

**"EXTERNAL EVALUATION OF PROGRAMS  
AND PROJECTS OF 2012"  
PERIOD 2010-2012**

**EVALUATION REPORTS**



**Mirna Moncada F, Coordination  
Carmen Álvarez, VIH-SIDA  
Henry Morales, Financial Analysis  
Ramiro Alvear, Generals**

*Guayaquil, Ecuador, may-june 2012*

# External Evaluation of Programs and Projects of 2012

<b>CONTENT</b>	
<b>Executive Report</b>	<b>1</b>
<b>Mid-term Assessment of DECO and HIV/AIDS projects</b>	<b>3</b>
<b>Terms of Reference (Annex 1)</b>	<b>50</b>
<b>Guide to Evaluation team (Annex 2)</b>	<b>62</b>
<b>HIV/AIDS Supplementary Report (Annex 3)</b>	<b>75</b>
<b>Financial Evaluation Report (Annex 4)</b>	<b>91</b>

## EXECUTIVE REPORT

Below are highlighted the findings of "*External Evaluation of Programs and Projects MANE 2012*", that was a mid-term assessment of DECO and HIV / AIDS projects, and a financial assessment requested by DIGNI. We worked with a sample of over 30% of the members, including senior provincial officials from the Ministries of Health and Education. The axes of evaluation and the main results in each, as well as the most important recommendations, are summarized in the following table:

### FINDINGS AND RELEVANT RECOMMENDATIONS

Evaluation Criteria	DECO Project	HIV/AIDS Project	Achievements and weakness	Recommendations
Relevance and Coherence	<b>Satisfactory</b>	<b>Satisfactory</b>	<p>Highly relevant Design influenced by changes of context and / or alignment to PEI. Contributed to MAN objectives. With conceptual and structural weaknesses of planning. Monitoring system is a good progress but lacks strategic focus and qualitative indicators. Efforts to improve structure and institutional mechanisms, but need more harmonization with PEI and projects</p>	<p>To adjust strategic framework from PEI to members plans to adjust to political changes and improve technical and strategic quality.</p> <p>Make effective strategic monitoring from the management system and enriching system with quality and impact indicators</p> <p>To strengthen institutional reengineering, harmonizing it with the new IEP.</p> <p>In the same context, structure and / or consolidate institutional political framework</p>
Efficacy	<b>Satisfactory</b>	<b>Satisfactory</b>	<p>Projects with good progress, prone to over achievement, especially HIV / AIDS, showing programming weaknesses and / or of registration. Weakest Results : Political advocacy of network and PVV access to microcredit. Inadequate communication mechanisms, especially among managers and operational instances. Execution marked by institutional changes and context</p>	<p>Within the frame of institutional review of plans, update goals according to specific recommendations. Review D-Miro's mechanisms to improve access of PVV. Second phase of HIV / AIDS. It is recommended to review methodologies, developing incidence and articulate to comprehensive health project. Clear guidelines on networks are urgently needed. Develop systematic analysis of context to adjust plans and projects to change.</p>
Efficiency	<b>Satisfactory</b>	<b>Highly satisfactory</b>	<p>DECO actual expenditure in 2011, 21% over budget; accounted one contribution of the state (1 work). Project HIV / AIDS within budget. Fixed Asset Inventory not updated or checked against accounting, particularly properties that also lack legal registration. Administrative capacities of partners growing, but needs more monitoring.</p>	<p>Revise budget methodology of DECO, to prevent fraud and imbalances in MANE's financial operation.</p> <p>Update MANE's Inventory within short term and monitor permanently</p> <p>Strengthen support of administrative capacity of partners to ensure progress towards economic empowerment.</p>
Transverse Axis of TdR:	<b>Marginally satisfactory</b>		Confusion about MANE'S transverse axis.	Define MANE's transverse axis and develop comprehensive policies,

<p><b>Gender Diaconia Violence</b></p>		<p>Lack of policies, strategies, indicators and targets for them. A little better in gender. Good attempt to introduce gender methodologies and projects: Women with good participation and leadership, but emphasis on figures. Perspective without strategic approach. Diaconia operated through values, transverse in all interventions. Highly valued. Violence marginally treated without continuity solution.. Integral Mission with more progress in gender.</p>	<p>indicators and methodology for mainstreaming them in projects and to be assumed by all members of the institution.</p> <p>Ensure that gender policy contains a comprehensive approach: strategic needs, affirmative action, new masculinity, etc.</p> <p>Use as a starting point for gender: MANE's construction work (pre 2012) and experiences of Integral Mission Program</p>
<p><b>Governance</b></p>	<p><b>Satisfactory</b></p>	<p>Participation and governance Instrument: Empowerment Methodology. Very important but complex in phases and activities at risk of sacrificing quality and sustainability. Designed for grassroots committees and in its current form it does not sufficiently adjusted to partners of a different nature and better developed</p>	<p>To value relevance to simplify procedures and phases.</p> <p>To adjust to partners as networks, churches and government partners.</p> <p>To improve facilitator's role in administrative aspects of partners, from the perspective of its economic empowerment.</p>
<p><b>Projects' sustainability</b></p>	<p><b>Highly satisfactory</b></p>	<p>Sustainability of processes and works in health and education assured by government decision to universalize services to population. Social organizations fulfill requirements of social and organizational sustainability. Development level good to very good. Community organizations and former partners in a better position</p>	<p>To analyze sustainability of current groups to make decisions about concentration of support to groups showing greater chance of sustainability and contribution to socio-economic development of their communities.</p>
<p><b>Institutional Sustainability</b></p>	<p><b>Marginally satisfactory</b></p>	<p>Agreements with health and education ministries outdated, but with the possibility of continuation, under new conditions and issues. Local fundraising outside the law Alternative to develop new figure with national and international dimensions to expand access to domestic and international funds</p>	<p>To develop sustainability policy with a comprehensive approach. To negotiate at high-level agreements to update agreements on basis of new areas of mutual interest and strategic type. To limit fundraising to sponsorships until deciding on the new legal form. To develop a feasibility study to explore options, assess opportunities and risks and set a transition plan</p>

**NOTE: Rating based on categories stated in TdR and Contract.**

It was also evident a number of positive effects with the potentiality to become future impacts in terms of: attitudes, skills, breaking myths about gender, social outreach of churches and capabilities that provide a foundation for further development of human and community capital but need consolidation and indicators for proper measurement.

Mid-term  
Assessment of DECO  
and HIV/AIDS  
projects

## CONTENTS

1.	CONTEXT AND BACKGROUND OF THE EVALUATION.....	6
2.	OBJECTIVES AND PRODUCTS OF THE ASSESSMENT.....	7
2.1.	Objetives:.....	7
2.2.	Products: .....	7
3.	ASSESSMENT METHODOLOGY .....	8
3.1.	Methodologic Elements .....	8
3.2.	Difficulties and limitations .....	8
4.	RELEVANT FINDINGS .....	9
4.1.	Relevance and Coherence .....	9
4.1.1.	Of the Plan Estratégico Institucional (PEI) and the Organizational Structure of the MANE .....	9
4.1.2.	Design of the Projects.....	11
4.1.3.	Follow up and Monitoring.....	12
4.2.	Effectiveness.....	14
4.2.1.	Scope of the Objectives .....	14
4.2.2.	Advancement of Results.....	14
4.2.3.	Scope of the objectives .....	19
4.2.4.	Results Preview .....	20
4.2.5.	Factors that have an impact on the execution.....	23
4.3.	Efficiency.....	25
4.3.1.	Adaptation of MANE structure for project implementation .....	25
4.3.2.	Cost - effectiveness and quality of financial management of the projects	26
4.3.3.	Local Disbursement.....	27
4.4.	Cross-cutting themes: Gender, Diaconia and Violence: .....	28
4.4.1.	Gender .....	28
4.4.2.	Diaconia.....	31
4.4.3.	Violence.....	31
4.5.	Governance and participation of stakeholders involved:.....	32
4.6.	Sustainability .....	35
4.6.1.	Financial Sustainability .....	35
4.6.2.	Social sustainability of the projects .....	36
4.6.3.	Agreements with the public sector .....	38
5.	CONCLUSSIONS AND RECOMMENDATIONS.....	39
5.1.	On relevance and coherence .....	39

5.2.	On Effectiveness .....	40
5.3.	On Efficiency .....	44
5.4.	On the Transverse Axis: Gener, Diaconia and Violence .....	45
5.5.	On Governance and Participation of stakeholders .....	46
5.6.	About Sustainability .....	47

## 1. CONTEXT AND BACKGROUND OF THE EVALUATION

In line with what was planned in the design of both projects and at the request of Norway as MANE's financing entity it was developed this mid-term external evaluation for the period 2010-2012 for both projects with the particularity that the HIV / AIDS project is more advanced in its implementation than DECO's since it expires in 2013. As this is a program evaluation, it provides judgments and recommendations for decision-making on the adjustments required by both projects to strengthen implementation in the next phase and collaterally some elements to improve MANE's organic articulation in general as well as interventions in the field with an estimated population of 13,966.000 and an estimated growth of 0,935% (2008), Ecuador has a national rate of poverty and extreme poverty of 32.8% and 13.9 respectively<sup>1</sup>. In the Province of Guayas (MANE'S zone of influence), 40% of the population is in the poorest economic quintiles (1 and 2) and 18% older than 5 years has no education, with roughly more than half of the economically active population (older than 10) is unemployed or seeking employment<sup>2</sup>. The greatest poverty is concentrated in poor urban marginal areas of Guayaquil formed mostly by recent settlements with little social cohesion and weak or nonexistent social organization.

Regarding HIV / AIDS, the epidemic is on the rise both, in the heterosexual population and women and from its beginning in 1984, the number of cases has increased significantly from 0.9 to 13.4 per each hundred thousand inhabitants in 1990-2009. The Coast is the region with the highest rates especially in Guayas and El Oro provinces that exceed the national rate. Guayas Province accounts for 71.3% of reported cases, compared to 12.3% of new cases concentrated in the four remaining provinces of the coast (1op cit).

In this context, this Government is developing the *Plan Nacional de Desarrollo 2009-2013* which involves twelve objectives focused on: equality and social and territorial cohesion, improvement of skills and citizens potentialities, improvement of quality of life, citizen participation, the establishment of a fair and sustainable economic system, and reform of the State, among others. The new policies and laws in the context of the latter, set the State's obligation to provide basic social services and to support citizens organizations for the exercise of civil rights. This has changed and will continue to alter the role of national and international NGOs working in the country, many of which, such as MANE, have had a long-term support to those areas.

In the social political context of the period, the Misión Alianza de Noruega en Ecuador (MANE), began its diaconal work in Guayaquil Canton in 1994 and in 1998 expanded its scope of action to the field of community development. In this sense, the ***Programa de Desarrollo Comunitario (DECO), 2010-2015*** that started in Isla Trinitaria, at the south of Guayaquil, in 1998, now covers six sectorial areas at the northwest of the city. The program has a comprehensive approach based on people and their self-management skills, so that their objectives are intended to contribute to improving the quality of life and the enhancement of the capacity of communities and its local partners, also taking strategic partners that contribute to such purposes.

---

<sup>1</sup> Poverty and inequality index in Ecuador, Instituto Nacional de Estadísticas y Censos (INEC) [www.inec.gob.ec/estado](http://www.inec.gob.ec/estado)

<sup>2</sup> Document of the Project *Hablemos de VIH-SIDA, 2009-13*, modified in October 2010. MANE.



In 2009 the HIV / AIDS component was separated from DECO structuring itself as a project called ***Hablemos de VIH/SIDA 2009-2013***, whose objectives are intended to contribute to the decrease of HIV / AIDS incidence, promote awareness and responsibility of the population against HIV and promote the inclusion of PVV <sup>3</sup> as subjects of law.

In line with what was planned in the design of both projects and at the request of Norway as a financing entity, MANE developed **this mid-term external evaluation for the period 2010-2012 for both projects**, with the particularity that the HIV / AIDS project is more advanced in its implementing than DECO since it expires in 2013. Being this a program evaluation, assessment provides judgments and recommendations for decision-making on adjustments that both projects require to strengthen implementation in the next phase and collaterally some elements to improve MANE organic articulation in general as well as interventions in the field.

## **2. OBJECTIVES AND PRODUCTS OF THE ASSESSMENT**

According to the Terms of Reference (TdR) for the evaluation (Annex 1), the objectives and products of the assessment are the following:

### **2.1. Objectives:**

General: To evaluate the implementation of projects: Community Development, Hablemos de HIV / AIDS and Diaconal Management as per the evaluation parameters agreed, based on the period 2010-2012.

Specific:

- i. Analyze and measure to what extent the objectives and results of the projects have been fulfilled, and the factors that hinder or contribute to the results.
- ii. Analyze the consistency between objectives, strategies and axes of the projects compared to the identified needs and interests of the communities and institutions.
- iii. Analyze and measure how the available resources have been invested in accordance with the objectives and goals.
- iv. Assess the extent to which the social intervention of the projects have generated changes, positive and/ or negative effects, intended or unintended in the communities where projects are implemented
- v. Analyze the extent to which existing target groups could maintain valid the changes achieved by the projects.

### **2.2. Products:**

- i.. Assessment Report, as per index agreed with MANE and according to evaluation categories contained in the TDR
- ii. Executive Summary
- iii. Two meetings to give back the draft of assessment report: Extended management and MANE'S Board of Directors.

Furthermore and in parallel way and at the request of DIGNI funding entity, it was held a financial evaluation of the projects that had its own TdR, but some of its results were incorporated into this assessment.

---

<sup>3</sup> People living with HIV/AIDS

### **3. ASSESSMENT METHODOLOGY**

#### **3.1. Methodologic Elements**

In order to meet the goals and the five evaluation priorities expressed in the TdR: Relevance and Coherence, Effectiveness, Efficiency, Governance and Sustainability (1 opcit), a multidisciplinary assessment team was conformed and selected by the MANE allowing to respond to different facets and focus of the evaluation. In this order the evaluation team agreed a methodological framework that allows obtaining information from different sources and perspectives which enriched the analysis and favored the development of recommendations that synthesize the different valuations of the informants, the documentation processed and diversity of criteria of the evaluation team.

The methodology included the development of the following work modalities , each guided by specific guidelines for each case that in addition to containing the parameters of the evaluation included the focus and institutional and project objectives: a) Review of documentation of each project, b) Direct interviews with executive and technical staff of the MANE and the Directors of selected schools c) Group interviews with officials of health and education, and d) focus groups with teachers and members of the fathers / mothers committees of schools, leaders and members of community-based organizations, and children and youth trained in issues of sexual and reproductive health and HIV / AIDS, as part of both projects. (See proposed methodology and work guidelines in Annex 2).

For field work, there was a sample of 16 local partners (over 30%) of both projects, ensuring that the target groups had been approached by both projects, which in the case of HIV / AIDS project is restricted to the training to teachers and parent / mothers committees, complemented by the association of PVV<sup>4</sup> .This led to the selection of the following communities: Isla Trinitaria, Flor de Bastion, Paraíso de la Flor, Tiwinza, Monte Sinai, La Karolina, Voluntad de Dios and downtown Guayaquil (High School and PVV Association).We also worked with the two strategic partners (100%) of DECO and HIV / AIDS, so there was held interaction with a significant sample of the universe of both projects.

In this framework, there was an interaction with more than 350 people, namely adults of both sexes, youngsters and girls and boys, including 5 senior provincial officials from the Ministries of Health and Education The evaluation work was developed in 25 effective working days between May 21 and June 30, 2012, of which 14 were devoted to field work and 11 to desk work (5 for planning and processing of documents and 6 for the preparation of the draft report and end of evaluation).

#### **3.2 Difficulties and limitations**

---

<sup>4</sup> People living with HIV/AIDS

The major difficulty and challenge of the evaluation was to articulate in the same methodological framework and field, the evaluation of two completely different projects in targets, goals, local partners and implementation periods, so that the end of the program evaluation is forced as in fact two different projects without programmatic link were evaluated.

The assessment process also included a financial assessment requested by DIGNI with its own TdR that involved observing the general and specific administrative and financial procedures of DECO and HIV, as well as some direct field visits, a situation that was limited by the short time set for the financial part. Considering the relevance for this assessment, some judgments and conclusions of this specific evaluation have been incorporated into this program evaluation report.

Additionally, the direct influence of institutional dynamics in the implementation of both projects demanded the assessment of different organizational aspects which are condensed in paragraph 4.1.1 and is extended in the remaining sections of the report; the evaluation work was beyond of what was established in the TdR, which implied a higher level of effort from the team, particularly of coordination.

Last but not least it should be mentioned the short period of time for the evaluation that had a high level of complexity since in practice three independent evaluations were performed which required much effort to articulate many different parts under the same analysis frame and a programmatic evaluation form. This forced the team and as in the previous case, especially for coordination, to make an additional effort which is ill-advised in the evaluation processes given their high sensitivity and the logical physical limitations of the evaluators.

## **4. RELEVANT FINDINGS**

### **4.1. Relevance and Coherence**

#### ***4.1.1. Of the Plan Estratégico Institucional (PEI) and the Organizational Structure of the MANE***

Below is provided a brief analysis of the organizational structure, which although is outside of the TdR of this evaluation it was analyzed given its undeniable influence on the development of the projects evaluated, starting with the correlation between the PEI and the organizational structure of the Mission. Throughout the remaining sections of the report other institutional aspects that complement this analysis are presented.

The Mission has the Plan Estratégico Institucional 2010-(PEI), which is the strategic tool of highest hierarchy of the institution and therefore should guide the entire work of the MANE, including the two projects under this evaluation. A first assessment of this plan, is that the three strategic objectives (Empowerment, Diaconal Identity and Sustainability), are reduced to a name in each case, followed by extensive descriptions of what each of them covers, but that lacks the main features internationally accepted for the objectives of any planning system: to have a clear, concrete and measurable statement. In contrast, the Mission has a little more of

objective connotation (... *empowering communities*) and indeed both, this and the Vision<sup>5</sup>, are categorized as "Higher Goals", denoting confusion about the terms of planning.

The above strategic objectives, appeal to purposes to achieve something (empowerment) or actions to ensure the institution interventions (sustainability). It should be mentioned that the Diaconia is placed at the same level of empowerment and sustainability, being that Diaconia is an issue of identity of the organization that must be implicit in all institutional instances and actions, so it should not be classified as target as set forth in the document. In fact in paragraph 1.1 of the chapter entitled: "Strategic Frameworks" of PEI, it is classified as the essence of institutional identity v.gr: Diaconal Christian Identity, which indicates that the PEI deserves a thorough review of its strategic components.

It is also imperative to note that the Plan lacks another essential element in any institutional plan, namely: specific objectives, outcomes or program components, indicators or institutional goals, budget, etc.; consequently, there is not a logical institutional framework that defines the scope of action of the institution, leaving it without direction and strategic cohesion, facing the risk of falling into activism and / or implementation of disjointed projects which often respond to the offer of financial resources and that usually have little strategic value. This and other planning-related situations mentioned throughout this report, including field planning with local partners, indicate a significant weakness in planning that affects the entire chain of institutional programming.

This leaves the direction of MANE without a clear strategic tool that addresses and articulates the institutional management, which explains the lack of alignment of the organizational structure with PEI and the fragmented performance of different organizational structures and dismantling of implemented projects. Hence the monitoring committees and managements have failed to fully develop their assigned roles in the same PEI and have developed their work in a rather *ad hoc* manner, without criteria or clearly defined institutional articulation mechanisms.

It is not unusual that the Program and Project Management, is not able to sufficiently articulate the operating with the strategic areas, or that the other managers do the same and that there is little consistency among them, which causes that coordination of projects have greater strategic belligerency possibly because of its strategic proximity to the projects and higher levels, without ruling out that this may be mediated by the experience of both coordinators. It should not be overlooked that that there has been promotions of positions in different levels, including managers, without promoted people having received the training appropriate to the profiles of their new positions or that at least they have been subject to a *coaching* process to ensure the proper performances of their new duties.

A situation that illustrates well the relationship status of PEI-Organization is the structure established for the development of sustainability which is explained in the plan. According to the description of the "strategic goal" that starts with fundraising, sustainability also includes other dimensions or lines of action: Social, Organizational, Economic, Positioning and Status of International Organization, each with a brief description of its content and / or work areas. However the corresponding management remains focused on fundraising and positioning, without having developed strategies and guidelines for developing other aspects, including lines to strengthen the sustainability of projects and community processes. The area has been

---

<sup>5</sup>VISION: To be a diaconal organization that provides integral development opportunities. MISSION: We facilitate the empowering process for communities in development promoting justice, human rights and a full life having Jesus as a model.

subjected to a high turnover of staff and among other things it lacks of: performance standards, manager, specialized personnel according to duties, management plan and coordination mechanisms with other areas of the institution<sup>6</sup>.

In short, the weakness of the main instrument of orientation and institutional cohesion, largely affects the structure and strategic and operational performance of the institution to which should be added the insufficient horizontal and vertical coordination mechanism among all structural levels of the institution.

#### ***4.1.2. Design of the Projects***

The "Plan de Desarrollo Comunitario 2010-2015 (DECO)" is the basis of the project of the same name and its objectives framework is oriented "... *to empower community-based groups (development)* and " ... *to improve the quality of life ...* ". In the case of the project "Hablemos de HIV / AIDS, the objectives are intended to contribute to " ... *the decline in incidence of HIV / AIDS ...* " to promote " *awareness and responsibility of the people in front of HIV-AIDS* " and to promote " *the inclusion of PVV as subjects of rights*".

In both cases, based on depressed economic conditions of the target groups of the project DECO and the plight of HIV / AIDS in Guayas Province, it is clear that the two projects are highly relevant to their target populations. In both cases the actions promoted are based on a thorough analysis of the national context and specific diagnosis and research driven by MANE in the communities in their territories of action in Guayas province, which gives further support and validity to both interventions, especially considering that diagnoses and prioritization of needs was carried out with the direct participation of the target groups. This method is still applied in DECO project for the design and implementation of micro-projects and projects specific for each community and / or target group, thus affirming the relevance of both interventions.

Both projects have undergone changes in its structure and / or its component for reasons of institutional adjustments and the changes of the national political context and not because the priorities of the target groups have changed. Although state intervention has been strengthened in favor of disadvantaged groups, much work is still to be done to solve all the basic problems of the population (retroviral insufficient for PVV is an example that illustrates this situation); it is clear that the vital needs identified by the target populations of both projects remain valid.

The project Hablemos de HIV / AIDS, was redesigned in 2010 to align it to the Plan Estratégico Institucional (PEI), highlighting the reduction of the four initial goals to two, those that respond directly to the central axes of the project, prevention and attention. The geographical area of intervention delimiting it to Guayaquil Canton was also modified to facilitate the development of quality products that promote MANE positioning on the issue, which also allows for a strategic relationship with the Plan Nacional Para Prevención y Control de HIV / AIDS and ITS, and other canton and provincial plans such as Estrategia de Información Comunicación y Educación (ICE).

In the case of DECO Project, the legal and structural changes driven by this government, have had a direct impact on several of the goals of the project, some of which have been modified,

---

<sup>6</sup> Documents provided by the Departamento de Sostenibilidad: Manual de Procesos y Procedimientos. Del posicionamiento y De la Comunicación nacional e internacional. Mayy 7 de 2012. MANE.

while others remain as in the original design although they are irrelevant in the present context, as described in more detail in Section 4 Effectiveness. It is important to mention that new laws could have further implications in the results and activities of the project, v. gr: Law of Citizen Participation and Territorial Division, could affect Result 1, the Equality Councils which is to be approved, could affect the Result 2, and the internal restructuring of the Ministry of Public Health (MSP) and the new territorial distribution, could impact the Result 3. The Result 4 is the least sensitive to changes and its viability could be strengthened with new strategic alliances with specialized players.

The former situation forces MANE and its projects to reorient some activities in order that its interventions are strategically articulated to the Government's plans in the areas of basic services and local development. Grassroots organizations should also be prepared to have an effective performance in the areas of participation established in the new laws, which most likely will also determine the new development models in the coming years.

To date, the five intervention strategies of DECO and the seven of the HIV / AIDS project , have been mostly suitable for the achievement of the objectives for each project being the most effective the rules concerning the community participation and empowerment, and the training in schools and high schools, both of which have been instrumental in disseminating development approaches and prevention actions through members of the school community (teachers and students and parents committees). At the other end, in both projects those related to strategic alliances, need review and updating, the least effective being those relating to networking. In Chapter VI, we present a particular analysis of both instances.

With regard to the format of the projects, none describes the components of the project making it a little difficult its reading and understanding, especially the DECO which alternates the narrative segments and gives too much importance to methodological information that could go in an annex. Overall HIV / AIDS project is better structured.

Finally, and with respect to the coherence of the project objectives with those institutional ones, the objectives of development and the general of DECO and HIV / AIDS are aligned to those of MAN and MANE and both are aimed at supporting communities and vulnerable and poorest groups, accompanying them for their empowerment and potentiation of their capabilities as an effective means to access the full exercise of their rights and with them to improve their quality of life. Undoubtedly they share the diaconal identity, which is an added value appreciated by the partners of both projects.

### ***4.1.3. Follow up and Monitoring***

The monitoring system is based on the activities and goals of each result making it possible to monitor achievements of each project and collaterally the performance of the team, particularly that of the facilitators. It also has qualitative indicators to measure progress of empowerment of partners in each of its stages, allowing detailed control of each of them; these indicators are not incorporated into the system and its use is limited to the project coordination since the methodology of empowerment is in pilot phase and its indicators are currently being validated.

The platform of the system allows accurate measurement of results achieved and the fulfillment of the goals of each project, and it is being considered the incorporation of

balanced Scorecards<sup>7</sup>, which will allow to closely monitor organizational performance based on the achievement of the objectives; this would be a substantive progress for MANE, but however there are some weaknesses to overcome as the insufficient qualitative indicators or the inconsistencies between the figures of the system and those handled by coordinators and managers making it difficult to assess effectiveness. Hence the importance to improve fluency, standardization and democratization of information, not only to ensure accurate data collection but also to shorten the distance between production process of information (data generation, availability in database organized and indicator) and decision-making .

The reports generated by the system are tools for monthly planning and the follow up of projects by coordination, allowing to easily visualize the degree of development of each of the partners. However, it is important to emphasize that the absence of baselines precludes formal measurement of project impacts, to which is added the failure of the corresponding indicators, especially in the project DECO.

A major weakness of the system, already detected during the last evaluation, is the lack of qualitative indicators of the project that are integrated to the current ones and enable comprehensive evaluation of the project results, since the essence of social entrepreneurship is of qualitative nature. On this basis, several of the indicators of the empowerment process, which for now remain in a secondary level (in coordination departments) could be adapted and complement existing quantitative indicators of development objectives and project.

In a more basic level, the system provides for the participation of the partners in the tracking processes of their POA. Templates are used by the facilitators for this purpose evaluation and are applied 3 times a year; this allows collecting information from the grassroots and create opportunities for positive feedback with partners. However, there are risks that the information resulting from these assessments have biases introduced by the facilitator as these are evaluations of the groups he/she handles. In this sense the old practice of making cross evaluations (templates applied by facilitators that do not handle the group), could add objectivity to them.

From another perspective, it was not possible to confirm that partners are involved in the measurement of project results, very likely because their universe of action is restricted to the development of micro projects or bi annual projects and have little or no knowledge of the objectives of the institutional projects.

This evaluation was researched up to the managerial level and monitoring is focused on the physical progress review and / or financial aspects of the project with little linkage with the strategic aspects of projects. Something similar happens with the operation of the two instances referred to in the PEI<sup>8</sup> for its follow up: *Institutional Strategic Monitoring*, in charge of the *Management Committee* in coordination with the *Direction* and *Operational Strategic Monitoring*, done by *Technical Committee* along with the area coordination's. Although this evaluation did not elaborate on the institutional aspects of its programmatic approach, it was evident that the articulation of the strategic and operational monitoring has not reached maturity yet due to the fact that the systemic work in this area operated until the end of 2011 and it's too early to see consistent results and draw definitive conclusions. However it is clear that it is important to take the necessary steps soonest so that the system becomes an effective tool for strategic decision making.

---

<sup>7</sup>The Balanced Scorecard is a type of entrepreneurial evaluation that in part is dedicated to the valuation of human resources and management of intellectual assets in the organization.

<sup>8</sup>Plan Estratégico Institucional 2010-2015, section 8, pág. 20. MANE Guayaquil Ecuador 2010.

## 4.2. Effectiveness.

### *Of DECO Project*

#### 4.2.1. Scope of the Objectives

DECO project has two objectives, one of development and another of project. The first aims at improving the quality of life in the communities of intervention, promoting justice, human rights and full life, having Jesus as a model. Even though all actions driven by the project contribute to improving the quality of life because education, health, organization empowerment and the practice of values through sport are essential to improve the conditions and quality of life, the statement makes no mention of these elements and instead expresses very general and less tangible elements as justice and fullness of life, which are difficult to measure and are rather of crosscutting character.

To measure the fulfillment of the objective the following indicator is considered: *communities empowered for local development*. The indicator is ample and in principle it implies a dynamic and proactive state that can lead to improved quality of life, but by itself does not allow to state that because communities are empowered they have a better quality of life, so that it requires review.

The aim of the project is focused on the enhancement of the capabilities of the target communities, strengthening their social, democratic and participatory structures to achieve equality and equity among its members. It defines very well the substantive work of the institution and through the results of the project it has been possible to affirm that there is a clear strengthening of individual and organizational capacities of local partners.

