

Sida Evaluations and Audits 2007

A Synthesis of Findings and Conclusions

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SWEDISH INTERNATIONAL DEVELOPMENT
COOPERATION AGENCY

Department for Evaluation

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Executive Summary

As set out in the Government's Letter of Instruction for 2007,¹ Sida shall submit a report regarding evaluations and audits undertaken that year.

Sida's Secretariat for Evaluation and Internal Audit (UTV)² has completed three evaluations carried out jointly with other donors, five studies in evaluation, and five audit reports. Sida's departments and the Embassies have completed 48 evaluations.³ This review summarises the main conclusions and recommendations from the reports and presents observations on Sida's response to the reports.

UTV's joint evaluations concerned methods for evaluating democracy support; co-ordination, complementarity and coherence in EU development policy, and the evaluation function of the World Food Programme (peer review). Studies in evaluation discussed results based management, institutional development, country strategy evaluation and mainstreaming at Sida.

The evaluations undertaken by Sida departments and Embassies mainly concern project and programme support. The reviewed interventions should therefore not be regarded as a representative sample of Sida's development co-operation. The conclusions and recommendations in the evaluation reports are usually restricted to the activities under review and have little direct relevance to development co-operation activities elsewhere. The evaluations generally refer to Sida's standard evaluation criteria: effectiveness, impact, relevance, efficiency and sustainability. The following observations have been made:

- Regarding the achievement of short- and medium-term objectives at the output and outcome level, *effectiveness* was found to be high for a majority of the interventions. However, the achievements of overarching objectives were more uncertain.
- *Impact assessments* focusing on long-term development effects are found in less than half of the evaluations. In most of the evaluations discussing such impact, the assessments range from positive to moderate, while one third were not very positive.
- Almost all of the evaluated activities are considered *relevant* either in relation to certain problems, the objectives of the partner organisation, national strategies, Swedish development objectives or other.
- Prospects for *sustainability* are found to vary greatly among the evaluated interventions. Half of the evaluations rated sustainability as moderate and about a third of the interventions were found problematic. It was often concluded that the sustainability would not be assured without some specific additional measures.
- To the extent that the evaluations discuss *efficiency*, it is usually in general terms and not based on a deeper analysis. However, out of the evaluations commenting on efficiency almost half are positive with respect to it and efficiency is seldom said to be low.
- About half of the evaluations discuss poverty issues, although usually not in depth. Some of the evaluated interventions are focused on, or include poor people as direct target group but the large majority represent structural approaches where the linkages to poverty reduction may be more or less clear.

¹ Dated 21/12/2006.

² From February 2008 Internal Audit has become an independent function, that reports directly to the Director General, as does the remaining UTV, the Department for Evaluation.

³ Presented in 50 reports. Please note that not all evaluations commissioned by Sida are reported to UTV. The present review covers only those evaluations reported to UTV and published in the series Sida Evaluations.

- The interventions focusing on democracy and human rights interventions are usually found relevant but there is limited information on results. Looking at the interventions in general as well as the evaluations of these, there is seldom a rights perspective.
- Both positive and critical remarks are found in respect to gender mainstreaming. None of the evaluated interventions primarily deal with gender equality.
- The interventions focusing on the environment receive mainly positive assessments. However, evaluations of interventions with another focus rarely integrate environmental issues.
- Partner country participation and ownership vary greatly between the interventions, both in terms of extent, character and the level of application. Several evaluations stress the importance of it.
- Most of the evaluated interventions appear well aligned with the objectives and systems of the partner country.
- Donor co-ordination and harmonization is seldom discussed, but when it is, the importance of it is often stressed.
- For interventions to become more results oriented, some of the evaluations call for better project designs with results indicators at all levels, and/or improved monitoring.

The internal auditors reviewed Sida's annual report for 2006. They concluded that the reporting follows the external and internal requirements.

The internal auditors also assessed Sida's cooperation with government organisations outside the framework agreement and concluded that compliance with agreements is satisfactory. However, with regard to internal control mechanisms, the internal auditors came to the conclusion that these are not entirely satisfactory when it comes to auditing and follow-up of sub-contractors.

The internal auditors performed audits of four overseas offices and one Sida department during 2007. While the overall conclusions were that procedures and controls were satisfactory in all the cases, a number of areas for improvement have been identified. In addition to these audits, the internal auditors carried out three reviews by special assignment from Sida's Director General during 2007.

Management responses have been, or are about to be, completed for approximately two thirds the evaluations and all the audits. This is more than in the last years' reviews, so we may see a positive trend towards more active use of and responsiveness to evaluations.

In most cases Sida is satisfied with the evaluations and agrees with their recommendations. The evaluations are most often used as a basis for deciding on continued support or to modify an intervention and to prepare for a new one. Few evaluations were used, or were intended to be used, for policy development.

1 Introduction

As set out in the Government's Letter of Instruction to Sida 2007, Sida shall by April 1, 2008 submit a report regarding the evaluations and audits undertaken during 2007. The report shall include a summary of important conclusions and recommendations from the audits and evaluations as well as an account of Sida's response to them.

Evaluations are commissioned by the Department for Evaluation and Internal Audit as well as by other Sida departments and Embassies. UTV is accountable directly to Sida's Board.⁴ It is responsible for preparing an annual evaluation plan, comprising all Sida's evaluation activities. UTV is also responsible for publishing all Sida's evaluations in its series of publications and to make sure that they are available in hard copies as well as on Sida's website, www.sida.se. When an UTV evaluation is completed, the department reports back to the Board and to Sida's Director-General who is being responsible for developing a management response. For evaluations commissioned by Sida departments and Embassies, the latter are themselves responsible for producing a management response.

This report is divided into three main sections. It first presents the three joint evaluations in which UTV has participated along with other aid agencies and five "Sida Studies in Evaluation".⁵ The report then looks at the 48 evaluations commissioned by Sida departments and the Embassies, synthesising major findings in relation to Sida's evaluation criteria as well as to the objectives and central principles of Swedish and international development cooperation. Lastly, the report covers a summary of activities undertaken by the internal auditors. Sida's management responses are presented in the respective chapters.

⁴ From February 2008 Internal Audit has become an independent function, that reports directly to the Director General, as does the remaining UTV, the Department for Evaluation.

⁵ Sida Studies in Evaluation is a series comprising methodologically oriented studies and meta-evaluations commissioned by Sida. A second series, Sida Evaluations, covers evaluations of Swedish development cooperation.

2 Evaluations and Studies Undertaken by UTV

In 2007 UTV concluded three evaluations carried out jointly with other donors (see 2.2), and published five own Studies in Evaluation and various working papers.

2.1 Studies in Evaluation

07/01 Experiences from results based management – An overview of evaluations and studies⁶

In 2006 Sida launched its Results Project with the aim of promoting awareness of results issues and suggesting actions to improve results-based management within the organisation. To contribute to the project UTV commissioned a report synthesising main conclusions and recommendations with respect to results-based management found in its earlier evaluations and audit reports. The study looks at how objectives are established in projects and strategies, how activities are geared towards the objectives, how results are followed up through monitoring and evaluation, and how results information is used for planning, learning and accountability.

The review shows that a system for results based management is in place but that the different parts of the system are not always well connected and there is room for improvement in most areas. There is a general need to lift the attention from the activity and output level to outcome and impact. Sida has been trying to address this demand and the review notes that there have been improvements in a number of areas in recent years. Some of the problems identified are of mainly theoretical nature, for example how to link results of a limited intervention to effects at country level. Other problems relate to Sida's systems and routines and how these are adhered to, and can largely be summarised as questions of incentives and management.

Changes in Swedish development co-operation, including those called for by the Paris Agenda, must be taken into consideration in Sida's future efforts to become more results oriented. Many of the reports included in the review indicate that there is a need for a greater involvement of national partners in the process of management for development results. On completion, the report was handed to the Results Project as an input into the then on-going problem analysis.

