

Final Report

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**Management Audit
of the Church of Sweden**

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Summary

Sida/SEKA has commissioned Professional Management AB to carry out a management audit of the Church of Sweden. The audit covers the following areas and procedures of management:

- Mission and vision
- Changes in the outside world
- Management by results
- Financial management
- Accounting and control
- Laws and regulations
- Organisational preconditions in the Church of Sweden
- Structuring of the Church of Sweden organisation
- Dialogue/forms of consultation between the Church of Sweden and Sida
- Norms, values and attitudes
- The day-to-day agenda

For these various fields the management audit gives an analysis of the reliability and relevance of the systems, together with a general assessment of reporting by the Church of Sweden to Sida and of communication within its own organisation. The analysis also includes the organisational structure and dimensioning of Central Office (Kyrkokansliet) in relation to its function and tasks.

Our conclusions can be summarised as follows. The steering systems are relevant and reliable, generally well developed, known to the personnel and applied in practice. Within the Church of Sweden there is high level of dedication and responsibility, coupled with both formal and informal supportive structures. Aspiration level and workload are high. We believe that the project particulars supplied to Sida provide a reasonable reflection of actual conditions and can therefore be termed a good foundation for Sida's decision-making in the handling process.

The development of the project handling system means very good prospects of improved project control. Work at Central Office has been restructured in recent years, and in our belief the Church of Sweden is in the process of creating a useful base for development assistance, but we find that, with the present organisation and staffing level, vulnerability remains high.

As we see it, development work within the Church of Sweden ought above all to be aimed at utilising the benefits of an integration of the steering bodies and at shifting the emphasis of work in favour of more follow-up, evaluation and dissemination of experience.

A programme review should be initiated conjointly with the integration of the steering bodies. Analysis of the operating environment should be developed, so that the focus of development assistance can be based on a comprehensive body of input data. In addition, an evaluation of the present organisation structure at Central Office is urgently needed.

The suggestions for improvement resulting from this systematic audit indicate a course to be set for ongoing development work. In section 2.8 we propose systematic work to inaugurate implementation of the proposals, recommending that the Church of Sweden draw up a long-term development plan to seize the opportunities for improvement which have been identified. This work should initially be planned to last about two years, and the first step must be to draw up a concrete working plan and timetable. This should be finalised within about two months. A development phase will then begin, aimed at successively implementing the measures decided on, several of which will benefit from being tested on a small scale before being fully implemented. We therefore recommend using the Breakthrough method in this development work.

We also propose that the Church of Sweden undertake to follow up the results of the management audit – and the process of improvement following it – by arranging a follow-up seminar on the theme of “One

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Year after the Management Audit". After two years the further implementation of the recommendations should be fully integrated with the planning of activities.

Introduction

Sida's basic view regarding the ownership of initiatives means that the partner is responsible for implementation. Accordingly, the partner also incurs administrative responsibility for the control of activities. The purpose of the management audits is to enable Sida to follow up the ability or otherwise of the frame organisations to honour their contractual obligations towards Sida.

In management auditing, the analysis must focus on *how* the organisation works, by scrutinising routines and systems within the organisation which guarantee the dependability of work and reporting. The management audit shall cover the commonest steering routines, as well as certain supportive systems.

The survey and examination of system and routine documentation has been supplemented by interviewing a number of key persons on the basis of an interview guide compiled in consultation with the working group. The assignment also included visits to partner organisations in Tanzania, El Salvador and Guatemala, and also to the headquarters of the Lutheran World Federation (LWF) and the World Council of Churches (WCC).

During the field visits a number of projects were studied in each country, in such a way that the projects selected together make up a representative cross-section as regards sector, priority fields, partner, target group and project size.

Mission and vision

On the subject of mission and vision, the management audit covered the following points:

- The clarity of the *mandate of the Church of Sweden* (the assignment)
- The clarity of mandate allocation vis à vis LWF and WCC.
- Internal and external acceptance of the mandate.

The Church of Sweden has a long and deeply rooted tradition of international activity. Three fields of activity are relevant for study in this connection: Church of Sweden Aid, the Church of Sweden Mission (CSM) and EFS Utland.