However, the indicator *Percentage of partners according to the stages of empowerment*, falls short because of its quantitative nature and does not allow to measure qualitative progress related to the skills developed in people and their communities. However, the "Development Strategy" and the "Methodology of intervention" of the project that drive a multidimensional empowerment are concrete and effective steps to achieve the goal and in practice they have enhanced individual and collective capacities of target communities, which would eventually lead to the improvement of quality of life, as set out in the development objective.

#### 4.2.2. Advancement of Results

To achieve the objectives 4 results and 13 goals were established and after two years and a half of implementation the performance has been as follows:

**R-1. The collective and autonomous organization of the civil society has been strengthened**

The programmed goals (60 local partners running social projects, 2 inter institutional networks or local partners with capabilities of political incidence and 4 inter institutional networks or



specific networks organized for the defense of rights and social problem solving)<sup>9</sup>, presented some difficulties for its fulfillment in quantitative terms showing the result less advance according to monitoring records<sup>10</sup>, reaching to this date **an average of global fulfillment of the goal of the five year period of 17%** (7% in 2010, 16% in 2011 and 28% at June 2012), although there is tendency to improvement as the initial difficulties of the project has been reduced.

The goal with the best performance is the one related to the development of social projects by local partners, which has achieved a 47% improvement on the overall goal, surpassing the percentage expected at this stage of implementation. This could mean either an underestimation of the target for the five years period or an over activity to achieve the goal which could influence the quality of achievements, especially when taking into account the number of activities involved in each phase of empowerment and the high number of partners attended by each facilitator.

The opposite happens with the goals related to the networks, which according to the monitoring tables have had no progress, although this could be due to the fact that the goals for these partners are expected to be achieved starting 2011 and especially starting 2014, which is explained if its considered that they are related to political incidence and advocacy of rights, which are processes that take some time to mature. However, it should be reflected on the relevance of having two different targets for two themes with frontiers that are almost impossible to discern.

In qualitative terms significant achievements have been made over the period both at the community and institutional levels and in 2010 the accompaniment was strengthened; it was possible to classify the partners, 43% of which reached the "fase de tallo", presenting social projects. Basic skills for local management in the areas of management, leadership, participation and legitimacy of the organizations were transferred based on the Development of Thinking Process Program.

In 2011 institutional emphasis was put on the systematization and implementation of the *Methodology for Facilitating Empowerment Processes*, which not without difficulties, is in the validation and standardization phase in all of the projects and programs of the institution. It has scheduled the work of the facilitators team and among other things, this has allowed the measurement of partners' empowerment degree, which enabled the allocation of differentiated support according to the needs of each one. Additionally 15 new partners moved to "tallo", while in another direction there was progress in the development of methodological tools<sup>11</sup> that guide the community work developed by the facilitators.

In 2012 strengthening of the implementation and validation of the empowerment methodology continues and 19 other partners have reached the stage of "tallo", consolidating functionality and representation of community organizations<sup>12</sup>, enabling them to develop and implement longer-term projects, but only 13 partners at this level are implementing two years projects, while most are running POA which are reduced to a list of activities with little or no strategic purpose.

---

<sup>9</sup>Matrix "Goals Programming. Plan 2010-2015 Desarrollo Comunitario (DECO), revised.

<sup>10</sup> Matrixes of Programs and Projects Indicators. Monitoring and Evaluation System of MANE. 2012

<sup>11</sup> Training Program "Strengthening Aspects of Change in Local Partners by stages" and "Guide for the Development of Citizens Competencies. Module 1. Technical Team and Systematization of experiences. MANE, Guayaquil Ecuador, 2011.

<sup>12</sup> Systematization of experiences, chapter 1: Rationale of methodology of facilitation processes of empowering.

With regards to networks, the data of the monitoring system reflects zero progress, however in the evaluation it was found that the program is working on the strengthening of 2 networks of the education sector: RIE Directors Network and 9 de Octubre Directors Network. However, there was no evidence of work in the areas of advocacy and defense of rights, which constitute the essence of support for these instances. Notably RIE Directors Network has an eight years relation with MANE, and it should perhaps have been in a more advanced stage to transcend their initial goal and be prepared to advocate and defend their rights. But it should be recognized that the political context and the new responsibilities of the Directors make it difficult to take that step forward.

Anyway, the group interviewed showed organizational weaknesses in terms of commitments of members, planning of their work, membership and a certain discouragement due to communication difficulties with MANE. It is likely that MANE's lack of goals, strategies and clear targets on networks has an influence in the situation, which could have led to their perception to see the Mission as a funder of projects with little strategic content, that they have not even consolidated their organizational aspects. It is important to check the direction that will be given to these instances.

**R-2** *The learning teaching system has been strengthened from the gender focus to equality for the development of life skills.*

This result presents the greater advance of its goals, especially in areas related to teacher training program, training in development of thought and maintenance of student's grades in language and mathematics, which has even had a slight over fulfillment.

It is noteworthy, however, that of the teachers trained (gender, rights and thinking skills), only 25% apply what they receive<sup>13</sup>, which contrasts with the over fulfillment of the indicator of student grades, which is the purpose of these trainings. The result would then indicate that such achievement is a direct result of the theme of training driven by MANE and that there are major factors that have influenced the rates reported by the Ministry of Education. Then, it is important to deepen this qualitative aspect of the intervention.

The remaining indicators have had a similar behavior but in less degree, **having a global average of implementation of 81% as compared with the goals of the five-year period.** This high rate of advance in the middle of implementation should be analyzed as the over fulfillment might have causes of underestimation in the programming of goals or be influenced by external factors as with the ratings, which are completely beyond the control results of the Mission.

In 2011, the performance was influenced by the significant change of teacher training activities, as agreed with the Ministry of Education in the corresponding agreement<sup>14</sup>, which replaced the *Thinking Development Program* and the training by areas (math and language) with the *Program of Healthy Culture* which runs in the context of the Sports subject. This is due to the fact that the Ministry of Education took over the exclusive responsibility of teacher training in critical areas, which made meaningless the monitoring of the school performance indicator in mathematics and language, and makes it necessary to develop a new indicator for the healthy culture program.

<sup>13</sup> Percentage obtained on basis of the data presented in 2010, 2011 annual reports.

<sup>14</sup> Cooperation Agreement between the Ministry of Education and the Misión Alianza de Noruega in Ecuador. May 13th 2009.

The Program of Healthy Culture promotes in the educational community the development of thought, healthy coexistence<sup>15</sup> and nutritional care, having as a transverse axis the practice of values (Dedication, respect for others, courage, honesty, character, equity, etc.). Conceptual documents and guides with thematic modules<sup>16</sup>, have been developed; they are very well prepared and understandable, guide and facilitate the implementation of the program and its replication. Additionally, the teachers involved in the program receive training in the development of thought.

In the field phase of this evaluation it was evident that the development of thinking has been one of the most significant contributions of MANE to the school community, while it has directly and positively influenced the teaching-learning process, school performance and attitudes of fathers / mothers in the family and indirectly in the community dynamics, although the qualitative and impacts of this aspect of individual and social empowerment, cannot be sustained for lack of measurement parameters.

In another area, the change of the MANE to a program that includes the development of thinking from a different gateway of the educational system is a smart and intelligent maneuver, which promotes and provides sustainability to a process for the change of thought, that from the perspective of those involved in the evaluation has proven to be very positive.

So far it has been possible to work in coordination with the Ministry of Education and the agreement is still in force<sup>17</sup> though it should be updated, and while the Ministry does not cover the sports area there will be space to continue working in this field. However, it is important to assess in advance other support perspectives to the education sector in the medium term.

*“Thanks to the development of thought, violence in the community has been reduced up to a 50%. Now taxis enter to our community which was unthinkable before the Mission worked here as this was a very violent and conflictive community”.*

*Member of the community of Isla Trinitaria.*

***R-3 The capacity of health care services has been strengthened emphasizing the prevention of pregnancy in adolescents and enfant undernourishment.***

According to the monitoring system, this result has had delays in some of the goals and to this date **it reaches 22% of overall execution**. As in the previous case, the execution was mediated by changes in national health policies that involved adjustments and changes in programming, and the transfer of nutrition activities to the Program of Healthy Culture from the previous result. In this frame much of 2010

<sup>15</sup> The module of Healthy Coexistence includes the following themes, gender equity, sexual health, prevention of early pregnancy and HIV-AIDS. Guide of Healthy Culture, Module 1 “I think of my rights and practice themes”. MANE. Without a date.

<sup>16</sup> Constructing a Healthy Culture; Guide of Healthy Culture, Module 1: “I think of my rights and practice them”; Values in the Practice of Sports and Guide of Values in the Practice of Sports, Module 1. Mane. Without a date.

<sup>17</sup> Cooperation Agreement between the Ministry of Education and the Misión Alianza de Noruega in Ecuador. Quito May 13th, 2009.

was devoted to the approach with the National Committee to Prevent Adolescent Pregnancy to align MANE's work with the Differentiated Care Program for Adolescents of the Ministry of Public Health (MSP). This year 176 people were trained in nutrition and 1159 students received attention in general medicine and dentistry.

Between 2011-2012, 77 doctors were trained in individualized attention to teenagers; it was supported the construction and equipment of a differentiated treatment room in the Sub Centro Pancho Jácome, Area 11: the festival promoted by the MSP's Adolescent Program received support and, 4162 people were trained in healthy food alternatives (better performance indicator) and 14 developers were trained in this theme. Due to the fact that MSP is providing compulsory attention in general medicine and dentistry to students, the work has been limited to the coordination with MSP for the provision of attention in schools supported by the Mission.

It is difficult to make the valuation due to the adjustments in the program because of changes in health sector in what has relation with trained health personnel and the lack of updating of the planning matrices to reflect them. There are also other elements that have the same effect: the quantitative difference of indicators in planning and monitoring instruments (3 in the logical framework, and 4 in the POA and matrices of the monitoring system), the registration of students attended, both in health and dentistry, as an activity of MANE, without modifying the indicator focused on ensuring access to this service, which is now provided by the MSP itself, and the registration of the nutrition data on this result, although they are implemented in the education component.

Another weak part of this result is that the work of MANE has been performed without an agreement since the letter of intent between the MSP and the Mission<sup>18</sup> expired in 2009 and has not been renewed, and on the other hand, the Framework Convention (2009-2013)<sup>19</sup>, is exclusively for HIV-AIDS. On the other hand there is a lack of integration between the component DECO for the prevention of early pregnancy and HIV-AIDS project executed independently in coordination with the Ministry, which has prevented the creation of desirable synergies as recognized by health authorities interviewed<sup>20</sup>.

In sum, this component deserves an in-depth analysis of its strategic and operational logic as their two areas of emphasis, teen pregnancy and nutrition have had substantive changes. In the first case the work with MSP is aimed at a wider field as it is teen individualized attention, where the prevention of pregnancy is only one aspect of the total and in the case of nutrition, the theme is incorporated into the program of healthy culture.

---

<sup>18</sup> "Letter of Commitment between the Misión Alianza de Noruega in Ecuador and the Ministry of Health represented by the Health Provincial Direction, Head Office of Health in Area # 11", Guayaquil October 15<sup>th</sup>, 2007.

<sup>19</sup> Agreement of Inter institutional Framework Cooperation between the Provincial Direction of Health of Guayas and Misión Alianza. Guayaquil October 2009.

<sup>20</sup> Interviews with Dras: Shirley Venegas, Provincial responsible of the Adolescent Program and Maritza Vicuña, Responsible of adolescent Area 11 of MSP. 05.06.12

***R-4 The practice of values in girls and boys, adolescents and youth has been strengthened through sport with the active participation of the community***

The goals related with the practice of sports to strengthen values in children and youth and the participation of adults as community volunteers have had over fulfillment. There is a slight delay in adequate the courts because in 2011, the court that was scheduled could not be enabled due to a conflict with the land where it would be constructed. According to the monitoring system, **global average compliance is 24% with regard to the five-year target**, which indicates a level of adequate progress in the implementation of this phase. An important effect was the organization of the Club Deportivo Alianza, with statutes, work plan and endorsement of the Ecuadorian Sports Federation.

The perceptions of this component are very favorable, and according to club members, MANE's support allowed among others: personal growth of its members and the rescue of children and youth in the street and play centers, expansion of relations with public and private institutions, dissemination of knowledge to the family and the community (especially gender, development of thought and HIV-AIDS), the majority participation of women in the teams and the Board of Directors; the visit of young athletes teams to Norway financed by the Bank Plus Norway and the integration of some mothers in the games.

***Of the Project Hablemos de VIH/SIDA***

***4.2.3. Scope of the objectives***

The strategic objective (general) for the period 2010-2013, aims to contribute to **reducing the incidence** of HIV and AIDS cases, from **multi sectorial responses** that guarantee **universal access** to prevention for vulnerable people and improving the quality of life of PVV and their families. It should be noted that it is designed with a strong advocacy component through multi sectorial alliances to promote justice with community involvement to achieve it.

The Indicators to measure this objective<sup>21</sup>, are quantitative, although it is clear that the final achievement is to have **a multi sectorial instance body that catalyze a response** to reduce the rate of incidence and promote local processes as a concerted answer. This instance at the end of the intervention is the one that would generate the long term quantitative and qualitative changes.

In addition, indicator 2, only measures the percentage of services to which people living with HIV / AIDS have had access, but the goal implies the participation of PVP within the multi sectorial framework, to assert their rights. Consequently, the indicator should measure the capacity of the PVV to influence political and public spaces to

---

<sup>21</sup> *Rate of Incidence* in Guayas Province in relation with the year the Project started and was completed and *Percentage of PVV of Guayas Province that have receive care* in the los different programs at the end of the project.

achieve universal access to services. The Measuring of services to which they have had access is made in the definition of performance indicators and / or processes.

Regarding specific objectives: *It has promoted awareness and responsibility of the people regarding HIV / AIDS and the inclusion of PVP as subjects of law.* The basic question is whether these are defined for the achievement of the general objective which aims to create a multi sectorial instance to catalyze local processes to achieve awareness and responsibility of people regarding HIV / AIDS. According to its definition, they are disarticulated from the basic intention of the general objective which states the need of a multi sectorial response to the epidemic, as a guarantee of the sustainability of a long-term processes.

#### ***4.2.4. Results Preview***

***R-1.1: The target group has had access to information on the forms of transmission and prevention of HIV/AIDS from an integral and lawful focus***

The goal set for the five years period was as follows: 45,000 children and adults have access to information, communication and education, of which 13,000 are children, 6,000 parents, 26,000 adolescents and young adults, 70 teachers and 8,000 people in the community. According to monitoring reports in 2010 the target for that year was exceeded in all items, reaching a percentage of 143%. The same thing happened in 2011 reaching 120%. There is no record for 2012. To this date it has been achieved a success rate of target achievement of 75% in relation to the overall goal.

The project is in the fourth year of implementation and the challenge is to strengthen its strategies to achieve the 25% missing from the target, particularly because of the institutional situation of undertaking the empowerment methodology as an implementation strategy at this late stage of the execution, which requires more time to affirm processes and in principle could delay the achievement of the results, since the emphasis of this approach is on the development of skills for empowerment. This calls for an analysis of the management and coordination to identify which is the point of entrance of the project in terms of the stages of empowerment, since there is only one year and a half left to close its cycle, considering additionally that the project has already acquired its own programmatic culture

***R-1.2 Community Promoters haven been trained for the prevention of HIV/AIDS.***

There has been significant progress in this result and in the opinion of health officials that were interviewed, the MANE has been directly involved in forming the group of promoters for HIV prevention, in forming the team for the epidemiologic follow up and also in conforming the advisory area (currently there are 162 groups) with training, materials, and legal and logistical support. These is the result of a strategic synergy

that the Ministry of Public Health has promoted to seek allies to facilitate the achievement of results such as Fundación Ester, OPS the archdiocese and others among which Mission Alliance is a major player.

***R-1.3: Multi sectorial coordination in response to HIV/AIDS has been strengthened***

In this area it was observed that there has been no programmatic intention to strengthen a multi sectorial instance as a coordinated response for prevention and care, although it is a result defined within the project. However, some isolated coordination actions with strategic bodies such as the Ministry of Health, Ministry of Education, CARE, D-Miro, PVV support groups, faith communities, schools, among others were identified, but coordination is strengthened in terms of seeking allies to fulfill specific goals and results from MANE commitments and not from a multi sectorial response within the national framework for the prevention of HIV / AIDS.

On the other hand it was verified the existence of a PVV support group, sponsored by MANE, which has the potential to be integrated to the multi sector network and that can contribute and make a significant difference in promoting quality care for PVV. So far, participation in some of the initiatives promoted by the multi sector network within the frame of the National Program for Prevention of VIH / SIDA has been timid. It was mentioned that the group has no interest at this time to intentionally be integrated in a prevention strategy at national level, as they are dedicated to strengthening the group from the inside.

***R-2.1: The provincial program of HIV /AIDS has been strengthened through the equipment of health units and training its officials.***

***R-2.2: PPVS and their families have had access to micro credit programs.***

***R-2.3: The organization of networks or groups of PVV for the achievement of their rights has been facilitated.***

For these results that correspond to the specific objective 2 of the five year period, the goals were: 5 health care units equipped, train and sensitize 210 professionals, 2160 PVV with access to micro credit and obtaining them and 6 networks of PVV strengthened according to the stage of empowerment in which they are.

In 2010 it was programmed as follows: 2 units equipped, 100% of the target was fulfilled; 60 professionals to be trained, and 103 were in fact trained with an achievement of 172%; 400 PVP with micro credits granted 204 of which were achieved with a success of 51%; and 3 groups and networks strengthened, having strengthened 2 with a percentage of 67%. In 2011 was reached a 50% success in the team, 523% trained professionals, 30% in obtaining microcredit and 67% of groups strengthened. For 2012 in the first six months is reported the training of professional with a percentage of 760% of achievement as 30 were programmed and 228 were achieved.

Above information clearly shows that the over fulfillment of what is programmed is a constant, which added to the DECO condition suggests that there is a problem with planning goals probably related with an inadequate management of the contexts for

making physical projections. This might be due to a problem of registration. In any case, those are weakness that should be solved in the short term. It cannot be forgotten that this has implications in the financial resources area and its administration, as the multiplication of achievements has a cost that should be shown in MANE's administration. It is also possible that the extraordinary progress is a result of the alliances in which case MANE's contribution and that of the allies should be clearly explained for the sake of institutional transparency.

The results relating to microcredit, are mediated by the Bank's D-Miro involvement (Rotary Microcredit Diaconia program)<sup>22</sup> and according to the testimony of FULEV group, 90% of its members are unemployed and only 30 have received micro credits. From these, 9 received credits of an average of U.S. \$ 50.00 (90% of cases) and between \$ 250 - \$ 300 the other 10%. This information could not be verified due to the lack of registries in the documents provided for the evaluation, assuming that this due to the clause of the agreement that protects the privacy of PVV.

On the other hand, the intentional development of PVV networks for advocacy is still very weak, as the testimonies of the group shows that there is no intention of becoming an advocacy network to claim and defend their rights. It is vital that the Mission boost capacity building for this purpose considering the needs of the group in this area, which will facilitate the achievement of overall project objective.

On the other hand, in churches, and with fathers, mothers and students, it was found out that there have been some changes in their attitudes to HIV, although there are major challenges to advance given the complexities that involve paradigm shifts. The generation gap, is another challenge for the project since it involves the development of creative methodologies to help those in charge of the family to overcome fear and develop assertive communication skills, negotiation and conflict resolution with their sons and daughters about sex and reproductive life. The following testimony illustrates this need: *"we receive information and learn to manage our sexuality, but our parents are ignorant and we cannot talk to them ... I think the proper age to have my first sex experience is at age 17"* Teenager who is 13 years old (Colegio Mixto Enrique Gil). See details of this theme in annex 3 Supplementary report HIV / AIDS.

The project plays an important role in preventing the spread of the epidemic and has a strong potential for articulation with the national strategy for HIV / AIDS; a second phase would focus on advocacy and sustainability of the results achieved so far. MSP's authorities recognize the added value of the MANE for their

*"... we have protested in media with others that do that. We do not have plans to be involved in that, we are focused in the support groups for the group and in creating capacities to Foster micro credits in the group..."*

*Member of FULEV*

<sup>22</sup> A common non reimbursable fund was created in august 2007, CARE contributed \$30,000, MAN-E \$20,000 and D-MIRO \$10,000, a total of \$60,000 to start operations. This is addressed to people living with HIV and AIDS related to the project UNIVIDA. The term of the agreement was 3 years starting the date of signature and was completed in August 2009, when the project UNIVIDA ended.. Starting 2010 D-MIRO and MANE continued to provide the opportunity to the target population of the project "Hablemos de VIH y SIDA".



programs, and expressed interest in continuing with a more comprehensive support that includes some axis as: differentiated attention of teenagers, early pregnancy, youth and violence. As these areas are of interest for the government, this would also allow to address HIV / AIDS as a social problem, not only as a health one according to definitions by WHO / PAHO and international bodies. Another favorable situation is that the MSP has not started its work on these areas of national interest in the city of Guayaquil, so in the short term it is essential to evaluate the relevance of continuing under a broader perspective with a new project that allows the Mission participation from a more strategic and opportunity scope.

#### ***4.2.5. Factors that have an impact on the execution.***

Throughout the evaluation process diverse factors that adversely affected performance, the schedule and the scope of some goals, were highlighted. Of special relevance were those of an institutional nature. As discussed above, during the 2010-12 period there have been changes of personnel, organization and methodologies that have created tensions and insecurities in the technical team of the institution. Similarly there have been significant external factors which have caused misalignment and stresses. The most notable for its influence are:

- High turnover of MANE's senior management (3 Directors in three years), each with different approaches and work styles that to a greater or lesser extent have affected the dynamics and institutional organizational structure. Additionally, the new management staff promoted, have not been sufficiently aligned to the new dynamics of implementation, nor received training or technical support to perform their duties.
- Lack of policies and obsolescence of others, in crucial areas (communication, human resources, finance, audit, human talent development, gender, environment, alliances, sustainability, etc.) that rule the work of all institutional levels, both of the strategic and operational level and that at the same time allow a more articulated work.
- Insufficient opportunities for exchange and socialization among areas and levels that promote feedback and strengthen team spirit.
- Difficulties in using DECO's empowerment focus and methodology by the Programa de Misión Integral and in a less degree the HIV/AIDS Project although in the latter there have been significant advances.
- Insufficient training for the implementation of this methodology by the team of facilitators, however, there have been significant progress, particularly after the workshop held in late 2011 for this purpose.
- Work overload of the facilitators team (duplication of number of partners, meeting goals, etc.), which leaves little time for the exchange, knowledge transfer and monitoring of replication activities that leaders make in communities. This entails high risks of affecting the quality and sustainability of the processes driven in the communities, which is where the essence of the work of MANE is. It cannot be ruled out either labor and human risks derived from work overload.
- Changes in political and legal context of the country which has forced a rethinking of some goals, activities and strategies in the areas of health and education. At the

same time this has provided the opportunity to make greater efforts in favor of communities.

- Resistance of some churches, especially the most conservative ones, to accept the development model and joint financing raised by the Mission, which leads them to opt for other organizations which provide 100% and / or have fewer regulations. This makes the church lose its development potential.
- Practices of some development agencies that give presents or offer payments for different activities that discourage and hinder the work of MANE, sometimes affecting the community perception about the institution.
- The work in some communities that are not well rooted and lacking sufficient social cohesion, makes more complex the work and often make the implementation cycles longer.

On the positive side, were detected certain factors that facilitated the implementation or that have made it possible to overcome positively the obstacles faced. The most important ones are:

- The credibility that MANE has, which facilitates the acceptance and promotes community demand.
- The mystique, commitment and tenacity of many bodies of the institution that have made every effort for the institution and its processes to continue, despite difficult institutional lapses and / or territories and difficult and conflicting communities.
- Skills to adapt to political and legal changes in national context that have made it possible for MANE to continue working with public institutions of education and health. The Program of Healthy Culture in the field of education, is a successful strategy prior the restrictions arising from the government's decision to take teachers training.
- Recent improvement of the mechanisms for the management of information (Triangulation Director – Managers – Coordinations) which allowed democratization of substantive information in those levels promoting transparency and joint responsibility among the parties. However, this mechanism should be observed by all the staff as there might be negative interpretation of control, pressure or other.
- The availability of having a bank like D-MIRO, although the opportunities it provides for the development of entrepreneurial initiatives are under-utilized
- The gradual implementation of the empowerment methodology as institutional intervention instrument, which gives a cohesive corporate image even if it requires a higher level of domestic ownership and adjustments to better be adapted to different types of partners, particularly state institutions, churches and networks.
- To have didactic guides and manuals to work with partners have helped to guide, structure and facilitate training processes in each area.

#### **4.2.6 Effects of the projects in the areas of intervention**

The fieldwork identified and / or confirmed numerous early effects of the project in the communities, some of them of the previous phase of DECO that go beyond the

products expected in planning and monitoring matrices The following describes the most important ones:

- Changes in attitudes and development of skills derived from the development of thought that has transcended to families and communities, encouraging reflection, dialogue and relationships between people, as well as low-key attitudes in communities prone to conflict and violence.
- Breaking myths in traditional male spaces closed to women and young people, as has happened with sports teams where there is now a high participation of young and adult women.
- Social projection of churches towards the taking a "jump out" (Iglesia Sendero de Fe), which has given them recognition and in many cases leadership in their communities. Job training initiatives have encouraged the development of micro-enterprises that benefit families. (Iglesia Polo Sur).
- Dissemination of gender, violence and HIV-AIDS , beyond the covered groups, becoming themes for thought and conversation in the families. In some cases this has contributed to change attitudes and interpersonal relations and sexual behavior.
- Revitalization of community participation centered on the works and processes driven by the Mission, which increases pride, self-esteem and joint responsibility of the people in the development of their communities. This is especially true in communities where local committees have received support (La Karolina and Monte Sinai), and have the same connotation as Tiwinza sports club.
- Working with focus on Christian values evidenced in all visits, which is considered a value added of MANE, because of its impact on people and human relations.
- Visibility of MANE through DECO which is an asset to potentiate new interventions.
- Building human capital in communities that are seeds for local development.

### **4.3. Efficiency**

#### ***4.3.1. Adaptation of MANE structure for project implementation***

Starting 2010 the organizational model underwent changes as recommended by the evaluation in June 2009 in an effort to modernize its structure and streamline business processes, migrating from a horizontal to a pyramidal structure that included the creation of a management level to support the Direction in decision making. This in turn would also facilitate the implementation of actions coordinated with the other levels of the structure. From an administrative perspective, the creation of managerial staff is right in view of its ability to enhance organizational performance, but in MANE its activity actions has been limited because of lack of clearly defined responsibilities and the lack of construction processes of the capabilities relevant to these instances. It has generated situations that are conflicting with its nature such as individual attitudes that limit systemic work, communication barriers between management and operational level, and little or no involvement of middle managers in decision-making.

It should be mentioned that the managements have worked for just over a year and despite the shortcomings mentioned, some efforts to be consolidated as an strategic support level are evident, especially through the Management Committee. Its strategic character is still to be strengthened and the role of conductor and linking channel between the Direction, middle management and basis is to be improved. The structure established for the implementation of projects, is the Program and Project Management, with support from four Coordinators that facilitate and monitor the fieldwork. The team of facilitators are the spearhead that operates in the field the vision and strategic objectives of the institution and its projects. Hence, it is fundamental that they are internalized by all members of the structure, which is only achieved establishing fluid exchange mechanisms among all levels of the structure.

The structural organization with partners depends on the type and stage of evolution of each. They were observed from basic commission made up by three people with a focus on administrative management (Comité Escuela Mayor Ignacio Viteri) to community committees with complete directives (Comunidad Karolina), that operate with specialized classes that enable them to go beyond the administrative and tap into broader and sustainable processes for community development.

#### *4.3.2. Cost - effectiveness and quality of financial management of the projects*

In 2011 DECO had a total income of \$ 1,654,114.00 funded by MAN Oslo and other inputs, while revenue for the HIV / AIDS project was U.S. \$ 302,900.00, broken down as follows:

<b>Source</b>	<b>DECO US\$</b>	<b>VIH/SIDA US\$</b>
MAN Oslo	1,305,100.00	302,900.00
Counterparts	313,014.00	-----
Other local contributions	36,000.00	----
<b>Total</b>	<b>1,654,114.00</b>	<b>302,900.00</b>

When these values are compared with budgeted ones there is a variation of 13% in the project DECO because of extra budgetary revenues for the Community of Karolina, derived from their efforts with the National School Services that resulted in a contribution of the State which was accounted as a community contribution. For administrative and transparency reasons, this situation should be avoided because it overestimates community contributions and distorts the analysis for this area. Even though these contributions were the result of a community management, they should not be accounted as community contributions.

When comparing the expenses vs. revenues in 2011, there was an over implementation of 21% (U.S. \$ 114,947.00), amount that corresponds to reserves for severance payments for staff which is not budgeted for this year. It was also observed that the percentage of investment in program for 2011 was 58%, which can be

improved by decreasing administrative costs. In this sense the distribution by budget line items according to institutional item is slightly less than quarter (21%) of expenses on administrative staff (salaries and office expenses, consulting, etc.). This ratio can be considered normal, but can be improved.

It was not possible to obtain information on program data of Results and Goals vs. actual expenditure, therefore the cost - effectiveness analysis of DECO projects and HIV / AIDS were not made.

As for the **quality of financial management** DECO and HIV / AIDS general management is good; the key financial responsibilities are understood and decision mechanisms seem to be clear in middle management and operational project coordination, facilitating that administrative and financial processes are fulfilled according to the model implemented. Additionally, participatory planning processes and the monitoring system and follow up of program activities and quality control in the presentation of supporting documentation for accounting control and accountability to the Treasury, are indicators that the system is reliable.