07/02 Changing rules – Developing institutions. A synthesis of findings

Institutions, the informal and formal rules for social interaction, are key to sustainable development and poverty reduction. Institutional reforms are high on the international development agenda, and supporting institutional development is a strategic issue for many donors. However, changing rules, and thereby developing institutions, is a complex matter since institutions are embedded in a country's specific history and culture. If institutional development is inherently "local", how can donors successfully support it as a means to contribute to poverty reduction? This report synthesises the findings from an initial orientation and overview, identifies lessons learned and discusses implications for Sida and its partners.

The report finds that Sida support for institutional development is comprehensive, deliberately provided and broad in scope, but that theories of change, strategies and methods for dealing with the nature of institutional development are not well articulated. An essential lesson is that institutional development is a dynamic process of complex interactions. It calls for a deeper understanding of this process, an explicit

⁶ The study is only available in Swedish, *Erfarenheter av resultatstyrning - en genomgång av utvärderingar och studier*, Sida Studies in Evaluations 2007:1.

process-oriented approach and the development of concepts and analytical frameworks. Evaluation work is thus expected to provide information about results and lessons learned. The report concludes by observing that since the institutional perspective helps unfold the context – it makes the hidden explicit – it may be useful to contextual analysis at all levels, beyond support specifically aimed at institutional development.

The Director General is currently developing a joint management response for both evaluations concerning institutional development, 07/02 and 07/03.

07/03 We can't all be ducks.

Changing mind-sets and developing institutions in Lao PDR

Changing formal and informal rules for social interaction – “rules of the game” – is central to any development process. Supporting such change is often challenging, as has been experienced by Sida in Laos. A participatory learning exercise was organised for Sida and its partners in this country to draw lessons from this experience. This report synthesises the findings and provides insights about how to best work with institutional development in Laos, but that may be valid in other settings as well.

Essential lessons are that processes of institutional development take long time, encounter resistance to change and involve changing mind-sets. Sida needs to actively relate to these things. Informal meetings and relationships are crucial and working with institutional development requires high-level support. The ability to tailor, anchor and time institutional development support well in relation to the ongoing general reform process, based on a deep understanding of the local institutional context, seems vital for success.

07/04 Evaluations of country strategies. An overview of experiences and a proposal for shaping future country programme evaluations

How should development cooperation be assessed at country level? Although Sweden was among the first donors to implement country programming and to emphasise long-term commitments in donor-recipient relations, country evaluations were never a priority for Sida and only few have been carried out. At present Sweden performs less ambitious assessments of the results achieved as an input to the reformulation of country strategies.

The study summarises experiences from country strategy or country programme evaluations in various organisations. It looks at the possibility of applying such experiences to Swedish development cooperation in view of the current trends in aid ideology and practice and discusses what alternatives development partners may have for overall assessment of aid effectiveness.

The main conclusion of the study is that country programme evaluations are perceived to be useful by the donors concerned, in spite of their modest ambition in establishing a causal relationship between the support provided by development cooperation and development outcomes. The study also comments on the apparent weak interest shown by partner countries in such evaluations, which could help them to make strategic decisions about development assistance and about comparative advantages of different forms of resource transfers.

A management response was decided by the head of Sida's Regional Committee mid 2007.

07/05 Mainstreaming at Sida: A Synthesis Report

During recent years, UTV has commissioned three evaluations on the implementation of Sida's policies: gender, HIV/AIDS and the environment. All three policies share a specific mode of implementation: mainstreaming. This synthesis report draws on the lessons learnt from these three policy evaluations. Its purpose is to investigate the extent to which the policies have been implemented, to explore why they

have or have not been effectively so, as well as to present recommendations on how implementation could be enhanced.

The findings from all three mainstreaming issues are consistent in that there are a number of internal organisational features at Sida that hamper effective policy mainstreaming. These include an overload of different policies, unclear guidelines and goals, and an absence of systems for follow-up and learning. The main general recommendations of the report therefore are:

- the establishment of clearer goals,
- clarification of the relationship between different policies, and
- the development of better routines for follow-up and learning.

A management response to this report is under way.

2.2 Joint Evaluations

Evaluating Democracy Support – Methods and Experiences

The report is based on the proceedings of the workshop *Methods and Experiences of Evaluating Democracy Support*, organised by the International Institute for Democracy and Electoral Assistance (International IDEA) and Sida in April 2006. The main aim of the workshop was to explore ways in which existing methods and techniques of evaluating democracy support deal with challenges of causality and attribution.

As democracy assistance has grown dramatically in the last two decades, the debate on appropriate methodologies for evaluating democracy support has gained momentum:

- Does or should evaluation of democracy support differ from evaluation of other areas of development assistance?
- Are the diverse conceptions and definitions of democracy an impediment to the sound evaluation of democracy support?
- Are there ways in which the challenges of attribution and causality can be overcome in the evaluation of democracy support?
- Do recent initiatives in evaluating democracy support offer genuine steps forward?

Rather than providing answers to these questions the report aims at stimulating further debate and contribute to the development of new methods and techniques for evaluating democracy support, by publishing the main deliberations of the workshop.

Evaluating Co-ordination, Complementarity and Coherence in EU development policy: A synthesis⁷

The publication of the synthesis report on Co-ordination, Complementarity and Coherence marked the completion of the “3C evaluation”. Sweden led one of the case studies⁸ and chaired the task force for the overall project. Focusing on a wide variety of topics and issues, the evaluation determined to what extent the 3Cs have been applied in practice and with what impact. The synthesis report was drawn up by the European Centre for Development Policy Management (ECDPM) on invitation by the European Union

⁷ Published by the Evaluation Services of the European Union 2007.

⁸ Evaluation of co-ordination and complementarity: European assistance to local development, Evaluation Services of the European Union 2006.

Heads of Evaluation Services (EUHES), and sets out the main policy conclusions from this joint evaluation effort.

The six individual evaluations show evidence that enhanced cooperation on policy coherence for development and on complementarity and division of labour is being strengthened throughout the European Union. However, they also indicate that progress is tentative and hinges upon sustained political commitment at the highest level on the part of EU Institutions and Member States. Two general conclusions are presented:

- Inadequate EU coordination, complementarity and coherence reduces the impact of the European Union's development and humanitarian aid efforts and leads to unnecessarily high demands being placed on developing countries' human and financial resources.
- Practical consensus is lacking and efforts are incomplete. There is a need for continued broad-based political support if progress is to be made on the application of the 3Cs.

To inspire further progress in terms of enhanced cooperation on development, the evaluations point out lessons learned and opportunities for further integration and learning, as well as specific shortcomings in the way EU Institutions and Member States work together in practice to operationalise their joint vision on development. Recommendations focus on four complementary possible ways forward:

- a major harmonisation drive to overcome day-to-day EU coordination challenges,
- political and operational guidance on the management of EU coordination in practice,
- systematic sharing of good practices, such as those described in the evaluations, and
- strengthening of EU research and training facilities to provide analytical and knowledge support to EU level coordination efforts.

Peer Review: Evaluation Function at World Food Programme (WFP)⁹

This is the third professional peer review of the evaluation function at a multilateral development or humanitarian organisation. It was carried out by a group of international evaluation experts, with Sida's evaluation department leading the review at the request by WFP to the DAC Evaluation Network and the UN Evaluation Group (UNEG). The review assessed the strengths and weaknesses of the evaluation function at WFP along three criteria or dimensions: independence, credibility and utility.

The Panel concludes

- that the *independence* of the WFP evaluation function is adequate in comparison to similar organisations;
- that the *credibility* of *products* of the WFP evaluation function is uneven, and that the process of the function is somewhat more credible but also problematic; and
- that the criteria of *utility* of the WFP evaluation function are partially met with regard to contributing to programming, but that structures and mechanisms to promote utility are weak in most other respects.

The report of the peer review was submitted at the beginning of November 2007 and presented to WFP's Executive Board meeting in February 2008 to inform further discussions and decisions about the functional and administrative independence of WFP's Evaluation Office (OEDE). At the same occasion WFP's management response was presented to the board.

⁹ Published by Sida 2007.

