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**PROPOSAL**  
**FOR**  
**ORPHANS AND DISPLACED CHILDREN**

**FROM**

**SALESIAN MISSIONS**

**OF THE**

**SALESIAN SOCIETY, INC.**

**SUBMITTED TO**

**USAID/EL SALVADOR**

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ASSISTANCE TO ORPHANS AND DISPLACED CHILDREN

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## **I. EXECUTIVE SUMMARY**

### **A. Project Background**

The proposed project addresses several AID priority concerns set forth in its 1992 Report to Congress on the Orphans' and Displaced Children's Fund: The Project's main focus is provision of comprehensive and preventive services to children who have been affected by war. Its major objective is the reintegration of these children into the broader society. As designed, the project is based on a philosophy that is sensitive to local culture and society; it is sustainable, short-term intervention, designed to infuse timely and needed inputs into a long-term program. The project is grounded on 130 years of successful Salesian experience in the administration of orphanages, services for street children and vocational skills training programs for poor youth. Furthermore, it is an attempt to contribute to the peace-making efforts of an entire nation as it emerges from twelve years of painful and bloody civil war. The peace is still plagued by the effects of war with its 75,000 deaths, 500,000 displaced families and 250,000 children without homes or a family to care for them. These children suffer from high illiteracy, health problems and malnutrition. As the shattered economy recovers, these children must also recover their young shattered lives.

This project responds to the efforts of the international community to address the needs of a very special and vulnerable population: youngsters who have not known any other reality than war, who face increasingly deteriorating economic and social conditions; and whose needs are critical to the needs of the entire nation. It will address the problems of this segment of the population on a long-term basis, by 1) skills training, 2) formal education, 3) values, moral and ethical formation, 4) socio-cultural development, 5) nutrition and health, and 6) placement in jobs, apprenticeship programs and other income-generating activities.

The Salesian Society was established in 1859 by St. John Bosco, to care for poor and abandoned youngsters who are in need of shelter and education. Today, there are over 40,000 Salesian religious members and lay volunteers serving in more than 100 countries throughout the world. The Society supports educational programs, vocational and job-training activities, agricultural training and extension services, orphanages, services for street children, counseling and other social services programs intended to address the needs of children who are poor, abandoned, homeless, orphans, or come from families that have been displaced by civil war and violence. Salesian Missions is an AID registered US PVO, with the objective of helping to fund Salesian activities in developing countries and assisting in the management of funded projects.

### **B. Project Purpose and Description**

"Ciudad de los Niños" in Santa Ana was established as a juvenile correctional facility in 1950 by the Government of El Salvador. In 1982, management of this facility was turned over to the Salesian Society. It is a multi-service institution. It houses an orphanage ("Hogar para Niños"), a primary and middle level school ("Escuela Rafael Campo"), and a vocational

center ("Centro Vocacional Eduardo Hill"). It also serves as a youth center, and offers afternoon, evening, and weekend vocational and professional training programs to adults and other youth not part of the regular programs. It also runs three production workshops: block, brick and bread making. Each year, the orphanage accepts an average of 60 new youngsters per year into its 400-bed facility. In 1991, the "Hogar" provided shelter, academic education and vocational training to 423 boys, ranging in age from 7 to 18 years. It also provided basic education (grades one through nine) to an additional 203 children from nearby poor communities and offered technical and vocational courses in skills including mechanics, computers, welding, masonry, carpentry, automotive mechanics and electricity to 1,528 youngsters.

The goal of the project is to assist orphaned, abandoned and displaced children make a smooth transition into the new Salvadoran society as responsible and productive adults. This will be accomplished through a comprehensive educational and preventive social services program which will help youngsters move from a life on the streets, to an orphanage, and an educational setting, then to independence and self-reliance. The purpose of this project is to facilitate this re-adjustment process. This will be done by improving the quality and impact of the services offered by the Ciudad de los Niños in Santa Ana and by strengthening programs designed to address the specific educational and social needs of this population.

As its first priority, the project will provide assistance to war orphans who have lost one or both parents and are without any other known source of family support. Second priority will be children who are homeless and abandoned, or come from families who have been displaced by the war. The project will provide them with an opportunity for education and skills development, as well as an opportunity to become involved in worthwhile and productive endeavors that will enhance their talents and allow them to earn a living.

In addition to psychological counseling and basic social services including food, clothing and shelter, the project will provide basic medical and dental care and will address the problems of orphaned and displaced children on a long-term basis. This will include job placement, small enterprise development training and credit, values and ethical formation, socialization skills, socio-cultural activities, training in non-confrontational problem-solving skills, and education in participatory democracy.

The project will provide a short-term infusion of funds to upgrade the services being provided by the Ciudad de los Niños, making their delivery more efficient and their impact more effective. The entire intake process, from the redefinition of admission criteria to psychosocial counseling services, will be improved. The formal and non-formal education program (academic/vocational/technical) will also be expanded and improved. Similarly, the residential capacity of the orphanage will be expanded and upgraded. Management and technical training in data collection and analysis, evaluation, and monitoring skills will be provided to project staff.

Specifically, the following components are envisioned:

**1. Psychological and Social Services Program**

Additional staff will be hired and trained to provide appropriate psychological and social services to enable youngsters to cope better with adjustment and learning problems. A more defined admission and placement criteria will allow for a comprehensive and personal intervention plan. Psychological counseling will be complemented by recreational therapy to strengthen the adjustment and socialization process, and youngsters will also be taught peaceful, non-confrontational problem-solving skills. They will also participate in education for participatory democracy (self-government) activities. Issues such as drug dependence and abuse, child abuse, violence, sexual promiscuity, AIDS, etc. will be incorporated into the counseling program.

**2. Orphanage Residential Program**

Twenty existing dormitories will be rehabilitated to provide housing for 160 boys; kitchen and dining facilities for 440 boys will be refurbished and expanded; bathrooms, showers and a laundry room will be installed; and an existing structure will be rebuilt into a recreational/multi-purpose room. These improvements will allow the orphanage to take on additional orphaned and displaced boys and provide them with an adequate living environment. Staff would be provided with ongoing training to improve their management and administrative skills, which will help them run the orphanage more efficiently and effectively.

