Review

of

Centre for Church-Based Development (CKU)

Final Version

HN Consultants ApS for HCE, March 2023

Table of Contents

Acronyms

AC	Appropriation Consultant
AMG	Danida Aid Management Guidelines
AEBR	Association des Églises Baptistes au Rwanda
BUD	Baptist Union of Denmark
CoA	Chart of Acccounts
CCMP	Church and Community Mobilisation Process
CISU	Civilsamfund i Udvikling
CKU	Center for Church-Based Development
CMM	Christian Mercy Missionaries
CSO	Civil Society Organisation
DKM	Danish Kherwara Mission
DMFA	Danish Ministry of Foreign Affairs
DPOD	Disabled People's Organisations Denmark
DRF	Disability Rights Fund
DUF	Dansk Ungdoms Fællesråd
FoRB	Freedom of Religion and Belief (ToRF – Tros og Religionsfrihed)
FRU	Finansiel Forvaltning og Rådgivning vedrørende Udviklingssamarbejde
GC	Grant Committee
GTS	Genbrug Til Syd
HCE	Department for Humanitarian Action, Civil Society and Engagement
IAS	International Aid Services
KIRDARC	Karnali Integrated Rural Development and Research Center
LFA	Logical Framework Approach
ME	Mission East
MEAL	Monitoring, Evaluation, Accountability & Learning
MO	Member Organisation
NORFORB	Nordic Ecumenical Network on International Freedom of Religion or Belief
OAIC	Organisation of African Instituted Churches
OPD	Organisations of Persons with Disabilities
PSEAH	Protection from Sexual Exploitation, Abuse and Sexual Harrasment
PULS	Projekt Ulandshjælp til Selvhjælp
PROCMURA	Programme for Christian Muslim Relations Africa
RIPAT	Rural Initiative for Participatory Agricultural Transformation
RT	Review Team
SAFFORB	South Asian Forum for Freedom of Religion and Belief
SMC	Swedish Mission Council
TOR	Terms of Reference
TOT	Training of Trainers
VSLA	Village Saving and Loan Association
VSLF	Village Savings and Loans Federation
WWS	Women Welfare Society

Executive Summary

Background: CKU is an umbrella organization made up of 36 Danish churches and church-based groups that work on development in the Global South. It provides direct project support to its members through the CKU fund, and to members and non-members through the FoRB funding facility. In addition to managing pooled funds, CKU conducts advocacy on behalf of its members and acts as a hub for the creation and dissemination of knowledge within the field of religion and development. CKU receives a total of DKK 25 million annually from the DMFA for the two pooled funding mechanisms (CKU – DKK 20 million; FoRB – DKK 5 million). The overall objective of this Review was to assess CKU's capacity and performance in delivering results under its DMFA grants. Emphasis was placed on the role of CKU as a responsible, accountable and efficient funds manager, including its ability to facilitate projects that deliver sustainable results in the Global South through activities implemented in partnership between Danish grant holders and local partners.

Governance structure and results: Overall, the Review Team (RT) finds that CKU manages the CKU fund and the FoRB window well and in accordance with DMFA guidelines for pooled funds. Given the significant variety and spread in projects, locations and member organisations, the value of the CKU fund must be understood essentially in terms of its potential to involve a very diverse group of Danish church-based organizations and their Global South partners in highly localised development work, as well as the particular outcomes of project activities in that part of the world.

At the time of review, CKU had embarked on a strategy revision process aiming at a new strategic framework for the coming five-year period, including new thematic areas. While roles and functions are clear, updated job descriptions are not in place for all staff. Once the strategy is approved, there is a need to look at whether the internal organization should be streamlined so that functions, including capacity development and project administration, are provided in the most cost-efficient way.

The RT finds that CKU has made significant improvements to the assessment, scoring and granting process of both CKU and FoRB facilities. Arms-length principles are applied through the separation of the different assessment stages: screening – assessing and scoring – prioritizing – granting. Some overlapping roles that may cause potential conflicts of interest remain and should be a matter of concern for CKU. Proportionality between the resources spent by CKU on fund management, and the scope and envisioned results of the supported projects should also receive continued attention.

User experiences with CKU and FoRB funding facilities are largely positive. The need for funding and the willingness among MOs (and other CSOs regarding the FoRB window) to be engaged in development confirms that CKU funding modalities are attractive, in particular to small (voluntary) and medium-sized (1-5 staff) MOs, but also larger MOs such as Danmission and Mission East. To self-governed, larger MOs, the DKK 1 million funding ceiling for the CKU fund is less attractive in terms of investment and likelihood of receiving funds when compared to their potential volume. More important, the ceiling is said to challenge project outcomes and continuity in partner relations. CKU should investigate options to enhance the predictability of funding for A-type[1] interventions. The organization distinguishes between 'self-governing' MOs (currently 6 out of 36) and 'governed' (currently 30) in the sense that CKU manages and administrates projects on their behalf. Several MOs have expressed a wish to become 'self-governing', but in the recent past only one MO has completed the transition.

---

[1] A-type interventions receive funding between DKK 500,000 and 1 million.

CKU members were among the first to show an interest in the new FoRB window of opportunity. However, CKU should insist on further diversifying FoRB grant holders. Given that the FoRB window is relatively new, it is too early to make statements about CSO progress and/or results achieved through FoRB funding.

CKU implements 'learning projects' keyed towards generating new insights into areas of strategic importance to its work. However, the mainstreaming of findings from such initiatives within CKU and among MOs should be strengthened. CKU collaborates closely in the Nordic network of sister organisations such as SMC in Sweden and the Stefanus Alliance International in Norway, specifically through the Capacity Development, Theology and Advocacy Working Group under NORFORB, where CKU was found to have added substantial value. In Denmark, CKU has hosted and been instrumental in the Danish Network on Religion and Development.

Neither MOs nor their Global South partners are obliged to document approaches offering safe and anonymous opportunities for beneficiary complaints. The RT finds that this limited attention to accountability mechanisms is a weakness at CKU.

In Rwanda, the RT visited two projects supported by the Baptist Union of Denmark, in partnership with the Association of Baptist Churches in Rwanda, and one project supported by the Danish Kherwara Mission, in partnership with the Christian Mercy Ministries (CMM). Overall impressions were positive regarding relevance, effectiveness and initial impact regarding food security in the communities, access to education and health. The faith-based approach ensures long-term commitments from the target groups involved.

In Nepal, the RT visited three CKU Fund-supported projects involving Mission East (ME) and three local partners. Their projects focus on disaster risk reduction, disability and women's empowerment. Overall impressions were positive regarding relevance, effectiveness and initial impact. ME was found to contribute to positive outcomes in very remote areas.

Both in Rwanda and in Nepal the RT noted a need to further emphasise advocacy both at local and national level and to support the diversification of partner funding sources to avoid dependence on Danish funds.

Popular engagement and communications: The quality and frequency of CKU's external communication streams are generally good, as it communicates through several relevant channels and to a multitude of equally relevant target audiences. In the 2019-2022 period, 12 information activities were granted (up to DKK 50,000 to 8 different MOs). This would indicate that MOs aspire to developing information work. A communication plan has been developed as a working document, but there is no clear strategy on what the communication activities aim to achieve or how to measure them. In 2021, and in addition to popular engagement through own collections and second-hand shop volunteers, 44% of CKU pooled-fund grantees were organisations with an annual turnover below DKK 3 million. This proportion of smaller MOs has increased since the 2018 baseline (37%), evidencing that the effort to support and encourage smaller MOs to engage has been successful.

Financial management: Overall, the RT finds that CKU complies with MFA regulations and requirements in the area of financial management and has identified that upward of 60% of pooled funds are granted and transferred to independent partners. CKU's financial monitoring of and support to partners is satisfactory. The organisation is taking important steps to modernize the administrative systems portfolio to allow for further digitalization and workflow support of case management. Together

with the preparation of a new strategy and results framework, this provides timely opportunities for improving financial management. In the new results framework, CKU should adjust the Charts of Accounts (CoA) to include a segment allowing for the linkage of financial transactions to outcomes. Also, CKU should make improved use of organisational audits of partner organisations and focus its audits on performance (including value-for-money aspects) and compliance. Finally, CKU should prepare an adjusted financial statement to better demonstrate how it is spending resources from the CKU fund and the FoRB-window.

Recommendations:

R1: CKU to consider a) further externalising Grant Committee membership, while maintaining competence on faith-based issues, and b) to introduce a conflict-of-interest policy and/or a conflict-of-interest disclosure form.

R2: CKU to further simplify and digitalize formats, templates and procedures for application, granting and reporting processes by shortening applications and assessment notes, reducing the complexity of LFA charts, reconsidering other annexes and exploring alternative reporting formats. This is pertinent to all funding modalities.

R3: CKU to clarify benchmarks for 'self-governance' and introduce 'capacity development plans' for 'governed' MOs willing and able to progress towards 'self-governance'.

R4: Departing from the outcomes of the ongoing strategy process and with a view towards providing the most effective and cost-efficient capacity development and project administration support to its MOs, CKU should reassess its internal organization, including the roles and responsibilities of core staff. This should result in an updated CKU organogram and job descriptions for all staff.

R5: CKU to strengthen 'accountability to beneficiaries' within CKU and FoRB-funded projects during all phases of the project cycle, considering the special status of church-based actors but ensuring that all beneficiaries, including children and youth, have access to safe, dignified and anonymous complaints systems.

R6: CKU to make use of new CKU evaluation guidelines for evaluating learning initiatives, mainstream findings from learning initiatives by informing and updating both CKU staff and MOs, while ensuring that lessons learnt from 'learning initiatives' are fed back to the projects it funds, whenever relevant.

R7: Capacity building of Global South partners: there is a need to further emphasise advocacy both at local and national level in order to guarantee sustainability and promote rights to education, health, disability, others.

R8: There is a need to stimulate the CKU Global South partner's diversification of funding and promote alliances with other stakeholders. This may be reflected in future project proposals.

R9: Develop a communications strategy that encompasses the story of the CKU mission and diversity of its member base. This could include campaigns developed together with MOs.

R10: CKU to add a programmatic segment (i.e. results framework segment) to the Business Central CoA where the programmatic segment would be filled out by outcomes in the CKU results framework (once the new strategy is finalized), in order to:

- Ensure linking of budgets and expenditure with outcomes; and
- Whenever possible, enable digital workflow in the grant management cycle where applicants can link application budgets directly to CKU results framework and later, if the grant application is successful, report on the financial flows distributed in the results framework.

R11: CKU to adjust the way it presents its overall financial statements in order to improve their transparency in both pools. The RT recommends two alternatives, or a combination thereof:
- CKU could bring all CKU fund spending into the income statement in the consolidated financial statement (as CKU is overall accountable to MFA) and present an improved overview of spending elements; or
- Improve the notes to the consolidated financial statement to so it becomes easier to understand how the income statement is impacted by the administration of the CKU pool and how corresponding revenue and costs are calculated, including a multiannual table explaining the dynamics of pool administration and the total amount in grants received from MFA.

R12: CKU to consider adjusting financial management policies to i) make use of existing statutory audits (adjusted when necessary due to issues of periodicity) where deemed possible; and ii) make use of local auditors to carry out performance (incl. value-for-money) and compliance audits, so as to:
- Minimise the burden on beneficiary institutions; and
- Focus on performance (incl. Value for Money) and compliance issues rather than standard financial audits already covered by statutory audits.

1. Introduction

CKU is an umbrella organization for 36 Danish church-based organizations (MOs) working with development in the Global South which they finance through their own funds as well as funding opportunities such as CKU and CISU. CKU member organizations have 23,000 volunteers, 47,000 members and a church-based support base of approx. 186.000 people. CKU provides direct project support to its members through the CKU fund, and to its members and non-members through the FoRB funding facility. In addition to managing pooled funds, CKU a) conducts advocacy on behalf of its members, and b) acts as a hub for the creation and dissemination of knowledge within the field of religion and development. CKU receives a total of 25 million DKK annually from the DMFA for the two pooled funding mechanisms (CKU – DKK 20 million; FoRB – DKK 5 million). CKU is also co-managing GLOBUS (with an annual budget of DKK 18.8 million) in cooperation with Ulandssekretariatet.

The overall objective of the review is to assess CKU's capacity and performance in delivering results under its DMFA grants. Emphasis is to be placed on the role of CKU as a responsible, accountable and efficient fund manager, including its ability to facilitate projects that deliver sustainable results in the Global South through activities implemented in partnership between Danish grant holders and local partners.

The review included an inception phase, a data collection phase in Denmark and field visits in two project-countries (Rwanda and Nepal), as well as a reporting phase. As for the selection of countries, CKU had suggested Rwanda and Nepal, which coincided with the countries suggested by the RT. In Rwanda, it is possible to also examine one of CKU's cross-cutting learning initiatives in addition to CKU-funded projects implemented through CKU's member organisations and their Global South partners. During the Inception Phase, a desk study was prepared and projects were chosen for further study. The data collection phase focused on the following:

- **Results and partnerships:** Visits to Rwanda and Nepal, where semi-structured interviews took place with a) relevant CKU MO staff in both countries; b) leaders of partner organisations; c) programme and financial management partner staff; d) authorities; e) beneficiaries (rights-holders); and f) other donors and/or informants.

- **Delivery of results (policy level):** Interviews with informants from Danish and international networks in which CKU is active.

- **Capacity development:** Meetings with member organisations, including a self-assessment of staff capacity at HQ level.

- **Guidelines, procedures, support modalities:** Interviews with MOs regarding their assessment of the current set-up, procedures and engagement in development countries. Both 'self-governing' and 'CKU governed' member organisations were interviewed.

Regarding **reporting**, a debriefing meeting was held with representatives from the DMFA and CKU. Subsequently, this draft report was prepared for comments. The RT wishes to thank CKU, DMFA and all other interviewees for sharing their views and information. The findings and recommendations are the sole responsibility of the RT and are not necessarily shared by the DMFA.

2. Governance structure and organizational results delivery

2.1 Guidelines and procedures of CKU pooled funds mechanisms:

Standards and procedures for the CKU fund and FoRB window are described in the 'Guidelines' to the CKU and FoRB Funds (updated 2023), additional Guidelines to the Application Format for Large and Small Projects, and a set of formats and templates. Both guidelines and practice follow normal usage among Danish pool funds[2] to a large extent.[3] Internal guidelines[4] serve CKU and MO staff, appropriation consultants and grant committee members. The assessment, scoring (1-5 on the LEADS scale) and granting system has been revised during 2022 in terms of replacing 15 'panellists' with three externally recruited Appropriation Consultants and reducing the total number of assessment criteria used for scoring from 50 to 18. These adjustments were introduced to simplify the scoring process and ensure that arms-length principles are applied, also when granting small B projects of between DKK 200,000 and DKK 500,000. Procedures for small B grants below DKK 200,000 will also involve an external assessment consultant as of mid-2023. CKU plans to enhance grant-making capacity through a digital platform similar to '*Vores-CISU*'.

The RT finds that CKU has made important improvements to the assessment, scoring and granting process. Whereas its management and project consultants were directly involved during the assessment of MO applications up to the changes introduced in 2022, this is no longer the case. Upon receipt of an application, the CKU secretariat conducts a first-level screening and forwards applications to 'appropriation consultants' (AC) who score independently along predefined criteria and submit the assessment note to the Grant Committee, which takes the final decision based on a list prioritized along total scores achieved by the applicants. The Grant Committee includes two current or previous board members as well as four externally recruited members. Appropriation consultants are externally recruited. Arms-length principles are applied by separating the different assessment stages: screening – assessment and scoring – prioritizing – granting.[5] Potential conflicts of interest among persons involved in the system are a matter CKU is turning its attention to, as can be seen by the pertinent text in the Bevillingshåndbog and ongoing discussions by CKU management.

The RT found several situations where roles and interests were overlapping: one 'internal' grant committee members is also a board member and simultaneously an MO representative applying for funds; this is justified by the importance of maintaining thematic expertise,[6] insider knowledge and pool funds ownership, but will inevitably blur roles and interests;[7] another case is the former practice of the GC to act as a mentor for incoming ACs;[8] the latter does not clearly separate assessment and granting processes, and is not in line with CKU's own guidelines. Such overlapping roles and interests are difficult to avoid completely within a small membership-based umbrella organization.[9] However, and as also noted in the 2021 Puljeanalyse, CKU should constantly strive to minimize potential conflicts of interest. Based on the foregoing, **the RT recommends**:

---

[2] Puljeanalyse 2021, TANA & DMFA

[3] Several members of the granting systems (appropriation consultants and Grant Committee) have current and/or former experience with CISU's assessment and granting system.

[4] 'Bevillingssystemets forvaltning af ansøgninger til CKU-Puljen og ToRF-vinduet', 'Forvaltningsvejledning for Selvforvaltende Medlemsorganisationer' and the 'Forvaltningsvejledning for CKU-puljens ToRF-vindue'

[5] The '2022' Puljeanalyse acknowledges that arms-length principles are employed at CKU.

[6] One MO mentioned that ACs do not always '*understand*' our projects.

[7] Being both Board member and Grant Committee member simultaneously also entails a considerable workload.

[8] This has been mentioned by some informants close to the GC.

[9] In essence, CKU has largely copied the grant-awarding procedures in place at CISU. However, the likelihood of overlapping roles and interests is less pronounced in CISU because it has a far higher number of members (270).

R1: CKU to consider a) further externalising Grant Committee membership, while maintaining competence on faith-based issues, and b) to introduce a conflict-of-interest policy and/or a conflict-of-interest disclosure form.

A considerable number of hours are spent on counselling, assessing, scoring and granting. Applications found worthy of support on conditions need to be revisited to check whether conditions are met. Approximately 50% of applications scored and found worthy of support are rejected due to limited funds available. Rejected applications are frequently rewritten and resubmitted, thus repeating the entire granting procedure. ACs describe how applications are sent off early deliberately, expecting a rejection followed by additional CKU counselling during re-application. Therefore, proportionality between the resources spent by both MOs and CKU on the granting process[10] and the scope and envisioned outcomes of the projects receiving support should receive continued attention to ensure cost-efficiency in pool management. One way of pursuing this goal could be a further simplification of formats and procedures for small grants[11].

CKU receives applications from a wide variety of MOs, some of them voluntary, others professional.

This bears witness to an application procedure that is accessible in scope and requirements, also to small voluntary MOs. CKU consultants are instrumental in providing access to the fund through an allocated 13 hours[12] of direct assistance to the MO during the application process. Also, CKU is known for an intimate knowledge of its MOs,[13] which contributes to enhancing accessibility. As a matter of course, the enhanced competition for funds under CKU has reduced overall accessibility. Similar to common practice in other Danish pooled funds, CKU's ACs make use of the same application assessment criteria regardless of the capacity of the MO but applying '*kravsafstemthed*' in the sense that criteria are a little less strictly applied to smaller voluntary MOs. There is no evidence that CKU funding guidelines and procedures favour either smaller or larger MOs, but CKU has made efforts to make funding accessible also to small voluntary members.[14]

2.2 Relevance of Support Modalities:

With funding from the DMFA, CKU manages three funding mechanisms, as follows: a) the CKU Fund; b) the FoRB Window; and c) the newly established GLOBUS (which has replaced the former Genbrug til Syd). Re a) The CKU fund distributes DKK 20 million annually among CKU member organizations, with the objective of reducing poverty and promote human rights through partnerships with church-based organizations in the Global South. The fund provides funding for 'large' A projects worth between DKK 500,000 and 1 million, and 'small' B projects (less than DKK 500,000). Also, the fund provides smaller C grants for feasibility studies, partnership activities or distinct capacity development efforts. Given the broad strategic focus of the CKU fund, paired with the diversity of partners and variety of funded projects, the RT finds that there is relatively limited consolidated thematic scope within the CKU fund. Hence, the value of the CKU fund has to be understood in terms of its potential to involve the diversity of Danish church-based organizations and their southern partners in development work, as well as the isolated outcomes of project activities in the Global South.

---

[10] Granting process: the totality of resources spent on counselling, proposal development, Appropriation Consultant assessment & scoring, Grant Committee assessment and prioritization, and the final granting procedures.
[11] See Recommendation 2 below.
[12] Forvaltningsvejledning for CKU Sekretariat 2021.
[13] Several MOs commented that recent high turnover and staff rotation at CKU has meant frequent changes in consultants.
[14] See also the section on popular engagement.

The CKU fund has experienced increasing pressure over the past years, resulting in almost 50% of projects 'worthy of support' being rejected due to lack of funding.[15] The distribution between the different scopes of interventions within the CKU fund (A, B, C) appears meaningful, partly because it creates space for both small and medium size interventions, and partly because it has a potential to facilitate progression among small voluntary organizations towards higher management and programming capacity.

To self-governed MOs managing a larger portfolio of projects funded by other sources including CISU, the DKK 1 million funding ceiling for the CKU fund is less attractive in terms of investments and likelihood of funding approval compared to potential volume. More importantly, unpredictability as concerns funding is reported to i) negatively affect development work in the Global South because in some cases it generates unrealistic expectations regarding capacity-building outcomes, while in others ii) trained partner staff are leaving their posts owing to job uncertainty; and iii) trusted partners in the Global South turning towards other INGOs with more predictable funding. Also, this lack of predictable funding is reported to stand in the way of gradual MO progression towards increased capacity because of sudden funding gaps.

The RT suggests that CKU should investigate options to enhance the predictability of funding for A type interventions. This could be through pre-approved multi-year interventions funded annually, potentially combined with lifting the ceiling for A projects from DKK 1 million to DKK 3 million.

Re b) The FoRB window was launched in 2020,[16] is open to all Danish CSOs and is financed with DKK 5 million annually.[17] The purpose of the FoRB window is more strictly HRBA-oriented and thus directly linked to the current Danish government priority within this area.[18] FoRB can fund projects up to DKK 3 million. Similar to the CKU fund, the FoRB window also provides funding for 'major' projects (maximum of DKK 3 million), 'smaller' projects (maximum of DKK 500,00) and 'special activities' (up to DKK 100,000). During 2020 and 2021, Danish CSOs, most of them CKU members, responded positively to this new funding opportunity, resulting in 31% of applying projects having received funding.[19] This was the case despite the relatively limited chance of success, given the ratio of DKK 5 million available and a DKK 3 million funding ceiling.

The FoRB window was designed as an opportunity open to *all* Danish CSOs. However, the bulk of FoRB funding goes to CKU members.[20] Until 2022, CKU member organisations had the opportunity to apply for FoRB-oriented activities also under the CKU fund. A number of potential Danish CSOs external to CKU were approached but, because of the limited overall volume available to the FoRB window, only a small number showed interest in investing in a fully-fledged proposal. While it appears natural that CKU members were the first to show interest for this new funding opportunity[21], the RT finds that CKU should insist on further diversifying future FoRB funding to include more non-CKU

---

[15] CKU has an explicit ambition of enhancing the financial volume of the CKU fund.

[16] Prior to 2020, the FoRB facility was managed by the DMFA.

[17] An additional DKK 4 million were provided during 2022.

[18] Denmark's strategy for Development Cooperation states (p. 14): "*We will expand the role of faith-based actors in promoting respect for human rights and democracy, including continued efforts to promote freedom of thought, conscience and religion for all religious communities, non-believers and minorities*". See also:
https://mfvm.dk/fileadmin/user_upload/MFVM/Ligestilling/Andre_dokumenter/154503_Religionsfrihed-e-pjece_WEB.pdf

[19] CKU Pooled Fund and FORB Window Annual Report 2021.

[20] The FORB assessment and scoring process is identical to the CKU fund, but done on the basis of adjusted criteria and conducted by appropriations consultants and BU members with a special background in FoRB.

[21] Faith-based Organisations and religious activities are the most natural to apply for the FoRB funding.

CSOs. Given that the FoRB window is relatively new, it is too early to make statements about CSO progress and/or results achieved through this source of funding.

Re c) The GLOBUS fund was established in 2022 and Genbrug til Syd (GTS) terminated. The GLOBUS fund has had one round of applications in which 14[22] applications were successful.[23] The GLOBUS fund is discussed below (see the section on 'popular engagement').

User experiences with CKU and FoRB funding facilities are largely positive. The need for funding and the willingness among MOs to be engaged in development confirms that CKU funding modalities are attractive, especially among small (voluntary) and medium-sized (1-5 staff) MOs.[24] Frustration with the high pressure on both the CKU fund and the FoRB window and their limited funding ceilings are repeatedly mentioned, especially among the larger self-governing MOs. To smaller CKU-governed MOs, even modest funding amounts can be strategically important in order to maintain their own engagement and add value to long-standing partnerships. However, a considerable number of MOs, both small and large, report a need to reduce the complexity and scope of application, administration and reporting processes. While the overall strengths of CKU funding modalities lie in the financial support received and the thematic focus and capacity in church-based development underpinning such funding opportunities, several small MOs report weaknesses in CKU administration of their projects,[25] especially at financial level.

Based on the foregoing, **the RT recommends**:

R2: CKU to further simplify and digitalize formats, templates and procedures for application, granting and reporting processes by shortening applications and assessment notes, reducing the complexity of LFA charts, reconsidering other annexes and exploring alternative reporting formats. This is pertinent to all funding modalities.

The majority of active CKU members[26] are also members of CISU. Both being pooled funds financed by DMFA and with reference to common DMFA guidelines,[27] CKU and CISU have many areas of joint interest and mutual relevance. Therefore, CKU and CISU were found to have good cooperation at strategic and operational level. The CKU fund reflects a political decision to make funds up to DKK 1 million available to small Danish church-based CSOs. To access larger funding, such CSOs must apply to CISU and compete with a larger field of Danish CSOs. Notwithstanding the challenge posed by the DKK 1 million ceiling to the larger CKU MOs, and taking into account other funding opportunities open to CKU member organisations, the RT finds that CKU offers a) important opportunities through smaller but earmarked thematic funding opportunities within in the fields of religion and development, and FoRB; b) project administration on behalf of smaller grant holders against an overhead percentage of 7%; c) tailored capacity-building based on an intimate knowledge of member organizations; and d) specific and strategically important knowledge on issues such as FoRB and church-based diaconia.

2.3 Capacity development of CKU member organizations

Overall, a majority of CKU's member organisations and their local partners belong to Christian denominations. In addition, CKU welcomes all size faith-based and voluntary church-based

---

[22] https://GLOBUSpuljen.dk/artikler/disse-14-projekter-fik-stoette-i-foerste-ansoegningsrunde/
[23] As the GLOBUS fund is not a direct part of this review, the GLOBUS applications have not been assessed further.
[24] CKU Medlemsundersøgelse August 2022.
[25] CKU-governed MOs transfer 7% overhead to CKU for project administration.
[26] 50%, i.e. 18 Mos, are CISU members.
[27] Retningslinier for Forvaltning af Tilskudsmidler fra Udenrigsministeriet til Puljeordninger og Netværk.

organizations in development[28], and through them tap into an extensive network of church-based actors in the Global South. CKU distinguishes between 'self-governing' MOs (currently 6 out of 36) meaning that they receive 7% overhead for managing projects themselves, while the remaining 30 MOs are 'governed' in the sense that CKU manages and administrates projects on their behalf. This system originates from CKU's earlier role as a 'project secretariat' for small church-based CSOs. A number of MOs have expressed a wish to become 'self-governing'.[29] Capacity development activities are guided by an overall CKU Capacity Building Policy as well as a set of links to external online capacity development resources available to members and non-members. CKU engages MOs through a range of activities including a learning network, online training opportunities through fabo.org, on-demand online introductions to finance and PSEA, seminars, a range of guidance and policy papers available on CKU's homepage, and direct CKU – MO counselling sessions by CKU consultants.

User experiences with CKU capacity development are largely positive among smaller MOs, except for a few respondents who observed weaknesses and/or delays in the financial administration of their projects.[30] The member survey conducted in August 2022 highlights the role of counselling during the proposal writing phase as the most critical. CKU is said to have strong knowledge on church-based diaconia and FoRB, and a solid network with likeminded partners in Denmark and at international level. CKU is known for being 'close' to the smaller MOs and thus able to tailor capacity development to the specific needs of the particular member. There is some evidence of organizational capacity progression among the smaller MOs resulting from CKU's efforts.[31] At project level, multi-phased projects are expected to 'progress', regardless of organizational capacity. To larger MOs, CKU is a strategic partner providing a) access to a wide network including the DMFA; b) space for discussions on strategically critical topics; and c) funding that is instrumental to accessing other donors (seed money). Being self-governing and having more solid capacity and track records, CKU here plays only a minor role in capacity development.

Faced with the task of providing capacity development to a group of MOs which vary considerably in terms of organizational capabilities, the RT finds that CKU has had some significant achievements in developing capacity, especially among the smaller organizations willing to progress. However, in the recent past, only one MO has completed the transition to becoming 'self-governed'.[32] The leap from 'governed' to 'self-governed' is not entirely linear, because it entails that CKU will no longer keep 7% overhead to cover project administration. Also, capacity is not necessarily 'developed' by taking over administrative and financial responsibilities. In small voluntary MOs, there may be little interest[33] in becoming 'self-governed' and it should be clarified whether CKU is mandated to 'manage' projects on their behalf over time and without organizational progression. Also, CKU should develop clear capacity benchmarks for self-governance,[34] as well as a 'capacity development plan' for MOs which ensures that responsibility is transferred gradually. While self-governing MOs are subject to a 'due diligence'

---

[28]In fact, the new strategy (draft page 6) calls for bringing together all size faith-based organisations in one voice.
[29] In the August 2022 Medlemsundersøgelse, 9 out of 26 MOs stated that CKU should transfer project administration to MOs. During interviews, a number of 8 was given. Medium-sized MOs were more critical as to effective results of CKU's capacity development efforts in terms of a progression towards self-governance.
[30] This is explained by CKU as the result of a high turnover in the financial management positions during the review period.
[31] PULS is a case where CKU played an important role in developing the capacity of a CKU-governed MO (Interview 23.1.2022)
[32] Mission Afrika, which became self-governed during late 2021/early 2022 (Interview 31.1.2022).
[33] These could be voluntary MOs insisting on remaining involved with the programming and partnership elements, while considering that they lack the resources to administrate a project in a professional way themselves.
[34] The plan is to accomplish this during the coming CKU strategy period.

assessment,[35] there is no formal system of capacity assessments pre-qualifying MOs for CKU funding windows. Among CKU consultants themselves, capacity development of small MOs is perceived as relatively labour-intensive. The above findings, paired with MOs reporting weaknesses in project finance administration, point to the need to assess the appropriateness of CKU current internal division of labour, in particular the extent to which the current 'consultant' role is the most effective and cost-efficient way to administrate MO projects and develop MO capacities. The extent to which CKU capacity development efforts have translated into strong partnerships and effective projects is discussed below.