3 Evaluations Undertaken by Sida Departments and Embassies

3.1 General Overview

During 2007 a total of 48 evaluations commissioned by departments and Embassies were published, as compared to 45 in 2006 and 30 in 2005. For a complete list, please see the reference list at the end of the report.¹⁰ Unfortunately, not all evaluations are reported to UTV and hence there are some which do not get published in the Sida Evaluation series.

Sida's evaluation plan for 2007 listed 107 evaluations to be commissioned by the Sida departments and the Embassies. 35 of the 48 evaluations published were included in the plan. The remaining evaluations in the plan were either on-going, postponed or removed from the plan.

Evaluated Interventions

The evaluated activities comprise all regions and most, but not all, sectors in which Sida is involved. The reviews undertaken during 2007 are not representative of Sida's development cooperation. The matrix on the following page shows the sector and regional distribution of the evaluations covered in this report.

Table 1. Regional and sector distribution of evaluations

	Global/other Europe		Latin America	Asia – MENA	Africa	Nr of Eval.
Democracy, Human Rights	1	6	13, 23, 24, 34	2, 37, 43	32	10
Health	9, 48		49	4, 39, 44	8, 10, 12, 16, 30, 33, 40, 50	14
Education, Research Cooperation			15	38	26, 36, 45	5
Natural Resources and Environment		20	21	29	3, 7, 18	6
Infrastructure						0
Trade, Private Sector Development,				14, 31	41	3
Financial Systems						
Conflict, Security				25		1
Humanitarian Assistance						0
Budget Support						0
Other	11, 17, 22	27/28		46	5, 19, 42, 47	9
Number of Evaluations	6	3	7	12	20	48

Notes: The evaluations are indicated by their number in the Sida Evaluation series. See the reference list for further information.

¹⁰ This list contains 50 volumes. Number 07/34 is a translation of into Swedish from the Spanish original (07/35). Numbers 07/27 and 07/28 refer to the same evaluation published in two volumes.

How does the regional and sector distribution of evaluations compare with Sida's general distribution of funds? Figure 1 illustrates the regional percentage distribution of the evaluations in 2007 along with disbursed funds over the period. Africa received the largest share of funds during 2007, which was well covered by a similar importance in evaluations. Whereas the other major regions, Asia & Middle East and Latin America are somewhat overrepresented in the evaluations, one could say that Europe and Global programmes were underrepresented with regard to their share in the disbursements.

The sector with the largest share of evaluations during 2007 was Health (cf. figure 2), followed by Democracy & Human Rights and Natural Resources. This corresponds to the priority areas of support to HIV/AIDS, Democracy & Human Rights and Environment. While most other sectors were covered in evaluations during 2007, Humanitarian Assistance, Infrastructure and General Budget Support were not evaluated. However, these three sectors had all been subject to evaluations in 2006.

Figure 1. Regional distribution of evaluations and Sida disbursements

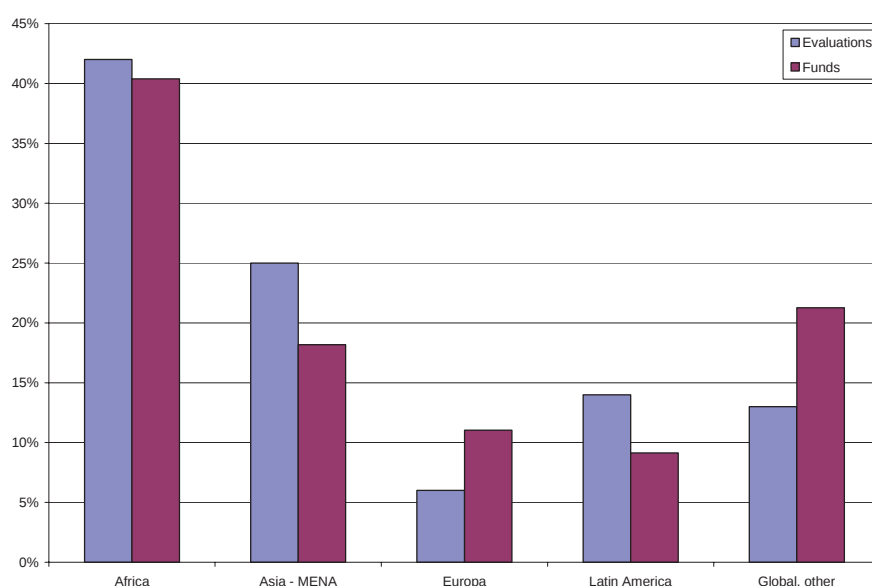
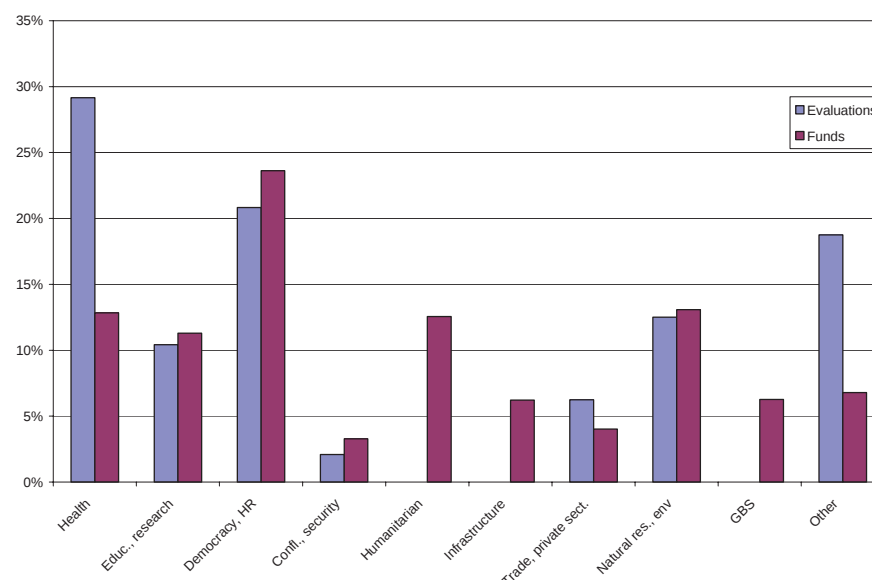


Figure 2. Sector distribution of evaluations and Sida disbursements



Regarding types of Sida support, 44 per cent of the evaluations were concerned with cooperation channelled through NGOs (mainly in partner countries), 40 per cent through bilateral cooperation and 16 per cent through multilateral cooperation. The largest part (80 per cent) of the evaluations is still concentrated on project support, merely 17 per cent look at programme support and only one review covers sector support. As mentioned above, in the year 2007 no evaluation of budget support was carried out. This differs considerably from the general profile of Swedish development cooperation. One evaluation covered Sida's information activities in Sweden (the Zenit information centre). None of evaluations were primarily concerned with policy or policy implementation. However, some reviews include an assessment of a particular approach or strategy.

While 21 per cent of the evaluations were mid-term evaluations, 40 per cent were conducted at the end of a phase and 23 per cent at the end of the project, 9 per cent were ex-post evaluations and 6 per cent other. The fact that so few evaluations were ex-post sets limitations as to what can be said about impact and sustainability.

Ten evaluations were co-funded by other agencies than Sida. This is more than in previous years, and co-funding has steadily increased since 2002.

Evaluation Teams

The average number of person-weeks for an evaluation was eleven, out of which an average of six was spent in the field. The average number of evaluation team members was 2.8 and 40 per cent of the evaluators were women. While 14 of the teams had no female team member, four teams had no male team member. More than half (54 per cent) of the evaluation teams included members from the partner country or region. Only one team included a representative from Sida, the one evaluating Zenit.

Evaluation Purpose

According to the evaluation plan, the intended use of the evaluations was fairly equally divided between "basis for decision on whether to continue support", "basis for fine-tuning or modification of project/programme" and "basis for development of new project/programme". In only one case the primary intended use was "to serve for policy development".