**3. Basic Education Program**

Additional support personnel, better trained teaching staff, upgraded curricula and a more effective testing methodology will allow for a technically improved educational program. Improved data collection and analysis will help identify learning and adjustment problems early on. Additional staff in charge of monitoring recreational and cultural activities will also help create a more nurturing atmosphere where learning and retention of academic material is encouraged, and steps will be taken to reduce and prevent absenteeism. In 1993, the number of youngsters enrolled in grades 1 through 9 will be increased to 690.

**4. Vocational Training Program**

The vocational training program will be improved and expanded with the addition of more technical skill areas, improved data collection and analysis, and by strengthening the existing educational curriculum for each area. The project will equip youngsters, 13 to 19 years old, with marketable skills to prepare them for the life of work. The program will include training in welding, industrial mechanics, automotive mechanics, electronics, carpentry, dressmaking, tailoring, use of industrial sewing machines, shoemaking, computers, electricity, typing, masonry and plumbing. Training in culinary arts, machine embroidery and hairdressing

(barbering) is also planned for the future. Courses will last from six months to one year. Students will not graduate until they have reached a level that will allow them to pass a certifying examination. Production and marketing plans will be put into effect for some of the workshops in order to allow trainees to get hands-on experience in running an income-generating activity as well as to contribute to the institution's long-term self-financing efforts.

#### **5. Job Placement, Remedial Programs and Income-Generating Activities**

Job and apprenticeship placement services will be provided to those who have satisfactorily completed their training and are ready to be employed. Assistance will also be provided to those who express an interest in furthering their academic education and show an aptitude for academic studies. Training, guidance and support will be given to students who would like to set up micro- and small-enterprises and other income-generating activities. In collaboration with Ciudadela Don Bosco, another Salesian institution, these students will be able to participate in a small revolving loan program, as well as receive technical and management assistance to set up their own shops.

Reading, writing and numeracy remedial programs will be offered to youngsters who have been found to be deficient in these areas, but who might not necessarily benefit from placement in a formal educational setting.

#### **C. Project Beneficiaries**

The project will provide educational and social services to 3,274 youngsters, between the ages of 7 to 19 in 1993. This number will increase to 3,834 in 1994, and to 4,074 in 1995. These numbers will include an annual average of 440 boys housed in the orphanage, and 690 enrolled in a fully accredited academic program. Although the number of youngsters at the orphanage and at the school will remain the same on a yearly basis, the number of youngsters placed at the vocational training program will increase by 50% from the current 1,633 to 3,274 in the first year, by 500 more in the second year, and by 240 more in the third year.

It is estimated that during the first year, at least 65% of youngsters accepted into the institution will have been categorized as needy and orphans, abandoned, children from families displaced by the war, from areas heavily affected by the armed conflict, or from areas newly settled by voluntarily repatriated refugees. This percentage will increase throughout the life of the project as selection will primarily focus on youngsters meeting these criteria.

It is expected that 40% of the beneficiaries will be female and 60% will be male.

#### **D. Summary Budget**

A total of \$500,000 over a three-year period is being requested from USAID. These funds will cover the rehabilitation of 20 dormitories, the installation of bathroom and shower

facilities, the refurbishment of the kitchen and dining areas, and the conversion of an existing space into a recreational/multipurpose room. In addition to basic education and vocational skills training, psychological counseling and basic social services including food, clothing and shelter, basic medical and dental care, the project will provide job placement, small enterprise development training and credit.

	AID	Salesians	Totals
Year 1	322,121	590,995	913,116
Year 2	86,416	610,295	696,711
Year 3	91,463	623,694	715,157
Totals	500,000	1,824,984	2,324,984
Percentages	21.5%	78.5%	100%

## II. PROBLEM STATEMENT

### A. Description of Problem

After more than twelve years of civil conflict, El Salvador is beginning to overcome the ravages of war: over 75,000 deaths and an estimated 500,000 persons forced from their homes—some to foreign countries. This physical and social dislocation has added to the problems of poverty, malnutrition and illiteracy and created a rate of 50% unemployment. Families forced to flee violence migrated to urban areas, or across borders to neighboring countries, taking with them only what they could carry. They left behind loved ones, their homes, their land, and their material possessions. One of the most tragic and long-lasting consequences of this long struggle has been its impact on families and children. It is estimated that nationwide more than 40% of the households in El Salvador are now headed by a single parent (mostly women) as a result of the death or disappearance of the father, and over 250,000 children continue to be directly affected by the war. A recent informal survey of the population being served by Ciudad de los Ninos in Santa Ana showed that an even higher percentage, 81%, come from female-headed households. They include orphans, abused, abandoned, or street children—those who still suffer the trauma of war and violence; children for whom the war has not yet ended.

There are 4,558,800 inhabitants in a country the size of Massachusetts. Santa Ana is the second largest city in El Salvador, with a population of 228,440 inhabitants. Over 51% of the population live in rural areas; only 33% have access to potable water and 35% have access to electricity. The indicators for the urban population are somewhat better: 57% have access to potable water, 92% have electricity and 73% have access to sewage and garbage disposal services. Whereas the official per capita income is listed at \$1,100, annual income for a female-headed urban family is \$873.60. The income for its rural counterpart is \$604.80.

These numbers are even lower in Santa Ana and its surrounding area at \$522.24, where over 33% of its population is statistically classified to be under the subsistence level. The cost of basic goods ("canasta familiar") is calculated at \$1,649.80 per year per family.

Over 46% of the population is under 15 years of age, 29% is illiterate; 82% have not completed 9th grade and have no marketable skills, nor the prospects for ever acquiring them. They lack the training to earn a decent wage, and appear destined to become the poorest of the poor. Forty per cent of children under five suffer from inadequate caloric intake; school enrollment is only 69%, and adult illiteracy is listed at a conservative 28%. Recent data suggest that over 50% of the adult population is unemployed or underemployed.