The administrative management proposal, includes partners as co-management actors and depending on the maturity and training of each of them, they are given administrative powers. In the stage of "tallo y fruto" it is evident for partners the administrative actions to manage the project. The support is regulated by a methodological guide that includes processes, roles, duties of facilitators, commissions and committees, which favors that the quality of financial management operates between good and very good.

Something that caught the attention in the information analyzed are the results of the internal evaluation of 2011, where the levels of development granted to the administrative management, are higher in the root stage (2.7 over 5) than in the stage "tallo" (1.7 over 5). This should have raised attention for implementing actions to strengthen this stage, as an indispensable requirement for the sustainability of the project after the MANE migrates to other partners and areas. (See more details of the financial evaluation in Annex 4. Financial Evaluation Report).

#### ***4.3.3. Local Disbursement***

DECO budget for 2010 and 2011 in the consolidated community contribution in kind and cash were US\$ 79,000 and US\$ 118.285 respectively. These values when compared with what actually was registered by the accounting system show an over implementation: In 2010 payments totaled US\$75.217 and US\$ 320.972 for 2011, ie the contributions were 95% in 2010 to 271% above the budget in 2011. These discrepancies arise from the posting of state contributions as community ones

Expenditure and investment budgets in the project DECO were underestimated in ranges over 10% in estimated budgetary policies. These budget deviations were justified in the reports presented at the end of each year.

In regards to community contributions for VHI project, these were not budgeted therefore there is no income or actions to be observed. The expenses of this project were as programmed, with a slight over fulfillment of \$ 2,983.00 representing 1% of total income, which is acceptable in the context of MAN policy for this purpose which is more or less 10% of over-or under implementation. This contrasts with the over fulfillment of goals that the project show. Most likely this is due to posting reasons similar to those mentioned in the previous section.

#### **4.4. Cross-cutting themes: Gender, Diaconia and Violence:**

A first assessment of this section, is the inconsistency between the transverse axis requested in the TDR and the "Cross-cutting Themes" explained in the document of project DECO which are: *Human Rights*, from which equality and gender equity are addressed) and *Promotion of justice* (paragraph f of the document). Both topics contain general guidelines that can become parameters to assess the requested transverse axis; however, they do not make any reference to the axis of Diaconia and violence, making it difficult to make an assessment beyond the perceptions that the evaluation team may have on these issues. In the case of gender, several guidelines were set within the theme of Human Rights.

##### **4.4.1. Gender**

An important tool for the proper implementation of the gender approach in an institution is the existence of political and methodological tools for its incorporation into the key elements of planning: Objectives, strategies, results, goals, indicators and budget, that ensure quality intervention. This also allows a comprehensive and qualitative measuring of the situation beyond numeric values or percentage of women in the institution and in the target groups, since this only ensures equal access, but not necessarily the quality of participation that will go far beyond the numbers. This without demerit of the importance of contributions in advancing equity.

The evaluation found out that there have been processes to advance in the aspect of formulating a policy or corporate strategy for gender that have not materialized, so this issue is still pending in the MANE. However, the project document contains several elements that can build institutional policy and regulations

- Subsection f) Cross-cutting themes. Guidelines are established from the perspective of Human Rights, where reflection, construction and implementation of the rights of women is proposed, considering the following groups and thematic areas: children and adolescents, young people, pregnant women, people with different skills, and participation and freedom.
- Subsection c) Development Strategy. This establishes that: *gender integrated approach is based on four strategic lines of action with its objectives: a) Strengthening of Gender Capacities: seeks to strengthen gender awareness and*

*training of the various areas of MANE (internal) and Communities (external) and b) Incorporation of Gender Perspective in the programming cycle: ensuring that programs, projects and other MANE instruments incorporate it through their services, outcomes and outputs.*

- Plan Estratégico Institucional (PEI) 2010 to 2015. In addition to the 2 action lines. *a) and b)* two additional ones are considered, Political and institutional development (institutional political commitment to promote equality in empowering) and Communication for development and construction of gender equity (communication for development sensitive to gender).

In the absence of quantitative and qualitative indicators for the topic, the above elements are used as benchmarks to make a rough assessment of the gender perspective in the institution. Based on the above, an important point is that women are among the groups prioritized by DECO, including also the other groups considered in the cross-cutting theme of Human Rights: children and adolescents, young people, pregnant women and people with different skills.

In the same sense, three of the four outcomes of the project: Education, Health and Values through sport, explain in their statements the addressing of the above groups, but only 3 of the 12 (25%) indicators and 2 of the 13 goals (15.3%) include a gender perspective. In contrast, in the qualitative field all training and empowerment actions contain modules and / or are permeated with approaches and actions to promote equality between men and women (*8 and 9 Op cit*), which helps or at least induces to put in practice the institutional discourse.

In the case of outcome 1 regarding the strengthening and empowerment of civil society, even though equity focus in the statement is not explained, the methodology of empowerment, which is its basis of action (and of other results) fosters equitable participation and training of women throughout the process of empowerment and programming cycle, including consultation with the women in the diagnosis phase which is performed on the "seed" stage of the cycle so that women have access on equal conditions to organizations and community leadership, and participate in projects. In this way freedom that is implicit in the approach to human rights of MANE is also promoted.

There are, however, some important weaknesses of qualitative condition regarding the approach to the particular needs of women. They are diluted when prioritizing the needs of the community, so that projects and POA do not respond to these needs<sup>23</sup> except in the most of the urgent times considering the context in which they live. In this way their priorities are relegated from the list of community needs that are general. This is because there are no policies or methodological provisions to address these particular needs, which are essential in gender focus, so from this point of view, focus and institutional praxis must be completed.

---

<sup>23</sup> Interview with Ester Carlin and Carolina Díaz, Coordinators of DECO and HIV-AIDS respectively and Files of Microprojects for POA and DECO reviewed for this purpose. June 2012 Guayaquil.

The Programa de Misión Integral considered here as it has a relation with the theme (this not a part of this evaluation), has in its Program 2010-2015, a result<sup>24</sup>. related to the leadership of the local church, which contains two indicators and two goals clearly oriented to strengthen leadership with gender perspective of men and women, within which 360 women and 310 men are being trained; men are trained in leadership with gender and masculinity perspective. There is also another indicator for pastoral leadership including women pastors. Although the contents of the training issues were not reviewed, as it is outside the scope of this report, it is considered that the planning methodology contains a well incorporated gender focus. This experience should be an important input to build the institutional policy.

Fieldwork for this evaluation revealed that women are the core of the organizations and the team interacted with them: community committees, committees of mothers and fathers, sports club, church specific networks. In all cases they showed that they have an active and informed participation and leadership and in many cases exceeds the male. This indicates that the work of MANE as a whole has had very good returns in terms of access, participation and empowerment of women, putting them in the path of progress towards claiming their rights.

However, and without prejudice to previous achievements, it is important to note that women are participants par excellence of local development, dealing with education, family and community happiness. Faced with opportunity it is usual that they seize it and that frequently they are at the vanguard. It is therefore essential to visualize that without sufficient clarity and management of gender perspective there is a risk of overloading and cramming women work to the detriment of their quality of life, which is counterproductive to any development intervention.

*“There is respect but equity is still lacking and certain undervaluation attitudes are still observed”.*  
*Feminine member of personnel in MANE*

At the institutional level of MANE and in quantitative terms, women are less than 50% of the structure, occupying positions of importance, especially in the third level of hierarchy where coordination is taken over by women; however their participation is diluted and absent in the second and first level, where only one of the management positions is occupied by a woman and the Executive Management has always been in the hands of men. In the Board of Directors, the situation is different and most of its members are women including the Chair that is taken by a woman. As for the internalization of focus by the institutional team, the attempts to build knowledge and policies have been truncated and no consolidated practice or knowledge was detected in this connection. The situation is expressed in the testimony that appears in the box.

Additionally, in the DECO program, only one of the six members of the facilitation team, which is the direct way to reach people, is female. This could be considered as a

---

<sup>24</sup> Matrix adjusted of the Program of Integral Mission and Mobilization of Church 2010-2015; Result “Strengthen the development of local church”



contradictory indicator on the implementation of the approach in the MANE. Women have been prioritized in community organization, so it would be expected that there were more women interlocutors thus facilitating the identification of special needs which are often difficult to be communicated to men. This could explain the absence of affirmative projects and development work from the perspective of achieving figures, neglecting the strategic aspects of women.

It should be noted that the risk is not diminished by the mere fact that the facilitator is a woman, because the gender focus is not implied in sex, but is a discipline of analysis of reality to be studied and used in conjunction with appropriate tools. This makes fundamental that the entire team, men and women, are trained in gender and that the instrumentation of the theme is implemented promptly in the Mission.

#### ***4.4.2. Diaconia***

In this case, none of the possible lines of analysis are considered in the PEI: Institutional Strengthening Program, Diaconal center, Strategic impact, and Volunteers and Casa Alianza, were part of the TdR of the evaluation. Notwithstanding the superior strategic classes: Vision, Mission, Institutional Values and Goals, and Development Objectives of the institution and the project, incorporate the diaconal approach.

In this order, all activities and operational and empowerment tools reviewed in this evaluation are permeated directly and transversely by the approaches and Christian values that characterize the institution, being this more evident in the Programa de Valores en la Práctica Deportiva (9 opcit) and consequently in the Result 4 and its activities. Field visits revealed that people have been trained with a focus on values, which has contributed in great measure to the education of children, adolescents and youth. interviewees unanimously expressed this especially mothers, teachers and church members, some of whom work with youth at risk, as does the Polo Sur Church through the Program Rescue of values to counter juvenile violence which is supported by the MANE.

The development with values work was positively valued in all the groups and is perceived as an excellent value added of MANE. It should be mentioned that this axis also lacks indicators for its measure.

#### ***4.4.3. Violence***

On this issue the only thing that evaluation can point out is that it is approached tangentially through trainings, mainly of gender, healthy culture and development of thought, and that some members said that thanks to the training there has been a certain reduction of domestic violence (schools in Flor de Bastion and Isla Trinitaria among others), adding that this has also allowed detecting cases of domestic violence and rape. However, discussions on this theme are complex and kept secret so that the school or organization can do very little about it, hence there is no unanimity on the

need to deepen this field as one of the characteristics shared by most communities is violence and conflict in families and in the environment.

In short, transverse axis have achieved a number of important results that can eventually lead to permanent changes, but they need to be strengthened, structured and build a framework of process indicators and impacts, to document and assess them rigorously.

#### 4.5. Governance and participation of stakeholders involved:

The model for promoting project governance and participation of partners in all stages of interventions, is expressed in the so-called **empowerment methodology**; its essence is the gradual empowerment of partners and as such is based on the understanding that human development is the process of sustainable changes intended to transform economic and social structures of society in order to ensure the full exercise of the rights of persons composing it, creating an environment that promotes the human being to enjoy a long, healthy and creative life. (MANE, 2010). This coincides with the development concept of "The Good Living", as stated in the Constitution, which among other things guarantees relations of equality and equity in the full exercise of rights in solidarity and fraternal coexistence with others and in harmony with nature.

The methodology prioritizes and puts in its center the participation of social participants as agents of change, a very high standard which puts a significant weight on the institutional activities which requires mastery of the subject and teams capable of transferring this vision in their work to the base.

Development of the human being through empowerment. MANE promotes continuous processes of facilitation by accompaniment to groups in their learning in order that they are capable to transform their realities by themselves. *It is conceived as a process that generates a real sense of identity and dignity to articulate a transformative vision of their realities. Mane understands as processes all programmed, sequential and systematized actions that from a theoretical and methodological frame is performed in individuals organizations or communities. It allows the development of an ability that implies betterment in a stage sequence<sup>25</sup>.* Below is an outline summary of the phases and products of the empowerment process



<sup>25</sup>Systematization of experiences, Misión Alianza. Guayaquil, Ecuador 2011.



The stages required to reach empowerment are adequate; however substantive revisions to be made as to the times set for each, in contrast to the productivity requirements of facilitators, because tension cannot be avoided between commitment to figures and the very process of empowerment from its inception, which could put the emphasis on quantitative indicators to the detriment of qualitative ones, so the challenge is to establish the balance.

On the other hand, the procedures guide of the facilitator and on which is based its work, states indicators for each stage (of process) but lacks indicators for the empowerment itself (changes in persons or groups, quality of participation, etc.), so it is necessary to fill this gap to measure with certainty if the methodology is building an organized and autonomous civil society. In this area during the fieldwork were evident attitudes and perspectives that suggest that partners are moving to empowerment and are trying to manage their reality with responsibility.

As for the roles and responsibilities of each actor, the model includes an intervention in developmental stages and defines what is to be achieved with partners in each of them. In the evaluation of the methodology held on September 2011<sup>26</sup>, it is mentioned that in some cases there is rigidity in participation and election of officers. Persons with position or leadership (directors, pastors), are restricted which can put in risk inclusive participation also affecting the creativity and contextualization process and confusion in facilitators. Regarding this, they mentioned as told in the testimonies of the evaluation: "How far are my limits?" "The role now is more rigid" "I feel insecure ...". To keep rigidity in the application may cause an impairment of the quality of the process and discourage the team of facilitators. So it is essential to handle process indicators as a reference and not a straitjacket.

*For the Health Ministry it is impossible to waste time in looking for invoices and taking them to MANE, as personnel is limited...we cannot work within that scheme ...*

*MSP Provincial Director of MSP.*

Another aspect is the administrative burden of the process that can cause the loose sight of the reason for the empowerment. According to the report of systematization of the methodology the percentages of time dedicated to accompaniment to the community have been inverted, so it is important to take into account that it is vital to create a balance between the administrative and qualitative time to be devoted to the direct interaction with the partner and the monitoring of the activities they replicate. It

<sup>26</sup> Review of Methodology of empowerment sept/2011

is considered important to avoid red tape that is burdensome for facilitators and local and strategic partners.

From another perspective, the methodology was designed primarily for local grassroots committees and its principles are valid for any intervention seeking the empowerment of social groups whatever they may be, but it is crucial to check its relevance to partners with higher levels of organic development, as networks, churches and government entities.

The implementation of the methodology is new so it is in validation phase and although it was built collectively based on the experience of facilitators, there have been some difficulties in acceptance by some of them and its implementation has been difficult in the HIV / AIDS project where the last phase of the project began to be applied. This, and the integration of some negative judgments about the work of the facilitators<sup>27</sup>, caused animosities that have been overcome, especially after the last training at the end of 2011 and raising it to the public sphere, through the manual for the systematization of models which is considered unwise. On the other hand, there has been no plan for the management change to facilitate the transition and that will allow a closer monitoring of the facilitator's performance.

The separation of the administrative aspects from those of facilitation, has caused that the facilitator takes no part in these crucial aspects of empowerment and additionally it caused uneasiness in partners because of the amount of paperwork that they have to take over.

The program "Hablemos de Educación Sexual Integral y Ternura"<sup>28</sup> for teachers and children in basic education" is the methodology used for the implementation of the project *Hablemos de VIH y Sida*. **Its basic strategy is the strengthening of teaching work**, responding to the national cross sectorial strategic plan 2007-2015. The methodology is based on two principles: *sexuality should be discussed with children, rather than genitalia and sexuality is not an issue to be informed and learned from the intellectual* (it puts together the biological expression with pleasure, love and tenderness).

The methodology proposal is based on the replication from the facilitator to teachers, students and fathers-mothers. Its success is in the hands of teachers and their ability to replicate the workshop and depends on their ability to understand the principles governing the program. One of the weaknesses of the process is limited time for training adults as significant learning processes require time and special educational strategies that foster the development of learning in the teacher (intentionality, reciprocity, transcendence, mediation of meaning, mediation of competence and achievement feelings).

---

<sup>27</sup> "...it is true that in the systematization were put things that did not belong there,, in chapter 3 it is discussed how bad we do things and that ashamed us. For us the evaluations of the facilitator should serve managements and coordination to follow up and support in what we have not done well" (DECO facilitator).

<sup>28</sup> Guide "Hacia una sexualidad integral", by Dra. María de los Ángeles Núñez, child psychologist and member of the Sociedad Ecuatoriana de Sexología y Educación Sexual, SESEX.

There have been some adjustments to improve the methodology and content of the educational program and this year it will start with the materials that UNESCO has prepared for the education in management of sexuality. Therefore it is not possible to give an opinion on the proper use of UNESCO materials within the program. It is recommended that for the assessment at the end of the project a good analysis is prepared on the impact that these materials have had to achieve a change of attitude in the management of sexuality in minors.

Although not as rigorously posed as the empowerment methodology, HIV / AIDS project has also the basis for successful empowerment of the population before its reality and works hard with empowerment strategies, as observed in the group FULEV, whose members have assumed their condition properly and are being organizing to strengthen the group and seek solutions to their daily and medium-term needs. Currently there are 200 members, formed as a mutual support group that promotes microenterprise as a solution to unemployment that affects 90% of the members. This gives clear evidence that empowerment strategy has worked.

## **4.6. Sustainability**

### ***4.6.1. Financial Sustainability***

The alliances with the state sector have ensured the sustainability of the works and processes developed in the framework of the agreements and under the new political and legal framework of the country for education and health; the classrooms and health centers built and equipped by both projects will remain under the responsibility of the state and the same thing will happen with the processes that are aligned with ministerial plans, such as health care and dental care for school children, differentiated attention and screening and testing for HIV / AIDS, among others. The fieldwork revealed that there is a clear political will to strengthen access and attention in health and education.

In regards to sustainability related with institutional positioning, the above shows that the establishing of alliances with the government sector is sound and should be continued, although the current context involves defining new areas of support to complement the government action, ensuring that they are strategic to guarantee sustainability. In the same way, it is convenient to improve current fundraising mechanisms, which is linked to improving sustainability management as discussed in 4.1.1

On the other hand it is essential to ensure MANE's legal capacity as accredited body for national fundraising since Decree 812 and its regulations do not allow such activity to international entities. In this area the MANE is acting outside Law, with high risk of receiving sanctions from the state to the detriment of their public image. This is subject to the definition of a new identity that in addition to receiving local funds enable it to have access to other international funds.

One possible scenario is to establish a national institution with its own legal capacity, maintaining MANE international, as is established in the PEI (section 6.3.5.). This would greatly strengthen its possibilities of financial sustainability, due to expanded sources of funding and without losing the funds from Norway. The national "mirror institution", would have the power to access to international cooperation resources (bilateral and multilateral) individual donors, private enterprises and public funds, through various mechanisms, one of them competing in Government procurement and international cooperation.

The trend is that in view of the challenges of the State to meet public demand, it will increasingly rely on the services of private bodies which is an opportunity to move into this new field of action; however in this case it will be necessary to consider a transition period that allows the development of technical skills in the areas of greatest expertise of MANE, to ensure success in this highly demanding and competitive field. Decisions on this qualitative leap of the Mission shall be supported on deep analysis of the advantages and disadvantages of this and other alternatives that may arise.

#### ***4.6.2. Social sustainability of the projects***

In accordance with institutional guidelines established for the social sustainability of projects (PEI and DECO document), based on the capabilities developed by the partners and their organizations, and their level of commitment, revised documentation<sup>29</sup> and field visit indicates that in general terms, the partners have reached an intermediate level of empowerment and organizational consolidation.

It should be emphasized, however, that in addition to general guidelines there is no social sustainability strategy nor parameters for its measure, despite the fact that there is a Sustainability Management that to date is focused on only one of the aspects considered in the PEI, the positioning of the brand for fundraising, without addressing its other aspects, which probably stems from a lack of concepts and guidelines to guide the work of this department. While there are no changes, sustainability will continue to be a matter only related to the positioning and marketing aspects to the disadvantage of the integral concept technically assigned to it.

The assessment of organizational development as a central element of social sustainability, is based formally on the quarterly evaluation of the *Development level of local partners* made during the period, showing that at the end of 2011, the 36 partners at different stages of empowerment, had reached an evolution level of "good", according to the scale of institutional assessment that at that time was from 0 to 3. At that time all exceeded 2, approaching to the maximum valuation or ideal state of empowerment. Self-perception of partners that were interviewed confirms this because even if it is true that they have acquired important skills and strengthened their organizations, they still feel that they need consolidation.

---

<sup>29</sup> Partners files, annual reports of the period and Reports on the Advance and Evolution Development of Local Partners 2010 and 2011, provided by DECO Coordination.

An important finding is that grassroots organizations are the ones showing greater dynamism and both committees *La Unión hace la Fuerza* and *Unidos por el Futuro*, as well as the *Club Deportivo Alianza Juvenil* in addition to having outstanding leadership and high participation of its members, have established different working committees for specific issues (child care center, environment, citizens safety, sports, dance therapy, woman, micro credit and others). They have links with NGOs and government entities, including in one case the President of the Republic. This allow them to expand their activities beyond MANE's support and to implement training activities and projects that extend their range of action and strengthen local development. This gives guidelines to consider the extending of support to these organizations.

The same thing happens with the parent's committee and the teachers of the School Isabel Herrería in Isla Trinitaria where the committee is strong and the relationship with teachers is equally strong. The new members of parent's committee that change every year, continue the work of the previous ones, which shows continuity and willingness to continue with the plans of the original group. This is an indicator of community empowerment, this thanks to advocacy and linkage to the school that the parents that began with MANE have. This group is the oldest and have been supported for almost 10 years, which is a reasonable period of collaboration, especially for groups with little social cohesion and recent settlement in the territory.

The close relationship of teachers – family - community has been instrumental in this school to manage its construction by the government, to improve the school environment, to jointly prepare highly creative materials (Suitcases for each subject, including sex education and reproductive health, and HIV-AIDS) and for the systematic promotion of reading by students and parents. The educational community has radiated information and sense of community responsibility affecting positively the social dynamics. This school is a good example of the impact and sustainability, which can achieve MANE with long-term processes based on entrepreneurship.

In other schools, the support to parent's committees, is very unlikely to be sustainable because they change every year and unless re-elected the chances of completing the cycle of empowerment (4 years according to the methodology), are practically zero, which greatly reduces the chances of leaving a solid human capital in this sector, which forces us to reflect on the efficiency of this type of intervention.

In fact, most of the committees that were interviewed were new, with very few parents-mothers reelected, so it was very little what the evaluation team was able to confirm with this group. In this sense, several mentioned that if the Mission works simultaneously with neighborhood and community committees, there would be the possibility that trainees continue their training process, since many of them are or become part of these base committees.

There is a similar situation with teachers although the rate of change is less frequent. On the other hand the change of the original target group (teachers of mathematics and language) by sports teachers, decreases the possibility of consolidating what has been achieved in this field. In any case the evaluation team was able to talk to a

majority of teachers trained under DECO and in the meetings it was stated that many of the teachers replicate in their new schools what they learned, which was corroborated by the RIE Directors. However, this evaluation was not able to verify this assertion, in view of the more detailed analysis it requires and which is outside the range of the evaluation. The situation of teachers is extended to trained health personnel, so their level of sustainability is similar.

#### ***4.6.3. Agreements with the public sector***

Health and education are two of the areas of priority intervention by the Mission, required for improving the quality of life of the people. From the beginning of its intervention, the MANE established cooperation agreements with the ministries of both sectors, in line with the actions contained in the PEI to achieve sustainability. Until 2010 this allowed that the processes aimed at improving the quality of education, health care and most notoriously, infrastructure were processes and products automatically institutionalized, which gave them undisputed sustainability.

However, starting with state reforms that restored the obligation of the state to provide basic social services to the population, much of the traditional space of MANE in these fields is lost, forcing us to rethink and / or redirect work in both sectors, as discussed earlier. Within DECO framework there is an agreement in force with the Ministry of Education signed by the former Director of the MANE and the Minister of Education in 2009, which expires in 2014. This would leave without support the intervention in education as project DECO ends in 2015. As already mentioned, health actions coordinated with MSP teen program, are not backed by law, but those executed under the HIV-AIDS Project, are supported by a framework agreement in force until 2013. The clause 2 of this agreement related to its "objective" leaves space to include DECO's activities.

The lack of support of DECO's actions in the health sector, introduces a high risk of sustainability and could even hinder the work of the Mission, especially if the officers with whom we already have relations are changed. In the case of HIV-AIDS and adolescent care, officials<sup>30</sup> stated that the services and processes driven by MANE are now institutionalized and that government emphasis on primary care and decentralization of services, are additional elements to ensure sustainability of supported processes. Similarly, at the discretion of the officials interviewed, the Land Act would facilitate the establishment of new agreements and their operation.

In the education sector, the official criteria<sup>31</sup> is that they agree that current form of the agreement is not relevant and deserves a thorough review since several of the commitments of the parties have no place in the current context of the sector, particularly those related to infrastructure and training for teachers in the public

---

<sup>30</sup>Dr. José Muñoz García, Coordinator of the HIV and ITS Provincial Program; Licda. Acela de Trujillo, coordinator of advisor of the HIV and ITS Provincial Program and Dra. Shirley Venegas, Provincial Responsible of the Adolescent Program and Dra. Maritza Vicuña, Responsible of adolescents, Area 11. MSP Ecuador. June 2012.

<sup>31</sup>Margarita Rodríguez, Dirección de Desarrollo Profesional de la Sub Secretaría de Educación de Guayaquil. Ministry of Education of Ecuador. June 2012.



schools. Officials from both ministries, interviewed for this evaluation showed optimism about the continued support of the mission, since for the moment the public sector cannot meet the demand for both sectors due to its magnitude, so that NGOs can fill the still empty spaces in the ministries.

In this sense the Teen Program of the MSP has still many uncovered requirements, but it will be necessary to identify specific action lines around attention to adolescents, which at this time includes the component of HIV / AIDS, as part of the Sexual Health and Love Program of the Ministry of Education. There are several areas in education still not covered as sports, English, arts and the environment on which a new cooperation agreement can work. In short, the collaboration with both entities, is feasible but subject to government changes. Hence it is necessary to analyze in depth the relevance and feasibility of this cooperation in its current form, in the short term.

## 5. CONCLUSIONS AND RECOMMENDATIONS

### 5.1. On relevance and coherence

1. Both projects address the needs prioritized by the communities in which they operate, so that they still have relevance for the target populations. In several cases the targets have not been adjusted to recent domestic political changes
2. The weakness of the main instrument of guidance and institutional cohesion, largely affects the structure and strategic and operational performance of the institution, as the PEI lacks clear strategic objectives and programmatic lines that guide and harmonize the institutional activities. In addition to this is there is a lack of mechanisms for horizontal and vertical articulation among all structural instances of the institution, which particularly affects communication between management and operational levels.
3. The newly created managements: Programs and Projects, Administration and Finance, Integral Mission and Sustainability, do not have enough specific performance standards or articulation and feedback mechanisms. So far its performance is *ad hoc* and slightly articulated today. Additionally, managers have had no opportunity to strengthen the ideal capabilities for the operation of their positions, weakening institutional synergies required.
4. The monitoring system is a very important advance and has achieved great development for quantitative monitoring of the Projects, its objectives and result. However, it is perceived that efforts have focused on measuring with little advance of the strategic perspective the tool has to support and guide management. For now, its application is quite mechanical in detriment of its guidance and strategic potential.

To improve the design and coherence between the PEI its institutional organic structure and its projects, **it is recommended:**

→ To hire specialized support to reformulate and update the PEI, beginning with the formulation of corporate strategic objectives, which are translated into specific objectives and corresponding programmatic lines, of which specific projects can be derived. This will allow that work is oriented toward large institutional goals, giving cohesion to all actions and projects executed. At the same time that a corporate plan allows strategic performance, it puts institutions in better condition to manage cooperation resources, because the strategic performance has better chance of achieving efficiency and lasting impacts. On this basis, resource management may be based on programs or institutional outcomes and not on basis of projects with little or no coherence. At the same time work should be done for all staff to internalize the Mission, Vision and Corporate Objectives (once PEI is reformulated) so that the overall work of MANE is performed under those parameters.

→ To include in the reviewing strategic frameworks of the projects, taking into account the recommendations for each case as described in the next section. It is considered important that in this same framework the planning involved in the empowerment methodology to standardize the terms of planning and international nomenclature aligned with planning, particularly for projects starting with the stage " root " have a more strategic sense are assessed and regulated

→ To develop a participatory institutional reengineering process with external support that allow adaptation and harmonization of its institutional structure and processes with the new PEI. This should be done once strategic planning has been completed. The current process of institutional restructuring and experience of each of the departments of the institution are important inputs for this process and the use of experiences will facilitate the understanding of the changes that may arise.

→ To ensure that the review of PEI and of the institutional structure, includes the review of the indicators system completing it with qualitative indicators and a set of impact indicators for institutional and project objectives, which are placed on the monitoring system. It is equally important that the area of evaluation and monitoring is immersed in the vision and strategic objectives of the institution.

## **5.2. On Effectiveness**

### ***Of the DECO Project:***

5. DECO's different actions contribute to achieving development and project objectives, pursuing the improvement of quality of life and strengthening of social structures. However, both have shortcomings of formulation, especially in its

indicators that weaken the logical sequence and articulation that should exist between all elements of the strategic and operational framework of a project.

6. Three of the four outcomes (organization, health and sports) show a global rate of execution appropriate regarding targets and indicators scheduled for five years period; however, most of the indicators are of quantitative and process nature.
7. The outcome 2 on education shows a striking over fulfillment of 81% over what was programmed for the five year period. This is mainly due to the over fulfillment of the targets on the number of trained teachers and percentage of students that maintained grades between good and very good in language and mathematics. This may be due to underestimation of program goals or as in the case of grades, to have a source of verification, results that are outside MANE's control.
8. The outcome 3 on health shows changes associated with public sector transformations that substantially affected all its components. To this date the planning and monitoring matrices have not been updated, to which is added that quantitative differences between logical framework indicators and those of monitoring. This makes evaluation difficult and uncertain.
9. In qualitative terms there are a number of achievements that have impacted positively on the partners and the community including: self management, participation and joint responsibility in development, visibility of HIV-AIDS and gradual development of human capital as seed for local development. However, it is impossible to formally validate this because of the lack of qualitative and impact indicators of the project.