However, the Terms of Reference (ToR) show that evaluations typically combine several objectives. The evaluators are often requested to both indicate whether a certain activity is worthwhile supporting in a coming phase or project and to give guidance for the future orientation of an intervention, as well as to elaborate on some specific issues. Holding implementing parties responsible for results does not appear to be a primary objective in any of the evaluations. Neither seems the generation of knowledge for broader use to be a priority.

3.2 Findings in Relation to Evaluation Criteria

In order to assess the merit or value of an intervention, five evaluation criteria have been recommended by the OECD/DAC and adopted by Sida as standard yardsticks¹¹: relevance, impact, effectiveness, sustainability and efficiency.

The evaluation reports often refer to these criteria explicitly and sometimes implicitly. However, far from all evaluation criteria are used in all evaluations as this is not always relevant for the purpose of the evaluation or feasible considering the time frame of most evaluations. Judging by the evaluations reviewed here, the criteria have also been interpreted differently in different evaluations.

¹¹ "Looking back moving forward. Sida evaluation manual", 2nd revised edition, Sida 2007 p 27ff

Evaluation Criteria

- Effectiveness
The extent to which the development intervention's objectives were achieved, or are expected to be achieved, taking into account their relative importance.
- Impact
Positive and negative, primary and secondary long-term effects produced by a development intervention, directly or indirectly, intended or unintended.
- Relevance
The extent to which the objectives of a development intervention are consistent with beneficiaries' requirements, country needs, global priorities and partners' and donor' policies.
- Sustainability
The continuation of benefits from a development intervention after major development assistance has been completed. The probability of continued long-term benefits. The resilience to risk of the net benefit flows over time.
- Efficiency
A measure of how economically resources/inputs (funds, expertise, time etc.) are converted to results.

As stated in Sida's Evaluation Policy, these questions should always be considered when Sida initiates an evaluation. They are not compulsory, but none of them should be set aside without a tentative assessment of their bearing on the evaluation.

Source: Sida evaluation manual, Sida 2007, p 27

Below is a summary of the evaluation findings in relation to the evaluation criteria. There are, however, several reasons to treat findings with some caution. First of all, no assessment of the quality of analysis underlying evaluation findings has been made. Studies of evaluation quality indicate that it varies considerably.¹²

Secondly, time has not allowed an in-depth review of each evaluation report. The conclusions with regard to effectiveness, impact, etc. are limited to what is stated relatively clearly in the evaluations. Finally, many evaluations are concerned with multiple components, institutions, sub-objectives etc. for which findings may differ.¹³ In addition, there seems to be a tendency among evaluators wanting to always point out both positive and somewhat problematic aspects of an intervention.

However, when it comes to the broader picture that emerges from this review, it is worth noting that it is quite similar to what has been observed in recent years. In short: Most interventions are considered relevant, albeit in different respects. Short term objectives have mostly been fulfilled but the evaluations have generally little to say about longer term impact. The prospects for sustainability are found to vary and depend on different factors. Cost-effectiveness is seldom analysed.

¹² In a recent quality assessment of a sample of Sida evaluations from 2003–2005 (forthcoming), the authors conclude that there is not always sufficient empirical evidence visible in the reports for answering the evaluation questions. There are few with very weak empirical evidence, but also few very good examples when it comes to the empirical basis for the conclusions.

¹³ The evaluation of HIV/AIDS projects in Zimbabwe (07/30), for example, notes that the projects are so drastically different in terms of strategies that to appraise their collective impact, failures, lessons etc. is difficult.

Effectiveness

Most evaluations analyse effectiveness, either in terms of fulfilment of objectives at output and outcome level or in terms of fulfilment of overarching objectives.

Almost two thirds of the evaluations analyse fulfilment of objectives at output and outcome level. Among these 75 per cent find effectiveness to be high. The remaining reviews often judge the intervention as moderately effective, reaching some of the objectives but failing to reach others or achieving objectives only to a smaller extent. Only in one case effectiveness was found low (The Partnership of the East African Communities Organisation for Management of Lake Victoria Resources 07/07).

Approximately one third of the evaluations comment on the fulfilment of higher level objectives, but usually based more on examples and general reasoning rather than on hard data. Among them 40 per cent were mainly positive assessments, while some 20 per cent of the interventions were found to have been moderately effective and the remaining ones were seen as not very effective.

Impact

About two thirds of the evaluations discuss effects at outcome level such as improved dialogue, stronger institutions, more qualified staff, new networks etc. Similarly to short term effectiveness, short term impact is often found to be high.

Approximately one third of the evaluations discuss longer term impact, for example reduced greenhouse gas emissions (07/02), changes in rules and regulations regarding midwife work (07/16) and new farming practices among smallholder farmers (07/29). However, no evaluation brings the analysis as far as to impact on poverty other than in very general terms. The longer term impact is described in positive terms in about half of the evaluations. In the remaining evaluations impact is either found moderate/mixed or, somewhat more common, low.

Examples of interventions with limited long term impact include the support to the Forestry Superintendent in Bolivia (07/21) noting that training has left little or no trace on institutional capacity, and the support for Judicial Reform in Paraguay (07/34) where the planned activities were implemented, and the quantitative targets sometimes surpassed, however, without the social and institutional changes taking place as foreseen. The review of the cooperation between Sri Lanka Police and Swedish National Police Board (07/43) concludes that even if the programme may hypothetically contribute to increased human rights awareness and changed behaviour of the Sri Lankan Police on a small scale, it is not possible at this stage of project implementation to find any concrete evidence for change brought about by the project with regards to the human rights situation in the country. The above examples show that successful implementation of planned activities is no guarantee of impact.

The evaluations rarely discuss any possible unintended impacts. An exception is the above mentioned evaluation of the police cooperation in Sri Lanka, discussing the possible effects of Sweden supporting one side in an ongoing war and noting that donor countries may contribute to prolonging the war by their continued co-operation.

As mentioned initially, however, most evaluations have little or nothing to say about longer term impact. It is often difficult to ascertain, both for theoretical and practical reasons. One problem raised by a few evaluators is that of attribution. The evaluation of Sida supported Infant and Young Child Feeding Networks (07/48) notes that the knowledge of impact is still sporadic and hypothetical rather than proven, that the impact is often due to several combined efforts and that it would be more realistic and more true to speak of contribution rather than attribution.

Another problem is the timing of most evaluations. The Anti-Corruption initiatives in South Eastern Europe (07/27), for example, have not reached the stage where the anti-corruption action plans are being implemented and it is therefore not possible to evaluate the level of impact. The evaluation of the Red Cross – Lake Victoria Programme (07/42) says that although the project has so far not made a major significant impact on the target communities it is expected that in the subsequent phases it will. Many interventions concern research and policy development which typically requires some time before there is a positive development impact. On the other hand, the only evaluation concerned with an intervention that was implemented some time back, that of the Health Sector Support in Angola 1977–2006 (07/50), states that impact cannot be determined due to lack of evidence. Several reports point at the need for baseline information and better monitoring in order to assess impact.

Relevance

Virtually all reports contain some discussion about relevance. However, they differ in respect to *what* is said to be relevant (addressing a particular issue, the stated project objectives, the choice of target group, the use of a specific approach etc.) and in respect to what it is relevant *to* (certain identified problems, the needs of a particular institution, recipient country policies, Swedish objectives and strategies etc.).

Approximately 75 per cent of the evaluations discuss relevance to partner country problems, needs or priorities in one way or the other. When assessing the relevance in broader terms, the analysis is almost always favourably. E.g., the support for Reduction of Green House Gas Emissions (07/02) is found relevant in view of the climate problem, the Palestine International Business Forum (07/14) is found relevant in view of the limited mobility and access for Palestine companies, and the various HIV/AIDS interventions are found relevant in view of the current pandemic. However, scrutinizing project content, approaches and project designs more closely, the evaluations often question the inclusion and/or exclusion of certain components or point at weaknesses in the programme strategy.

In a few cases, the evaluators observe that relevance has changed during the course of the cooperation. In the case of the Judicial Reform Support in Paraguay (07/34) negative developments in the project environment worked against the project objective. In the case of Replicating the Model of Land Administration in Vietnam (07/46) relevance was actually increased, as the government decided to introduce the model at a national scale.