Church of Sweden Aid is the Church of Sweden agency for long-term international co-operation, refugee assistance and emergency relief. CSM has from its very inception been a church mission, emphasising mission as the responsibility of the whole Church and an integral part of its activity. EFS Utland has the overriding aim, together with partners in Africa and Asia, of articulating the Gospel throughout the world, deepening mutual relations and pursuing EFS's call and task with responsiveness to new challenges. In 2000 a long process ended with the finalisation of a programme for the Church of Sweden Mission (CSM) and Church of Sweden Aid (LH), entitled "*The International Assignment of the Church of Sweden*". This describes basic values and the focus of future international activity, the idea being for the programme to serve as a direction-giver in the process of prioritising and developing international activities.

Where the external dimension is concerned, we find the role, task and mandate of the Church to be clearly understood by Swedish and international partners. The same goes for co-operation with the LWF and WCC. Internal interpretation of the mandate appears to be influenced by three partly different cultures having to co-operate within the holistic entity of international development co-operation, but a mutual organisational culture now seems to be emerging, and moves are being made towards a balance between the historical identity of these fields of activity and the wholeness of a common organisation.

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The creation of a joint governing body ought in our opinion to imply, *ipso facto*, greater clarity and uniformity regarding the focus of activities. If EFS chooses to be a part of the new governing body, the framing of a common programme would seem to be imperative.

A couple of interviewees expressed fears of a far-reaching integration of LH and CSM leading to a drop in fund raising. It should be asked whether this view is based on an actual risk assessment or represents a more hypothetical notion of the donors' preferences and values.

It is often pointed out that Swedish parochial activity with reference to international work must be made a more obvious and a natural part of parochial life. A deliberate effort will have to be made in the years ahead to motivate parishes for setting aside budgeted funds for international social and missionary activity.

We recommend that a programme review be initiated, conjointly with the integration of the governing bodies.

Changes in the outside world

On the subject of changes in the outside world, the management audit covered the following points:

- International developments.
- Changes in Sweden.
- "Collisions" between mandate and changes in the outside world.
- Incentives for developing activities.

Through its widespread international involvement, the Church of Sweden has unique opportunities for systematic organisational learning. Most of the people interviewed felt that this knowledge and experience were not yet being effectively utilised.

We recommend that the Church of Sweden continue to develop its monitoring and analysis of developments in the outside world, so as to ensure that priorities are defined on the basis of relevant facts and on the broadest possible foundations. Analysis of world developments should have priority in terms of resource allocation, and those expressly responsible for methods used in monitoring and analysing world developments should be given genuine opportunities of accomplishing the task.

Management by results

Our analysis of management by results covered the following points:

- Goal formulations.
- Assessment of projects.
- Follow-up of projects.
- Reporting of non-compliance.
- Evaluation.
- Feedback reporting.

The focal objectives of international activities are as follows.

LH: Facilitating social justice and sustainable ecosystems.

CSM: Acting with other churches and organisations to strengthen Christian witness by word and deed in international missions.

EFS Utland:

- * Contributing towards a deepening of Christian belief, ecumenical co-operation, evangelisation and renewal.

- * Contributing towards improvements in the training of priests and leaders of the Church.
- * Contributing towards more efficient health care for disadvantaged groups.
- * Helping to enable the poor to provide for their own basic needs.
- * Having the preparedness to respond to basic emergency needs in situations of crisis and disaster.
- * Calling, preparing and sending out missionaries.

Criticism concerns initiatives and planning focusing mainly on consumption (of medical care etc.) whereas they should focus more on investments in programmes making people more self-sufficient. A revision of priorities is therefore desired, to facilitate heavier emphasis on programmes such as SACCOs, for example.

A similar point of criticism is that partners have been endowed with fixed assets which require considerable maintenance for the avoidance of capital destruction but are not acceptable as collateral for loans towards new, productive investments. In this way some partners have become trapped in a vicious circle of dependence on grants. This could have been avoided if support had instead from the very outset been devoted to facilitating self-sufficiency through viable local enterprise and alternative, non-corruptive channels of distribution.

Within the Church of Sweden and among its partners there is some criticism of the LFA method, which is felt to be formalistic, with far-reaching demands for detailed feedback reporting. The degree of detail makes it hard for field personnel to involve themselves, with the result that these reports in certain cases are pure desktop products.

The possibilities of following up the degree of target achievement ex post hinge on the definition of clear, observable targets ex ante. We propose developing the target dialogue so that distinct commitments are created for each individual associate, defining the effect targets to be achieved.