Considering the weaknesses and gaps at various levels of the logical framework which directly affect the strict measurement of relevance, **it is recommended:**

→ To take advantage of PEI restructuring to improve the design of the project and its alignment with the new legal-political trends in the country, taking into account the following:

- To restate the development objective identifying aspects of quality of life that are intended to improve, seeking closer ties with the project objective. In the case of indicators, it is necessary: a) to reformulate development indicator and b) to establish qualitative indicators to verify the double dimensions that both have.
- To make new planning or delete the goals of outcome 2 (# of trained teachers and % of students who maintained grades good enough in language and mathematics). For reasons of institutional transparency, we recommend removing the target on grades as obtaining such data is beyond institutional control.
- To make an in depth analysis of the strategic and operational logic of outcome 3 (Health), as its two emphases, teen pregnancy and nutrition have

experienced changes. It would be necessary to: a) reformulate the statement of the result to center it on differentiated services for adolescents; b) remove or reformulate the goal for overall health and dentistry, in view of little or no current interference in of MANE in this field, and c) relocate the goals of nutrition in the education component as it is from that result that the corresponding activities are operating.

10. It is not clear the work with specific or inter institutional networks and the advances in both are quite poor. In the first category there was no evidence or advocacy advances and in the second (HIV-AIDS) the support is merely circumstantial given its political nature. It is likely that the lack of clear guidelines from the MANE on these structures, is the cause of the lack of direction and support without strategic value. It is considered necessary.

→ To define the conceptual framework and value its viability to reach the capacity of incidence in the period still pending of the five year period; it should be also valued the relevancy of support to inter institutional ones. Considering these findings, it is adequate to develop in the short term a strengthening project for common institutional strengthening for specific networks in order to develop their capacity of incidence, without delays associated with the phases of the methodology of empowerment. This also implies the modification of the two current goals which in itself are almost indistinguishable.

11. Implementation has been deeply marked by institutional factors related to the high turnover of senior positions that have involved changes in approach, personnel and methodology of intervention of the Mission, without having had adequate management of change. Additionally, there are not fluid communication mechanisms, highlighting a poor alignment of the managers to the new dynamic of execution. This has created tensions and insecurities at all levels in the team which do not contribute for the implementation of projects.
12. The Mission lacks an adequate institutional policy framework to articulate and guide the work of all bodies towards objectives and institutional purposes. This contributes to the fragmentation of corporate endeavor and the adoption of compartmentalized work styles that weaken the institutional activities with the risk of affecting its image.
13. Changes in the political and legal context of the country have forced a rethinking of some goals, activities and strategies in the areas of health and education, affecting processes in both fields. It should not be ruled out the possibility of further changes that may affect the remaining areas of the current plan, which requires an ongoing analysis of the context.
14. In spite of the factors listed, the work commitment of many levels of the institution, a certain ability to adapt to political changes, and the development of major institutional instruments to operate the projects have contributed favorably to execution

Considering the above and other factors of less impact for performance, we recommend

→ Collaterally to develop institutional reengineering recommended above, the body of institutional policies, taking into account that these are crucial tools to schedule and give coherence to the actions taken by the various levels of the organization. It should start with the following substantive areas: Human Resources, Finance and Audit, Human Resource Development, Gender Equity, Environment, Protection of children and Sustainability in all its meanings.

→ To develop processes of systematic analysis of the context and the new laws relating to the work of the MANE, allowing to make corresponding adjustments to the institutional goals.

→ To value expansion of work with community-based organizations as an alternative to a possible solution of health and education sectors. These represent a vast working area with less risks and very good chances for sustainability and impact, especially if the intervention complements territorial development plans and is accompanied by an offer of financial grants to strengthen the solidarity economy, where D- MIRO would play an important role, allowing collaterally a stronger link between it and the Mission.

***Of the Project Hablemos de VIH/SIDA***

15. There is little consistency between the overall objective, which is the need for a multi sectorial response to the epidemic, and specific targets aimed at quantitative achievements. There is also a significant overachievement of targets which may have dissimilar causes, from programming weaknesses, to inadequate collection of information or failure to verify it. This also has financial implications. In view of this, **it is recommended:**

→ To review the mechanisms for the collection of information and the means for its verification before entering them into the system to avoid biased data. On the other hand, there should be a review of the monitoring of budget execution from program management to avoid overdrafts.

→ To develop a strategic development exercise to determine whether the project should be extended to a second phase which has an emphasis on advocacy and strengthening partnerships that have been individually strengthened. This would lead to development of skills for *advocacy*.

16. A cornerstone for the PVV is the opportunity to build capacity and conditions for a better quality of life through the identification of opportunities for entering the labor market and participate in the microcredit program that makes available MANE to develop micro enterprise initiatives for financial support. To strengthen this **is recommended:**

→ Review the agreement with D-MIRO to facilitate dialogue and accountability mechanisms to ensure that the revolving fund remains a financing option for the PVV. At the same time, to seek alternatives that are closer to their realities and their families.

17. The beneficiaries of the locations (schools, high schools, training centers, committees) begin to show changes in their perceptions and attitudes towards HIV / AIDS and PVV. With those that are responsible of families, the progress evidenced is very little compared with other project partners. This is probably due to the lack of key elements of adult education.

18. The methodology "Talking about Comprehensive Sex Education and Tenderness" is good and is attached to important principles for prevention education. One of the weaknesses of this process is the limited time for training adults, since these processes require more time and specialized strategies. **It is recommended:**

→ To review the methodology particularly in time allocation for teacher's learning and replication methods in the classroom. An important factor to internalizing and replication is the development of skills for the handling of HIV as a social problem. In this direction the MANE could design a program intended to develop skills and strategic thinking in schools, high schools and churches.

19. It is the perception of the assessment that the methodology of empowerment, could be a guiding tool for the design of an intervention proposal, with particular and inevitable nuances that the target population has of HIV / AIDS project. It can be stated that the empowerment processes have already begun. Even though this, it should be revised the starting point for the methodology with actors such as those involved in the project because of their nature and identity. In view of this it is recommended:

→. To adjust the methodology of empowerment from the particularities of the project partners, from the needs and learning styles of the partners and identify its entry point and examine the relevance of its application in a possible second phase of the project

### 5.3. On Efficiency

20. The MANE management level has been in operation for over a year and although it has not reached maturity yet it was notorious the efforts to establish itself as a strategic support level, mainly through the Management Committee, although it mostly addresses general issues and progress of the projects, with little strategic content, which should be paramount in this instance. **It is recommended:**

→ To implement actions to enhance the functioning of the management structure, based on a situational analysis, prioritizing the training of managers

on the issues arising from diagnosis and in parallel, within the framework of institutional reengineering recommended above, define their roles and functions. This includes the development of communication mechanisms that enable its sections to be the drive and liaison channel between senior management, middle and base of the organizational structure.

15. The real income results in local contributions for 2011 were above those budgeted, up to about 271% of implementation; these indicators were due to inadequate accounting charges when posting as community contributions a work done by the Government, situation that distorts the results. **It is recommended:**

→. To review the accounting process to prevent that contributions given by the state or other entities, are recorded as community contributions. This to avoid over and under performances over those stipulated in policies and distortion throughout MANE's financial operation.

16. Administrative training of partners is critical to reach the economic empowerment and as such, it should be an important function of facilitation. **It is recommended:**

→ Strengthen monitoring of management training, especially at the "tallo" stage to ensure financial self-management of communities after MANE no longer operates.

#### **5.4. On the Transverse Axis: Gender, Diaconia and Violence**

17. There is confusion about the transverse axes of the institution. Diaconia for example appears as an identity, strategic objective and transverse axis. This is compounded by the failure or absence of indicators and targets for the axis requested for this evaluation. Although, there are some process indicators for gender. In practice both projects drive consistently, effectively and with success the promotion of values (Diaconia) and the participation of women (Gender Equality), but the issue of violence has no conceptual or methodological definition and is addressed only tangentially in gender training which has allowed to identify and address some cases of domestic violence, but without tracking capabilities, which can be counterproductive to MANE and partners.

18. Women are a majority in the organization and community leadership, which is certainly a big step towards equality between men and women. However, it is necessary to transcend the quantitative participation and address the strategic and particular needs of women (self-esteem, violence, education, economic empowerment, etc.) that remain in the background as compared with community, The experience shows that the emphasis on numerical participation may result in an increased workload of women at the expense of their quality of life.

19. The situation stems from the lack of political and methodological provisions on the subject that have prevented the development of institutional capacities which address gender equity in its comprehensive dimension. This has an influence on the development of affirmative actions for women and constructing new masculinities which is another fundamental aspect of the approach.
20. At the institutional level, women hold important positions mainly in the third level of the hierarchy. In the Board of Directors their quantitative and qualitative participation is positive. The lack of institutional policies have prevented that the gender approach in all its dimensions, is something assumed by all members of the MANE and that this translates into horizontal relationships that among others, allow equal access to the decision-making and senior positions in the institutional hierarchy. This shortcoming also makes it difficult to transmit and manage the focus of gender equality, beyond the quantitative in communities. To remedy this situation **it is recommended:**

→ To define in first place what are the transverse axis of the institution and its projects, and then define the corresponding institutional policies or strategies, complemented with indicators and a methodology for mainstreaming them in the key elements of program and project (objectives, indicators, implementation strategies and budget) as well as other activities of the different organizational structures of the Mission.

→ **To ensure**, through specialized external support, which recommended gender policy and its instruments contain an integrated approach to practical and strategic needs, enabling the development of affirmative action for women as well as those required by men to move towards a new masculinity. The experiences of Integral Mission Program could be a starting point for some of these issues, particularly on the issue of masculinity. The policy must have both inward application of Mane (on staff) and outward through their projects, in order to give theoretical and practical consistency to the institution on the subject

## **5.5. On Governance and Participation of stakeholders**

21. The methodology of intervention is an important step to guide in an unified manner the institutional interventions. At the same time it is a very successful instrument to promote empowerment, encourage participation and governance projects and measure progress of partners in each of the established stages. There are however too many activities in each phase which complicate the process, with the risk of falling into activism and sacrifice the quality of the products promoted. The planning by micro projects than in fact are activities, in addition to distorting the concept of a micro project it has the risk of losing the strategic nature of the interventions.
22. The methodology was designed for local grassroots committees, with the advantage that the principles are applicable to any intervention seeking



empowerment. However it is necessary to check its relevance for strategic and local partners that have an advanced organizational level and whose nature is different from grassroots organizations. This implies that it would be relaxed and adapted to different types of partners, avoiding delays in interventions with strategic and local partners of different kinds (Churches and Networks), which more than empowerment processes require strategic medium and long term. Projects.

→ To develop an analysis process among coordination, managements, Direction and facilitators, to decide to which groups the methodology can be applied and depending on this, to start the adaptation process for partners with characteristics different from community base groups.

→ To consider the possibility of simplifying it: number of phases, planning concept (micro-projects are activities) data collection systems and administrative procedures involved in each phase. This would result in a better balance between the strategic and operational.

→ To clarify the role of the facilitator in monitoring administrative aspects from the perspective of empowerment, to ensure the quality of the skills acquired by the partners in this field. This is critical for economic development of organizations and on the other hand, it should be the next step of the project. This would also avoid the friction that has arisen between the partners and the MANE, due to the many administrative formalities that they have to perform and that were previously run by facilitators. While this is undoubtedly an important learning process for members, it causes waste of time and a lot of work in terms of paperwork and logistics, which could be avoided if the methodology is simplified.

## **5.6. About Sustainability**

### **Financial**

23. The works and processes carried out in the framework of agreements with the state have ensured their sustainability, as it has assumed the responsibility to ensure access to quality basic services to the entire population. Several of the areas supported by the MANE as discussed in the last section of this report, force them to seek new strategic cooperation niches that complement the new government plans.
24. As for the institution, it is necessary to streamline the current fundraising mechanisms. This is a result of the improvement of Sustainability Management and International Relations as has been already exposed, and the assurance of MANE's legal capacity to raising funds locally under the Decree 812 and to avoid continue acting outside the law. The latter is subject to the definition of a new

identity that in addition to obtain national funds can have access to international funds.

25. One possible scenario is to establish an institution with two dimensions, one national with its own legal capacity which could be a foundation and another international represented by current MANE thus expanding the universe of funding sources, through the national "mirror institution". This will require a transition period both, for the development of technical capacity to compete for public tenders and multi and bilateral international cooperation, areas that are highly competitive. Decisions on this qualitative leap of the Mission shall be supported on deep analysis of its advantages and disadvantages and of other alternatives that may arise. In this framework **it is recommended:**

→ To develop an analysis of the most appropriate legal figure to ensure financial sustainability of the Mission, without losing sight of its missionary vocation and identity, while valuing real need to attract new funds, in view of the availability of Norway for the medium term<sup>32</sup>. This analysis should be done within the Board of Directors and in communication with the MAN.

→ To develop a feasibility study, if decided by the binary figure given in paragraph 25, which at least should contain: a legal proposal of the new figure, based on the analysis of the national legal context and its trends in relation to national and international NGOs, an analysis of the advantages, disadvantages and risks of the new figure; a proposal of organizational structure and the roles and functions of each of the agencies involved in the model; arrangements on the use of names, logo and ownership of goods; the transition period for both instances to reach equilibrium and a plan or road map and products that should be generated during the transition period.

→ To reduce the fundraising profile and if possible to restrict it only to the sponsorship of Norway, while defining the most appropriate legal figure for the Mission. This is in order to avoid the risk of being penalized by the Government in relation with Decree 812. This could cause friction and / or penalties that would damage the high profile that the institution has with its government partners and communities.

## Social

26. Current members have fulfilled the parameters considered by the MANE to secure social sustainability in terms of skills, joint responsibility, participation and administrative solvency among others, but there are different types of partners and not all of them show the same potential for sustainability. The most weak ones are the parent's associations. Those that have achieved higher organizational level are the base and senior partners **It is recommended:**

---

<sup>32</sup>Considerations by two members of the Board of Direction when evaluation was proposed. Presentation of preliminary results of the evaluation.. Guayaquil June 20 2012.

→ To develop a sustainability analysis of current groups in order to decide on phased concentration of the support to groups showing greater chance of sustainability and contribution to socio-economic development of their communities. According to assessment made, these are grassroots organizations

#### **Institutional – Strategic Alliances**

27. The partnerships agreed with public sector, were very successful until 2010 as they helped to institutionalize the processes and work driven by the Mission. However, the changes in public policy regarding the provision of basic services by the State, have caused that many clauses of the agreement become void, especially the agreement with the Ministry of Education. It is notorious that the health component of DECO is working without an agreement. In both cases this calls for urgent attention. The officials interviewed stated that there are new opportunities for collaboration and that the new laws will allow consolidation of public - private partnerships. However it should be taken into account that the situation of the public sector is very dynamic, which introduces an element of instability in its partnerships. **It is recommended:**

→ To analyze in depth the situation in both sectors and initiate a dialogue at the highest possible level to identify new areas and focus of support in both sectors, which also involves the review and updating of cooperation agreements with the Ministry of Health and Education. The assessment allowed the preliminary identification and in agreement with the authorities interviewed, the following modalities and areas of future collaboration

- Health: To bring together all activities around the Program of Differentiated Care for Adolescents, that includes the issues of HIV / AIDS and domestic violence. The cooperation should be based on the joint formulation of medium-term projects that allow continuity and greater impact.
- Education: Explore the possibilities to support the improvement of recreational areas and school environment, which are prioritized for the ministry, but that for now lack sufficient resources to develop them.

**TRD FOR THE EXTERNAL EVALUATION OF  
MANE PROJECTS AND PROGRAMS 2012**

MANE

---

## TERMS OF REFERENCE (TRD's) FOR THE EXTERNAL EVALUATION OF MANE PROJECTS AND PROGRAMS 2012

### 1. INTRODUCTION

Mission Alliance Norway in Ecuador (MANE) began its diaconal work in the canton of Guayaquil in 1994. Its social experience has been very rewarding and sustained during these years. However, and in order to affirm its sustainability, the Main Office in Norway, which is the entity that funds the projects, requires periodic external evaluations that ensure the success of the projects. For this reason, the following projects will be evaluated from 2010 to 2012:

- Guayaquil Community Development Plan, period 2010-2015,
- Let's Talk About HIV/AIDS Project, period 2009-2013,

In order to obtain results that enable timely decision making to improve the processes of social intervention in the zones where MANE operates.

### 2. BACKGROUND

For some years, MANE has been working in three large programmatic lines, which must be evaluated this year.

#### a. i) The DECO Program.

This big process originates in the year 1998 with funding from Mission Alliance Norway in Ecuador. Its activities are based on community development, with an integral focus on people in order to strengthen their confidence and capabilities to change their environment. The program began its operations in Isla Trinitaria to the south of Guayaquil. It currently operates to the northwest of Guayaquil, in the areas: La Karolina, Voluntad de Dios, Las Iguanas, Cordillera del Cóndor, Monte Sinaí, Paraíso de la Flor and other cooperatives of the sector. The program also works with local partners like Public Education Centers, Churches, Soccer Clubs, Public Health Sub-Centers and Community Groups.

a) The **General Objective** is to contribute to improving the quality of life in developing communities, promoting justice, human rights and a full life, taking Jesus as a role model.

b) The **Specific Objective** is to enable the enhancement of capabilities of developing communities, strengthening the social, demographical and participatory structures that enable equality and equity between its members.

### b. ii) Let's Talk About HIV/AIDS Project.

The project started as an activity of DECO and in 2009 it becomes a project. Its activities contribute to promoting changes in order to reduce stigma and discrimination in social relationships. Some of its strategies of action are:

- ⑥ Strengthening and participation in multi-sector networks.
- ⑥ Intervening from public and private educational spaces.
- ⑥ Strengthening the participation of churches
- ⑥ Improving access to counseling and voluntary tests
- ⑥ Strengthening the participation of PVVS (people living with HIV/AIDS) in Guayaquil
- ⑥ Incorporating the gender perspective and strengthening health services and public prevention and health care programs.

a) The **General Objective** is to contribute to decreasing the incidence of HIV/AIDS cases, based on multi-sector responses that guarantee universal access to prevention for vulnerable people and to improving the quality of life for people living with HIV and their families.

b) The **Specific Objectives** are: To promote HIV awareness and responsibility in the population and to encourage the integration of PVVS as subjects of law.

### 3. EVALUATION OBJECTIVES

The Mid-Term Evaluation is a requisite of Mission Alliance and it aims to provide a review of the implementation progress and to identify potential problems of the following three projects: Community Development, Let's talk about HIV/AIDS and Diaconal Management; to give advice on the achievement of objectives, as well as make recommendations and conclusions regarding specific actions that can be taken for improvement.

This evaluation gives the opportunity to acknowledge and to collect early evidence of success or failure of the above projects and to foster the necessary adjustments to formulate the request of continuity, particularly for the HIV/AIDS Project.

For this evaluation, the following specific objectives have been considered:

- vi. To analyze and measure to what extent the objectives and outcomes of the projects have been achieved and the factors that hinder or contribute to the outcomes.
- vii. To analyze the congruence between the objectives, strategies and axes of the projects, in line with the identified needs and the interests of the communities and institutions.

- viii. To analyze and measure how the available resources have been invested in line with the objectives and goals.
- ix. To assess to what extent the social intervention of the projects has brought about changes, positive and/or negative, expected or unexpected effects in the communities where the projects are implemented.
- x. To analyze to what extent could the target groups keep the changes achieved by the projects valid.

#### 4. SCOPE OF THE EVALUATION

The evaluation will focus its analysis on:

- i. **Verifying the relevance and coherence** of each Project: suitability of each project and their strategies to the context; quality of planning, and its monitoring and evaluation systems:
  - ⑥ Does the design of each project meet the needs of the target population?
  - ⑥ Determine if the objectives and the expected outcomes are realistic and clear.
  - ⑥ Are the strategies and activities consistent and appropriate to achieve the objectives and outcomes in each of the evaluated projects?
  - ⑥ Indicate how the project contributes to MA and MAN-E objectives.
  - ⑥ Systematically and progressively measure the level of achievement.
- ii. **Follow-up and Monitoring:** The evaluation must provide evidence on the effectiveness of:
  - ⑥ The defined indicators, so that they enable a proper measurement of the progress of the expected outcomes in each evaluated project.
  - ⑥ What is the quality and usefulness of the current monitoring and evaluation system in each project?
  - ⑥ What is the quality and usefulness of the current monitoring and evaluation system in each project?
  - ⑥ Which elements must be strengthened to set the bases that enable the evaluation of the impact of future projects?
  - ⑥ Planning and budget systems
  - ⑥ What other practices can be considered relevant?
- iii. **Efficacy:** level of progress towards the objectives and expected outcomes. Other generated effects.
  - ⑥ To what extent are the outcomes of each project achieved?
  - ⑥ Which has been the qualitative and quantitative progress of the outcomes of each project?
  - ⑥ Which have been the internal and external factors that have influenced the achievement of the outcomes?

- ⑥ Have other unexpected effects been generated?
- ⑥ Is there any incidence in the local environment (zone) of the project? What factors have contributed?
- ⑥ Has the project contributed to an increase in the decision making participation of women and base organizations?
- ⑥ What mechanisms related to the design and implementation of each project must be improved or modified in order to measure future impacts, and how should they be applied?

**iv. Efficiency:** suitability of the institutional structure and program management for the achievement of outcomes. Determine:

- ⑥ If the management structure is appropriate for the implementation of each project.
- ⑥ What is the cost-effectiveness ratio of the project in terms of resources invested and outcomes achieved, taking into account quantitative and qualitative indicators.
- ⑥ How is the financial management of each project? Do you have appropriate and effective procedures and controls in place?
- ⑥ Have the local funds been disbursed as agreed?
- ⑥ Have the administrative costs been reasonable and according to plan?

**v. Governance and participation of the actors involved:** It is important that the evaluation examines *governance styles*, how are they designed to *favor the achievement* of the immediate objectives of each project, and if it *enables* solid structures within local counterparts. The evaluation must also analyze:

- ⑥ The participation of the local beneficiaries and the parties involved in the planning, implementation and decision making of the project and an analysis of the strengths and weaknesses of the mechanisms used in the project with respect to the participation and empowerment of local partners.
- ⑥ The formation of alliances and collaboration relationships facilitated by the project with local, national, international entities and the effects that they have had on the implementation and performance of the project.
- ⑥ The involvement of government institutions in the implementation of the project and the role they play therein. The evaluators must particularly identify if there is a clear division of roles and responsibilities between project participants. Is there an effective communication between all participant groups? How can the methods of implementation be improved? Are there social, political, or economic factors that have interfered in the activities of the project? How have they been resolved? How can the methods of implementation be improved?



**vi. Sustainability:** It is important to analyze financial and social sustainability. To what extent do the participants of the different levels engage in the implementation of the project:

- ⑥ What role does and should MAN-E play?
- ⑥ Municipal authorities, government authorities and community authorities.
- ⑥ What role should the target population play?
- ⑥ Measure the strategies and activities carried out by the communities and beneficiary institutions, so the *projects* can continue.

## 5. EVALUATION QUESTIONS

In relation to the objectives of the evaluation, the evaluation team shall at least respond to following questions in their final report:

- ⑥ To what extent have the expected outcomes been achieved in the projects?
- ⑥ Have the specific objectives of the projects been achieved?
- ⑥ Have the budgets defined initially been met in the Micro-projects?
- ⑥ Have the schedules and time frames been met?
- ⑥ Has the intervention contributed to achieving the general proposed objectives?
- ⑥ What has been the impact on direct beneficiaries?
- ⑥ Is the intervention in line with the priorities and needs of the beneficiary population?
- ⑥ Have the priorities of the beneficiaries changed since the intervention? If so, have changes been made for the intervention?
- ⑥ Is there coherence between the outcomes and planned objectives of the proposal?
- ⑥ Does the intervention methodology contribute to the construction of an organized and autonomous civil society?
- ⑥ Are the methodologies used with teenagers and adults with regards to prevention achieving the proposed objectives?
- ⑥ Are the processes arising with public institutions in the implementation of the project sustainable over time?
- ⑥ How are cross-cutting themes (gender, violence, deaconry) being worked in the project and *how has this contributed to decreasing inequalities and accessing the rights of the target population?*
- ⑥ Is the prevention of HIV/AIDS, as an aim of the project, relevant for the continuation of a second proposal of the project?
- ⑥ How is the empowerment process methodology evident in the work with volunteers and people living with HIV? Is the methodology relevant in these processes?

### Recommendations and Conclusions:

**Recommendations:** While the Project enters the second stage, what kind of recommendations for improvement can be proposed?

- ⑥ The logical framework of the project.
- ⑥ The methodology of the project.
- ⑥ The impact in line with the objectives and outcomes proposed originally.
- ⑥ Budget execution and controls to avoid deviations.
- ⑥ The evaluation and follow-up strategy.
- ⑥ The empowerment strategy and its connections with local counterparts.

These recommendations must be the result of the direct analysis of relevant aspects of the evaluated project.

## Conclusions

For example:

- ⑥ Successful Project practices/experiences must be highlighted and detailed, as well as those that need to be strengthened in the future of the project.
- ⑥ It is necessary to determine the means through which the lessons and experiences of the project will be replicated in the second phase of the project.

## Expected outputs of the Evaluation:

The evaluators must prepare a report of the mid-term evaluation that must be structured as follows:

### i. Executive Summary.

The executive summary must briefly explain how the evaluation was conducted and also indicate the contents of the report and its main findings (2 pages and preferably making use of visual means for the information, such as matrices or comparative charts)

### ii. Project Concept and Design.

This section must start with the context of the problem that the project is dealing with. It must describe how efficiently the project concept and design can face the problems, with emphasis in the consistence and logic of the project strategy. To this end, all documents of the project will be examined.

### iii. Project Implementation:

Regardless of whether the Project has been designed correctly, the next question should be is: has the project been well implemented?, determine if the

activities and outcomes have been executed within the budget and on time, according to the work plan and the following criteria:

- ⑥ Relevance of the implementation of the methodology in each project.
- ⑥ Monitoring and evaluation.
- ⑥ Financial planning (Budgets).
- ⑥ Financial planning and execution, controls.
- ⑥ Methods of implementation and execution.
- ⑥ Cross-cutting themes: Gender, Violence and Deaconry are being well managed and how they contribute/decrease inequalities or the access to the rights of the target population.

### **Project Results and Sustainability:**

This section must describe an assessment of how successful the project has been until now in connection with the achievement of immediate objectives and development objectives. Impact indicators are crucial to complete this section. An anticipated assessment of the sustainability of the outcomes must also be provided. According to this evidence, rate the impact of the project's preliminary outcomes according to following categories:

- ⑥ **Highly satisfactory:** the project has had no problems achieving the expected outcomes.
- ⑥ **Satisfactory:** the project has had some minor problems achieving the expected outcomes.
- ⑥ **Marginally satisfactory:** The project has had significant problems achieving the outcomes.
- ⑥ **Unsatisfactory:** The project has had big significant problems achieving the outcomes. Analyze if there is the possibility to improve the achievement of outcomes.
- ⑥ **Conclusions:** A list of the lessons that can be useful for the project. The lessons will confirm/challenge the validity of the theory on which the project interventions are based when comparing with observations of the current implementation.
- ⑥ **Recommendations:** The evaluators must be as specific as possible. To whom are the recommendations addressed and what exactly does each participant have to do? The recommendations can include several options and alternatives.

## **6. EVALUATION METHODOLOGY**

This evaluation will be conducted on a participatory basis, because the main purpose of the evaluation is to improve the implementation of each project evaluated. The methodology proposed must include:

- Evaluation design, specifying the approach to be followed in order to achieve the objectives, including an evaluation matrix that analyzes and reflects the evaluation criteria, questions, indicators, information sources.
- The criteria and objectives for the selection of a representative sample of the counterparts and the target population to be visited and/ or interviewed during the evaluation.
- The tools to be used to collect the information.

A work plan will also be developed for the execution of the planned activities, including a communication and diffusion plan of the evaluation findings.

The evaluation team will use a diversity of sources to receive information and will keep a balance of qualitative/quantitative information.

- ⑥ **Coordination and Information Meetings:** Identify key informants, field work preparation, conduct interviews with the people in charge of the project: General Director, Managers, Coordinators, Facilitators
- ⑥ **Information Review:** Analyze the available information of the projects, monitoring and outcome reports.
- ⑥ **Field Visit:** Visit the communities in order to analyze the development, implementation and outcomes of the project, applying group and individual interviews to the beneficiary population.
- ⑥ **Group Workshops.**

Notwithstanding the recommendations mentioned in the TRD, a requirement for hiring is that the evaluation team submits their Methodological Framework Proposal before signing the contract in two different processes:

- ⑥ The leader of the evaluation team will indicate how he/she will guide the evaluation process.
- ⑥ The evaluation team members, will indicate a separate evaluation proposal as a basic requirement for their contract.

We expect that once the entire team is hired, and before the first field visit, they could have made an integration of the methodology to be applied. This document must be submitted 15 days before the evaluation implementation, from the desk of the evaluation leader.