In addition, at the time of this Review, CKU had embarked on a strategy revision process aiming at a new strategic framework for the coming five-year period, including new thematic areas. Currently, functions and responsibilities in job descriptions are not up to date for all staff. Once the strategy is approved, there is a need to look at whether the internal organization should be streamlined so that functions, including capacity development and project administration, are provided in the most cost-efficient way.[36]

Based on the foregoing, **the RT recommends**:

R3: CKU to clarify benchmarks for 'self-governance' and introduce 'capacity development plans' for 'governed' MOs willing and able to progress towards 'self-governance'

R4: Departing from the outcomes of the ongoing strategy process and with a view towards providing the most effective and cost-efficient capacity development and project administration support to its MOs, CKU should reassess its internal organization, including the roles and responsibilities of core staff. This should result in an updated CKU organogram and job descriptions for all staff.

2.4 Monitoring, evaluation, accountability and learning (MEAL)

At the time of review, CKU had embarked on a strategy revision process aiming at a new strategic framework for the coming five-year period. Since this process is ongoing, the comments below are based on CKU's existing strategic and results frameworks 2017-22. The strategy[37] outlines how CKU aims to create positive change through project support, advocacy and as a knowledge hub. Six strategic goals for the 2017-2022 period are defined but no longer referred to in the 2022 Strategic Plan. The latter works along CKU's three main areas of work, sets action points for 2022,[38] and introduces five cross-cutting strategic priorities.[39] These are followed up in the CKU fund results framework through a number of objectives, indicators, annual targets and achievements. For selected CKU fund-specific indicators, a baseline was established in 2018. Objectives naturally refer mainly to the performance of the CKU fund, and less so to results achieved through CKU-supported projects in the Global South. CKU-funded projects are expected to report on selected joint indicators within areas such as advocacy, gender equality and rights-holder capacity, and the overall results framework seeks to consolidate these to reflect the performance of the CKU fund. The results framework is not linked to a theory of change at global level.

---

[35] The CKU due diligence check includes a) a financial system self-assessment; b) a CKU review of documents proving administrative capacity; c) a one-day meeting between CKU and the organization applying for 'self-governance' status; and d) a questionnaire examining core benchmarks of administrative, financial, programmatic and strategic capacity.

[36] It was discussed during the review (and debriefing with the DMFA) whether more specific guidance should be made regarding the future set-up of CKU. However, as CKU is yet in a process of approving a new strategy, it was decided that no specific recommendations should be made at this stage.

[37] CKU – et fællesskab om håb til verden (updated 2020)

[38] Bilag 1. CKU Puljens Målsætninger for 2022 (this Annex works as a de facto results framework)

[39] Bilag 2. Handlingsplan for strategiske initiativer 2022

Given the variety of partners and projects under the CKU umbrella, the RT finds that the results framework strikes a reasonable balance in focusing on pooled fund performance rather than project performance, which is highly diverse and largely lies outside of CKU's control. However, the results framework does not specify causal linkages between 'outputs delivered' and 'outcomes achieved'. During the ongoing strategy development process, the RT suggests that CKU strives for enhanced coherence between a) strategy; b) results framework; and c) overall theory of change.

MEAL is guided by the 2021 CKU M&E Guide, the CKU Catalogue of Standard Indicators as well as a considerable number of templates for LFA, reporting, monitoring visits, completion and evaluation. As noted above, users of the CKU fund report a need to simplify formats and guidelines, and CKU is currently engaged doing that through e.g., a simplification of the application format.[40] The RT finds that the M&E Guide and formats are overly detailed on indicators, baselines and targets, while neglecting the need to monitor assumptions underlying the intervention logic. Even small projects are requested to submit detailed status reports and filled-in LFA matrixes. One MO interviewed requested the possibility to make use of their own LFA formats when applying for funds and monitoring projects. CKU also provides a standard guide and TOR for external end-of-project evaluations. The RT reviewed such final evaluations for projects in Nepal and Rwanda and finds that most are of mixed quality. Variations in evaluation quality are natural, but the RT suggests that CKU examines how the quality of evaluation could be enhanced.

CKU's internal monitoring guidelines state that all A projects (over DKK 500,000) should be visited 'if possible', and smaller interventions should be visited 'if relevant and budget permitting'.[41] As per the above-mentioned guidelines, CKU does not directly monitor projects implemented by self-governing MOs. However, the RT learned that at least three such projects were visited recently, stating reasons of organizational learning. CKU plans monitoring missions (CKU Tilsynsplan) on the basis of MO capacity development objectives; logistical and budgetary considerations; and a recently introduced project risk assessment on a scale from 1 to 5, with high-risk projects (risk levels 4 and 5) being prioritized for monitoring missions. Such project risk assessments are qualified and explained, and the RT finds that the risk matrix is a sensible tool for prioritizing monitoring missions that is complementary to the CKU monitoring guidelines, which in turn are in line with DMFA guidelines for pooled funds management.

The RT finds that the limited attention to protection and accountability mechanisms presents a weakness at CKU. While PSEA is mainstreamed in CKU capacity development efforts, application forms do not include information on safe complaints mechanisms and neither MOs nor their Global South partners are obliged to document approaches offering safe and anonymous opportunities for beneficiary complaints. Partners visited in Rwanda had no functional complaints mechanisms in place. Mission East, visited in Nepal, is CHS-certified and has beneficiary complaints mechanisms in place. While church-based actors are very different from humanitarian actors,[42] and although grantees below DKK 1 million are not obliged to have their own accountability policy in place,[43] they too must make commitments towards accountability, and CKU should play a more proactive role in this regard, in particular given its new strategic ambitions as concerns child protection.

At the time of the review, the MEAL advisor was on maternity leave. No temporary replacement had been recruited and MEAL responsibilities were divided among other CKU staff.

---

[40] The revised application form will be introduced for the upcoming CKU fund spring call for proposals.
[41] CKU Forvaltningsvejledning for CKU forvaltede projekter.
[42] Several informants explained that the churches' hierarchical structures would make it difficult to implement an externally imposed complaints mechanism, and that the system would have to be internal.
[43] As per a joint decision among Danish pool funds.

Based on the foregoing, **the RT recommends**:

R5: CKU to strengthen 'accountability to beneficiaries' within CKU and FoRB-funded projects during all phases of the project cycle, considering the special status of church-based actors but ensuring that all beneficiaries, including children and youth, have access to safe, dignified and anonymous complaints systems.

Much like other Danish pooled funds (DPOD, DUF, CISU), CKU reports annual achievements to **Open Aid**, along the lines of four joint indicators (2021 reported results in brackets):

- Number of Danish civil society organizations engaged in development work through CKU/FoRB funding (CKU fund: 18; FoRB: 6)
- Number of civil society organizations in the Global South engaged in partnerships with Danish civil society organizations through CKU/FoRB funding (CKU fund: 28; FoRB: 6)
- Number of persons reached directly through development projects financed through CKU/FoRB funding (35,404 through 10 finalized projects)
- Number of countries where Danish civil society organizations implement development projects financed by CKU/FoRB funding (CKU fund: 24; FoRB: 4)

The RT finds these indicators (OpenAid) useful and adequate. Whether the new CKU strategy will trigger new indicators has yet to be seen.

2.5 Organizational Learning

CKU implements 'learning projects' aiming to generate new insights on areas of strategic importance to CKU's work.[44] Such projects are based on the active involvement of MOs Global South partners. Projects are meant to complement CKU's core roles and mandate in terms of creating evidence, foster learning within CKU and among its members, and apply learnings in CKU advocacy engagements. While learning initiatives are discussed with selected MOs, they are decided by CKU management after discussion at the CKU Grant Committee. For future similar initiatives, the RT finds that CKU should consider an external quality assurance mechanism prior to making a final decision. Knowledge and awareness of learning projects was found to be limited[45] among MOs,[46] especially the smaller ones. CKU project consultant engagement in such initiatives was also limited. Currently, CKU manages three such projects: a) freedom of religion and belief (FoRB); b) the role and potential among church-based actors in development; and c) the role of religious leaders in effective advocacy. Projects a) and c) were recently finalized.

RE a) The FoRB initiative, funded with DKK 4.2 million, was implemented from 1.4. 2019 to 31.12.2022 with the objective to strengthen FoRB through capacity development of two umbrella organizations in Africa (PROCMURA) and Asia (SAFFoRB). The Africa component was the most ambitious and built on existing Danmission and Mission Africa partnerships. No final report and final evaluation were available at the time of the review. However, CKU's and PROCMURA's own results and progress reporting outline a number of relevant FoRB results achieved. The Asia component was meant to start after the PROCMURA component because it had a smaller budget and was challenged by both the Covid-19 pandemic and administrative difficulties with partner SAFFoRB. Thus far only few results were achieved.

---

[44] CKU finances learning initiatives through the 20% CKU is permitted to use for own activities according to DMFA guidelines for pooled funds management.

[45] However, CKU mentions that whenever a consultant advice an organisation they sometimes include knowledge from the learning in the advice. The MO might not know that the knowledge comes from a learning project.

[46] MOs directly involved in learning initiatives are not compensated for their engagement because the 7% overhead stays with CKU. The RT was told that this is detrimental to their engagement.

RE b) The project on church-based diaconia started in 2018 and involves a complex set-up involving 5 MOs, 7 Global South partners in 7 countries, as well as a collaboration with Tearfund, a faith-based British INGO. After receiving additional CKU funding and an extension of project duration, its budget is of approximately DKK 5.5 million. Its objective is to activate existing resources within local churches and communities through a multi-phased approach developed by Tearfund called Church and Community Mobilization Process (CCMP). The project is delayed, and it is not clear the extent to which it will achieve progress regarding the outcomes[47], primarily due to a) its overly complex management set-up leading to unclear roles and responsibilities among partners involved;[48] b) the need to adopt CCMP to different contexts; c) Impact of the Covid-19 pandemic; and d) its considerable scope. While the baseline report did not provide all necessary information, the midterm report does in fact include data on a number of dimensions (social, health, etc.) which are encouraging. Section 2.6.2. presents details from Rwanda, where progress was noted.

RE c) The third learning project collaborated with the Pan-African Organization of African Instituted Churched (OAIC) with the objective to strengthen faith-based advocacy through ten clusters in five African countries (Kenya, Tanzania, Uganda, Rwanda and Burundi), with links to an ongoing climate review done in partnership with Digni. The intervention consists mainly of training and capacity building and is described at some length in CKU's 2021 Results Report.[49] The executive summary of the final evaluation is available on CKU's website.[50] However, neither the final evaluation nor the (yet to be approved) completion report clearly document the outcomes. It has been possible to verify some but not all results in Rwanda.[51] However, the bulk of achievements is from other countries. For future learning initiatives it may be useful to carry out evaluations using the new CKU evaluation guidelines.

Based on the foregoing, **the RT recommends** that in the future:

R6: CKU to make use of new CKU evaluation guidelines for evaluating learning initiatives, mainstream findings from learning initiatives by informing and updating both CKU staff and MOs, while ensuring that lessons learnt from 'learning initiatives' are fed back to the projects it funds, whenever relevant.

CKU is also a member of Danish and international networks aiming to strengthen the capacity of its members and to further the cause of the role of religion in development. Within the Nordic network of sister organisations (SMC, Digni, CKU) and in collaboration with like-minded Nordic networks, Scandinavian ministers of development were invited to a joint meeting. Through the Capacity Development, Theology and Advocacy Working Groups under NORFORB,[52] CKU was found to have added substantial value to the FORB Learning Platform.[53] In Denmark, CKU has hosted and been instrumental in the Danish Network on Religion and Development. With support from Global Fokus, CKU has hosted a number of concrete initiatives. CKU has been relatively passive in facilitating and managing the Danish network in recent years, which is unfortunate given its unique role and mandate

---

[47] 10 outcome areas, including social connections, personal relationships, physical health, material assets and resources, participation and influence, among others.
[48] At the end of 2022, CKU tried to simplify the set-up by involving MOs more. In future projects, this involvement should be done from the outset.
[49] See page 17-18, CKU Pooled Funds and FoRB Window, Annual Report 2021.
[50] https://cku.dk/wp-content/uploads/2022/05/Engaging-Faith-Based-Actors-in-Advocacy-external-evaluation.pdf
[51] The RT is aware that the learning project had its most important results in Tanzania, Kenya and Uganda, as also demonstrated by other sources (e.g. INTRAC/NCG: Thematic Evaluation Number 2 Strengthening Civil Society in the Global South Annex C: Case Studies
[52] Nordic Ecumenical Network on International Freedom of Religion or Belief
[53] forb-learning.org.

and the limited progress made in 'mainstreaming' the topic among non-faith-based actors.[54] The RT is happy to see that CKU is reactivating its role in this Danish Network, and identify new benchmarks and objectives for integrating faith-based aspects of development and humanitarian response within a wider group of Danish institutions and CSOs.

CKU has participated in and commissioned several thematic reviews and evaluations including a Learning Review on Rights Perspectives, a DMFA Desk Review of FoRB and the Protection of Faith-based Minorities, a Learning Review on Gender Equality (2019), an SDG Review Report, as well as the DMFA commissioned Thematic Evaluation Number 2 – Strengthening Civil Society in the Global South, all of which offer evidence of CKU's commitment to organizational learning. Also, CKU regularly participates in relevant international knowledge sharing and policy events.[55]

During 2017, CKU was subject to an organizational capacity review by the Danish MFA. By late 2018, CKU states that follow-up action plans were completed. Organizational development-related topics were discussed at annual technical and management negotiations between the DMFA and CKU, and were translated into concrete initiatives.

2.6 Results in the Global South

2.6.1 Rwanda

The RT visited two projects supported by the Baptist Union of Denmark in partnership with the Association of Baptist Churches in Rwanda and one project supported by Danish Kherwara Mission in partnership with the Christian Mercy Ministries (CMM). CKU promotes 'Church-based Diaconia' as one of its three cross-cutting learning projects through the above-discussed project titled 'CCMP – Church and Community Mobilisation Process in Rwanda' granted to the Baptist Union of Denmark. There follows a description of three of the four selected projects visited in Rwanda.[56]

Danish Kherwara Mission (DKM): The project titled 'Saving Groups in Murugarama Village, Rwanda' is implemented by DKM in partnership with its Rwandan partner CMM. It is scheduled to run from August 2022 to August 2023. A total of DKK 200,000 was approved by CKU for the project. The main outcome is to promote that 653 community members from the village of Murugarama will be empowered bygaining access to the Village Savings and Loans Associations (VSLA). Doing so is expected to strengthen economic self-reliance and hence support their children's education.

The intervention is *relevant* insofar the VSLA as well as the promotion of education address the target group's economic and social needs, including to access funds for health insurance, construction and school fees. Authorities at both sector and district level complimented CMM and confirmed that VSLA feeds directly into their performance agreements with the national government.

Effectiveness & Impact: There are already examples of positive outcomes and impact, where families received assistance to pay their children's school fees, an urgent need among many families. The RT finds such examples satisfactory and illustrative. Several targets are far from being reached (e.g., number of businesses established), however this is to be expected as many targets will only be achieved late in the

---

[54] It should be mentioned that at the end of the review (27 February 2023), a meeting was held in the Danish Network on Religion and Development. Before that, the Network participated in "Global Conversations on Inequality" during https://himmelskedage.dk/ from May 26 to 29 2022. Lack of funding has been one reason for less activities, and the fact that CKU has prioritised other commitments which received funding and commitments.

[55] Examples include the PaRD Wilton Park Roundtable on Freedom of Religion or Belief and the SDGs, and the 2022 London ministerial conference on FoRB, where CKU was part of the expert panel on advancing FoRB with civil society.

[56] Annex 3 contains more information on all four projects.

project. Regarding *sustainability*, the RT notes that CMM depends solely on the grant from CKU, which at the moment may be acceptable. For an organisation of the size of CMM, one project is all it can handle. However, in order to avoid dependence on only Danish funding, which at some stage will be phased out, there is a need to help CMM diversify its funding options[57]. As for the activities related to the VSLA, these are likely to continue after project closure.

Quality of Partnership: The partnership between the Danish Kherwara Mission and CMM is yet to be consolidated. There is a need to identify the added value of DKM in establishing the relationship, especially as they come from a different background with support to projects in India. CKU provided support to the project proposal and in building administrative capacity. Monitoring visits were also helpful to CMM. In addition, CKU successfully provided contact to Danida fellowship courses. CKU is in many ways fulfilling the role of managing the project on behalf of the Danish partner, which is appreciated by CMM.

Terimbere 3 – Food security and VSLA: With a DKK 500,000 grant from CKU, the Baptist Union of Denmark in 2022 supported its partner AEBR to implement the project titled 'Terimbere 3 – Food security and VSLA'. The project aims to *"Improve vulnerable local farmer's livelihood by eradicating poverty through familiarization and practicing skills learnt through the use of the Rural Initiatives for Participatory Agricultural Transformation (RIPAT) and VSLA methodologies"*. This is expected to increase food security, nutrition, healthcare, education and organizational capacity. Likewise, the project seeks to provide access to community-managed microfinance for residents of the Nyamagabe district.

Regarding *relevance*, the project was found to address the needs of the target group and to contribute to government priorities (agriculture, health, nutrition, financial inclusion). The strategy of using VSLA and RIPAT is convincing and comprehensively implemented. The Village Savings and Loans Federations (VSLF) relates mainly with authorities at *cell* level and there is a potential to engage with authorities also at higher levels. This may take place once the VSLF have gained more experience, while currently they accumulate trust among themselves.

Regarding *effectiveness*, the RT found impressive results regarding the numbers of beneficiaries reached through VSLA and VSLF. Productivity was found to have increased and targets were close to being reached. Progress was made (though not fully reaching the target) in mobilising extension workers to visit households. There were several examples of *impact*, such as increased income through loan investment (e.g., in a grind mill or a store). In addition, there is also evidence of an increase in cassava production, as well as other crops.

The *sustainability* of project activity is assessed as relatively strong and several activities that are facilitated through enhanced knowledge are expected to continue. The faith-based approach supports a continued commitment among targeted communities before, during and after the project. It is thus likely that RIPAT and VSLA/VSLF will continue, even without additional resources. However, it is less likely that advocacy for extension services will continue after the project ends.

Quality of Partnership: The partnership between AEBR and BUD was found to be strong and based on decades of joint work, complemented by several exchange visits and secondments. These are efforts which BUD finances both with own and CKU funds, and which contribute to forging close and professional ties between the two organisations under a joint, faith-based approach.

Learning initiative: The project discussed earlier titled 'CCMP – Church and Community Mobilisation Process in Rwanda' granted to the Baptist Union of Denmark has a project duration of three years, starting in July 2020, and is being implemented through the partner organisation AEBR. The overall goal

---

[57] CKU mentioned that previously CMM received grants from the Danish organisation Kirkernes Integrations Tjeneste, and that CKU has facilitated that they now can receive grants from DKM. However, the RT believes that a some stage the Danish support will be phased out, and in such case it is better to diversify funding in time.

of the intervention is to promote holistic development throughout AEBR churches and communities by reminding them of – and activating – their own inherent potential and resources to unlock their development potential. The technical training component is carried out by Tearfund, a British Christian charity.

Relevance: The project stimulates a methodology introduced by Tearfund, whereby a community is taken through five stages, resulting in action plans using the same type of questions to stimulate planning. The RT noted that some communities had made such action plans. Through them, relevant needs of the target group are addressed, in areas such as health, housing and sanitation. As such, the project is found relevant. Relationships with authorities were found to be positive, but only limited advocacy has been carried out[58]. The RT noted that a recent Tearfund visit to Rwanda[59] concluded that *"The actions in the churches are good but they are all based on what they were advised to do by (the facilitators) during the training. There doesn't seem to be a deep level of empowerment for people to think of their own ideas....This may be due to the cultural dynamics of Rwanda"* and that *"(the CCM) in Rwanda seems to be led through a model of teaching more than facilitating".*

Effectiveness: According to stakeholders, no satisfactory baseline was established at project start. In January 2023 a midterm level baseline was done with some, but not all of the very ambitious indicators. A number of minor results have so far been achieved. The RT noted that sanitation was stated as an achievement, and hand washing stations were built in all the churches. Notwithstanding, the government had made this a requirement for churches to reopen after Covid-19 and it was unclear to what extent the hand washing stations were built for that purpose, or because water accessibility or hygiene were identified as issues in the community.[60] There are some examples of *impact* as a result of implementing the action plans. The VSLA, for example, contributes to target group members being able to access small loans to access health insurance, building houses for vulnerable persons, toilets and sanitation. The most significant change mentioned for communities was improved social cohesion.

The potential for *sustainability* is strong for those activities not requiring additional investment. The faith-based content supports community commitment (and localisation of the project) before, during and after the project. However, it is not clear whether all the different elements of the methodology will continue (e.g., short-term and long-term action plans).

Quality of Partnership: The idea of CCMP did not originate from BUD but was instead promoted by CKU. However, the topic fits well with BUD's strategy and both AEBR and BUD find the involvement of Tearfund very relevant.[61] Having said that, BUD only plays a relatively small role in this project and appreciates that more resources have recently been assigned to the involved CKU member. A reference group has been set up to promote more information about the project in order to help institutionalise project learning.

2.6.2 Nepal
The RT visited three CKU fund-supported projects involving Mission East and three different local partners. The three projects focus on disaster risk reduction, disability inclusion and empowerment, and women's empowerment. Additionally, the RT met representatives from the Nepal country group of the regional network SAFFORB, which has been collaborating informally with CKU since 2019 to establish the cross-cutting Learning Initiative on Freedom of Religion or Belief.

---

[58] CKU informed that advocacy will materialise in the longer run. However, the RT noted that the envisaged actions formulated until now had little emphasis on advocacy towards authorities – with only a few months left of the project. While the RT acknowledges that advocacy is difficult in Rwanda, attempts should be made.

[59] Report: Visit to CKU CCMP implementation in Rwanda & Ethiopia, 28th November - 8th December 2022.

[60] In any case, the project has stimulated that the communities now ensure accessible sanitation, which is very positive.

[61] Tearfund is considered by AEBR (BUD's partner) to have carried out a good work regarding the learning initiative in Rwanda. It is important though that future learning initiatives are being discussed thoroughly with those CKU members that are supposed to be involved, so that they (and others) can benefit as much as possible from the initiative.

Mission East (ME) and **Women Welfare Service (WWS)** are cooperating on the project titled 'Empowering Women through Economic Transformation' which aims to promote economic empowerment for the most marginalised women in the Humla region through sustainable livelihoods. The project period is January 2022 to December 2023. The project budget is DKK 1,000,000.

Relevance: The project is found relevant. It prioritises a very remote and marginalised target group and builds on previous results. *Impact*: The project has introduced modern farming technologies. Other impacts of the project are yet to be seen, but the continuation of the partnership and building on previous learning indicate that the impact on empowerment is apparent and needs for the next phase have already been established.

Effectiveness: The project is midway and reports for the first year are not completed. However, training activities in climate-friendly agricultural practice have exceeded the target of 220 participants. Policy development is yet to unfold because of the early project stage and the recent elections.

Sustainability: As ME is no longer eligible for the CKU Fund, the current project will not be able to enter a second phase with CKU funding, as was originally intended. *Coherence*: The close working relationship with HEAD, another ME partner operating in the same area with a similar target group, ensures that there is no overlap in their activities.

Quality of partnership: ME helps strengthen WWS e.g., by using Workbook for monitoring the project. Unlike other partnerships, WWS experiences that ME works in several phases and long-term. The progress associated with gradual learning is a clear example of this. Also, ME conducts regular project visits which is highly valued by the partner.

Mission East partnered with **Himalayan Education and Development (HEAD)** on a project in two phases: 'A Brighter Future – enabling persons with disabilities in remote mountain communities to exercise their rights I and II'. The second phase aimed at creating better access to rights, services, and benefits for persons with disabilities in Sarkegad Rural Municipality in Karnali Province in Nepal. The project period was 1 January 2021 – December 2022. The project budget was DKK 1,000,000.

Relevance: The project was operating in areas of large need for support and limited opportunities from other INGOs. HEAD's focus was on livelihood and income-generating activities as well as advocacy and awareness raising among the local community.

Effectiveness: HEAD has successfully implemented activities according to plan and manages their projects well according to both ME and another donor (DRF).

Impact and sustainability: Eight advocacy groups and one network were established and sustained after the project was finalised. However, there is a continuous need to strengthen institutional building of local OPD's to become part of the disability movement. Some livelihood activities are still running, and the participants continue to earn money. According to HEAD staff, they continue with follow-up, but some participants noted that their motivation dropped since HEAD finalised the project. The RT notes this is partly due to the short-term funding and partly due to unsuccessful funding applications.

Coherence: There is no formal coordination between HEAD's donors. However, HEAD creates links between them. Furthermore, HEAD and WWS collaborate as they operate in the same area. ME encouraged HEAD to conduct donor-meetings for synergy, transparency, and minimising duplication.

Quality of partnership: According to HEAD and ME, CKU funding through ME has reached 'the hardest to reach'. Very few INGOs work in these districts because of their remoteness and the high cost of working in these areas. The high emphasis on localisation of projects makes the approach both effective and sustainable.

Mission East and **KIRDARC** are collaborating on 'Advancing Resilient Local Development in the Himalayas' with the long-term impact goal to promote that "vulnerable communities in remote mountain areas are more resilient to disaster risk and climate change." The project was implemented between January 2019 and December 2020. The budget was of DKK 1,050,000.00, including own funding.

Relevance: Given the project goal of disaster risk reduction in a fragile and remote context in Upper Karnali, the project was highly relevant.

Impact: Knowledge and skills on climate-resilient technologies were increased among 79% of target persons. 225 households have adopted climate-resilient technologies and the Rural Municipality has developed two advocacy plans and allocated 12% of the budget to disaster risk reduction. This also enabled a partially sustainable income source for future disaster risk reduction.

Sustainability: The previous project participants are well prepared to reduce disaster risk (and Covid-19) in the future. Furthermore, climate-smart agriculture technologies were implemented and practiced. KIRDARC currently has 15 partners and 20 active projects. ME covers 8.2% of the budget, thus making KIRDAC financially capable of sustaining itself.

Coherence: KIRDARC and ME link with previous results to avoid duplication and use results as a baseline of the next project phase. KIRDARC also coordinates with NGOs in the same area.

Quality of partnership: Mission East did a needs assessment to identify 'the poorest of the poor' in Upper Karnali, an area of high need, and chose KIRDARC as the only active local organisation. ME strategy is to work towards a programme with several partners in the same area to create impact. KIRDARC has supported this by suggesting other partners. The organisations strengthened their partnership through shared organisational procedures and office space.

Learning initiatives with SAFFORB
During the review, the RT learned that there had been activities related to the CKU learning initiative on FoRB in South Asia via the SAFFORB network. When the PROCMURA partnership was designed as part of CKU's learning initiative on FoRB, the intention was to establish a similar initiative in Asia, with an initial budget of DKK 760,000. As religion is a common source of conflict in Asia, the purpose of SAFFORB appears very relevant.

Effectiveness and Impact: Organisational progress of SAFFORB between 2019 and 2023 has been slow. However, given the current nature of the partnership between CKU and SAFFORB as informal and without transfer of funds, the RT considers that the limited impact is to be expected. The level of financial sustainability is uncertain. Notwithstanding, SAFFORB has at least two other donors.

Coherence: SAFFORB has established formal and informal partnerships with several international organisations. CKU has made attempts to facilitate a (re-)connection between KIRDARC and SAFFoRB Nepal to pursue membership possibilities. But as these considerations are between organisations and SAFFoRB, they are beyond the influence of CKU.

Quality of partnership: According to SAFFORB Director, CKU's added value include its advocacy focus and expertise in FoRB. In 2023, CKU has earmarked the remaining DKK 700.000 to initiate a project between SAFFORB and CKU, given that organisational capacity conditions are met and a project proposal is finalised.

Based on the above findings for Rwanda and Nepal, **the RT recommends**:

R7: Capacity building of Global South partners: there is a need to further emphasise advocacy both at local and national level in order to guarantee sustainability and promote rights to education, health, disability, others.

R8: There is a need to stimulate the CKU South partner's diversification of funding and promote alliances with other stakeholders. This should be reflected in future project proposals.

3. Popular Engagement and Communications

The quality and frequency of CKU's external communication streams are generally good. Based on a 2023 survey, MOs generally agree that CKU manages to create visibility around church-based development cooperation.[62]

3.1 Communication and engagement

CKU communicates through various relevant channels and to a multitude of equally relevant target audiences, including but not limited to MOs, non-MO applicants to FoRB and GLOBUS, politicians, national and international networks, other pooled funds, development organisations, faith-based organisations, the MFA, and the public.

Newsletters, direct mail and the CKU website are common channels for communication with MOs.[63] CKU, and sometimes MOs and partners meet on occasion with Danish politicians and other political stakeholders (e.g., UN special rapporteur on FoRB). The public is reached through broad and social media[64] via press releases, reportages, debate articles etc. The CKU Annual Report is available on the CKU website, but not easily found. There are some good examples of public media coverage in national and niche media, but the potential reach can be further strengthened by increasing both frequency and mandate of media stories. Frequency could involve closer collaboration with e.g., MOs or other stakeholders, so that CKU is not the sole author of all stories. This will strengthen the mandate of the stories by having several authors and potentially spread the workload.

The project section on the CKU-website is a clear improvement since the 2017 review. It was recently updated (January 2023) with information on most recent projects, automatically drawn from project database.[65] The RT suggests that CKU continuously considers how to ensure relevant and easily accessible information to the main target groups of the website.

The SDGs: CKU shares information on the SDGs through various means of communication, including the comprehensive learning platform Fabo, and the book Verdensmålsbogen. The information is shared via the channels mentioned above including the CKU Facebook and LinkedIn pages. CKU also shares

---

[62] According to the survey of MOs, five of 17 state that CKU to a large extent manages to create visibility around church-based development. Eight MOs said that CKU does this to some extent, while four were of the opinion that it occurs only to a limited extent. One MO commented that lack of visibility may influence opportunities for funding. FoRB was not explicitly mentioned in the survey, thus the MOs may or may not have considered this dimension when responding to the question.

[63] Currently 280 subscribers; newsletter is sent once or twice a month.

[64] CKU does not systematically analyse social media or newsletter data.

[65] With additional adjustments in dialogue with RT.

stories by MOs or other relevant news, related to the church-based development agenda. Although Facebook posts are relatively frequent, well curated and communicated, the post engagements are limited. The activity is slightly higher on LinkedIn, so it may be worth considering where engagements are more likely to happen. However, visibility on several platform can guide more traffic, if links are provided.

