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MTSS Report Template + Guides
April 2020

(Add Name of Your Sector Here)

20xx – 20xx MEDIUM-TERM SECTOR STRATEGY (MTSS)

April 2020

Foreword

To be signed by the Hon Commissioner or Sector's Chief Executive Officer (CEO)

Table of Contents

It should be an active table of content like the one below. It should be inserted and revised automatically after the report has been completed. For this to happen, every heading in the document must have been formatted with heading format level 1, 2, 3, etc. as the case may be. When the document is completed, click on the table of content below, click Update Table, then click Update entire table.

Contents

Annexes

All tables' numbers, annexes numbers, and figures numbers should be inserted using the: Reference, Insert Caption commands. They should be listed here using the Insert Table of Figures command. Contact whoever is familiar with MS Word for assistance if necessary.

Acknowledgements

You may wish to thank key individuals, groups or agencies that have been helpful to you in preparing the MTSS (e.g. the SPT, funder, external stakeholders like CSOs, CBOs, Private Sector, etc.); acknowledge their supports and thank them for the supports.

The Acknowledgement is to be signed by the Permanent Secretary of the Sector.

Important Notes (please delete these notes when the document is completed):

1. Please do not write lengthy proses. Use bullet points judiciously. Your MTSS document is not expected to be voluminous; between 30 and 40 pages will be ideal.

2. This Report Template is for MTSS development; i.e. when starting afresh to develop MTSS. For MTSS rollover, your MTSS document would have been in the format of this Template or would, at least, have contained most of the issues in this template. All you need to do will be to revise the items to reflect the changes since the MTSS was prepared and to take account of the new realities (e.g. new projects, new costs, etc.). If the Sector has carried out an Annual Sector Performance Review (ASPR), the findings and recommendations of the review will be reflected in the MTSS rollover.

Table of Acronyms

List and define all the acronyms used in the MTSS document. Ensure alphabetical listing of the acronyms for ease of reference

Acronym	Definition
MTSS	Medium Term Sector Strategy
BCC	Budget Call Circular
SDP	State Development Plan

Executive Summary

About 1-page summary of the MTSS document stating (among other things):
- The key motivations for MTSS;
- How your sector's MTSS was prepared including stakeholders' involvement;
- Number of programmes and outcomes to be pursued in the medium term (20xx -20xx);
- Key highlights of the strategies;
- Total costs of the programmes for each of the years 20xx – 20xx;
- How the total costs were brought within the indicative budget ceilings;
- How the monitoring and evaluation of the MTSS implementation will be done; and
- A summary of what you consider to be the critical success factors for the implementation of the MTSS.

The Executive Summary is to be written when the report is completed!

Chapter One: Introduction

1.1   Motivations for Preparing the MTSS

Write some introduction on the motivation and need for MTSS in your State, especially in relation to the State Development Plan (SDP); including the value it will add to your sector. Examples of the kind of issues you could refer to is the implication of the dwindling oil revenue and need for prioritizing; need to have a realistic budget; and need for value for money.

1.2   Summary of the Process used for the MTSS Development

Describe how the MTSS was developed, and who was involved, including internal and external stakeholders and the roles they played; as well as citizens' groups or Civil Society Organisations (CSOs) or Community Based Organisations (CBOs). Also describe what was done to ensure Gender and Social Inclusion (GESI) and conflict sensitivity of the MTSS. Were there any weaknesses in the process which you aim to strengthen in subsequent years; e.g. inadequate participation of citizens groups and stakeholders; and time constraint that did not allow you do all that you would have loved to do; etc.??

The process description will include the formation of the Sector Planning Team (SPT), composition of members (remember to include Honourable Commissioner, Permanent Secretary and others members), and the role of the SPT. It will also include any training received on MTSS development (e.g. Train-the-Trainer workshop, Sensitisation workshop, and sector workshop); as well as the level of supports received from senior members of your sector (e.g. Commissioner and Permanent Secretary) for the MTSS development

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

Complete Table 1 below with the programmes your sector plans to implement in the medium term (2017 – 2019), the outcomes of the respective programmes (the outcomes should be as articulated in the State Development Plan, if any), and the estimated costs or expenditures on the respective programmes. Please note that the cost will only be known when you have completed project costing and completed the Log-frame (See Table 9).