Over 300,000 people live within the geographical area targeted by the project. Of this population, it is estimated that since 1982, 15,000 children have been reached by Ciudad de los Niños. Informal surveys show that of this population, 60% of the youngsters are orphans, homeless and/or displaced. Whether they have one parent or not, life is a constant struggle to survive. Their mothers work as laundry women, house helpers, vendors, and sewers, taking part-time work whenever possible. Approximately 55% earn a monthly income of \$43.52, 26% earn \$61.70, and 19% earn \$70.58. Lacking in urban skills and with a tremendous competition for employment opportunities, these women find themselves unemployed and underemployed, and incapable of supporting their families from their efforts alone. The result is abuse and abandonment, forcing the child to live on the streets. Among those who are forced to leave their homes, most recount stories of physical and sexual abuse, neglect, or of families who are simply too poor to care for them. Some youngsters still retain contact with family members and relatives, but most are considered abandoned and unwanted children.

The most enterprising of these youngsters eke a meager existence from searching in garbage dumps for something to eat, begging from motorists and strangers, cleaning cars or shining shoes, but most are faced with even harsher realities of street life. A very few will be lucky to find work, but most often under exploitative conditions, with no prospects of ever improving their lot—working long hours at very low wages. Even for some of the most fortunate ones who still maintain contact with existing family members or relatives, or are being cared for by other families, the future does not offer much hope. Poverty is not the only burden bestowed upon them. These children carry the burden from the recent past—they have been traumatized, affected psychologically and emotionally, by the war. Most have only known war and its violence, and have only war and violence as their frame of reference. They report problems ranging from physical abuse, drug use and promiscuity to violence. These youngsters are in danger of becoming a lost generation—war orphans with deep-seated wounds and scars that might never heal.

Despite significant efforts on the part of government and private institutions to help bring peace and tranquility to the lives of youngsters traumatized by war, the serious psychological and social problems they face cannot simply be ameliorated by traditional assistance programs alone. Homelessness, abandonment, neglect, malnutrition, illiteracy, unemployment, extreme

poverty, poor health, isolation and depression are made more acute by the lack of appropriate services and programs designed to deal with these insidious and complex problems. Nationwide, it is estimated that 20% of youngsters under 19 years of age have experimented with drugs and alcohol. They are not only in danger of becoming involved in a life of crime, but of becoming a generation that has neither values nor hope.

It is feared that because of lack of comprehensive social services and preventive programs, more and more children are indeed opting for a life of crime and thievery as their means of survival. The GOES' Ministry of Education estimates that some 9,000 youngsters already engage in petty criminal activity; they are part of juvenile gangs ("maras"). As most of this population is not within a formal educational system, it is not being reached by preventive and rehabilitation programs, nor are there any community organizations or public/private institutions that could offer them comprehensive social and educational services. In Santa Ana, there is only one other institution, Aldeas SOS, also run by Salesians, that offers permanent residential services to orphans, but its capacity is only 100 beds, and admission is limited to children under 13 years of age. No other organization or institution, besides Ciudad de los Niños, provides services to an age group most prone to not only suffer behavioral problems, but also act upon them.

Ciudad de los Niños has provided shelter, food and clothing to orphan and/or abandoned youngsters and children of displaced families since 1982, when the Salesians took over management of the facilities from the Government of El Salvador. With funding primarily from private donors, it proceeded to make needed repairs to the existing facilities, built and equipped several new workshops, and increased the number of youngsters to receive educational services. The most pressing problem for the Ciudad de los Niños is the deterioration of some of its infrastructure. There are now 27 dormitories, housing 280 youngsters, which could be considered to be in adequate condition. Twenty other dormitories, housing some 140 boys, are badly in need of repairs; the roofs are leaky, there is poor lighting and ventilation, there are no bathroom or shower facilities, and their overall condition is unsafe and unsanitary. The kitchen and dining areas are also in need of repair. Cooking for 400 children is done over an open pit, with poor ventilation, and no protection from insects and other pests. Finally, there is not a single area large enough to be used by the youngsters for recreational or educational purposes during the rainy season.

## **B. Constraints**

One of the most compelling factors in the success of this project will be the Government of El Salvador's commitment to continue its support for the work of Ciudad de los Niños. The current government subsidy covers the salaries of 57 of the institution's 75 employees, and provides 4 colones per child per day (for a maximum of 350 children) for the running costs of the orphanage. Although this funding has been promised, its disbursement schedule is oftentimes erratic and seems to be affected by arbitrary budgetary cuts. Recently, \$15,000 to cover four salaries was reduced from the budget. This caused a reduction in staff involved in monitoring group activities. Although it is highly unlikely that this subsidy will stop within

the next few years, the subsidy's erratic disbursement schedule inhibits adequate planning.

### C. Project Strategy

The proposed project's approach is psychologically and educationally sound. It is preventive, developmental and participatory in its strategy. Its "holistic", multi-pronged approach to solving a variety of complex problems facing orphans, displaced and abandoned children will combine economic skills with educational and social transformation processes. It will provide youngsters with positive role and behavior models and positive reinforcement. It will promote their socialization and will enhance their adaptability to formal and informal education systems. The psychological and social services will be carefully structured to optimize the youngster's transition from dependence to independence. It will prepare them for re-entry into society by providing youngsters with good living and job skills. The project will offer them the wherewithal to integrate into their community as healthy, responsible, productive and self-reliant individuals. These services will be carefully planned so as to be as need-responsive and cost effective as possible.

As they "graduate" into the world of work, youngsters will learn crucial economic and management skills, combined with a sense of the basics of democratic self-government and civic duty --skills such as working for a living, saving money, spending it prudently, paying for services, etc. In sum, they will have learned all the rudiments to become self-reliant and responsible adults working within a communal setting to improve the community.