Name change: CKU changed its name in January 2021 from Danish Mission Council Development Department (DMCDD) to Centre for Church-Based Development (CKU). This was done both to simplify the name and to clarify the purpose of the organisation to a broader audience than only faith-based organisations. One issue, highlighted by CKU staff members, was the perception of the word 'mission' being connected by many with colonialism. The assessment proved that it was easier to change the name than to change the public opinion and understanding of the word.

Some stakeholders still referred to CKU by its previous name, DMCDD. Such a process takes time to implement, especially among beneficiaries and local partners who have no direct contact with CKU.[66] However, CKU could emphasise the use of the new name by encouraging MOs to implement it in their internal formats and communication. This can be done e.g., by providing a fact sheet or illustration showing the link between DMCDD and CKU, including a very brief description of the change.

MO information work: The CKU pooled fund has a modality that allows MOs to apply for funding up to 50,000 DKK per year for information work in Denmark. The modality reflects the opportunity to spend up to 2% of grant money for programme and project activities on information work in Denmark. MOs cannot apply for information work funding directly through the CKU fund as the communication budgets would normally be too small to develop a full campaign. In the period 2019-2022, 12 information activities were granted up to DKK 50,000 to eight different MOs, indicating that different MOs aspire to developing information work. For these reasons, applying for up to DKK 50,000 seems like a good model to distribute the up to 2% of the project funding to information work.

Some MOs consider how information work can act as an amplifier for fundraising. Even when there is no budget to carry out a communication campaign, MOs use their own resources to communicate about their projects, with support from the CKU fund. MO capacity to communicate is mixed. In some organisations, MOs have designated communication consultants, in others, volunteers take care of all communication activities. This diversity calls for diversified support. CKU provides communication support on ad hoc basis, when MOs request it (usually when they receive an information grant).

MOs (and CKU) are to some extent fighting for attention from the same audiences. This is yet another reason for further collaboration on e.g., results in the Global South. However, the variation in focus on religion, faith and diakonia among MOs can make it difficult to agree on the right approach to take. Furthermore, some MOs are very locally rooted, meaning that their audience reach is very strong in their own context, but less so among the broader public.

The RT suggests that CKU should prioritise communication support to MOs, for example by providing capacity-building in the nexus of *church-based development, FoRB* and *communication*. CKU may consider if provision of training in press, social media, video, photo etc. are relevant for MOs to strengthen their communication reach.

Communication strategy and plan: A communication plan is being developed as a working document, but there is no clear strategy on what the communication activities aim to achieve or how to measure it. CKU is in the process of drafting an organisation strategy, where the aim of sightline no. 5 is to participate in the public debate with a stronger voice on church-based development cooperation. The idea is to

---

[66] E.g. when subscribing to CKU newsletter, the confirmation e-mail refers to DMCDD/DMRU; Mission East's internal project file name system appears to continue with DMCDD; sampled beneficiaries in Nepal referred to DMCDD instead of CKU; project file names from before 2021 contain DMCDD, which is according to standard practice – however, in time, these projects draw to a close and as of 2021 new project names refer to CKU.

involve MOs and other relevant stakeholders to communicate together with CKU on shared topics. However, the draft organisation strategy and communication plan call for a communication strategy that builds the bridge between the overall strategic objectives of CKU and how to communicate to and with all the relevant stakeholders.

By dividing the communications work into a strategy with clear goals and a separate rolling communications plan describing what and how to achieve (and measure) these goals the communications strategy should be integrated into the overall CKU strategy and clearly linked to CKU's strategic advocacy work. Based on the foregoing, **the RT recommends**:

R9: Develop a communications strategy that encompasses the story of the CKU mission and diversity of its member base. This could include campaigns developed together with MOs.

Such a communications strategy should have a dual focus on i) external communications including information work for the public, and advocacy, involving MOs when relevant; and ii) internal communications including information work for MOs and other applicants of CKU-administrated funds and windows.

3.2 Public engagement

The 2017 review of the CKU Pooled Fund indicated solid work on mobilisation and engagement in Denmark. This included both CKU's and MOs' ability and results in engaging the public as well as members. However, the MOs varied in their performance on mobilisation. The 2021 Annual Report for the CKU Pooled Fund and FoRB Window highlights the extensive volunteer efforts managed and executed by MOs. In 2021, 44% of CKU pooled fund grantees were organisations with an annual turnover below DKK 3 million. This proportion of smaller MOs increased since the 2018 baseline (37%), indicating that the effort of supporting and encouraging smaller MOs to engage has been successful.

When the GTS fund was terminated and GLOBUS fund established, CKU hoped that the GTS target group (small volunteer-based organisations)[67] would continue their engagement in GLOBUS. However, one major challenge for small CSOs is that the GLOBUS fund requires collaboration with an educational institution, meaning that the CSOs need the capacity to establish and run partnerships that many of them do not have. As the fund is still new, CKU has yet to gather more information on applicants to know if smaller CSOs will apply for GLOBUS funding.

The RT suggests that CKU monitors engagement and CSO support needs (e.g., on how to engage with educational institutions, project design, and SDGs) and design the support based on this. One example could be to assess whether the Fabo site on the SDGs is accessible and useful to small CSOs.

Youth and sustainable volunteer pipeline: The general engagement of volunteers in CKU-funded projects is satisfactory. However, the pipeline for engagement of new volunteers within the CKU membership base is challenging, especially when it comes to youth engagement. According to a recent internal survey among MOs, two MOs of out 16 consider that CKU supports the involvement of youth in church-based development cooperation to a large extent. Seven MOs responded 'to some extent' and another seven 'to a limited extent'.

Coupled with the engagement challenges in some MOs where the mean age of active volunteers is rising and recruitment of new volunteers is stalling, there is a need for capacity-building on volunteer recruitment and youth involvement. CKU should consider how to strengthen its own capacity in this area and to what extent collaboration with e.g. DUF and CISU may be of benefit.

---

[67] Small CSOs include both CKU members and non-CKU members.

4. Financial Management

4.1 Organisational and financial management set-up

Finance Act § 06.32.08.70 (the FoRB-window) and §06.33.01.12 (the CKU Pool) provide the legal basis for MFA pool grants to CKU[68]. CKU's audited financial statements over the past years demonstrate a balanced growth in revenue and costs with a slight increase in equity since 2018 as shown in fig. 4.1.[69] The figures reflect that the MFA total grants to the CKU pool and the FoRB-window (since 2020) over the period have been between DKK 20 and 30 million. From the 2022 budget CKU revenue and costs will also reflect that CKU will administer the GLOBUS grant from MFA in collaboration with Ulandssekretariatet. No further growth in the CKU pool and the FoRB-window is expected before 2025.

Fig. 4.1: Evolution in CKU's financial position 2018 – 2022 (Budget)
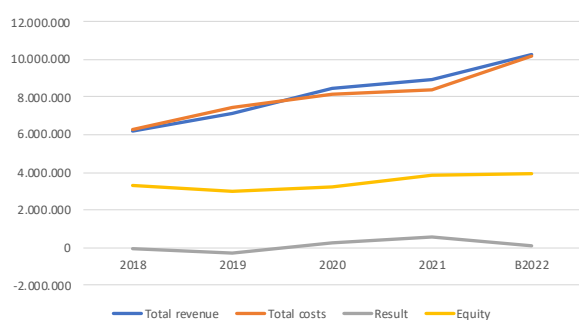
Source: Audited financial statements 2018-2021 and approved budget 2022

In 2022 the new head of finance in CKU has started a process of modernization and digitalization of the CKU portfolio of the CKU administrative systems. Time registration of staff work is now done in Easy Project, Salaries are administered in Danløn, and starting on 1 January 2023, CKU has transitioned from using Navision to Dynamics 365 Business Centre as the core financial administration system. The old Navision is kept live to conclude financial reporting for 2022 and will serve as a database for financial transactions in previous years until it can be closed in the future. Common to the various packages is that CKU is using cloud-based versions without any need to operate local server systems at the CKU premises. CKU continues to operate the CKU project database, but this system offers limited functionality. CKU is considering implementing the ILUMI[70] case-management system (also used by CISU) which will be configured to support the CKU case-management flow. CKU reports that it has been agreed with the MFA that it can use respectively 250.000 DKK and 750.000 DKK of the CKU pool to upgrade the financial management system and project database.

The implementation of this portfolio of new administrative systems will allow CKU to introduce new workflows which are fully digital. This is particularly interesting for the case handling of applications to the CKU pool and FoRB window, as well as the subsequent administration of approved grants to MOs. In terms of financial management, API's have been developed which allow for integration between the financial management system and the case-handling system which can be used to, for example, make payment processes more effective so that once a payment has been generated and approved in the case handling system, it can be advanced to the financial management system for further processing. Many of the manual steps in the current workflow will be digitalized and this will benefit transparency in the workflows and the ability to introduce more effective validation and approval processes in the overall case-handling process.

The head of finance is assisted by two staff in the financial management area with one fully assigned to work with the CKU pool. The allocation of resources (årsværk) to the financial administration of the CKU pool has been stable over the past years.

---

[68] CKU also has a single project grant from §06.32.02.15.
[69] Data used in the figure are shown in Annex 7 together with further information on CKU financial management.
[70] https://www.illumi.dk/det-vi-goer/

4.2 Compliance and internal controls

The financial management area and the handling of grants from CKU to MOs and partners in the Global South is guided by a substantial amount of documentation, manuals, and guidelines. The RT considers that the handling of the life cycle of projects supported by the CKU pool and the FoRB-window is well supported by CKU, and that guidance material complies with the Danida AMG.[71]

CKU's programmatic support to MOs and partners is solid and during the grant application process support is provided to applicants to ensure that applications comply with CKU guidelines. During project execution guidelines and templates for reporting and auditing are also complied with. During the field (and virtual) visits in Denmark, Nepal and Rwanda this impression was confirmed and all interviewed staff (MOs and local partners) in the financial management area had a clear understanding of the process flow regarding preparation of application, initiation of projects, including the establishment of formal partnership agreements, flow of funds, reporting requirements and eventual auditing of activities.

Many of the partners in the Global South are characterized by weak organizational structures and some may not have sufficient staff to ensure a proper four eye verification and validation process of all financial transactions. However, critical elements of the financial flows, including ensuring that a budget line is available for a given expenditure, approval of the expenditure by staff in relevant positions of authority, and payment, is satisfactory in the assessed projects and activities. This includes sufficient segregation of duties when committing and spending financial resources.

The current CKU database holds important information on approved projects, including the ability to inform about upcoming tasks to be performed, for example executed and pending payments, audits, and reporting. However, the database is not used for uploading documents and records, and files are kept in Sharepoint. The RT also understands that the database is not used for workflow management where, for example, messages can be moved on to case handlers when tasks are pending. The implementation of the ILUMI database and integration with Business Central will provide an opportunity to fully support all the workflows from grant application to grant management. This in turn allows for a more transparent overview of the grants and cases and the ability to formalize internal controls in the systems all the way to the individual project level. The RT encourages CKU to ensure that these considerations are included in the preparation of the implementation of ILUMI.

4.3 Budget management

A fundamental requirement for generating adequate reporting is that financial registrations are properly structured and coded. The expenditure Chart of Accounts (CoA) in the CKU Business Central (and in the older Navision) is structured in three segments: i) standard economic classification; ii) case #; and iii) cost category in accordance with the Danida Budget model. On the revenue side a single segment is used containing economic classification.

Coding of the expenditure in CKU does not contain a direct link to the outcome level in CKU's results framework. The CoA does not contain a programmatic/results framework segment. Therefore, detailed budget and financial reporting on outcomes cannot be generated automatically from the financial management system. Reporting on outcomes must instead be created manually by examining each case (grant) and link aggregated budgets and expenditures to relevant outcomes in the CKU results framework. This should be addressed by CKU. And is compounded by the fact that applicants are not compulsory requested to link their budgets to the CKU results framework under the current practice. Rather, CKU assesses how applicants' budgets can be linked to the results framework. Therefore, project

---

[71] Also as per "ToR for tilsynsbesøg ved puljeorganisationer", https://um.dk/danida/samarbejspartnere/civ-org/adm-ret/puljeordn

budgets and accounts are not systematically linked to CKU's results framework for the Pool and the FoRB-window[72].

Coding of revenue in CKU is done using one segment. Unfortunately, that means that the segment becomes mixed because it must contain both economic classification (type) and source of funds. In practice this means that when CKU receives a new grant (for example GLOBUS) it must introduce a new economic classifier (for example Grant MFA GLOBUS next to Grant MFA CKU Pool). Good practice would require a separate segment for source of funds so that reporting can be done on Grants in general, possibly differentiated on the sources; MFA GLOBUS and MFA CKU Pool for example. This is, however, not a critical flaw, and could be corrected in the future if the number of funding sources grow further.

CKU is currently in the process of preparing a new strategy with an associated result framework. And, CKU is preparing to start the configuration of the new ILUMI case handling system which will allow CKU to request i) that applicants link both the application budget to the outcome level of CKU's new results framework[73] and ii) that project accounting is registered in the ILUMI linked to the outcomes in the CKU results framework and supported by upload of regular financial reporting and audit statements.

The RT finds that CKU should adjust the CoA in Business Central to include a new segment that allows for registration of the outcome(s) associated with expenditure. The segment content should be structured in accordance with the new results framework once the new strategy is approved. Also, the ILUMI database should be configured so that it becomes mandatory for applicants to distribute their application budget, and subsequent accounting, in accordance with CKU's outcomes in the (new) results framework.

Based on the foregoing, **the RT recommends**:

R10: CKU to add a programmatic segment (i.e. results framework) to the Business Central CoA, where the programmatic segment would be filled out by outcomes in the CKU results framework once the new strategy is finalized, in order to

- Ensure linking of budgets and expenditure with outcomes; and
- Whenever possible, enable digital workflow in the grant management cycle, where applicants can link application budgets directly to CKU results framework and later, if the grant application is successful, report the financial flows distributed in the results framework.

Implementing the recommendation will further require that CKU reviews and updates manuals and guidelines to assist applicants navigate in the new case handling system and ensure that budgets and accounts are prepared accordingly. This review could also include guidance to MOs and partners regarding the use of "Fair Share" where relevant. Specifically, the RT understands that CISU has been put in charge of preparing a "Fair Budget" model for smaller organizations. This work, once concluded, could bear on applicants to the CKU Pool and the FoRB-window.

4.4 Financial reporting and monitoring

CKU maintains two separate sets of account reporting in the handling of the CKU Fund and the FoRB window.[74] One set of accounts is expenditure based (udgifts-/udbetalingsbaseret) and another is based on commitments (tilsagnsregnskab). This is necessary because grants and projects can run and be expended across multiple years and because the total multiyear commitment is deducted from the available funding in the pool in the year it is granted. Consequently, the annual reports of the CKU pool

---

[72] Also see CoA requirements in "ToR for tilsynsbesøg ved puljeorganisationer",
https://um.dk/danida/samarbejspartnere/civ-org/adm-ret/puljeordn

[73] If a project contributes to more than one outcome then the application modality will not link to all outcomes.

[74] From 2023 the CKU pool and the FoRB-window will be joined in the Fiscal Bill (FL) and only one consolidated report will be prepared from 2023 and onwards.

and the FoRB window presents both expenditure accounting and accounting of commitments. The RT finds the handling of the two sets of reporting satisfactory, with reconciliation between CKU bank balances and both sets of accounts carried out satisfactorily.

CKU prepares a separate report for the pool (Puljeregnskab 2021 for CKU-puljen) and for the ToRF-window (Puljeregnskab 2021 – ToRF vinduet under CKU-puljen) as required by MFA. The current consolidated audited financial statement of CKU (See "Årsregnskab 2021 – Center for Kirkeligt Udviklingsarbejde") includes accounting for CKU revenues and expenditure related to the CKU pool and the ToRF window. How the figures are calculated is not shown, however, which makes them difficult to understand (the notes to the accounts are not sufficiently detailed). Reconciling the figures in the CKU financial statement against the accounts for the CKU Pool and the FoRB-window is also not possible based on the available material. For 2021 the complexity is compounded by the fact that the CKU accounts were prepared prior to the finalization of the accounts for the Pool and the FoRB-window.

Overall, the CKU audited financial statement does not provide an easy-to-understand overview of execution of the two grants and transparency across the three financial statements (CKU overall, CKU Pool, and FoRB-window) should be improved. Not least, CKU could improve the transparency and overview regarding the calculation of funds expended by CKU itself from the Pool and the FoRB window (also see later section).

Based on the foregoing, **the RT recommends**:

R11: CKU to adjust the way it presents its overall financial statements in order to improve the their transparency in both pools. The RT recommends two alternatives, or a combination thereof:
- CKU could bring all CKU fund spending into the income statement in the consolidated financial statement (as CKU is overall accountable to MFA) and present an improved overview of spending elements; or
- Improve the notes to the consolidated financial statement so it becomes easier to understand how the income statement is impacted by the administration of the CKU pool and how corresponding revenue and costs are calculated, including a multiannual table explaining the dynamics of pool administration and the total amount in grants received from MFA.

The RT team finds that CKU carries out regular financial monitoring of projects. Also, MOs have implemented regular financial monitoring as evidenced by the field visits to Nepal and Rwanda and as evidenced by Danish MOs. The RT has had access to monitoring reports and the monitoring plan prepared by CKU. One observation is that coordination between MOs and CKU could be strengthened, as an example of overlapping financial monitoring was found. The head of finance in CKU confirms that CKU is working to prepare an improved financial monitoring plan which will depend more on monitoring by stronger MOs and on a risk assessment basis identify weaker MOs and their local partners as targets of CKU financial monitoring. The RT finds that CKU carries out due diligence assessments of new and existing partners in connection with the grant approval process and dedicates resources to capacity-building among weaker partners. One example is the Mission East activities in Nepal where HEAD and WWS has received substantial training, and another regards BUD's partner in Rwanda.

4.5 Audit, Value for Money and Cost efficiency

CKU has contracted a new Auditor, Mazar, which will conduct the first audit of the 2022 accounts. This is the third auditor in three years, a matter which could be of concern. However, the issue has been subject to a satisfactory discussion with MFA and is due to CKU dissatisfaction with the previous auditor. Overall, CKU partnership agreements and ToR for local audits comply with MFA requirements.

CKU, MOs and local partners have provided a wide array of audited financial statements and management letters for activities funded by CKU and the RT have not identified areas of concern. In

fact, most of the auditors interviewed in Nepal and Rwanda demonstrated excellent abilities not only to perform financial audits but also performance (forvaltnings-) and compliance (juridisk-kritisk) audits.[75] The RT has examined many local partner annual organisational audits (statutory audits – lovpligtige) as well as special purpose audits (of activities funded by CKU). The RT finds that resources in many cases could be used more efficiently by relying on financial organisational audits[76] and use special purpose auditor resources to carry out performance and compliance audits. Most of the ToR for special purpose audits of CKU funded activities do indeed refer to elements of Value-for-Money and performance and compliance considerations. However, the RT finds that Value-for-Money and performance analysis in all but a few cases is unsatisfactory. That said, the RT wishes to stress that it found no evidence of excessive levels of salaries, administrative costs or per diems. Also, procurement procedures in partner institutions are consistent with good practices. Still, assessments of whether CKU funded activities provide Value-for-Money in terms of the costs of achieved outcomes and results are absent.

Based on the foregoing, **the RT recommends**:

R12: CKU to consider adjusting financial management policies to i) make use of existing statutory audits (adjusted when necessary due to issues of periodicity) where deemed possible; and ii) make use of local auditors to carry out performance (incl. value-for-money) and compliance audits, so as to:

- Minimise the burden on beneficiary institutions; and
- Focus on performance (incl. Value for Money) and compliance issues rather than standard financial audits already covered by statutory audits.

Implementation of this recommendation will require further analysis by CKU to identify where use of organisational audits is possible and will also require that CKU develop a set of ToR for special purpose auditors to carry out performance (incl. Value for Money) and compliance audits. The previous recommendation regarding strengthening of project budgeting and accounting on CKU defined outcomes will also be an important element in this context.

Based on data in CKU's annual accounts for the CKU Pool and the FoRB-window the RT has prepared figures 4.2 and 4.3 to discuss cost efficiency and the share of the pooled funds that are being transferred to independent partners. Figure 4.2 shows that more than 60% of the annual pooled funds are granted/committed to independent partners (using the term from A2 in the Danida Budget Model "Overførsel til Uafhængige Partnere"). Comparable figures are obtained when applying accounting data for expenditure in figure 4.3 which also shows that expenditure on administration and information (oplysningsaktiviteter) lie within their respective limits of 7% and 2%.

---

[75] For example, the Mission East auditor in Nepal is Vice-President in the Nepalese chapter of ICAN (Institute of Chartered Accountants in Nepal) and involved in designing standards for Performance Audits in Nepal. Similar observations were made in Rwanda.

[76] MFA has a set of requirements which must be observed regarding the use of organizational audits instead of special purpose audits, and these are in many cases already – or easily could be – integrated in organizational audits.

Figure 4.2: MFA total annual grant versus CKU Pool, incl FoRB, annual grants (commitments)
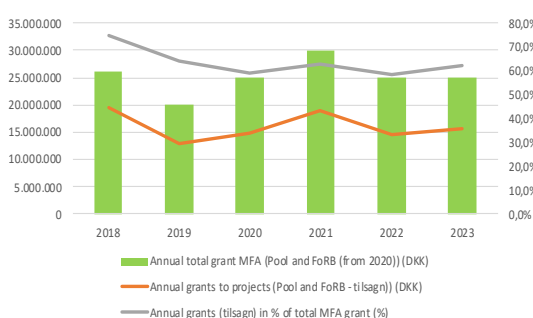
Source: Accounts for CKU Pool 2018-2021, FoRB-window 2020-2021 and Budget 2022 (also see annex for data)

Figure 4.3: Annual expenditure (CKU Pool, incl. FoRB)
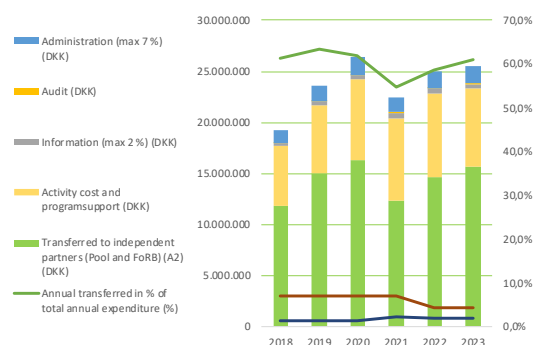
Source: Accounts for CKU Pool 2018-2021, FoRB-window 2020-2021 and Budget 2022 (also see annex for data)

The transfer to independent partners is not directly comparable to the term "localization" as some of the funds transferred to independent partners will be expended by MOs in Denmark. The review has carried out an exercise similar to the 2018 CKU report and the analysis presented in CKU's annual 2021 report. Based on sample data from 2018 to 2021 in Nepal and Rwanda covering projects worth approximately DKK 7 million, the RT finds that on average 76% of project expenditure goes to "core activities", 14% is spent on overhead in the recipient country and approximately 10% in Denmark.

These figures stress the need to monitor how much of the pooled funds reaches targets groups in the Global South and the RT suggests that monitoring of the figures, as also presented in CKU's annual 2021 report, could supplement the considerations regarding the calculations of CKU's own expenditure out of the pooled funds that was presented in section 4.4.

4.6 Anti-corruption and policy compliance

The RT has reviewed several CKU documents, including the 2022 Code of Conduct, guidelines for applicants, as well as several contracts with MOs and partner organizations to assess initiatives to curb corruption. The RT finds the measures satisfactory. Nevertheless, C-cases do appear. A case in Nepal was raised but subsequently closed as there was no basis for the charges. Other C-cases concerning CKU are in due process.

The RT also finds that provisions to prevent and respond to risks around sexual exploitation, abuse and harassment (PSEAH) and other forms of unethical staff behaviour is satisfactory. The RT learned of no incidences of unwarranted behaviour during field visits and meetings with CKU. It is also noted that the MFA would find it useful if CKU prepares a full library of guidelines and policies in the areas of compliance (anti-corruption, PSEAH, codes of conduct etc.) as the Ministry requires and which could be reused by MOs in their agreements with partners in the Global South. MOs would thus not have to develop policies and guidelines on their own in this area.

Annexes

Annex 1: Terms of Reference (TOR)

Regarding "Review of Center for Church-Based Development (CKU) and Disabled People's Organisations Denmark (DPOD)"

The Consultant must perform the Services in accordance with the Client's requirements.
The Consultant must also perform the Services in accordance with the Consultant's description stated in Appendix 3C.

Background and context

In keeping with the guidelines for the administration of grants financed by the Ministry of Foreign Affairs of Denmark (MFA) to pooled funds and networks, the MFA wishes to initiate a joint review and capacity assessment (hereafter: "review") of Center for Church-Based Development (CKU) and Disabled People's Organisations Denmark (DPOD).

Presentation of CKU and DPOD

CKU and DPOD manage pooled funds on behalf of the MFA that finance development projects implemented by member organisations in collaboration with local partners from the Global South.
CKU and DPOD's support to members can be divided into three interconnected sub-categories, namely: Project support provided by the organisations as fund managers, capacity building provided by CKU and DPOD as knowledge centres and collective advocacy provided by CKU and DPOD as networks for their member organisations, consisting of, respectively, faith-based and disability organisations in Denmark that engage in development cooperation.

Center for Church-Based Development

CKU is an umbrella organisation for 38 Danish churches and church-based organisations working with development in close to 40 developing countries. CKU member organisations have 23.000 volunteers, 47.000 members and 187.000 members in the churches plus the members from the state church. These member organisations implement projects in partnerships with local churchbased organisations in the Global South, supported by CKU through financing, advisory and administrative services. Members of CKU represent a wide array of different church traditions, target groups, and ways of operating.
In CKU's strategic plan for 2022 CKU define the following crosscutting strategic priorities for their support: i) Public engagement and volunteering, ii) the field of religion and development including the role of religious and faith-based actors towards sustainable development, iii) the Sustainable Development Goals (SDG), iv) Freedom of Religion and Belief (FoRB) and v) gender equality.
In addition to direct project support, CKU facilitates two global, cross-cutting learning initiatives; one on the role of diaconal action and one on FoRB. All three global learning initiatives involve targeted access to financing, thematic research, knowledge sharing, capacity building and expanded partnerships with other church-based networks from the global south.

In recent years, CKU has taken steps towards making their services more accessible, transparent and inclusive. Progress so far includes the introduction of redefined roles and mandates for the secretariat and grant committee as well as new and more simplified application processes. The work continues, and in 2022 CKU plans to develop an online membership platform to further simplify the application process. Another priority has been to make more resources available to members. CKU's role as fund manager has been performed under high demand relative to available funds and so securing additional funding, also from international donors, forms part of CKU's strategy to make funding more accessible to members.

CKU is an independent legal and administrative entity, established and owned by its member organisations. CKU is managed by a secretariat that acts on behalf of a general assembly of members. The general assembly approves accounts, budgets, annual plans and applications for membership. Six representatives are elected by the general assembly to sit on a board. Board members serve a four year term alongside an alternate serving a one year term and an external consultant serving a two year term. The board meets four to five times a year to decide on the long-term strategy of CKU, to develop budgets and work plans, to provide guidance for the secretariat and to follow up on progress and results. The secretariat currently counts approx. 18 staff including one director.

Disabled People's Organisations Denmark
DPOD is an umbrella organisation, established in 1934, consisting of 35 member organisations with 340.000 members across member organisations. DPOD represents people with all types of disabilities – visible and non-visible – from brain damage and arthritis to developmental disabilities and mental illness. Besides domestic affairs, DPOD engages in efforts that serve to promote and protect the rights of persons with disabilities in developing countries with a focus on advancing access to rights and inclusive policies for persons with disabilities, who are amongst the most vulnerable. DPOD is an active partner in Danish development cooperation through the Global Disability Programme with activities in approximately 25 developing countries. DPOD expands the knowledge of the Convention on the Rights of Persons with Disabilities, and works to reach the UN Sustainable Development Goals.

The Global Disability Programme includes three main focus areas: 1. Partnerships in the Global South, 2. Popular support in Denmark and 3. The policy work on the inclusion of people with disabilities in development cooperation. DPOD supports partnerships between Danish disability organisations and like-minded organisations in the Global South in two ways: Through the Danish Disability Fund, administered by DPOD and in own supporting activities through partnerships with national federations of organisations of persons with disabilities, currently in Ghana, Rwanda and Nepal.

In DPOD's Strategic Plan for 2022, the organisation has identified three cross-cutting strategic priorities i) Stronger disability movements in the Global South, ii) International engagement among Danish disability organisations and iii) Inclusion of people with disability in Danish development cooperation.
In recent years, DPOD has had a strong focus on localisation, operationalisation of "Leaving Noone Behind" (LNOB) and public engagement. Significant progress has been made e.g. with a stronger focus on Danish organisations' added value in DPOD's new partnership policy. Going forward, DPOD's policy programme takes a more strategic approach to other development policy actors in Denmark, including in civil society, to promote inclusion. Moreover, DPOD is developing a strategy for public engagement to encourage member organisations' involvement in e.g. advocacy on policy agendas.

The highest authority of DPOD is the Board of Representatives. The Board of Representatives determines the DPOD's overall policy. The Board of Representatives consists of the affiliated organizations, group members, the Association of Young People with Disabilities and three representatives from each of the five regions, elected by the departments in the regions. The members of the Board of Representatives may each send one voting representative to the meetings of the Board of Representatives. The Executive Committee is responsible for DPOD's activities between meetings of the Board of representatives and consists of a Chair, a vice Chair and five members elected by the Board of Representatives. In addition, the current Chair of the Association of Young People with Disabilities may participate as an observer in the work of the Executive Committee. Elections for Chair, vice Chair and Executive Committee take place every other year. The day-to-day management of DPOD isentrusted to a secretariat. The secretariat currently counts approx. 35 staff members with seven full time and two

part time employees and one student in the international department as well as two supporting staff in Rwanda and Nepal.

Engagement with the MFA
CKU and DPOD pooled funds are financed by the MFA from finance act account § 06.33.01.12. Both funds are to be managed in accordance with the guidelines for the administration of grants financed by the MFA to pooled funds and networks ('Retningslinjer for forvaltning af tilskudsmidler fra Udenrigsministeriet til puljeordninger og netværk'). These guidelines define the administrative requirements that each fund manager is held accountable to under supervision by the MFA.