Less than half of the evaluations relate the interventions to Swedish development objectives, policies, strategies etc. Where this is done, the relevance assessment is almost always favourable. One reason for this may be that there are so many objectives and policies that most interventions are likely relevant at least to some of them. A good illustration is Sida's Support to Urban Environment and Urban Development in South, East Europe (07/20), which is found to be relevant to country strategies and Sida environmental guidelines and beneficiary needs, while relevance to poverty reduction is still found moderate to low. Also, as noted by some evaluators, even though an intervention may be relevant to Sida's overarching poverty reduction objective in a very broad sense, the links to this objective may not be very clear.

Sustainability

Roughly half of the evaluations make some assessment of sustainability, either in terms of longevity of results or in terms of the prospects for a certain activity or project to continue. As most evaluations are carried out during, or shortly after, the interventions, they can for the most part deliver merely an assessment of the prospects of sustainability and discuss factors contributing to or working against sustainability.

Judging from the reports, sustainability is often a problem. About half of the evaluations discussing the longevity of impact are rather pessimistic. In the remaining ones the assessments range from positive to moderate. When prospects for sustainability are found to be good, it is typically when there has been some form of successful capacity building. Institutional and political stability as well as continued government commitment are factors sometimes pointed at as important for sustainability. An example is the Replication of the Model of Land Administration in Vietnam (07/46) where the government has adopted the model developed by the project and improvements in staff and institutional capacity are said to have given lasting effects beyond the project.

Among the evaluations discussing sustainability in terms the possibilities for a particular project or activity to continue, approximately half are mainly pessimistic and hardly any evaluation is outright positive. The most frequently described problem is financial dependency on Sida, such as in the Social Context Training Cooperation in South Africa (07/19), the Sida funded HIV/AIDS projects in Zimbabwe (07/30) and the business training in Vietnam (07/31). In some evaluations, such as the one of Young People's Health and Development, India (07/04) and Measuring the Impact of HIV/AIDS on Electoral Processes and National Budgets in Africa (07/32) the need to introduce exit strategies and take measures to improve sustainability are emphasized.

Efficiency

Approximately one third of the evaluations relate results to costs. However, only two evaluations present something close to an efficiency analysis, the evaluation of Greenhouse Gas Emission Reduction in Asia and the Pacific (07/02), pointing at costs per quantity of emission reduction, and the Swedish Support to Menstrual Regulation Programme in Bangladesh (07/39), discussing unit costs and making comparisons between the three NGOs assessed. Most other reports present nothing but a broad account of costs and make more general statements about the interventions "appearing" to be efficient or Sida having received "value for money". Others comment on the level of administration costs, cost recovery, volunteer input, effectiveness of the financial management and other factors that may impact on efficiency.

About half of the evaluations still comment on efficiency in one way or the other, and the comments are mainly positive. Only few evaluation reports find efficiency to be low.¹⁴

Most evaluations do not discuss opportunity costs or how funds could have possibly been put to an even better use. One of many possible reasons for this may be that the focus of most evaluations is limited to the specific intervention. Without broadening perspectives and making comparisons, it is difficult to have a meaningful discussion on efficiency.

3.3 Findings in Relation to Objectives of Swedish Development Cooperation

Below is a brief account of what Sida evaluations 2007 say about poverty reduction, the ultimate aim of Swedish development cooperation. We also present some observations regarding democracy and human rights, gender, the environment and HIV/AIDS.

¹⁴ However, considering that longer term impact was questioned in several evaluations, there ought to be a number of interventions with a rather poor ratio between costs and end results.

Poverty

Well over half of the evaluations under review raise the issue of poverty but only a few elaborate on the subject or enter into a discussion of what poverty entails in the specific context. When poverty is mentioned, it is usually in connection with relevance and/or selection of target groups. There is only sporadic information on an intervention's impact on poverty reduction. As noted above evaluations generally only capture more immediate impact.

What is said on poverty largely reflects the nature of interventions. Some of the evaluations concern *interventions directly or predominantly focused on poor people*, such as the support to the International Vaccine Institute (07/15), promoting vaccines for impoverished people, or assistance to HIV/AIDS orphans (07/10). Other evaluated interventions are best described as *inclusive actions* where poor people are found within the target group. Examples are the Swedish Support in the Education Sector in Zanzibar (07/45) where it is noted that more could have been done to focus the support on the poorest and most marginal communities, and the Swedish Support to the Menstrual Regulation Program in Bangladesh (07/39) discussing how the services reach the poor and how different tariff systems affect the accessibility for poor people.

Examples of *structural approaches* intended to reduce poverty indirectly include the Land Administration Project in Vietnam (07/46) where the evaluators point at the importance of poor households to secure rights to their land, and the University Research and Education in Honduras (07/15) talking about the importance of raising education in order to reduce poverty. However, among the evaluated interventions there are also those where the links to poverty are found to be weak such as the earlier mentioned Environment support to South East Europe (07/20) and the Business Training for Entrepreneurs in Vietnam (07/31). In the evaluation of the latter it is noted that more profitable businesses are positive for economic growth but will not automatically lead to improvements for the poor. Another example is the institutional support to the Forestry Superintendent in Bolivia (07/21) where the evaluators find the poverty reduction objective so distant from the intervention that it has almost become something "mythological" without practical implications.¹⁵

Democracy and Human Rights

Among the 48 evaluations, seven concern interventions focusing explicitly on democracy and (civil and political) human rights. The Regional Democracy and Human Rights Cooperation in Greater Eastern Africa (07/01), the support to the Public Defenders Office in Georgia (07/06), the Programme for Strengthening the Electoral System (07/23) and Democratic Governance Programme (07/24) in Honduras are all rather favourably assessed but the evaluations are vague when it comes to results and a few evaluations call for clearer and more consistent project indicators.

Less positive is the evaluation of the Right to Identity and Citizens Participation in Bolivia (07/13). The broader relevance of providing citizens with documents so that they can exercise their democratic rights is found high but there were substantial implementation problems. The Support to Legal Reform in Paraguay (07/34) had little impact due to non-democratic tendencies in society at large and the Cooperation between Sri Lanka Police and the Swedish National Police Board (07/43), although relevant, was seen to face a problem of genuine partner commitment to human rights and gender.

According to the Swedish Policy for Global Development there should also be a *rights perspective* in all development cooperation. The few evaluations that consider this aspect usually point at the need for further improvement. For example, the Hope for African Children Initiative (07/10) was to have an inbuilt rights perspective but persons interviewed, including project staff, admitted not always to use a

¹⁵ While some evaluators seem to seek ways of justifying interventions in terms of poverty reduction – and succeed – others analyse the linkages between the intervention and poverty reduction more critically.

rights based approach in planning and to lack in-depth capacity on children's rights. In the Sida Funded HIV/AIDS Projects in Zimbabwe (07/30) the political situation is said to have made it difficult to mainstream aspects of democracy and human rights. In Sri Lanka (07/44) UNICEF's Human Rights Based Approach was found not to be sufficiently understood by staff, internalised in programming decisions and communicated to partners. Such observations, and the fact that most evaluations do not even comment on rights,¹⁶ indicate that there is considerable room for improvement when it comes to incorporating the rights perspective.

The absence of a rights perspective does not mean, however, that the interventions lack relevance to human rights and democracy. Several evaluations, including the Midwife Research Network (07/16), Young Child feeding networks (07/48), Land Management in Vietnam (07/46) and the Menstrual Regulation Program (07/39) point at the interventions' relevance to different human rights.

Gender Equality

None of the evaluations concern interventions primarily dealing with gender equality. There are three evaluations of support directed to women (and children): The African Midwives Research Network (07/16), the Swedish Support to the Menstrual Regulation Program in Bangladesh (07/39) and the Sida supported Infant and Young Child Feeding Networks (07/48). All of these interventions are described as quite successful.

