



Essential guide to implementation and reporting

Content

| | |
|--|-----------|
| About this guide | 3 |
| Introduction: Sustainable change in focus | 4 |
| Principles of human rights-based approach..... | 6 |
| Taking gender into account..... | 7 |
| Consider Sustainable Use of Natural Resources..... | 8 |
| PART 1. Project start | 9 |
| PART 2. Monitoring and evaluation | 21 |
| Monitoring of change..... | 21 |
| Forum Syd's Result Model..... | 24 |
| The Three Universal Monitoring and Evaluation Questions..... | 28 |
| Upsides and downsides of internal and external evaluations..... | 29 |

| | |
|---|-----------|
| Methods for data collection | 30 |
| Team self-review | 32 |
| PART 3. Financial monitoring | 35 |
| PART 4. Results reporting | 41 |
| Some final words | 47 |

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About this guide

The Essential guide to implementation and reporting is a continuation of the *Essential guide to project planning*. The latter is a guide to the different steps that should be undertaken when planning a human rights-based project; from the first idea to a complete project plan. *The Essential guide to implementation and reporting* begins when the planning phase has been finalized and funding is secured: when you are ready to get started with your project.

This guide will take you through the essentials of the implementation and reporting. It is especially written for civil society organizations who work human rights-based in partnerships projects. Forum Syd as the largest civil society platform in Sweden has been conducting its own programs and supporting civil society organizations in their

project work across the world for many years. The Essential guides are part of our capacity building tools.

The guide is divided into four major parts: project start, monitoring and evaluation, financial monitoring and lastly results reporting. Throughout the guide, you will be able to continue to follow the project example that was introduced in the *Essential guide to project planning*.

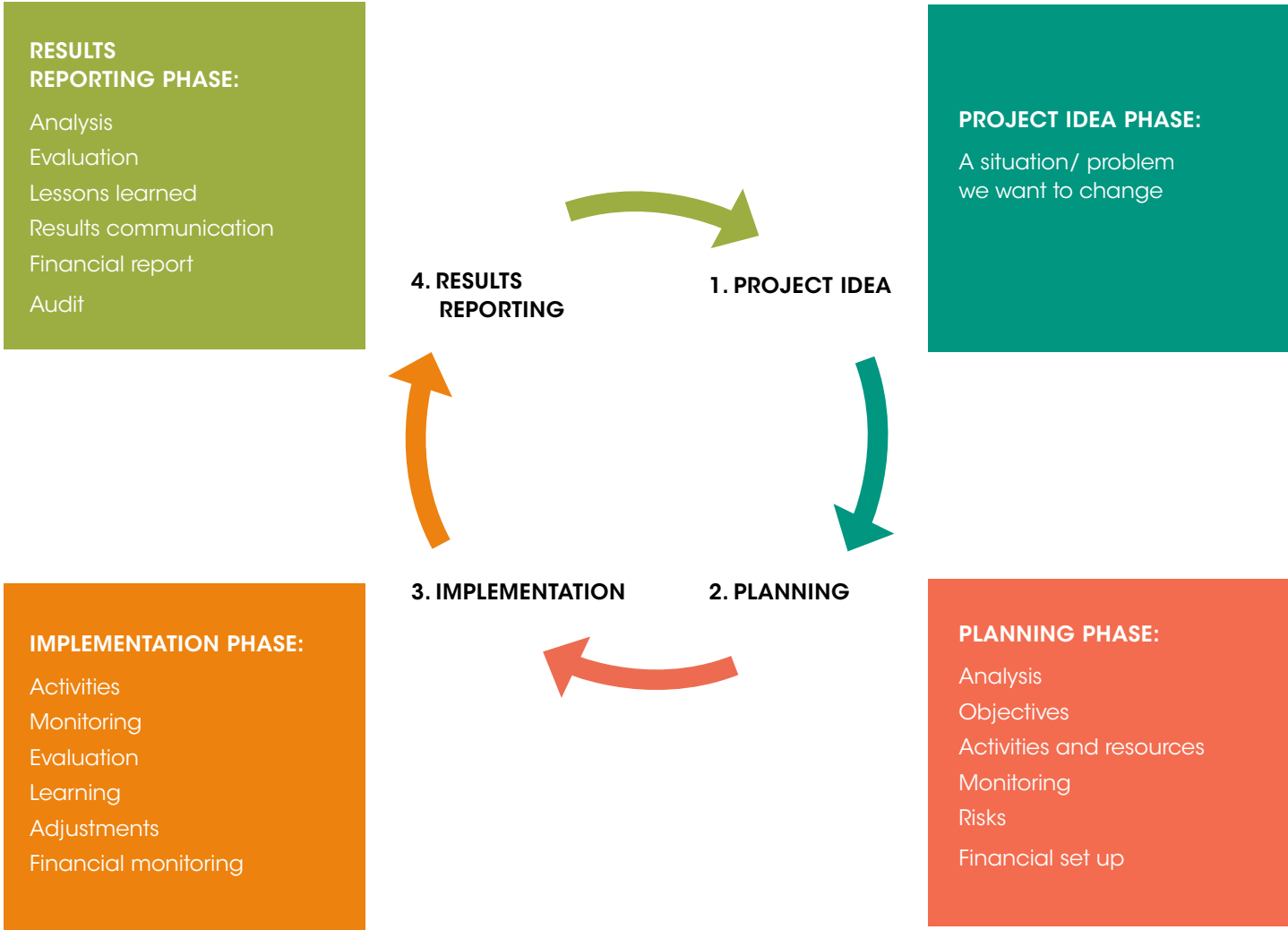
Introduction: Sustainable change in focus

CIVIL SOCIETY AROUND the world is one of the key actors for change towards a more sustainable world where the human rights are fulfilled. Often the work done by the civil society organizations is conducted in form of projects and programs.

A project has a beginning and an end. It is limited in time and has a separate budget from the overall budget of the organizations. Human rights-based projects are conducted in order to change situations in which people are marginalized and live in poverty; situations where the human rights are not being fulfilled. The projects are planned, from the first analysis of the context to the concrete activities, with the expected change in focus. The rights-holders are always active actors of this work for change, no matter whether they are members of the organized civil society or not. We who strive for this change to happen

unite around an idea of what we would like to change in a specific context; the project idea. We plan for how we achieve this during the project planning phase. We do an analysis of the problem, analysis of stakeholders and risks as well as schedule activities and resources. Then the implementation phase starts. We conduct our planned activities that we believe will lead to the change. When the project is finalized, we report to the relevant stakeholders on the results of our efforts.

The project cycle shown on the next page visualizes the four main phases of a project: the first project idea, the planning, the implementation and the reporting. It is in the form of a cycle in order to show that the achieved results and the lessons learned can lead to a new project. In each of the phases, there are different aspects to take into account. This is what you can read in the boxes.



When we start planning a project, we already have to visualize the end result, *the change*, and the road to this change. These are formulated in our project plan. The way we plan our projects will be the basis for how we can follow-up the results; *the monitoring and evaluation*. We need to be able to show evidence of the change that we have achieved. Monitoring, evaluation and reporting are therefore not something “extra”; they are integral parts of the project cycle.

Monitoring is an on-going methodical process of data collection and information gathering throughout the life of a project.

Evaluations are conducted at specific points during the project period, for example in the middle and at the end. It aims to assess what has taken place, how well the progress towards project’s objectives is going and what difference it made.

Monitoring and evaluation are closely **connected**: monitoring provides data for evaluation and elements of evaluation are present during monitoring.

Together, monitoring and evaluation contribute to learning: how **the lessons learned** have improved the implementation process and will influence future work.

The reasons why we need to monitor and evaluate are several: to *learn* from what we have done and to *adjust* the project as we go along. We also need to monitor and evaluate because we are *accountable* for what we are doing. Monitoring and evaluation are also occasions for engaging the rights-holders. And lastly, if we can show that our work makes a difference, we can inspire others to continue the positive change!

PRINCIPLES OF HUMAN RIGHTS-BASED APPROACH

Forum Syd funds projects and programs that are human rights-based. This affects both the way we plan a project and how we monitor, evaluate and report. There is no commonly agreed upon definition of HRBA. However, there are several principles that are fundamental to the approach. Forum Syd has chosen to focus on four of these principles that we have found to be the most key to our work (see the box).

Principles of Human rights-based approach:

- Participation
- Accountability
- Non-discrimination/inclusion
- Transparency

The four principles are closely linked together and are mutually reinforcing. For example, if rights-holders are participating in decision-making in the project, the principle of participation is included. However, if only men’s situation and voices are heard, the principle of non-discrimination is not adhered to. All four principles are integral to the human rights-based approach and we can’t just choose one or two.

Participation

The principle of participation is central to HRBA. The projects should contribute to sustainably improve the situation for groups who are marginalized and live in poverty, *the rights-holders*. In order to achieve sustainable change, marginalized groups and individuals need to be active actors for change and have ownership of this change. This means in practice that the targeted rights-holders are

the essential participants at each stage of the project. If a project is planned without the rights-holders, it risks not being effective or even relevant. The principle of participation will also affect the choice of methods used for monitoring the results and how and what will be communicated during and after the project.

Accountability

We as a civil society organisations are accountable towards several stakeholders. We are accountable to the *rights-holders* in order to continue being relevant actors for change in regards to rights abuses. We are of course also accountable towards our *members, boards* and *staff* within our own organisations as well as the *donor* of a specific project. The principle of accountability is furthermore highly useful as a method to focus on the responsible actors when it comes to the fulfillment of human rights. Human rights-based projects always aspire to hold *duty-bearers and groups and individuals with power* accountable in regards to their obligations of human rights fulfillment.

Non-discrimination/inclusion

Discrimination is often one of the root causes to poverty as it hinders access to services and decision making. The principle of non-discrimination/inclusion entails that we acknowledge and challenge our own and others' discriminatory practices and actively work towards changing these. It also means that we actively work for equal treatment and inclusion of groups that are often excluded such as people living with HIV and AIDS and people with disabilities, depending on the context.

Transparency

The lack of transparency, for example to withhold information to certain groups, is a way of exercising power. This is something that we as civil society organisations should take into account. The project budget is one of the parts of a project that should be open information for everyone involved. Transparency is linked to communication

and how we communicate with different groups and actors. A lack of transparency can actually hurt the goal fulfillment. When conducting a project, building trust is key! The principle of transparency should therefore be an always present one. There are some instances in which full transparency might be harmful, such as in repressive states. The choice of not being transparent should however always be conscious.

TAKING GENDER INTO ACCOUNT

One of the strongest power relations that affect our societies is between women and men. Even though the human rights are for all human beings regardless of gender, women as a group are discriminated against and therefore are affected by poverty to a higher degree than men as a group. Power relations that are formed by gender inequalities are not always easy to see, as they are deeply anchored in culture, beliefs, institutions and behavior. You need to ask the question "Why? Why do women and men act in a certain way?" many times before you will clearly understand which ideas about gender equality have influenced opinions and behavior.