Between 2017 and 2021, MFA grants to CKU and DPOD were based on Denmark's previous Strategy for Development Cooperation and Humanitarian Action, The World 2030. This strategy highlights that managers of pooled funds financed by the MFA, such as CKU and DPOD, through their member organizations should play a key role in maintaining broad popular engagement in civil society activities related to development issues within all 17 SDGs. The World 2030 calls on pooled fund managers to simplify procedures and requirements for applicant organisations, so that they are proportionate with the nature and scope of the initiatives and capacity of the organisations they seek to support (referred to as the "simplification agenda").
Current support to CKU and DPOD is based on Denmark's strategy for development cooperation 2021-2025, The World We Share.

Center for Church-Based Development
The MFA, through the Department for Humanitarian Action, Civil Society and Engagement (HCE) provides DKK 25 million annually to CKU's pooled funding mechanism 'the CKU pooled fund'. The purpose of the CKU pooled fund is to support churches and church-based actors in the global south to uphold their diaconal responsibilities and participate as active,constituency-led and civil society actors who create long-term changes in the communities they represent. The pooled fund allows CKU members to apply for up to DKK 1 million for smaller development activities.

5 of the total DKK 25 million provided annually by HCE to the CKU pooled fund are distributed through a separate FoRB funding window that support targeted efforts to increase respect for and protection and promotion of freedom of religion or belief Funding from the 'FoRB window' can be applied for by Danish civil society organizations, both faith-based and non-faith-based, and does not require membership of CKU. It is possible to apply for up to DKK 3 million for projects.
In addition to the CKU pooled fund CKU manages two individual project grants; one to train local leaders and human rights defenders on FoRB in Indonesia (DKK 4.2 million) and one to strengthen social cohesion and civic engagement across religious divides among young people in Lebanon, including displaced young people from Syria (DKK 5.5 million).
Further to this, CKU is also a part of the steering groups for the Danish Forum for Freedom of Religion and belief hosted by the MFA. CKU also coordinates the Danish Network on Religion and Development where the MFA is represented.

Finally, in 2022, CKU – together with the Danish Trade Union Development Agency (DTDA) – launched the Global Engagement, Sustainability, Education and Cooperation fund, GLOBUS. The GLOBUS fund supports educational exchange and circular economy projects that seek to engage Danish students and apprentices in the SDGs and in international development cooperation. GLOBUS is financed by the MFA and receives an annual grant of DKK 18.8 million. GLOBUS replaces a previous funding facility managed by CKU Recycling for Development (RfD).

Disabled People's Organisations Denmark

The MFA, through the Department for Humanitarian Action, Civil Society and Engagement (HCE) provides DKK 43.5 million annually. DPOD manages the Danish Disability Fund of approximately 29 million on behalf of the Ministry. Moreover, DPOD is able to spend 20 percent of the total grant on the organisation's own supporting activities.

The Disability Fund supports the Danish disability organisations' international development commitment. The pool is adapted to the disability organisations' special conditions for and experiences with rights-based development cooperation. The Danish disability organisations cooperate with organisations and movements in developing countries that consists of and represent persons with disabilities.. DPOD's member organisations are able to apply for grants up to 8 million and DPOD has independent grant competence of up to DKK 5 million DKK, as grants over 5 million follows the ministry's general grant procedures.

Disability is part of the development policy strategy "The World We Share" in a human rightsbased approach to development and in the priority of reaching the most vulnerable, where people living with a disability are mentioned specifically, ('Leaving No-One Behind'), especially in crises.
Moreover, the strategy states that Denmark will work to give a voice to people with disabilities. Previous MFA assessments and annual consultations.

As stated in the guidelines for the administration of grants financed by the MFA to pooled funds and networks the MFA shall conduct reviews and capacity assessments of fund managers and their activities. This is done to asses fund managers' performance in delivering results under their agreement with the MFA. On a more regular basis, such reviews are supplemented by MFA financial monitoring visits, and once every year an annual consultation between the MFA and fund managers is held to discuss progress and results as well as programmatic, strategic and financial issues.

Furthermore an analysis across the different pooled funds supported by the MFA was conducted in 2021 ('Puleanalyse 2021') with a cross-cutting focus within the pooled funds on 1) Impartiality in the grant process and grant management, 2) Salary levels in Denmark, 3) Documentation of results and 4) Transparency (minimum requirements for IATI). The analysis identified a number of elements to be followed up upon – or ensure the practice of - within the pooled funds.

Center for Church-Based Development

The last MFA review of CKU took place in 2017 with field visits to Tanzania and Burundi. The overall conclusion of the review is that CKU's pooled fund produces important results and that CKU delivers on the agreement with the MFA. The review describes how CKU's pooled fund creates outreach and mobilises a lot of volunteer resources, and that the pooled fund operates cost-efficient to support effective and sustainable activities at local level.

The review goes on to state that the financial and administrative capacity varies significantly among South partners visited in Tanzania and Burundi. For some partners, experience with CKU's grant requirements and with general principles of prudent financial management is limited. The same goes for knowledge about the tripartite project structure and awareness among South partners about the anti-corruption policy of CKU. Based on these observations, the review concludes that there is a continuous need for capacity development and follow up on activities at local level by CKU and Danish grant holders.

The review presents a number of recommendations to CKU and Danish grant holders including to strengthen financial monitoring of projects; to strengthen documentation of results at outcome and

impact level; to support projects that are more strategic and linked to advocacy and organisational development; to support more projects that work with federating groups and group organising at higher levels; to strengthen, in the application phase, the context/institutional analysis of how various partners are able to deliver and sustain their activities within different thematic areas.

The last financial monitoring visit to CKU took place in 2019. The overall conclusion by the MFA was that CKU ensured satisfactory financial management of funds received from the MFA and that CKU's management practices was in line with MFA guidelines. In a final report to CKU, the MFA financial monitoring team presented 18 recommendations to CKU including on budgeting, monitoring of partners and projects, internal reporting and financial management processes and manuals including on procurement.

The MFA's annual consultation with CKU for the implementing year 2020 took place during January 2022. In addition to discussions around financial management, results and future strategy CKU highlighted the issue of limited funds against high demand, the growing number of projects that focus on FoRB and progress on capacity building of members e.g. through elearning on PSEAH, anti-corruption, FoRB and other administrative and thematic aspects. Other topics of discussion included administrative closing of the RfD fund, religion and development, gender equality, climate action and launch of the GLOBUS fund.

Disabled People's Organisations Denmark
The latest review of DPOD concluded in May 2018. Overall, the review was positive vis-à-vis DPODs relevance, added value and progress made from 2014-2017 around organisational development and supporting umbrellas and sister organisations in the Global South. Moreover, the financial management procedures and systems were in place and appropriate and there were promising results, and progress in communication and public participation. The review encouraged DPOD take a more strategic and holistic focus to support member organisations and partners and strengthen cooperation and coordination and unleash more synergies. DPOD also needed to strengthen its technical assistance on gender analysis and education, as well as its focus on outcomes and accountability including documenting Convention on the Rights of People with Disabilities (CRPD) progress at national level and the real changes for persons with disabilities as right holders.

The review presents eleven concrete recommendations to DPOD, including to play a more proactive role vis-à-vis cooperation and coordination with MOs and partners; to ensure the linkages between the global, national and local interventions and engage more with alliances; to increase work to mainstream policies and programming related to people living with disabilities in international cooperation; to simplify processes and procedures; to allocate adequate resources and ensure that staff is assigned as responsible for priority areas and; to increase engagement of member organisations in development of e.g. policies, M&E frameworks, and popular foundation (i.e. public engagement) initiatives.

The most recent financial monitoring visit was conducted in November 2020. DPOD has a welldescribed and appropriate financial management of funds received from the Ministry of Foreign Affairs, including that the Ministry of Foreign Affairs' guidelines are followed and that the general requirements for good management of grant funds are met. In their final report, the MFA monitoring team presented 10 concrete recommendations to DPOD, including recommendations on monitoring of partners and projects, internal reporting, and financial management processes.

The MFA's annual consultations with DPOD for the implementing year 2021 took place in December 2021. DPOD highlighted the continued focus on local leadership and localisation, and DPOD's increased

advocacy efforts under the Global Policy Programme. Lastly, DPOD highlighted an expectation of increasingly high demand on the fund, especially caused by small and mediumsized member organizations wanting to apply for more and more long-term partnerships.

Purpose
The review should stimulate learning and provide evidence for organisational development with a view to strengthening the relevance, effectiveness, sustainability and efficiency of CKU's and DPOD's work. Accordingly, the review should identify recommendations within each of the focus areas specified below, which will inform MFA's on-going dialogue with CKU and DPOD. The review will inform MFA's on-going dialogue with CKU and DPOD on both programmatic and financial matters.

Objective
The overall objective of this review is to assess CKU's and DPOD's capacity and performance in delivering results under their grants from HCE. Emphasis is on the role of CKU and DPOD as responsible, accountable and efficient fund managers, including their ability to facilitate projects that deliver sustainable results in the Global South through activities implemented in partnership between Danish grant holders and local partners. Emphasis is also on CKU's and DPOD's ability to strengthen public engagement in Denmark through their member organizations, as specified in the scope of work below.

Scope of work

Governance structure and organisational results delivery
The review should assess the degree to which CKU's and DPOD's governance structures enable effective and accountable governance for setting and achieving results under their engagements with the MFA.
Fund management and capacity building for development cooperation
The review should assess, if CKU and DPOD has the necessary expertise and systems in place to effectively manage their respective pooled funds with emphasis on their ability to deliver and track results in the Global South. More specifically, the review should assess:

Guidelines and procedures – assess the extent to which guidelines, procedures and requirements are proportionate with the nature, scope and risk of the initiatives and the applicant organisations' capacity; i.e. whether the application procedure is appropriate and supports applications by a diverse group of member organisations.

Relevance of support modalities – asses the relevance of the selection of support modalities offered by CKU and DPOD, including whether the modalities offered are suitable for actual and potential applicants and interventions, and whether the distribution of the fund's total budget between the various modalities and applicants are appropriate. Consider progression of grant holders under each pooled funding modality.

Capacity development – asses the relevance and value added of CKU's and DPOD's counselling and capacity development services. Particularly the extent to which these provide applicants with the necessary capacity and skills to facilitate equitable partnerships with local partners and sustainable projects in the Global South, as well as the extent to which these affect the likelihood that new applicants, in particular, succeed in pursuing their objectives. Consider the target group of each funding modality in terms of necessary capacity and skills to deliver quality engagements.

Results in the Global South – asses deliverance and documentation of outcome-level results on the ground against stated goals and objectives, as well as the approach and capacity to promote sustainability and long-term results.

Quality of partnerships developed between Danish grant holders and their partners, as well as the value added by CKU and DPOD in supporting and strengthening such partnerships. This includes the level of equality and accountability between the Danish grant holder and their partners. This also includes quality and sustainability of national and international partnerships and collaborations between DPOD and CKU respectively and umbrella organisations and networks in the Global South. This further includes an assessment of whether it would be desirable to enable collaboration with and support to social movements to support the purpose of CKU's pooled fund and DPOD's Global Disability Programme, including assessment of the interest of grant holders to collaborate with social movements.
Fragile contexts – The capacity of CKU, DPOD and their member organisations to manage and implement projects in fragile contexts with due consideration of the principle of "do no harm".

Monitoring, evaluation and learning (MEL) – Quality, reliability and application of CKU's and DPOD's MEL systems and procedures and efforts to monitor results in the Global South by means of so-called tracer studies, thematic reviews and field inspections. The review should assess the quality and relevance of the results frameworks of CKU's pooled fund and DPOD's Global Disability Programme. This may include the indicators and data for future reporting on Open Aid and whether selected indicators and data are applicable for future reporting in Open Aid and how to improve indicators and data in terms of meaningful public communication of results through Open Aid.
The review should also consider CKU's and DPOD's approach to risk management, including whether they apply a risk-based approach to monitoring.
Finally, the review includes an assessment of CKU's and DPOD's mechanisms for organisational learning (e.g. from Danida reviews and annual consultations), and CKU's and DPOD's efforts and ability to strategically apply learnings in future planning and development.

Popular engagement and communications
The review should assess CKU's and DPOD's ability to foster popular engagement and support around Danish development cooperation and the SDGs through their members.. More specifically, the review should assess:
Relevance of CKU's and DPOD's activities around communication and engagement – the role of CKU and DPOD in supporting member organisations in communicating relevantly, understandably and engagingly about Danish development cooperation and the SDGs.
Popular engagement – assess whether CKU's and DPOD's strategy and approach promote popular engagement through their members in development activities under CKU's pooled fund and DPOD's Global Disability Programme. Assess the extent to which disability- and faith-based organisations not previously involved, have been engaged through the CKU and DPOD activities, funded by the MFA.

Financial management
The review should assess CKU's and DPOD's financial management setup, systems and procedures, and how these contribute to the achievement of CKU's and DPOD's strategic results. More specifically, the review should assess:
Compliance – adherence to MFA guidelines, the extent to which staff throughout the value chain (CKU and DPOD, grant holders and local partners) are aware of these and regularly updated, and that systems and procedures are in place to promote and strengthen compliance.

Internal controls – adequacy of setup to ensure transparency and financial accountability, quality of internal control environment, division of financial management responsibilities, segregation of duties, and CKU's and DPOD's ability to ensure this throughout the valuechain.
Management of budget, expenditure and reporting – financial and/or accounting system(s) and capacity throughout the value chain and how these allow for adequate budgeting, management of commitments and disbursements, timely financial reporting, as well as cost allocation.

Financial monitoring – CKU's and DPOD's policies, procedures and practices (i.e. due diligence/pre-grant award assessment, plan, method, implementation, reporting, learning and follow-up) for financial monitoring of funds delegated to grants holders and their local partners, including consideration of a risk-based approach to monitoring.

Audits – CKU's and DPOD's approach and capacity to ensure high quality audits at CKU and DPOD, grant holders and local partners, flow of funds (securing a clear and intact accounting and audit trail) between CKU and DPOD, grant holders and local partners, adherence to applicable audit standards, and organisational capacity at CKU and DPOD, grant holder and local partner level to follow-up on findings.
Value for money – adequacy of established procedures to promote value for money throughout the value chain, including consideration on salaries, usage of activity specific technical assistance on all levels, administration costs, procurement, transparency, adaptability, reporting and environmental impact.

Anti-corruption, code of conduct, PSEAH – quality, reliability and application of CKU's and DPOD's systems (policies, procedures, practices) to prevent and respond to risks around corruption, sexual exploitation, abuse and harassment (PSEAH) and other forms of unethical staff behaviour throughout the value chain. This should consider the extent to which CKU's and DPOD's systems translates into effective practices through grant holders and local partners in the Global South, taking into consideration the size of the project and the capacity of the partner. During the assessment of the areas mentioned above, any recommendations and/or important findings in previous financial monitoring reports, process action plans, reviews, notes/comments from auditors, should be touched upon in order to secure due progress in any implementation of financial management initiatives.

Deliverables (output)
Three outputs are expected from the review team:
Two inception reports (one for CKU and one for DPOD) (each one not exceeding five pages, excluding annexes) based on the desk study and key informant interviews, which will serve as a presentation of the main issues to be addressed during the data collection/field work, the sampled projects and countries as well as detailing and finetuning the methodology and work plan.
Two debriefing presentations (one for CKU and one for DPOD) (PowerPoint), based on the data collection and field work/virtual interaction, which will present the preliminary findings and recommendations for discussion with CKU, DPOD and the MFA.
Two review reports (one for CKU and one for DPOD), each one not exceeding 20 pages plus annexes, including a maximum of 12 recommendations.

Timing

The review will be organised in four phases (tentative dates):

Phases	Main activities	Output	Timing
Inception	Preparatory desk studies to analyse key documents and introductory meeting with CKU and DPOD. Based on this, the team will draft an inception report describing the approach and methodology of the review and field study, incl. sampling of projects in min. two countries. Initial interviews and consultations in Denmark. Meeting between review team and the MFA to discuss inception reports.	Inception reports with critical issues identified for further analysis, including detailed work plan and detailed methodology proposal for the workshop at CKU and DPOD.	Primo / Mid November
Data collection in Denmark	Data collection, inception interviews and possible inception workshop with key staff at CKU's and DPOD's premises, as well as meetings with the MFA and other relevant resource persons in Denmark.	Workshops at CKU and DPOD.	Primo / Mid-November
Field mission in Denmark	Meetings with sampled grant holders (and, potentially, applicants whose applications have been rejected) financed by CKU's and DPOD's pooled funds across relevant locations in Denmark.		Mid-November
Field mission abroad	Meetings with sampled local partners in at least two project countries (countries where both CKU and DPOD partners can be visited will be prioritised) to assess in practice how methodological issues, policies and strategies have been implemented, performance and results achieved.		Mid/Ultimo-November
De-briefing	Separate debriefing meetings with the MFA and CKU and with the MFA and DPOD.	Presentation of key findings and preliminary conclusions and recommendations (PPt).	Ultimo November / Primo December

| Reporting | Draft reports for discussion and comments by HCE/MFA, CKU and DPOD. | Draft reports. | Primo / Mid-December |
| | Finalisation of reports. | Final reports. | Mid / Ultimo December |

Methodology

The scope of this exercise includes not only CKU and DPOD, but also sampled grant holders and their partners in the Global South as a systems check of CKU's and DPOD's policies and procedures as well as capacity and performance in delivering results.

In accordance with the MFA Guidelines for Programmes and Projects, the review will make an overall assessment against relevant OECD/DAC criteria, including relevance, efficiency, effectiveness and sustainability.

The review will be based on a desk assessment and interviews with CKU and DPOD and relevant stakeholders in Denmark and field visits in two sampled countries in the Global South (to be determined during inception).

The review will be based on a sample of grant holders in Denmark and their local partners. It will draw upon a representative, structural sample of projects financed by various support modalities, including large and small activities implemented by CKU and DPOD members, and activities implemented by CKU and DPOD themselves.

The desk assessment will be based on relevant documents from the MFA, CKU and DPOD, including – but not limited to – strategies, project documentation (incl. studies, reviews and evaluations) and relevant organisational policies, procedures and guidance documents. It will conclude with a mission preparation note (MPN)/inception report, which specifies next steps and a refined methodology for the subsequent data collection as well as field visits.

The interviews in Denmark will include relevant staff from CKU and DPOD, sampled grant holders and the MFA as well as other key stakeholders.

The field visits in Denmark and sampled countries will be used to assess capacity and performance and validate results. The purpose is to review the projects as illustrative cases, which will inform and validate the review of CKU's and DPOD's strategies, plans and activities in practice. In other words, it is not to review the effectiveness, efficiency or relevance of the specific projects, partners or grant holders in themselves, but rather to inform overall findings and recommendations to CKU and DPOD.

Qualifications and Competence of Staff

A Review Team of three international consultants will perform the Reviews. One of the international consultants will be the team leader of the Reviews with reference to the MFA. The consultants must have up-to-date expertise of the below mentioned areas. In addition min. 2 of the three international consultants must be able to read and understand Danish in order to access all relevant documentation.

Consultant profile

A Review Team (RT) of three international consultants and two local consultants (one local consultant per country selected for review) will perform each review. One of the international consultants will be the team leader (TL) of the review with reference to the MFA.

The tender shall include CVs for the three international consultants. In order to ensure broad scope in perspective, experience and competence with the RT, the RT should preferably be gender balanced, include representation from a country on the OECD DAC list of recipients and include both senior and junior experts. Senior experts are considered individuals with more than 10 years of experience within

their specific areas of expertise. Junior experts are individuals with minimum 3 years and maximum 10 years of experience within their specific areas of expertise.

In addition to the international consultants, the Consultant shall provide local consultants with local and regional experience relevant for the assignment as part of the RT. The local consultants should complement and supplement the international consultants. Local consultants must be able to understand, speak and write English at minimum level C1 according to the Common European Framework of Reference for Languages scale. (https://www.coe.int/en/web/commonhttps://www.coe.int/en/web/common-european-framework-reference-languages/table-2-cefr-3.3-common-reference-levels-self-assessment-grideuropean-framework-reference-languages/table-2-cefr-3.3-common-reference-levels-selfhttps://www.coe.int/en/web/common-european-framework-reference-languages/table-2-cefr-3.3-common-reference-levels-self-assessment-gridassessment-grid). No CVs shall be included for local experts, but the tender should outline how local experts will be sourced, and the technical areas and tasks to be covered should be mentioned.

The consultants' proposal should contain relevant CVs as well as a brief proposal for a methodology (max. 3 pages) based on these Terms of Reference.

Conflict of interest: Consultants (company and team members) should document that they have no/or have had no substantial (e.g. extensive or senior level) affiliation to CKU and DPOD, which might constitute a conflict of interest.

Criteria: Proposed CVs will be evaluated according to the following criteria:

The RT members must all have the following general qualifications (30%):

Minimum Master's degree in a relevant field of expertise

Minimum 10 years of experience within their specific areas of expertise (senior consultants) and minimum 3 years and maximum 10 years of experience within their specific areas of expertise (junior consultants)

Professional experience with reviews and appraisals in international cooperation, preferably with Danish civil society development cooperation (minimum two of the three international consultants)

The RT members must jointly cover the following adequacy for the assignment (50%):

Experience with capacity assessments, reviews and organisational development/learning of civil society organisations

Experience with theory of change approaches and results-based management, including monitoring and evaluation

Experience with MFA Aid Management Guidelines, rules and procedures, preferably in relation to grants to Danish civil society

Experience in partnerships and organising of constituency-led organisations (e.g. disability, youth, faith), particularly concerning civil society.

Experience with religion and development (religious actors)

Experience with local partnerships, localization/local leadership and capacity building approaches

Experience from working with communication and popular engagement (public participation, anchorage and support)

Experience from assessing civil society development cooperation in a variety of settings, incl. experience from assessing results at outcome level

Experience with monitoring, evaluation, accountability and learning systems and assessment of these

Experience in financial management, including set-ups, procedures and reporting, preferably within civil society organisations and development cooperation

Experience from working with fund management, including knowledge about various support modalities and related accountability mechanisms for checks and balances as well as providing counselling and capacity development services

Good knowledge of international accounting and audit standards and procedures

Experience in assessing and analysing cost efficiency, financial management systems, procedures and reporting

Experience with anti-corruption and fraud management and prevention

Experience with risk assessment and management

Experience with organisational management, administrative systems and procedures in civil society organisations

Specifically for the Team Leader:
Extensive relevant experience from similar assignments and preferably experience as a team leader.

The RT members must all have the following experience in the region and language (20%):
Excellent drafting and speaking skills in English

Experience from MFA engagement countries

Ability to read and understand Danish to be able to access all relevant documentation (minimum two of the three international consultants)

Estimated budget and level of effort
The maximum contract amount is DKK 950.000 excl. VAT. The Consultant should cover all expenses incl. fee for local consultants if relevant. The timeframe is estimated at 800 working hours for the RT. The offer should be based on a total of approximately 100 person-days, divided by three international consultants (RT). Furthermore approximately 20 working days is expected for local consultants. The exact number of days may be decreased and/or re-distributed among international team members, and/or local consultants in field visits and will be decided upon during the inception phase and subject to the finalised methodology developed in the inception report.

Expert 1 – approximately 40 days	20 days for inception and interviews (desk study, inception report, inception workshop and meetings with CKU and DPOD and grant holders in Denmark, management of virtual meetings). 20 days for reporting and field trips (presentation of findings, drafting, review and revision)
Expert 2 – approximately 30 days	15 days for inception and interviews (desk study, inception report, inception workshop and meetings in Copenhagen, virtual meetings) 15 days for reporting and field trips (presentation of findings, drafting, review and revision)

Expert 3 – approximately 30 days	15 days for inception and interviews (desk study, inception report, inception workshop and meetings in Copenhagen, virtual meetings) 15 days for reporting and field trips (presentation of findings, drafting, review and revision)
Local consultants - approximately 20 days	5 days per field mission in 4 countries

Management

The team leader of the external team of consultants will refer to the MFA team leader from the responsible unit, HCE, Kirstine Primdal Sutton. Moreover, the Team may be accompanied by MFA staff as resource persons when relevant at the expense of their own department.

The team leader of the external team of consultants is responsible for delivery of the outputs required and for internal management of the consultant team.

As the team leader from HCE, Kirstine Primdal Sutton will be overall in charge of the assignment in the responsible unit, HCE, for the MFA. However, the consultants may have multiple points of contacts.

The consultants will be under direct management and supervision by HCE.

HCE will closely liaise with the consultants throughout the review process.

Background documents

MFA documents:

The World We Share: Denmark's Strategy for Development Cooperation

The World 2030: Denmark's Strategy for Development Cooperation and Humanitarian Action

Policy for Danish Support to Civil Society

Guidelines for the administration of Grant Financing from the Ministry of Foreign Affairs of Denmark (MFA) to Pooled Funds and Networks (June 2022)

Minutes from annual consultations between CKU and MFA/HCE

Minutes from annual consultations between DPOD and MFA/HCE

Final Report: Review of CKU (December 2017)

Final Report: Review of DPOD (May 2018)

Summary of the most recent financial monitoring visit of CKU (December 2019) and CKU's management response

Summary of the most recent financial monitoring visit of DPOD (November 2020) and DPOD's management response

Puljeanalyse 2021

CKU documents:

Strategic Plan for the CKU pooled fund 2022

Guidelines for the CKU Pooled Fund, including but not limited to:

Guide to Budget Preparation (CKU & FoRB) o Guide to Monitoring and Evaluation o CKU's Catalogue of Standard Indicators o CKU's Retningslinjer for udsendelse af personel o Guideline to Application A for larger projects o Guideline to Application B for smaller projects o Guideline for evaluation reports

Guidelines to the FoRB-window, including but not limited to: o Guideline to Application Format for A - larger projects o Guideline to Application Format for B - smaller projects

FoRB in Denmark's Priority Countries

Monitoring reports and analyses
Annual results reports
Audited financial statement and management letter
Financial management guidelines and manuals
Relevant project documentation from the sampled grant holders, including monitoring reports
Organisational policies, guidelines and manuals, including the code of conduct
Documents related to capacity development, e.g. annual plans and tool papers
Organisational structure
Thematic review reports and tracer studies
Any other relevant documents
Nordic Consulting Group vedr. FoRB (juni 2022): [Ny uvildig rapport kulegraver Danmarks arbejde for tros- og religionsfrihed - Center for Kirkeligt Udviklingssamarbejde (cku.dk)] PAP 2017 & PAP 2019
DPOD documents:
Strategy and action plan 2022-2025
Strategic foundation for international development cooperation for inclusion for people with disabilities, november 2021
International strategy 2019-2021
Relevant programme documents for DPOD's Global Disability Programme 2018-2022, including annual strategical proposals and budgets 2019-2023, including results framework and theory of change
Guidelines for DPOD's international projects and partnerships, including but not limited to:
The Danish Disability Fund – Guidelines and good advice o Handbook for project- and economy management o Anti-corruption o Strategy for gender equality o Prevention of sexual exploitation, abuse and harassment
Monitoring reports and analyses
Annual results reports
Audited financial statement and management letter
Financial management guidelines and manuals
Relevant project documentation from the sampled grant holders, including monitoring reports
Organisational policies, guidelines and manuals, including the code of conduct
Documents related to capacity development, e.g. annual plans and tool papers
Organisational structure
Thematic review reports and tracer studies
Any other relevant documents

Annex 2: Persons consulted (interviews, email, virtual interviews).