The project will promote family reunification where feasible. Youngsters will be referred to Ciudad de los Niños by other institutions, physicians, and child care workers. Youngsters who are brought to the orphanage on an emergency basis will be housed until their family status is verified. Intake will be a carefully structured process in which the youngster's family history will be investigated and documented. Concerted efforts will be made from the outset to locate the youngster's family or relatives. A thorough assessment will be made of the youngster's psychological, physical and educational needs, and if indicated, family and individual counseling will be initiated. As the youngster's emotional and physical well-being are uppermost in the priorities of Ciudad de los Niños, all efforts will be made to provide the child with a safe, nurturing and supporting environment.

Under the project, educational and vocational training programs will be designed specifically to meet the youngster's needs, to enable him/her to reach full potential. They also will be designed to meet the great need in El Salvador for skilled workers, especially as the educational system has not yet incorporated vocational training in its curricula. The training offered will be both practical and theoretical, with a strong emphasis on application without neglecting analytical aspects, and deliberately linking industrial, service and agricultural sector needs while cultivating a strong sense of professionalism, craftsmanship and industriousness among the students. Remedial courses in reading, writing and numeracy will be offered to youngsters who might be deemed to be "too old" to be placed in a formal school setting, but who would, nevertheless, benefit greatly from vocational and job training.

Vocational activities will include training in electricity, electronics, carpentry, masonry, plumbing, metalwork, welding, automotive mechanics, use of industrial sewing machines, dressmaking, and tailoring, shoemaking, computers, and typing. Demand for training in these areas has been verified, and placement in jobs, especially in the dressmaking and tailoring area, is as high as 90%.

To improve the serious health problems for this population group, medical and dental health care and nutrition services will be offered. Education in democracy, non-confrontational problem-solving skills, community enhancement activities, sports, and other recreational activities are integral components of the entire socialization process. Job placement and/or training in microenterprises and small-scale cooperative activities will be offered to qualified students in collaboration with another Salesian institution in El Salvador.

In sum, the strategy is to prepare qualified individuals for a workforce that is becoming more industrialized while at the same time rehabilitating youngsters who are involved in destructive and self-defeating behaviors, and preventing other at risk youth from failure. It will offer technical training to the teaching, management and administrative staff so that they can, in turn, provide better instruction and services. Although comprehensive, the services to be provided are not meant to be the end all, and do not present a complete solution to the problems of the area. Moreover, as most often the root causes of the problems are in the family and community themselves, this project will make concerted efforts to develop strong and dedicated individuals committed to improving their own communities.

### **III. RELATION TO USAID OBJECTIVES AND PROGRAMS**

Making the transition from war to peace is of the highest priority to the Government of El Salvador, USAID and Salesian Missions. This project supports that overall strategy, as well as that of USAID's Fund for Orphans and Displaced Children which calls for activities focusing on children who have been socially displaced and are in need of protection and assistance to obtain basic food, shelter, clothing and education. The proposed project addresses several AID priority concerns set forth in AID's 1991 Action Plan for Orphans and Displaced Children:

- As its first priority, the project will provide assistance to war orphans who have lost one or both parents and/or are without any known source of family support. The Salesians will consult and cooperate with other agencies which have developed techniques for locating family members and will attempt to locate family members for the orphans in their care with a view to eventually reuniting them with relatives or family members (if any can be found).
- In addition to providing basic social services including food, clothing and shelter, the project will provide basic medical care, psychological assistance, moral formation and other forms of counseling when needed, vocational training and assistance with job placement, as well as structured support during the transitional period between

dependence on the orphanage and independent self-support.

The proposed approach is based on 130 years of successful experience in the administration of orphanages, programs for street children and technical skills training programs for youth, and on 50 years of unbroken service in El Salvador during which time the Salesians have developed a high level of sensitivity to the Salvadoran cultural values.

The project seeks AID financial support over the short term for the capital investment needed to restore the Ciudad de los Niños orphanage to a satisfactory level of operations, and to add services which are called for as a result of a protracted war, but which do not require long-term support. The total financial input that will be required from USAID for the three-year period would constitute only a 21.5% of the total requirements. The project is also action-oriented. The Salesians will endeavor to maintain useful and retrievable baseline data on the orphans and displaced to help in the effort to reunite them with family members, to help in job placement efforts, to improve the overall management of the institutions, and to gauge the impact and effectiveness of its services.

The proposed project has been developed directly from the USAID strategy. It addresses the country's weak human resource base as one of its main concerns and provides for education and skills training. These are considered to be key instruments for helping resolve the country's transition from a war to a peacetime economy. As El Salvador continues the revitalization of its industrial sector, the direct and indirect employment opportunities it creates will depend on a significant improvement in the basic skills of its population. At the same time, this project will complement private sector initiatives in education and make up for past neglect in responding to the special needs of orphans and displaced children.

The objectives of this project are consistent with USAID's policy in education and vocational training, which maintains that in a situation of budgetary austerity and limited public resources for education, renewed and priority attention must be given to improving the quality and efficiency of the existing system as a basis for future expansion. At the same time, the unusual public/private configuration of education in El Salvador and the severe needs of its education system offer a unique opportunity to test and develop the relevance of USAID's current private sector emphasis on the problems of improving basic education and vocational training for a selected segment of the population.

#### IV. PROJECT DESCRIPTION

##### A. Goal and Purpose

The GOAL of the project is to assist youngsters who have been made orphans or displaced by the war—children who have been abandoned and have been forced to live on the streets, children from areas of conflict, and children from newly resettled areas— to make a smooth transition into the new Salvadoran society as responsible and productive

**adults.** The project includes a long-term, integrated, comprehensive and preventive services program which will help youngsters move from life on the streets, or an abusive household, to an orphanage, an educational setting, and eventual independence and self-reliance.