It is seldom enough to involve simply an equal number of women and men in a project even though this is also important. Look beyond the numbers! For example, counting how many women and men who participated in a specific meeting doesn't explain whether there was equality in influencing the outcome of this meeting. Power distribution can also be seen in who is talking at the meeting and for how long and whose opinion weighs more in decision-making.

Women and men are not homogenous groups and other social categories such as age, disability, sexual orientation and ethnicity interact. All women and men are part of more than one social group at the same time, and can simultaneously experience oppression and privilege to various degrees. If we are aware of this, we can implement our projects in a way that is most relevant and effective to achieve the change.

In order to achieve change, *gender must be mainstreamed*. This means that the situation and perspectives of women and men (and other groups) are considered and acted upon at all steps from the first project idea to the monitoring and result reporting.

CONSIDER SUSTAINABLE USE OF NATURAL RESOURCES

When we conduct a human-rights-based project, we strive to achieve results that hold, both socially and economically. However, sustainability in its social and economic aspects is not feasible without its ecological aspect. It means that a conscious focus on how natural resources are accessed and managed should influence how we address the challenges of poverty and human rights violations, and permeate all phases of the project cycle.

For example, activities we choose to conduct in order to reach the project objectives leave different ecological footprints. What can be useful to take into account in order to minimize the negative effects, are the volume of printed materials and environmental qualities of paper, use of plastics, types of fuel, solutions for water and energy sources etc. At the same time we also need to consider how the project is affected by the environmental situation. The area in which the project is implemented might for instance become depopulated due to climate change and an inability to sustain household and agriculture.

We recommend combining the two perspectives, how your project has been affected and how it affects sustainable use of natural resources in order to do a comprehensive analysis. Include the relevant issues into the project plan. This will ensure that the ecological aspects will not be omitted during implementation and reporting.



One of the participants in a study-circle that the Swedish organization Studieförbundet Vuxenskolan organizes in El Salvador together with their partner organization, with project support from Forum Syd. Photo: Elina Södring

1. PART 1. Project start

THIS PART OF the guide will focus on the period in a project when the planning has been done and funds have been secured; the start-up of the project. Now is the time to *take a step back* and first see that everything necessary for the project is in place and everyone involved knows what to do. It is also the time to make possible adjustments to the existing plans for example due to sudden changes in the context or specific requirements from the donor.

Project start is somewhere in between the planning and the implementing phase of a project but we have chosen to pay it specific attention as a separate part because there are important steps to be taken at the beginning of any project. How much that has already been done prior to project start will vary from project to project. How elaborated systems that are already in place within the organisations will also vary.

There are also requirements for the systems and routines related to financial management. For example, there needs to be a system for how book-keeping is done, how receipts are kept, and how procurement should be conducted. You can read about these aspects of project implementation and reporting in part 3 of this guide.

In this part, you will be able to learn more about:

- What to think about when setting up the *project team*
- What to think about in terms of *agreements*
- How to create an *activity plan*
- How to create a simple *monitoring and evaluation plan*
- How to create a *communication plan* and how you can *visualize* your project in different ways
- What to think about when *reviewing risks*

Example: My school, my right!

In this guide, you will be able to follow the project My school, my right! The project is fictional but the situation is based on real situations. The case is not an example of a perfect project but should instead be used as a basis for reflection and discussion.

In *Essential guide to project planning*, you can read about how the partner organizations planned the project to change a situation in a small town in Kenya where many girls were dropping out of school. The project is implemented by a Swedish partner organization, a Kenyan partner organization and a local Women Self-Help Group (WSHG). In this guide, the case My school, my right! will be used to illustrate some of the topics. The case is divided into a narrative on the process that the partner organizations used (marked with P) and a summary of the result of the work (S).



Process = P Summary = S



Project team: dividing roles and responsibilities

To implement a project will require different skills and knowledge from the organizations. Forum Syd recommends that a project team is created during the planning of the project consisting of key representatives from the partner organizations and when possible, the rights-holders. Projects that are run by two or more organizations in partnerships might need an even clearer structure for how decisions are made and how roles are divided.

Partnership between civil society actors is as a good way of exchanging experiences, strengthening the work of each organization and reaching even better results. Partnerships can however be tricky. There are different views and visions as well as organisational cultures to take into account. Planning and structuring as much as possible from the beginning will lay a good ground to stand on during the project and will reduce misunderstandings.

You can use these questions to guide your choice of project team members:

Are the needed *competencies* represented in the project team?

Who *does* what during the project?

How is the *gender balance*?

What *decisions* can be made by the project team?

Who should the project team be *accountable to*?

How can the project team work in a *transparent way*?

Should someone from *the target group* be included?

Example: Project team

The partner organizations met all together after the funds were received. The purpose of the meeting was to check that everything was in place for the start of the project. They have written down division of responsibilities:

- Swedish partner organization's project manager: is responsible for reporting to donor including financial results, supports the implementation for example gives input and inspiration when it comes to practical methods for challenging gender norms and working against gender based violence.
- Kenyan partner organization's project manager: coordinates all partners and activities, has overall responsibility for the project as a whole including implementation, monitoring, reporting and financial follow-up, coordinates external communication.
- Kenyan partner organization's finance manager: is responsible for book-keeping, internal control for example routines for collecting receipts, invoices, procurement process, time sheets and agreement compliance.
- Women Self-Help Group's coordinator: is responsible for coordinating the members of WSHG who are active in the project, coordinate all activities that they are involved in, contact person to the school and other stakeholders in the town.
- Other staff and volunteers will also participate in the planning, implementation and monitoring but are not part of the project team. Two project assistants in the Kenyan partner organization will for example work some hours with collecting data. The WSHG members will take a key role in the project. However, the project team has the major responsibility of the overall implementation of the project.



The agreement: creating clear frameworks for the partnership

The partnership between the organizations requires trust and a striving for reaching the project objectives and this is expressed by an agreement of partnership. A practical purpose with a project agreement is to regulate legal, financial and managerial issues that are important for the realization of a project. Agreements are a security for the partners as well as the donor as it should clearly frame the partnership and what is expected of each partner. They are often written in a formal language and it can be time consuming to go through it. It is though necessary for all partners to have a good understanding of what the agreement says. This might be an obvious statement, but it is actually common that organizations have not read the agreements carefully or that just one or two persons know what it says.

In the agreement it should be defined what will be done, when it should be done, who will do it and how much it will cost. For example, it can say that the funds can only be kept in a bank account, that there should be two authorized signatories who together sign the project's documentation, the date for mid-term and final reporting, what changes can be made to a budget and a project plan.

Forum Syd, like many other grant providers, has a template for a partnership agreement. All paragraphs in the agreement provided by Forum Syd assure the obligations and responsibilities of the partner organizations.

You can use these guiding questions to check that you have taken necessary actions with your agreements:

Have you read through all the parts of the agreement including the appendices?

Is everyone involved aware of the content in the agreement and know what is expected of them?

Is your financial administration in line with the agreement and all its appendices or do you need to change anything?

Are you aware of all the dates for requisitions, reports etc. stipulated in the agreement and have them for example in a separate activity plan?

Do you know when you should contact your partner or donor for approving of possible changes (time period, budget changes etc)?

Example: agreements as a tool for capacity building

The WSHG had not previously received any funds for implementing projects. The WSHG has an aspiration of becoming a stronger organization so that they can run projects by themselves in the future. At the project start they and the Kenyan partner organization discussed the administration of the project funds. They realized that the most effective way was for the Kenyan partner organization to transfer some of the funds to the WSHG. They therefore chose signatories for a bank account, signed an agreement that regulated the transfer of funds, each partner's role and how book keeping will be managed. They also decided that they would do an external audit of the WSHG and that the partner organization would use its own funds to cover this audit cost. Both organizations wanted to do an external audit in order to strengthen their administrative capacity.



Do you need a more detailed activity plan?

The activities in a project are what will be done in order to reach the project's objectives. You can use the project matrix¹ that you have already developed as your activity plan. However, if there are many activities or the activities need to be broken down into smaller parts, it is useful to have a separate activity plan. This is the case in most projects. The activity plan can be structured in different ways, and as always: the most important is that there are enough details and clarity to be useful for the project team and other relevant actors. One way of structuring an activity plan is to make a simple schematic showing when the activities should be done. If you put a timeline for the activities, it will also make it easier to understand the order of activities and how they fit together.

In the activity plan, we also recommend you to include those activities that should be done for the project to answer to donor requirements: signing of agreements, requisitions, audits, reporting dates, follow-up travels, monitoring, communication etc. All these activities will also demand time and resources! That way these necessary actions will not come as a surprise during the project implementation when focus is on conducting the planned activities.

You can use these following questions when doing an activity plan:

First, is it necessary to have a detailed activity plan or is the project matrix enough? If yes: have you included requisitions requests, monitoring, reporting etc.? Have you included communication activities? How will the plan be used and by whom?

Do you have a monitoring plan?

During the planning phase, you have decided on objectives and indicators. When choosing the indicators, it is important to have an idea of *how the indicators will be practically used*. In other words, how the data will be collected. To structure the monitoring and evaluation in the project, create a monitoring plan. This plan can be designed in different ways and contain more or less detail. There is however some basic questions that it should answer:

What should be measured?

When should it be measured?

Who should collect the data/information?

How should the data be collected?

What **methods** will you use?

Also, **who** should do the analysis of the data and **when** it will be done?

The answers to these questions can be summarized in a simple table that can be used by the project team and other relevant actors. An example of how such a table can look is shown below. *The baseline value* is included here as it is the first measurement of the indicator that you collect before or at the beginning of a project. These values will help you verify that a change has taken place. *The sources of verification* are important to identify already at this stage so that you do not collect a mountain of documents that might not be useful. The sources of verification show where anyone interested can look to verify that the changes have taken place. *Targets* were set by the organizations so that they would know when a result is as expected.

1. The project matrix usually contains at least objectives, activities and indicators. A project matrix can also be called LFA matrix, intervention logic or goal matrix.