Table 1: Programmes, outcomes and cost/expenditures

Programme	Outcome	Budgeted Expenditure		
		20xx	20xx	20xx
1.1....				
1.2....				
2.1....				
2.2...				
2.3...				
Etc				

Programme	Outcome	Budgeted Expenditure		
		20xx	20xx	20xx
Etc.				
Total Cost				
Indicative Budget Ceiling				
Indicative Budget Ceiling – Total Cost				

1.4   Outline of the Structure of the Document

Describe the sequence of chapters and briefly explain what each chapter is about.

You may wish to start by saying that this MTSS document is structured in 5 chapters as follows: (list the chapters and explain what each is about). As an example:

Chapter 1: Introduction: The chapter sets out the justifications for MTSS and the motivation for preparing the MTSS document; it provides a brief description of the process used for developing the MTSS; and it provides a summary of the sector's objectives and related expenditures over the MTSS period.

Do same for chapters 2 – 5.

Chapter Two: The Sector and Policy in the State

2.1   A Brief Introduction to the State

Concentrate here on issues that are of particular relevance to your sector. Population and its distribution are probably critical factors to most sectors. Also, current distribution and levels of demand for the services your sector provides in different parts of the State. Possibly talk here about potential growth in demand for your sector's services.

2.2   Overview of the sector's institutional structure

Present your sector's organisation structure here and discuss it briefly in terms of its adequacy or inadequacy to deliver the strategy and outcomes proposed in the MTSS. The question to answer is: Is this organisation structure adequate to enable a successful implementation of the strategies and to deliver the outcomes expected in this MTSS document? Adequacy should be assessed in terms of the number and types of institutions and departments; number of staff; skill mix of staff; gender mix of staff; etc.

In a table, present an analysis of the sector's workforce by institutions, department, grade levels, and gender (how many are male and how many are female by grades up to Directors).

2.3   The current situation in the sector

Use this section as a situation analysis of your sector:
- List the basic components of your sector, including briefs on what each component does;
- Describe the level and quality of the services provided by your sector;
- Discuss the importance of your sector to the economy of your State; e.g. does it generate massive employment, is it a high revenue earning sector, etc.?
- Outline the key challenges faced by your sector; and
- Discuss your sector's prospects and future potentials.

Most of the information you need for this section can be found at the appropriate chapter of the State Development Plan. Some of the information could also be revealed by your review of high-level policy documents of your sector. But you will need to supplement the information therein with your own sector's in-house information.

Include relevant information from research and data/statistics surveys; and also information from sector performance reviews. It is advisable you place most of the data on the situation analysis in annexes rather than making this section unnecessarily long. Number the tables, graphs and annexes you have added serially, taking into account the tables already in this report template.

2.4 Sector Policy

Describe here the main policy thrusts and outcomes in your sector. Your primary reference here is the State Development Plan (if any); especially the section on sectoral briefs. In addition, you may refer to other national high-level documents (e.g. Federal Government Plan) and international high level policy documents (e.g. UN's Sustainable Development Goals and New Partnership for Africa's Development (NEPAD). Review policy issues relating to your sector in those high-level policy documents.

Issues to focus while reviewing the high-level documents will include the following:
- Sector overview, including the challenges and constraints to the sector (sector statistics will be valuable);
- Mandates, mission, vision and core values of your MDA;
- Policy thrusts (set goals, programmes and targets to be achieved);
- Projects or sub-programmes to be executed for achieving the goals and outcomes targets; and
- High level functions of the Sector (any duplications, any one to outsource, any one to drop, any new functions to introduce and why?).