We find it inappropriate for different target hierarchies to exist for LH, CSM and EFS. Managing three bodies with separate objectives poses a complication to those concerned within the Church of Sweden and its partner organisations. True, there are historical reasons for this, but all the same it is very important to discuss the possibilities of getting a bigger return on combined resources through an integrated process of target definition and prioritisation.

We recommend that the present forms of management by results within the Church of Sweden be maintained and that further efforts be made to bring about a deeper discussion between governing bodies and Central Office with a view to formulating realistic, verifiable targets. The targets now governing the various fields of activity should be developed towards more overarching formulations of objectives. The methods employed by the Church of Sweden for formulating project targets should be developed further and simplified, so as to make them user-friendly also for prospective partners in the partner countries.

Summing up, we find that great efforts are being devoted to quality assurance within the Church of Sweden. True, there is still room for improvement, but as we see it, quality management has reached the stage where the different components need to be systematised and a coherent quality management system put in place. We recommend that the Church of Sweden base its ongoing development work on a more concerted philosophy of quality, such as CQM (Commitment Quality Management), a general description of which will be found in App. 6. At the same time the Church of Sweden must clearly insist on partner organisations having some form of QA system.

Decisions regarding priorities and targets for different activities should be based on documented results and experience. The planning phase of financial management, in which targets and frames are decided, therefore presupposes a follow-up and evaluation phase in which an assessment is made of the overall result, i.e. both target achievement (in management by results) and resource consumption (in financial management), and the connection between them. In Sida-supported projects, the main focus of attention should be, not on the quantity of services delivered through the individual project in the partner country, but on capacity build-up at local level. Local ownership is fundamental.

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The Church of Sweden is assumed to have systems for evaluating the projects operated with grants from Sida. In practice this only happens sporadically. The Church of Sweden calls for evaluations, prepared by the partner organisations themselves, but documentation concerning its reasoning on the basis of the evaluation is for the most part lacking, and we have not been able to find any systematic feedback from the Church of Sweden to the organisation concerned. There is a widespread feeling that the purely financial side of things is if anything over-supervised, whereas the evaluation of effects and contents takes second place. As one of the interviewees puts it: "We keep tabs on receipts, but we don't know whether or not it was a good project."

We feel there is cause to discuss some form of evaluative partnership between the Church of Sweden, Sida/SEKA and the other frame organisations. In this way unnecessary duplication will be avoided and it will be ensured that the evaluations cater to the needs and interests of different parties.

Field visits are probably the most effective means of improving continuous project follow-up. They must form a part of the working process, as regards both the Church of Sweden the handling officer, so that the activity concerned will be systematically penetrated both geographically and thematically.

The Church of Sweden should specify requirements concerning a concise presentation and analysis of results from the partner organisations with the widest-ranging activities. It should compile a simple publication setting out the uses, limitations, advantages and disadvantages of different methods and quoting concrete examples on which the partner organisations can base their work to create systems of project evaluation and follow-up. Within the Church of Sweden, a handling officer should be appointed with thematic responsibility for the development of follow-up and evaluation methods.

Financial management

On the subject of financial management, the management audit covered the following:

- Contracts and the follow-up of contractual obligations.
- Payment authorisation.
- Remittances, bank assets and cash management.
- Budgeting.
- Project management systems and accounting plan.
- Promotion of good administration, transparency in the handling of funds and prevention of corruption.
- Possibilities of reallocation between funding items.

For every project, a co-operation agreement is drawn up between the Church of Sweden and the partner organisation, setting out the size of the grant, the responsibilities of each party, the procedure for making alterations to the project, rules of disbursement, reporting requirements and ways in which the agreement can be cancelled. Standard forms of agreement have been drawn up in consultation with legal experts.

We find these contracting procedures to be clearly defined, documented and well-known within the Church of Sweden and also, as a rule, among the partner organisations. Even so, there are occasional failings, e.g. as regards signing agreements or sending in final reports without unnecessary delay.

We recommend the Church of Sweden to ensure that those locally in charge of projects are aware of the content of the agreement and the conditions of disbursement, e.g. by the project manager confirming, through his signature, that he is aware of the agreed stipulations and by verbal information being supplied to all concerned during visits by the Church of Sweden.

The rules of payment authorisation applied by the Church of Sweden are clear and unambiguous. Entrusting the power of authorisation to economists is logical and practical, since virtually all outgoing

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payments are based on a budget and an agreement so that authorisation is mainly a matter of formal control.