EXAMPLE: MONITORING PLAN

| Indicators | Baseline values | Targets | How? | When? | Who? | Sources of verification | Comments/ indicator description |
|---|---|--|--|---|---|---|--|
| 1.Number of girls who came back to school (due to improved safety). | During 2014, 17 girls have quit school. 0 girls have returned to school after quitting during the last year. | 2 girls have come back at the end of the project. | Interviews with girls who quit the school and came back. Collect records of attendance from school. Short interviews with teachers. | Mid-term and end of the project. | Project assistants | Interview protocols Records of attendance and documented statements from teachers | Return to school after quitting means that girls have been absent from school more than 3 months (illness excluded). |
| ... | ... | ... | ... | ... | ... | ... | ... |
| 1.1 LEO and the Women Self-Help Group have advocacy plans in place. | Neither organisation has an advocacy plan. | Advocacy plans in place after month 3 of the project. | Simple content analysis | Team Self Review | Project Team | Advocacy plan | For the plan to be counted as an advocacy plan the following need to be included: purpose with the advocacy, what issues to work with, what actors to address. |
| 1.2 Regular dialogue meetings with duty-bearers on relevant issues. | LEO has had sporadic round table meetings with health authorities in the previous project. The Women Self-Help Group has not worked with advocacy at all. | The topics of the meetings are linked to the advocacy plans. | Collect all meeting agendas and list of participants. Analyze the issues brought up by LEO and the Women Self-Help Group and how they were received by duty-bearers | In connection to each meeting. During Team Self-Review each quarter. | Collection done by participant from LEO and/or Women Self-Help Group in each meeting. Project Team, project assistants and volunteers. | Meeting agendas. Notes from the meetings. Protocol from project team meeting analyzing the meeting agendas and notes. | Relevant issues are defined in the advocacy plans as well as the type of actors. For meetings to be considered as regular, they need to take place a minimum of once every three months. |
| ... | ... | | ... | ... | ... | ... | ... |

Do you need a communication plan?

Relevant and clear communication, both internal and external is one of the success factors for a project. In fact, much of what we do in a project will be about communicating the right message to the right actors at the right time! As we work towards changing attitudes, behaviors and structures, we will need to reach out to strategically important actors. These types of direct communication towards for example duty-bearers are most likely to be part of the project activities. There are however other types of communication that can also contribute to the achievement of the objectives.

One form of communication is directed to stakeholders who you need to reach in order to create acceptance for the project. In the actor analysis (or stakeholder analysis) done in the planning phase you have mapped important groups that will be affected or affect the project². Some of these groups will already be part of the project as target groups. Other groups might need information and the possibility to ask questions so that they will not create obstacles for the project implementation. Groups or individuals that are hostile to the change that the project is expected to bring about constitute a risk for the project. A risk management strategy can therefore be to make sure that these groups are targeted with information.

Think broad and do a brainstorming session on groups and individuals that should receive some form of communication during the project. One of the main aspects of the HRBA is to always think of the long-term sustainability of the work being done. For this purpose there might be institutions or organizations that could continue the work after the project ended. Can you maybe include them into your communication plan?

Long-term sustainability can also be applied to the own organization: a project should not be linked to one or two individuals or a just a

project team. Do you have ways of spreading information about the project within your own organization? An inspiration and engagement from other members and volunteers can strengthen the project team's work. In a partnership project, this kind of internal communication serves to create a common understanding of what the project is about and who are the partners.

In short, we need to communicate for several reasons:

- To different groups of rights-holders who we are accountable to for what difference our work makes.
- To mitigate risks related to resistance towards the change.
- To strengthen the sustainability of the results by engaging and inspiring others.
- To be transparent and accountable to our own organisations and members.
- To donors who we are accountable to for the funds and achieved results.

Communication can be done in a myriad of ways: through face-to-face meetings, websites, letters to members, signs, flyers, radio etc. Symbols and pictures are creative tools that can be used when working in a context where people speak different languages. Also, it is commonly used in projects where target groups are illiterate.

Some of the communication activities that you identify might already be included in the project's activity plan. It is still useful to have a brainstorm around communication to see if there are other forms of communication that would strengthen your project. The result of the brainstorm can then feed into the existing activity plan or be collected in a separate communication plan.

2. See Essential guide to project planning.



*The women on the photo are partners in Forum Syd's human rights-based work in Somalia.
Photo: Abdrahman Hassan, Forum Syd Somalia*

The communication plan should be able to answer some basic questions:


- What** should be communicated?
- What** is the **purpose** of the communication?
- Who** is targeted by the communication?
- When** should it be communicated?
- Who** is responsible?
- How** should the communication be done?
- What resources** do we have for communication?
- How** will **feedback** be handled?

Example: communication plan



The project team had a specific brainstorming session regarding the communication plan for the project. The Kenyan partner organization and the Women Self-Help Group realized that they needed to focus on sustaining acceptance of the project in the community and engage supporters. They also saw the necessity to explain the project more in detail and communicate this with different groups in order to reduce resistance. Rumors and misinformation spreads fast! The topic of the project is sensitive and is related to attitudes and behaviors that are normalized in the community. Therefore, the project team concluded that it is important to communicate both the purpose of the project and what will be done in terms of activities and methods, for example the discussion groups in the school. Some resistance will most likely remain, but by having a strategic communication plan towards specific actors, it can be reduced.

In the example of a communication plan you can see what can be included for the purposes of both internal and external communication.

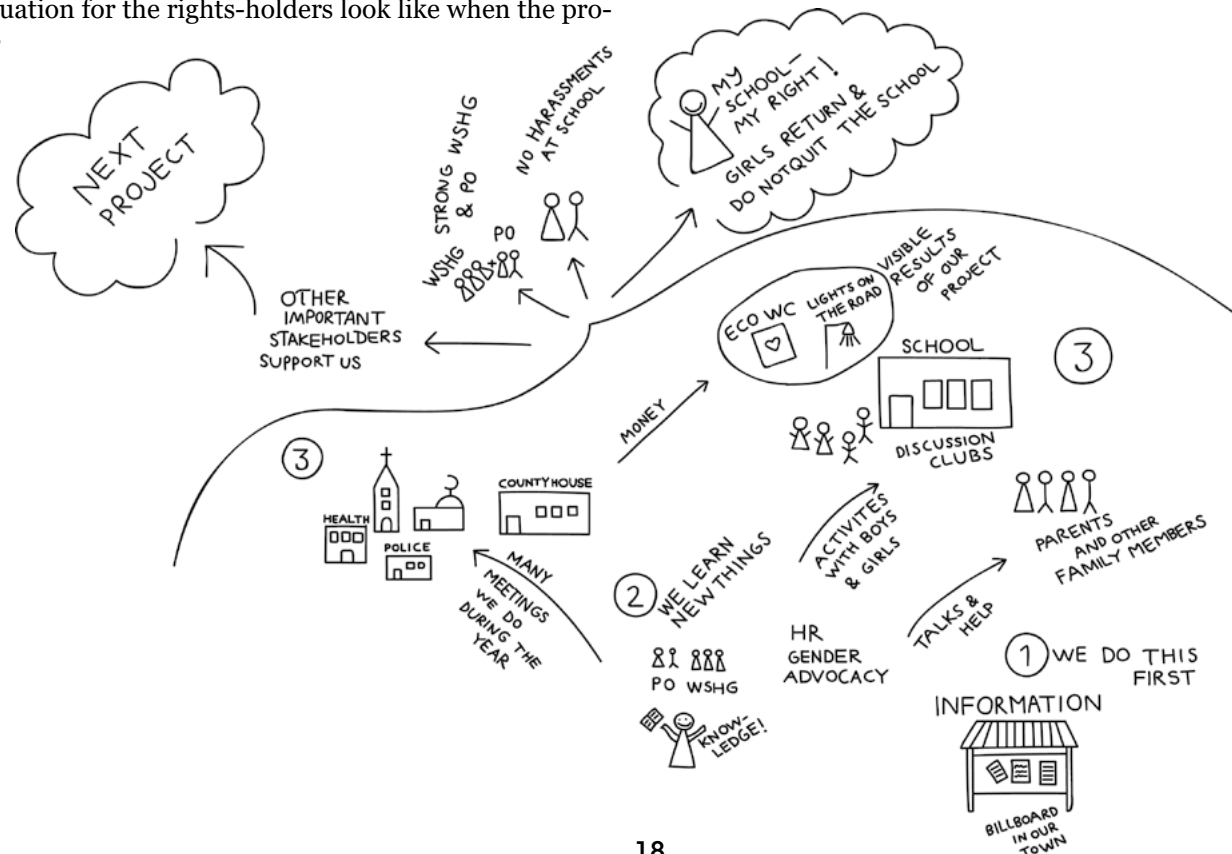
| What | Purpose | Target group | When | Responsible | How  |
|---|--|--|------------------------------|---|--|
| The project objective, why the project is important and who is working within it. | The community members are informed. | The community as a whole, with a special focus on families with children in school. | Before the first activity. . | Project manager in the partner organization. | Sign on the notice board in the central square, the market, the churches and mosque, the well, the dispensary. |
| The project objective and how we will be working. | Anchor the project in the direct target groups in the school. To reduce resistance and misinformation and to get the parents' consent. | Teachers, school management, pupils, parents. | Before the first activity. | Project manager in the partner organization and the Women Self-Help Group. | Meeting in school after school hours so parents have the opportunity to attend. |
| Updates on project implementation, upcoming activities. | All involved in the project has the most updated information. | Partner organization, the Women Self-Help Group members involved directly in the project. | Bi-weekly and when needed. | The Women Self-Help Group coordinator. | Bi-weekly meetings. Establish and use texting groups. |
| Updates on project implementation progress. | Swedish partner organization is continuously updated. | Swedish partner organization's project manager (responsible for communicating further with board, staff and members) | Weekly. | Project team members from the partner organization and the Women Self-Help Group. | Project team meetings over Skype. |
| Respond to the comments and opinions of the community members about the project and its activities. | Anchor the project within the community and to show that the community's participation is important for the success of the project | The community as a whole, with a special focus on families with children in school. | On-going | The Women Self-Help Group's coordinator. | When assessed as necessary, arrange meetings or use planned activities in the community like festivities or market days. |
| ... | ... | ... | ... | ... | ... |

Visualizing the project

We human beings have different ways of learning and understanding things. It is therefore a good idea to visualize the project in different ways. One way of visualizing it is by means of a project matrix. The matrix is however not always so easy to grasp and might not create the engagement that you want in the partner organisations and the target groups.


In the planning phase, Forum Syd recommends the team conducting the context analysis to *draw* the context together. The discussions during this process can be fruitful and lead to a deeper common understanding of the context. You can also draw the objective of the project, that is, the way you are imagining the changed situation. How will the situation for the rights-holders look like when the project is finalized?

The road to the changed situation can also be drawn. This might demand some more thinking than visualising the present context but it is a great exercise to do in a group. It can give a deeper understanding of how each part of the project will lead towards the expected change. What comes first and what happens next? Maybe it will even make visible that some aspect has been forgotten and should be added! The roadmap can be used in different ways or with various focuses; for example, it can illustrate the project as a whole or just a part of it. It can also visualize the capacity building of your organisation, what knowledge and skill your organization needs to acquire on the way. Try it out and see what works best!



Example: the project roadmap

In order to visualize the process towards the objective, the project team organized a bigger meeting with pupils, teachers and some of the parents. Together they discussed how they will work in the project and used a method of roadmap to visualize the process. This opened up many discussions on the logic of the project and the order of the different activities. They used a lot of symbols and pictures so that everyone, including the younger school children, would understand the project. The color red shows for instance that there are some risks in this step of the project implementation.