2.5 Statement of the sector's mission, vision and core values

Add here the sector's mission, vision and core values. Where these already exist, you will only need to update them in the light of current realities. Where they do not exist, you will have to develop them from scratch as would have been explained during strategy session. The Mission Statement describes what your sector was created to do; the vision describes where your sector will like to be in future; while Core Values are the basic principles that will guide operations and behaviours in your sector; e.g. Professionalism, Respect, Teamwork, Transparency, Accountability, etc. The core values must have relevance to your sector; and you must provide operational definitions of the core values to facilitate tracking of compliance. The operational definition must be done using a standard template to be provided during strategy session.

2.6 The sector's goals and programmes for the MTSS period

Summarise in Table 2 the objectives that your sector wishes to pursue over the MTSS period of 20xx – 20xx; the programmes it plans to execute in relation to each objective; and the expected outcomes of the respective programmes. By completing column 1 of Table 2, demonstrate how the objectives you have developed for your sector over the medium term period relate to the goals set in the State Development Plan.

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

State Level Goal	Sector Objective	Programme	Outcome

Summarise in Table 3 the objectives, programmes and outcomes deliverables of your sector over the MTSS period (20xx – 20xx). These should include Key Performance Indicators (KPIs), baseline (the starting situation) and realistic targets of the outcomes.

Table 3: Goals, programmes and outcome deliverables

Sector Objective	Programme	Outcome Deliverable	KPI of Outcome	Baseline (i.e. Value of Outcome in 20xx)	Outcome Target		
					20xx	20xx	20xx

Chapter Three: The Development of Sector Strategy

3.1 Outline Major Strategic Challenges

Describe here the main challenges raised and considered during the strategy session. Some of the challenges would have been revealed by the situation analysis of your sector (Section 2.3 above) and your review of high-level policy documents (Section 2.4 above). If you are satisfied with the listing of the challenges in those sections, just say here that "The key challenges facing sector xyz have been outlined in sections 2.3 and 2.4".

3.2 Strategic Responses to the Challenges

In this section, outline how your sector intends to address each of the challenges identified in Section 3.1; i.e. what would your sector do to mitigate the respective challenges or to eliminate it if possible. Also, you may present the information in a tabular form; i.e. the challenges on the left column and the strategic responses on the right column. If you use a tabular style, each challenge and its strategic response must be on a separate row.

3.3 Sector Financial Resources

Complete Tables 4 to 6 to show the financial resources available to your sector and the projections you are making regarding recurrent expenditure (personnel and overhead costs) and capital expenditure. Discuss the results in the respective tables. For example, discuss the implications of low budget releases relative to approved budget; low capital budget releases; assumptions underlying your projected personnel and overhead costs; etc.

Table 4: Summary of Year 20xx-1 Budget Data (year preceding the year the MTSS is being prepared)

Item	Approved Budget (N) in Year XXX-1	Amount Released (N) in Year XXX-1	Actual Expenditure (N) Year XXX-1	Amount Released as % of Approved	Actual Expenditure as % of Releases
Personnel					
Overhead					
Capital					
Total					

Table 5: Summary of 20xx Budget Data (the year the MTSS is being prepared)

Item	Approved Budget (N) in Year XXX	Amount Released (N) in Year XXX (End of Quarter 1)	Actual Expenditure (N) in Year XXX (End of Quarter 1)	Amount Released as % of Approved	Actual Expenditure as % of Releases
Personnel					
Overhead					
Capital					
Total					

Table 6: Personnel and Overhead Costs – Existing and Projected

Cost Item	Approved 20xx (Current Year)	Actual 20xx (Current Year)	Projections (Over MTSS Period)		
			20xx+1	20xx+2	20xx+3
Number of Staff					
Personnel Cost (N'000)					
Overhead Cost (N'000)					

3.4 Projects Prioritisation

Projects prioritisation is imperative to enable the selection of priority projects that fit within the indicative budget ceiling allocated to a sector. The prioritisation would have been done using the Excel Projects Prioritisation and Costing Template. Copy the results from the Excel Sheet and insert it as Table 7.