The routines of the Church of Sweden for remittances make adequate provision for the needs of cash flow control, partly through a division of tasks and responsibilities and also through in-built authorisation barriers. It is also our opinion that the Church of Sweden satisfies Sida's requirements in this context.

Budgeting work within the Church of Sweden is voluminous and time-consuming, the budget being compiled at all levels from project to field of activity and involving all personnel from regional manager and regional economist to head of activity. On the other hand the budgeting process is structured and logical and appears to be thoroughly understood and accepted throughout the organisation. We therefore believe budgeting work within the Church of Sweden to be of high quality and control of the process to be good, but we recommend further investigation of the possibilities of changing from four-monthly to half-yearly reporting.

In the Church of Sweden financial system, all financial transactions are gathered in the general ledger, reconciliation and control take place, monthly outcome/budget reports are produced and the annual financial statements are prepared. Within this financial system it is only the accounts division that registers transactions, but all divisions have access to this information.

Further development of the PHS project management system, introduced in 1996, has been in progress since the spring of 2000. The period between October 2001 and March 2002 is being devoted to acceptance testing of the new version, which will be implemented in April 2002. The structure and function of PHS provide a high standard of security and control within the financial components of project management. Registration under the system is lagging behind, however, due very much to the vague allocation of responsibilities between economists and regional managers. PHS use also has its shortcomings on the part of certain occasional users among the regional managers. We recommend clarification of the allocation of responsibilities between economists and regional managers where PHS is concerned. Infrequent users should be encouraged to make more use of PHS and should be given support to this end, e.g. through recurrent training in the use of the system.

The Church of Sweden is actively endeavouring to promote good administration, transparency of financial management and the avoidance of corruption within the partner organisations. This is done by making demands, by carrying out checks and by furnishing support, e.g.:

- Minimum requirements concerning the structure of reports.
- Checking that reports are of acceptable standard and have been audited.
- On-the-spot checks of administration during visits to the partner organisations, coupled with the giving of support and advice.
- Frequently, the incorporation of steering and controls in the projects themselves.

The personnel do not find administrative shortcomings and corruption a major problem. Problems of this kind are greatest in connection with emergency relief measures.

The boundary between development assistance and administration of the same is fluid and not at all easy to define. "Administration" is commonly regarded as a "necessary evil", to be kept to a minimum. But an undersized administration can be detrimental to efficiency if the quality of preliminary studies, decision-making, follow-up etc. deteriorates. The great problem, as we see it, is the inertia of financial management. Sometimes there is far too much of a delay between Sida's funding decision and implementation of the activity for which the funding is intended. Sometimes this is due to circumstances having changed, to recruitment processes taking time and to other unavoidable phenomena. Only too often, however, it is due to the partner not having been prompt enough in supplying the Church of Sweden with the necessary supportive documentation.

We find transparency to be good as regards the financial management systems of both the Church of Sweden and its partners. We have not found any signs of corruption at any stage, but we see an urgent need for the Church of Sweden to devote particular attention to the management of banking charges by its partners. That is where the great risk of impropriety occurs, though we hasten to add that we have found no indications of such improprieties actually occurring.

We recommend that, in its scrutiny of projects, the Church of Sweden devote special attention to the handling of banking charges and to its policy on, and disbursement of, allowances.

Powers of reallocation are clearly indicated, both as between Sida and the Church of Sweden and within the Church of Sweden itself. We have not found any indication of those powers being exceeded.

Accounting and control

On the subject of accounting and control, our audit covered the following:

- Continuous follow-up and accounting for the results of operations.
- Other statistical production.
- The annual accounts.
- Auditing at all stages, the quality of auditing certificates.
- Examination by the auditor of the Church of Sweden of frame grants from Sida.

We recommend that the receipt of new grants be made absolutely conditional on earlier projects from the organisation having been fully reported, as indicated by the agreements concerning those projects.

In its agreements with the partner organisations, the Church of Sweden does not stipulate the engagement of a qualified auditor, but it states that the majority have qualified auditors nonetheless.

The quality of auditing certificates is hard to assess, but in the course of our field trips we have found no indications of such certificates being directly erroneous. Their value, however, is open to question.