In this project, many activities and processes will happen at the same time during the year. For example, meetings with relevant duty-bearers and parents as well as the discussion groups in the school. That is why these activities are all in step 3 on the map. Together, these activities will all contribute to the project objective. They are also contributing to each other. For example, the information received from the discussions in the groups will be used during the meetings with other actors such as the religious leaders, teachers, police etc. (in a way that respects the anonymity of the pupils). The Kenyan partner organization and the Women Self-Help Group welcome any pupil to attend the meetings with these other stakeholders. Active participation of the youth in the different stages of the project is key to achieving the change in the community. 

Review the risk analysis and risk management

During the planning phase, risks that may impact the project's goal achievement have been identified. This is done in order for the partner organizations to be aware of what can happen, decrease the likelihood or severity of consequences of the identified risks by preventive measures, and to have a plan to lessen the impact if they do occur.

Before you kick-off the project activities, it is important to go back to the identified risks and risk management and, if necessary, make adjustments. The contexts in which the projects are conducted are often changing fast and this can affect the planned project. It is also common that the time between the planning of a project and the actual start can be long.

During project start, decide at what intervals you will review the risks and risk measurement measures. Can you include these occasions into the activity plan? Or do you need a separate risk monitoring since the context is rapidly changing?

Questions to ask you when reviewing the risks:

- Have anything in the context changed since you made the risk analysis?
- Have something changed within the partner organizations that can affect the project?
- Have the exchange rate changed in a way that will affect the budget?



*Fauzia Mukai is the secretary of the lobbying group Mjini Women's Group, who participated in Forum Syd's project "Jua Jimbo" in Kenya.
Photo: Christoffer Hjalmarsson*

2. PART 2. Monitoring and evaluation

CONGRATULATIONS, YOU HAVE completed all the preparations and you are now implementing the project! Your organization is applying in practice its knowledge and skills to bring about the desired change. During the implementation phase of the project cycle, you conduct activities, monitor the progress towards the objectives, learn and adjust to new challenges that you meet in the course of the project and follow-up the budget. In this part of the guide we will focus on:

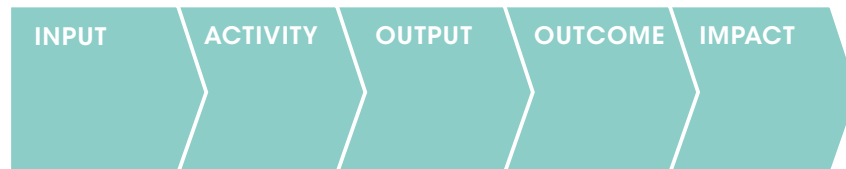
- Monitoring of *change*
- Check how useful the indicators are
- Three Universal Monitoring and Evaluation Questions
- Upsides and downsides of *internal and external evaluations*
- List some of the most common *methods for data collection*
- Team self-review.

MONITORING OF CHANGE

Monitoring is simply a process of collecting and analysing information during the project cycle. A project team can choose methods of data collection and periodicity based on the needs and available resources. The first step is always to understand how project activities lead to the expected results, that is to the change that the project aims to achieve. This will guide the choice of what to monitor.

A project produces different types of results. Some of them are immediate, and others are long-term. One way of visualizing this variety and their connection with each other is through the results chain shown below. The terminology comes from the results-based management and is widely used.

Different types of results



Inputs are for example human resources, time, funds, premises, knowledge that you use in the project.

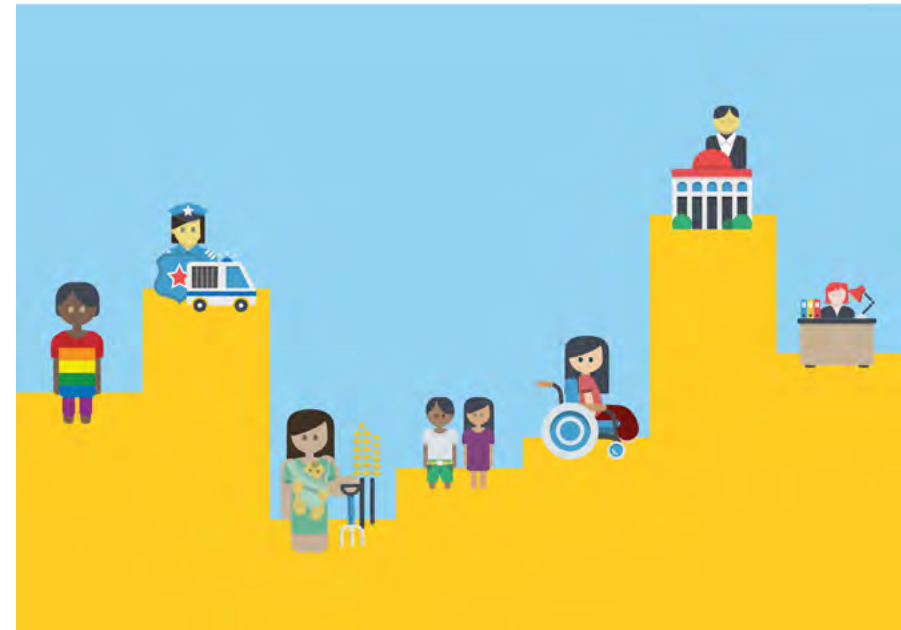
Activities are what is done during the project in order to reach the objectives.

Outputs are directly linked to the activities such as increased knowledge and awareness among the targeted groups. This is a result but not what we call change!

Outcomes are *changes* that can be connected to what has been done during the project. Several outputs together can contribute to one outcome; there is usually a delay between outputs and the emergence of an outcome; a contribution coming from other projects might be needed in addition to the outputs your project has delivered.

Impact is a *long-term sustainable change*, most often on a societal level. An impact is the result of many interventions done by many actors, and a single project can only contribute to impact.

When we plan a project, we formulate objectives which show what change we expect to achieve. When the project progresses, we start talking about results instead. So, the objectives are what we want and the results are something we actually achieve and verify.



Power is distributed unequally in a society. Often human rights-based projects aim at changes in these power relations.

A common problem with the formulation of objectives is that organizations express what they would like to do and not what they want to achieve. For example; “X people have been trained on Sexual and Reproductive Health and Rights”, “A manual on how to work with Children’s Rights have been written and distributed”. These examples say nothing of the effects or changes that the trainings and manual have led to. They are instead direct outputs.

An objective of a human rights-based project should be placed at an outcome level. An objective is expected to lead to a change of a problem or situation in which human rights are violated. This change can be achieved on many different levels. To make this change visible and concrete, you can use Forum Syd’s results model (see separate page). On a personal level, change can apply to attitudes, beliefs, values or behavior; on an organizational level, it can be a case of new relations and methods, improvements that increase capacity and influence; as for duty-bearers, change can mean new approaches to gender equality, the environment and human rights, or perhaps the introduction of a new law or the enforcement of an existing one.

So, how does this difference between outputs and outcomes help us to choose what to monitor?

Monitoring of outputs will show that

- Information has reached the recipients
- That there is increased knowledge and awareness

For example: a seminar has been held on the importance of children’s right to education. The participants listened and received the information. They answered in the evaluation questionnaire that they had increased their knowledge on the subject. We can also find out which issues brought up at the seminar that the participants have learned and remembered. However, we don’t know whether the knowledge will be put into practice.

We will also know the number of seminars that were held and the number of participants. This data will be used to follow-up the budget that was allocated for this type of activity. The connection between activity and its output is direct; the easy part of monitoring ends here.

The next step is to establish a connection between outputs and an outcome. This is indirect and therefore more difficult to verify.

Monitoring of outcomes will show change

- in relations, attitudes, behaviour and work methods that can be related to the project activities
- in structures and processes to which the project contributes

For example: a project about children’s right to education resulted in the decreased drop-out rate of girls from the secondary school. This outcome from the project was linked to a several other outcomes, such as changed attitudes among parents to education of girls and changed praxis by the local school authority in how they work with parents and schools to provide an equal access to education.

Monitoring will give us information on how the rate of drop-out has changed during the project period; how attitudes among parents have changed; it will provide a list of what new work methods that the local school authorities started to use; and some stories where the girls describe how their lives were influenced.

Do you have useful indicators?

The purpose of monitoring is to provide the evidence of change. At the core of any monitoring are indicators: qualitative, quantitative or a combination of both. One of the tasks for the project team after the first data is collected is to review that the indicators measure what they are intended for.

FORUM SYD'S RESULT MODEL

OUTPUTS

directly linked to the activities

CHANGE

in relationships, attitudes, behaviour and work methods that can be related to the project activities

CHANGE

in structures and processes to which the project contributes – usually requires the interaction of between different actors and factors



Forum Syd's overall goals

“Example of ...” is also an indicator of change. This type of *story-telling indicators* becomes more and more common along with traditional “per cent of...” indicators.

Indicators are used several times during a project. The first test comes when you measure them to get baseline values; this is your “starting point”. During the implementation period you can measure some key indicators to see if you are on the right track and adjust the project if needed. At the end of a project you will use the indicators to get the endline values, your “finish line”.

Indicators are always related to specific objectives. If an objective is expected to be reached at the mid-term of a project period, then this would be the endline value for this indicator. If a project period is short, for example one year, indicators might only be used in the beginning and at the end.

We have gathered in the table below some key terms that you need to know when working with indicators.

Indicator = definition + baseline value + endline value + (target) + SoV

Definition: The indicator is a neutral reading of the situation at a given time during the project implementation. The neutral character allows measuring both positive and negative changes. The definition should specify quality, quantity and time. The measurement is done with the periodicity defined in your monitoring plan (e.g. quarterly, at mid-term and at the end).

Baseline value: is measured before the project start or at the initial phase. This can also serve as a test for whether the indicator is feasible to measure and whether it measures what it should. Indicators of qualitative type might need a baseline that is described in words and not in numbers.

Endline value: is measured at the completion of the project using the same methods as for the corresponding baseline values. In that manner it can show whether there is increased, decreased or unchanged value (“value” can be described in numbers and in words).

(Target: a pre-set expected value which is defined by a project team in the beginning of the project. Its purpose is to assist in analyzing to what degree the objective is reached. A target can be expressed in one number, several numbers (like a scale) or describe what the project team expects to see³).

Sources of verification (SoV): show *what methods* are used for measuring the indicators and where the data that confirms the results can be found. Sometimes the expression “means of verification” is used. Means and sources of verification must be accessible for an independent (from the project team itself) assessment.

3. Setting targets is useful but not obligatory in working with indicators, that's why “target” is put in the brackets here.