Denmark: CKU Secretariat, CKU Member Organisations, DMFA, External informants

Dates	Name	Organization	Position
9 /1/2023	Jackiline Hansen	Christian Mercy Ministries	Volunteer
12/1/2023	Katja Gunnertoft Bojsen	CKU	Director
	Daniel Nygaard Madsen	CKU	Pool coordinator
	Filip Buff Pedersen	CKU	Political adviser
	Mogens Schneevoigt	CKU	Chief Financial Officer
13/1/2023	Ravi John Christensen	CKU	Consultant
	Lisa Nørlykke Nissen	CKU	Consultant
	Stine H Pedersen	CKU	Consultant
	Ann Christina Gamillscheg	CKU	Consultant
	Kasper Thede Anderskov	DMFA	Teamleader – Financial Management and Administration
16/1/2023	Birgitte Stieper Buskov	CKU	Consultant
	Elsebeth Gravgaard		Appropriation Consultant
	Karen Schwartz Sørensen		Appropriation Consultant
	Dorthe Skovgaard Mortensen		Grant Committee Chair (former)
17/1/2023	Morten Kjær Kofoed	Baptist Union of Denmark	Programme Coordinator
18/1/2023	Fenja Yamaguchi-Fasting	DMFA	Head of Office HCE
	Mette Hoyer	CKU	Consultant
	Ole Ramsing	CKU	Consultant
	Alex Ramos-Peña	Mission East	ME Brussels
23/1/2023	Jørgen Andersen	Spedalskhedsmissionen	Chairman
	Hans Christian Hansen	Hope Denmark	Chairman
	Kristine Kaaber Pors	PULS	Board member
24/1/2023	Betina Gollander	Mission East	General Secretary
26/1/2023	Julie Pruzan	DMFA	FoRB Ambassador
	Maria Lindhardt		Grant Committee FoRB
	Kristian Westad Bertelsen	DMFA	Desk CKU, Focal Point Religion & Development
27/1/2023	Gritt Holm Hedehus	VIVA Dk	Director
	Thomas Krag Langvad	VIVA Dk	Programme Manager
31/1/2023	Hanna Meilandt	Mission Afrika	Partner Coordinator
	Mathilde Silje Helø	DMFA	FoRB
1/2/2023	Kristina Patring	Swedish Mission Council (SMC)	Advisor
	Jeef Bech	CISU	Head of Secretary
	Pavla Lydholm	Salvation Army	Head of Fundraising / Marketing
2/2/2023	Tove Videbæk	Børnenes Liv	Chairwoman
8/2/2023	Signe Lund Christensen	ADRA	Engagement Director
	Jørgen Thomsen	Danchurchaid	Programme officer

9/2/2023	Thomas Spanner	IAS Dk	Head of Programme
	Torben Madsen	IAS Dk	General Secretary
	Pia Lund Lillebæk	Mazar	Statsautoriseret Revisor, Partner
13/2/2023	Maria Krabbe Hammershøj	Caritas	Director
14/272023	Hans Henrik Lund	Partners	Director
15/1/2023	Linda Holst Nielsen	Promissio	Chairwoman

Rwanda: AEBR and CMM Participants

Dates	Name	Organization	Position
30 January 2023	Iradukunda Jacky	AEBR	Director Development Department
	Biseruka Jean Damascene	AEBR	Project Officer
	Harerimana Raphael	AEBR Buhinga Church	Facilitator
	Mutuyimana Malachie	AEBR Buhinga Church	Facilitator
	Ndindabahizi Emmanuel	Bushekeri Sector	Accountant
	Muhimpundu Solange	Bushekeri Sector	Customer Care
	Community meeting	Buhinga Sector	20 community members
31 January 2023	Kubwimana Jean Bosco		Project Coordinator
	Rwakigarama Fabien	AEBR	Pastor
	Dusingizeyezu Valentin	Kaduha	Extention Officer
	Mpamyukuri Sauveur	Kaduha Sector	Senior Accountant
	Community meeting with VSLA and VSLA	Kaduha sector	21 members of VSLA and 18 members of VSLF
1 February 2023	Rev. Antony	AEBR	Sub Regional
	Iradukunda Eliada	AEBR	Tinyuka Project
	Dusabimana Laetitia	AEBR	Director Women department
	Focus group with trained women and VSLA group	Women leaders and VSLA group	5 women trained by the Tinyuka project Two VSLA group each with 18 and 21 persons.
3 February 2023	Bishop Emmanuel	AEBR	Bishop
	Andre Sibomana	Canadian Baptiste Ministry	Regional Manager
	Peninah	Tearfund	CCT
	Rev. Dr. Nathan	AEBR	Timothy project
	Innocent	Tearfund	Regional Church Advisor
	Uwurukundo Olive	AEBR	Accountant
	Uwizeramariya Berthe	AEBR	Director of Finance and Administration
	Diane Uwamahoro	Hope International	Rwanda Country Director
2 Feb 2023	Umwali Oliver	CMM	Project Coordinator

	Umulisa Chantal	CMM	Accountant
	Placide Niyomugabo	Gatsibo District	JADF Officer
	Sekanyange Jean Leonard	Gatsibo District	Vice Mayor in Charge of Economic Affairs
	Gisagara Edith	Rugarama Sector	Executive Secretary
	Gakwere George	Revelation Church	Project Officer
	Nikuze Valerie	CMM	Diaconia and treasure
	Rutazibwa Prosper	CMM	Deputy Pastor
	Munganyinka Verena	CMM	Church secretary
	Kalisa Faustin	CMM	Church Administrator
	Rwakanyatsi Elise	Ndatemwa Cell	Executive Secretary
	Hbanabakize Leonard	Kiziguro sector	Agronomist
	Sharon Ayinembabazi	Nursery school	Teacher
	Uwampogoje Mary	Treasurer	CMM
	Rushambara Darius	Adviser	CMM
	Gahongayire Jane	Adviser	CMM
	Bateta Chantal	Accountant	CMM
	Umwali Oliver	Project manager	CMM
	Murerwa Doreen	Vice-president	Board CMM
	Two VSLA groups	Old and new members	42 members at project office of VSLA and additional 21 members at village level, including new members.
9 Feb 2023	Ulla Holm	Baptisterne	Regnskabsansvarlig
12 Feb 2023	Berthe Uwizeramaria	AEBR	Financial director
15 Feb2023	Cyiteretse Marembo Hubert	Auditor of EABR, Seven Solutions	Auditor and Certified Accountant

Nepal: ME, HEAD, KIRDARC, WWF, SAFFORB

Dates	Name	Organization	Position
30 January 2023	Ujjwal Amatya	Mission East	Country Director
	Rishi Adhikari	Mission East	Program Coordinator
	Sajana Amatya	Mission East	Finance and HR Manager
	ShakyaSuden	Mission East	Finance and HR coordinator
	Dr. Mahendra R. Bhattarai	SAFFORB	Chair/G. Secretary- Inter faith peace federation Nepal
	Shiv Hari Gayawali	SAFFORB	Member
	Bimala Gayak	SAFFORB	NominatedCommittee member/Samari Uthan Sewa
	Shiek Nahida	SAFFORB	Vice Chair/NIRN Nepal
	Seema Khan	SAFFORB	Member/NMWWS
	Ven. Piyadassi Maharjan	SAFFORB	Member/IPFN

	Gyanendra B. Bhari	Mission East Auditor	Chartered Accountant, Partner
31 January 2023	Chhitup Lama	HEAD Nepal	President
	Lokraj Sahi	HEAD Nepal	Field Coordinator
	Babita Thapa	HEAD Nepal	Mother of person with disabilty/physical[agriculture]
	Narkala Thapa	HEAD Nepal	Elder sister of person with disbilty (deaf) [collection center]
	Tulasa Sahi	HEADS Nepal	Person with disabilty(physical) [homestay]
	Siddhan Buda	HEAD Nepal	Person with disabilty(physical) [chicken farming]
	Chomu Lana	HEAD Nepal	Finance Officer
	Govinda Bahadur Sahi	KIRDARC	Executive Director
	Dilli Raj Dangi	KIRDARC	MEAL Coordinator
	Dipa Raj Naupane	KIRDARC	Finance Coordinator
	Bharat Bahadur Shahi	KIRDARC	HR and Admin Coordinator
1 February 2023	Laxmi Lama	Women Welfare Society (WWS)	Founding board/Current board member
	Nima Lama	WWS	Chairperson
	Gyandra Prasad Pant	WWS	Program Coordinator
	Laxmi Pandey	WWS	Business Development officer
	Sonam Yanchuk Lama	WWS	JTA (Farmer School)
	Namita Sahi	WWS	Secretary of the community group
	Pratibha Singh	WWS	Secretary of the community group
	Kaushila Pal	WWS	Member
	Dhudkala Rokaya	WWS	Chairperson
	Jayanti Sahi	WWS	Secretary of the community group
	Laxmi Thapa	WWS	Member (person with disabilty/Physical)
	Takpa Jikmet Lama	WWS	Finance Officer

This annex provides additional information regarding the visit to Rwanda as well as information on one more CKU project carried out by the BUD, namely the Tinyuka project.
Rwanda was selected as one of two field countries to visit.

The RT visited:
- Two projects supported by the Baptist Union of Denmark in partnership with the Association of Baptist Churches in Rwanda, namely Terimbere 3 and Tinyuka;
- one project supported by the Danish Kherwara Mission in partnership with the Christian Mercy Ministries (CMM); and
- the "Church-based Diakonia" which CKU promotes as one of its three cross-cutting learning projects[77] through the project titled "CCMM - Church and Community Mobilisation Process in Rwanda", also granted to the Baptist Union of Denmark. The comments found below are intended to describe each of the four interventions.

Danish Kherwara Mission (DKM): The project titled "**Saving Groups in Murugarama Village, Rwanda**" is implemented by DKM in partnership with its Rwandan partner CMM. It is scheduled to run from August 2022 to August 2023. A total of DKK 200.000.00 was approved by CKU for the project. CMM has received grants from CKU for several years, and for the past eight years has worked in partnership with KIT. It has now decided to partner only with DKM. The main outcome is to promote that 653 community members from families in the village of Murugarama will be empowered by acquiring the skills needed to gain access to the Village Savings and Loans Associations. Doing so will help them become economically self-reliant and able to support their children's education. CMM has its own board in Rwanda, and the Rwandan diaspora in Denmark has supported the organisation.[78]

The intervention is *relevant* as both the village savings and loans associations (VSLA) as well as promoting education address the target group's economic and social needs. The Review Team (RT) had an exchange with two VSLA groups (a total of approximately 60 persons). It became clear that they consist of many different groups of vulnerable and poor people of various religious backgrounds. The four main reasons they mentioned for participating were: to access funds for health insurance (which it is mandatory that every individual must buy and pay for[79]), to access funds for construction and funds to pay school fee. A fourth reason is for specific, personal short-term expenses.[80]

The RT also held meetings with authorities at both sector and district level. The authorities complimented CMM regarding its work, saying that the VSLA work feeds into the performance indicators established in performance agreements with the national government, particularly in the areas of health and education.[81]

---

[77] CKU's Strategic Plan (2022) indicates three cross-cutting global learning initiatives. These are as follows: i) church-based Diakonia; ii) faith and religious freedom; and iii) advocacy by church leaders (the latter issue was evaluated in 2021).
[78] Jackline Hansen, a Rwandan woman living in Denmark, was the founder of CMM and continues to support the organization.
[79] https://www.ft.com/content/cec52ffa-bfe2-11e8-84cd-9e601db069b8
[80] The project should probably have an indicator by which to measure how the target group uses the fund, so as to be in a position to determine whether it is achieving or achieved the outcome of supporting child education.
[81] These authorities benefited from medical equipment and CMM has benefited from computers and sewing machines, all provided under the previous *Genbrug til Syd* (GTS) or Recycling for the Global South facility, administrated by CKU. The RT saw that the computers and sewing machines are in fact being used by the target group.

Impact: There are already examples of impact, where families have been able to pay school fees for their children, which has been problematic for many families. Most of the impact comes from earlier CKU-supported projects with CMM, including the building of homes for families. The RT finds the examples satisfactory and illustrative. *Effectiveness:* The project has been underway for only a few months and thus far has made good progress. Some of the indicator targets are still far from being reached (e.g. number of businesses established, where the target is 30), but this is normal, as some of the achievements are expected to conclude late in the project. As for *sustainability*, the CMM depends on the grant from CKU. In addition, the DKM partnership is still incipient. DKM has met CMM online, but representatives of the two organisations have yet to meet in person.[82] There is a need to help CMM diversify its funding options. CMM has already tried some donors, but could still contact others. Having said that, the faith-based approach means that the community will continue its commitment. Regarding the established VSLAs, these will most likely be able to continue functioning after project termination. *Partnership*: the partnership is only incipient and has yet to be consolidated. There is a need to identify the added value of DKM in establishing the relationship, especially as it comes from a different background (support to projects in India). CMM is open to engage further with DKM.

Added value of CKU: CKU administrates this project. CKU has also provided very useful capacity-building in administrative work and matters concerning project management. CKU has carried out monitoring visits which have been helpful to CMM. Also, CKU is a door-opener, as it provides contacts to relevant conferences, including an upcoming course on the Empowerment of Women in Management (April/May 2023 in Arusha Tanzania). Likewise, a person from CMM has participated in a Danida fellowship course and is hoping to be part of others. CKU is in many ways fulfilling the role of managing the project on behalf of the Danish partner, which is appreciated by CMM.

Terimbere 3 – Food security and VSLA

With a DKK 500.000.00 grant from CKU, the **Baptist Union of Denmark** in 2022 supported its partner **AEBR** as it worked to implement a project titled "**Terimbere 3 - Food security and VSLA**". The project has for its purpose to "*Improve vulnerable local farmer's livelihood by eradicating poverty through familiarization and practicing skills learnt through the use of the Rural Initiatives for Participatory Agricultural Transformation (RIPAT) and VSLA methodologies*". This will enhance people's opportunity to achieve food security, healthier nutrition, health care, education and in general a better opportunity to improve their organization and the quality of their lives by providing access to community-managed microfinance for residents of the Nyamagabe district. The project is intended to make people more shock-resilient, while empowering them to enter into dialogue with the local authorities in order to engage with and in turn empower said authorities to deliver extension services. A report written during the third quarter of 2022 indicates that the organisation has been strengthened among the VSLA members and harvests have increased as a result of the introduction of previously unused farming techniques.

Regarding *relevance*, the project addresses the needs of the target group. It also contributes to government priorities (agriculture, health, nutrition, financial inclusion). The strategy of using VSLA and the RIPAT is likewise convincing and comprehensively implemented. As for the Village Savings and Loans Federations (VSLF), there is a need to further clarify the added value of VSLF to VSLA, as some members take individual loans in both systems. Also, VSLF does not yet add an advocacy dimension to the project, but relates mainly with authorities at cell level, without engaging at the higher sector and

---

[82] DKM replaced the Danish partner KIT. According to CMM, KIT requested to keep a percentage of project expenses during the corona period, due to increased costs in Denmark. However, CMM thought that this deduction was not justified, as the target group and CMM also had serious problems during COVID-19. Therefore, it was decided to search for a new partner.

district levels. The Review Team (RT) perceived that sector authorities have excellent relations with project stakeholders, but without having VSLF in the sector. There is therefore a potential to engage further with the authorities. *Issues to look further into:* If CKU adopts climate as one of its strategic areas, BiD and AEBR may check the extent to which the promoted agricultural methods are climate-friendly.

With respect to *effectiveness*, there are very impressive results regarding the numbers reached for the VSLA group. Both the Fund and productivity have increased, while the targets have almost been reached. Progress has been made as regards getting extension workers to visit households (though not yet fully reaching the target). There were many examples of impact regarding income as a result of investing the loan (e.g. in a grind mill, a store, etc.). In addition, there are also many examples and data regarding an increase in the production of cassava and other crops. The target group at whom the intervention has been aimed does not have nutrition problems (contrary to other geographical areas, where the project did not intervene). The project has clearly contributed to lower the rate of malnutrition, although project members have no baseline that might serve as evidence that this is the case. However, if the malnutrition rate was similar to that of the district it is in, then there has in fact been an improvement regarding nutrition.

As for *sustainability*, it is considered to be relatively strong; some of the activities that mainly require continuation of activities based on new knowledge can continue. – the faith-based content guarantees an organized community before, during and after the project. RIPAT may continue without needing additional resources. VSLA/VSLF too can continue, also without additional resources. However, advocacy for extensions is not guaranteed.

Learning initiative
The project "CCMP - Church and Community Mobilisation Process in Rwanda", which was granted to the Baptist Union of Denmark, has a project duration of three years, starting in July 2020, and is being implemented by a partner organisation, the Association des Églises Baptistes au Rwanda (AEBR). The overall goal of the intervention is to promote holistic development throughout AEBR churches and communities by reminding them of their potential and using what they already have (asset-based) to unlock their potential. The technical training component is carried out by Tearfund, a Christian charity that partners with churches in more than fifty of the world's poorest countries.

As for the *relevance* of the project, the community-based diakonia stimulates a methodology introduced by Tearfund. Tearfund staff will train AEBR Staff on the light wheel baseline survey. AEBR staff will train volunteers from five local churches to support them to conduct the household's baseline survey in 100 households. The training will focus on the nine spokes of the light wheel and on how it will be applied. Progress is expected regarding: social connections, personal relationships, living faith, emotional and mental wellbeing, physical health, stewardship of the environment, material assets and resource, capabilities and participation and influence. There are five stages: Stage 1: Church Awakening; Stage 2: Church and Community Description; Stage 3: Information Gathering; Stage 4: Information Analysis and Stage; 5: Decision-making and action plan using five questions.

The project addresses the needs of the target group and also contributes to government priorities (health, housing, sanitation), while addressing the needs of the church. However, the project has formulated a high number of indicators, which seems rather ambitious. Regarding the *relevance of strategy*, the CCMP methodology is appreciated by those interviewed; however, some of the members of the groups did not participate in the training, although they still recognised progress – meaning that the training carried out

may not be the only reason for change[83]. There is a good relationship with authorities, but only limited advocacy has been carried out.

The RT noted that Tearfund has recently visited Rwanda[84]. "The actions in the churches are good, but are all based on what they were advised to do by (the facilitators) during the training. There doesn't seem to be a deep level of empowerment for people" and "CCT in Rwanda seems to be guided by a model of teaching more than facilitating".

The RT noted that sanitation was mentioned as an achievement. For example, hand-washing stations were built in all the churches. Notwithstanding, the government had made this a requirement for churches to reopen after Covid-19 and it was unclear to what extent the hand-washing stations were built for that purpose, or because water accessibility or hygiene were identified as issues in the community.

Effectiveness: According to the stakeholders, the baseline was not well done. However, in January 2023 a midterm level baseline was made using some, but not all, of the very ambitious indicators. A number of minor results have been achieved. This is positive, but it is as yet not possible to establish a balance regarding how comprehensive results have been. The most significant change mentioned **for communities** was social connections, or improvements in community relationships. This was across all countries, including Rwanda. Likewise, Tearfund's Focus Group Discussions in Rwanda indicated progress across all nine areas, with the greatest change being in the area of Participation and Influence. The RT notes that this is "participation" in relation to social groups and communities, place of worship and workplace – but not in relation to governmental institutions. In this sense the advocacy is quite absent from the methodology.

The communities have prepared small actions plans. There are many, minor examples of *impact* regarding encouragement of target group members to access health insurance, building houses for vulnerable persons, toilets and sanitation. However, there is less evidence on whether the project contribution is the main reason for the impact observed.

Examples of small improvements in communities (Buhinga church) registered by the Tearfund and confirmed in interviews by the RT.

> - *"We have learned to produce more and increase what we have." (facilitator)*
> - *"After the Church Awakening, we went to help people who needed it. We built houses for those who didn't have houses. We also made the kitchen garden and we are in the process of building the pastor's house. We built a new toilet block and we have piped water to the church and also to the pastor's house." (facilitator)*
> - Raised 650,610 RWF in capital which is used to give loans.
> - During the data collection period, children who were not in school were identified and families were given money for school supplies and uniforms so their children could attend.
> - Church membership has increased from 60 members to 180. This is primarily because people saw the activities taking place in the community.
> - Six (6) small savings groups were created among church members.
> - One church member said she had been inspired to develop herself so she has gone back to school to learn tailoring. Another man says his 40,000 RWF loan enabled him to purchase clippers to start a barbery business.

---

[83] However, the method may stimulate and catalyse other interventions and thus be the reason for actions taking place.
[84] Report: Visit to CKU CCMP implementation in Rwanda & Ethiopia, 28th November - 8 December 2022.

- One woman said; *"Before I requested everything from my husband. Now I feel confident to work hard and contribute to the development of my family. Now I buy my own clothes and food… we are self-sufficient. The SHGs have helped us to help ourselves and even help others who are in need."* (church member) One man said; *"Before CCMP it was very hard to help my family, health insurance is 3000 RWF per person per year. But now with the SHG loan, I can afford it for the whole family. There have been many impacts – for me, I didn't have any animals, but through a loan of 30000 RWF I bought a pig."* (church member)
- **E**conomic change: *"We have learned how to save because of this I have committed to train others. By saving, I have reached the level of starting a small business. We worked together with others, and got different skills. We got the pigs. When we were in the training, we were given money for transport, but we said we had learned how to save. So we used the money to get a pig. And then the money from breeding the pig has helped us."* (facilitator)

Source: Report: Visit to CKU CCMP implementation in Rwanda & Ethiopia; 28th November - 8th December 2022, By Esther Lindop, CCT Coordinator and RT observations.

Much like the RT, the report found that "*the new Self Help Group model (which includes VSLA) took some convincing but now people much prefer it. SHGs appear to be operating more successfully because people have a new sense of belief and hope that they can develop themselves".[85]*

Both regarding *relevance and impact*, there is also a need to follow up on how the wider community is benefitted.

Possibilities for *sustainability* is strong for those activities that do not require additional investment. The faith-based content guarantees an organized community before, during and after the project. However, it is not clear whether all the different elements of the methodology will continue (e.g. the short-term and long-term action plan). VSLA is likely to continue (some persons were already members before the project began).

Regarding partnership, the idea regarding CCMP did not come from BUD but was instead promoted by CKU. BUD plays only a small role in this project. A reference group has been set up to promote more information about the project. This seems to help institutionalise the learning.

Tinyuka
The project addresses the needs of the target group (women). Further, it contributes to governmental priorities on gender, agriculture and the empowerment of women.
Relevance of strategy. ABCD used to empower and through training make it so women come to perceive and understand their full potential. VSLA addresses the needs of the target group. However, the VSLA intervention could be more closely aligned with the overarching objective, which is to empower women. The project mainly focuses on the Baptist church community.

Effectiveness: The project only recently got underway. One report indicates good progress (53 VSLA groups, although data in MIS has yet to updated). Sixty-eight (68) rather than 55 women were trained. Some indicators ("perform well in leadership role") may need to be further operationalized. A few indicators require a little more explanation on how they are to be measured.

Many *examples of minor impact* among persons who have borrowed funds and were thus in a position to invest (see Report). The women who received training were empowered (improved self-confidence, organizational skills, public speaking awareness of personal talents, etc.), although this has not yet translated into their becoming part of the new leadership. The project has only just started, so this is understandable, but there is a need to define expected leadership indicators and set clear baselines, so

---

[85] The RT finds that the Self Help Groups in fact are what AEBR normally calls VSLA.

results become more measurable. *Sustainability:* There is a strong possibility that those activities which require few investments may be sustainable. The faith-based content guarantees an organized community before, during and after the project. There are risks in a few cases: Will men take over the VSLA groups, thereby limiting the success of women empowerment? [86]

Partnership

There is a strong partnership AEBR-BUD based on decades of work together. There have been several exchanges of seconded personnel, as BiD has both had seconded personnel in Rwanda and AEBR staff have visited Denmark. These are efforts which BiD finances both with its own funds and with funds from CKU, and which contribute to creating connections and forging close ties between the two organisations, both professionally and in terms of developing the developmental activities and the faith-based approach professes by these organizations.

Regarding the added value of CKU, BUD appreciates the advisory services made to projects which may contribute to increase the quality of its projects. However, the high turnover in CKU consultants makes it difficult to maintain a common thread in the guidance offered.

Summary

1. Overall: Strong commitment on the part of staff/AEBR/BUD and the community, forming a solid, long-term partnership.
2. Good track record in food security and VSLA from previous projects. The initial focus on gender is in line with government policy (the previous "Timothy" project promoted objective criteria for leader qualifications – both men and women can be leaders!).
3. As can be seen from the table, all projects are relevant, although certain aspects regarding project strategy can be strengthened.
4. The documentation of effectiveness can also be strengthened, especially in the CCMP project. That said, some parts (such as two of the outcomes in Terimbere 3) are very well documented.
5. Sustainability: There is a firm commitment from church constituencies.

Suggestions:

CKU may consider a dialogue with its member organization BUD and partner AEBR regarding the following recommendations/suggestions: (a few of these also fed into the overall recommendations to CKU.)

1) Relevance and sustainability: CKU to inspire members to place more emphasis on promoting advocacy elements in future projects. There is a potential to strengthen the connection to authorities, in order to advance possible co-financing or generate financial support from government structures (e.g. sector, district).
2) Effectiveness and efficiency, specifically for the Baptist Union of Denmark and AEBR: AEBR to further strengthen follow-up on VSLA groups, especially regarding the target group payment (e.g. dates for taking loans) as well as clarifying the exact difference between the benefits of the VSLF and the VSLA.

---

[86] BUD agrees that this is a concern, but that this risk has not materialised neither in Burundi and Rwanda where BUD has promoted VSLA groups since 2007 (Burundi) and 2011 (Rwanda) up to a total of approximately 250,000 persons. Another concern could be that some women take loans, but the men take part of the loans and use for own purposes However, this problem has not been identified yet, and in general the empowerment and social cohesion work in favour of the women's situation.

3) CKU and its members should stimulate the diversification of other sources of funding to partners, as well as further coordination and sharing of methodologies with other donor contributions (e.g., Hope International promotes digital solutions for savings groups).

4) Effectiveness: CKU to dialogue with members regarding how to promote gender equity AEBR should carry out follow-up on support to promote gender equity in projects like Tinyuka. When promoting follow-up on VSLA groups, more efforts should be made to challenge social norms (e.g., avoid having dominant men in groups established to benefit women).

5) Relevance: CKU to dialogue with members in supporting the systematisation and replication of methodologies. For example, in Rwanda, AEBR to prepare (at least) four position papers on VSLA, RIPAT, ABCD and CCMP and share these with likeminded donors at national level, possibly inviting donors to brief seminars at which information can be shared and best practices identified.

6) Relevance: CKU to dialogue with members regarding how to carry out higher-level advocacy. For example: AEBR to consider becoming part of the technical working group under the relevant line ministry (gender, agriculture), in order to identify other allies and donors that can contribute to joint interventions and ensure its successful practices are owned and scaled by government institutions and its other partners.

7) Efficiency: CKU to revisit the design of CCMP learning initiatives regarding, among others: i) how to ensure that the involved Danish CKU member organizations are consulted and well-informed about the activities; ii) consider whether a setup with involvement of the CKU secretariat, Tearfund, five partners in five countries and member organizations has been efficient; iii) how to formulate realistic targets, relevant indicators and baselines.

8) Effectiveness: CKU to ensure that it is possible to measure the relevant indicators in the log frame (or add an explanation on how they should be measured).

9) Relevance: Consider thinking of the project's activities as programmatic interventions that can use similar ones, like VSLA and CCMP (although before doing so, there is a need to identify strengths and weaknesses at both CCMP and ABCD). In practice, this means that BUD would describe the thematic connections between the different projects and facilitate exchanges where relevant.

10) Relevance: CKU to dialogue with members and consider how to bring project experiences to higher-level discussions through sharing information with other international and national NGOs, e.g. those interested in VSLA.

Optional:

11) Relevance: CKU may dialogue with Baptist Union of Denmark to consolidate the current interventions in support of persons with disabilities (supported by other donors) in order to mainstream disability so it becomes a part of BUD interventions.

Nepal was selected as one of two field countries to visit. Rwanda was the other. The CKU fund has supported 3 projects on **disaster risk reduction**, **disability,** and **women's economic empowerment** through partnership projects between Mission East and three local partners. Other CKU-funded projects in Nepal include International Aid Services on reducing child labour and Mercy Outreach establishing "religious friendship groups". These projects are completed and were not listed as part of the projects available for review. Additionally, the Nepal country group of the regional network SAFFORB has indirectly been involved in one of CKU's three cross-cutting Learning Initiatives (Freedom of Religion and Belief) since 2019.

CKU Fund supported projects
There is currently (March 2023) one **active project** in Nepal funded by CKU, granted to **Mission East** and its local partner, WWS. Until end 2022, Mission East also conducted a CKU-funded project with the local organisation HEAD. A third CKU-funded project was finalised in December 2020 with the local partner, KIRDARC. As ME was granted a Strategic Partnership Agreement on development with the MFA, the CKU MO is no longer eligible for funding from the CKU fund. However, ME has continued its partnerships in Nepal and can still apply for funding via CKU through e.g., the FORB Window.
Mission East and Women Welfare Services (WWS)

Mission East and **Women Welfare Service (WWS)**: "Empowering women through economic transformation" is aiming at **promoting economic empowerment for the most marginalised women in the Humla region through sustainable livelihoods**. The project period is January 2022 to December 2023. The granted project budget is **DKK 1,000,000**. The application was a re-submission[87].

Relevance: The outcomes are, that **Climate-friendly agriculture** production of **marginalized women** in Humla has increased (1), **Agri-business** and **entrepreneurial capacities** of marginalised women in Humla are boosted (2), **Policy development** enabling environment for agri-business is strengthened (3). The project builds on results from a previous partnership with Läkarmissionen where focus was on establishing basic literacy and empowerment of the women. The priority of a remote and extremely marginalised target group, combined with progression of previous results and learning into new project outcomes are clear and makes the project very *relevant*.

The project introduced more modern farming and post-harvesting technologies than what was previously used in the area. The participants include women and a select few men to incorporate the equal opportunity principle as well as to be catalysts of change/ambassadors among men in the area.[88] Participants were curious to use new methodologies because they had already raised their awareness and literacy level. Example: They didn't need training in writing their names, and they were able to ask questions and were good at communicating. Before, they would not speak to people, but now they will do formal presentations in meetings etc. However, they still want more (formal) education (e.g. women want to learn to take notes etc., and not only write their names). In the current project, there are no technical literacy classes like in the previous project. The training is more vocational and related to farming as well as financial literacy. On policy development, the scope of the project is on local level, which also include the level, on which advocacy is carried out. This is reasonable, given the nature of the project and the partner's local foundation.

---

[87] First submission of application was 15 April 2021.
[88] Participants were divided in 11 groups of 24, where 22 were women and 2 were men.

Effectiveness: The project is halfway (1 of 2 years) and there has not yet been reported on the first year. Furthermore, several outcome targets are measured at end of project, which seems reasonable as the outcomes are based on the sequential implementation of activities. Workplan status indicate that project implementation is on track despite some challenges and lessons learned (see below). There are examples of training activities in climate-friendly agricultural practice exceeding its target of 220 participants as 239 participants have already received training. Six ward-level information committees were formed with the aim of commercialising agriculture products. However, most activities on policy development are yet to happen, as new local government was formed in late 2022 and the actual project implementation started in May 2022. Given the time span of the project, the new local government and the timing of government budget, the project plan may be difficult to achieve. However, ME is confident that they will manage to achieve the project plan within the project period.

Challenges include the internet connection being very unstable resulting in delays in reporting. There is a delay or lack of tools, so the project had to rent tools from e.g. hotels (apple peelers, potato cutters, etc.) for post-harvest production. The weather and poor infrastructure and transport opportunities make project implementation difficult and expensive. Heavy rainfall caused delays in October that WWS later managed to catch up with. Schedules to access ward and RM representatives are challenging as they leave the region. This can influence the opportunities for advocacy and budget allocation.
A lesson learned is that the project needs to better link theory and practice in training. Members forget the training theory, so they want to integrate the two components more. The planned solution is to combine theoretical and practical approaches in future training.

Impact: The impact of the project is yet to be seen, but the continuation of the partnership and the evolution of the project activities indicate that the impact on empowerment for the 242 participants is apparent and on livelihood, it is also likely if followed up after the current project cycle.

Sustainability: As ME is no longer eligible for the CKU Fund (ME development work is now supported through the Strategic Partnership Agreement with MFA), the current project will not be able to enter a second phase with CKU funding, although this was the initial plan. ME is currently WWS' primary partner thus making the prospects of financial sustainability vulnerable. However, the ME back donors (incl. SPa) are varied thus ensuring support for the next 2-4 years.

Coherence: ME currently supports two projects, operating in the same location but with different target groups. The CKU-funded project focuses on livelihood and enterprise and the target group is equivalent to the previous Läkarmissionen-project. The SPA-funded project focuses on emergency and climate crisis preparedness and resilience, livelihood & food security, WASH and CSO capacity building with a different group of beneficiaries. A third project (with private funding) focusing on child protection was initiated and is currently looking for funding for second phase from April 2023. WWS also has a close working relationship with HEAD, another ME partner operating in the same area with some overlap in the target group. They have shared office space to save resources, and they have shared data and knowledge. By working together, they have coordinated activities, which has avoided duplication and strengthened the coherence of interventions.[89]

Quality of partnership
Both ME and WWS are satisfied with their *partnership*, that began in 2011 with a CISU-funded project. However, this is the first CKU-funded project between ME and WWS. ME undertakes regular monitoring visits. However costly due to the remoteness of the project, this is highly valued by the

---

[89] See also presentation of ME project with HEAD.

partner. The WWS programme officer has received training in Workbook[90] and is well equipped to use it. The programme officer praised the system by stating that it gives a clear picture of the project and makes reporting easier.

WWS has worked with many donors who all have specified demands and fixed-term projects. If demands are not fulfilled, WWS loses the opportunity for such projects. On the other hand, for ME as a partner, according to WWS staff, the partnership approach is a provision of guardianship. They give feedback and aim at providing long-term support which makes the collaboration more sustainable and thus more impactful.