One intervention where gender has had a prominent place is the Social Context Training Cooperation between Sida and the Law, Race and Gender Unit, University of Cape Town (07/19), which aims to increase awareness of social context issues by magistrates. The issue of gender was integrated in workshop materials and one of the biggest successes of the programme was increasing the magistrates understanding of gender violence, said to have changed the way they deal with victims of gender related crimes.

A majority of the evaluations mention gender or men and women but no evaluation makes a more comprehensive analysis in respect to gender equality. They mostly point out that certain components have been directed to women, point at the participation of men and women in certain project activities or state that gender equality has been mainstreamed.

Positive experiences of mainstreaming are found in a couple of evaluations but more often mainstreaming of gender is found inadequate. Despite participation of both women and men there is a lack of a more comprehensive gender strategy, some evaluations conclude. For example, the evaluation of Sida Support to the UNICEF Country Programme in Kenya (07/08) observes that outside specific gender programmes, there did not appear to be a deliberate strategy to ensure the gender responsiveness of projects and implementing partner institutions. In the Sida funded HIV/AIDS projects in Zimbabwe (07/30) the majority of the supported organisations were found to lack mainstreaming frameworks and policies to guide implementation, and to be either male or female dominated organisations. Reasons for insufficient gender mainstreaming include lack of training, neglect of structural barriers and limited genuine interest in the gender issue.

Many evaluations are silent on gender, even those concerned with projects where this dimension would seem important.¹⁷

¹⁶ Looking at the evaluations as such, these also generally lack a rights approach. An exception is the evaluation of the Cooperation between the Government of Sri Lanka and UNICEF (07/44) where the analytical framework actually incorporates unfulfilled childrens' rights, claims and duties.

¹⁷ Such as the Young People's Health and Development – A reproductive and sexual health centred approach 07/04, the Hope for African Children Initiative (07/10), the International HIV/AIDS Alliance, Africa Regional Programme (07/12), the Co-operation between the Government of Sri Lanka and UNICEF (07/44) and the Health Sector Support to Angola (07/50).

Environment

Out of the 48 evaluations three are concerned with interventions dealing principally with the environment and natural resources. The project on Greenhouse Gas Emission Reduction from Industry in Asia and the Pacific (07/02) has focused on capacity-building, demonstration of cleaner production and energy efficiency options and a study on barriers to improving energy efficiency. The evaluator concludes that the project objectives were achieved, that the project already has had some impact and that more impact is likely.

The Lake Victoria Catchment Environmental Education Programme, support to World Wide Fund for Nature (07/18) addresses environmental problems for the conservation of the Lake Victoria's eco-systems through environmental education. The programme is said to be relevant to the needs of the target groups as well as to the Protocol for Sustainable Development of the Lake Basin and despite some implementation problems the overall rating of the project is good. Impact was identified at school and community level. Catchment rehabilitation has begun, and attitudes and behaviour of the target groups towards environmental conservation have changed, according to the evaluator.

Sida's Support to Urban Environment and Urban Development in South East Europe (07/20) has consisted of a number of projects, of which some are still on-going, and impact ranges from strong to zero.

Interventions where environmental protection is not the main focus but still a central dimension include the Support to the Forestry Superintendent in Bolivia (07/21) noted to have had a low impact. The Research Cooperation for Livestock Based Sustainable Farming Systems in the Lower Mekong Basin (07/29) is positively evaluated but the evaluation does not discuss the environment. The Red Cross – Lake Victoria Programme (07/42) should contribute to sustainable development in the Lake Victoria Basin but the evaluator notes that environmental protection has not been among the traditional working areas of the Red Cross. Acknowledging that economic growth in Vietnam has been accompanied by increased pollution, the evaluation of Business Training (07/31) concludes that there is a potential risk that this could be a result also of the intervention.

Apart from the above, the evaluations of 2007 do not discuss the environment.

HIV/AIDS

Among the 48 evaluations in this review, six concern HIV/AIDS interventions. Hope for African Children Initiative (07/10) is targeted to children who either have been orphaned by AIDS or live with parents who are sick or dying from AIDS-related illnesses. It is found to be highly relevant in view of the situation of these children and has successfully mobilised partners in nine countries but impact and benefits for the target group are less evident from the evaluation. Another regional initiative is the International HIV/AIDS Alliance, Africa (07/12) which is reported to progress towards a coherent regional programme but not without difficulties.

Maanisha Community Focused Initiative to Control HIV/AIDS in Lake Victoria Region, Kenya (07/33) is said to have made significant progress in meeting most of its objectives in relation to provision of grants and capacity building. The research project on the Impact of HIV/AIDS on Electoral Processes and National Budgets in Africa (07/32) is still in an early stage but said to be both relevant and timely. Sida Funded HIV/AIDS Projects in Zimbabwe (07/30) include support to a number of different organisations. Results vary but some sub-projects have made remarkable contributions. AIDS Legal Network and AIDS Consortium, South Africa (07/40) have both passed through crises but now show a greater degree of stability. They work in relevant areas but there is a need to learn more about their impact, the evaluators conclude.

There are also a number of evaluations showing that HIV/AIDS has been incorporated in regular interventions, as a specific component, as a cross-cutting issue or other. In a few cases it is found that too little attention has been paid to HIV/AIDS.

3.4 Findings in Relation to Central Principles for Development Cooperation

The Paris Declaration calls for adherence to a number of central principles in order to make development cooperation more effective. The following observations in respect to these principles have been made in the evaluations.

Participation and Ownership

What is said about participation and ownership varies considerably between the evaluations and it is not possible to generalise. Some interventions are found to have a high degree of stakeholder participation, for example Reconciliation and Development Program in Colombia (07/37) and Red Cross Lake Victoria Programme (07/42), both working with community mobilization. In some interventions, such as the African Theatre Network (07/05) the beneficiaries have largely determined project content. In others, such as the HIV/AIDS programme in Zimbabwe (07/30) beneficiary involvement is mainly limited to implementation, whereas they were not involved in the project planning phase.

The evaluation of the Integrated Health Model, Guatemala (07/49) points at the value of participation but also notes that the planning capacity at the local level is weak. Interventions where a more thoroughly participatory process would have been motivated include the Greenhouse Gas Emission project (07/02) and the Health Sector Programme in Angola (07/50).

The question of participation largely overlaps with that of ownership. Many evaluations indicate that there is quite a strong national ownership of interventions, be it at an institutional level or at beneficiary level. In the Lake Victoria Catchment Environmental Education Programme (07/18), for instance, ownership is found to lie very much with the target beneficiaries and less at the institutional level. The evaluation of the support to Civil Society Organisations in Iraq (07/25) raises the need for the Swedish organisation to work transparently in order for the Iraqi organisations to be able to assume greater ownership in the programme.

There are also some interventions where national ownership is questioned. The Sri Lanka Police cooperation (07/43) is noted to have been driven largely by the Swedish side and there is serious concern that the Sri Lankan police may lack a feeling of ownership for at least some of the project's components. The same problem was observed in the ECOVIC-Forum Syd partnership (07/07).

Alignment

Overall, the evaluations indicate that the bilateral cooperation is well aligned with national systems and objectives. Many projects and programmes are implemented within various ministries and government agencies, in line with national objectives, strategies etc. Evaluations where this is particularly emphasised include those of the UNICEF programmes in Kenya (07/08) and Sri Lanka (07/44), the Land Administration Support in Vietnam (07/46) and the Education Support to Zanzibar (07/45), but also less obvious interventions such as the Menstrual Regulation Programme in Bangladesh (07/39) and the Palestine Business Forum (07/14, which is reportedly enjoying strong political support both on the Israeli and the Palestinian side).

None of the evaluated interventions are found to go against government objectives and systems. A few evaluations, however, note that even if the interventions were in line with the official agenda and implemented within national systems, real government interest was still limited. A case in point is the strengthening of the electoral system in Honduras (07/23), where the government was found to show limited interest in professionalizing the concerned institutions. The evaluation of the Health Sector Support to Angola (07/50) found that certain parallel structures had been built up due to capacity problems of the local counterparts.