Example: deconstructing an indicator

One of the most complex indicators in the monitoring plan is the one that shows how safe girls and boys feel in the school (indicator 2 for the project objective). The description of “safe” is connected to the causes of the problem mapped during the problem analysis. For example, harassments on the way to the school and gender-based violence at the school premises, as well as too few toilets that do not provide any privacy (see the green frame in the problem tree in the *Essential guide to project planning*).

In order to measure this indicator, both survey and interviews are used. The survey gives a general picture of the perception of the school environment; and the interviews show the connections between those improvements that were done during the project period and the changes in the perception of safety.

The project team had a discussion whether they should set different targets for girls and boys since the situation for these two groups was initially very different and that the project time was so short. They have decided to have the same target, 90%. The project group wanted both girls and boys to feel equally safe in the school and they didn't have the heart to set lower ambitions in regard to girl's feeling safe. However, they understood that this target might be hard to reach.

This is how the project team described this indicator to those people who were involved in the monitoring activities:

1. **Definition:** Proportion of girls and boys who experience the school environment as safe

Quantity: disaggregated data shown in per cent of girls and per cent of boys;

Quality: To be called “safe”, the school environment should meet specific criteria. The criteria are: perception of sanitary facilities, perceived vulnerability to harassment or violence in the school, in the yard and on the road to the school.

Time: one year since it is a one-year project and the indicator will be measured only twice, in the beginning to establish a baseline value and at the end.

2. **Baseline value** (as measured during the pre-study):
34% of girls and 79% of boys.
3. **Endline value** (as measured at the end of the project)
67% of girls, 90% of boys
4. **Target:** 90% of girls and boys experience their school environment as safe
5. **Source of verification:** survey and analysis of data complemented by interviews done by using methods of most significant change and focus group with respective journals.



Now, take a look at the indicators that you have chosen for your project and compare with the **indicator check-list** below.

1. Are there outcome indicators?

Outputs measure for example how many activities were implemented compared to those scheduled in activity plans, whether the budget is followed, how many participants were reached, or volumes of materials published. Monitoring can result in recommendations to scale up or down, improve management structure, or just keep going since everything's fine.

Outcome indicators measure intermediate and long-term changes – in attitudes, behaviors (practices), processes and structures. Analysis of monitoring data can result in change of approach, inclusion of new types of actors etc.

A project needs both output and outcome indicators. We recommend separating these types in a monitoring plan since outputs and outcome indicators require different frequency of monitoring activities and different methods.

2. Do you have both qualitative and quantitative indicators?

Quantitative indicators can give you an understanding of for example trends, geographical spreading, rates and mapping, perception of change expressed in per cent of targeted groups. This data is particularly important when you have a big target group. Always mention what is behind the percentage, 100 people or 1000. In a smaller target group using percentage instead of simply a number of persons can be contra productive.

Qualitative data gives you concrete stories and a deeper understanding of how change happens and what it consists of. It can help you

explore connections between cause and effect of change. It is also good for illustration of your results by giving examples of failure and success.

3. Should some of the indicators be disaggregated?

To disaggregate data means to divide the collected information into specific groups in order to show the full picture. You can disaggregate by

- Gender
- Age
- Disability
- Social background etc.

Disaggregated data will give you a deeper understanding of what is going on in your project: do you reach those groups you have intended to reach and do you achieve the expected changes? This will also give you a ground to analyze how the project affects and is affected by prevailing norms and power distribution. Disaggregated data might show what is otherwise invisible. Discrimination causes are so deeply rooted in societies that they might bias the selection of groups for monitoring without you noticing it.

Careful! Disaggregating data should be seen as a means to highlight important differences in terms of enabling and supporting people's ability to claim their rights. Be careful with the disaggregated data so that it does not put labels on people, something that could stigmatize and even reverse the effect of your project.

4. Do you have access to all actors you want to involve in the monitoring?

To have access means that your project is anchored among the target groups and is accepted and approved. This is actually what the letter "A" in SMART-formulated human rights-based objectives and indicators stands for. Does your project team have equal possibilities to

collect both rights-holders' views on what has happened during the project and at the same time monitor how duty-bearers perceive the change?

Depending on what change your project is aiming to bring about, there will be different obstacles to obtaining relevant information. For example, if you work with drug prevention among adolescence which leads to that more cases are discovered and need to be dealt with, revealing this information in school surveys might be perceived as unwanted by the responsible authorities. In this case you might be denied access to schools and will need to look for other ways to measure how efficient your preventive work is.

If you work with people affected by discriminating behaviors and practices, be clear on the ethical aspects of monitoring. You need to secure integrity of individuals and their life circumstances and at the same time be able to collect concrete examples of changes. Dialogue with the involved people is the only way.

5. Can you use secondary data?

A project that is implemented in a smaller local community will most likely depend on data collected directly by the project team. What methods and indicators you use depends entirely on your resources and capacities. It is also useful to try to see whether any data produced by others can be of help for analyzing your contribution to change. It can for example be available statistics from the local hospital, school system or police station. Some projects can use national statistics as a material for context analysis and understanding of trends. Note that it is important before using the secondary data to know where it comes from, whether it is reliable and relevant for your location and situation of your targets groups.

6. Do you use triangulation in monitoring methods and sources of verification?

Triangulation means using complementing methods and data sources in order to assure credibility and validity of the project's results. For example, evidence of achievement of a project objective can be shown both by statistical information (number of girls who came back to school to complete the secondary education, % of boys and girls who complete school education) and individual stories of change (where the girls, parents and school representatives describe what is different now in their behavior and practice compared to the time before the project).

The principle of triangulation is also relevant for the sources of verification. There are conventional sources, like reports from external evaluations, articles in the newspapers, video recordings, and questionnaire forms. There are also some less conventional ones, as stories and photos of visible changes in the community. Different sources have different credibility to the involved rights-holders, external actors, donors, duty-bearers or mass media.

THE THREE UNIVERSAL MONITORING AND EVALUATION QUESTIONS

The monitoring process will give you many different types of data, from statistical percentage that shows increase or decrease to stories of change in people's lives. We recommend you to form your monitoring so that the information you collect will help you to answer the Three Universal Evaluation Questions:

1. Are we doing what we said we would do?
2. Are we making any difference?
3. Are we doing the right things?

These three questions might seem rather easy. However, the answers will help your project team to reveal and address some of the most common challenges in monitoring and evaluation, namely whether the project has unclear, non-SMART⁴ objectives and indicators; whether the monitoring is focused on activities and outputs instead of the project's contribution to change.

1. Are we doing what we said we would do?

This question shows your internal validity and aims to assess what have taken place during a certain period of the project. Look at the project objectives and planned activities. Does everything go as planned, both in what activities you have conducted and how many. Have you met any difficulties in implementation? What do these difficulties depend on, external or internal factors? Focus on those factors that you can influence yourself and therefore improve your work. Your risk management measures might be of help while answering this question.

2. Are we making any difference?

This question relates to an assessment of how well the progress towards the project's objectives is going. Look at your indicators. Are they SMART? Do the indicators that you have in your monitoring plan show the change brought about by your activities? Have you found sufficient methods for collecting the evidence of change? Assess whether the monitoring data is really useful and in balance with available resources. You will also see that you need to relate to the baselines (starting point for any comparison) to be able to answer whether the project makes any difference.

3. Are we doing the right things?

This question relates to your strategy and the capacity to learn. Some of the deviations from the planned activities or the results you expected to see may mean that you need to reconsider your approach. How

can you adjust your work in order to bring about the desired change? What have you learned during this period of project implementation that you can apply during the next period?

UPSIDES AND DOWNSIDES OF INTERNAL AND EXTERNAL EVALUATIONS

Monitoring and evaluation of a human rights-based project should be done in a way that will facilitate your learning. It is particularly important when the project you implement contains a component of your own organizational development so that your organization becomes a stronger actor of change.

Internal evaluation has many upsides: the project team deepens its understanding of how the work is structured, what results it brings, and how much it costs in resources. Your organization obtains ownership of the results and learning. However, the efficiency and credibility of the internal evaluations depend on the organizational culture and openness to discuss possible weaknesses. Internal democracy within your organization with an open discussion climate, possibility to express a critical opinion and elaborate accepted ways of improvement are necessary preconditions.

To be a learning organization means that there are known ways within the organization of spreading and using the experiences and lessons learned in operations and other project activities. Often, learning depends on a person or a team that was involved and does not spread further. Or, learning comes too late – when the project is already finished.

External evaluation can also facilitate learning. It concerns in particular so called on-going evaluations where an external evaluator follows a project from start to finish and gives correctional advice based on findings. The upside of an independent opinion is that it is done by someone with expertise in the specific area that should be evalu-

4. SMART stands for Specific, Measurable, Approved, Realistic and Timebound.

ated. It can however be costly. The higher costs include also your own resources needed to formulate clearly what results evaluation should provide. This is usually done in a Terms of Reference (ToR). If your funds allow involving an external evaluator, it can also be a good opportunity for assessing how you succeeded with your internal organizational development work and not only the project results.

For a civil society organization wanting to have an external evaluation but not use the high costs expertise, the evaluation can be done through cooperation with for example a college. It becomes a useful exchange, when the college gets access to a real case to study and the project gets an independent opinion.

A combination of external and internal evaluations will give your team the verified evidence of the achieved change and help you to analyze the process of how this change was achieved.

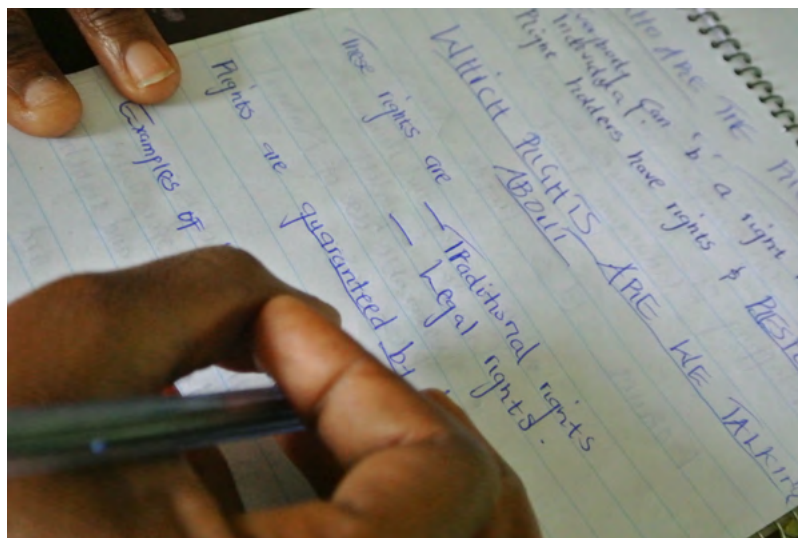


Photo: Maria Johansson

METHODS FOR DATA COLLECTION

Human rights-based approach guides the choice of monitoring methods towards participatory ones. It means in practice that you explain the change by taking into account the way it is described and understood by those who experience the change. For example, we recommend that the rights-holders themselves are in charge of some monitoring such as working with score cards, collecting evidence of changes, making interviews and bring feedback from the project to own communities.