## SCHEDULE OF EXPECTED OUTCOMES

ACTIVITY	DATE	PERSON IN CHARGE
1. Design		

1.1. Preparation of <i>TDRs</i>	January 2012	MAN-E Team
1.2. TRD Approval by the Board of Directors	February 2012	Directorate
1.3. TRD Proposal Oslo Headquarters	February 2012	Directorate
1.4. No Objection Report from osl	February 2012	Directorate
1.5. Notification to Evaluators	March 2012	MAN-E's Decision Making Group
1.6. Selection of Evaluators	March 2012	MAN-E's Board of Directors
1.7. Hiring Evaluators	March 2012	MAN-E's Decision Making Group
<b>2. Implementation:</b>		
2.1. Informing counterparts about the evaluation	March 2012	MAN-E Team
2.2. Work Plan	April 2012	Evaluation Team
2.3. Work Plan Review	April 2012	MAN-E Team
2.4. Collecting relevant information	May 2012	MAN-E Team
2.5. Revision of documents	May 2012	Evaluation Team
2.6. Preparing the draft cabinet report	May 2012	Evaluation Team
2.7. Remarks to the cabinet report	May 2012	MAN-E Team
2.8. Submitting the final cabinet report	May 2012	Evaluation Team
2.9. Contacting and Informing participating counterparts	May 2012	MAN-E Team
2.10. Organizing interviews to focal groups	May 2012	MAN-E Team
2.11. Collecting field data (interviews, focal groups, etc.)	May 2012	Evaluation Team
2.12. Submitting the preliminary report with the preliminary findings and the outline of the evaluation report	June 2012	Evaluation Team
2.13. Remarks to the preliminary report	June 2012	MAN-E's Decision Making Group
2.14. Preparing the draft final reports (in English.Spanish)	June 2012	Evaluation Team
2.15. Reviewing the draft final reports	June 2012	Decision Making Groups
2.16. Report submission	June 2012	Evaluation Team

## EVALUATION TEAM

A team of 4 independent consultants, an international one and three Ecuadorian ones (at least one from the city of Guayaquil), will carry out the mid-term evaluation of the projects. The evaluation team must include a profile of professionals with a wide range of skills and knowledge in community development evaluations.

The international consultant hired by the central office of Mission Alliance (MA), as such, must have wide experience in project monitoring, follow-up and evaluation, preferably a consultant with wide experience in diaconal development projects will be preferred. This international consultant will be the team leader responsible for submitting the evaluation report. He/she will coordinate with the national consultants to define the way of operation and the schedule of his/her evaluation activities.

One of the consultants must have knowledge of the administrative, management and reporting system of similar projects in terms of themes, magnitude and complexity. Furthermore, the consultants must have knowledge of financial rules and regulations in order to evaluate the management and administrative aspects and the compliance with the standards and procedures of the administrative, financial and reporting system, verifying that they are in conformity with the financial rules and MA and MAN-E regulations. On the other hand, it is important that one of the consultants has experience in the management of development programs, management of HIV/AIDS prevention projects, which are vital for this evaluation stage.

## 7. ARRANGEMENTS FOR THE IMPLEMENTATION OF THE EVALUATION

MAN-E's office will be the focal point for the evaluation and will be responsible for coordinating the following activities together with the project team:

- a) arranging interviews with the main actors
- b) arranging field visits,
- c) coordinating the hiring of national consultants,
- d) coordinating logistics and travel expenses for the evaluation team,
- e) accommodation of the consulting team will be at Casa Alianza.

The hiring of local consultants and the corresponding travel expenses will be financed with the project budget.

## 8. DURATION

The mid-term evaluation of this project will have an estimated duration of 20 calendar

days.

The evaluation team shall:

- ⑥ Review the documentation sent by MAN-E to each consultant. This documentation includes background and documents of the project design, project methodology, reports, statistics.
- ⑥ Once the project documentation is reviewed, the team will travel together to the project zones where they will visit the involved institutions and will interview the counterparts, groups, local and government organizations, and individuals.
- ⑥ Validation of preliminary findings with MAN-E work team and other co-executors (through a verbal presentation of the general impressions).
- ⑥ Preparation of the draft report and submitting it to the director and the MAN-E Board of Directors for stakeholders' remarks. – A period of 10 days will be given for the stakeholders to review this report and to send their remarks to the evaluator. These remarks will focus particularly on the possible mistakes of the report data, but not on questioning the evaluator's impressions. In case of discrepancies between impressions and findings of the evaluation team and the stakeholders, an explanatory annex will be included in the final report.
- ⑥ Final review of the report including stakeholders and team member remarks.

**Approved by**  
**Yolanda de Salazar**  
**JD President**  
**February 2012-02-07**

**GUIDE NO. 1****Institutional evaluations on: Relevance, Coherence, tracking and monitoring, Efficacy, Cross-cutting themes, Governance and Participation, Efficiency and Sustainability.**

**Source for the analysis:** DECO and HIV/AIDS project documents and project reports and interviews with MANE employees

**Work Method:** Direct interviews with the MANE Team

**Key informants:** Manager, Project Officers, Planning Director, Financial Administrative Director and others if necessary.

**I. Relevance and Coherence (Main informant: MANE Management)**

1. Do the projects respond to the real and most heartfelt needs of the target populations?
2. Have there been any changes in direction during the period in order to adjust to the changing environment? Are there any systematic analyses of the context? How often?
3. Are they aligned to the objectives of MAN and MANE?
4. Are the projects adjusted to the policies, plans or national and territorial projects? In what areas?
5. Which would be the future areas of action, taking into account the expansion of social services by the national government?
6. Have the priorities of the people and the government changed? Have the necessary adjustments been made in each case?
7. How are the actions between the two developed projects and between these projects and the Evangelical Work articulated? What feedback mechanisms have been developed for this? Describe them.
8. What have been the main factors (social, political or economic) that have interfered in the activities of the projects? What have been the effects on the general implementation of the projects?
9. Are the methodologies used with teenagers and adults regarding prevention achieving the objectives set?
10. Is it appropriated to develop a second phase of the HIV/AIDS prevention project? Why?
11. Is there the any political intention (MANE) to influence HIV/AIDS networks? If the answer is positive, please specify how participation is envisioned in the medium term.
12. If the strategic approach changes within a comprehensive health component, would there be any interest in continuing with the emphasis on HIV/AIDS?
13. Do you think the empowerment methodology (applied in the last phase of the project) has influenced the work with volunteers and people living with HIV? How appropriate is the methodology for this purpose?
14. Has the methodology been appropriate for the DECO project?

**II. Tracking and monitoring (Main informant: P and P Management, Person in Charge of M&E, planning and project coordinators)**

15. Is the technical quality of the indicators adequate? Do they allow a proper measuring of progress in connection with the programmed results in each project/component?
  16. Is it possible to measure the impacts of the projects? Which elements should be strengthened to measure the impact of projects in the future?
-



17. What are the most important weaknesses and strengths of the current project monitoring and evaluation systems?

Programs/Component	Strengths	Weaknesses	Recommendations
DECO			
HIV/AIDS			
Evangelical work			

18. How do target groups participate in the full cycle of the projects? Describe each phase: diagnosis, formulation, execution, monitoring and evaluation.
19. What other practices can be deemed relevant?

**III. Efficacy (Main informant: Program and project management and Project coordinators)**

20. Are the proposed objectives and results in both projects realistic?
21. Are the strategies and activities consistent and coherent? Do they allow reaching the objectives in both projects?
22. How do you qualify the general implementation in both projects (General achievement of programmed objectives and goals)?
23. What have been the main implementation obstacles?
24. Does the proposed intervention/participation model favor the achievement of the objectives and goals of each project? Explain.
25. How can we improve implementation in the next phase of the project?

**IV. Cross-cutting themes: Violence, Gender and deaconry (Main informant: Executive Directorate and P and P Management and Planning Directorate)**

26. Are there gender, violence and deaconry institutional policies or strategies?
27. Have cross-cutting themes been incorporated (gender, violence, deaconry) in the substantive elements of the projects: objectives, activities, results, indicators and budget?
28. Have they contributed to reducing inequalities and improving the exercise of rights and access to basic services by the target population?
29. How can this be verified? Is there a baseline?
30. Are affirmative actions promoted for women? Which ones?
31. Has the focus on gender equality been embraced by all MANE teams?
32. Have both projects contributed to: a) increasing the participation of women and base organizations in the decision-making process of the projects, b) reducing domestic violence and general violence and c) implementing the values?
33. Are there baselines that allow valuing that improvement with certainty?

**V. Governance and participation of involved actors: (Main Informant: Executive Management, P and P Management and Project Coordinators)**

Which are the main strengths and weaknesses of the participation and empowerment model in both projects?

---

	Strengths	Weaknesses	How to improve?
Formulation			
Execution of activities			
Decision-making			
M&E			
Other relevant ones			

34. What conditions or factors have contributed to the projects to achieve personal empowerment and community self-management of the different target groups? Identify them:

Personal	Family	Organizational	Community
1.			
2.			
3...			

35. Which alliances and/or cooperation strategies have been established (local, national and international) and what were their main effects?

Alliances/coordination	Pros and cons	Effects

36. What type of contracts have been established? Is there a clear division of roles, responsibilities and communication between project partners? How do you measure compliance with the agreements/contracts? What is there to improve in this area?

VI. **Sustainability: (Main informant: Executive Management, P and P Management and Project Coordinators)**

37. Are there strategies or sustainability actions for both projects? What role does and should MAN-E play/strengthen in this area?
38. What strategies and/or actions are the different actors developing to ensure the sustainability of the projects?
-

Actors/actions	Financial	Technical	Organizational	Other
MANE				
Municipal authorities				
Government authorities				
Communities				

## VII. Efficiency (Financial Administrative Management)

This section will be completed with the questions prepared for this propose in the Digni guide and with other questions that the specialized Consultant deems convenient.

39. Is the management structure appropriate for the implementation of each project?
40. What is the cost-effectiveness ratio of each project in terms of invested resources and achieved results, taking into account the quantitative and qualitative indicators designed for this propose?
41. Does the financial management of each project have appropriate and effective controls and procedures?
42. Has the local contribution been paid as agreed?
43. Have administrative costs been reasonable and consistent with what was planned?
44. Have the budgets initially established in the micro projects been respected?
45. Have the schedule and expected times been maintained?

### GUIDE NO. 2

#### Strategic partners evaluations on: Relevance, Partnership and Sustainability.

**Source for the analysis:** DECO and HIV/AIDS project reports, evaluations and perceptions of strategic partners and key informants.

**Work method:** bilateral or group interviews.

**Key informants:**

DECO project:

*Education:* Directors and teachers from schools and educational centers

*Health:* Provincial Public Health Director, Manager of Area 11 Pancho Jácome and Early Pregnancy Prevention Network and Health Center Network.

HIV/AIDS Project:

*Health:* Provincial Director of the Ministry of Public Health, Manager of Area 11 Pancho Jácome and Director of the Health Center Network of the Archdiocese of Guayaquil. *Education:* Provincial Director and Education Supervisors of 3-4 educational centers.

- I. **Pertinence and relevance (Emphasis on Municipal and Government Authorities)**
    1. Do the DECO and HIV/ADIS projects respond to the real needs to the target populations?
    2. Are the MANE projects aligned with the national plans and especially the municipal plans? What have been the main contributions of the projects to those plans?
    3. Do both projects contribute to the construction of an organized civil and autonomous society?
-

- 4. What is the added value of the MANE projects to sustainable human development?
- 5. Is it relevant to develop a second phase of the HIV/AIDS prevention project? Why?

**II. Efficacy (All)**

- 6. Which results do you consider are the most important ones of the DECO and HIV/AIDS projects?

DECO Results	HIV/AIDS Results

- 7. Can you identify some changes or substantial impacts on the areas of influence? Which ones?

**III. Alliances and coordination (All)**

- 8. Do you have alliances or coordinations with MANE? What mechanism is there to put the alliances into operation? Is there a clear division of roles, responsibilities and communication between the members of the alliances and/or coordinations?
- 9. How do you measure compliance with the agreements/contracts?
- 10. What have been the main results or products of these articulations and alliances?
- 11. Are the current alliances sustainable with municipal authorities and with the ministries of health and education? Explain
- 12. What is there to improve in this area?

**IV. Sustainability (All)**

- 13. Do you think the projects promoted by MANE are sustainable? Explain.
- 14. What actions are being developed by the municipality and the education and health sectors to ensure the consolidation and sustainability of the projects?
- 15. What should be improved in there short term?
- 16. Are there significant threats that could affect the projects in the medium and long term? Describe them.
- 17. What do you recommend to improve and ensure the sustainability of the MANE projects?

**GUIDE NO. 3**

**Perceptions of Local Community Partners on: Achievements, Impacts and Sustainability.**

**Source for the analysis:** DECO and HIV/AIDS Project Reports, evaluations and perceptions of target groups.

**Work method:** Focal groups.

**Key informants:** Local Committee and Social Network Members and Representatives of Community Voluntary Workers of the HIV/AIDS project.

**I. Pertinence, Relevance and community participation in the project cycle.**

1. Do the projects respond to the most urgent needs of the communities?
2. Are there other government and non-government projects working in the same field?
3. Did the communities participate in the definition of the thematic priorities for the projects? Who was involved?
4. Does the community participate in the monitoring and execution of the projects? Which mechanisms are used for this?

**II. Empowerment and strengthening of the collective organization.**

5. What do you understand by empowerment? Have you succeeded? How is it manifested?

Empowerment factors	Evidences
Exercise of rights	
Capacity development	
Organizational development	
Participation in local development	
Political Advocacy and Social mobilization	
Community self-management	
HIV/AIDS Prevention	

6. How many community organizations have been established with the DECO project?

Type	No.	Achievements	Difficulties
Local communities			
Networks			
Others			

7. How many projects are currently being implemented and how do you identify community needs and priorities? Who is involved?
8. What type of training events have you attended? What have been the main changes and effects?

Course type	Effects on the people	Effects on the organization and the community
-------------	-----------------------	-----------------------------------------------

### III. Main achievements of the projects

9. What are the most important achievements of the DECO Project in its remaining components? List the 2 or 3 most important ones in each case.

Most important achievements of the DECO Project	
Organization and leadership	
Education	
Health services (early pregnancy prevention and nutrition)	
Practicing values	

### IV. Impact on the quality of life

10. Have the projects contributed to improving their quality of life? List the changes in this field.

Categories	High	Medium	Low	Very low	Explanation
Schooling of children and teenagers					
Disease prevention and treatment					
Family income					
Gender equality					
Domestic violence					
Public safety					

<b>Decent housing</b>					
<b>Tolerance</b>					
<b>Respect towards differences</b>					
<b>Teamwork</b>					
<b>Communion with the environment</b>					
<b>Other</b>					

#### V. Sustainability

11. Are the processes and achievements of the projects sustainable? What factors or activities have been developed to achieve this?

Type of factors	Initiatives/activities
<b>Social</b>	
<b>Financial</b>	
<b>Political</b>	
<b>Environmental</b>	

#### GUIDE NO. 4

#### Perceptions of Ecclesial Local Partners on: Relevance, achievements, impacts, practice of values and cross-cutting approaches.

**Source for the analysis:** DECO and VIH/AIDS project reports, evaluations and perceptions of local partners.

**Work method:** Focal groups with leadership and church members.

**Key informants:** Pastors, church members (adult men and women, and teenagers)

#### I. Relevance

1. Do the projects respond to the real and most heartfelt needs of the target populations?
  2. Did the communities and churches participate in the definition of the thematic priorities of the projects? Do they participate in monitoring and evaluation?
-

3. What is the added value of the MANE projects to sustainable human development, from the values perspective?
4. How does the work of churches articulate with the DECO and HIV/AIDS projects? Is there a formal articulation mechanism?
5. Do the MANE projects contribute to building an organized and autonomous civil society? Explain
6. How does MANE support the churches? List the support areas and the financial resources received.

## II. Main achievements of MANE's support to churches

7. What are the most important achievements of MANE's support to churches? List the 2 or 3 most important ones in each case.

Most important achievements of MANE's support to churches	
Organization and leadership	
Education	
Health : Early pregnancy prevention, nutrition and HIV/AIDS prevention	
Practice of values	
Other	

## III. Impact of the quality of life

8. Have the actions promoted by churches, under the framework of the MANE projects, contributed to improving the quality of life of the communities? Evaluate and provide evidence for the perceived changes.

Categories	High	Medium	Low	Very low	Explanation
Schooling of children and teenagers					
Disease prevention and					



<b>treatment</b>					
<b>Family income</b>					
<b>Gender equality</b>					
<b>Domestic violence</b>					
<b>Public safety</b>					
<b>Decent housing</b>					
<b>Tolerance</b>					
<b>Respect towards differences</b>					
<b>Teamwork</b>					
<b>Communion with the environment</b>					
<b>Other</b>					

#### IV. Cross-cutting themes

##### Cross-cutting themes: Violence, Gender and Deaconry:

9. Do the churches have institutional policies or strategies on gender, violence and deaconry?
10. How are cross-cutting themes (gender, violence, deaconry) addressed in ecclesiastic work components or activities?
11. Have the teachings in those areas contributed to reducing inequalities in churches and their membership: leadership and leadership styles, equality in decision-making and positions, couple relationships, father and son/daughter relationships, domestic violence, etc.?
12. How can you prove this? Is there a baseline?
13. How are sexual and reproductive health and HIV/AIDS topics addressed? Are MANE approaches and methodologies used?
14. Are affirmative actions promoted for women? Which ones?
15. Has the emphasis on gender equality been embraced in ecclesial hierarchy? Explain.

#### V. Sustainability

1. Are the processes and achievements promoted at churches through MANE's support sustainable? What factors or activities have the churches developed in order to continue once MANE's support ends?

Type of factors	Initiative/activities.
<b>Institutional/Organizational</b>	
<b>Financial</b>	

<b>Others</b>	

#### **GUIDE NO. 6 PENDING**

##### **Student Perceptions on: Relevance, Achievements and Effects.**

**Source for the analysis:** DECO and HIV/AIDS project reports, evaluations and perceptions of target groups.

**Work method:** Focal groups with students

**Key informants:**

DECO Project:

*Education:* Students from up to 5 schools, high school and other education centers

HIV/AIDS Project:

*Education:* Students from 3 or 4 education centers.

#### **GUIDE NO. 7**

##### **IN SITU OBSERVATION**

**Subjects:** Communities, promoted social infrastructure work, supported service users.

**The assessment elements here will be:**

1. Tangible improvements in communities (schools, health centers, housing, environmental sanitation, other).
2. State and maintenance of social infrastructure promoted in the last phase.
3. Expectations from beneficiaries in the medium, long and short term.
4. Real sustainability possibilities of actions.

It is essential to carefully observe all the elements of the environment: Children, women environmental conditions, state of constructed works, family and community dynamics and other.

#### **SAMPLE**

##### **1. Selection criteria:**

In addition to MANE's relevant technical criteria, we think it is necessary to work with the following representative sample of actors involved in both projects:

- 20% of institutional representatives: churches, government and civil society.
  - 30% of the total universe of both target groups (15% each )
  - 30% of the territorial universe (island communities and those located northwest of Guayaquil)
  - An equitable balance between men, women and teenagers shall be considered in each case.
-

- If there are significant progress differences between the target groups, a balanced representation of the very advanced, moderately advanced and less advanced groups shall be assured.
- The *in situ* assessment will be conducted in at least 3 schools and 3 health centers, preferably without previous notification to not alter the normal operation dynamics.

This selection shall be adjusted once there is a clear understanding of the extension of the project territory, the complexity of the groups, the dispersion of the communities and access to them. We highly recommended that national evaluators, in coordination with MANE, present a detailed proposal of the target groups and territories sample, taking into account the expressed criteria.

**2. Selected communities:** 7/13: Isla Trinitaria, Flor de Bastión (2), Tiwinza

**3. Partners:**

- **Education Centers:** 7/17; 4 schools (2 stems, 1 root, 1 seed), 1 craft center and 2 high schools.
  - **Schools:** Mixed fiscal school 486, Manuel Sandoval mixed fiscal school 487, Voluntad de Dios mixed fiscal school 494 and Mixed fiscal school 489.  
HIV/AIDS: Creer centers, Isla Trinitaria.
  - **High Schools:** Plan Internacional Mixed Day School and Paraíso de la Flor Mixed Day School  
HIV/AIDS: Enrique Gil, Center of Guayaquil
  - **Craft center:** Manuel Wolf Craft Training, Flor de Bastión, Block 1-A6  
HIV/AIDS: Eugenio Espejo, Flor Bastión.
- **Churches:** 4/11
  - Misionera Polo Sur (Isla Trinitaria)
  - Alianza Tiwinza (Tiwinza)
  - Profecía (Flor de Bastión)
  - Senderos de Fe (Flor de Bastión 17-21)  
HIV/AIDS:
- **Sport Club:** 1/1
  - Alianza, Tiwinza
- **Local Management Committees 2/4**
  - Monte Sinaí Local management committee
  - "La Unión Hace Fuerza" Local management committee
- **Network of Directors: 2/2**
  - RIE
  - 9 de Octubre

**4. Partners and Events with HIV/AIDS**

- **PVV:** FULEV (1) Focal group.

**5. Total number of partners:** 16/35 DECO

**6. Work methods**

---

**Education Centers:** Direct interviews with directors and group interview with teachers and Family P/M

**Churches:** Focal groups with pastors and leaders

**Sport club:** Focal group with technicians and boys and girls

**Local management committees:** Group interview c

**Network of Directors:** Group interview with members of the committees

---

## HIV/AIDS SUPPLEMENTARY REPORT

*Carmen Álvarez*

### I MEDICAL BACKGROUND AND CURRENT CONTEXT

This project began as part of the DECO project which in 2008 incorporated preventive health within the line of education as a strategy required for the negotiation and signing of agreements with the sub-health centers in the intervention areas. In this same year it allies with CARE and it constitutes as a project within the framework of the national HIV and AIDS plan and expands its scope of intervention. A principal strategy of strengthening of teaching and support to the country's needs and mandate, as the focus of the response to HIV and AIDS in the education sector. In the Article 347 of the Constitution in paragraph 4 orders: to ensure that all the educational institutions shall provide education on sexuality from the perspective of rights.

The project has had significant strategic allies such as CARE-Ecuador, the Ministry of Education, the Ministry of Health, the Municipality of Guayaquil. The University of Guayaquil started in 3 areas: Guayaquil, Durán and Milagro with a promoter in each area. The project creates the institutional need to form a new department with 2 employees and in 2009; it will be increased to 5. All these changes in institutional priorities force a budget readjustment of an 8% in favor of the project.

Its activities help to promote changes in order *to reduce the stigma and discrimination* that operate in social relationships. Among the strategies of action are the following: Strengthening and participation in multi-sector networks, intervening from public and private education spaces, strengthening the participation of Churches, improving the access to voluntary counseling and testing, reinforcing the participation of PLWHA (people living with HIV/AIDS); also incorporating crosscutting gender, violence and human value. Local partners have been schools, churches, and health centers, their lines of prevention and care action are focused in people living with HIV and AIDS (PLWHA).

In the assessment of 2009, it is seen as an opportunity the involvement of CARE<sup>33</sup>, with an advanced implementation of the proposed project of HIV and AIDS, as part of the model within the intervention of the national program and it starts with a pilot program in the area.

In 2010 CARE's project UNIVIDA concludes and breaks the agreement with MAN-E and does not continue being ally of the project; however, MAN-E had capitalized significant experience and had initiated important links with partners and decides to continue and strengthen the project until 2013. The objectives defined for the project are the following:

**General Purpose:** To contribute to the *reduction of the incidence of HIV/AIDS* from multi-sector responses that ensures universal access for the prevention of vulnerable people and to improve the quality of life of people living with HIV and their families.

<sup>33</sup> CARE was implementing the resources from the Global Fund, of the UNAIDS.

The **Specific** Purposes are: 1. to promote awareness and responsibility of the people towards HIV and 2. To encourage the inclusion of PLWHA as legal subjects.

## II. METHODOLOGY OF THE EVALUATION

The evaluation lasted 20 days (3 weeks), it will be held in 5 phases and the following methodological steps were performed within the general methodology framework: Induction and detailed design of the evaluation, Research Documentary, Information Gathering, Analysis, Validation and Reimbursement.

An analysis was done from the success indicators outlined in the operational plans of the projects and a comparative analysis of value indicators which were universally handled in the international monitoring instruments regarding the behavior of HIV and AIDS: *Manual for integrating HIV and AIDS education in school curricula TOOL 10- evaluation criteria, UNESCO, 2007*<sup>34</sup>, *Manual for integrating HIV and AIDS education in school curricula 1 TOOL 7- Evaluation of learning outcomes*<sup>35</sup>; *Framework for the surveillance and the evaluation of the program for the prevention of AIDS targeting high-risk populations UNAIDS, 2008*<sup>36</sup>, *the latest report from UNAIDS in 2011: How to get to zero: Faster. Smarter. Better*<sup>37</sup> and *the last report issued by the UNAIDS regarding HIV and AIDS in Ecuador, 2011.*

The evaluation conducted a systematic and objective assessment of the project, its design, implementation and achievements are based on three pillars: **self-responsibility, impact and learning.**

Guidelines were designed to collect data according to the target groups (Annex 2 of the Final Evaluation Report).

The interest groups were: civil society and women's groups, direct beneficiaries, health authorities, local networks, informed actors and the media. With the media it was not possible to interview as it was considered irrelevant, because the project does not have a clear impact on the media.

## III. RELEVANT DISCOVERIES

### 3.1 Relevance and Coherence

#### Design:

The project "LET'S TALK ABOUT HIV / AIDS" was designed for a period of five years, from 2009 to 2013, for the city of Guayaquil, high priority under the National Program for Prevention and Control of HIV / AIDS and ITES<sup>38</sup>.

<sup>34</sup> Manual for integrating HIV and AIDS education in school curricula ROOL 10-Introduction-Evaluation Criteria© International Bureau of Education-UNESCO-December.

<sup>35</sup> 2000 International Bureau of Education-UNESCO- Geneva-December 2007

<sup>36</sup> A framework for monitoring and evaluating the HIV prevention programs for higher risk populations. "UNAIDS/08.23s/jc15195s"

<sup>37</sup> Copyright © Joint United Nations Program on HIV/AIDS, all Rights Reserved.

<sup>38</sup> In Ecuador HIV is transmitted in 98% of the cases of unprotected sex, which is related to the early onset of sexual intercourse, multiple sexual partners, low prevalence of condom use and with the increase of sexually transmitted infections.

As a result of the partnership between CARE and MAN-E arises the response to the increasing number of cases in Guayaquil and the opportunity to execute the funds from the Global Fund for Ecuador in this context.

The overall goal which it is committed to, ambitious since its definition, states: *"Promote changes in social norms, reduce stigma and discrimination, improve community participation and resource mobilization, and increase the commitment of the leaders and social and community organizations, churches and faith-based institutions, educational and health institutions, and government agencies both local and central, to address the profound economic and gender inequalities present in these communities which increase the risk, the vulnerability and the impact of the epidemic."*

It had based for its design the results from different researches<sup>39</sup> nationwide and the experience with boarding the issue from MAN-E<sup>40</sup>. The project is called "Let's talk about HIV/AIDS" as it is intended to raise this topic with members of MAN-E, assuming the challenge to contribute efforts to ensure that people in these communities exercise their right to integral<sup>41</sup> health and at the same time facilitating conditions for exercising their right to information."

Initially, the project from DECO had arisen as a series of activities within the project activities in DECO, as part of the health program. However, by the end of October 2010 MAN-E had already a platform to consider a longer term strategic approach **and becomes a design review that basically reviews the priorities and focuses on two specific objectives**, as a necessity for new strategies, diversify the partners for its implementation, expand the impact for an effective and sustainable long term response, strengthen the gender, diaconal and human rights focus, universal access to prevention and care and inclusion of people living with HIV and AIDS and people affected by the epidemic. Moreover, to the opportunity to bring fresh funds to support the new project as an independent initiative to nurture the organization.

The overall objective is intended to help reduce the incidence of HIV-AIDS cases from multi-sector responses to ensure universal access to prevention programs for vulnerable people and improving the quality of life of people living with HIV and their families. Its specific objectives aim at promoting the awareness and responsibility of the public against HIV and promote the inclusion of PLWHA as subjects of rights. In order to achieve the objectives the following strategies are defined: the strengthening of network strategies, intervention from public and private education, reinforcing the participation of Churches and other faith-based organizations, promoting social actors and community participation, incorporating gender mainstreaming, reinforcing the participation of PLWHA and uplifting health care systems and state prevention programs. However, it is obvious that at the moment of practice it is necessary to have a strategy that aims to strengthen multi-sector advocacy that raises the overall objective of the proposal. The methodology is based on the principle of empowerment of partners and it is organized **through a community assessment, socialization, organization, planning and resource mobilization and health promotion and peer education**<sup>42</sup> to facilitate the achievement of the objectives. As part of the design is the inclusion of gender and deaconry relieving human value during the intervention.

---

<sup>39</sup> Cantonal table plan of equity with an emphasis on domestic violence, Provincial Program of AIDS in GUAYAS, Guayaquil 2000; EDEMAN, 2004.

<sup>40</sup> Diagnostic Research about knowledge, attitudes and practices in sexual and reproductive health in adolescents and mothers in Isla Trinidad and Flor de Bastion, 2007.

<sup>41</sup> (HIV and AIDS Strategic Plan, 2009)

<sup>42</sup> Let's talk about HIV and AIDS. Multi-sector intervention Project for the Efficient Reply towards HIV and AIDS. Amended in October, 2010.

The project focuses on two components in the prevention to the educational community, the Church and the local committees, and also focuses its attention to PLWHA, with the involvement of volunteers.

It can be concluded that the project design *does respond to the needs* of the target population with measurable indicators, but the definition should be revised thereof and oriented to indicators of success or impact, particularly those related to the objectives.