Support to local NGOs and programmes, constituting almost half of the interventions evaluated, lies outside of the government sphere by definition. It is not always clear from the evaluations how these interventions relate, or should relate to government objectives and policies. However, there are no indications that the interventions have been contrary to the broader national development agendas.

Donor Harmonization and Co-ordination

The evaluations generally do not discuss donor harmonization and co-ordination, but when they do, the usual message is that there is a need for more of it. For instance, in Vietnam (07/31) the main donors were seen to participate in several parallel working groups of Private Sector Development and Small and Medium Sized Enterprise development, which lead to overlap and redundancy. The evaluation concludes that there is donor co-ordination (exchange of information) but no donor harmonization. The evaluation of Right to Identity and Citizens Participation in Bolivia (07/13) found that the three donors had different perceptions of the project. The evaluation of Judicial Reform in Paraguay (07/34) argues that donor coordination is particularly important when it comes to activities in the area of good governance, the rule of law and child protection.

Even evaluations, which are principally positive in respect to co-ordination and harmonization indicate that there is room for improvement. In the Democratic Governance Programme in Honduras (07/23) the lead agency UNDP has successfully integrated NORAD, FINIDA, DFID and AECI as partners, but relations are mostly of bilateral nature with the UNDP rather than between the different agencies. The evaluation of the Menstrual Regulation Support (07/39) notices that donor coordination happens and needs to be strengthened further.

The evaluation related to Information and Communication Technology (07/47) in Tanzania illustrates the increased emphasis on donor harmonization. Although the evaluator sees potential benefits with ICT support he thinks that, as few other donor countries have an interest in it, it may be difficult for Sweden to pursue such a focus.

Management for Development Results

In line with the international donor community Sida is committed to increase the focus on development results.

The evaluations indicate that different stakeholders focus on results at different levels. People in charge of implementing certain activities and producing certain outputs naturally focus on these activities and outputs. However, despite successful project implementation there are several cases where the question of development results appears to have been lost along the way. A case in point is the cooperation with the Furniture Technology Center in South Africa (07/41) where there was a successful transfer of knowledge from Sweden but where sight was lost of the center's overall mission to make South African industry more competitive. Many of the projects are not clearly geared towards reducing poverty.

The evaluations identify the same problems with management for results that are highlighted in other studies. The first challenge is planning and designing projects with a focus on results in terms of outcomes

and impacts. LFA is being used, but results chains are not always clear, good indicators are lacking, the orientation is towards outputs rather than impact and formats limit practical use. Some evaluations recommend capacity building for programme planning and design. A few interventions are described as process oriented, for instance the Civil Society Support to Iraq (07/25). This may well be motivated when the project environment is characterised by uncertainty but it requires capacity to execute the flexibility in a strategic way. The Education Support in Zanzibar (07/45) originally lacked a broader framework and the evaluator of this project concludes that strategies that address pro-poor activities need to be agreed with the partner at an early stage in such a framework.

Many evaluations call for improved monitoring and reporting, especially when it comes to results. UNICEF in Sri Lanka (07/44), for example, is committed to Results Based Management, but its monitoring systems still focus more on planning and implementation of activities than on outcomes and impacts. Furthermore, monitoring is more geared towards reporting to the UNICEF head office than feeding information into local level project management. One evaluation, Maanisha Community Focused Initiative to Control HIV/AIDS Kenya (07/33) highlights the need to harmonize monitoring routines as organisations are “bombarded” with different formats.

The evaluations under review say little about how results information is being used. One evaluation notes that there is limited follow-up from Sida on issues raised in evaluation reports, another warns that there is inadequate documentation for the institutional memory and yet another points out that an earlier evaluation had not been used sufficiently. While they are worth noting, it would not be appropriate to draw general conclusions from these examples.

3.5 Implementation Issues

The evaluations are to a large extent devoted to implementation issues. Implementation of the evaluated interventions ranges from excellent to problematic. Delays are not uncommon. The implementation issues discussed in the reports are mostly project specific and of limited general interest. However, there are some that are repeatedly raised and that appear crucial for successful implementation.

Project design was already mentioned. If the design of a project is unclear or inconsistent it puts the implementation phase at risk. Closely linked is the importance of different stakeholders sharing a common perception of the project, which is not always the case in the evaluated interventions. A few reports note that implementation problems could have been avoided if there had been a better problem analysis.

The capacity of the implementing institution(s) is crucial and seems to have constituted a bottleneck in some interventions. A deeper analysis of institutional capacity would in certain cases have been motivated. Other important factors for effective project implementation are institutional stability and continuity of staff. Project management is another crucial area. The importance of good communication and co-ordination is raised in several evaluations. At times, project implementation is hampered by what is described in evaluations as “bureaucracy” at different levels.

Project implementation can also be affected by external factors, such as a changed political situation or war (as was the case in Angola and Sri Lanka).

The question of participation is discussed above and some evaluations point at this as a key to success. Finally, mentioned in several evaluations, the personal commitment and enthusiasm of people engaged in project activities is seen to be the factor that in many cases determines whether the implementation is successful.

3.6 Recommendations

Recommendations are typically project and programme specific and it is therefore difficult to summarise them in a meaningful way. They include

- inclusion or exclusion of some component,
- increased participation of some groups,
- changes in the institutional arrangements,
- improved monitoring,
- greater attention to human rights and gender,
- elaboration of exit strategies, and
- suggestion that an intervention be replicated.

It is worth noting that almost all evaluations recommend continued and sometimes increased funding (where this is an issue). The only exception is the review of the Police Cooperation in Sri Lanka (07/43), which is cautiously suggesting that Sida reconsiders this cooperation after the current phase unless certain conditions are met.

Some, but far from all, evaluations specify to whom the recommendations are directed (Sida, partner organisation etc.). However, as recommendations usually are suggestions for measures in relation to a certain intervention, the responsibility for implementing them generally falls on the partner organisations.

3.7 Sida's Response to Evaluations¹⁸

When Sida departments and Embassies were asked how the respective evaluation was actually used, or how it is expected to be used, we found that about two thirds of the evaluations served as a basis for decision on continued support, about one third guide the future orientation of an intervention and another third for the development of a new intervention.¹⁹ In some cases the evaluation has been used as input for policy development or preparation of the country strategy. Other uses mentioned include preparation for exit and general learning. In addition, the evaluations serve as an input for the continuous dialogue between Sida and its partners.

Sida departments and Embassies generally feel that the evaluations have matched their expectations, satisfied their need for information and fulfilled their purposes. However, weaknesses are sometimes observed and in a few cases some findings and conclusions have been contested.

More than two thirds of the evaluations have been discussed with stakeholders in the partner countries and more than half of them have been discussed at an office or department meeting. Some evaluations have also been presented in a seminar in Sweden. A few evaluations appear not to have been widely distributed or discussed, for example the ones on Judicial Reform in Paraguay (0734) and The Utstein Anti-corruption Resource Centre (07/22), which may be due to their level of specialisation.

¹⁸ An email survey was sent to the desk officers at Sida Departments and Embassies who were in charge of the 48 evaluations completed during 2007. They were asked to either to furnish the formal management response or to answer a brief questionnaire. Information has been obtained about 43 evaluations, 15 management responses and 33 questionnaires were received (as some submitted both). For five evaluations no reply could be obtained.

¹⁹ Multiple answers were possible.

Four out of five evaluations are reported to have confirmed Sida's understanding of the concerned intervention, while at the same time giving some new insights, perhaps modifying Sida's perception a little. Only occasionally, the evaluation has changed Sida's understanding of an intervention more substantially and unexpected results have been quite rare. Even where an evaluation brought little new information it may, still have been considered useful, for example to support a financing decision or to defend a controversial intervention (such as the Palestine International Business Forum, 07/14).