The **PURPOSE** of this project is to facilitate their readjustment into a more peaceful and democratic way of life. This will be done by improving the quality, efficiency and impact of the services offered by the Ciudad de los Niños in Santa Ana, strengthening programs designed to address the specific educational and social needs of this population by providing technical assistance and appropriate staff training, and by expanding and rehabilitating existing facilities and services. AID financial support over the short term is sought for the rehabilitation of infrastructure, and improvement and expansion of services.

As its first priority, the project will provide assistance to war orphans who have lost one or both parents, or are without any other known source of family support. The Salesians will consult and cooperate with other institutions in order to locate family members or relatives of youngsters being placed in their care with a view to eventually reuniting them.

In addition to psychological counseling and basic social services including food, clothing and shelter, the project will provide basic medical and dental care, and will address the problems of orphan and displaced children on a long-term basis by formal education, capacity building in marketable skills, job placement, small enterprise development training and credit. These services will be complemented by values, moral and ethical formation, socialization skills, socio-cultural activities, training in non-confrontational, peaceful problem-solving skills, and education in participatory democracy.

## **B. Project Components and Specific Objectives**

The **OBJECTIVES** of the project are:

- (a) To provide a selected number of orphan, homeless and displaced youngsters with adequate housing and living conditions.
- (b) To educate and train needy, orphan, homeless and displaced youngsters in marketable skills so that they will be able to earn an income from their skills;
- (c) To upgrade the institution's services, make their delivery more efficient, and their impact more effective;
- (d) To design vocational training programs that respond both to market demands and are appropriate to the needs and capabilities of youngsters;
- (e) To enhance the production component of the workshops so that they can provide for the material needs of orphan, abandoned, and displaced youngsters (clothing, bedding, shoes, furniture) at the orphanage, as well as to contribute to the self-financing capacity of the

institution.

(f) To help place well trained workers into income-generating opportunities (jobs, apprenticeships, micro- and small-scale enterprises).

The five major components of the project are: (1) Social Services and Psychological Counseling, (2) Residential (Orphanage) Program (3) Basic Education, (4) Vocational Training and (5) Job Placement. These form a comprehensive set of interventions and preventive support services aimed at promoting the youngster's transition into society as a responsible, caring and productive adult. Placement in apprenticeships and the promotion of, and training in, small enterprise development activities will be integral components of the Vocational Training Program.

### **1. Social Services Program:**

The objectives of this component are:

- To provide a safe, nurturing and caring environment for youngsters who need special care, to instill in them good social, hygiene, work and discipline habits and to help establish a positive interpersonal relationship among youngsters, their peers and adults.
- To provide regular medical and dental care and nutrition services to improve their health status.
- To strengthen the socialization and adjustment process by conducting well-balanced and fully organized activities, along with formal and nonformal education programs, value and spiritual formation, cultural-recreational development, living skills training, education in democracy, and non-confrontational problem-solving skills.
- To implement comprehensive psychological and social services to help in the youngsters' reunification with their families, and/or transition to a formal or nonformal educational setting.

In the life of any child, nurturing, socialization, role models and education are important ingredients in preparation for adulthood. For an orphan and/or homeless child, these very elements are lacking in life. Ciudad de los Niños will attempt to provide youngsters with a home-like environment where the processes of socialization, education, skills training and preparation for adulthood take place.

This program will reach out to orphan and homeless children and provide them with emergency assistance (food, clothing, shelter) and medical treatment, if necessary. The orphanage will also work as a "drop-in" center, where children have first contact with professionals trained to handle youngsters with special needs. Each youngster's case will be investigated, needs assessed, existing family or relatives contacted, and placement decided

based on a comprehensive evaluation. Once the youngster's educational and vocational plan is designed, social workers monitor progress regularly. After initial assessment and investigation of family situation, social workers will recommend admission, which will then be determined by the institution's director and administrator after a full interview. At the time of this interview, a psychologist will be requested to make an assessment, and a determination for placement to a specific program. The intake process is a most delicate one as its aim is to make the youngster as comfortable as possible in order to gain his trust and to convey a feeling of caring. The intake process is also important as it will motivate the youngster to be involved to the fullest extent possible in a very important decision in his life.

The Social Services staff (psychologists and social workers) will serve as the "crisis management" team, equipped to respond to emergency situations resulting from family and/or social conditions. The specific responsibilities will include:

- To identify, investigate and process admission of youngsters who are eligible for services at Ciudad de los Niños.
- To conduct initial intake and needs assessment of youngsters selected for admission, and to recommend a treatment plan, as needed.
- To provide timely and professional services as required in case management, crisis intervention, individual and group counseling, needs assessment, etc.
- To maintain adequate documentation for each of the cases.
- To identify the psychological, educational and social needs of each youngster processed for admission.
- To design an appropriate intervention and treatment plan for each youngster admitted into the institution.
- To serve as an advocate for the welfare of the child, and to promote interest and concern among public and private institutions, citizens and peers.
- To develop a schedule of activities in an orderly and well balanced manner.

The school psychologist is in charge of providing individual and group counseling, and in monitoring the progress of youngsters who have been negatively affected by the war and/or have learning and adjustment problems. He/she is also consulted when the youngster is ready to be placed in a vocational training program, and/or if the youngster decides to further his academic studies.

The school psychologist, social workers, teaching staff and administrators coordinate closely in the design of individual students' educational and vocational training plan. The social

services staff will also assist in the coordination of therapeutic and recreational activities, and in tracking the youngster's progress through academic and vocational training programs.

A crucial step taken at Ciudad de los Niños will be its efforts to reunify youngsters with family and relatives during the intake process. Initial intake criteria will be carefully designed to ensure that priority selection will be made of needy youngsters who also are orphans, displaced, abandoned, or come from families that have been displaced by the war, come from areas of armed conflict, or families that have been recently resettled. Among the services to be provided are: intake and coordination of social services; referral for dental and medical health care; casework with child and/or family; vocational guidance; group and individual counseling. There is a modestly equipped infirmary, but formal agreements exist with the local hospital to provide medical care.