Sida, in its General Conditions, requires initiatives exceeding SEK 200,000 to be audited by a qualified auditor. The Church of Sweden does not make this demand in its agreements with the partner organisations. We recommend that the Church of Sweden stipulate a qualified auditor in its co-operation agreements where the annual grant exceeds SEK 200,000, and that it stipulate “unqualified” audit status in its dealings with ELCT-NWD in Tanzania, and the equivalent in its dealings with other partners.

Laws and regulations

The persons we interviewed considered procurement to be a field relatively free of problems, the only real problem being implementation of the Swedish Public Procurement Act (LOU). Sida’s legal advisers are maintaining continuous observation of case law in this field.

LOU apart, we do not see any serious problems in this management field. It is essential, however, that the LOU implementation procedure be made clear to the individual organisations.

Organisational preconditions in the Church of Sweden

As regards organisational preconditions in the Church of Sweden, our audit covered the following:

- Relations of the Church of Sweden with the Lutheran World Federation and the World Council of Churches.
- Form of association.
- Choice of partners.

We recommend that the Church of Sweden play a very active part in the management of the LWF and WCC by taking part in the LWF Council and the WCC Central Committee, and also in the ecumenical fora dealing with questions of content and structure, with a view to meeting Sida's requirements. Conjointly with the evaluation in 2004 of its standard agreement with the PWF, the Church of Sweden should, in its own perspective, evaluate experience of the financial management development work in progress within the LWF.

Our audit has shown that in its choice of partners the Church of Sweden is to no small extent guided by tradition. Many of its relations to sister churches have existed for decades. Within the Church of Sweden there is great respect for the competence of the partner organisations, and a good dialogue exists with them. There is also interest in greater proactivity in the selection of partners, coupled, however, with a reluctance to venture beyond the traditional relations. The work now in progress within Sida/SEKA to define frame criteria is of great strategic importance to the Church of Sweden, serving as it does to improve the ability of all organisations to compete more distinctly and transparently for financial support from Sida.

We do not find any serious problems regarding the allocation of responsibilities vis à vis the partner organisations. That allocation is clearer regulated and well-known to Church of Sweden personnel and to the leaders of the partner organisations. We have been able to establish, however, that this knowledge thins out at the second and third stages in the partner countries, which may be one of the reasons for delays in the signing of agreements, commencement of projects, filing of reports etc. But these things are the responsibility of the partner organisation and cannot be put down to an indistinct allocation of responsibilities in relation to the Church of Sweden. On the other hand, the Church of Sweden can help to make these problems visible and draw attention to them.

We recommend that the Church of Sweden give priority to continued co-operation with those partners with whom it has smooth-running relations. New partners should be selected according to the partner country's need for building up specific competence, e.g. as regards improving the possibilities of self-sufficiency. The Church of Sweden should devise a risk management model for the internal scrutiny of prospective and existing partners. Partnership with these partners should be further developed in the direction of greater result orientation. The Church of Sweden can continue actively working for the development of North-South co-operation, e.g. through the type of agency represented by LMC in Tanzania, and adequate resources should be set aside for such a commitment.

Structuring of the Church of Sweden organisation

The Church of Sweden has had an advanced matrix organisation since 1997. When this organisation was introduced, all employs had to re-apply for jobs within it. The reorganisation caused a certain amount of bitterness. This has abated but can still be sensed. The new organisation has not been evaluated, but certain changes have been made to it. Several key positions have been vacant for long periods at a time.

In September 2001 the Church Assembly resolved to amalgamate the LH and CSM committees into a single body, the Committee for International Missions and Welfare. The change takes effect in a year's time. EFS has also been invited to join the Committee. At Central Office there are high hopes of the new Committee helping to achieve greater clarity of management.

The management has given high priority during the past year to strengthening Central office and its structure in a long-term perspective. The proposed single committee for international activity substantially augments the prospects of strategic control of operations, while at the same time relieving the administrative workload. The same goes for the changes planned to main programmes.

Our overall assessment is that the climate for development is very good and that many people are attracted by the exciting potential of the matrix organisation. Much is also expected in the way of further organisational development. But the aim of maintaining all activities on a leaner budget simultaneously with the development of working procedures has created a severely stretched organisation at Central

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Office, where a highly competent and experienced staff are keeping things going in spite of vacancies and long-term sicklistings. The pace of work is gruelling, morale is high, the climate is comradely, and co-operation is distinguished by a positive spirit, helpfulness and flexibility.

