: 2025

Rolling Plan 2025-2027

Refer to RBB Technical Guidelines

- This section of the Training Manual is best sourced from the Technical Guidelines that provide a comprehensive guide on the completion of the MSPP and PSPP.
- All Resource Persons are informed to familiarise themselves with the contents of the RBB Policy Circular, the RBB Technical Guidelines and the Training Manual.



Ministry Strategic Performance Plan (MSPP)

Components of MSPP & PSPP

- **Profile Information**
 - Vision/Mission
 - Clients/Stakeholders
 - Problems/Needs
 - Enabling Policy Mandates
- **Results Framework**
 - Outcomes
 - Strategies
 - Outputs (PSPP only)
 - List Capital projects
 - Indicators/Targets
- **Strategic Linkages**
 - Links to RMK....
 - Links to PCDS Economic Sectors
 - Links to PCDS Enablers
 - Links to Capital Projects

- **Budget Requirements**
 - RBB
 - Budget by Classifications
 - Integrated Budget (PSPP only)
 - By Programs (MSPP only)
- **Revenue Projection**
 - Strategies
 - Projection
- **Human Resource Requirements**
 - By Category
 - By Programs (MSPP only)
- **Monitoring Framework**
 - Detailed Monitoring Plan
- **Evaluation Plan**
 - Key Evaluation Questions
 - Evaluation Budget

Executive Summary

- I. Introduction & Background**
- II. Past Performance of Ministry**
- III. Planned Performance of the Ministry**
- IV. Going Forward**
- ▲ V. Conclusion**

Focus on Beneficiaries/Clients and Stakeholders

1.0 Introduction

1.1 Background

1.2 Ministry Vision/Mission Statement

1.3 Ministry Beneficiaries, Clients and Stakeholders

Preamble on Ministry's Clients and Stakeholders

Table 1.1: List of Beneficiaries/Clients

Ref	Beneficiaries/Clients Description	Clients Status
A	Beneficiaries	
1		
2		
3		
4		
B	Clients	
1		
2		
3		
4		

Stakeholders

Table 1.2: List of Stakeholders

Ref	Stakeholders Description	Clients Status
1.		
2.		
3.		
4.		
5.		
6.		

Relevant Policies and Mandates

▲ 1.4 Ministry's Policy Mandate

Preamble on Policies Applicable to the Ministry

Table 1.3: List of Relevant Policies

Ref	Policy Mandate	Policy Doc. Reference	Relevant Section/Clause
1			
2			
3			
4			

Ministry Strategies and Linkages

1.5 Ministry Strategies

Preamble on Medium and Short-term Strategies Applicable to the Ministry

Table 1.4: Ministry Strategies and Linkages



Ref	Ministry Strategies	OutC ~~~~~ Ref	Linkages to Ministry Outcomes
A	Medium-term Strategies		
1			
2			
3			
B	Short-term Strategies		
1			
2			
3			

1.5 Ministry's Key Results

Preamble on Ministry's Key Results Deliverables

(Outputs in this document to be completed after completing PSPP)

Table 1.4: Ministry Key Results (Outcomes & Outputs)

Min OutC Ref.	Ministry's Outcomes	Ministry's Key Program Outputs (by Outcomes)
OutC1	Outcome Name here	Output 1: Output Name here
		Output 2:
OutC2		Output 1:
		Output 2:

OutC = Outcomes OutP = Output

Relationship Mapping _RMK

2.0 Ministry's Relationship with RMK and PCDS

2.1 Ministry's Outcomes and Linkages with RMK.....

Table 2.1 Ministry Outcomes Links to State Priorities and State Outcomes

Min OutC Ref.	Ministry Outcome Description	Linkages to RMK....			
		<u>State Priority Ref.</u>	Related State Priority Description	Nat. <u>OutC Ref.</u>	Related State Outcome Description

Relationship Mapping _PCDS Sectors

2.2 Ministry's Outcomes and Linkages with the PCDS Sector and its Outcomes

Preamble on Ministry's Linkages to PCDS Sectors

Table 2.2: Ministry Outcomes Link to PCDS Sector and Sector Outcomes

Min OutC Ref.	Ministry Outcome Description	PCDS Sector			
		PCDS Sector Priority Ref.	Related PCDS Sector Priority Description	PCDS Sector OutC Ref.	Related PCDS Sector Outcome Description