Additional staff will be hired and trained to provide appropriate psychological and social services to enable youngsters to cope better with adjustment and learning problems. A more defined admission and placement criteria will allow for a comprehensive and personal intervention plan. Psychological counseling will be complemented by recreational therapy to strengthen the adjustment and socialization process, and youngsters will also be taught peaceful, non-confrontational problem solving skills. They would also participate in education for participatory democracy (self-government) activities.

## **2. "Hogar de los Niños" (Orphanage Residential Program):**

The objectives of the Residential (Orphanage) Home Program are:

- To provide a safe and adequate living environment for youngsters who need a home and special care, to instill in them good social, hygiene, work and discipline habits and to help establish a positive interpersonal relationship among youngsters, their peers and adults.
- To provide regular meals in a congenial atmosphere, as well as basic necessities such as clothing, bedding and school supplies.
- To enhance their cultural, social and moral development by allowing them to be active participants in the planning of their own career-building activities as well as in those for the institution and the community.

Twenty existing dormitories will be rehabilitated to provide housing to 160 boys; kitchen and dining facilities for 440 boys will be refurbished and expanded; bathrooms, showers and a laundry room will be installed; and an existing structure will be rebuilt into a recreational/multi-purpose room. These improvements will allow the orphanage to take on additional orphan and displaced boys and provide them with an adequate and safe living environment.

Shelter and basic services will be available to youngsters who are orphans, homeless, have suffered from abuse and neglect, youngsters who come from poor displaced families, or from families that have resettled from an area of conflict. The emphasis of this program is to provide a shelter for these youngsters and to prepare them for reunification with their families (if possible), re-entry into a formal educational system, and placement into a Vocational Training Program. Boys, 7 to 19 years of age, will be eligible to be admitted into this program. Orphans and needy children are provided with clothing, bedding, and other basic supplies.

One of the most important activities of the Residential Program will be the Education in Participatory Democracy Program and training in peaceful, non-confrontational, problem-solving skills. Youngsters' creativity will be enhanced and peer relationship strengthened. Youngsters will also have a broad leeway for their choice of activities while enhancing self-determination and decision-making capability and developing discipline and self-control.

Each of the youngsters housed in the orphanage will participate in a structured self-government program, aimed at promoting responsible and effective citizenship by providing youngsters an opportunity to practice democratic principles and community development activities. Youngsters in the 5th and upper grades elect their representatives on a yearly basis, and take part in orphanage-wide meetings designed to plan recreational, educational and fundraising activities to be carried out in the upcoming year. A municipal council and a mayor are elected and working commissions are selected to handle specific areas in "government" such as finances, labor, public relations, law and order (rules and disciplinary actions), recreation and sports, etc. Recreational and community activities are open to all youngsters in the Ciudad de los Niños.

This program is designed to deliberately link economic survival skills with the educational and socialization process. Youngsters learn how to elect a government that will be responsible for the overall management of their activities, while at the same time, they learn how to be individually responsible for the entire community and how to solve their problems in a constructive, positive and peaceful manner. Youngsters learn how to earn money by working for it, how to save it and how to spend it judiciously. Play money is used to teach youngsters the rudiments of a market economy. They manage the funds they raise during fundraising activities as if it were real currency. The local currency of the Ciudad de los Niños is the Bosco, named after the founder of the Salesian order, Don Bosco.

Two training programs will be conducted for social services and administrative staff during the three years of the project. Each training program will last two weeks, and will concentrate on Salesian philosophy and methodology, improved data collection and analysis, interview, survey and monitoring techniques, evaluation and testing techniques, problem solving and crisis management and other skills needed to help run the orphanage more efficiently. Training on AID procedures and regulations will also be provided to ensure good management of AID resources and coordination with USAID.

### **3. "Escuela Rafael Campo" (Basic Education Program):**

The "Escuela Rafael Campo" has the following objectives:

- To provide youngsters with an adequate academic education to prepare them for entry into a vocational training program, and eventually for work and family life.
- To deepen the established positive interpersonal relationship through continuing value and spiritual formation.
- To enhance their cultural, social and moral development by allowing them to be active participants in the planning of their own career-building activities as well as in those for the institution and the community.
- To promote regular attendance to classes and reduce absenteeism and desertion.

This program covers grades 1st through 9th (boys and girls, ages 7 through 19 years). During the 7th grade students are required to select a vocational area in which they would like to train. Students attend formal educational classes during the morning, and attend vocational training classes in the afternoon. There are 16 classrooms, a small laboratory for natural sciences, a small library, a room used for audio-visual programs, a small music room, and a modest-size swimming pool. Younger children are given their school supplies, while older children must "earn" money to purchase their school supplies by participating in community activities and other activities designed to train youngsters to be responsible.

Additional support personnel, better trained teaching staff, an upgraded curriculum and a more effective testing methodology will allow for a technically improved educational program. Improved data collection and analysis will help identify learning and adjustment problems early on. Monitoring staff will also help create a more nurturing atmosphere where learning and retention of academic material is encouraged. Steps will be taken to reduce absenteeism and prevent desertion. In 1993, if the project is approved, the number of youngsters enrolled in grades 1 through 9 will increase to 690. The "Escuela" is fully accredited by the GOES Ministry of Education.

Two training programs will be conducted for the institution's educational staff during the three years of the project. The training program will last two weeks and will concentrate on Salesian teaching philosophy and methodology, curriculum design, pedagogical techniques, motivation and reinforcement, testing, data collection and analysis and evaluation techniques.

See Annex III, IV and V.

### **4. "Centro Eduardo Hill" (Vocational Training Program):**

The specific objectives of the Vocational Training Program are:

- To provide youngsters with marketable skills to prepare themselves for the world of work and family life.
- To provide youngsters with an opportunity to learn how to set up micro- and small-scale enterprises and other alternative sources of income-generation.
- To provide materials needed by poor orphans and homeless youngsters and by the institution as a way of contributing to making the training workshops self-financing in the long-term.