We recommend that, when devising an action plan for the integration of LH and CSM, the Church of Sweden also take into account the possibility of a clear linear relation between the Committee and the personnel charged with giving effect to its decisions, and that manning be made commensurate with operational requirements. The Church of Sweden should initiate an evaluation of present organisational structure at Central Office for development co-operation and international work, with special emphasis on the following:

- employee satisfaction,
- resource planning, together with ordering and sub-ordering mechanisms,
- the role and workload of regional managers,
- responsibilities and powers, especially at executive levels,
- procedures and content of internal meetings,
- the use made of actual working time.

The role and responsibilities of the thematists/strategists should be developed and the allocation of responsibilities in relation to regional managers made clear. The organisation should go further in setting up working parties for current tasks, with the regional manager, economist and thematist/strategist taking part.

The planning process within the Church of Sweden is widely felt to be unclear. This is partly connected with the matrix organisation. Two illuminating quotations from our interviews. "There are several hands on the same tiller, and the person who steers is the last one happening to get their hand on the tiller." And: "The secret is to do nothing until the last minute, because instructions are always rewritten twice over."

We recommend a review of manning levels at Central Office, a shift of emphasis towards more follow-up, evaluation and dissemination of experience, the drawing up of individual working plans between manager and subordinate, and continuing development work within the organisation with a view to gauging actual time use more accurately.

Personnel policy is the key to making Central Office an attractive workplace. The importance of the personnel as a factor of efficiency in the Church's development co-operation cannot be overstated. Accordingly, personnel policy is also highly important from Sida's point of view.

We recommend that rates of pay and other reward criteria be reviewed and made more transparent, and that the Church of Sweden look for new ways of preventing stress and overstrain and test new methods of vocational rehabilitation.

Dialogue/forms of consultation between the Church of Sweden and Sida

The Church of Sweden has an interest in obtaining financial support from Sida with a view to increasing its presence among its partners, but it does not wish to become excessively dependent on Sida support. The Sida grant corresponds to roughly 30 per cent of the development assistance which the Church of Sweden provides. The Church of Sweden also sees a great advantage in being able to draw on Sida's knowledge and experience of development assistance. Conversely, the Church of Sweden's prolonged and extensive involvement in many countries makes it an interesting partner for Sida.

Our impression is that co-operation between the Church of Sweden and Sida works well. The Church's partners too have a positive attitude towards Sida. The ELCT, for example, finds Sida the least bureaucratic of all the international development organisations it has dealings with. On the other hand, those we interviewed are fundamentally of the opinion that development co-operation must be based on

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mutual trust and a clear allocation of responsibilities, and accordingly that, if a partner organisation is entrusted with the conduct of a certain activity, the Church of Sweden and/or Sida must rely on them, instead of controlling everything in detail. We recommend that, as part of the broadening of criteria, special attention be paid to the possibilities of including the development of leadership at all levels in the build-up of the partner's capacity.

Norms, values and attitudes

The Church of Sweden has a considerable head start on many other activities, due to the identity and base of its activity consisting in the common maintenance of good norms, attitudes and values. This head start can be used for building further upon an organisation characterised by unique participation and respect for the individual person. The challenge lies in preserving the good traditions of the mass movement culture and at the same time renewing it.

We recommend that a methods development project be undertaken, with Sida/SEKA, the Church of Sweden and other frame organisations taking part, to follow up co-operation with a view to articulating the implications of a partnership. The Church of Sweden should remain an active participant in the discussion of the meaning of the concepts of mass movement and civil society, to ensure that the underlying values of the Church are incorporated in the priorities by which development co-operation policy is governed.

The day-to-day agenda

Development co-operation is an important political issue, and an inevitable – indeed a desirable – topic of political debate. The debate helps to sustain, perhaps even augment, interest and involvement in these issues. But even if the positive effects predominate in the long term, in the short term the debate can have a negative impact on the preconditions for development co-operation. The attitude which the Church of Sweden should take in connection with various events or political initiatives can be debated. Another important question is whether and in what way different interests wish to engage in the debate on development co-operation. Every NGO has an obvious place in that debate, but there may be cause to discuss more closely what the Church of Sweden could add to the debate in the way of general experience of development co-operation and how that knowledge can be accommodated in the debate at present.

We recommend that the Church of Sweden continue to set aside resources for participation in the debate on development co-operation, at both national and international levels.