As noted earlier, most evaluations have been commissioned for practical use in relation to the respective intervention. *Policy development* was specified as intended use for only one evaluation in the evaluation plan: Social Context Training, South Africa (07/19). However, this purpose is not reflected in the Terms of Reference, the evaluation report or any other source of information. The same applies to Measuring the Impact of HIV/AIDS on Electoral Processes and National Budgets in Africa (07/32, which was not included in the evaluation plan), although the content of this intervention is largely of policy nature. On the other hand, there were two evaluations where policy development was not stated as the intended use in the evaluation plan but which were later reported to have contributed to policy development in the email survey. However, further enquiry would be needed at a later date to know whether and in which way the contribution was actually made.

It must be concluded that policy development is not a main use of the evaluations currently commissioned by Sida departments and Embassies. The situation is somewhat different, however, with the evaluations commissioned by UTV, that often have more of a policy perspective.

In order to ensure that evaluations are taken into account by concerned departments and Embassies, and that their response is well documented, Sida's Evaluation Policy states that all evaluations should be followed up by a management response.

Among the 43 evaluations for which information is available, a management response has been produced for 15 evaluations²⁰ and 12 responses are reported to be under way. Although this marks an improvement compared to previous years, there are still several factors which cause a considerable number of management responses to be missing: evaluations were published late during the year 2007, a management response was not considered relevant or it was not given priority.

An evaluation published in 2006²¹ came to the conclusion that the implementation of the management response system has been slow and uneven. However, action may well have been taken by Sida even when there was no management response. An example is the decision to renew funding to the Research Cooperation for Livestock Based Sustainable Farming Systems in the Lower Mekong Basin (07/29), where reference was made to the evaluation in the Assessment Memo.

There is no fixed format for a management response. Some are quite elaborate²² and in the form of a formal decision or memorandum while others are very brief. The majority of the management responses contain a short summary of evaluation purpose and findings, and comments on the quality of the evaluation. As mentioned above, Sida is generally pleased with the evaluations, although the management responses sometimes point at areas that are less well covered or at what Sida or the partner organisation perceives as incorrect.

²⁰ By March 7, 2008.

²¹ 06/01, Sida's Management Response System.

²² A good example of a management response is that of the Regional Democracy and Human Rights Framework in East Africa (07/01). It first makes an overall assessment of the evaluation with respect to relevance, accuracy and usefulness. It then gives Sida's view of the different recommendations presented, noting that many recommendations are directed to the partner organisations but have to be kept in mind in Sida's dialogue with these. It ends with an action plan referring to the different recommendations, proposing suitable actions also indicating who is responsible and when action should take place.

In most management responses Sida comments on the recommendations made, either point by point or more generally. The recommendations are usually endorsed. It happens in some cases that Sida disagrees with certain recommendations or points at measures already taken. But there can also be other reasons for not following recommendations. For example, the evaluators of the Greenhouse Gas Reduction project (07/02) recommend a continuation, but even though the project was successful Sida says that there is currently no funding for a continuation.

In about half of the management responses, some type of action plan is presented. As said above, recommendations are often (explicitly or implicitly) directed to the implementing party. In such cases, the action by Sida may be to assure that proposed changes are reflected in coming project proposals, work plans, reports etc. The management decision on Maanisha Community Focused Initiative to Control HIV/AIDS in Lake Victoria Region (07/33) is basically limited to approval of an action plan for the partner organisation and authorising a Sida person for follow-up. In the management response to Regional Democracy and Human Rights Cooperation in Eastern Africa (07/01) Sida commits itself to continued financing, while the ones for the ECOVIC-Forum Syd Partnership (07/07) and the Red Cross Partnership with National Societies in East Africa (07/42) condition future financing to the fulfilment of certain recommendations.

Even though the management response is to reflect Sida's stand on the evaluation, the responses show that in the process there has often been a discussion between Sida and the partner organisation. Stakeholder views are reflected in some of the responses. The response for the evaluation of International HIV/AIDS Alliance, Africa Regional Programme (07/12) almost exclusively presents comments and an action plan elaborated by the Alliance itself. Considering the principle of local ownership and that most recommendations are directed to partner organisations, an important question is how *these* organisations respond to the evaluations. Information on this is, however, not available.

4 Internal Audit

During 2007, the internal auditors produced 5 audit memoranda, 3 audit reports from special assignments and 2 audit reports according to the Audit Plan for 2007. In addition to the audits, the internal auditors have provided Sida's departments with advice in relation to the respective report and its results and recommendations.

4.1 Submitted Audits 2007

During 2007 the internal auditors concluded the following audits.

Audit 1: Sida's annual report 2006

The internal auditors have reviewed Sida's annual report for 2006. They conclude that the reporting

- follows the external and internal requirements with regard to end-of-the year accounting procedures,
- fulfils the reporting demands set out in the letter of instruction and
- gives an accurate picture of the operation's results, costs, income and Sida's economic situation.

The internal auditors noted that Sida has started to implement the recommendations made by the National Audit Office. However, the internal auditors advise Sida to further improve its routines for follow-up of financial conditions, as well as to clarify the division of responsibilities and organisation of the results reporting for the preparation of the next annual report.

The review was reported to the Board of Sida on February 16, 2007. The Board came to the following decisions:

- The annual report should be revised to include the quality assurance measures suggested in the Board's letter and during the meeting, as well as editorial improvements.
- Observing the above, the Board endorsed the annual report for 2006.

Audit 2: Sida's cooperation with government organisations outside the framework agreement

The internal auditors assessed:

- Sida's and the cooperating agency's compliance with reporting and auditing procedures according to:
 - the respective cooperation agreement and
 - the development cooperation regulation;
- Selected areas of the internal control mechanism at Sida and the respective cooperating agency with regard to handling Sida funds.

The internal auditors concluded that compliance with agreements in the areas that were covered by the assessment is satisfactory.

However, with regard to internal control mechanisms, the internal auditors came to the conclusion that, with its current routines Sida does not have complete insight in all steps of the economic handling of Sida's funds under the agreement with Naturvårdsverket and Riksantikvarieämbetet. They found that:

- there is no obligation for auditing and
- the costs of sub-contractors are currently followed up by checking the agency's invoices and result reporting, i.e. the follow-up is based on information from the cooperation partner.

The internal auditors concluded that the internal control mechanisms are not entirely satisfactory when it comes to auditing and follow-up of sub-contractors. They recommend the following measures so that Sida should be able to guarantee reliable annual reporting in all stages of the process.

Sida should ensure that:

- all future agreements include the obligatory clause on auditing,
- that an audit is conducted for all disbursements made towards Naturvårdsverket and Riksantikvarie-ämbetet and
- that reporting in all stages complies with generally accepted accounting principles and that the internal control mechanisms are satisfactory. In order to achieve this, Sida could regularly (once or twice per year) request a random check of accumulated invoices.

The review has been discussed within Sida, but proposals for response and action plan have not been presented to Sida's Board during 2007.

4.2 Audit Memoranda 2007

The internal auditors performed audits of four overseas offices and one Sida department during 2007. These audits were reported in the form of a memorandum to the respective office or department, with a copy to Sida's Director General. The Director of the respective office or department is responsible for deciding on an action plan in response to the review.

Audit memoranda for the following overseas offices and departments have been produced during the year 2007:

- Afghanistan
- Moldavia
- Rwanda
- The Swedish presence in Sudan
- Östersjöenheten

During the audit process the findings were continuously discussed with the person responsible at the respective office or department, as well as with the person responsible at Sida HQ. There was also a final exit meeting, when the audit was complete and the management of the overseas office or department was given an opportunity to comment on the findings.

The internal control environment, the internal control activities and the compliance of the offices and departments reviewed are mainly satisfactory. However, a number of areas for improvement have been identified for the respective overseas office or department, and it is the view of the internal auditors that appropriate measures should be taken. The areas for improvement are summarised in the assessment memoranda.

In addition to the above assessments, the internal auditors carried out three reviews by special assignment from Sida's Director General during 2007:

- Overseas office Zimbabwe
- Overseas office Bolivia
- Intervention by NATUR

The conclusions from these special assignments were reported directly to Sida's Director General.

4.3 Responses to Earlier Audits

The management response to the report on 'Sida's cooperation with government organisations outside the framework agreement' is under way.

For responses to audits before 2007, see Internal Audit Year 2007 report.

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