Vocational training programs will be improved and expanded with the addition of four more technical skill areas: computer graphic design, computer data base management, typing and office skills and by strengthening the existing educational curricula for each area. The program will include training in welding, industrial mechanics, automotive mechanics, electronics, carpentry, dressmaking, tailoring, use of industrial sewing machines, shoemaking, computers, electricity, typing, masonry, plumbing and breadmaking. Training in culinary arts, machine embroidery, and hairdressing (barbering) is also planned for the future. Courses will last from 6 months to one year. Students will not graduate until they have reached a level that will allow them to pass a certifying examination. The "Centro" is a fully accredited training institution.

This long-term training program is focused on productivity, creativity and craftsmanship. Boys and girls, aged 13-19, will be able to participate. Its aim is to impart to youngsters a sense of well-being and to provide them skills that they will be able to use once they go on their own. During the seventh grade of their schooling, youngsters will be asked to choose an area in which they would like to train, and they will be slowly introduced to their selected training programs. Once they have completed their 9th grade, or are older at the time of their admission, youngsters will be allowed to participate in a full time training program. Girls are eligible for admission to all the training programs. Boys who do not attend the Basic Education Program, but who are 13 years of age, or older, will be admitted directly into the Vocational Training Program and they will be provided with remedial writing, reading and arithmetic training, if needed, as they must pass a literacy test before they complete their vocational training.

An important element in preparing youngsters for adulthood, will be their learning to function in a free-market economy as part of the overall training. Youngsters will learn how to manage time and money, and will also have learned to work in groups and will be committed to working with their community. Youngsters are allowed to earn money during their vacation period by participating in community activities, or by actually working for an outside employer. By the time youngsters reach the age of 13 years, they will already have had some training in a given area, although they might not be fully qualified to do unsupervised work.

Although the institution's main purpose is to care for children and young people, it also provides professional training to adults and young people who are not enrolled in any other of

the Ciudad de los Niños' programs. It offers training in automotive mechanics, dressmaking, shoemaking, masonry, agricultural mechanics, breadmaking, electricity, computers, and general basic mechanics.

For the past several years, Ciudad de los Niños has provided training for displaced adults and ex-combatants under the sponsorship of various organizations such as FEPADE (Fundación para el Desarrollo de la Educación), CONARA (Comisión Nacional de Rehabilitación), PRODEREELS (Programa para el Desarrollo de los Desplazados, Repatriados y Refugiados), FESACORA (Federación de Cooperativas en Apoyo a la Reforma Agraria).

See Annex VI.

### **5. Job Placement, Remedial Programs and Income-Generating Activities**

The objectives of this component are:

- To help place students who have completed their training, and have obtained a qualifying certificate, into apprenticeships and paid employment positions that will allow them to become self-sufficient;
- To provide training, technical assistance and credit to students who have completed training in micro- and small-scale enterprise development, and who are ready to start their own income-generating activity;
- To provide remedial courses in reading, writing and numeracy;
- To help set up enterprise and livelihood opportunities to provide students with alternative sources of income and also contribute towards making the institution viable in the long term.

Job and apprenticeship placement services will be provided to those who have satisfactorily completed their training and are ready for open employment, self-employment, or employment at Ciudad de los Niños workshops. In addition to job placement referral services, youngsters will have an opportunity to work with groups, build community relations and network for both jobs and business opportunities. Assistance will also be provided to those who express an interest in furthering their academic education and show an aptitude for academic studies. During 1991, 15 youngsters housed at the Orphanage attended academic institutions in other areas of the city.

Training, guidance and support will be given to students who would like to participate in small-enterprise development programs. At Ciudadela Don Bosco, another Salesian institution in Soyapango, youngsters will learn how to choose a viable income generating activity, how to set it up and how to run it. They will also learn how to keep fiscal documentation, prepare business, production and marketing plans. These students will also be provided with

assistance to participate in a small revolving loan program and will receive technical and management assistance to set up their own shops.

### **C. Major Project Outputs**

The following quantitative indicators have been established for each project component:

#### **1. Social Services and Counseling Program:**

Each year, the project will have provided shelter, food, clothing, basic medical and dental care, social services and counseling to the 440 youngsters housed at the orphanage. Basic social services and psychological/educational counseling will have been provided to the 690 youngsters enrolled in the basic education program and at least 2,144 other youngsters participating in the vocational skills training and job placement program.

#### **2. Orphanage Residential Program:**

Twenty dormitories will have been rehabilitated;  
Bathroom and shower facilities installed;  
Laundry facility installed;  
A total of 440 boys, ages 7 to 19 years, will have been housed on any given year.

#### **3. Basic Education Program:**

Each Year, 690 youngsters will have enrolled for formal education classes (grades 1 through 9), and approximately 2 to 3% of these students each year will be assisted in furthering his/her academic education.

Advanced Academic Education:

Current,	15
Year 1,	25
Year 2,	25
Year 3,	25

#### **4. Vocational Training Program:**

Number of Trainees enrolled per year:

Current,	1,633
Year 1,	3,274
Year 2,	3,834
Year 3,	4,074

Number of Trainees completing their training per year (approximately 95% or higher):

Current,	1,633
Year 1,	3,107
Year 2,	3,639
Year 3,	3,867

Number of Training Courses:

Current,	82
Year 1,	143
Year 2,	171
Year 3,	183

5. Job Placement:

Approximately 70% (of completions) of youngsters who complete a vocational skills training program will have been provided with assistance in job and/or apprenticeship placement:

Year 1,	2,175
Year 2,	2,547
Year 3,	2,707

Democracy Education, recreational and cultural activities:

Current,	1,633
Year 1,	3,274
Year 2,	3,834
Year 3,	4,074

Micro- and Small-Scale Enterprise Development:

Approximately 20% (of completions) of youngsters who complete a vocational skills training program and who are interested in establishing their own production workshops will have been referred to institutions which provide training, credit and assistance in small enterprise development.