The main *value added* is that ME helps strengthen the organisation. ME works in several phases and long term. The progress associated with gradual learning is a clear example of this: Learning 1 (during Läkarmissionen project) was that *"talking was not enough"*. Learning 2 (prior to current project) was that *"feeding was not enough";* closely linked to the solution in learning 3, based on other projects incl. HEAD partnership, was that *"there is a need for building sustainable enterprises"*.

WWS staff and beneficiaries are aware that CKU gives financial support to the project and organisation.[91] However, the direct contact with CKU is through ME headquarters. In December 2022, a CKU consultant went to visit the project. Although visits are rare and demand a high degree of planning, ME generally appreciate that donors see and understand the work they do in the field.

Mission East and Himalayan Education and Development (HEAD)
Mission East partnered with **Himalayan Education and Development (HEAD)** on a project in two phases, under the name *A Brighter Future – enabling persons with disabilities in remote mountain communities to exercise their rights I and II*. The second phase aimed at creating better **access to rights, services, and benefits for persons with disabilities in Sarkegad** Rural Municipality in Karnali Province in Nepal. The project period is 1 January 2021-Dec 2022. The granted project budget is **DKK 1,000,000**.[92]
Relevance: The project outcomes were *Persons with disabilities (PWDs) and their family members have access to their socio-economic rights (government services-allowances, economic opportunities, food, education, and participation) (1), People with disabilities and their families have improved livelihood (2), Local government provides enabling environment and inclusive services to PWDs (3).*

The geographical coverage is Karnali, and projects are focused in Humla district. However, from 2022 HEAD also started working in Mugu district. Areas of large need for support and limited opportunities from other INGOs. HEAD's focus is on livelihood and income-generating activities as well as advocacy and awareness raising of the local community. These components are all reflected in the CKU-funded project, all proving the partnership to be very **relevant**.

Effectiveness: HEAD manages their projects well according to both ME and another donor (DRF), interviewed by the Review Team. The second phase was finalised in December 2022, and the results are not available at the time of reporting.

The first project phase was fully completed, and all outcomes were achieved including exceeding expectations on some outputs. Reported outcomes of the *previous project phase I* include increased awareness of disability rights among persons with disabilities, family members, and Rural Municipality. Rural Municipality endorsed a policy on disability identity cards (441 registered, target: 350) after receiving

---

[90] Workbook is an ME project monitoring system, used across projects.
[91] However, they named CKU as DMCDD.
[92] The previous project A Brighter Future phase 1 ended in December 2020.

training on disability rights, accessibility, inclusive service delivery, etc. (increased 'Red Book' funding from local government). The project provided 1200 households with WASH kits during Covid-19 (this was a CKU-approved adjustment to the original project).

Phase 2 was built on top of phase 1 outcomes, and included livelihood as one outcome, based on important learning of phase 1, that *"changing your mind and brain is important, but change in life cannot happen without economic empowerment"*.

Refresher training, capacity building of advocacy groups, and government representative capacity building were all part of the implementation. The latter may have a short lifespan due to recent elections. The livelihood skills training such as carpentry went very well. Fishery training was initiated as a pilot during project phase 2, but it requires more time to see its potential effect. The initial finding was that the level of input (resources) for establishing fishery businesses was too small to be successful (e.g., you need mud or concrete to stabilize the riverbanks, as the ground is too sandy).

Challenges include geographic complications that made it difficult and expensive to reach some parts of the area for programme staff. This was important as it is crucial to visit the project participants physically. [93]This is an inevitable paradox in all projects, where remoteness is also part of the justification of the project. The RT, therefore, suggests that Mission East as well as CKU or other donors weigh the consequences of this paradox when designing and funding projects. The priority of the local government was one of the biggest concerns for the project as they needed to repeat the same issues several times. On a personal level, however, many staff (and politicians) saw the need and issues raised, but in meetings and on a higher level, advocacy was not always met with understanding or change in behaviour. Furthermore, politicians are not physically around in the RM as they reside in Surkhet or Kathmandu during winter The RT suggests that training and advocacy activities are planned according to the timing of local elections to sustain learning and ensure long-term political influence.

Impact and sustainability: 8 advocacy groups and one network were established and are sustained after the project was finalised. However, they are yet to evolve into formal OPDs or local chapters of existing OPDs. They are, nonetheless, indirectly linked to National Federation of the Disabled Nepal (NFDN) via HEAD, who is a member of the umbrella.

Some of the livelihood activities are still running and the participants **continue to earn money**. According to the HEAD staff, they continue to follow up and check how the participants are doing. However, some participants noted that their motivation has dropped since HEAD finalised the project. One participant said during an interview with the RT: *"We just started crawling and now the organisation has left"*. The RT notes this as partly due to short term funding from CKU fund, partly due unsuccessful funding applications.

Mission East's development component is now supported through the Strategic Partnership Agreement with MFA. This means, as the project terminated in December 2022, there is no current funding from CKU via Mission East to HEAD. Since the allocated SPa funding is less than anticipated, funding for the HEAD partnership is not covered. However, ME and HEAD currently discuss opportunities for applying for funding via the FORB Window.

---

[93] It should be noted, that although physical meetings with beneficiaries were not always possible, the project managed to reach the PWD's to be formally registered.

Furthermore, HEAD has managed to source funding from various donors including the Disability Rights Fund (DRF), which recently opened an office in Nepal.[94]

The aim of HEAD was to work with local, provincial, and federal governments to establish sustainable public funding. Today, the government is one of the largest sources of funding for HEAD. The RT could verify, that although RM representatives are newly elected, there is a strong willingness to support HEAD and other CSOs.

Coherence: There is no formal partner coordination between HEAD's different donors. However, when HEAD was approaching DRF for funding opportunities, they came to ME for advice. Furthermore, HEAD and WWS collaborate as they operate in the same area and with some overlapping target groups. They have shared office space to save resources, and they have shared data and knowledge as well as coordinated activities for the same target group. As HEAD organises awareness training with a focus on disability, and WWS focuses on gender empowerment, they have made use of the two organisations' specialist knowledge and prevented any overlap in the training curricula.

HEAD is a member of NFDN and participated in the latest General Assembly. Although HEAD occasionally meet with NFDN province structure in Surkhet, the coordination seem limited. However, NFDN is not operating directly on district, municipal and ward levels, so this seems according to the umbrella structure. However, the RT suggests that HEAD draws on NFDN training and capacity building opportunities in Karnali province, when possible and relevant. E.g. on how to practice strong advocacy for government budget allocation, where HEAD at times has been struggling to navigate the local government system.

ME has encouraged HEAD and other local partners to conduct donor-meetings for creating synergies, transparency, and minimising duplication.

Quality of partnership
According to HEAD and ME, CKU funding through ME has reached the unreached. Very few INGOs work in these districts because of their remoteness. Especially the cost of working there limits the support from INGOs, which only highlights the need.

An informal partnership with ME started in 2013 with an event-based collaboration including other partners. From 2017 onwards, a formal project-based partnership started including a nutrition project for children with disabilities, funded by DR and AEC foundation, followed by the two-phased project with funding from CKU.

HEAD and the project participants are very thankful for the support from CKU and Mission East. There was no direct contact with CKU during the project periods, apart from the recent field visit in December 2022.

---

[94] Funding was $20.000 in 2022 and $30.000 in 2023.

Mission East and Karnali Integrated Rural Development and Research Centre (KIRDARC)
Mission East and **KIRDARC**: "Advancing resilient local development in the Himalayas" was the final phase[95] of a project with the long-term impact goal to promote that "**vulnerable communities** in **remote mountain areas** are more **resilient to disaster risk** and **climate change**".[96] The project period was from January 2019 to Dec 2020. The granted budget was DKK 1,050,000 including own funding. As the project was finalised 1+ years before the review, the RT did not meet with beneficiaries.
The expected project outcomes were: *Local communities adopt Disaster Risk Reduction and resilience practices (1), CSO alliances (municipal and district) reinforced for effective advocacy on resilient local development (2), and Local governments are better prepared to respond to disasters (3).*

Given the fragile context of the project location in Upper Karnali, the project was highly *relevant*.
Project *results* include that knowledge and skills were increased among 79 pct. of target persons on climate-resilient technologies. 225 households have adopted climate-resilient technologies such as snow ponds, recharge ponds, drip irrigation and sprinkle irrigation. CSO Alliance has developed two advocacy plans and allocated 12 pct. of the budget to disaster risk reduction. This also enabled a partially *sustainable* income source for future disaster risk reduction.

Impact and sustainability: According to KIRDARC and external evaluation, previous project participants are well prepared to reduce disaster risk in the future, including preparedness and response to Covid-19. Furthermore, climate-smart agriculture technologies were implemented and practiced. However, appropriate tree plantation was never fully achieved. Some functionality of snow ponds was not appropriate, as some of them were built too far from the village. A Local Disaster and Climate Resilience Plan 2019-2024 was developed and contributes to sustaining the conservation and monitoring of the area. However, when a government changes, there is a risk that it is forgotten.

KIRDARC currently has 15 partners and 20 active projects. ME covers 8.2 percent of the budget, thus making KIRDAC financially capable of sustaining itself.
Coherence: In preparation of projects, KIRDARC and ME link with previous results to a) ensure no duplication and b) results become the baseline of the next project.
KIRDARC tries to coordinate with organisations working within the same geographical area. In one instance, KIRDARC decided to provide expertise to a project with Save the Children to avoid duplication of implementing their own similar project.

Quality of partnership
Mission East did a needs assessment to identify 'the poorest of the poor' and located Upper Karnali. At the time, KIRDARC was the only active local organisation in the province. ME strategy is to work towards a programme with several partners in the same area to create impact. Therefore, when KIRDARC suggested to ME to work with e.g., WWS and HEAD on specific issues in Humla, it fitted with the ME strategy.

When ME initially established a country office in Nepal, the ME office space was hosted by KIRDARC. Today, one of KIRDARC's M&E officers sometimes works out of ME's office.
KIRDARC have their own policies, but the partnership with ME provided learning on e.g., how to work with and include persons with disabilities, awareness consider accessibility in training.
ME is certified for Core Humanitarian Standards (CHS) and transferred knowledge to KIRDARC on this. ME also supported KIRDARC in understanding the difference between religion and belief when

---

[95] The previous project phase ended in March 2017. Ref: DMCDD-14-A-03.
[96] This impact goal matches CKU's focus on climate change in the 2022 thematic review on church-based network as advocates for climate change and the draft CKU strategy (expected spring 2023).

working with human rights based on belief and freedom of belief. Furthermore, ME's expertise in disaster response was helpful for KIRDARC.

Part of ME's learning from KIRDARC include complaint mechanism appropriate for the local context, flexible budgeting, depending on context (after learning about remote areas).

There have been some collaboration challenges between KIRDARC and ME staff in the past. According to KIRDARC, they were on a personal level, not on organisational level, and appear to be resolved.

CKU learning initiatives with SAFFORB (Regional and country-specific)

During the review, the RT was informed that there have been activities related to the CKU cross-cutting learning initiative on FORB in South Asia via the network SAFFORB. As the SAFFORB chair resides in Kathmandu, the RT met with him and the Nepal branch of the network.

When initiating the CKU learning initiatives on freedom of religion or belief the PROCMURA partnership was the flagship initiative, and the plan was to establish a similar initiative in Asia, concurrently. According to the project description for the FORB Learning Initiative, the budget for Asia was **DKK 760,000**. The majority of the budget is not yet spent, but an allocation om DKK 700,000 was made for 2023, given that organisational conditions are met and a project proposal is finalised.

As religion or belief are common sources of conflict in the region, the purpose of SAFFORB appears very relevant. Thus, the CKU learning initiative on FORB may be a *relevant* way to form a partnership.

In 2019, CKU supported the newly established South Asia Forum for Freedom of Religion or Belief (SAFFORB) during its annual meeting in Bangkok. SAFFORB is a regional network, covering six countries Bangladesh, India, Myanmar, Nepal, Pakistan, and Sri Lanka.[97] However, the Sri Lanka delegation was denied travel by the local authorities.[98]

Prior to the annual meeting, CKU had supported a working group meeting in Kathmandu, Nepal with representatives from 5 of 6 SAFFORB countries, where draft bylaws, strategy, and work plan were developed as preparation for the annual meeting in Bangkok. These documents were later approved during the annual meeting. During the annual meeting, a roadmap was developed among the participating country delegations. The evaluation of the annual meeting showed a **need for more diversity** among participants, including gender, LGBTI, victims, and political representatives among others. The completion report also concluded that **CKU member organisations** should have participated.

In 2019, SAFFORB aimed at moving from a working group to establishing a formal board. This was achieved. However, since 2019, Covid-19 has slowed down the development of SAFFORB on regional and country levels partly due to travel restrictions and partly as the formalisation process was prolonged due to the sensitivity of the FoRB agenda in South Asia.

The establishment of an office in Geneva was necessary as it was too risky for SAFFORB to set up its regional office in any of the 6 partner countries due to the nature of the network. The office location was approved by the Danish Ministry of Foreign affairs for any future support from CKU. However, the establishment of the office is still ongoing and is expected to be finalised during 2023. Yearly meetings were held between SAFFORB and CKU. Given the limited documentation of progress between 2019 and 2023, the RT considers the *impact* of the partnership to be equally limited. However, given the current nature of the partnership as informal and without direct transfer of funds, the RT considers that the low impact is acceptable.

---

[97] The support was intended for participation of five representatives from the six partnering countries plus representatives from the Ahmadiyya community). However, vias issues prevented the Sri Lankan delegation from participating.

[98] The support was intended for participation of five representatives from the six partnering countries plus representatives from the Ahmadiyya community). However, vias issues prevented the Sri Lankan delegation from participating.

During 2023, CKU expects that SAFFORB will submit a project proposal on capacity building and advocacy when the final steps in formalising the forum have been taken. DKK 700,000 has been earmarked for this.

Coherence: SAFFORB has established formal and informal partnerships with several international organisations. Internally, there have been some disagreements on priorities between different country groups and organisations. The level of financial sustainability is unclear.
According to SAFFORB Director, CKU's *added value* include its advocacy focus and expertise in FoRB.

In December 2022, CKU made attempts to facilitate a (re-)connection between the former CKU-funded partner of Mission East in Nepal, KIRDARC, and SAFFoRB Nepal to pursue membership possibilities. The RT found that there is no clear goal from KIRDARC to become a member of SAFFoRB. These considerations are between KIRDARC and SAFFoRB and therefore beyond the influence of CKU.

CKU support for Nepal SAFFORB country group
CKU supported a seminar on freedom of religion or belief in Nepal as well as the establishment of the country-specific SAFFORB group in Nepal. The aim of the CKU support was to gain input for the Universal Periodic Review process.

The country-specific SAFFORB group has not been established as a formal association. According to SAFFORB, the Nepal Social Welfare Council will not approve a faith-based organisation. According to the SAFFORB chair, formal registration is not needed, as any funding and other formal agreements can be made via SAFFORB member organisations. The report on freedom was submitted as part of the UPR process, according to SAFFORB in Nepal.

Cross-cutting issues and suggestions:
ME working with several local partners in the same geographical areas is not only contributing to increased impact, but it also strengthens the **localisation agenda** – especially by focusing on long-term partnerships and capacity building of the local partners including collaboration between the local partners.
- Suggestions: A closer link between CKU and the projects may strengthen the mutual understanding of context, target groups, and results. Furthermore, in **countries with several partners and projects**, CKU could add value in creating coherence through e.g., facilitating **country meet-ups**, potentially across CKU Fund, FORB Window, and GLOBUS (and other pooled funds), if relevant.

The remoteness of the projects (including weather and infrastructure issues) makes the interventions highly relevant, but the same remoteness causes significant challenges to the budgeting, implementation, and results.
- The RT suggests that Mission East as well as CKU weigh the consequences of this paradox when designing and funding projects. By strengthening a localisation approach (e.g. ensuring local partners' full involvement in all phases of the project cycle (including decision-making) by providing necessary capacity-building, and practicing strong communication and innovation), the degree of remoteness may become less costly and more effective.

Local government turnover is often mentioned as a challenge to sustain political decision-making in the projects.
- When designing the project, the RT suggests that awareness campaigns, training, and advocacy activities towards government staff and elected leaders are planned as recurring activities, or at

least planned according to the timing of local elections, to sustain learning and ensure long-term political influence.

Annex 5 - Capacity assessment: staff self-assessment

Summary: According to self-assessment survey, CKU staff has relevant educational background, considering their respective roles. Staff key competencies are relevant, including project management, church-based development, and international development. There is no self-reported expert capacity on MEAL-related areas. Furthermore, strategic areas of youth and climate are assessed as below average.

On average, staff at CKU has worked 3.6 years for CKU (January 2023).[99] This indicates high turnover of staff as well as increase in number of staff. The RT highlights that this may lead to reduced organisational memory, thus a need for further calibration[100] of the CKU organization.

Several staff have country knowledge regarding East Africa and to some extent South Asia.

The RT suggest that CKU consider assessing the capacity level on relevant priority areas, ensuring that more than one person has significant expertise in all relevant areas to ensure quality and continuity.

Detailed presentation:
The staff self-assessment gives an overall impression of staff competencies and experiences. The facts on education, title, seniority in the organization etc. provide a clear and reliable overview of the staff composition.

Overview of human resources at CKU directly involved in the CKU Fund, ForB Window, learning initiatives management. _Collected in January 2023._ _Data in table available for CKU and MFA only._					
Gender	**Current position (2023)**	**Staff at CKU since (year)**	**Educational background**	**Countries of work experiences relevant to the CKU pooled Fund and FoRB window.**	**Key competencies (areas of skills and knowledge)** Most important mentioned.
M	Projektkonsulent	2022	Political Science	Bangladesh 4, Sri Lanka 4, Kenya 4, Ethiopia 3, Tanzania/Uganda 2-3	Project management and coordination, Project design and formulation, Team leadership, Analysis
M	Fund coordinator and Project consultant	2018	Cand. (Ethno)musicology + MA Peace & Reconcilitation Studies	Tanzania and Zanzibar 5, Kenya 3, Palestine 3, Lebanon 3, Egypt 2	Religion and Development, Faith Based Actors, Peace and Reconciliation, Freedom of Religion or Belief, Tanzania and East Africa, MENA, Faith Based Peace Building, Extremism, Project Management. Coordination, certified narrative coach, intercultural relations, financial guidance, structuring complexity, negotiation skills, work environment.
F	Director	2022	Cand.scient. adm.	Kenya 2-3, Tanzania 2, Sudan 2, South Sudan 2-3	Project and grants administration, organisational development and management
F	Project Consultant	2022	MA in Int. Dev. Studies, Theology and African Studies	Bangladesh, Kenya, Sri Lanka og Israel/Palæstina - 3-4	Civil society development, project design, management, and monitoring, Church-based development, RBA reviews, management of pooled funds, Children and youth rights, de-institutionalisation, MEAL systems.

---

[99] 2 staff members have worked 10 or more years for the organisation, the remaining 9 have worked for the organisation less than five years, of which 5 have worked for CKU less than 1 year.
[100] Internal communication and calibration of definitions

F	Project Consultant	2021	MA in Int. Dev. Studies and Public Administration	Peru 4, Bolivia 4, Uganda 2, Tanzania 3, Egypt 2, Ghana 2, Zimbabwe 2, Myanmar 3,	Project management, admin processes, policy development, international politics, economics, development issues, poverty reduction strategies, volunteer coordination and facilitation, youth participation, child protection, church-based development/diakonia/Catholic social thought, engagement strategies, M&E, project proposal assessment
F	Communications Officer	2018	BA in journalism and MA in African Studies	Egypt 3, Lebanon 4	Communication, media relations, journalism, representation, narratives of the 'Other', pluralism of voices, development, human rights, religion, conflicts, advocacy, strategy, campaigns
F	Project Consultant	2022	MSc in Agricultural Development	Madagascar 5, Tanzania 3, Lesotho 3, China 1, Kenya 1	Development projects, agriculture, environment.
F	Pool fund coordinator for GLOBUS	2011	Anthropologist	Tanzania 4	Counselling to new and exisiting applicants, coordination with secretariat and donors, network (relevant new stakeholders to the pool fund)
M	Political Advisor	2013	Political Science/development and international relations	Africa and Asia	International development, Organisational Development & Policy
M	Finance Manager	2022	Administration	Denmark 5	Finance, Project management, Management, Administration, IT
M	Project Consultant	2018	Anthropologist	Iran 4 Mongolia 4 Tajikistan 4 Afghanistan 4 Pakistan 4 Phillipines 3 Kenya 3 Uganda 3	Project- and programme management, Team-building, SRHR, Disaster risk management

Staff self-assessment

The number of staff participating in self-assessment was 11. Assessment is based on a likert scale from 0 to 5, where 0 is no expertise and 5 is expert expertise, where staff has rated themselves. The self-assessed level of expertise in specific fields are dependent on the individual person's self-perception and interpretation of the question.

With a small population, the aggregated data on expertise is therefore sensitive to variation in interpretation of the questions against self-perception.