Table 7: Results of Projects Prioritisation

S/N	Project Code	Project Name	Project's Contribution to State Development Plan Goals							Project Status (Ongoing or New)	Likelihood of completion not later than 20xx (End Year of MTSS)	Nature of Project Admin or Develop	Total Score	Project Ranking	Physical Location: Local Government/ Statewide	Project Status (Ongoing/ New) – Auto Fill	Timelines	
			Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6	Goal 7								Project Commencement Year	Expected Year of Completion
1																		
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		

3.5 Contributions from our Partners

Describe here what is known about the likely activities of partners in the sector. This could include Development Partners and NGO projects, local and federal government, but include here also the private sector, civil society organisations, and community based organisations (e.g. religious and traditional leaders) and any other interventions in your sector. This could include formal understandings of shared responsibilities between government and the private sector in a Public-Private-Partnership (PPP) agreement. Complete table 8 for all applicable grants and development partners' funding (or any adapted variant of the table).

Table 8: Grants and Development Partners' Funding

Source / Description of Grant	Amount Expected (N)			Counterpart Funding Requirements (N)		
	Year XX+1	Year XX+2	Year XX+3	Year XX+1	Year XX+2	Year XX+3

3.6 Programme Connections Between Sectors

Describe here what elements of programmes cut across sectors; including how your programmes contribute to the achievement of broader policy objectives, and possibly how programmes in some other sectors also contribute to the achievement of policies which a large part of your own programmes are intended to achieve (this is not about cross cutting issues!). For example, effective irrigation programme in the Water Sector will enhance the achievement of the objective of food security in the Agriculture Sector.

3.7 Identification and Treatment of Cross Cutting Projects

Cross cutting projects are projects that go beyond one sector; examples include:

- Rural roads: Works, Transport, Agriculture sectors;
- Construction of housing units: Physical Planning and Housing sectors; and
- HIV/AIDS: Health, Education sectors.

Such projects have to be identified, tagged and discussed with the Ministry of Economic Planning and Budget or whatever ministry that is leading the MTSS development for coordination on how the projects are to be treated and presented in the MTSS reports. Meetings will need to be arranged between the relevant sectors to discuss and agree the Sector that is best suited to handling the respective projects. Budgeting between the relevant sectors must also be coordinated to ensure that the cross-cutting issues are taken into account and not duplicated across Sectors.

3.8 Sector's Strategic Priorities

Outline what your sector considers to be priority strategies for the MTSS period 20xx – 20xx. These are things that the sector must do to achieve its objectives stated in Table 2. These will include the strategic responses outlined in Section 3.2, but may also include others not listed there. It should not be a long list; since they are priorities, about half a dozen or so should suffice.

3.9   Outline of Key Strategies

Complete Table 9 with projects that your sector will implement to deliver the outcomes specified for the respective programmes in Table 2. The projects must of course derive from the strategic responses specified in Section 3.2 and sector priorities specified in Section 3.7. Table 9 may first be completed in Excel format, copied and inserted in the MTSS report.

Table 9: Summary of projects' expenditures and output measures

Outcome	Project / Activity Title	Amount Spent on The Project So Far (N)	Budgeted Expenditure / Cost (N)			Output	Output KPI	Base Line (i.e. Output Value in 20xx-1)	Output Target			Project's Budget Code	MDA Responsible
			20xx+1	20xx+2	20xx+3				20xx+1	20xx+2	20xx+3		

Outcome	Project / Activity Title	Amount Spent on The Project So Far (N)	Budgeted Expenditure / Cost (N)			Output	Output KPI	Base Line (i.e. Output Value in 20xx-1)	Output Target			Project's Budget Code	MDA Responsible
			20xx+1	20xx+2	20xx+3				20xx+1	20xx+2	20xx+3		
	Total												

3.10 Results Framework

Refer to the outcome targets in Table 2 and output targets in Table 9. These are what the strategy is expected to achieve. Discuss how these will be used for monitoring and evaluation later.