In the table below, you can read about some of the most commonly used monitoring methods.

| Methods | When can it be useful? | Challenges |
|----------------------------|---|--|
| Interviews | <p>When the issue is sensitive.</p> <p>When there is a need for a more in-depth analysis.</p> | <p>Selection of people chosen for interview might be easily biased.</p> <p>Important to form a selection based on the stakeholder analysis. The purpose is to give voice to people with different perspectives (women, men, age groups, level of education, ethnicity etc.).</p> |
| Key stakeholder interviews | <p>When there are individuals with specific in-sight/experiences on the issue.</p> <p>When you need to understand the motivation, behaviors and perspectives of stakeholders who are affected by the issue.</p> | <p>The same as the above</p> |

| | | |
|---------------|---|---|
| Focus groups | <p>When the issue is not too sensitive or personal; when you need to understand attitudes, perceptions and beliefs.</p> <p>When the issue can engage a group.</p> | <p>Need an experienced person to lead the discussion in the group.</p> |
| Questionnaire | <p>One of the most common methods. When you need to collect opinions, attitudes, check level of knowledge etc.</p> <p>Can be closed-end and provide data for statistical analysis or open-ended and provide data for qualitative analysis of free answers. Usually a combination of both is used.</p> | <p>If not every participant is included, a bias in selection.</p> <p>It is much more difficult to formulate a relevant question that it seems to be! Advise: always include open-ended questions where participants can express themselves even if they didn't understand your question.</p> <p>Often overused during a project and creates tiredness among those who answer.</p> |
| Surveys | <p>When there is a need for anonymity.</p> <p>When the target group is large.</p> <p>When you need information for statistical analysis.</p> | <p>To create a representative sample can be difficult. Sample needs to represent many different groups which e.g. live in a community and give each group equal access to participate in the survey.</p> <p>It is impossible to formulate questions so that they will be understood in the exact same way by everyone.</p> |

| | | |
|--|--|--|
| Most significant change | <p>When you need a systematic collection of stories of change and understanding how the change happened.</p> <p>Gives both a narrative (evidence of change in words) and a possibility to quantification (by grouping and counting similar experiences)</p> <p>Helps to identify unexpected results.</p> | <p>Requires time and understanding of the method.</p> |
| Observations | <p>When the project produces visible changes in behaviour/practice or in the physical conditions at a project location. (For example, when a relevant duty-bearer starts implementing a new routine).</p> <p>Helps to identify unexpected results.</p> | <p>The credibility can be low if used on its own or unsystematically.</p> <p>It could be hard to establish a credible starting point for comparison and a connection to the project</p> |
| Document review (incl. content analysis) | <p>For analysing reports from the relevant authorities, international organizations, documentation from conferences, legislation texts, evaluations, articles in mass media, videos, photos etc.</p> | <p>For some documents, the sample of documents can be biased (especially if an issue is controversial, it can be difficult to ensure that opposite perspectives are included on equal terms).</p> <p>In regard to legal issues, it can be difficult to establish a connection to the project</p> |

TEAM SELF-REVIEW

No matter what approaches you use in your project management you need to organize the work of your project team so that you work in a participatory way both with the rights-holders and within your own organization. Forum Syd recommends your project team to use a method of internal on-going evaluation called *team self-review*. Forum Syd developed it in cooperation with INTRAC and applies it in mid-term reporting of the projects we fund.

The method of team self-review can be used at various intervals such as the midterm, at the end of the project period, and as part of the regular reflection and learning process of the teams (and done quarterly or every six months). The method can also be used by an entire organisation in which every department, including administration and finance teams, carries out a review.

How to do it

The team allocates an appropriate length of time to carry out a review. For small projects a few hours may be sufficient, but complicated projects and programmes may need a total of one or two days spread over a few weeks. The task is to answer the *Three Universal Evaluation Questions*:

- 1) Are we doing what we said we would do?
- 2) Are we making any difference?
- 3) Are we doing the right things?

Step 1. Preparation

In preparation for the team meeting, members need to re-read any relevant documents that are related to their areas they have been responsible for since their last review (e.g. log frames, activity plans, monitoring charts, communication plans, project reports, field visit reports, surveys, and training evaluation forms).

Step 2. Facilitation

The team then comes together and is facilitated by one of the participants (the facilitator can be the team leader or another member of the team). The team looks at each of the three questions and tries to agree upon an answer for each. What is important is openness and honesty, not defensiveness. The facilitator must ensure that the team does not get stuck in details; the review is an opportunity to see the bigger picture, and should not be a debate about minor aspects of project implementation.

Step 3. Mini self-review report

The physical output of the process is a mini self-review report of about 1 to 4 pages (the size depends on the complexity of the project and the diversity of the team roles). It is easy to write pages and pages but that is not the purpose. The purpose is to produce an agreed essence: a few pages that capture whether the team is doing what it intended to do, the reasons for any deviations, the areas in which the project is producing the most observable effects (the most significant changes that can be observed in the target groups or partner organizations), and the teams assessment as to whether they are doing the right things and in the right way.

The conclusion of this mini report identifies the main learning points that emerged from the review.

Different focus at different stages

When a team self-review is done as an integral part of the teams' project activity, it is important to keep in mind that regular review, mid-term or final evaluation will have different focus due to different purposes that need to be achieved. For example, regular review will use data collected from monitoring of project's performance (outputs) but review done as a mid-term evaluation will use data showing the project's progress towards the objectives.

Challenges in the process of self-review.

A. View reporting as an internal development tool.

The first time a team does a review they can find it to be difficult! It can be difficult because many teams are not used to being asked for their opinions in an open and transparent way or because they often don't know the answer to the three questions. Even the first question is a challenge because it assumes that the team knows what it was meant to be doing, but often work plans, team objectives and individual objectives are not part of the way teams work. The second question is nearly always a big challenge because most teams collect data and write reports on the things they do but not on the outcomes (changes).

So, as part of the review process, the team needs to keep a record of what things they find difficult to answer and why. Is it difficult because some team members do not have clarity as to priorities?. Is it because plans change but the institutional memory is poor at recording these changes? Is it that not enough effort is being put into monitoring the effect of the interventions on the target groups? This list of the problems faced by the team in doing the review becomes a basis for the things they need to improve in the coming months.

B. Choose the most important changes.

When assessing the achievement of a project, the team's answer to the second question should give useful information. To do this well, the team members can imagine going up in a helicopter and looking down on the project and together decide what are the three or four most important changes that the work has led to among the intended target group and what is it about these things that have made them the most powerful examples of change.

C. The issue of ownership

The mini-reports can remain the property of the implementing teams, but it is hoped that a culture of trust and mutual learning will lead the team to want to share their conclusions with other stakeholders such as senior managers, partners and representatives of the target groups. When a project evaluation is being conducted by an external consultant, the evaluator can also use the technique with the team as it not only provides very valuable information, but it also, if done well, creates ownership in the team.

D. When many teams have produced many mini self-review reports.

When the team self-review process is used with a whole organisation or multiple teams, another stage comes into the process: the distillation of the mini-reports. It is quite possible to have organizations with fifteen, twenty or even more teams. This will result in a lot of mini-reports. In this case the organisation needs to set up a distillation team of three people. This group of three reads all the mini-reports and then meets together *to go up in the helicopter* and, on the basis of the mini-reports, answer the three universal evaluation questions for the entire organization. They then write the overall Organizational Self-Review Report. This is a valuable source document because it captures just how the organization is doing in terms of implementing its plans, making a difference in the outside

world, and checking its strategic direction. For this distillation to be credible, the three distillers need to be seen within the organization as honest members who have the necessary knowledge and skills to take a big picture view.

Final remark on the process

Self-review is a very powerful tool but it does require teams to first try the process, then reflect on what they found difficult, introduce changes, conduct a second review, and finally make more improvements to the way they prepare and carry out the review. By the third attempt they will have in place a system that enables them to regularly review their work and produce small reports which contain the essence of what is being done and achieved. These reports can then be used as source documents with different stakeholders.

Ok, So What?

Team-self review is a method of putting together key people in order to analyse how the project is going. It gives a possibility to plan and reserve time and space for analysis to take place. The result that comes out is that the data collected during monitoring takes a shape that is possible to use in accordance with different purposes of the project.

A useful question for writing a short report after the team self-review is “**so what?**” It is not enough and it is not useful to write “this is very important!”. You would always need to specify why and for what use it is important or what will happen due to this importance.



*Selling vegetables in Rangoon, Burma.
Photo: Margoth Sonnebo, Forum Syd*

3. PART 3. Financial monitoring

LIKE THE MONITORING of a project's results, financial monitoring is an on-going process during the implementation phase of the project. In this part of the guide we will focus on some of the aspects of financial monitoring of a project that can be challenging:

- How to plan and manage *the budget*
- *Accounting/book-keeping*
- *Cash management*
- How to manage *exchange rates*
- How to deal with *inflation*
- *Audit* as a capacity building tool

Budget and planning

The budget planning, follow-up and reporting are integral parts of the project cycle. In a smaller project, a person responsible for the financial management is naturally a member of the project team. For a bigger project within a larger organization with sharp division of roles it is good for the efficiency of the project if a project manager has insight in the budget follow-up and a financial manager understands the project's objectives and the project logic.

One basic rule of project budgeting is that a budget supported by one specific donor should be traceable in the overall budget of the organization. All costs should be budgeted for. One easy way to divide costs covered by different donors is to use cost centers. A cost center is a number you give to each donor you have and it is easily done in all accounting systems.

| Activity based budget | Resource | Cost center | Account in Book keeping | |
|------------------------------|---------------------------------|-------------|-----------------------------|--------------|
| Activity 1.1 | Training of PO | | | 5 000 |
| | Travel | 1 | Travel expenses 5813 | 500 |
| | Lodging | 1 | Board and lodging 5831 | 2 000 |
| | Expert on advocacy | 1 | Consulting fees others 6550 | 1 500 |
| | Rent of premises | 1 | Conference costs 6510 | 1 000 |
| Activity 1.2 | Training of WSHG | | | 3 000 |
| | Rent of premises | 1 | Conference costs 6510 | 2 000 |
| | Expert on SHR and advocacy | 1 | Consulting fees others 6550 | 1 000 |
| Activity 2.1 | Discussion groups | | | 2 500 |
| | Rent of premises | 1 | Travel expenses 5813 | 2 000 |
| | Printing costs | 1 | Printed matter 6150 | 500 |
| Activity 2.2 | Meetings & Workshop | | | 1 500 |
| | Rent of premises | 1 | Conference costs 6510 | 1 000 |
| | Printing costs | 1 | Printed matter 6150 | 500 |
| Activity 2.3 | Seminars & Workshops | | | 2 000 |
| | Trainer in gender issues | 1 | Consulting fees others 6550 | 1 000 |

| | | | | |
|---------------------------|-------------------------------|----------|--|---------------|
| | Rent of premises | 1 | Conference costs 6510 | 500 |
| | Printing costs | 1 | Printed matter 6150 | 500 |
| Activity 2.4 | Meetings & Seminar | | | 500 |
| | Printing costs | 1 | Printed matter 6150 | 500 |
| Audit | | | Audit fees 6420 | 1 000 |
| Office costs | | | | 6 500 |
| | Office rent | 1 | Rent 5010 | 5 000 |
| | Computer | 1 | Office supplies 6110 | 1 000 |
| | Book keeping system | 1 | Office supplies 6110 | 500 |
| Project management | One full time employee | | | 12 500 |
| | Salary | 1 | Salary 7011 | 10 000 |
| | Statuary deductions | 1 | Statutory social security contributions 7511 | 2 500 |
| Total budget | | 1 | | 34 500 |

The example shows a part of the activity-based budget for the project “My school, my right”. This is a detailed budget that has lines for activities (from the project matrix) and underlying costs. Each line corresponds to the accounts on which the costs of the organization are booked throughout the project. Cost center 1 shows that all costs are covered by the same donor.