Relationship Mapping _PCDS Enablers

2.3 Ministry's Outcomes and Linkages with PCDS Enablers and its Outcomes

Table 2.3: Ministry Outcomes Link to PCDS Enablers and Enabler Outcomes



Min <u>OutC</u> Ref.	Ministry <u>OutC</u> Description	PCDS Enablers			
		PCDS Enabler Ref.	Related PCDS Enabler Description	PCDS Enabler <u>OutC</u> Ref.	Related PCDS Enabler Outcome Description

Ministry's Performance Contributors

3.0 Ministry's Performance Plan and Contributing Programs

3.1 Ministry Outcomes and Program Linkages

Preamble on Ministry's Programs and its Outcomes (Narrative)

Table3.1: List of Ministry Outcomes and Contributing Programs

<u>Min OutC Ref.</u>	Ministry Outcomes Description	Program Ref.	Contributing Programs

Ministry's Performance Plan

3.2 Ministry's Performance Plan

Preamble on Ministry outcomes and deliverables

Table 3.2: Ministry's Outcomes, KPIs, Baselines and Targets

Ref.	Unit Measure	Baseline		Annual Performance Targets of Ministry Outcomes				
		Year	Value	Y-1	Y	Y+1	Y+2	Y+3
				2023 (Previous) Actual	2024 (Current) Approved	2025 (Budget Yr) Forecast	2026 Forecast	2027 Forecast
MOut C 01	Outcome Description				Contributing Programs	P1: P3:		
KPI 01	KPI Description:							
	Tonnage/ year							
KPI 02	KPI Description							

List of Capital Projects and Linkages

3.3 List of Capital Projects by Programs

Preamble on Capital Projects and their positioning related to the Program Outcomes.

Table3.3: Summary of Ministry Capital Projects by Programs

Project Ref.	Project Name	Project Classification	Related Program	Related Program Outcome

Capital Projects by Locations

Table 3.4: Capital Projects by Location and Priority



Programs Ref. / Project Ref.	Programs/ Project Description	Division	District	Priority Project (QWs)
Program Ref./Name				
Program Ref./Name:				
	RBB Training Manual SFSO			

Ministry Budget Estimates

5.0 Ministry Budget and Estimates

5.1 Ministry Budget by Policy Classification

Preamble to appropriation by Policy with a special view of New Policies

Table 5.1: Budget by Policy Classification

Policy Classification		Annual Budget				
		Previous Year Actual Expenditure Year Y-1	Current Year (2024) Year Y	Budget Year and Estimates		
				Budget Year 2025 Year Y+1	2026 Estimates Y+2	2027 Estimates Y+3
Total Recurrent Policies (Cumulative)						
New Policy/Policies	New Policy 1:					
	New Policy 2:					
One-Offs	One-Offs 1:					
	One-Offs 2:					
Total Budget						

Ministry Budget by Programs

5.2 Ministry Budget by Programs

Preamble to Appropriation by Programs and by Classification Codes

Table 5.2: Annual Budget Estimates by Programs and Classification Codes



Programs/Classification Codes	Annual Budget				
	Previous Year Actual Expenditure Year Y-1	Current Year (2024) Year Y	Budget Year and Estimates		
			Budget Year 2025 Year Y+1	2026 Estimates Y+2	2027 Estimates Y+3
By Programs					
Program 1					
Program 2					
Program 3					
Program 4					
Total Budget					

Ministry Budget by Classification Codes

5.2 Ministry Budget by Programs and Classification Codes

Preamble to Appropriation by Programs and by Classification Codes

Table 5.2: Annual Budget Estimates by Programs and Classification Codes

Programs/Classification Codes		Annual Budget				
		Previous Year Actual Expenditure Year Y-1	Current Year (2024) Year Y	Budget Year and Estimates		
				Budget Year 2025 Year Y+1	2026 Estimates Y+2	2027 Estimates Y+3
By Classification Codes						
Codes	Descriptions					
10000	EMOLUMENT					
11000	Salaries and Wages					
12000	Allowances and Fixed Payments					
13000	Statutory Contribution for Employees					
20000	SUPPLIES AND SERVICES					
30000	ASSETS					
40000	GRANTS AND FIXED PAYMENTS					

- This table is relevant for Ministries and Departments only.
- State Owned Enterprises (SOEs) in place, will submit their Board approved Budget for the financial year and the Audit Financial Statements as an attachment with their respective PSPPs