Please note that the correct definition of the design does not guarantee success in achieving results, there are other factors that directly affect the achievement of objectives, particularly the way the organization is structured to meet their objectives and mission mediated by the mission and vision of its strategic plan that provides the frame to all institutional activities. It is important to note that the organization (flow chart)

Furthermore, it is necessary to point out that the project design lacks of a base line starting point to measure the impact from the five years, which does not allow an assessment to measure changes, only results and processes.

- Are the objectives and expected results realistic and concrete?

On the other hand, the objectives that shape the project are achievable and realistic, they also response to the reality within the context of intervention of MAN-E; however from the definition of the overall project goal, it is perceived that it was chosen a more limited scope to raise the issue among partners with specific learning actions and the vocation of the project was relegated to do advocacy for structural changes in the city of Guayaquil. The basic question for MAN-E is to ask whether the priority change was done due to strategic decision or because it did not measure any strategic analysis on it. During the evaluation the reasons for the decision were not proven, due to the absence of the person who originally led the process.

It is important to note that the organization itself has the challenge of working hard to develop the strategic thinking, as the definition of realistic results within a well-designed and are responsive to reality does not warrant that the operation is successful, the challenge is to strengthen and develop institutional competences having them understood as the ability to develop the team and the working group to act with relevance and effectiveness in a range of situations and contexts (conflict resolution, proposition of decisive initiatives and promotion of transformations), which empower them to be entities of social transformation.

- Are the strategies and activities consistent and adequate in order to achieve the objectives and results of each of the evaluated projects?

The strategies were derived from the analysis of the context and the feasibility of intervention and are providing to the institution the most viable achieving objectives, such as: promoting community participation, strengthening the inter-sector and interagency coordination, managing the transfer of services and resources provided to the government entities for reinforcing and improving the state education and health programs related to the response to the epidemic. Strengthening the abilities and professionalism of the local Mission Alliance team in the addressing and working to prevent HIV/AIDS, promotion of sexual and reproductive health.

The activities are given within the framework of the project design that ensure a coherent approach within the overall objectives of the project, which are measurable and show concrete actions that add up to the achievement of the final result.



- Do the projects contribute to the objectives of MAN and MAN-E?

It is important to point out that, institutionally; there is not any national strategic plan that would enable the inference regarding the project's contribution to HIV and AIDS. However, it can be seen in the strategic plan of MAN, which is the benchmark of comparison for the HIV and AIDS project, in the period 2005-2009 which is taken as a strategic base "... The contents of the" 12 national targets "for good living, were updated based on the constitutional contents, and with which MAN-E is identified especially in regard to sponsor social integration and equality in diversity, enhance citizenship skills, improve the quality of life of the population, ensure the observance of rights and justice, guarantee the rights of nature, and promote a healthy and sustainable environment." And defines the intervention areas as community development, education of children and adolescents, social inclusion, cooperation with Churches, preventive health, advocacy and gender integrated approach and three key objectives: empowerment, diaconal identity and sustainability aimed at development communities, marginalized and discriminated groups, people with different abilities and people living with HIV and AIDS. From this strategic benchmark it can be said that the project "Let's talk about HIV and AIDS" meets the strategic objectives of MAN and MAN-E, since they integrate into its design the strategic components of its own; therefore, the project design adequately address the interested areas defined in the strategic lines by MAN.

#### **Follow up and monitoring**

The monitoring system is based on the definition of activities and goals in each result and it is designed to follow up the performance of the team along with the results by goals. Although there is a qualitative indicator system to track the empowerment processes, since the "Let's talk about HIV and AIDS project conception until 2011, there has been monitoring the achievement of the results with its own indicators without being referred to the methodology of empowerment, it is until 2012 that the decision is taken in order to formalize institutional empowerment methodology and transverse in the work of the same, so it is under review and adapted to the program, therefore in this evaluation period there will not be any reference to it.

In relation to the indicators, overall we can say that the indicators were measured without difficulty in the reach of the specific objectives. However, the indicators are simply *indicators of structure*<sup>43</sup>, the project for its advocacy component linked to a national plan for HIV and AIDS could be considered the inclusion of the indicators, *economic indicators*<sup>44</sup>.

The quality of the monitoring system accurately measures the result's achievement and meets the accomplishment of goals; moreover, the incorporation of the Score Card<sup>45</sup> balance to the monitoring system allows MAN-E to monitor the institutional performance and its participation in achieving the objectives. Even though the system design is high quality, there are inconsistencies between the numbers that are reported to the system and the figures used by the coordination and management; we found formats and different figures. This is a finding that challenges the organization to triangulation.

---

<sup>43</sup> The contemplated in the operational planning of the logical framework.

<sup>44</sup> They refer to situational measurements that due to policies, plans and goals are proposed by government agencies or NGOs, for different purposes, including monitoring and evaluating specific activities of a development plan with the seal of the program and the policies that propose and perform the current government. This happens when do partnerships in order to achieve our results, the indicators that measure this.)

<sup>45</sup> The balance ScoreCard or dashboard is a type of business valuation that is dedicated in part to the human resources valuation and intellectual capital management in the organization.

It should be noted that it is important to discuss the monitoring templates with the structure of the reports that are sent to Norad to handle all the same information and articulate it so that the reporting system is differentiated, but at the same time to handle the same information for everyone, with its degree of discretion according to the executive range. Furthermore, the reporting system of the monitoring area becomes an important input for the area of sustainability in order to define the positioning strategies of Mission Alliance and view the achievements during their presence in the Ecuadorian context, particularly giving a competitive and attractive advantage for government relations due to its experience in community empowerment.

It is important for MAN-E the democratization and the access to information for the decision-making, to shorten the distance between the production process of information-data production, availability in organized databases, indicators- and the process of decision-making.

On the other hand, as mentioned above, it is important to retake the fact of the absence of a baseline, as a tool for evaluating the impact of the project, MAN-E will be unable to clearly visualize the key indicators of management, measure the trends and policy changes that occur in the welfare of the population, do analytical exercises under the approach of comparative efficiency with which the goals are to be compared and the temporary policy achievements and established programs within the development plans, that could facilitate in the future the coordination of government policies and programs.

Currently, there is no evidence of an intentional system involving the target group in the monitoring results, except for the monitoring of its own results from the micro projects<sup>46</sup> POAS that somehow had a dialogue with the POAS within the program area.

The follow up and evaluation seen as a system until the end of 2011 to 2012 which takes form as an institutional work tracking area, still have to improve its participation in management and coordination to establish the link from a strategic perspective and not solely in numerical control, to fulfill its *raison d'être* which is an information system that allows decision-making and not just the report.

### 3.2 Efficiency.

The strategic objective for the period 2010-2013, aims to contribute to **reduce the incidence** of HIV and AIDS, from **multi-sector responses** that ensure **universal access** for the prevention for vulnerable people and the improvement of quality of life for PLWHA and their families.

It should be noted that it is thought that with a strong advocacy component through multi-sector partnerships promote justice with community involvement in the processes of prevention and the improvement of quality of life of PLWHA and the universal access to services, with the participation of the State.

As for the proposed indicators to measure the overall objective<sup>47</sup>, it is clear that the final achievement is to have a **multi-sector body that shall be a catalyst for a response** to reduce the incident rate and promote the local processes as a concerted response, which shall be measured on the overall goal, as

<sup>46</sup> “The micro projects are now a learning technique on the model of learning facilitation...” Director MAN-E, 2012.

<sup>47</sup> The incidence rate in the province of Guayas in relation to the year of commencement and completion. 2. Percentage of PLWHA in the province of Guayas assisted in different programs at the end of the project.

this instance at the end of the intervention is the one that generates long term quantitative and qualitative changes.

Regarding the indicator 2, a revision shall be done, since it is measuring the percentage of services to which they had access the people living with HIV and AIDS. However, the objective raises the participation of PLWHA within the multi-sector framework, to claim their rights; the indicator therefore, should measure the ability of PLWHA to influence in political and public spaces in order to achieve universal access to the services. The measurement of the accessed services is done in the definition of the results indicators and/or processes.

Regarding the specific objectives:

- 1:** It has been promoted the awareness and responsibility of the people towards HIV and AIDS. **Indicator:** Number of people that are involved in different information, communication and education strategies.
  
- 2.** It has been promoted the inclusion of the PLWHA as subjects of rights. **Indicator:** PLWHA that access health services, microcredit and local organization spaces.

The basic question that arises is whether the specific objectives are defined to achieve the overall objective, which aims to create a multi-sector body that is a catalyst in local processes in order to achieve the awareness and responsibility of the people towards HIV and AIDS or does it seek in MAN-E the entity in itself that promote awareness and information to the population? It seems that in defining the specific objectives are detached from the underlying intention of the overall objective that raises the need for a multi-sector response towards the epidemic, as a guarantee of the sustainability of the long term processes.

Some of the observations are shown in the following chart:

General Objective: It has been contributed to the **reduction of the incidence** of HIV and AIDS, from multi-sector responses that ensure the universal Access to prevention of vulnerable people and the improvement of quality of life of PLWHA and their families.

Specific Objectives	Expected Results	STRATEGIC OBSERVATIONS
<p>1. It has been promoted the awareness and responsibility of the population towards HIV and AIDS.</p> <p>2. It has been promoted the inclusion of PLWHA as subjects of rights.</p>	<p>1.1. The target group has <b>access to information</b> about ways of transmission and prevention of HIV and AIDS from a holistic picture.</p>	<p>The definition of the result can be improved to provide more clarity in terms of <b>information management</b> within the framework of the right to information. Not only in terms of access.</p>
	<p>1.2 <b>Community workers</b> have been trained for the prevention of HIV and AIDS.</p>	<p>The training of community workers is <b>strategic</b> for the achievement of results in terms of prevention, Access and retention. Promoters are media entities.</p>
	<p>1.3 The multi-sector <b>coordination has been strengthening</b> in response towards HIV and AIDS.</p>	<p>Does this result refer to the multi-sector coordination in terms of coordinating individually or <b>multi-sector body that advocates</b> about HIV and AIDS? Ref. "...it is expected that for each phase, axis, and programmed line the accompanying of institutions and public, private and nongovernmental sectors"(Strategic Proposal of the 2010-2013 Project)</p>
	<p>2.1. The HIV and AIDS provincial program has been strengthen through the equipment of health units and training to its employees.</p>	<p>The result should be more intended to what it is being looking for: PLHIV <b>empowered</b> in their rights by promoting justice in order to <b>access health service</b>, education and labor market with real opportunities or just looking to MAN-E creates these opportunities for him and her. One has to wonder if the equipment is fundamental in the process.</p>
	<p>2.2. PLVIH and their families have accessed microcredit programs.</p>	<p>The involvement of the family in the process is essential <b>as allies</b> of the processes of both awareness and advocacy, not only for accessing to microcredit programs. Will they be involved even without microcredit? Or Does the microcredit have dual purpose to open real spaces for employment</p>

	<p>and achieve the involvement of advocacy processes? In either case the results and goals should reflect the intent with the family.</p> <p>2.3. It has been facilitated the organization of PLWHA networks and groups to achieve their rights.</p> <p>A key element of <b>sustainability</b> the PLWHA networks integrating other key actors in the society to be involved in the cause. It should be clear that the <b>network concept implies process</b>.</p>
--	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

In terms of progress in achieving the results measured from the quantitative it can be said that according to the monitoring report as well as the coordination and management, has exceeded the expectations proposed during the design of the project, from its inception in 2009.

Regarding the overall goals since 2009 to date, the monitoring system does not record achievements in this regard. The biggest challenge for the record of achievement of the overall objective is the absence of a baseline that allows them to see if the project has directly affected the incidence rates in the city of Guayaquil.

Specific Objective 1: It was contemplated that during the five year project 45,000 children and adults have access to the information, communication and education, which included 13,000 children, 6,000 parents, 26,000 adolescents and young adults, 70 teachers and 8,000 people in the community. According to the monitoring reports in 2010 it exceeded the goal for that year in all categories reaching a 143% of success in achieving the goal, in 2011 was 120% and in 2012 there is no record; having to date an average success rate of achieving the target of 75% in relation to the overall goal of 45,000.

The project is in the fourth year since its inception and the challenge is to strengthen their strategies to achieve the 25% needed to accomplish the goal, particularly for institutional situation to use the methodology of empowerment within their implementation strategy, which requires more time to affirm processes, which may initially slow the achievement of the results, since the emphasis is on the development of skills for empowerment. It is an analysis that the management and coordination should do to identify which is the entry point to the methodology in the project which has only one more year and a half left to close its cycle and which also has its own program culture.

About the specific objective 2 referred to the involvement of PLWHA and the access to health and microcredit<sup>48</sup> services, it was contemplated for the five unit of equipped health services, 210 trained and sensitized professionals, 2160 PLWHA accessing and obtaining micro credits and 6 groups and networks of PLWHA strengthen according to the stage of empowerment in which they are located.

In 2010 2 units were equipped and reached 100% of the goal, it was planned to train 60 professionals but were trained 103 with 172% of success in the achievement, it was planned that to 400 will be granted micro credits and achieved 204 with 51% of success and it was also planned that 3 groups and networks are to be strengthen and 2 were strengthen with a percentage of 67%. In 2011 it reached 50% success in the equipment, 523% trained professionals, 30% in obtaining micro credits and 67% in

<sup>48</sup> The micro credits go from \$50 to \$500 in some cases; there is a direct relation with the D-Miro Bank as an ally to grant these micro credits.

strengthening groups. For 2012 it is reported in the first 6 months of professional training with a percentage of 760% achieved, 30 were scheduled and achieved 228.

When reviewing the results one can evidence that it is constant exceeding the percentage of success in relation to the planned, one should wonder if it is a problem with the programming of goals and context management, or if it is a registration problem, not to mention the topic regarding financial resources and its management, where do the resources come from for the achievement of these goals which do not have budget contents? Is this extraordinary progress the result of the partnership that helps to be more effective?

In relation to the facilitating of the achievement of the results with health professionals, the existence of a valid agreement of the Ministry of Health to work in coordination with the project "Let's talk about HIV and AIDS" has facilitated the interaction and has been an important synergy to achieve good results.

During the field research and interviews done to health officials, it is highlighted the contribution of Mission Alliance to achieve their goals and can see their valuable participation and support to raise the issue and prioritize it among health officials in the province of Guayas, in the city of Guayaquil, as significant achievements where MAN-E has been involved from 2010 to 2012 the opening of 17 centers that provide services to primary health care (PHC) within the HIV and AIDS framework by providing diagnostic-test, follow up, retroviral and counseling with emphasis on vertical transmission; for this year the goal is to complete the 28 centers; moreover, health professionals have been trained who come from other hospitals in the city of Guayaquil so that each health unit work in APS for HIV.

It also points out that Mission Alliance has participated directly in shaping the group of promoters for HIV prevention, in the equipping of the health centers, rehab centers, the creation of epidemiological surveillance team and also the creation of the Counseling area (currently 162 groups) with trainings, materials and legal and logistical support. These results have been the output of a strategic synergy that the Ministry of Public Health has promoted in order to seek allies to facilitate the accomplishment of its results such as, Ester Foundation, OPS, the archdiocese and other not mentioned institutions, including Mission Alliance which is a leading actor.

Despite changes in the government policies, the intention of the Ministry of Health is to continue with the coordination of the project, it became clear in the dialogue with its representatives<sup>49</sup>, which is an advantage for the implementation; although, it also raises the challenge of finding the niche in which the project can contribute to facilitate the relationship and benefit the interested target population and that the MAN-E objectives are achieved by synergy in relation to HIV and AIDS integrated to the Plan National.

It is intended to expand the Agreement about 5 more years, including some axes such as differentiated health for adolescents, teen pregnancy, youth and violence, as these areas are of interest to the government through the Ministry of Public Health which will really address HIV and AIDS as a social problem and not just health, as it is defined by WHO/PAHO and the international bodies.

Another situation in this regard is that the MPH has not started to work in these areas of national interest, in the city of Guayaquil, within this framework of the relationship is vital to assess the relevance of reviewing the new design of the project so that it may prosecute the participation of Mission in a more strategic and opportunity scope.

---

<sup>49</sup> Dr. José Muñoz García, Provincial Coordinator for HIV and STIs; Lic. Acela Trujillo, coordinator of counseling of the Provincial Program for HIV and STIs.

The results relating to micro credits for this purpose are mediated by the participation of D-Miro Bank (Rotary Microcredit Deaconry program)<sup>50</sup>, which has a strategic participation since the beginning of the HIV and AIDS program, as it has an agreement to support micro credits processes for PLWHA. In 2010 D-Miro Bank makes a review of the methodology of approaching the bank to beneficiaries, going from centralized management in the headquarter (Trinity Island) through and adviser passed in 2011 to the figure of an advisor-promoter who approaches and supports the beneficiaries in the monitoring in each case<sup>51</sup>, this has streamlined and favored the dynamics of the micro credit loans.

The testimonial results (group FULEV) report that 90% of its members are unemployed and 30 have participated to access micro credits which 9 got loans from a range of \$ 50 to the 90% of cases and between \$250 to \$300 the other 10%, which we could not see due to the lack of records in the documents provided for the evaluation. We assume that it is because of the clause in the agreement that protects the privacy of PLWHA.

Although D-MIRO provides a space of opportunity and with the understanding that they are risky loans, one has to review again the motivations that led to the microcredit program, to check if it is a real opportunity for PLWHA.

On the other hand, intentioned development of the PLWHA networks for advocacy is still very weak.

"We have protested on the streets in front of the media with others who do that, we have no plans to get into this, we are focused on support groups for the group and in building abilities to promote microcredit in the group ..." (Fulev member)

Although the whole process of affirmation and self-care and care of others is valid, in the PLWHA groups there is no evident intention of becoming a network as such to influence as a group to claim and defend their rights within a public and government scope. The development of abilities of MAN-E programs for the public advocacy is vital, particularly in the project "Let's talk about HIV and AIDS, as its overall objective is focused on the creation of a multi-sector advocacy that ensures the rights of PLWHA.

A major shift can be seen in their priorities and they have assumed a lifestyle that helps them meet the challenges for survival.

We could identify strengths developed by the group as a result of their relationship with MAN-E that have a direct impact on their future, such as: a) assume PLWHA condition b) identify opportunities for entering to the labor market and participate in the MAN-E micro credit program c) start a small business to forecast future economic sustenance, d) access to health services to achieve quality of life, e) strengthen as a support group and give priority to self-care and care of others, through concrete actions of incidence which were found during the field work with this target population.

On the other hand, other beneficiary groups, such as churches and parents during their field visits was found that there have been some changes in their attitudes towards HIV, and they are on the track to make other changes in their perceptions, with all the complexities involved in the paradigm shifts. "... I feel more confidence to start a conversation about HIV with my daughter ..." *Colegio Club Deportivo*

---

<sup>50</sup> A common fund is formed in August 2007, non-refundable, providing CARE \$ 30,000 \$ 20,000 MAN-E and D-MIRO \$ 10,000, a total of \$ 60,000 to start with operations. It is aimed at people living with HIV and AIDS UNIVIDA linked to the project, the term of the agreement was for three years from the date of signature, and expired in August 2009 when the project ends UNIVIDA. From 2010 to date D-MIRO and MAN-E is offering opportunity to the target population that work with the project "Let's talk about HIV and AIDS."

<sup>51</sup> D-Miro Foundation, Vida Report, January to October, 2010.

*Alianza Juvenil-Tiwinza* (housewife). "We receive information and learn to manage our sexuality, but our parents are ignorant and we cannot talk to them ... I think the proper age to have my first sexual relationship is at age 17" Teenager of 13 years old (Colegio Mixto Enrique Gil).

There are still perceptions about sexuality separating two generations that are major stakeholders in the fight against HIV and AIDS. Life stories, cultural and social pressures, moral values, religious and ethical issues, globalization of information, the access to technology mediate to achieve results.

It is a challenge for the project to consider creative methodologies in order to achieve more impact on the people in charge of the family (which today are not the nuclear family that has traditionally been known, the extended family plays an important role in the absence of one of the parents) and help them overcome fear and develop assertive communication skills, negotiation and conflict resolution with their children, so that their priorities with regard to sexual and reproductive life change and shall not ignored.

The changes that have been made provide the correct information, information management and promotion of self-perception about HIV and AIDS and supply of assistance for PLWHA.

In the education sector we can see greater and measurable changes in the management of information, particularly with teachers and adolescents, but not in the heads of the family where it is still seen the need to work more closely with different and personalized methodologies in order to look for allies that facilitate the accompanying processes. In churches, the field research showed little grasp regarding the topic in 50% of the sampled church, the other 50% had a better attitude towards the topic. "... we have only received a workshop about HIV and do not know much, when I came to the workshop it was very long and I had my son with me, I did not pay much attention... a little boring" (Polo Sur Missionary Church)

The impact of the project on the beneficiaries of the locations (schools, high schools, training centers, committees) start to demonstrate changes in their perceptions and attitudes towards HIV and AIDS and PLWHA, there is still much work to do to get them change their priorities and become advocates for HIV prevention with the freedom to speak and handle adequately their sexuality.

Regarding the PLWHA one can see more obvious advances in the management of their self-perception, creating conditions that favor their priorities both individual and collective.

The project plays an important role in preventing the spread of the epidemic and has a strong potential to tighten to the national strategy of HIV and AIDS, in a second phase that will focus on the impact and sustainability of the results achieved so far. As one can see during the interviews with the government authorities from the Ministry of Public Health who are your best ally with respect and recognition of the value added of MAN-E, THROUGH THE PROJECT "Let's talk about HIV and ADIS".

**4. 3 Governance and participation of stakeholders: This topic addresses together with DECO, due to it is relevant for both, with the exception of the methodology that is specific to HIV and AIDS.**

**Valuation of the methodology for the HIV and AIDS project**



The program “Let’s talk about Integral Sex Education and Tenderness”<sup>52</sup> for teachers and children in elementary school MAN-E “It is the methodology used for the implementation of the project: Let’s talk about HIV and AIDS. ***Its basic strategy is the strengthening of teaching***, responding to the national multi-sector strategic plan 2007-2015. The methodology is based on two ***principles: children must talk about sexuality, rather than sexual activity and that sexuality is not an issue that has to be reported in order to be learnt from the intellectual*** (it joins the biological expression with pleasure, love and tenderness).

It is accompanied by a methodology proposal based on the reply, from the workshop leader or facilitator to the teacher and then parents and their respective student groups. Its success is in the hands of teachers and their ability to replicate the workshop and their understanding of the principles governing the program. It has two stages: ***the process of sensitization and deconstruction*** of topics related to comprehensive sexuality for parents and teachers, it lasts 18 hours and the second part is ***the practice*** which is the reply from the teachers in the classroom to their students. One of the weaknesses of this process is the limited time to train adults, because the learning processes that demand educational strategies that require additional training of teachers about handling their role in the construction of this learning ( intentionality, reciprocity, transcendence, mediation of meaning, mediation of feelings of competence and achievement). A very important contribution of MAN-E might facilitate these learning processes parallel to teachers.

The program has two manuals, one that gives strategic reference and another one that contains the guides to the activities (learning techniques). It is valuable material that offers teachers a clear, concise and relevant tool to the achievement of their objectives in the area of sex education and it is highly valued by them as found in the interviews.

Some adjustments were done to improve the methodology and the contents of the educational program and this year 2012 will begin with the materials that UNESCO has developed for the education, for the management of sexuality; therefore, an opinion cannot be done regarding the proper use of UNESCO materials within the program, the recommendation is that for the assessment for the end of the project one can make a good analysis of the impact that these materials have had to achieve a change of attitude in the management of sexuality in minors.

In relation to the methodology for empowering MAN-E is important to note that the HIN and AIDS project, though not with the accuracy that contemplates the systematization of the empowerment model, it has its base for the success the empowerment of the population towards its reality and works strongly with empowerment strategies, as it can be observed in the Fulev group, where it is observed that people have assumed their condition properly and are organizing to strengthen their strategies as a group and look for solutions to their daily and mid-term needs. Currently, there are 200 members, with their own office, they have constituted as a self-support group, which promotes the micro enterprise to its members as a solution to the fact that 90% are unemployed and need to find real employment options for better their life quality. This situation gives clear evidence that empowerment strategies have been implemented and have produced results.

*Mission has provided important leadership processes that have helped us grow and develop, to build organization abilities and to analyze our problems...”*

*(Manager of Fulev)*

---

<sup>52</sup> Guideline “Towards a comprehensive sexuality” by Dr. María de los Ángeles Núñez, clinical psychologist, a member of the Ecuadorian Society of Sexology and Sexual Education, SESEX.

It is perception of the evaluation that the methodology of empowerment could be a guiding tool for the design of the proposed intervention, with its particular and inevitable nuances that the target population in the project “Let’s talk about HIV and AIDS” has. This project will allow affirming the empowerment processes that have already started. The methodology is designed for local committees with social base and it is designed for a population that has its own characteristics; however, **the methodological principles** that are valid for any intervention seeking the empowerment of the social groups, whatever they may be, the challenge **is how to make them work** for the program and its target population.

On the other hand, it is important to evaluate whether the terminology (PT, seed, root, stem, branches and fruits) used to describe the process during the implementation, it is appropriate that it is applied with other social actors who are not local committees, this could cause confusion and discouragement, because of the criteria that is currently used to start the methodology with other groups. *“... we have understood that an empowerment methodology has to be applied as the heart of the organization with all the stakeholders from the beginning...” (HIV and AIDS)*

Although, it is important and imperative to apply the methodology to all institutional activities, because the empowerment, itself, is the reason for MAN-E, it should be checked what is the entry point to the methodology with actors such as the involved in the project “Let’s talk about HIV and AIDS”, because the terminology and the process is not necessarily understandable to all. It cannot be assumed that they all need to start from ground preparation, experience has shown us that many of them are already out of the classification of MAN-E empowerment methodology because they are actors with a background and organizational experience from any years ago. For these types of actors one has to work on the know-how methodology in order to strengthen their involvement with strategic view seeking for long term changes in the prevention of HIV and AIDS and the assistance of PLWHA in the city of Guayaquil.

#### IV. CONCLUSIONS AND RECOMENDATIONS

Here, we point out some aspects that could not be addressed from the totality of the general report of the evaluation of the projects.

##### 4.1 Regarding the Relevance and Coherence

1. The strategic proposal of the general objective was lost during the design of the objectives in the brainstorming of the project planning. Also, a baseline was not anticipated at the early stage to measure impact.
2. From the specific objectives and the actors or partners of the project, if they meet the needs of the target population with measurable and verifiable indicators. Some of the key actors have been strengthened, such as government agencies (MPH and MPE) which have become important partners; however, there has not been work with them from a multi-sector national network, but as isolated key actors.
3. The objectives of the project “Let’s talk about HIV and AIDS” agree with MAN-E strategic objectives, but applying a different methodology for the empowerment of the strategic partners.

\* Review the design of the project for the next 18 months and identify the real feasibility of achieving the overall objective or evaluate the extension of the project with an emphasis on advocacy given the conditions with strategic actors that have already been strengthened.

4 Having created **the monitoring and evaluation area** in 2011-2012, creates strategic monitoring conditions and not only the figures involved in the institutional activities, promoting an accountability culture and financial transparency. However, the collection system and the data entry still has to be reviewed and make a triangulation of the information so it can be verified.

- It is recommended to make a revision of the collection and data entry system and also to make a triangulation of the information to verify that the same figures are all held in all the departments and that the monitoring and evaluation area has the strategic role when making decisions.

#### 4. 2 Regarding the Efficiency

1. In terms of the progress of the results measured quantitatively, it can be said, according to the monitoring report, from the coordination and the management has exceeded the proposed expectations during the design of the project, from its inception in 2009.
  2. The project's objectives were achieved properly; however, it has been shown a constant in the fulfillment of the established goal in the project during 2011 and so far in the period of 2012, which concerns the assessment whether this has to do with problems in context analysis or are planning problems.
  3. It is recommended to make a review of the mechanisms used when collecting information and the means of verification of it before it is entered to the system in order to avoid biased data. On the other hand, a review should be made of the monitoring of budget execution from the program management to avoid overdraft.
  4. The cascade of the planning does not keep consistency with the goal of the overall objective; it gives the impression that the specific objectives are detached from the underlying intention of the overall objective that contemplates the need of a multi-sector reply towards the epidemic, as a guarantee of the sustainability of the long-term processes.
  5. Make a strategic development exercise to determine whether the project should be extended to a second phase, with a focus for the public incidence and to straighten the partnerships that individually have fortified. This would result in the development of skills for advocacy.
  6. One of the foundations for the PLWHA is the opportunity to create capacity and conditions for a better life quality for themselves, such as: identify the opportunities for entering to the labor market and participate in the micro credits program offered by MAN-E in order to start a small business for their own economic support. This has been a foundation for the group.
- Review the agreement with D-MIRO to ease the dialogue and the accountability mechanisms to ensure that the revolving fund remains a microcredit financing option for PLWHA. At the same

time, one should find other alternatives to bring other viable options in the loan portfolio for them and their families.