In the table below it is shown how the organization’s two cost centers add up to a total budget for the organization. This is a simplified example since the accounts used are exactly the same in the two different projects; in reality this might differ. Note that Cost center 1’s

budget below is the same budget as the activity based budget presented earlier, it's only presented in a different way.

Cost center 2 is another project, not related to this guide. Together the two cost centers create the organization's total budget.

| Account based budget | Cost center 1 | Cost center 2 | Total |
|--|---------------|----------------|----------------|
| Travel expenses 5813 | 2 500 | 5 000 | 7 500 |
| Board and lodging 5831 | 2 000 | 9 000 | 11 000 |
| Consulting fees others 6550 | 3 500 | 1 000 | 4 500 |
| Conference costs 6510 | 4 500 | 2 300 | 6 800 |
| Printed matter 6150 | 2 000 | 7 000 | 9 000 |
| Audit fees 6420 | 1 000 | 2 000 | 3 000 |
| Rent 5010 | 5 000 | 35 000 | 40 000 |
| Office supplies 6110 | 1 500 | 10 000 | 11 500 |
| Salary 7011 | 10 000 | 50 000 | 60 000 |
| Statutory social security contributions 7511 | 2 500 | 12 000 | 14 500 |
| Total | 34 500 | 133 300 | 167 800 |

Accounting/book-keeping

The organizations that receive institutional funds must use a standardized chart of accounts. The chart of accounts serves to classify and organize the finances of the organizations and to segregate expenditures, revenue, assets and liabilities in order to give interested parties an understanding of the general financial health of the organization.

Accounts are typically defined by an account number and a caption or header and are coded by account type. There are many different examples of chart of accounts available on the internet. However, national legislation may require that you use a special chart of accounts.

All income and expenditure must be registered on the account corresponding to the income or expenditure. Also, all transactions in the accounting must have a trail of supporting documents. For example; receipts, invoices, agreements, requisition forms, procurement documentation, attendance lists or photos of the events taken place. The accounting text registered to a transaction should be detailed enough so that one can understand 1) who 2) when 3) what the expense/ income relates to. The audit will look into these supporting documents and a structured system will make the audit go smoothly.

Cash management

Payments done through the international bank system is always preferred to other means of payment. However, if this is not possible, cheques should be used as far as possible instead of cash. If the payment is intended for a supplier, the cheque should be issued in the name of the supplier. If cash or a cheque is issued to an employee it should be booked as an advance payment to a resource code until it has been reported and cleared. Cash payments to suppliers can be made in exceptional cases and receipts of money should always be signed by the two parties. The preference of the bank services is part of risk management in relation to the risk of corruption (in various forms). It is also matter of safety as risks can be high when cash is involved.

Exchange rates management

It is tricky to predict how the exchange rates are going to fluctuate but it is possible to make a more or less educated guess. You can for example use information on past exchange rate changes to inform your estimation. On the website www.oanda.com you can find statis-

tics regarding past exchange rates and other valuable information. Look at how the local currency have related to the currency you are trading. Also, look at other dominant currencies in the region as the dollar, euro, yuan, ruble, rand, rupees, pesos, etc.

Another tip is to check with your bank if the currency is sold in “currency futures”. A currency future is basically a contract between the bank and the organization in which it is agreed that in the future the organization will buy a foreign currency at a given price. For example, if 1 FX today stands in 6 SEK and the bank believes that the FX will strengthen against the SEK, you can commit to buying 1 FX in 3 months for 6.2 SEK. Even if you do not want to do this, you will receive the bank's analysis of how the exchange rate will develop and do your budget accordingly.

Exchange rate gains or losses

Exchange rate gains or losses can occur at different points in time during a project cycle. They can occur when money that once has been transferred to a local organization is repaid to the Swedish organization, when money is withdrawn from a dollar account and exchanged to local currency or when money is transferred to a local organization at a different exchange rate than budgeted.

We hope that the instructions below will clarify necessary accounting terms and help you to understand this complex question.

An example of exchange rate effects

If the budgeted exchange rate is 6,1 SEK per FX, this means that you have to pay 6,1 SEK for one FX. The first transaction takes place in January 20XX. At this point in time the exchange rate is lower than budgeted (5,5 SEK per FX) which means that we have an exchange rate gain. The organizations can carry out more of the budgeted activities for the money received in SEK or the Swedish partner organiza-

tion can decide to only transfer the budgeted amount in FX and save the exchange rate gain in SEK in the Swedish partner organization's bank account for repayment to the donor by the end of the project.

The second transaction takes place in June 20XX. At this point in time the exchange rate is higher than budgeted (6,5 SEK per FX); this means that we have an exchange rate loss. The organization can carry out less of the budgeted activities or the Swedish partner organization can increase the self-financing in order to carry out all activities. If the exchange rate gain from the first transfer is saved in the Swedish partner organization's bank account, now this gain can be used to balance the loss that occurred at the time of the second transfer.

At the end of the project we can conclude that the project made some exchange rate gains, in relation to the budgeted exchange rate. The exchange rates given were in total lower than budgeted. The result is that we have more FX in the project than expected, which means that the project costs are lower than expected in SEK. This money should be repaid to the donor (if they the organizations didn't agree with the donor to use these funds for additional project activities during the implementation period).

An illustrated example

In this illustration there was an exchange rate gain in the project. The organizations received more local currency FX than expected. The organizations decided that they could spend the extra money on more of the planned and budgeted activities. This was approved by the donor. In total the partner organization received 35 251 in FX compared with the 34 500 that was budgeted. However, in SEK the actual amount transferred was exactly the same as the amount budgeted for.

| | | | |
|-------------------------------|------------------|------------------|--------------------|
| Exchange rate monitoring tool | Date of transfer | Date of transfer | Total |
| | 1/1-20XX | 1/6-20XX | End of the project |
| Budgeted rate | 6,1 | 6,1 | 6,1 |
| Actual rate | 5,52 | 6,52 | 5,97 |
| Amount SEK | 107 000 | 103 450 | 210 450 |
| Budgeted amount FX | 17 541 | 16 959 | 34 500 |
| Received amount FX | 19 384 | 15 867 | 35 251 |
| Gain or loss FX | 1 843 | -1 092 | 751 |

The total exchange rate is calculated by dividing the total amount received in FX with the total amount sent in SEK.

Inflation

One factor to consider when deciding how much funds and with what frequency they should be transferred to the partner organization is the inflation rate. If funds are transferred and exchanged to local currency in a country in which *the inflation rate* is high, the value of the funds will reduce significantly if the funds are not used shortly. The higher the inflation rate in the country the project is being carried out in the more frequent should the transfers.

Wage costs

Wage costs must be allocated within the project in a transparent manner. One easy way of assuring this is by using time sheets that the staff fills out and the supervisors/managers approve. There should be a systematic approach to how costs are covered and registered. For staff financed by several projects, the salary should be distributed monthly by percentage indicated in the projects' agreements and budgets.

Weekly Employee Timesheet

[Organization Name]

Employee
Name:

Supervisor
Name:

Week of: E.g. 20XX-01-11
to 20XX-01-15

| Day of Week | Project 1 | Project 2 | Sick leave | Vacation | Unpaid Leave | Other | TOTAL Hrs |
|--------------|-----------|-----------|------------|----------|--------------|-------|-----------|
| Monday | 4,00 | 4,00 | | | | | 8,00 |
| Tuesday | | | | | | | 0,00 |
| Wednesday | | | | | | | 0,00 |
| Thursday | | | | | | | 0,00 |
| Friday | | | | | | | 0,00 |
| Saturday | | | | | | | 0,00 |
| Sunday | | | | | | | 0,00 |
| Total Hours: | 4,00 | 4,00 | 0,00 | 0,00 | 0,00 | 0,00 | 8,00 |
| Rate/Hour: | 10,00 | 10,00 | 10,00 | 10,00 | 0,00 | 0,00 | FX |
| Total Pay: | 40,00 | 40,00 | 0,00 | 0,00 | 0,00 | 0,00 | 80,00 |

Total Hours Reported: 8,00

Total Pay: 80,00

Employee Signature

Date

Supervisor Signature

Date

Audit as a capacity building tool

A project agreement can include a separate Terms of Reference for audit. The audit is by definition a control event but can also be seen as an opportunity for the organization to improve its financial and administrative capacity.

On Forum Syd's website you can find a Financial and Administrative Capacity Tool (FACT), that focuses on the agreement compliance for the specific project in relation to the organization's administrative structure. This could for example be the work of the board or the work with budgeting/accounting and auditing. This tool will help you to prepare for an external audit.



Photo: Nicolas Axelrod

4. PART 4. Results reporting

EVERYTHING THAT YOU have done during the project cycle so far will now contribute to showing what changes the project brought about. What is left for the reporting phase is that you capture and communicate these changes.

A result reporting includes description of change, analysis of how it was achieved and the costs that it took to achieve it. In this part of the guide, we will go through:

- Types of *results* that your project can bring about
- Some useful points for structuring your *analysis of results*
- Results summary as a method for *communicating results*

Which results has your project brought about?

We use human rights-based approach to change the structural causes of a problem or situation in which human rights are violated, discrimination occurs or people lack the ability to influence one's life. You can use the Forum Syd's results model (see separate page) in order to classify what changes and among which actors your project has brought about. These changes are results.

Below are some examples of how the Results model can be used:

If you have been actively working with strengthening of a network of organizations in your region so that issues of land rights are addressed systematically, mark "more networking" as a result and reflect on what shows that the network is bigger, more known among the rights-holders, doing more common actions now compared to the time before the project.