Ministry Budget by Division (Regions)

5.3 Ministry Budget by Divisions (Regions)

Preamble to appropriation by Policy with a special view of New Policies

Table 5.3: Budget by Divisions

Divisions	Annual Budget				
	Previous Year Actual Expenditure Year Y-1	Current Year (2024) Year Y	Budget Year and Estimates		
			Budget Year 2025 Year Y+1	2026 Estimates Y+2	2027 Estimates Y+3
By Divisions					
Division 1					
Division 2					
Division 3					
Division n					
Total Divisional Budget					

Estimated Revenue (Tax Revenue)

6.0 Estimated Revenue

Preamble on Revenue Collection, Estimates, Strategies and Challenges

Table 6.1: Annual Revenue Estimates and Economic Classification

Revenue Category and Classifications		Annual Revenue & Estimates				
		Previous Year Actual Revenue Year Y-1	Current Year (2024) Year Y	Budget Year and Estimates		
				Budget Year 2025 Year Y+1	2026 Estimates Y+2	2027 Estimates Y+3
60000	TAX REVENUE					
61000	Direct Tax					
62000	Indirect Tax					
Total Tax Revenue						

- For SOEs, this table will not apply. See next table on Non-Tax Revenues

Estimated Revenue (Non-Tax Revenue)

Revenue Category and Classifications		Annual Revenue & Estimates				
		Previous Year Actual Revenue Year Y-1	Current Year (2024) Year Y	Budget Year and Estimates		
				Budget Year 2025 Year Y+1	2026 Estimates Y+2	2027 Estimates Y+3
70000	NON-TAX REVENUE					
71000	Licenses, Permits <u>etc</u>					
72000	Services and Service Payments					
	Add Categories					
	TRANSFERS					
Total Non-Tax Revenue						
TOTAL REVENUE						
Retained Revenue						
NET REVENUE						

- For SOEs, this table will apply. Insert any additional description for Revenue under Non-tax Revenue and indicate the Revenue. If there are categories of revenue, please break it up where necessary

Ministry HR by Category

7.0 Ministry's Human Resource Requirements

7.1 Human Resource Planning

Preamble on Human Resource Requirements for Budget Year

Table 7.1: Total Human Resource Requirement of the Ministry

Human Resource Category	Annual Human Resource Estimates				
	Previous Year Actual Numbers Year Y-1	Current Year (2024) Year Y	Budget Year and Estimates		
			Budget Year 2025 Year Y+1	2026 Estimates Y+2	2027 Estimates Y+3
Top Management					
Middle Management					
Supervisory Management					
Operational and Support Staff					

- For SOEs, please show HR category as required in your organizations.

Ministry/Program HR by Vacancy

Table 7.2: Total Human Resource Positions Filled

Human Resource Category	Previous Year 2023 (Y-1)		Current Year 2024 (Y)		Total Positions for Budget Year and Foreword Estimates		
	Total Positions	Vacant Positions	Total Positions	Vacant Positions	2025	2026	2027
Top Management							
Middle Management							
Line Management							
Operational and Support Staff							
Contract Staff							
Total							

- For SOEs, please show HR category as required in your organizations.

Evaluation Proposal

8.2 Evaluation Plan

Table 8.1: Evaluation Plan

Nos	Programs to be Evaluated	Evaluation Start Year	Estimated Budget



Program Strategic Performance Plan (PSPP)

Additional Components in the PSPP

- All Components in the MSPP and the PSPP are similar, the only exception being the Output Table shown in the next slide.
- Outputs are only generated at the Program level and escalated to the Ministry.
- Output contributions are linked to Program Outcomes and also Ministry Outcomes
- For outputs listing please sample in the next slide
- The details of what to fill in will be in the Technical Guideline

3.3.2 Program Output and KPIs

Table 3.6: Program Outputs, Indicators and Targets

Prog OutC and OutP Ref.	Unit Measure	Baseline		Annual Performance Targets of Program Outputs				
		Year	Value	Y-1	Y	Y+1	Y+2	Y+3
				2023 (Previous) Actual	2024 (Current) Approved	2025 (Budget Yr) Forecast	2026 Forecast	2027 Forecast
P OutC Ref	Program Outcome Description							
P OutP_1 Ref.	P OutP Description:							
KPI 01	KPI Description:							
QT								
QL								
TL								
CS								



END OF MODULE 8