7. The beneficiaries of the locations (schools, elementary schools, training centers, committees) begin to show changes in their perceptions and attitudes towards HIV and AIDS and PLWHA. With the heads of the families, the evident progress is very little compared to the other project partners; this is probably due to the lack of key elements for adult education.
8. The methodology “let’s talk about Comprehensive Sex and Tenderness” is good and it is attached to important education principles for the prevention, one of the weaknesses of this process is the limited time for training adults, because the significant learning processes are processes that demand educational strategies that require additional training of teachers about handling their role in the construction of these fields (intentionality, reciprocity, transcendence, mediation of meaning, mediation of feeling of competence and achievement).
  - To review the methodology particularly in the allocation of time for the teacher’s learning and the replication methods in the classroom. An important factor to internalize and replicate is the development of skills for the management of HIV as a social problem, MAN-E could design a program intended to develop skills and strategic thinking within the strategic partners in the school, elementary school, and the Church, which would help to professionalize them.
9. It is perception of the assessment that the empowerment methodology could be a guiding tool for the design of the proposed intervention, with particular and inevitable nuances that the target population of the project “Let’s talk about HIV and AIDS” have. This will benefit and allow affirming the empowerment processes that have already started.
10. The empowerment, itself, is the reason for MAN-E to exist. The entry point to the methodology should be checked with actors such as those involved in the project “Let’s talk about HIV and AIDS”, because the terminology and the use of language is not necessarily understood by everyone according to their level of development and their own identity.
  - Review the methodology of empowerment from the particularities of the project partners, from the needs and learning styles of the partners and identify the entry point to the methodology and see the relevance of its application in a possible second phase of the project.

# Financial Evaluation Report

COMMUNITY DEVELOPMENT Program

Let's talk about HIV-AIDS Project

Henry Morales Cortez

June 2012

## Annex 4

### MISSION ALLIANCE ECUADOR FINANCIAL EVALUATION REPORT OF THE COMMUNITY DEVELOPMENT AND HIV PROJECTS

#### 1. Project Identification

Project Reference	10070 Community Development Project Guayaquil 10638 Let's talk about HIV-AIDS		
Project Position	DECO Community Development Project – HIV AIDS		
Country of Execution	Ecuador		
Name of the institution in charge of executing the project	Mission Alliance Norway in Ecuador (MANE)		
Total subsidy amount committed by DIGNI		DECO 2011	HIV 2011
	Digni	\$ 1.305.100 2012	\$ 302.900 2012
	Digni	1.342.600	322.100
Other Contributions		DECO 2011	HIV 2011
	D-Miro	36.000	-
	Counterpart		
	Local	313.014	-
		2012	2012
	D-Miro	36.000	-
Counterpart			
Local	125.000	-	
Project Evaluation Period	January 2011 – April 2012		
Scheduled Date for Project Implementation	January 2011 – December 2012		

#### 1. Background and Scope of Work

##### Background:

Norway Mission Alliance is a Non-governmental International Organization that, through the Basic Operation Agreement with the Government of Ecuador signed on March 21, 2012, bases its diaconal work in Isla Trinitaria, Paraíso de la Flor and the South Area of Guayaquil, promoting the process of local development.

##### Scope of Work:

In accordance with the service contract signed on May 28, 2012 with the Director of MANE, I have prepared the financial evaluation of the "DECO Community Development and Let's Talk About HIV-AIDS" program for the period of January 1, 2011 to April 30, 2012.

## Annex 4

Our work has been conducted following the provisions in the specific Terms of Reference provided for this purpose and the annex (control list), which set out the procedures to be applied and the scope thereof, and it has consisted in the verifications summarized below.

### 2. Details of the Procedures Performed

- Reviewing the budget approved by MANE .
- Reviewing the income and expense documentation during the period of execution.
- Confirming that the income and expenses have been applied to the development of the action.
- Identifying general income (bank interests and cash contributions). The amounts given by donors were accounted for.
- Ensuring that the local expenses of Missioners are correctly allocated in the accounting records.
- Reviewing policies, standards and procedures supporting MANE's control and administration.
- Reviewing Cooperation Agreements with the National Government and with local partners.
- Verifying the proper control of Project bank accounts through bank reconciliations, authorized signatures in the accounts
- Verifying the Accounting System, its proper use, controls, security and optimization, monthly operation.
- Reviewing financial and accounting reports, general ledgers, and annexes. Socialization to the members of the Board and sending reports to MAN OSLO.
- Reviewing the Revolving Fund, its policies and practices for use.
- Reviewing Fixed Assets, policies, inventories, verification, accounting records.
- Verifying employee Account Receivables.
- Reviewing the auditing system, manual, work documents, annual work plan, statutes
- Establishing control and recording of investments.
- Reviewing the evaluation conducted in 2009, external audit reports
- Establishing labor controls: policies, authorization

The expenditure reports as well as annual and monthly reports were made available to us.

All expenditures are documented, with original invoices, income tax withholding, payment receipts, checks returned by the bank, quotations, price comparison tables, pro forma invoices for selecting suppliers.

For purchases made by the partners, there are instructions and the Experience Systematization Guide, based on which Facilitators train the representatives of committees and commissions that represent the projects, in compliance with procurement policies, planning and preparation of annual plans - actions that are part of the implementation of the Projects.

Disbursements for projects are made according to the Budget Plan which is prepared with inputs obtained from partners, consolidated with the expenses that correspond to MANE and this is sent for approval from MAN OSLO.

## Annex 4

The Administration and Finance Management, in coordination with the MANE Directorate, are the ones who lead this process. On the Management stated before, we shall clarify that before 2011, this level of authority did not exist in the organization, but it was rather at the end of 2010 that the Management of Sustainability, Integral Mission Management, Program and Project Management and the Administration and Finance Management were created, and as such, their consolidation is an action that is still in progress.

Another change that has facilitated the processes in the field work, is the validation of the work document with the partners, known as the *SYSTEMATIZATION OF EXPERIENCES*, a booklet that describes the methodology of the relationship with the partners from the beginning, as well as the accompanying model that MANE has implemented in recent years.

This guide basically helps strengthening the capacity of field personnel, entrusting tasks to the partners and reinforcing the Diaconal approach.

The accounts used for the management of the projects are:

Bank	Account Type	No
Bolivariano	current	5110490
Bolivariano	savings	1392239
Guayaquil	current	11212600
Internacional	current	1100000410
Pacífico	current	2779838
Pacific National Bank	current	137116006
Pichincha	savings	3694394900
Pichincha	current	3477066004

### 3. Examined documentation:

I have been given and I have had access to the original and/or certified copies of all corresponding project documents and files.

### 4. Interviews and field visits:

We visited the sites where the Project is being developed (Ignacio Viteri High School, Piedad Romolerux School, Grupo Unidos por el Futuro in the sector of Monte Sinaí, Alianza Juvenil Sport Club, where the managers and leaders were available and collaborated with us to carry out our work.

### 5. Interviews at MANE offices:

As part of the procedures of this review, we interviewed the following employees:

Name	Position
David Galindo	Internal Auditor
Carmen Castro	Accountant
José Luis Blacio	Administration and Finance Manager
Esther Carlin	DECO Project Coordinator



## Annex 4

Rita Franco	Human Resources Officer
Cesar Parra	National Director
Vanessa Arana	General Services
Tatiana Pazmiño	Revolving Fund Manager
Hamilton Palacios	DECO Project Facilitator
Inger lise Dobbe	Missionary

### 6. Result Evaluation:

We did not observe any facts or circumstances that could involve a breach of the applicable regulations or the laws required by MAN Oslo and Digni.

The Internal Control observations of the areas reviewed are listed in the following pages.

### 7. Other items of interest:

- MANE has met the deadlines established for the submission of financial reports to MAN OSLO, in accordance with the quarterly requirement.
- During the review period, we verified that there are no financial returns applied because the current accounts in Ecuador, where the funds are kept, do not generate any interests, although the accounts related to the settlement fund could generate some profitability.

### 8. Indication on the nature of this work:

Our work has been conducted following the provisions in the procedures to be applied and the scope thereof, and it has consisted in the confirmation of disbursements made under the project.

### 9. Conclusions:

We observed no facts or circumstances that could involve breaches of the regulations applicable to the conditions established by MAN OSLO and DIGNI, in managing the resources for the DECO and Let's Talk About HIV - AIDS Projects, except in the Fixed Assets account. We can therefore conclude that the expenses incurred correspond to the objective of the project and are properly supported.

### 10. Recommendations:

I hereby attach the internal control observations, which to my view do not affect the presentation of the attached results. This detail is part of this report.

### 11. Annexes

- Annex 1 Digni Reference Terms
- Annex 2 List of questions submitted by DIGNI
- Annex 3 Control questions prepared by the Consultant

## Conclusions and Recommendations

### Fixed Assets

The asset inventory submitted by management shows several weaknesses, a situation that undermines the reliability of the figures presented in the Balance Sheets.

- a) A comparison has not been made with the records in the accounting system
- b) A physical inventory has not been made nor have MANE's total fixed assets been identified
- c) The list provided by General Services does not include items related to real property and vehicles
- d) Several properties (land) have not been legalized, others still remain the property of MANE, when these should be transferred to the partners.
- e) The accounting annex has not been checked against the record in General Services

#### *Recommendation:*

- a) Identify all movable and immovable property, open records, encode them and compare them with the balances found in the Accounting records.
- b) Set a status for the situation of the properties and quickly transfer the property to the partners.

### Policies, Manuals and procedures

In recent years, MANE has been integrating policies, standards and procedures in the different areas of the organization; however, some of them are not updated, for example, the Financial and Audit Manual. And others have still not been developed: Declaration of the Conflict of Interest, Personal Development Plans. Code of Ethics, Conflict Resolution, Position Valuation.

#### *Recommendation*

While working methods have not been affected by the stated observation, we recommend that the Manuals are restructured as soon as possible: Financial, Auditing, Code of Ethics, and that the following policies and procedures are developed: Declaration of Conflict, Conflict Resolution, Position Valuation, Code of Ethics.

## Annex 4

### **Custody of Investments in Marketable Securities**

In reviewing trust securities held by the administration, we noted that these documents are poorly prepared and others were altered.

The securities correspond to shares endorsed to MANE by Mr. José Velasco Salvatierra, owner of the Company "Casa de Huéspedes Misionera CHM S.A."

Of these administrative operations there is also a Document Transfer Act signed in April 2010 between Mr. José Velasco and MANE's legal representative, a document that is not legalized by a Notary.

#### *Recommendation*

Perform the necessary procedures so that the values are properly completed and endorsed to MANE, and also legalize the Act to ensure that the property of the Company was in fact transferred to MANE.

### **Provision Funds**

The Administration keeps the provision funds for personnel settlements in its current accounts. Although this situation facilitates the immediate use of the funds, it does not offer the returns that such funds require.

#### *Recommendation*

The Directorate and the Administration and Finance Management will assess the feasibility of putting these funds in investments that generate returns for the benefit of the fund.

### **System Security**

The Systems department conducts security actions that guarantee the permanence of the systems and the information generated within the organization.

Information backups are made weekly and a copy of the backups submitted for custody in the safe administered by the Administration and Finance Manager; despite these controls, a copy of the information backups is not protected outside MANE facilities.

#### *Recommendation*

MANE Administration shall make sure they keep key information originated by the organization in a place outside the MANE facilities, so as to strengthen the control actions that they have at the moment.

## Annex 4

### Auditing

In MANE's organizational structure, Auditing is part of the Audit Monitoring and Evaluation Unit. The Auditor reports to the National Director and also has direct communication with members of the Board, particularly the President, which promotes the independence that the Auditor should have when conducting his/her work. |

When confronting International Auditing Standards with practices at MANE, we found certain observations that are listed below.

- a) They have not prepared the Statute of the Auditor.
- b) Internal Auditing has a Manual detailing some information being developed in the Unit, but this document is not updated and it does not include: the Statute of the Auditor, work papers, audit planning system, model to monitor the recommendations , report model, conflict resolution, letters of declaration of conflicts of interest etc.
- c) The files of the Auditor do not contain the programs that have been used, no referencing to the P/T.
- d) The Annual Audit Plan is not executed as approved, some activities are implemented out of the plan and they are being reported.
- e) There was no evidence of a progress reporting system of the Plan, apparently they had this before but they no longer apply it.
- f) Auditor training is below the international standard. There is no budget in the 2012 Plan and it is limited in the 2011 Plan.
- g) Tracking to the recommendations issued by the Auditor is not done in a timely manner; in one case we observed that they were answered in more than 11 months, which shows that there is no standard limit for answering.

### *We recommend*

Technically boosting Internal Auditing by implementing the framework standards used worldwide; an alternative is the International Institute of Auditors IIA, for its acronym in English. This action will allow the observations described above to be solved effectively.

## Annex 4

### FINANCIAL EVALUATION OF THE DECO AND HIV PROJECTS CHECKLIST PERIOD 01/2011- 04/2012

Prepared by: Henry Morales C

Date: 28/05/2012 - 2/06/2012

*Det er viktig at det stilles spørsmål rundt forvaltningen i prosjektet. Dette vil gi dere en innsikt i den **praktiske** forvaltningen i prosjektet, samt at det gir **signaler** til prosjektet om at hjemmeorganisasjonen også har FOKUS på forvaltning!!*

*Dette er en oversikt over spørsmål man kan stille ved prosjektbesøk. Spørsmålene bør være aktuelle for **alle** som skal reise ut – **ikke bare for økonomer**. Bak hvert spørsmål står det i parentes hvorfor man stiller nettopp dette spørsmålet, slik at man bedre forstår og for at det skal bli enklere å verifisere svaret.*

FINANCIAL MANAGEMENT CHECKLIST	COMMENTS
<b>RUTINES/PROCEDURES</b>	
Request a meeting with the person responsible for project accounting. It should not be the same person in charge of the project. Does the accountant have the appropriate qualifications for this position? <i>(skal sikre arbeidsdeling – bukken og havresekken og faglig kvalifikasjon!)</i>	The Accountant is a University Certified Professional with experience in account management. We trust her work and the distribution of functions is properly segregated.
Do you think the general ledger is reasonably well recorded considering the size and the scope of the project? <i>(skal sikre kapasitet og oversikt)</i>	
Are the books kept in an automated manner? If the answer is yes, what is the name of the program used? <i>(skal sikre automatisering – reduserer risiko for manuelle feil og overstyring)</i>	The books are kept in a safe and reliable computerized accounting system called: Integrated Enterprise Application System (SIAPRE), which is in operation since 2009. In addition to accounting control there are several modules like: Taxes, Billing. However, the Fixed Assets module has <b>NOT</b> been optimized, it is independent from the system, manually recorded and outdated.
Does the project have its own bank account? (NORAD krav). Ask to verify the authorized signatures of the bank accounts.	MANE operates its finances through six different banks and seven different accounts, including savings and current accounts at national and international entities, where the resources of the organization are kept. Authorized signatures belong to MAN officers and Missionaries, which include joint signatures to issue checks or make withdrawals from the savings account, except for the account in Pacific National Bank, in which only the Missionary's

**Annex 4**

	signature is necessary. The authorized signatories hold managerial and director positions, namely: Cesar Parra, Jose Aldana, Jose Luis Blacio, Hakon Aanstad, Angel Manzo
<b>REPORTS AND ACCOUNT RECONCILIATIONS</b>	
	Financial reports are prepared on a monthly basis to be approved within the first two weeks of the month following their closing date.
When was the last bank and general ledger reconciliation conducted? <i>(skal sikre at det kun er autoriserte som har bank tilgang, og at det er to stk, (bukken og havresekken). Hvis bankutskrift stemmer med hovedbok gir dette en indikasjon på at regnskapet er riktig)</i>	In reviewing the last three reconciliations of the 6 banks, we determined that they were prepared within the month and are compared in the general ledger.
How often do you check the petty cash fund? When was it last tallied? Did anybody testify that the amounts in the petty cash fund are the same as those registered in the corresponding accounting record? Was there any mismatch between the petty cash fund and the accounting record at the time? <i>(skal sikre gode rutiner for kasse – ofte er det betydelige beløp i våre prosjekter)</i>	There is no petty cash fund. Minor expenses are channeled through a Revolving Fund of \$ 3.500. There are instructions for this and reimbursements are made between the second and third day of the month. In reviewing the Fund, we did not find any discrepancies and it is properly managed.
Is every accounting period (monthly, quarterly) closed with a financial report? <i>(skal sikre at bokføring er oppdatert og kan leses i en rapport)</i>	The Accountant issues financial reports on a monthly basis with the respective annexes.
<b>THE BOARD</b>	
Request the last financial report. Does the project board receive financial reports on a regular basis comparing the budget with accounting records? Ask for the most recent financial report sent to the Board. Are the resources used according to the approved budget? <i>(skal sikre at rapport blir etterspurt, (man sikrer oppdatert bokføring) og at styret er opptatt av prosjektets økonomi)</i>	We did not find the documents evidencing the knowledge and approval of the Board. However, the Director of MANE and the Administration and Finance Director asserted that the members of the Board are informed every two months.
<b>ACCOUNTING</b>	
Does the report include all income from donors and sales?	Each month, the financial reports have included income from local, foreign and partner donations

### Annex 4

<p>Ask for the folder containing the accounting receipts that year. Are the accounting receipts numbered and organized in an orderly manner? Are the accounting receipts verified by someone other than the accountant? <i>(skal sikre at bilagene er gyldige)</i></p> <p>The receipts are pre-numbered and filed in order, containing the signatures of the assistants that prepared them, and they are reviewed by the Accountant and approved by the Administration and Finance Director.</p>	
<p>Are the expenses paid in Norway charged to the local project accounts? Do local accounts include the wages and expenses of the missionaries? <i>(skal sikre god kommunikasjon mellom prosjekt og org)</i></p>	<p>Expenses directly incurred by Missionaries in the country, such as rent, utilities, etc. are charged to the corresponding cost center.</p> <p>There is an annual budget for this expense. Wages and other employee benefits are not budgeted and charged to MANE accounts.</p>
<p>Does the project have difficulties related to financial management and accounting? Are there problems with budgets and reports to the organization in Norway?</p>	<p>The budget runs under the budgeted ceilings and the pro forma invoice prepared by the MANE office and these are then authorized by MAN OSLO.</p> <p>In 2011 there was a budget over-execution caused by the provision of funds for settlements. Budget execution is done mostly in the second semester. In 2012 only 20% was executed when it should have been 40%.</p> <p>The attached annex shows a comparison between the budgeted and the actual figures. <b>Annex 1</b></p> <p>The money that is segregated for the Settlement Fund is kept in a current account and not in an investment to produce returns in benefit of the same fund.</p>
<p><b>BALANCE SHEET/FINANCIAL STATEMENT</b></p>	
<p>Ask for the fixed assets register (For example: inventory) When was this list reconciled with the general ledger? Has there been a lot of waste? How was this repaired? <i>(skal sikre gode rutiner for varelager, slik at man til enhver tid vet hvor mye man har)</i></p>	<p>We reviewed the list provided by General Services, a detail that did not include the list of properties and vehicles.</p> <p>The amounts recorded in the Balance Sheet shall be compared with the stock and the annexes kept in General Services.</p>

### Annex 4

<p>Choose an article of the fixed assets register and verify that the amount shown in the detail matches the real inventory. <i>(stikkprøve skal gi oss indikasjon på kontrollen)</i></p> <p>We reviewed MANE properties and identified that there are assets without deeds, and others are being transferred to the partners. This inventory has to be updated and also the condition it is in.</p>	
<p>Do you keep track of inventory and is it up to date? <i>(skal sikre oversikt over prosjektets eiendeler)</i></p> <p style="text-align: center;">The inventory is being updated.</p>	
<p>Request a detail of accounts payable and accounts receivable. Have any accounts receivable of doubtful recovery been dropped? <i>(skal sikre at de har oversikt over balanseposter, hvem de har gjeld til og hvem som har gjeld til prosjektet. Er det store poster, er det gamle poster?)</i></p>	<p>There are no Accounts Payable and Accounts Receivable that are considered at risk. We identified normal payment accounts to Social Security and taxes Payable.</p>
<p>Have the project funds been loaned throughout the year? <i>(NORAD krav)</i></p>	<p>It is not MANE's policy to grant loans to employees. No loans were observed in 2011 and 2012.</p>
<p>Has the project paid salary advances? How many months?</p> <p>Not applicable, no loans granted</p>	
<p><b>AGREEMENTS</b></p>	
<p>Is there an agreement between the local organization and the Norwegian organization? <i>(sikrer at forutsetningene og vilkårene er klargjorte på forhånd)</i></p>	<p>The Agreement signed between the Norwegian Mission Alliance with the Ecuadorian State was endorsed on March 21, 2012, and it lasts four years.</p>
<p>Is there any agreement with project "ex-pats"? <i>(sikrer at forutsetningene og vilkårene er klargjorte på forhånd)</i></p> <p>MANE signs cooperation agreements with its partners when they have met the requirements set out in its policies and manuals. The Agreement is signed for four years.</p>	
<p>Audit: Is local audit conducted by a duly qualified person? Has a contract been signed between the local auditor and the one in Norway? <i>(skal sikre god revisjon, er de selv fornøyde med revisjon og tilbakemelding fra revisor?)</i></p>	<p>The Auditor is a professional certified by the University of Guayaquil, with over 10 years experience in auditing functions. The Auditor reports to the Director and sends his/her reports to the Board.</p> <p>The work of the Auditor is based on the Manual which is being updated. The Annual Audit Plan includes monitoring of audits performed, but we did not find any evidence thereof in the last year.</p>



**Annex 4**

<b>CORRUPTION</b>	
Are you familiar with BN's corruption policies?	The policy is known to MANE officers
Are you familiar with the guidelines for the Management of Corruption, Suspicion of Corruption or Poor Financial Management? What are your guidelines regarding corruption?	The policy is known but it needs to be socialized. The policy should be complemented with a Declaration of Conflict of Interest that all MANE officers should sign.
Reviewed on February 21, 2006	

**Annex 4**
**ANNEX 1**
**BUDGET VS EXPENSES DECO PROJECT 2011**

	<b>2011</b>				
	<b>BUDGET</b>	<b>%</b>	<b>EXECUTED</b>	<b>%</b>	<b>ADVANCE</b>
PROGRAMS	804.194	55%	1.053.184	60%	<b>131%</b>
SALARIES	345.677	24%	398.152	23%	115%
ADMINISTRATIVE	199.166	14%	208.566	12%	105%
NORWEGIAN CONSULTANTS	110.340	8%	109.159	6%	99%
<b>TOTAL</b>	<b>1.459.378</b>		<b>1.769.061</b>		<b>121%</b>

**BUDGET VS EXPENSES HIV PROJECT 2011**

	<b>2011</b>				
	<b>BUDGET</b>	<b>%</b>	<b>EXECUTED</b>	<b>%</b>	<b>ADVANCE</b>
PROGRAMS	152.000	50%	156.270	51%	<b>103%</b>
SALARIES	87.904	29%	88.756	29%	101%
ADMINISTRATIVE	35.380	12%	33.567	11%	95%
NORWEGIAN CONSULTANTS	27.586	9%	27.290	9%	99%
<b>TOTAL</b>	<b>302.870</b>		<b>305.883</b>		<b>101%</b>

## ANNEX 2

**FINANCIAL EVALUATION SURVEY (EFFICIENCY)  
MISSION ALLIANCE ECUADOR OFFICE FY 2011- 2012****Objective**

*This survey is prepared as part of the self documentation process completed during the cabinet period until the financial review of the field visit. The Management of Mission Alliance is responsible for the consistency and accuracy of the answers and statements made in this survey. **Selected key controls will be included in the tests and interviews to be held at MANE and the projects selected for the audit.***

Date of Creation \_\_\_\_\_

<u>Name of Personnel</u>	<u>Position</u>
--------------------------	-----------------

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Note:** Any question or request for information that is not applicable in the Survey shall be clearly marked as "NOT APPLICABLE". There should be no blank sections. The information required to be submitted as part of the pre-assessment information can be emailed (Zip files), faxed or sent by courier, as you prefer.

**FINANCIAL EVALUATION SURVEY****TABLE OF CONTENTS**

<b>Section 1</b>	<b>Statutory Affairs</b>
<b>Section 2</b>	<b>Office Organization and Function Distribution</b>
<b>Section 3</b>	<b>General Administrative Affairs</b>
<b>Section 4</b>	<b>Management Information Systems</b>
<b>Section 5</b>	<b>Internal Auditing Department</b>
<b>Section 6</b>	<b>Managing Human Resources, Payroll, Pensions</b>
<b>Section 7</b>	<b>Cash and Banks</b>
<b>Section 8</b>	<b>Advances and Loans to Employees</b>
<b>Section 9</b>	<b>Fixed Assets and Physical Security</b>
<b>Section 10</b>	<b>Income, Funds, other income</b>
<b>Section 11</b>	<b>Disbursements</b>
<b>Section 12</b>	<b>Procurement</b>

**1. STATUTORY AFFAIRS \***

**CONTROL OBJECTIVE:** *To ensure that the entity has been legally established in the country in which it operates, and to identify the requirements of the government and mandated controls, in order to ensure compliance accordingly.*

- A. Explain how MANE is legally registered in the country (for example, a non-profit organization, Christian organization, NGO, Local Agency, etc.). Briefly explain why this form of registration was selected, **provide a copy of the current registration or legal constitution document at the opening session.**
- B. How does the MANE Office ensure follow-up of tax obligations on salary income, income tax, withholding tax? What are the requirements?
- C. Please complete the following table, listing all tax returns and special reports requested by the government and other authorities, and their due dates (e.g. taxes, payroll reports, audited financial statements, reports submitted to the Government as non-governmental organization, etc..)

Reports requested by local government authorities - Payroll, pensions, etc.

Report Name	Name of Government Agency, Department, office, etc.	Due Date	Person in Charge at MANE	Date of Last Submitted Report

Reports requested by local government authorities - Different from payroll and pension (SETECI)

Report Name	Name of Government Agency, Department, office, etc.	Due Date	Person in Charge at MANE	Date of Last Submitted Report

Reports requested by other Cooperation Offices, financiers (Different from government offices)

Report Name	Name of the MANE Office or Local Organization	Due Date	Person in Charge at MANE	Date of Last Submitted Report

C. Briefly explain the current type of control designed to ensure that the reports to the government are submitted or sent in a timely and appropriate manner.

D. Provide the following information regarding the Board or Advisory Council.

1. Who are the current members of the Board / Council, their names, affiliation and seniority?

Name of the Board or Council member	Affiliation (name of the organization he/she works in, etc.)	Seniority

2. How often does the Board / Executive Committee meet?

3. Are the minutes of the meeting prepared normally? Who keeps the minutes and where are they stored? Are MANE's economic reports reviewed?

4. If there is no Board or Advisory Council, does the MANE Office need to create them in the future? If so, which steps have been taken for their creation?

E. Are there local regulations or policies requiring independent local audits for the MANE Office or the projects? If so, briefly describe the requirements and how often are they requested. **Provide a copy of the last audited financial statements and the Comment Letter to the Management at the opening session.**

F. **Information of the Legal Department.** Note – *The purpose of this section is to gather the legal information affecting the MANE Office.*

a. Has a policy on conflict of interest been established for the following? **If so, provide a copy of the policy and the format of the statement at the opening session.** Does the policy require a statement of conflict of interest at least annually or when a potential conflict arises?

Type of Officer	Included in the policy		Annual Manifestation Letter	
	YES	NO	YES	NO

b. If the answer to question a is yes, has a copy of the Declaration of Conflict of Interest been sent to Human Resources to be filed?

2. Does the MANE Office have any pending lawsuit or unresolved litigation?

3. **Separate Legal Entities**

a. Has the office established any separate legal entity (e.g. parallel organizations, sustainable development entities, loan associations, etc.)? ***If so, fill out PT2 and list the creation of each entity.***

## 2. OFFICE ORGANIZATION AND FUNCTION DISTRIBUTION

**CONTROL OBJECTIVE:** *Verify that the office has an adequate structure to achieve its objectives efficiently and ensure that there is a proper distribution of functions.*

- A. Update the organization chart and **send it to the EVALUATOR.**
  
- B. Make a list of turnover rates among senior and medium officers since the last EVALUATION, using PT3 and including the name, position, date of departure, reason and a brief explanation of the reason for his/her retirement. **Send it to the Evaluator.**
  
- C. Fill out the Function Distribution table using **PT4** and report it to the **Evaluator**



### 3. GENERAL ADMINISTRATIVE AFFAIRS

**CONTROL OBJECTIVE:** *Verify that the MANE Office has established adequate administrative control procedures to ensure the fulfillment of the objectives in compliance with the policies and standards of applicable donors.*

- A. Describe the administrative process to monitor and control financial activities as shown below:
1. What is the normal process for the ADMINISTRATIVE AND FINANCIAL MANAGEMENT AT MANE to review financial reports?
  2. What is the normal revision process for financial reports, ledgers, payroll and fixed assets purchases of the Administrative and Financial Management at MANE?
  3. How does MANE normally monitor actual expenditures with the budget?
  4. What is the normal revision process of project financial reports and their funding requests, etc.?
  5. What is the normal process to transfer resources to the projects, acquisitions, resource management?
- B. Which processes/procedures does the management team use to discuss auditing, evaluation and decision-making matters to solve them?
- C. Does the MANE Office have financial and accounting manuals and/or procedures? **If so, please submit these manuals to the Evaluator.**
- D. **Corporate Safety and Occupational Health Information**
1. Operational Standard Safety Plan::
    - a. Does MANE have an operational standard safety plan?
    - b. How is this plan reviewed and updated?
    - c. How often does this review take place?
    - d. How do you assess country security?

- e. How often does this evaluation take place?
2. Emergency and Evacuation Plan
- a. Does the MANE Office have an emergency and evacuation plan in place?
  - b. How often is this plan revised and updated?
  - c. How often does the plan simulation take place?
3. Does the MANE Office personnel receive safety training?
4. Does the new personnel receive safety induction? Briefly describe the induction process developed:
5. Are there safety procedures in place for visitors? List the three most important procedures.
6. Are these procedures given to visitors upon arrival? Describe how this is done.