If local authorities have altered their praxis in regard to the land rights and you can show connections to what you have done within the project, mark “changed practice” and reflect on what evidence you have.

If you facilitate women’s organization so that they started to claim their rights to land, mark for example

- “strengthened self-image as a rights-holder” in relation to women who started to perceive themselves as holders of rights,
- “higher degree of organization in the target groups” among those women who created own organization to claim the rights and
- “changed attitudes” among local duty-bearers in regard to women as land owners if this was the case in your project.

Some useful points for structuring your analysis

Reporting templates may vary but there are several useful points that can guide your analysis of the results and the way they were achieved. If your organization has set up a useful, understandable system to monitor and verify the change it will be easy for you to formulate good answers for any reporting templates or communication purposes.

Look at the checklist below and compare whether your report brings up the following issues:

1. Effectiveness

Effectiveness is an assessment of whether the project objectives were achieved; and whether the chosen methods and strategies have worked.

Effectiveness is analyzed by making a comparison between planned objective and achieved result; it also includes an analysis of how your organization managed to plan, to follow the activity plan, adjust to circumstances and achieve the set objectives.

If your project didn’t achieve the objectives or the results couldn’t be verified, focus instead on the reasons why and lessons learned.

Ask yourself:

- Have the objectives turned out to be realistic? If not, maybe you were over-ambitious or on the contrary too moderate when formulating the objective?
- How was the achievement of the objectives measured? Reflect on how the indicators worked.
- Have the chosen activities and methods worked? Can you motivate why they were appropriate for the chosen target groups and the context?
- How well have you responded to challenges and risks during the project implementation?

2. Cost-effectiveness

The purpose of analyzing cost-effectiveness is to assess the relation between used resources and achieved results in connection to the project’s plan and budget. Resources include time, money, materials, knowledge and skills. Can you motivate why the way you have used resources is a cost-effective way to achieve the results? Being cost-effective does not necessarily mean the “cheapest” option available. Other aspects such as involvement of rights-holders (might increase time) or use of environmentally friendly means and materials (might increase costs), are important for analyzing the budget outcome for a human rights-based project.

Look also into how cost-effective your system for monitoring and evaluation is compared to what evidence of change is has given you.

3. Sustainability

Any long-term change consists of many smaller changes within different actors, their relations and the structures that regulate those relations. Even a short-term project might result in a change that is well anchored and accepted by the participants so that they take over and continue developing without the support from your organization.

The most common definition of sustainability captures exactly this: how likely it is that the change continues in a long-time perspective after the project is completed.

Can you give an example and motivate why you believe that the change will last?

4. Contribution to the change

The results of human rights-based projects can be enhanced by other factors and actors who may work on their own but in the same direction as we are; as well as previous work that we have done ourselves and that created favorable conditions for the project. We recommend reflecting upon these issues since it can help you to identify the long-term changes that your organization has contributed to through the years, and map your allies and networking possibilities.

5. Financial report

In the same way as monitoring of indicators produces the basis for analysis of the results achievement, the financial monitoring gives the necessary data for compiling of the financial report. One of the basics of the financial reporting is to report financial outcome against the agreed budget. The audit of the project is also part of your financial report. The audit focuses on whether the funds were used in accordance with the agreement. You need to respond to all findings in the auditor's report. Even if the report does not have any remarks,

the management of your organization needs to give a short response stating that they have read it and taken it into consideration.

6. Lessons learned

We have been learning and adjusting the project throughout the entire project cycle. Give examples of how you have spread the lessons learned within your own organization and between the partners.

Lessons learned come from many different sources such as:

- Evaluations
- Audits
- Assessment of the organizational capacity (see FACT appendix)
- Team-self reviews
- Monitoring of activities and budget
- Follow-up of risks and their management
- Feedback from the target groups, donors and other stakeholders.

Example: Lessons learned

During the final team-self review the partner organizations discussed what they have learned during the project implementation. The lessons learned will be used for the planning of a new long-term project.

Budget planning

- The partner organizations discovered at the project start that the most efficient way was to transfer the necessary funds to the Women Self-Help Group. This resulted in some extra costs and resources needed, for example an external audit, which had not been planned. The lesson learned is to map different options and agree already at a planning phase on how the funds should be handled.

SMART objectives

- During the team-self reviews, it became clear that some objectives were not entirely realistic as they were dependent on actions from county officials. For the new project the team will be better at making the objectives SMART and in the sphere of control of the partner organizations themselves.

Anti-corruption work

- The county officials first demanded a bribe in order to discuss the issue of street lights. The organizations therefore saw the need to include an anti-corruption advocacy campaign in the future project.



Results summary as a method for communicating results

The Results Summary is the story of the project. The story, told in a few but accurate words, is meant to be a sort of informative teaser that you could, for instance, use externally to communicate information to possible future donors or make a journalist interested.

Include all results into the results summary: both expected (those that at a planning stage are called objectives) and unexpected; positive and negative.

Use the seven steps below to tell your story. You can switch the order of the steps if the story runs better that way provided that you do not omit any steps.

1. WHAT

What problem has the project addressed? What change was brought about by the project's activities? Refer to previous achievements if they are important to understand the change.

2. WHO or WHAT is affected

Who or what was affected? Name organisations, groups of rights-holders or other actors who's behavior (practice) has changed and who has been affected directly or indirectly by the project.

3. BY WHOM

What actor contributed to the change? Your organisation is a given actor of change. Maybe there were others whose active engagement was inspired or led by you? If a greater change has been brought about by the combined efforts of several actors, describe the project's particular contribution as specifically as you can.

If a greater change has been brought about by the combined efforts of several actors, describe the project's particular contribution as specifically as you can.

4. WHERE

Where the change has taken place (region, town).

5. HOW was it achieved

What methods have the actors of change used to bring the change about? Include what the project did (activities /methods) to inspire, convince, anchor, provide knowledge and skills, or facilitate the change.

6. VERIFIABILITY

How did you verify it? What evidence is there? (Evaluations, interviews, surveys, etc.)

7. LESSONS learned

What lessons were learned from the project and how will these lessons affect future work of your organisation? Take into consideration all lessons learned, including those that concern financial aspects of the project.

Example: Results summary



A lot has changed during the project year in the school and around. All activities were completed. Now is the time to start preparations for compiling of the final report to the donor and other groups whom the partners wanted to inform. The Kenyan partner organization was responsible for this but the analysis needed to take into account views of all organizations and key people who were involved in the project. That is why they organized an inclusive extended team-self-review with these stakeholders over two days.

The partners have completed the workshop with a draft result summary. It was refined and adjusted later on. The Swedish partner organization participated through e-mails and Skype.

Girls in town X did not have access to their right to safe secondary education due to the incidents of harassments and acts of violence as well as the fact that the unisex sanitary facilities were not adapted for the present number of pupils.

The Swedish partner organization, the Kenyan partner organization and the Women Self-Help Group conducted a project in year 20XX in town X. The advocacy conducted by the cooperation partners lead to an active engagement from the school management and local duty-bearers (county officials) so that they have completed the renovation of the sanitary facilities in an environmentally friendly way. Engaged pupils from the discussion groups at the school facilitated by the Kenyan partner organization and the Women Self-Help Group participated in the meetings with duty-bearers.



The improvement of the school environment, both in safety and the sanitary facilities, together with the change in attitudes among parents led to that the drop out has decreased. Both the advocacy for and the cost-efficiency of the environmentally friendly sanitary facilities led to that the county officials decided to use it as a good practice for all schools of the county, this is an unexpected result.

The county argued that they could not fund street lights due to budget restraints. The Kenyan partner organization did however establish a contact with a national NGO that works with solar powered lights. A Memorandum of Understanding has been signed for the NGO to include town X in their next program. This is an unexpected result that shows an increased capacity in networking.

The Women Self-Help Group has been strengthened in two ways; in its thematic capacity by learning advocacy, human rights and gender equality as well as its administrative and financial capacity by managing some of the project's budget.

The project results are verified by sources used for internal evaluation such as questionnaires, protocols from the Most Significant Change, photos of the facilities. There are also external sources such as articles and recorded video from the local TV.

A lesson learned was that the goals were not entirely realistic as they were dependent on the actions of the county officials. In order for the county officials to discuss the issue of the street lights, a bribe was at first demanded which the organizations refused to pay. The organizations therefore decided to include an anti-corruption advocacy campaign in the next project.



Angeline Anyango, Faith Yator, Linda Kageha and Caroline Mwangi are all members of Young Women Leaders, a Forum Syd project focusing on mentorship for young women in Kenya. Photo: Maria Johansson

Some final words

Forum Syd's *Essential guide to implementation and reporting* gives you and your organization the basic knowledge that will allow you to manage a human rights-based project in an efficient and an inspiring way. The final guidance from us, the team behind this guide, is to include celebration as a natural part of your project cycle. Working with human rights issues, we very often encounter resistance, violations of rule of law, violence and other hard issues. We as civil society actors need occasions to pause and celebrate the things we have done. All achievements matter! Small contributions join with the bigger ones and become a power to be counted upon.

Additional resources:

These are some sources of reference that we found helpful while compiling this guide. They are freely available on internet.

Bear in mind that the terminology in some of the sources can be different from what we have used in this guide.

1. International Federation of Red Cross and Red Crescent Societies. 2011. **Project/programme monitoring and evaluation (M&E) guide.**

<http://www.ifrc.org/Global/Publications/monitoring/IFRC-ME-Guide-8-2011.pdf>

2. 2010:1 Sida Studies in Evaluation.

Measuring Empowerment? Ask Them

Quantifying qualitative outcomes from people's own analysis
Insights for results-based management from the experience of a social movement in Bangladesh

Dee Jupp, Sohel Ibn Ali with contribution from Carlos Barahona
<https://www.oecd.org/countries/bangladesh/46146440.pdf>

3. ODI workingpaper 395

Monitoring and evaluation of policy influence and advocacy

Josephine Tsui, Simon Hearn, and John Young

<https://www.odi.org/sites/odi.org.uk/files/odi-assets/publications-opinion-files/8928.pdf>

4. The '**Most Significant Change**' (MSC) Technique
A Guide to Its Use by Rick Davies and Jess Dart
<http://www.mande.co.uk/docs/MSCGuide.pdf>

5. **Outcome harvesting** Ford Foundation Ricardo Wilson-Grau
[http://www.outcomemapping.ca/download/wilsongrau_en_Outome%20Harvesting%20Brief_revised%20Nov%202013.pdf](http://www.outcomemapping.ca/download/wilsongrau_en_Outcome%20Harvesting%20Brief_revised%20Nov%202013.pdf)

6. Indicators of Democracy

<https://v-dem.net/en/>

7. Financial Administrative Capacity Tool (FACT)

<http://www.forumsyd.org/bidrag/Fordjupningsmaterial/Introduktion--och-fordjupningsmaterial/>