3.11 Responsibilities and Operational Plan

Discuss the organisational responsibilities for implementing the MTSS (i.e. who is responsible for what?). Column 12 of Table 9 already specifies the MDAs responsible for the respective projects.

You do not have to provide an operational plan in this MTSS document. But you may use this sub-section to identify the need for an operational plan and comment on the ways in which this has already been thought about in your planning and how the Operational Plan will eventually be developed (on an annual basis).

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Chapter Four: Expenditure Projection Process and Capital – Recurrent Expenditures Comparison

4.1 The process used to make Expenditure Projections

Briefly describe the costing process; i.e. how your projects or activities were costed; including the costing template used. Please refer to the indicative budget ceiling provided to your sector by Ministry of Economic Planning and Budget or the Agency leading the MTSS preparation; and how the total MTSS cost or estimated expenditure was brought within the budget ceiling. Provide details of the costing as an Annex to the MTSS document.

4.2 Capital – Recurrent Expenditures Comparison

Complete Table 10 to demonstrate the balance between capital and recurrent expenditures in line with your State Government's policy. Complete the table as follows:

- For each year, projected capital expenditure is the sum of the costs of all the capital projects in Table 9 for that year; that sum should be recorded in column 3 of Table 10 for each year of the MTSS.
- Projected personnel and overhead costs should be extracted from Table 6 and inserted in columns 2 and 3 of Table 10 respectively for each year of the MTSS.
- Recurrent expenditure is the sum of personnel cost and overhead cost for each year.
- Column 4 of Table 10 should be calculated as capital expenditure divided by the sum of recurrent and capital expenditures. If for example the result is 0.6 or 60%, the ratio to be recorded in column 4 of Table 10 is 60:40.

Discuss the findings in terms of whether the sector's projected expenditure is getting more skewed to recurrent or capital expenditure; as well as the reasons for and implications of such a trend. The ratio of capital to recurrent costs should tell a story or be a pointer to the stage in the asset maturity curve of the sector. If the sector is still growing with increasing investments in assets, the likelihood should be for the capital-recurrent ratio to be high; but if the sector has matured – i.e. has made sufficient investments to warrant adequate service delivery, then the likelihood is that the capital-recurrent ratio will be low, and more recurrent costs will be needed to service the assets to provide services. So, the ratio will vary across sectors and MDAs.

Table 10: Capital - Recurrent Expenditures Comparison

Year	Personnel Expenditure (N' 000)	Overhead Expenditure (N' 000)	Capital Expenditure (N' 000)	Ratio of Capital to Recurrent Expenditure
Projected 20xx+1				

Year	Personnel Expenditure (N' 000)	Overhead Expenditure (N' 000)	Capital Expenditure (N' 000)	Ratio of Capital to Recurrent Expenditure
Projected 20xx+2				
Projected 20xx+3				

Chapter Five: Annual Performance Review and Monitoring and Evaluation

5.1 Conducting Annual Sector Review

Briefly describe the following:
- What form will the annual review of the SIP take?
- When will it be performed and what process will it involve?
- How will the results be used in making revisions to this MTSS year; i.e. in rolling over the MTSS?

The M&E Department of the Ministry of Economic Planning and Budget or the Agency that is leading the MTSS development should be able to support sectors in writing this section. A standard approach is to first develop the review guideline, train the SPTs on the guideline as well as on the sector Results Framework (or Score Card), and then write up the review report.

5.2 Monitoring and Evaluation of the SIP

Outline commitment and responsibilities for monitoring and evaluation work, including:
- Who will collect data?
- Who will perform the analysis?
- How will the results be reported?
- Who will receive the report?
- What will the results be used for?

Again, the M&E Department of the Ministry of Economic Planning and Budget or the Agency that is leading the MTSS development should be able to support sectors in writing this section.

Annexes:

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