The RT notes, that there seem to be a variance in the self-assessment, based on gender. The cross-cutting average of expertise for men is 4.07 and for women, 3.28 (scale: 0-5), keeping in mind that the small sample makes the results sensitive to outliers.
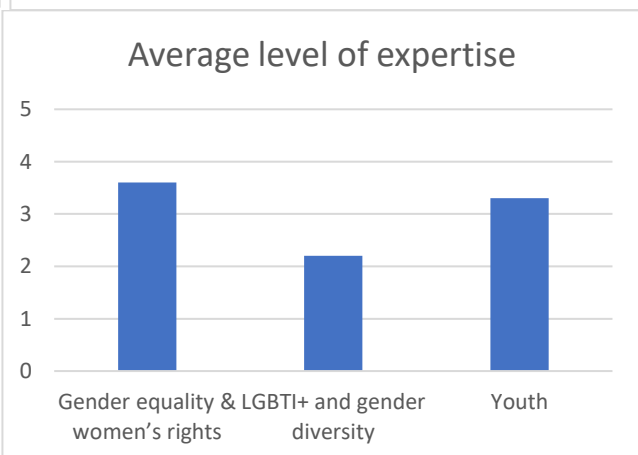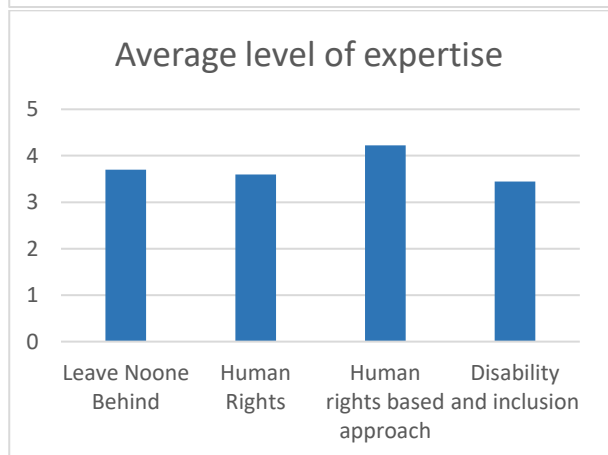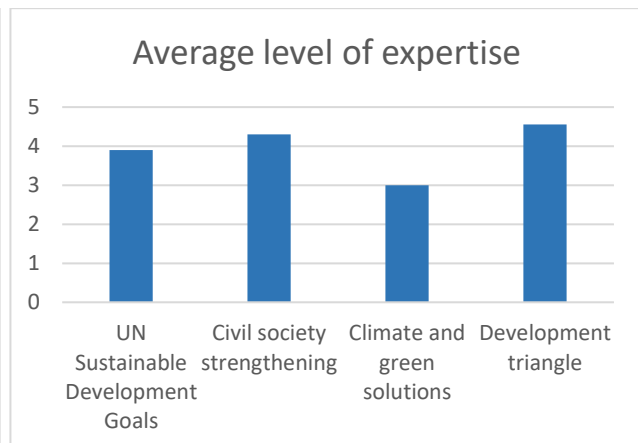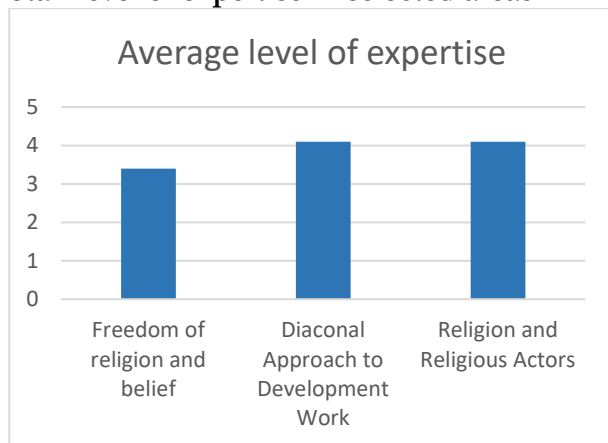
Maximum level of self-assessed expertise among staff for all areas is 5, **except for HR** and **MEAL**-related areas, where 4 was the highest rating.
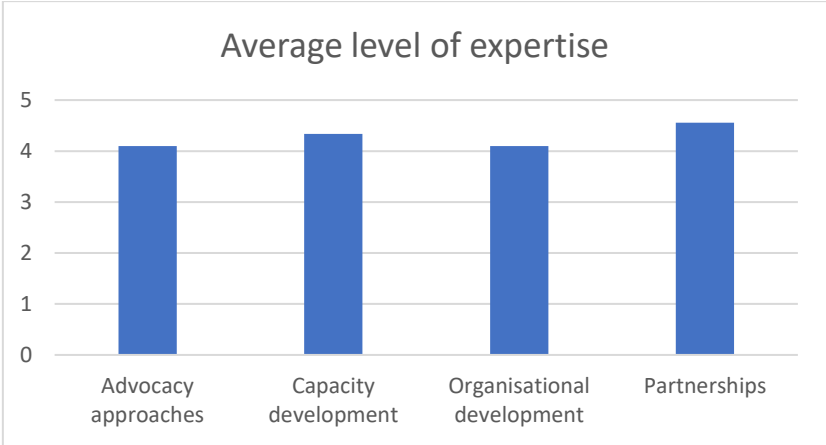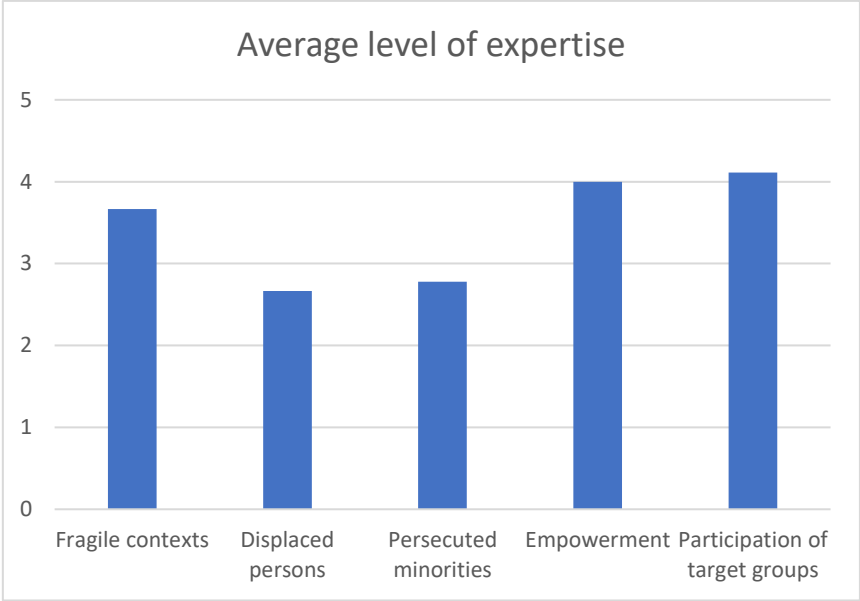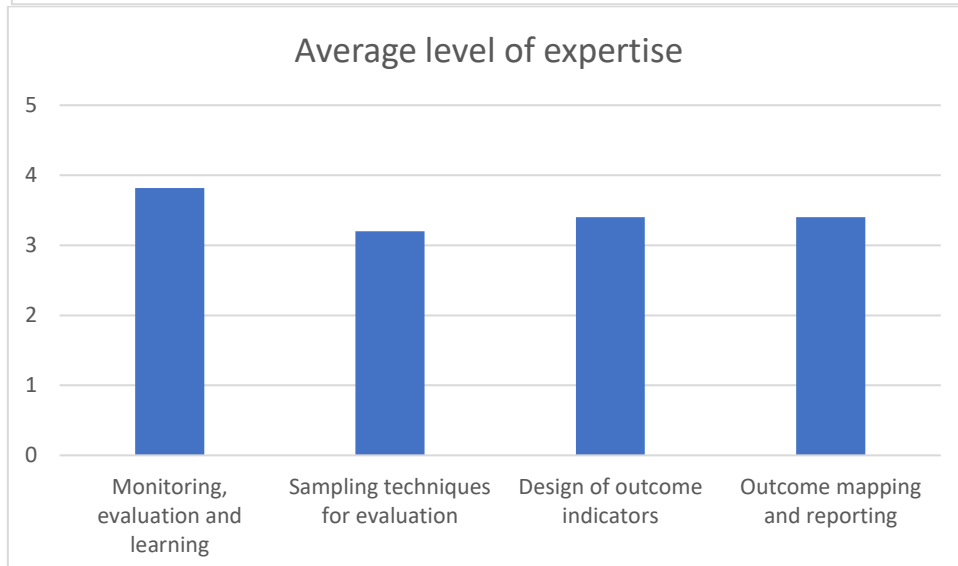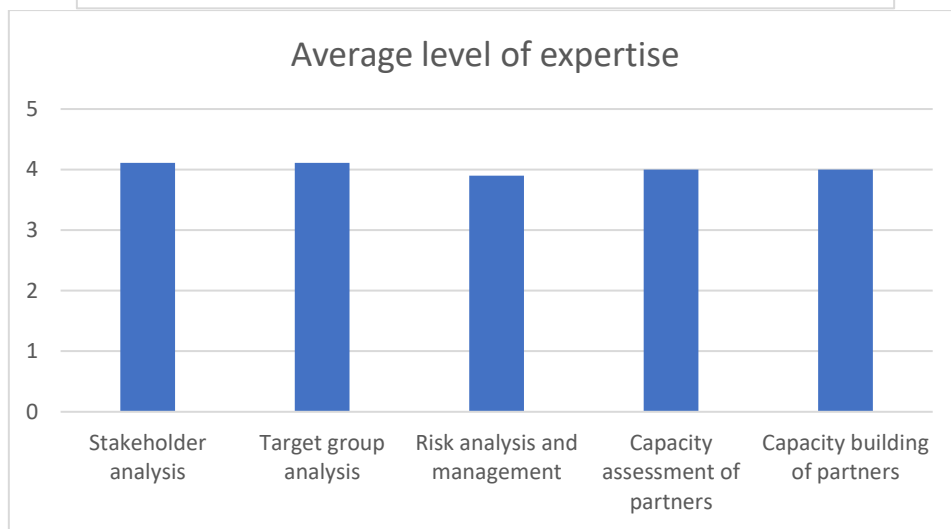
Staff seniority in CKU:
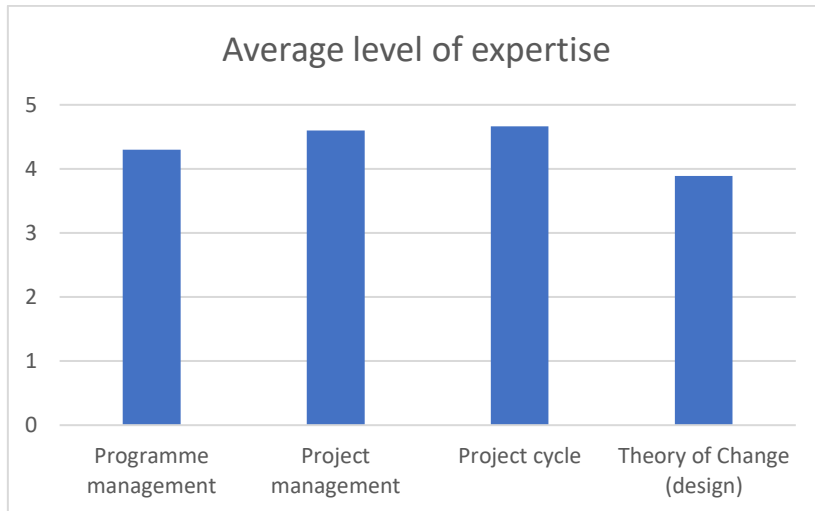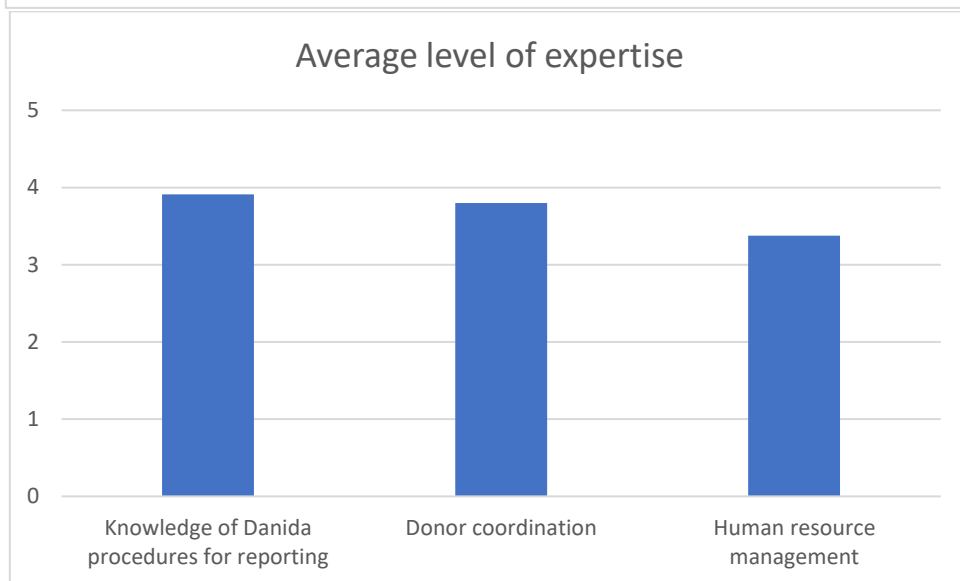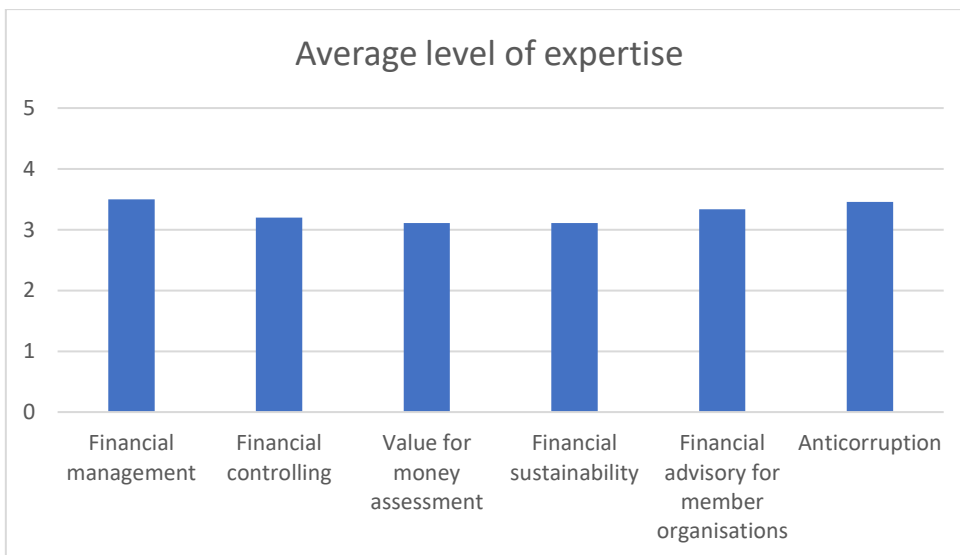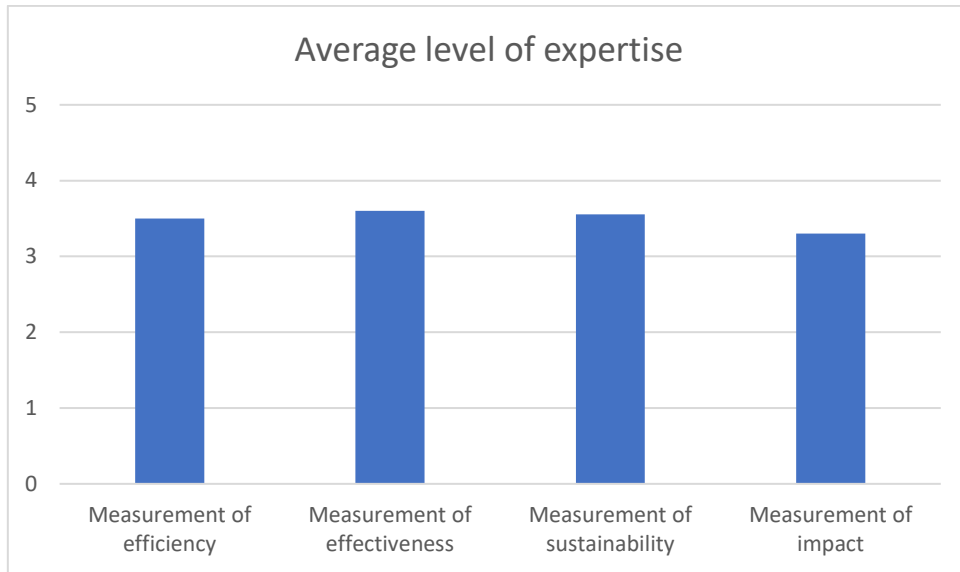
No. of years working for CKU
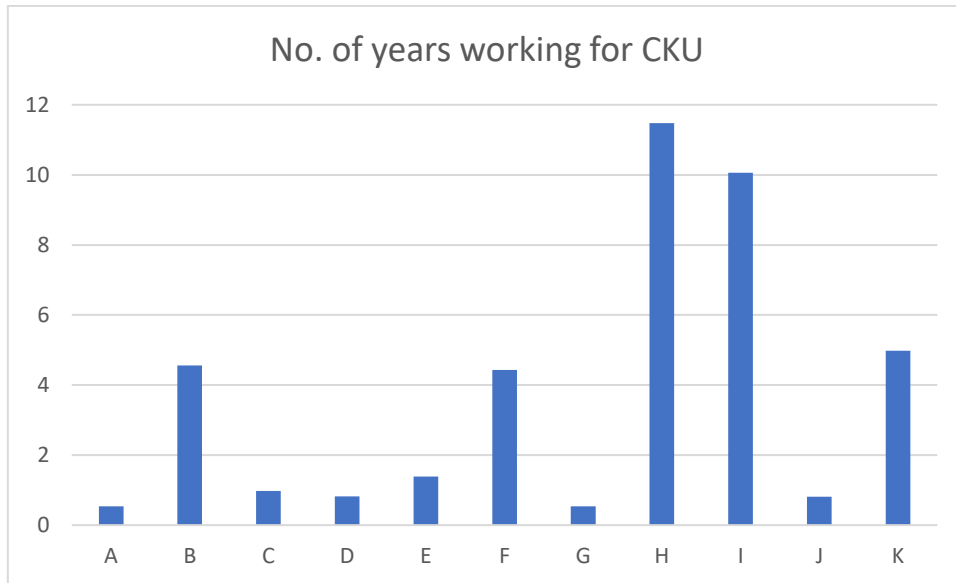
On average, staff at CKU has worked 3.6 years for CKU (January 2023). 2 staff members have worked 10 or more years for the organisation, the remaining 9 have worked for the organisation less than five years, of which **5 have worked for CKU less than 1 year**.
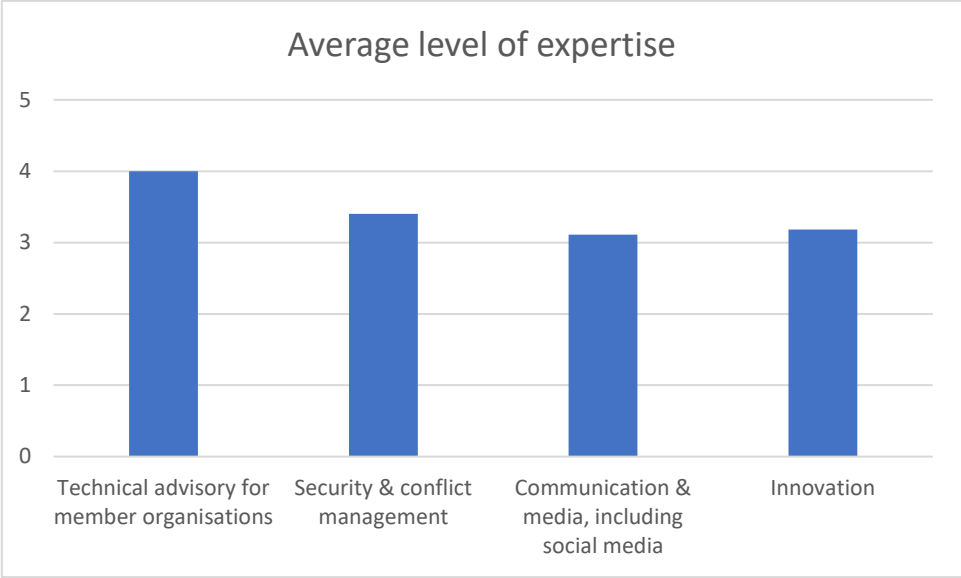
Staff level of expertise in selected areas

Average level of expertise

Category	Value
Fragile contexts	~3.7
Displaced persons	~2.7
Persecuted minorities	~2.8
Empowerment	~4.0
Participation of target groups	~4.1

Average level of expertise

Category	Value
Advocacy approaches	~4.1
Capacity development	~4.3
Organisational development	~4.1
Partnerships	~4.5

Average level of expertise

Category	Value
Democratic values	~3.9
Voluntary effort (strategy, recruitment, leadership, retention)	~3.8
Rural community based development	~3.6
Adult learning	~2.9

Average level of expertise

- Programme management: ~4.3
- Project management: ~4.6
- Project cycle: ~4.65
- Theory of Change (design): ~3.9

Average level of expertise

- Stakeholder analysis: ~4.1
- Target group analysis: ~4.1
- Risk analysis and management: ~3.9
- Capacity assessment of partners: ~4.0
- Capacity building of partners: ~4.0

Average level of expertise

- Monitoring, evaluation and learning: ~3.8
- Sampling techniques for evaluation: ~3.2
- Design of outcome indicators: ~3.4
- Outcome mapping and reporting: ~3.4

Average level of expertise

(Measurement of efficiency, Measurement of effectiveness, Measurement of sustainability, Measurement of impact)

Average level of expertise

(Financial management, Financial controlling, Value for money assessment, Financial sustainability, Financial advisory for member organisations, Anticorruption)

Average level of expertise

(Knowledge of Danida procedures for reporting, Donor coordination, Human resource management)

Average level of expertise

36 member organisations were invited to participate in a survey, conducted by CKU in January 2023. The survey is conducted every year to inform the CKU annual report. It contains 12 questions. In 2023, 17 MOs participated, providing a response rate of 47,2 %. When questions are similar, comparison of results from 2022 survey is included.

Additionally, as part of the CKU strategy process, another survey was conducted among CKU MOs in August 2022 by an external consultant. 26 MOs participated. Selected questions from this survey are also provided.

MO survey 2023

4 of 17 CKU MOs are overall very satisfied with the CKU Fund accessibility, and 12 are satisfied. 1 MO is unsatisfied. Reasons include that the ceiling is too low, and expectations are too high for some of the smaller MOs. The results are similar to previous year's survey results.

Hvad er din overordnede vurdering af CKU-puljens tilgængelighed?

Besvaret: 17   Sprunget over: 0
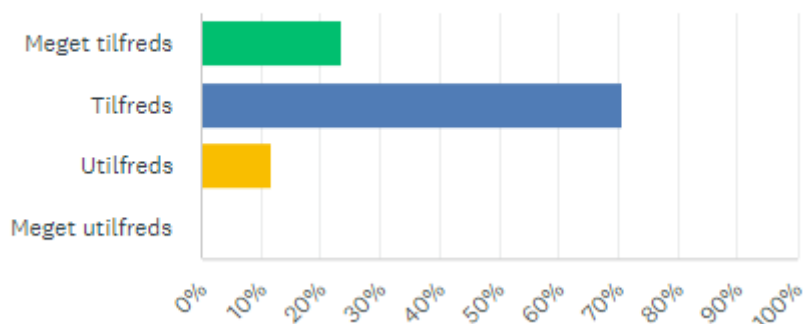
Comments:
- Det betyder rigtigt meget at få den gode sparring med CKU's medarbejder -
- Hvad mener I med tilgængelighed? Det var let at finde ud af, hvilke puljer, der er. Men: Det har for en lille organisation som vores (alle er frivillige) været virkelig svært at forstå de krav og forventninger, der er til ansøgningen af midler.
- Loftet er for lille og antal for små
- Det er godt at søgekriterier revurderes, det har været temmelig kompliceret at opfylde krav til selv mindre ansøgninger.
- Der er for få midler, hvilket opleves som en begrænsende tilgængelighed

10 of 17 MOs are very satisfied, 7 are satisfied with the advice, provided by CKU. Numbers and comments indicate a very good level of satisfaction with CKU's advisory among the participating MOs. The results are similar to previous year's survey results. However, 1 MO stated to be unsatisfied in 2022, whereas 0 MOs are unsatisfied in 2023.

Hvad er din overordnede vurdering af CKU's rådgivning?
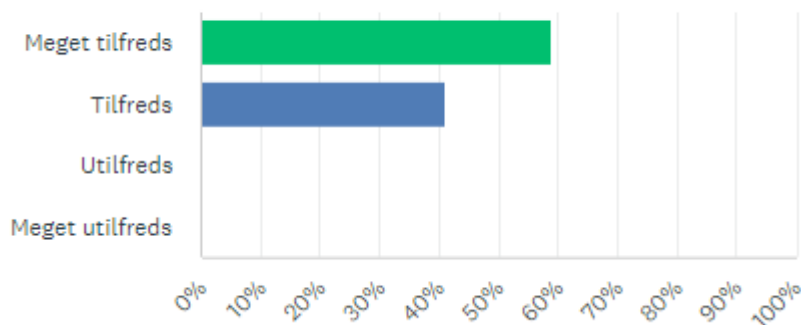
Comments:
- Vi får en rådgivning, der spejler et tydeligt engagement og god indsigt
- Rådgivningen har været af svingende karakter med forskellige rådgivere. Men nuværende rådgiver er vi meget tilfreds med :-)
- Altid hurtig opfølgning og indsigtsfuld vejledning både hos os i nord og med sydpartner
- Vi er meget taknemmelige for hjælpen, og vi var aldrig nået i mål uden rådgivning fra CKU. Nogle få gange har rådgivningen været tvetydig/lidt uklar, men det har oftest været virkelig godt og præcist.
- Lidt mange udskiftninger af tilknyttet konsulent. De er hver for sig gode, men det giver lidt turbulens med så hyppige skift.
- Vores CKU konsulent er tilgængelig, serviceminded og giver konstruktiv kritik!
- Vi har modtaget rådgivning i den udstrækning, vi har bedt om det
- Venlig og professionel

5 MOs consider the guidelines as very good to clarify funding opportunities in the CKU Fund, 12 MOs consider them as good. MOs comment that the guidelines have improved and are generally easy to read.

**Hvor gode er retningslinjerne ift. at afklare fundingmuligheder i CKU-puljen?**
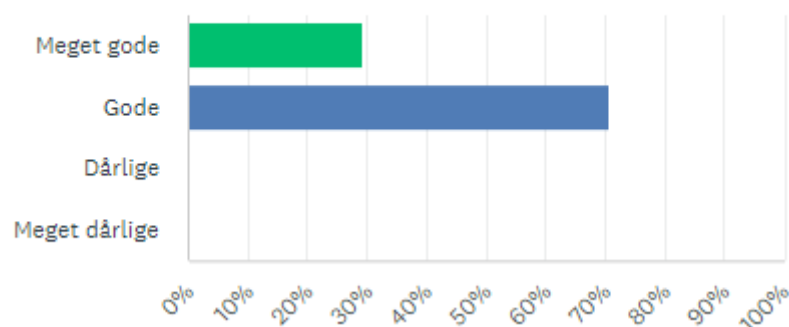
Comments:
- Med tid til at læse og sætte sig ind i de givne vilkår, er retningslinjerne gode
- Det er tydeligt, hvilke typer af projekter (overordnede emner), der kunne søges midler til, hvis det er hvad I mener med spørgsmålet.

- Her er en vejledning fra vores kontaktperson i CKU med til at trække vurderingen til tops
- Fedt med de nye ansøgningsformater, det giver meget mening at de ligger mere op af hinanden.
- Der er plads til lidt forbedring, synes jeg. Vi oplevede ifm genansøgning, at ikke alle skabeloner og krav var formuleret/medtaget på hjemmesiden. Det gjaldt fx kravet om at ansøgningen skal afleveres i to versioner, en clean og en med track changes fra den oprindelige ansøgning. Plus at der skulle medsendes et cover letter.
- Måske meget gode, men ikke alle er lige studeret fornyligt. Generel letforståelig.

No MOs consider the new scoring criteria as very logical, however, 9 of 17 MOs consider them logical, and 2 MOs consider them illogical. 7 MOs don't know, as they have not applied for funding since implementation.

Hvor logiske synes du de nye vurderingskriterier er?

Besvaret: 17   Sprunget over: 0
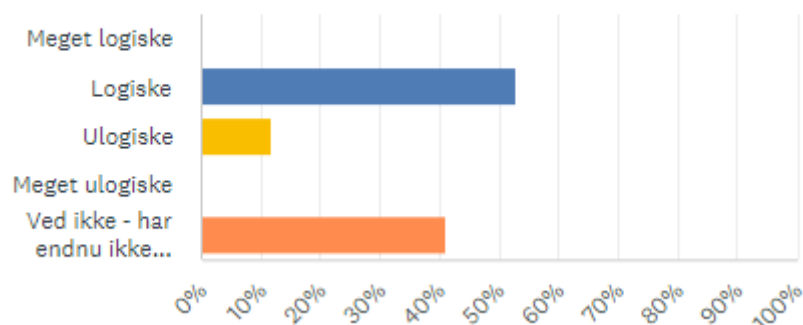
Comments:
- Men - det kan tage lidt tid og et par gennemlæsninger helt at forstå dem
- Kriterierne er logiske og relativt tydelige, men vi har typisk arbejdet med at udfylde et skema ad gangen - uden at have vurderingskriterierne for øje, fordi det i først omgang var svært nok at finde ud af, hvad der skulle stå hvor. Det var først lidt sent i processen, at vi blev opmærksomme på vurderingskriterierne.
- Det er en 'forringelse' for organisationer med stor fokus på CKUs kerneområder (Menighedsbaseret diakoni) at 1 og 7 er nedtonet. Der var det tidligere 'nemmere' at få toppoint...

There is a somewhat satisfaction with the new application formats. However, more than half of MOs do not know, as they did not use them yet.
Hvor tilfreds er du umiddelbart med de opdaterede ansøgningsformater og vejledninger hertil?
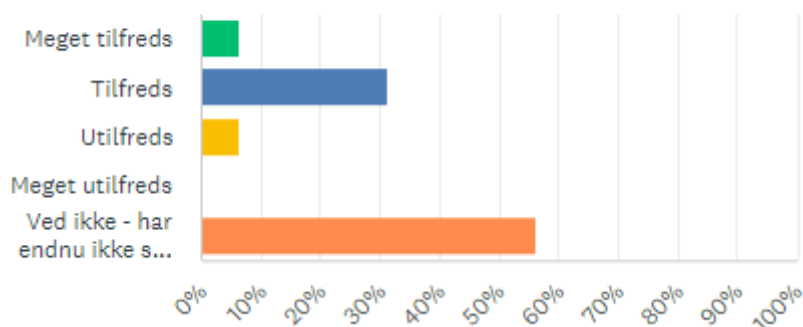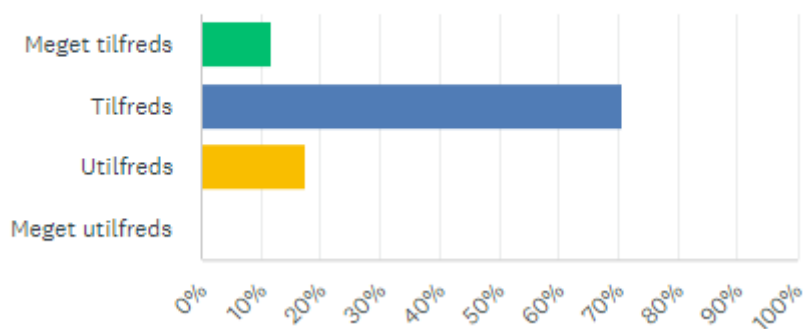
Comments:

- [NAME] er i Indien og Anders på vej til Bangladesh så jeg lovede lige at svare på jeres undersøgelse
- Hvornår har I opdateret ansøgningsformaterne? Vi har i løbet af de sidste 6 måneder arbejdet med disse, og det har været ret uklart og svært. En af vores store udfordringer har været koblingen mellem LFA og budget - dette må gerne fremgå virkelig tydeligt i processen. Hvad er godt at starte med eller hvilke formater kan der med fordel arbejdes med på samme tidspunkt?
- Har lige skimmet - det ser fint ud. Dog undrer jeg mig over at der ikke er forenklet på krav til bilag. Det ville være rigtig fint hvis fakta om partnerorganisationer, partnerskab og MO lå online, så man kunne se om noget skulle ændres, det er lidt uoverskueligt at finde tilbage i gamle worddokumenter og huske hvornår de sidst er opdateret.

2 of 17 MOs are very satisfied, 12 are satisfied, 3 are unsatisfied with reporting formats and procedures. Several MOs mention that formats and procedures demand too much administration.

Hvor tilfreds er du med afrapporteringsformater og proceduren herfor?
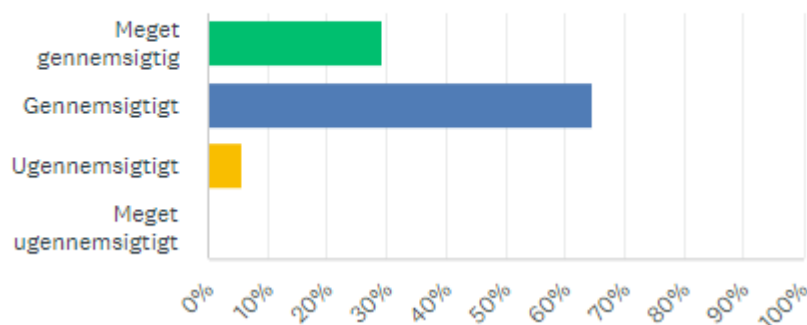
Comments:

- Vi synes godt nok at det er voldsomt meget, der skal rapporteres, og proceduren kan også være lidt "kringlet"
- afrapportering er selvfølgelig vigtig - min fornemmelse er, at der hverken er for lidt eller for meget....
- Dette har jeg mindre kendskab til, men det har vist sig i vores første projekt, at det var svært for både Syd (Afrika) og Nord (Danmark). Denne gang er der få gengangere, så forhåbentlig bliver denne del nemmere.
- Generelt er CKU en smule overadministreret ift fx CISU...

- Kender kun afrapportering ifm kapacitetsopbygning. Her var den finansielle rapportering svær at gennemskue. Der manglede en skabelon og klart formulerede krav
- Har fået bevillinger de sidste par år, men er ikke nået til afrapporteringen endnu:-) Så derfor ikke megen nylig erfaring.

MOs generally find the appropriation process transparent. 5 of 17 MOs find it very transparent, 11 find it transparent, at 1 MO find it untransparent.

Hvad er din overordnede vurdering af gennemsigtigheden i forhold til bevillingsprocessen?

Besvaret: 17   Sprunget over: 0

Comments:
- Vi har ikke fået god nok information om det nye i bevillingssystemet
- Dejligt med udskrift af karakterer og vurderinger. Kunne være fint at have noget gennemsigtighed i forhold til hvilke karakterer andres bevillinger har fået, så man kan se hvor langt man var fra.

MOs are happy with the feedback from the Grant Committee. 10 of 17 MOs find it very useful, 7 find it useful.

Hvor brugbare oplever du tilbagemeldingerne fra bevillingsudvalget?

Besvaret: 17   Sprunget over: 0
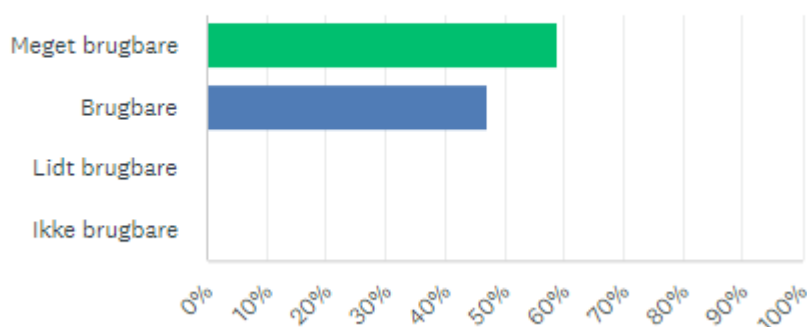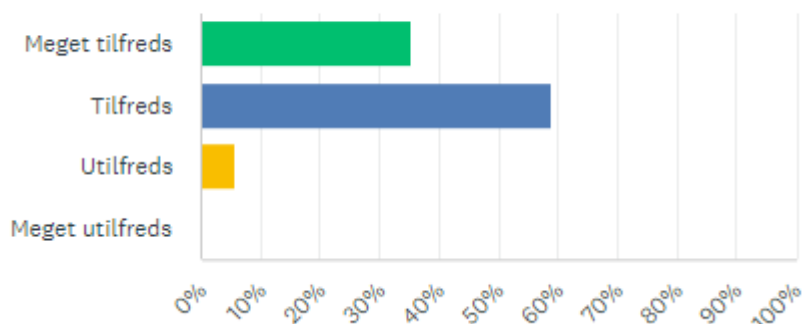

Comments:
- Tilbagemeldingerne får jo også altid ord med på vejen fra CKU medarbejderen - og vi har altid en oplevelse af, at det er ok at spørge en gang mere....
- Har oplevet ret hårdhændet vurdering fra bevillingskonsulent, som gik noget mere negativt til værks, end rimeligt var, efter vores vurdering. Dog var det begrundet, så det var tydeligt hvad som forårsagede den negative vurdering.

MOs are somewhat satisfied with the follow-up on resubmission of applications. 6 MOs of 17 are very satisfied, 10 are satisfied and 1 is onsiatisfied.

Hvor tilfreds er du med CKUs opfølgning i forbindelse med evt. genansøgning?

Besvaret: 17   Sprunget over: 0

Comments:
- Det er meget hjælpsomt, at det bliver forklaret, at genansøgninger ofte finder sted - men også at der bliver sagt, at det ofte er puljens størrelse, der gør, at der må arbejdes videre på ansøgninger, der er ikke 'penge nok'
- Tror ikke vi har oplevet en opfølgning med mindre vi selv har spurgt til det.
- Dette var ikke relevant for os - vi har ikke lavet en genansøgning, blot tilrettet og sendt afsted.

MOs somewhat agree that the CKU Fund gives opportunities for small and large grants. 6 of 16 MOs answered to a high extent, 8 answeres to some extent and 2 asnwered to a limited extent.

I hvor høj grad mener du, at CKU-puljen giver mulighed for både små bevillinger og større bevillinger?

Besvaret: 16   Sprunget over: 1
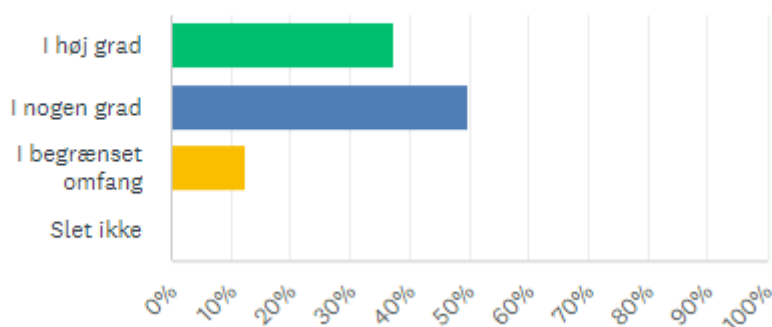
Comments:
- Jeg har ikke været involveret på dette plan - og bør ikke svare
- Vi er fire frivillige, der har lagt virkelig mange arbejdstimer i en af de små bevillinger. Vi er nervøse for, at de små men gode initiativer bliver stoppet undervejs i ansøgningsprocessen, fordi opgaven bliver for uoverskuelig.
- Det er ikke let at få større bevillinger der er for stor fokus på at såkaldte små organisationer har adgang til puljen, fremfor at kapacitetsopbygge medlemmer, så CKU kan have en vifte af projekter CKU kan være stolte af og som kan bruges strategisk ift at få flere midler tilført. CKU må arbejde på at komme væk fra tankegangen om at

- dele sol og vind lige...
- Der er store dokumentationskrav til små bevillinger som gør det mindre attraktivt. Samme bilag etc.
- Har ikke meget erfaring. Især ikke med større bevillinger. For små bevillinger har vores erfaringer været gode
- Så gerne at CKU kunne give større bevillinger end 1 mill. Ansøgningskravene, som er meget lig fx CISU, kan bære større bevillinger. Dog kræver det så nok større pulje i CKU, ellers "kvæles" mindre projektbevillinger

2 MOs of out 16 consider that CKU supports the involvement of youth in church-based development cooperation to a large extent. 7 MOs say, 'to some extent' and 7 'to a limited extent'.