**4. MANAGEMENT INFORMATION SYSTEM**

**CONTROL OBJECTIVE:** *Verify that SIG control procedures are designed to ensure that computer systems are properly implemented, maintained and operated, and that only authorized changes are made to programs and data. Ensure that all accounting records are properly safeguarded.*

**A. GENERAL MANAGEMENT SYSTEMS**

1. Employee access to Equipment, Applications and Data:
  - a. How do new users obtain their passwords and access to computer equipment?  
What accounting system does MANE use?
  - b. If an employee is fired, how do you make sure access to computer equipment and information is canceled or disabled?
  
2. Virus Protection – How often are the computers upgraded with the latest anti-virus?
  
3. Software Licenses
  - a. What is the software licensing process and who manages the control records (including donated software)?
  
  - b. Provide the following updated information

		Number of Purchased Licenses: _____					
Offices	# of PCs	Microsoft Office	Accounting	Other	Other	Other	Other

**B. FINANCIAL OPERATIONS**

1. How are monthly reassessments made in the General Ledger? (for cash gains / losses).

2. What reports, list of accounts and daily transactions are printed monthly?

	Description of the Report	Frequency	Printed?		Diskette or CD?		Retention period?
			NO	YES	NO	YES	
1	Financial Summary - Balance Sheet and Income Statement (monthly)						
2	Cash Analysis & Financial List (monthly)						
3	Analysis of Ministerial Services Cost Center (fiscal year end)						
4	Project Analysis (monthly)						
5	Fixed Assets Inventory -- Purchases for the current month (monthly)						
6	Analysis of How Old Advances are – Accounts from 150 to 155 (quarterly)						
8	Explanation of Significant Changes - Of the year to the date against the budget (quarterly)						
10	Reconciliation with the NORWAY SYSTEM						
11	Development of SUSTAINABILITY RESOURCES, LOYALTY AND INCOME						
13	Financial Reports of Cash Donations from Other Donors						

Note: **Frequency** is as shown in MANE's Financial Manual

3. Information Backup System

- a. How often are backups of ACCOUNTING SYSTEMS AND OTHER made?
- b. When is the backup of the fiscal year end made?
- c. Where are backups stored?
- d. Do you keep a control log for backups?  
**Submit the last fiscal year record at the opening session.**

4. How and when are passwords changed?

5. Password: "ACCOUNTING SYSTEMS

- a. How often if the password changed?

- b. Indicate the date of the most recent change
- c. Who knows the password?

## 5. INTERNAL AUDITING DEPARTMENT OF THE MANE OFFICE

**CONTROL OBJECTIVE:** Assess to what extent we can rely on the function of the Internal Auditing Department of the MANE Office in accordance with the generally accepted and adopted auditing standards. The Internal Auditing function is effective as a management tool, which facilitates the achievement of the objectives of the ministry through financial evaluation and other internal control systems at the MANE AND PROJECT offices.

### PART I. ATTRIBUTE STANDARDS

Based on the Standards of the International Institute of Internal Auditing for the Professional Practice of Internal Auditing (known as "SPPIA" or "Generally Accepted Auditing Principles").

#### A. Purpose, Authority and Responsibility of MANE's Internal Auditing Department

**Specific Objective:** The purpose, authority and responsibility of the Internal Auditing activity shall be formally defined in the statutes, consistent with the standards, and approved by the Board of Directors.

Does the MANE Internal Auditing Department have statutes? If so, submit the statutes at the opening session.

Are the statutes of the MANE Internal Auditing Department approved? If so, who approved them?

#### B. Independence and Objectivity (Organizational Independence and Individual Objectivity)

**Specific Objective:** The Internal Auditing activity shall be independent and the Internal Auditors shall be objective in performing their work.

How do you ensure there are no conflicts of interest that may impair the use of objective judgment of any member of the Audit Department?

**Specific Objective:** The commitments shall be performed with competence and due professional care.

1. Using PT6 fill out the Internal Auditing personnel list with the name of the officer, position, education, professional certificates (qualified accountant, CPAL, Internal Auditor certificate, etc.) and experience and **submit this worksheet at the opening session.**
2. For every officer of the MANE Internal Auditing Department indicated in the previous section, **provide a document that summarizes the education background, professional experience and personal information (curriculum) at the opening meeting.**
3. Are job descriptions consistent with the level of work required in the Internal Auditing? **Provide job descriptions of the head of the unit and the Internal Auditors employed during the auditing period at the opening session.**

### **C. Quality Assurance and Improvement Programs**

Specific Objective: The Head of the Auditing Unit shall develop and maintain a quality assurance and improvement program that covers all aspects of the Internal Auditing activity and continuously monitor its effectiveness. The program includes the period of internal and external quality evaluations and the current internal monitoring. Each part of the program shall be designed to help the Internal Auditing activity, add value and improve the operations of the organization and ensure that the Internal Auditing activity is in compliance with the Standards and the "Code of Ethics".

1. How do you make sure you are using the updated Internal Auditing programs and work papers of the MANE Office?
2. Have you developed additional internal auditing areas? If so, briefly indicate the additional areas and provide the corresponding documentation.
3. How do you monitor the effectiveness of the internal auditing activities?
4. How do you make sure the MANE Internal Auditing Department adds value to the organization?
5. How do you make sure the MANE Internal Auditing Department is in compliance with professional standards and the code of ethics?

## **PART II. PERFORMANCE STANDARDS**

Based on the Standards of the International Institute of Internal Auditors for the Professional Practice of Internal Auditing (known as "SPPIA" or "Generally Accepted Auditing Principles").

### **A. Managing the Internal Auditing Activity**

Specific Objective: The Head of the Auditing Unit shall effectively manage the internal auditing activity to ensure that it adds value to the organization.

1. Do you attend the meetings of the senior management team at the MANE Office? If so, explain your participation.
2. Does the MANE Office have an Auditing Committee? If so, who make up the committee? and what is the function of each of its members?

What training to provided to the Head of the Auditing Unit and the Internal Auditors? Using the PT for the last two fiscal years and the current fiscal year, list the training activities received and **submit this work paper at the opening session.**

3. Does the Internal Auditing Department of the MANE Office have an Auditing Manual? If so, indicate if the Auditing Manual includes the following policies: THERE IS A 2009 MANUAL THAT HAS NOT BEEN REVISED TO DATE.

No.	Description	Yes	No
<b>Estructura del Departamento de Auditoria</b>			
1	Objectives, scope and responsibility		
2	Defining the relationship of authority		
<b>Auditing Process</b>			
1	Audit Work Papers		
2	Audit Report		
3	Review of Audit Work Papers		
4	Period established for the issuance of Audit Reports		
5	Period established for the reception of the Management Response		
<b>Profesional Competence</b>			
1	Format for the Annual Declaration of Conflict of Interest		
2	Continuing Education Requirements		
<b>Submitting Time Reports</b>			
1	Summary of Time sheets used		
2	Format for the settlement of travel expenses		
<b>Travel</b>			
1	Means of travel or transport allowed		
2	Travel expenses allowed		
<b>Training</b>			
1	Auditing Manager		
2	Internal Auditors		
<b>Conflict Resolution</b>			
1	Conflict between Auditors and MANE / project personnel		
2	Conflict between Internal Auditors		
3	Conflict between Internal Auditors and the Head of the Auditing Unit		
<b>E. Other Areas - in addition to the above</b>			



## B. Nature of Work

*Specific Objective: The internal auditing activity shall evaluate and contribute to the improvement of administrative risk, control and management processes using a systematic and disciplined approach.*

1. Are the audit work papers and audit reports reviewed by someone qualified other than the person who prepared them before the internal audit report is completed? If so, how is this evident in the work papers?
2. How does the reviewer communicate the deficiencies in the Work Papers and/or preliminary Audit Reports to the Auditors?
3. What were the established periods (covering the audit period) for:
  - a. the emission of reports and the reception of Audit Report responses?
4. the reception of Management response?
5. Is there compliance with the audit frequency standards required by the Financial Manual?

## C. Planning Commitments

*Specific Objective: Internal auditors shall develop and record a plan for each commitment, including the scope, objectives, schedule and resource allocation.*

1. How are audits planned? What is used to document audit planning?

Were the audits planned based on a risk assessment (how is it determined and documented)?

2. How is audit planning approved for each project? Who approves the planning?
3. Are auditors rotated regularly in assigning audit schedules?
4. Is the annual audit schedule prepared and reviewed by the Director / Board of Directors? If so, **provide a copy of the latest audit schedule at the opening session.**
5. How are the Projects or the MANE Department informed of an audit? When are they notified?
6. Are the opening sessions scheduled ahead of time? If so:
  - a. how are they scheduled?
  - b. who are the attendees?
  - c. how are the sessions documented in the audit work papers?

#### **D. Commitment Development**

Specific Objective: *Internal Auditors shall identify, analyze, evaluate and record sufficient information to achieve the established objectives.*

1. Are written auditing programs used and are they signed for each audit?
2. How is the auditing work documented?
3. How is the opinion established?
4. Are standard auditing brands used? If so, **provide a list showing the brand and an explanation of the meaning at the opening session.**
5. How is the size of the auditing sample determined?
6. Are the analytical reviews of account balances used in project audits for each year of the covered audit period?
7. Are audit work papers numbered and stored by sections?
8. How long do you keep audit work papers?

#### **E. Communication of the Results**

Specific Objective: *Internal Auditors shall communicate the results of the commitment.*

1. Do you conduct exit meetings? If so, who attends?
2. How are these meetings documented?
3. Do you prepare annual audit trend reports? If so, provide the trend report of the last fiscal year at the opening session. When was it prepared? When was provided to the Administration?

#### **F. Progress Monitoring**

Specific Objective: *The Head of the Auditing Unit shall establish and maintain a system to monitor the disposition of the results communicated to Management.*

1. Which actions are taken to ensure that Management responses of the audit report are received on time?
2. Are recurring audit results indicated in the audit report?
3. Does the Internal Auditor review Management responses to determine reasonableness?
4. When Management responses are inappropriate or there is disagreement with the result and/or internal audit recommendation, how is this resolved?

#### **G. Risk Acceptance by Management**

*Specific Objective: When the Audit Manager believes that Management has accepted a level of residual risk that may be unacceptable to the organization, the Audit Manager shall discuss this with Management. If the decision regarding residual risk is not resolved, the Audit Manager and Management shall report the matter to the board of directors to reach a resolution.*

1. How do you handle disagreements with Management regarding important issues?
2. Do you think the results of the Internal Audit Department are implemented? If not, why?
3. Describe how Management uses Audit Reports and the information. Is it efficient?
4. Are the project audit results reliable for Management?
5. Provide a summary of the 10 most frequent annual internal audit results, taking into account all projects audited by MANE's Internal Audit Department in the two previous fiscal years and the current fiscal year and **provide these annual trends at the opening session, using the PT10.**

## 6. MANAGEMENT OF HUMAN RESOURCES, PAYROLL, PENSIONS AND OTHER BENEFITS.

**CONTROL OBJECTIVE:** *Ensure that payroll and employee benefits meet local regulations and MANE's policies, and are properly recorded, documented and managed.*

### A. HUMAN RESOURCE MANAGEMENT

1. Does the MANE Office have an Internal Manual of Human Resources Policies and Procedures?  
**If so, please provide this manual to the EVALUATOR.**

2. Compensation

- a. Has the MANE Office identified reference organizations to position itself in the labor market (e.g. CARE, CRS, Save the Children, OXFAM)?
- b. How does the MANE Office ensure salary equity by category and genre?

3. Personnel Training and Development

- a. What is the general strategy to develop the personnel and leadership, as well as succession planning?
- b. Is there an individual development plan for each employee? What is the process?

4. Performance Evaluation

- a. How often are these performance evaluations conducted on each employee?
- b. What are the procedures to make sure the evaluations are conducted?

5. Conflict Resolution Process

- a. What is the formal process for conflict resolution to resolve differences?
- b. Are all employees informed of the process?

### B. PAYROLL, PENSIONS, SEVERANCE PAY AND OTHER BENEFITS

1. How and who authorizes payroll changes and salary adjustments?
2. How is payroll calculated and approved?
3. What are the procedures for recording and monitoring vacations, sick leaves and holidays? Please provide the latest list of employees, indicating the days remaining for vacations and sick leaves for each employee.
4. How and who distributes payroll?
5. How is payroll recorded?
6. INCOME TAX IN DEPENDENT RELATIONSHIP – list all calculation methods required to determine INCOME TAX IN DEPENDENT RELATIONSHIP, as described below:

#	Type of Income Tax in Dependent Relationship	Tax Base / Calculation Formula
1		
2		
3		
4		

7. Employee Benefit Plans

- a. Does the government require MANE to provide any type of benefit (pension and/or other benefit)? If so, describe it briefly.
- b. How has the MANE Office fulfilled SOCIAL SECURITY obligations? Explain.
- c. Has the benefit plan been approved by donors? How is this done?

8. Severance Pay

- a. ¿Cuáles son los requerimientos de la Organización para cualquier tipo de indemnización a sus empleados por retiro voluntario o involuntario? Si es así describa el procedimiento para efectuar reservas.
- b. ¿La Oficina de MANE provee alguna compensación por cesantías más allá de los requerimientos establecidos por el gobierno local y los donantes NORAD si es así, descríbalos brevemente
- c. ¿Prepara la Oficina de MANE mensualmente cargos contables por el pago de personal NORUEGO?, SOLICITE dos mayores que identifiquen estos cargos
- d. ¿Ha registrado la Oficina MANE un valor razonable de la obligación total de la indemnización potencial en el Balance General? Por favor entregue la siguiente información anual:

	In US \$ -----		
	Required Severance Pay	Recorded Obligations	Financed Severance Pay
FY ____			
FY ____			
FY ____			

**Note: recorded obligations should have been done in a liability account. Severance Funds shall be put into cash or investment accounts.**

- e. For available cash severance funds: Have you made the money disbursement and established a separate cash or investment account to cover the obligation? If so, please indicate the name of bank and account number.
9. How have pensions and severance funds been administered?
10. Regardless of who is managing the funds, are these funds kept in a low risk account and earn interest on the investment? Explain.

## CASH AND BANKS

**CONTROL OBJECTIVE:** *Ensure that the funds received by the institution are properly safeguarded, authorized and recorded, and the bank balances are kept at the minimum necessary levels to cover budgeted expenses.*

A. Indicate the percentage of payments made:

Cash \_\_\_\_\_ %  
 Checks \_\_\_\_\_ %  
 Electronic Funds \_\_\_\_\_ %  
 Other (specify) \_\_\_\_\_ %

Are checks easily accepted in the intervention area? If not, explain how purchases are made and what the key controls over cash.

B. List all bank accounts below, including fundraising accounts

Bank Name	Account Number	Account Type and Purpose	Number of required signatures	Name of the Signatories

C. Were the bank accounts opened with prior approval of the MANE Office Director? If not, explain the circumstances

D. Are blank checks signed when the signatories are out of office? If yes, explain the compensating controls.

**E. Bank Reconciliations**

1. Are bank reconciliations prepared on a monthly basis?
2. Who reviews and approves banks reconciliations?
3. What is the process for reconciling outstanding items?

F. How are unused checks controlled?

G. How are annulled checks canceled and how are they recorded?

H. Does the MANE Office issue checks or cash on behalf of employees (except checks for advances or loans to employees)? If so, explain the existing controls.

**Hh. Bank Reconciliations**

Using **work paper 8**, in 2 of the 3 selected months in work paper 7, do the following (all "no" answers must be explained below or in a separate work paper):

Note: Questions may need to be answered during fieldwork if the bank reconciliations are not sent to the national / regional office.

1. Verify bank reconciliations by comparing bank balances with the cash and the daily ledger.
2. Are bank reconciliations prepared on a monthly basis? For the selected sample

**Comment:**

3. Are monthly banc reconciliations signed for approval by the person who prepares them?
4. Are reconciliation items clarified in a timely manner?

I. List all existing petty cash funds:

Purpose of the fund	Fixed Fund? Yes / No	Authorized Amount	Fund Manager

1. Where do you keep the cash?
2. How is cash handled during and after work hours?

**8. ADVANCES AND LOANTS TO EMPLOYEES AND OTHER ACCOUNT RECEIVABLES**



**CONTROL OBJECTIVE:** *Ensure that the advances and loans to employees are properly safeguarded, authorized and recorded, and that the respective policies and procedures meet the requirements of MANE's Financial Manual.*

**A. Salary advances and loans to employees – Please send the seniority report of the EMPLOYEE ACCOUNT RECEIVABLE.**

1. Explain the types of activities that normally require advances to employees.
2. If loans are granted to employees, specify the purpose and conditions under which they were granted.
3. Granting advances and loans:
  - a. Who approves the advances and loans to employees?
  - b. Are the outstanding balances to be paid for advances and loans to employees reviewed before granting new advances and loans?
  - c. Which documents are used to show that the advances are approved and verified before granting new ones?
  - d. Are employees informed regularly of any unpaid balance?
4. Are seniority reports prepared and reviewed on a monthly basis?

**B. Other Receivables (not advances or loans)**

1. List the year-end balances for other advances sub-accounts during the last three fiscal years (including the balances at the date of the current accounting period)

Other Receivables Balance (sub-accounts)	FY__2011__	FY__2012__	FY_____

2. Explain the types of accounts receivable recorded by MANE in the past two years (other than advances and loans to employees) based on the receivable balances shown in the table above.
  
3. Who approves these receivables?
  
4. Payment of Other Receivables:
  - a. Are these other receivables canceled within the set dates?
  
  - b. Are there controls to ensure this procedure?
  
  - c. Are the payments monitored and approved?

**9. FIXED ASSETS AND PHYSICAL SAFETY**

**CONTROL OBJECTIVE:** *Ensure that all fixed assets are properly safeguarded, authorized, registered and identified, and that the MANE Office complies with government regulations and policies and procedures.*

- A.** Describe the procedures for recording fixed assets. **Please send the most updated list of fixed assets to the Evaluator, and submit the list of assets at the end of each year covering the period of the audit at the opening session.**
- B.** Is the physical existence of the assets checked periodically and reconciled with the list of assets and the general ledger of the year? How often is this done?
- C.** Briefly describe all facilities or buildings occupied by the MANE Office in **work paper #14.**
- D.** How does MANE control minor Capital Expenditures **Sale, disposal and removal of fixed assets**
  - 1. List all sales, disposal and removal of assets occurred in the period
  - 2.

**Indicate Fiscal Year with a tick -----**

Description of Assets	Buyer's Name	FY ____	FY ____	FY ____

- 3. Who approves the sale, disposal and removal of assets?
- 4. How are these transactions recorded? When is the removal, disposal or sale recorded in the list of fixed assets?
- 5. Are written quotations used and who is in charge of receiving and evaluating them?
- 6. How do you obtain the best price?

**F. Donation of Fixed Assets**

1. List all fixed assets donated in the asset auditing period whose initial purchase cost was greater than US\$ 5.000

Indicate Fiscal year with a tick

Description of Assets	Name of the Person or Organization that received the Asset	FY____	FY ____	FY____

2. Who approves the donations?
3. When are the donations recorded in the fixed assets list?
4. How is the beneficiary chosen?
5. Do they get a receipt letter?
6. If the assets were purchased with donation funds, was there approval from the donor?

**G. Insurance**

1. List the current policies held with local insurance companies

Type of Coverage	Name of the Insurance Company	Coverage Amount	Validity Period of the Policy	Annual Premiums of the Policy

## **H. Physical Security of Assets**

1. What type of security system do you use in the building and offices?
2. What type of security system do you use for vehicles?

## 10. INCOME

**OBJETIVO DE CONTROL** *Ensure that all income is properly received, recorded, reported and that it complies with all applicable policies and regulations.*

### A. NORAD FUNDS AND CHARGES BETWEEN - MANE OFFICE

1. What is the process to determine the monthly request for funds for the MANE Office?
  
2. What are the follow-up procedures for pending items to be reconciled?

### B. OTHER LOCALLY GENERATED INCOME

1. What type of income does the MANE Office receive? (List the types of income below, e.g. asset sales, donations, interests)
  
2. What procedures and controls are there to ensure that all income is properly received, recorded and reported? Consider cash received by mail and wire transfers.
  
3. How do you keep the cash received safe from other income before being deposited?
  
4. What is the time limit between the day the cash is received and the day it has to be deposited?
  
5. How does the MANE Office ensure that the cash and checks received are reported effectively in the bank deposit slip and that it matches with the amount deposited in the bank?

### C. FUNDRAISING INCOME - NATIONAL RESOURCE DEVELOPMENT

***Specific Objective:*** *Ensure that all income from donors is properly received, recorded in the books, deposited intact and on time, correctly reported in compliance with all applicable policies and regulations, taking into account donor restrictions and designations.*

1. List all types of income and fundraising expenses for the evaluation period:

Note: Institutional Fundraising is defined through the Sustainability Unit.

FY ____	Type of Local Fundraising (e.g. sponsorship and donations by the local government, etc.)	Income – US \$	Expense – US \$

FY _____	Type of Local Fundraising (e.g. sponsorship and donations by the local government, etc.)	Income – US \$	Expense – US \$

2. Are there written procedures and policies? **If so, submit the policies / procedures to the Evaluator.**
  
3. Describe the control system and the procedures for handling donations, including the following:
  - a. Money reception, is the reception of funds centralized by mail? If not, explain how you minimize risk
  
  - b. Issuance of receipts for funds
    - i. Do you use pre-numbered official receipts?
    - ii. Is there limited access to donor records and receipt books?
  
  - c. Describe the bank deposit policies as shown below:
    - i. Is there a separate bank account for income from donors?
    - ii. Are bank accounts reconciled on time?
  
4. Describe the procedures to record income
  - a. How does the MANE Office ensure that these control procedures are met in accordance with the processing of income from donors?
  
  - b. What documentary evidence is there to show that the income received is deposited intact and in a timely manner?
  
  - c. How are income transactions approved?
  
  - d. What are the controls in place to ensure compliance with donor restrictions and designations?
  
  - e. How does the MANE Office monitor compliance with donor restrictions and designations?
  
  - f. What are the controls in place to prevent unauthorized access to donor funds?

## 11. DISBURSEMENTS

**CONTROL OBJECTIVE:** *Ensure that all disbursements are properly documented, authorized, recorded and reported in accordance with MANE policies.*

- A. Provide a copy of the list of approved authority limits covering the audit period and **send them to the EVALUATOR.**
- B. Are the expenses approved in advance by authorized personnel and is this verified before the payment is made and the transaction is recorded?
- C. What are the procedures to ensure that the invoices for goods and services are not paid twice intentionally or unintentionally?
- D. Do you require original invoices to make all payments ? If not, explain the compensating controls.
- E. Do you attach support documents to the checks that need to be signed? (e.g. original invoices)? If not, explain the compensating controls.
- F. Do you review the invoices, extensions, total and charges before presenting the supporting documents for signature? If not, explain the compensating controls. How is this verification process evidenced?
- G. How do you received the purchased goods or articles? How do you evidence reception before paying?



## 12. PURCHASES (ACQUISITION PROCESS ONLY)

Note: The controls for disbursements are used once the procurement process is complete (see key controls section), and therefore only the acquisition process is included in this section

**CONTROL OBJECTIVE:** *Ensure that all purchases are properly documented, authorized, recorded and reported in compliance with MANE policies.*

- A. How do you obtain competitive prices and quotations for purchases? If this is not the case, briefly describe the compensating controls. What is the selection criteria?
- B. If the MANE Office uses a purchase order system:
  - 1. How do you compare the invoices with the purchase orders and the reception documents before making the payment? If this process is not applicable, explain the compensating controls.
  - 2. Are purchase orders approved in terms of prices and conditions? If not, briefly describe the compensating controls.
- C. How do you obtain competitive prices and quotations for purchases? If this is not the case, briefly describe the compensating controls.
- D. How do you obtain discount from vendors? If this is not the case, briefly describe the compensating controls.

**FINANCIAL EVALUATION  
SEGREGATION OF FUNCTIONS**

Prepared by:

Rev: Evaluator

Date:

**FIELD ASSESSMENT WORK**

Indicate the names of key accounting and administrative personnel below and mark with an X in the corresponding box indicating that it has been approved by management for each of the persons indicated.

Area/activity	EMPLOYEE NAME					
<b><u>Cash and Banking</u></b>						
Petty cash fund						
Receives cash						
Prepares deposit slips						
Takes deposits to the bank						
Reconciles bank accounts						
Reviews bank reconciliations						
<b><u>Purchases &amp; Disbursements</u></b>						
Payment process						
Approves transactions						
Signs checks						
<b><u>Payroll</u></b>						
Prepares payroll						
Authorizes payroll						
Distributes payroll						
<b><u>Transaction Log</u></b>						
Reports cash / daily ledger						
Approves cash / daily ledger						
Prepares financial reports						

Area/activity	EMPLOYEE NAME						
Approves financial reports							
<b><i>Purchases</i></b>							
Approves vendor options							
Makes purchases							
Checks invoices against goods received							

**Evaluator Comment:**

## ANNEX 2

### Reference

### Terms

(TdR)

### Financial management review

### Norway Mission Alliance and in Ecuador (NMA and MAN-E)

Oslo,

May

04,

2012

Missionsalliansen (NMA) is funded by the Norwegian government through Norad digni for three projects in Ecuador:

Project Number and Name:	Total Budget		Digni including administration funds		Total Budget		Digni-including administration funds	
	2011	,NOK	2011	NOK	2012	NOK	2012	NOK
10070 Community Development Project, Guayaquil	9 090 255		5 570 902		10 596 127		6 260 144	
10638 Let's talk about HIV-AIDS	1 960 590		1 905 693		2 352 051		2 286 194	
10232 D-Miro final activity year 2011, the terminal assessment of 2012	3 481 199		2 443 801		290 500		282 366	
<b>Total</b>	<b>14 532 044</b>		<b>9 920 396</b>		<b>13 238 678</b>		<b>8 828 704</b>	

The "Community Development Project 10070, Guayaquil" and "10638 Let's talk about HIV AIDS" Project are the scope of this financial management review, as 10.232 D-Miro is object of a final separate review later in 2012

## BACKGROUND

The Digni chain can be illustrated as follows:



The Norwegian Cooperation Agency for Development (NORAD) is an entity that depends on the Norwegian Ministry of Foreign Affairs (MAE). There is a written agreement between NORAD and Digni, and in 2012 Digni receives a total fund of NOK 159,6 million dollars. Dignity and its 19 member organizations have signed separate agreements. The Norwegian Member organizations are a legal person only in Norway, or are registered as legal persons also in the project countries. This is illustrated by the two "persons" next to each other. Normally the Norwegian member organization collaborates with a local partner holding a project. There are normally written agreements between each party of the chain, where the roles, responsibilities and rights are defined.

In its agreement with Norad, Digni confirmed that both members and partner organizations have a proper organizational system and procedures in place, and that these systems work well. Digni conducts regular visits

to organizations, both members and partner organizations, as part of quality assurance and internal controls the work. These visits did not necessarily begin due to the suspected lack of systems, procedures or other problems, but such visits are rather intended for periodic reviews in which the different partners (Digni, partner) have conversations about the organization and discuss cooperation matters. Typically, these organizational reviews focus equally on organizational and financial management matters. Given that a large assessment is planned for man-E in 2012, Digni will focus more on financial management matters of the organization, since the evaluation somehow covers organization problems.

## **OBJECTIVES**

It is essential that financial management works well, and as quality assurance to avoid poor financial mismanagement, this will be object of special attention during the review. The objective of the financial management review:

- Keep conversations about the internal functions of the financial management of each organization participating in the visit in order to strengthen the organization. Important keywords are the flow of money and decision-making.
- Hold discussions on cooperation (communication, interaction) between the organizations in order to improve cooperation especially in financial management.

The review will be summarized in a report describing the strengths and weaknesses, and the changes proposed in the procedures and the communication within and between organizations.

## **WORK METHOD**

The review uses the same tool, control list as in similar financial management reviews of other partners and projects (see annex)

The evaluator must include and comply with the relevant personnel of the Norwegian member organization if it is present in the country, from the local partner and the project partner during the review.

### Preliminary work

- We expect that the people who attend the review provide a description of the work or mandate for the position they hold, if applicable.
- Review of procedures, plans and reports funded through BN / Digni in the last two years.
- Each project must be able to present financial instruments, including the bookkeeping system and documents such as receipts and invoices for 2011 and 2012. It is important that this is done physically by the evaluator.
- Relevant documents: project documents, budgets and financial reports for 2011 and 2012 and the most recent assessments.

## **GROUP AND CONSULTANT EVALUATION**

Most times Digni conducts inspections with their own staff. To review MAN-E's financial management, Mr. Henry Morales, a consultant with special competence in the field of financial management will be part of the evaluation team and will conduct the financial management review.

## **REPORT**

The financial management review will be summarized in a written report by the consultant, Mr. Henry Morales. The content of the written report will be shared with all participants before it is presented in the report in order to make clear conclusions and recommendations, and to avoid misunderstandings later on.

The final report will include:

- Brief description of the organization and work processes with special emphasis on the flow of money and decision-making procedures.
- Description of cooperation within and between organizations (e.g. within a given project or local MAN-E partner, or between projects or between different E-MAN donors E-MAN and different from NMA).
- Proposals for new / revised procedures for the organization or for cooperation between Digni, the member and/or partner.
- Comments to each of the elements in the checklist (see Annex), with 1) results and 2) recommendations.
- A reflection on poor financial and non-financial management in both E-MAN projects and possible recommendations on improvements in this area.

The special report on financial management is a separate part of the evaluation, although some finance topics are covered in the main evaluation. NMA in Norway is responsible for submitting the report to Digni no later than September 1, 2012. Digni will discuss all kinds of follow-up with NMA.

**Attachment:** Digni checklist "FINANCIAL MANAGEMENT REVIEW AND ACCOUNTING PROCEDURES IN PROJECT VISITS"