I hvor høj grad mener du, at CKU understøtter involvering af unge i Kirkeligt Udviklingssamarbejde?

I hvor høj grad mener du, at CKU understøtt...

Besvaret: 16   Sprunget over: 1
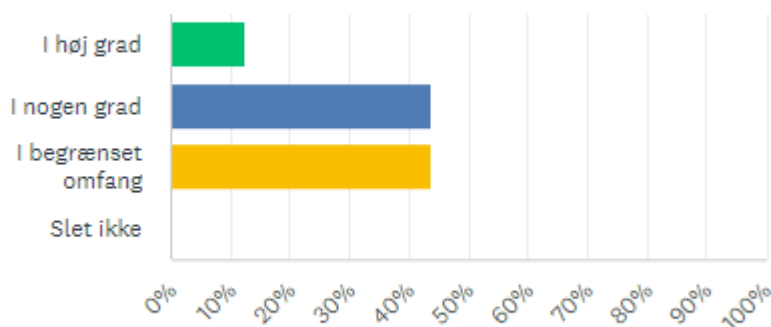
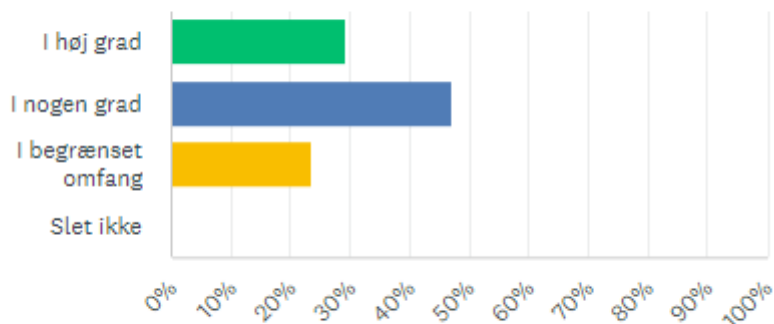Brugerundersøgelse af CKU-puljen 2022   ▽ (0)

Comments:
- Ved ikke
- måske handler det om, at jeg ikke følger det tæt nok, men jeg har ikke en fornemmelse af, at unge i særlig grad inviteres ind omkring kirkeligt udviklingssamarbejde - tager jeg fejl?
- Det er mere op til medlemsorganisationerne at indarbejde det i projekter end at CKU nødvendigvis skal orkestrere det. Systemet understøtter det fint. Det er mere om at tage den op. Hvis man skulle gøre mere, ville en volontørpulje være en idé, enten som 'nye penge' eller som støtte til en oplysningsaktivitet/kapacitetsopbygningsaktivitet eller lignende.
- Vi har forsøgt at uddelegere nogle ansøgningsprocesser, det har været for kompliceret.
- Det mener jeg ikke at have læst om eller hørt om, andet end som et område der skal arbejdes med
- Jeg er ikke lige bekendt med nogle projekter herom.

CKU manages to create visibility around church-based development cooperation. 5 of 17 MOs state that CKU to a large extent manages to create visibility around church-based development. 8 MOs state that CKU does this to some extent. 4 MOs state that it happens to a limited extent. One MO comments that lack of visibility may influence opportunities for funding.

I hvor høj grad formår CKU at skabe synlighed omkring det kirkelige udviklingssamarbejde?

I hvor høj grad formår CKU at skabe synligh...

Besvaret: 17   Sprunget over: 0

Brugerundersøgelse af CKU-puljen 2022   ▽ (0)

Comments:
- Det er nok et af mine punkter, som jeg gerne vil have CKU til at gøre mere ved. Vi ville i en organisation som Evangelisk Frikirke DK med internationalt arbejde i Ghana, Rumænien, Grønland Thailand og Myanmar have stort udbytte af at CKU markedsførte sig på det plan, hvor vores donorer befinder sig - dvs. menigheder og menighedsmedlemmer.
- Det er sjældent, at jeg lægger mærke til, at de mange projekter får en bred omtale.... måske kunne der arbejdes med at udbrede dette indblik i mange kredse / i forskellige medier / via andre organisationer
Svært at svare på, da jeg ikke ved hvor det er forsøgt. Jeg er ikke personligt stødt på CKU andre steder end i dialogen med os medlemmer.
- Især og specielt på TORF

MO survey August 2022
Below are selected results from MO survey conducted by external consultant in August 2022.
Hvilken beskrivelse passer bedst på din organisation?
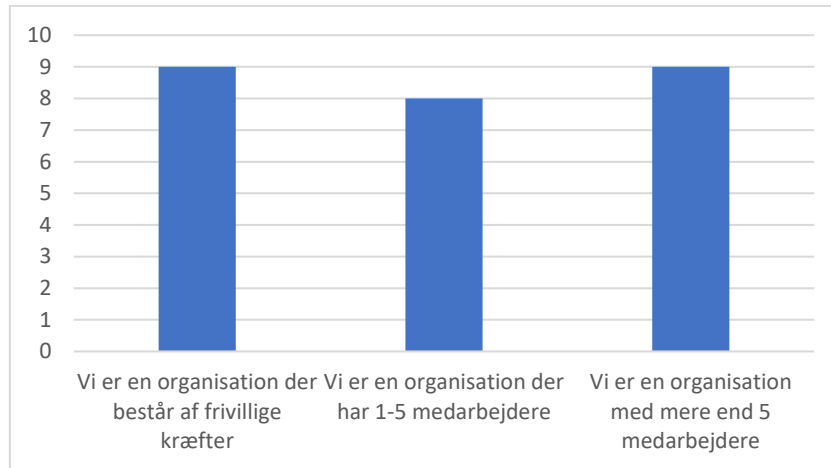
N=26.

Q1 Hvilken beskrivelse passer bedst på din organisation?

Answered: 26   Skipped: 0
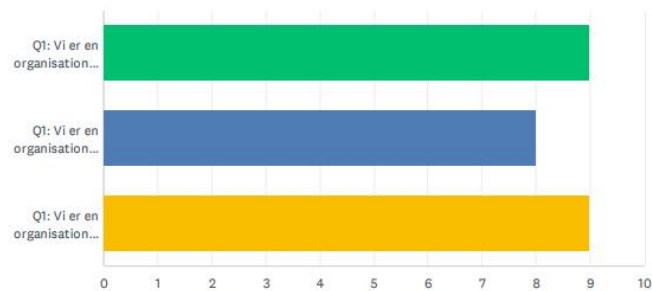
	VI ER EN ORGANISATION DER BESTÅR AF FRIVILLIGE KRÆFTER	VI ER EN ORGANISATION DER HAR 1-5 MEDARBEJDERE	VI ER EN ORGANISATION MED MERE END 5 MEDARBEJDERE	OTHER (PLEASE SPECIFY)	TOTAL
Q1: Vi er en organisation der består af frivillige kræfter	100.00% 9	0.00% 0	0.00% 0	0.00% 0	34.62% 9
Q1: Vi er en organisation der har 1-5 medarbejdere	0.00% 0	100.00% 8	0.00% 0	0.00% 0	30.77% 8
Q1: Vi er en organisation med mere end 5 medarbejdere	0.00% 0	0.00% 0	100.00% 9	0.00% 0	34.62% 9
Total Respondents	9	8	9	0	26

Hvilken rolle spiller din organisation i planlægningen og implementeringen af projekter i dag?
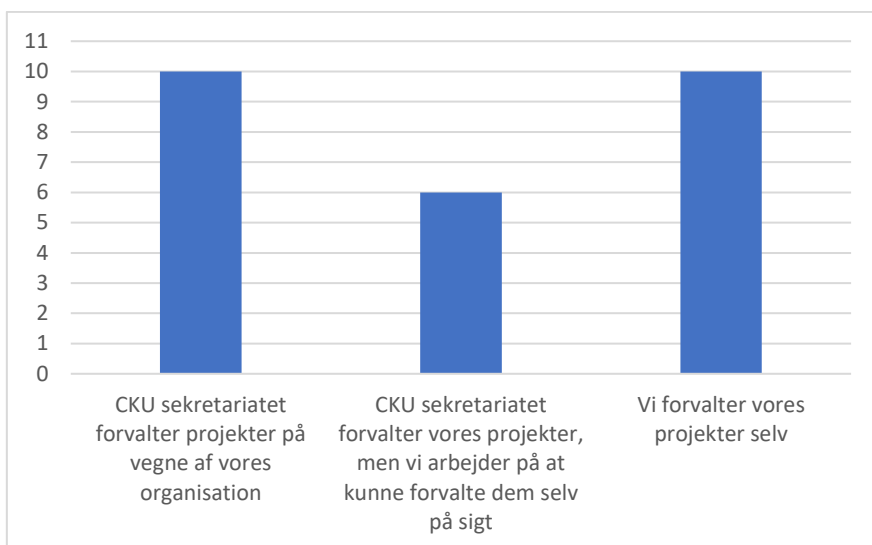
N=26

Q4 Hvilken rolle spiller din organisation i planlægningen og implementeringen af projekter i dag?

Answered: 25   Skipped: 1
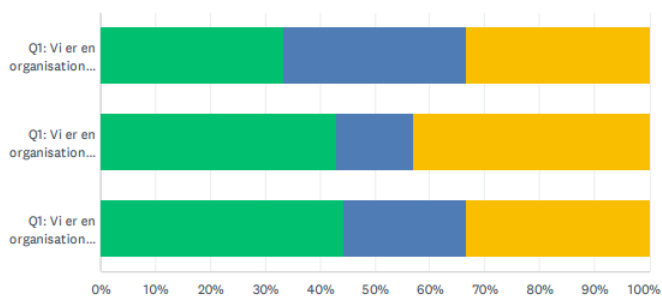
	CKU SEKRETARIATET FORVALTER PROJEKTER PÅ VEGNE AF VORES ORGANISATION	CKU SEKRETARIATET FORVALTER VORES PROJEKTER, MEN VI ARBEJDER PÅ AT KUNNE FORVALTE DEM SELV PÅ SIGT	VI FORVALTER VORES PROJEKTER SELV	TOTAL
Q1: Vi er en organisation der består af frivillige kræfter	33.33% 3	33.33% 3	33.33% 3	36.00% 9
Q1: Vi er en organisation der har 1-5 medarbejdere	42.86% 3	14.29% 1	42.86% 3	28.00% 7
Q1: Vi er en organisation med mere end 5 medarbejdere	44.44% 4	22.22% 2	33.33% 3	36.00% 9
Total Respondents	10	6	9	25

Hvilken rolle kunne du godt tænke dig at CKUs sekretariat spillede i planlægningen og implementeringen af projekter i fremtiden?

	SEKRETARIATET MÅ FORTSAT GERNE FORVALTE VORES PROJEKTER - HELT SOM DET ER I DAG	SEKRETARIATET BØR STYRKE VORES KAPACITET TIL AT PLANLÆGGE PROJEKTER SELV	SEKRETARIATET BØR STYRKE VORES KAPACITET TIL AT VARETAGE EN STØRRE DEL AF ADMINISTRATIONEN SELV	SEKRETARIATET BØR OPBYGGE VORES KAPACITET TIL AT FØRE TILSYN MED OG RAPPORTERE OM PROJEKTER	SEKRETARIATET BØR LADE OS FORVALTE PROJEKTERNE SELV	OTHER (PLEASE SPECIFY)	TOTAL
Q1: Vi er en organisation der består af frivillige kræfter	44.44% 4	0.00% 0	0.00% 0	11.11% 1	33.33% 3	11.11% 1	34.62% 9
Q1: Vi er en organisation der har 1-5 medarbejdere	12.50% 1	0.00% 0	12.50% 1	0.00% 0	50.00% 4	25.00% 2	30.77% 8
Q1: Vi er en organisation med mere end 5 medarbejdere	33.33% 3	11.11% 1	0.00% 0	22.22% 2	22.22% 2	11.11% 1	34.62% 9
Total Respondents	8	1	1	3	9	4	26

#	Q1: VI ER EN ORGANISATION DER BESTÅR AF FRIVILLIGE KRÆFTER	DATE
1	Sekretariatet skal hjælpe os med at se, hvad de kan hjælpe os med. Og de skal hjælpe med udfyldelse af ansøgningen.	9/3/2022 10:18 AM

#	Q1: VI ER EN ORGANISATION DER HAR 1-5 MEDARBEJDERE	DATE
1	problemet er at CKU bliver kompenseret for at løse opgaverne fra puljen, men vi skal betale selv vores tid til at varetage disse roller, så længe der er den skrevvridning fortsætter CKU medlemmer med at være "uduelige og så vil vi svare nedenfor at forskellige service er vigtige og meget vigtige. Men egentlig vil vi gerne kunne svare nedenfor at det ikke er vigtigt fordi vi kan selv og får reel støtte til det.	8/25/2022 9:22 AM
2	Altså egentligt de sidste to-tre pinde;-)	8/24/2022 10:16 AM

#	Q1: VI ER EN ORGANISATION MED MERE END 5 MEDARBEJDERE	DATE
1	Det er noget, vi drøfter med os selv, men endnu ikke har konkluderet noget omkring.	8/31/2022 10:01 AM

Annex 7: Financial Management

7.1 Administrative checklist for pooled funds (Danida AMG)

Segregation of functions	In general functions are separated in CKU financial administration
Rules on roles and responsibilities	The CKU financial manual designates roles and responsibilities
Financial monitoring	CKU has prepared a plan for financial monitoring of MOs and partners in the South
Procedures for i) Purchases, ii) Payments, iii) Invoice handling, iv) Filing and v) Transfer of funds to abroad, vi) Handling of revenue, vii) Payroll management, viii) Rules for approval and ix) general guidelines for grant administration	Procedures and guidelines are presented in the various CKU financial management manuals and guidelines
CoA	The CoA generally satisfies requirements BUT do not permit linking of expenditure with CKU outcomes
Partnerdocumentation	Partnerdocumentation in CKU satisfies requirements. Including anti-corruption and PSEAH
Program and project documentation	Documentation in the CKU database together with documentation in the grant application and grant management process satisfies requirements
Activity accounting	All concluded activities are audited, and financial statements and reporting satisfies requirements

Observations by the RT:

- Approval of monthly salaries is done by the Head of Finance but could include final approval by the Director (Katja) for safeguard purpose (this functionality is included in Danløn)
- New systems portfolio (Business Central and ILUMI) will allow fully transparent organization of approvals – once implemented CKU should prepare overview note for learning purposes
- The practice by CKU of invoicing partners for certain services where invoices are paid for by the grant provided by CKU to the partners was discussed – CKU will prepare mail to UM to clarify whether this practice should be discontinued.
- IT security in relation to the modernized systems portfolio (Cloud, ILUMI, Microsoft Business Central, MS 365, other applications) was discussed – CKU is aware of possible risks and will handle this question – once addressed CKU should prepare overview note for learning purposes
- It was discussed whether financial data from old Navision should be transferred to Business Central – CKU prefers to maintain data from 2022 and back in the old system
- Time registration in CKU is currently not detailed on Case #. Time registration procedures should be reviewed to ensure that time registration can be traced to the outcome level for cost allocation purposes.
- The RT discussed several issues regarding more efficient processes with Mission East in Nepal where payroll management, transfer of financial data from partners to Mission East etc is done manually. Large potential for digitalizing processes. RT team has prepared e-mail to Mission East with suggested initiatives.

7.2 Financial data

	2018	2019	2020	2021	B2022
CKU Pool, incl FoRB	3.506.089	3.835.045	5.278.818	5.836.910	7.108.000
Globus					1.161.000
GtS	1.735.385	1.805.169	1.780.513	1.641.266	704.000
Other revenue	974.965	1.529.702	1.395.196	1.467.068	1.320.000
Total revenue	**6.216.439**	**7.169.916**	**8.454.527**	**8.945.244**	**10.293.000**
Staff costs	5.519.787	6.704.960	7.555.947	7.519.795	9.279.000
Administrative costs	764.146	733.663	629.524	863.052	935.000
Finnancial expenditure	24.706	-674	5.772	-17.979	0
Total costs	**6.308.639**	**7.437.949**	**8.191.243**	**8.364.868**	**10.214.000**
Result	-92.200	-268.033	263.284	580.376	79.000
Equity	3.268.371	3.000.338	3.263.622	3.817.123	3.817.123
	2018	2019	2020	2021	B2022
Total revenue	6.216.439	7.169.916	8.454.527	8.945.244	10.293.000
Total costs	6.308.639	7.437.949	8.191.243	8.364.868	10.214.000
Result	-92.200	-268.033	263.284	580.376	79.000
Equity	3.268.371	3.000.338	3.263.622	3.817.123	3.896.123

CKU overall financial performance
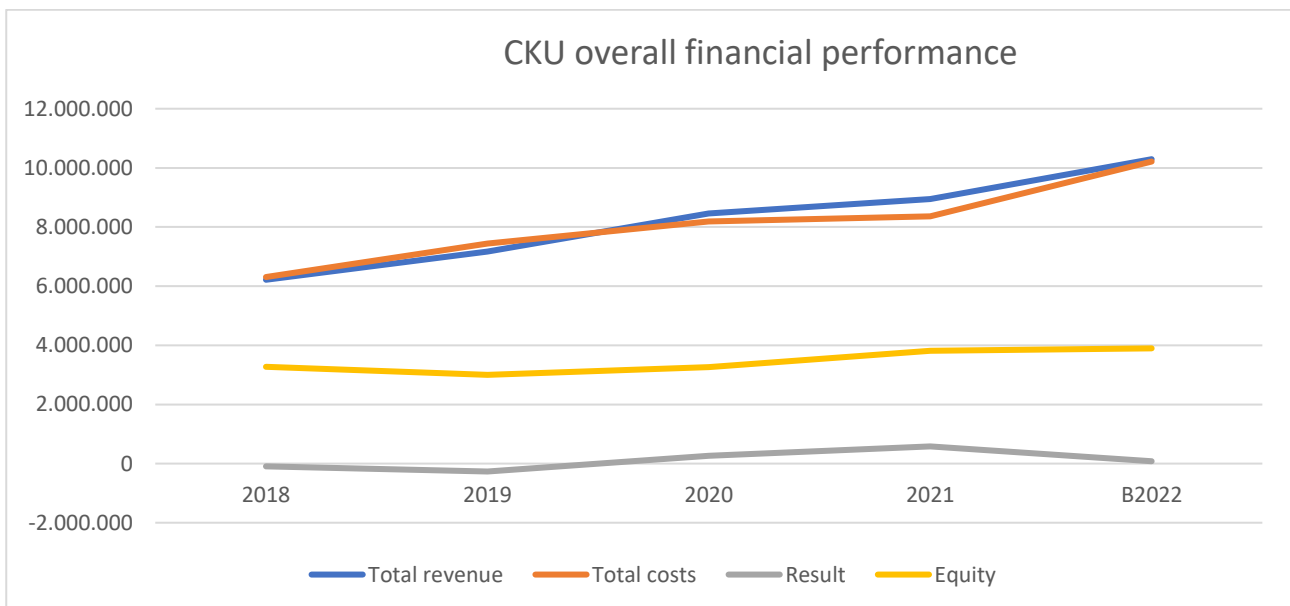
Transfer to independent partners - CKU pool and FoRB, excl. GLOBUS						
	2018	2019	2020	2021	2022	2023
Annual total grant MFA (Pool and FoRB (from 2020)) (DKK)	26.000.000	20.000.000	25.000.000	30.000.000	25.000.000	25.000.000
Annual grants to projects (Pool and FoRB - tilsagn)) (DKK)	19.406.094	12.788.181	14.720.263	18.917.107	14.671.000	15.598.000
Annual grants (tilsagn) in % of total MFA grant (%)	74,6%	63,9%	58,9%	63,1%	58,7%	62,4%
Transferred to independent partners (Pool and FoRB) (A2) (DKK)	11.796.478	14.949.945	16.337.714	12.262.322	14.671.000	15.598.000
Activity cost and programsupport (DKK)	5.876.025	6.774.930	7.932.355	8.100.397	8.162.000	7.692.000
Information (max 2 %) (DKK)	265.562	326.854	304.059	509.815	457.000	466.000
Audit (DKK)	30.000	25.000	63.750	95.500	75.000	77.000
Administration (max 7 %) (DKK)	1.252.571	1.545.371	1.729.845	1.467.762	1.636.000	1.668.000
Annual transferred in % of total annual expenditure (%)	61,4%	63,3%	62,0%	54,7%	58,7%	61,2%
Information (%)	1,4%	1,4%	1,2%	2,3%	1,8%	1,8%
Adm (%)	7,0%	7,0%	7,0%	7,0%	4,3%	4,2%
Total exp before adm	17.968.065	22.076.729	24.637.878	20.968.034	38.036.001	39.431.001
Total expenditure	19.220.636	23.622.100	26.367.723	22.435.796	25.001.001	25.501.001

MFA total annual grant versus CKU Pool incl. FoRB annual grants (tilsagn)

- Annual total grant MFA (Pool and FoRB (from 2020)) (DKK)
- Annual grants to projects (Pool and FoRB - tilsagn)) (DKK)
- Annual grants (tilsagn) in % of total MFA grant (%)

Annual expenditure (CKU Pool incl. FoRB)

- Administration (max 7 %) (DKK)
- Audit (DKK)
- Information (max 2 %) (DKK)
- Activity cost and programsupport (DKK)
- Transferred to independent partners (Pool and FoRB) (A2) (DKK)
- Annual transferred in % of total annual expenditure (%)
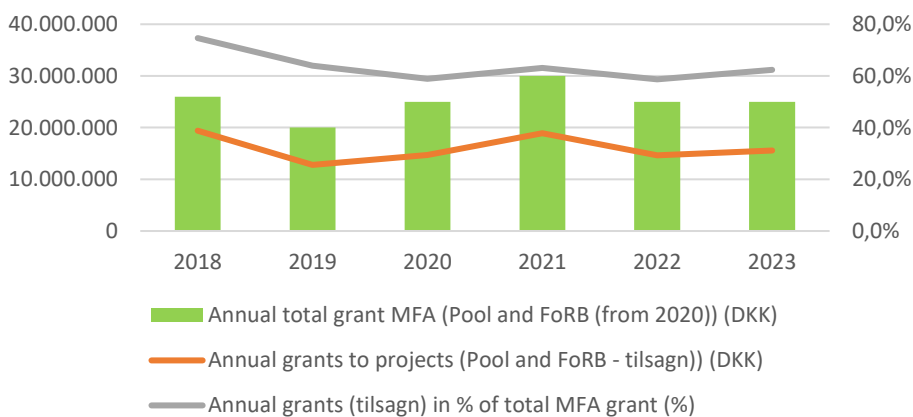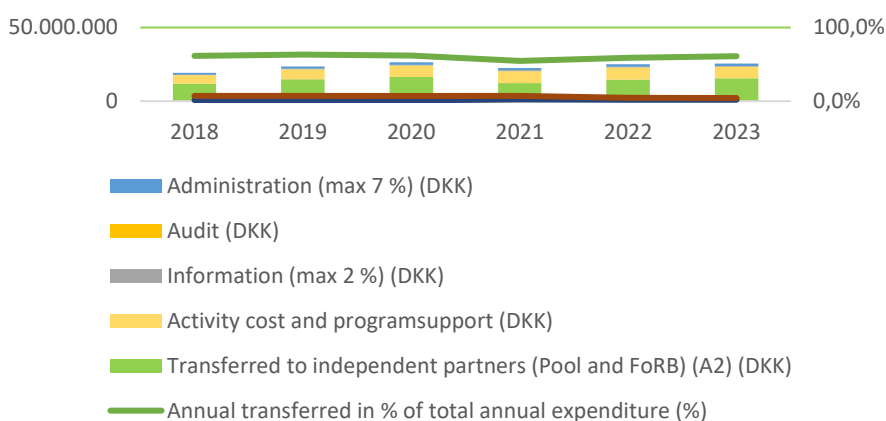
Sample projects

Country	Project	MO	Project #	Activities (1)	Investment (2)	Local staff (3)	Sum. (1,2 and 3)	Local monitoring	Local administration	DK Monitoring	Review and evaluation	Budget margin	Total expenses	Audit in DK	Administration fee	Total budget	Total budget DKK	CKU DB updated	Finished (Y/N)	Audit (Y/N)
Rwanda	Agriculture	BUD/AEBR	CKU-18-A-17	29%	2%	39%	69%	8%	5%	2%	4%	5%	92%	1%	7%	100%	1.000.000	NA	Y	Y
Rwanda	Savings	BUD/AEBR	CKU-21-B-15	37%	5%	34%	77%	0	5%	2%	4%	5%	93%	2%	7%	101%	500.000	Y	N	N
Rwanda	Advocacy	BUD/AEBR	CKU-18-A-43	41%	6%	26%	73%	2%	7%	8%	0%	5%	95%	1%	7%	103%	800.000	Y	Y	Y
Rwanda	Women	BUD/AEBR	CKU-22-B-12	48%	6%	23%	77%	0%	5%	2%	0%	5%	90%	2%	10%	102%	491.000	Y	N	N
Rwanda	Training/Diakoni	BUD/AEBR	CKU-18-U-02	76%	0%	16%	93%	0%	0%	0%	0%	7%	100%	0%	0%	100%	55.000	Y	Y	Y
Rwanda	Savings	KIT/CMM	CKU-18-A-10	46%	0%	35%	81%	2%	5%	1%	4%	6%	100%	0%	0%	100%	935.000	NA	Y	Y
Rwanda	Savings	DKM/CMM	CKU-22-B-14	53%	0%	39%	91%	0%	1%	0%	2%	6%	100%	0%	0%	100%	200.000	Y	N	N
Nepal	Advocacy/Handicap	ME/HEAD	CKU-18-A-11	48%	2%	22%	72%	0%	4%	8%	0%	7%	91%	2%	7%	100%	959.000	NA	Y	Y
Nepal	Advocacy/Handicap	ME/HEAD	CKU-21-A-01	49%	1%	20%	70%	7%	5%	0%	4%	5%	91%	2%	7%	100%	1.000.000	N	N	N
Nepal	Women	ME/WWS	CKU-21-A-05	38%	1%	17%	55%	0%	4%	17%	2%	5%	82%	2%	16%	100%	1.000.000	N	N	N

7.3 Financial Management thematic questionnaire

HR Kapacitetsoverblik

Administrativ stab - sammen sætning - udvikling over tid (2016-2023)

Rapport fra Lønsystem/Økonomisystem med fordeling af alle medarbejdere aflønnet af Danidabevilling (er) og relevante aktivitetsområder

Kapacitetsudviklingsstrategier, sammenhæng til overordnede strategier

Lønniveauer, sammenlignelighed? Ulandsnyt oversigt? Globalnyt

Arbejdsbeskrivelser økonomi, finans, HR (ToR)

Diverse (fx antikorruption, PSHEA, sexual harrasment, safeguards, Whistleblower) ordninger til beskyttelse af medarbejdere og rettigheder

Årscycklus (Budget/plan, regnskab, revision)

Årsregnskab (omfang, dækning), resultatrapportering til Danida

Organisationens vedtægter

Samarbejde med repræsentantsskab, bestyrelse, forretningsudvalg mv (plan, budget, resultatrapportering, revision) samt dialog omkrig strategisk retning/implementering

Relevante referater

Plan/budget, struktur, konsistens med strategisk ramme, faglig, økonomisk/faglig integration, ændringer, justeringer, MEAL, adaptation, DDD

Handicappulje: Styringscyklus, bevillingsbreve, anke, undergrupper, kriterier

Udvikling af CKUpuljen, GLOBUS (samarbejde med fagbevægelsen), FoRB, nye retningslinier, nye vinduer?, effektiviseringer, puljeanalyse

Styringscyklus, bevillingsbreve, egne projekter

Puljestatistikker, data for 2018-2022 (ansøgt, bevilget mv.)

Ændring af loft på 3 mill, implikationer?

Regnskab, finansielle transaktioner, registeringsramme, kontoplan og dimensioner, anlytiske dimensioner
Rapportering, afstemninger, trialbalances, bogføringsprocedurer

Rapporter: Afstemning kasse, beholdninger mod udestående, aktiv/passiv afstemning mod udbetalinger, uafsluttede regnskaber, udestående, tilbagebetalinger

Konfirmation af udeståender (fx årligt brev der anerkender)

Fair share, overhead, procedurer, beregningsgrundlag, ny UM budget model

Regnskabskredse, bogføringskredse

Håndtering af bevillinger, CKUpulje/FoRB, registeringsdimensioner (kodning i system, faser i cyklus)

Andre bevillinger, GLOBUS

Revision, arrangement, omfang, finansiel/forvaltning, revisionsprotokollater

Stakeholders, tilskudsmodtagere, end-beneficiaries, egne projekter

Skift af revisorer

Tilsyn og monitorering, cyklus, årligt program

Generelt setup, intern kontrol, controlling

CKUpulje, FoRB, bevillingsbreve, rapportering, cykluc

Bevillingsbreve, rapportering, cyklus

Indhentning af reviderede regnskaber, tilsynsbesøg

Fora, relevante referater, relevante rapporter

Relevante rapporter, referater, e-mails

Samarbejde med UM

Opfølgning på review, årsmøder

Value for Money, arrangement, rapporter

Høstning af diverse, outcomes, resultater, outputs, registreringsramme

Kan der konsolideres (CKU, FoRB, MO, partnere, projekter, end-beneficiaries)

Systemoversigt, økonomi (budget og regnskab), aktiviteter, HR/løn, tidsregistrering, betaling, resultatfangst, CKU database, arkiveringssystem (Teamsshare), journaliseringssystem

Implementering af nyt system per januar 2023? Overførsel af gamle data, kontobro?

Administrativ dokumentation, guidelines, manualer

Understøttelse af medlemmer, 20%?, guidelines til tilskudsmodtagere

AMG, Compliance med UM retningslinier

IATI, Open Aid, FABO

C-sager

Status