Year 1,	621
Year 2,	728
Year 3,	773

## Income-Generating Activities

Approximately 90% of students who complete a vocational skills training program will have been involved in some type of employment/income generating activity (apprenticeship, jobs, micro- & small-scale enterprises, employment at Ciudad de los Niños, cooperatives, etc.)

Year 1,	2,796
Year 2,	3,275
Year 3,	3,480

See Annex VII.

### D. Project Analysis

#### 1. Project Feasibility

Initial intake will be conducted by the project's social services staff (social workers and psychologists): information on the youngster will be collected and verified. Referral will be made for medical and dental health care. Nutritional status of the student will be noted, and if needed, special nutrition requirements will be provided. The health and nutrition of the children will be given priority attention and monitored regularly, substantiated by immediate reports on symptoms of illness and poor health.

Based on observations and needs assessments of each child, attention will be paid to strengths which have to be developed and to weaknesses which have to be improved, modified or changed as the case may be. Educational, vocational and recreational activities of each child will be planned with as much of his input as appropriate.

Attention will be given to regular attendance in classes and good grades, and tutorial/remedial classes will be scheduled, and progress monitored. Skills training will be focused on productivity and creativity, not only for income generation, but also to enhance their self-image and self-esteem.

Recreational, therapeutic, cultural and sports activities, suitable to each age level, will be planned, in close coordination with youngsters, enhancing their creativity and peer relationship, using social group work as a helping and enabling process. The youngster will be given considerable leeway in the choice of activities to enhance their self-determination and decision-making capability, while developing discipline, self-control and stimulating their potential for creativity and self-fulfillment.

## 2. Economic Analysis

The total input to the project is US\$2,324,984. It includes cash requirements totaling US\$1,634,984 and cost of \$690,000 for the use of existing infrastructure and equipment (valued at US\$ 2.3m). AID's grant would cover 30% (US\$500,000) of the total cash requirements for three years. It will partially finance salaries (33.7%) of the vocational teaching and social services staff and 13.3% of the administrative staff. It will cover 44.4% of the cost of rehabilitating the existing infrastructure.

The cost per beneficiary is calculated in various ways, as follows:

### A. Using total cash/in-kind inputs:

Year	Total Cost (Cash/In-kind)	Number of Beneficiaries	Cost per Beneficiary
I.	\$913,116	3,274	\$278.89
II.	\$696,711	3,834	\$181.72
III.	\$715,157	4,074	\$175.54

### B. Using project cash only inputs:

Year	Total Cost (Cash Only)	Number of Beneficiaries	Cost per Beneficiary
I.	\$683,116	3,274	\$206.65
II.	\$466,711	3,834	\$121.72
III.	\$485,157	4,074	\$119.08

### C. Using proposed grant:

Year	Total Cost (USAID)	Number of Beneficiaries	Cost per Beneficiary
I.	\$322,121	3,274	\$98.38
II.	\$ 86,416	3,834	\$54
III.	\$ 91,463	4,074	\$22.45
Total	\$500,000	11,182	\$44.71

### **3. Sustainability**

In line with a policy of not creating a passive dependence on outside help, the Salesians have always promoted an attitude of "helping people to help themselves." This approach has fostered the establishment of effective and efficient educational and vocational training programs that have served as models for other similar public and private programs. One of the most salient characteristics of the educational model is its emphasis on self-sufficiency and the importance it places on developing well trained craftsmen and women.

Just as the Salesians take great care to avoid creating dependency among the population they serve, they also avoid creating dependency on outside sources for its funding. Since its inception, the Salesian Society has raised over 99% of its funds from outside donors, and from income derived from its own activities.

Since 1982, Ciudad de los Niños has been supported by a variety of sources, including the Government of El Salvador, the governments of Belgium, Germany, Canada, Italy, France, as well as the US, and private individual and foundations. This support has enabled the institution to grow from a correctional center to a multi-service, fully accredited educational institution.

Outside funds for this project will be required for a three-year period, after which time several fund-raising strategies will be adopted to maintain the same level of program activities. The support being sought from AID will cover 21.5% of the total costs for the three-year period. As it will be seen from Annex II, funding from local and international sources as well as income from productive workshops will cover most of the costs of running the institutions. These costs include: establishment of an endowment fund to provide "scholarship" to needy students; income from income-generating (workshop) activities; income from research projects commissioned by public and private institutions; income from the private sector, especially from companies interested in securing well trained and dependable workers. In Year 1, AID's grant will cover 35.3% of the total requirements, in Years 2 and 3, this percentage will decrease to 12.4% and 12.7% respectively.

One of the most promising efforts that is intended to affect the success of the Ciudad's self-financing goal is its relationship with the business community: the private sector has been instrumental in providing funding for the construction of Ciudad de los Niños, and in securing financial and human resources to carry out the various educational and vocational training activities of the institution by providing scholarship and employment to Ciudad de los Niños students. It is expected that this relationship will not only continue, but will be enhanced as this project develops.

Another important ingredient in the institution's efforts to become self-financing is the production capacity of its training workshops. To date, three of the workshops have generated 7.9% of the cash requirements needed to run the institution. It is expected that within a five-year period, a larger percentage of the budget will be covered by the revenues

from instruction fees, productive workshops (i.e. block- and brick-making shops), and fees from special projects. Current projections estimate this percentage to reach almost 20% within five years. It is also expected that The Salvadoran Government, which covers some salaries and operating costs, will increase its subsidy at a 3% rate to cover inflation. The subsidy of \$200,000 for Year I of the project will cover 29.4% of the total cash requirements. See Annex II for tentative 1993 - 1997 Financing Plan.

#### **4. Critical Assumptions**

The success of this project is contingent upon the validity of several assumptions. These include:

- Availability of financial resources for start-up and for continuation of program;
- Availability of qualified personnel to implement project activities;
- Timely construction of additional facilities;
- Inter-institutional collaboration and coordination between public and private organizations to provide services;
- Availability of viable apprenticeships and permanent jobs;
- Availability of credit sources for micro- and small-scale enterprises.

#### **E. Project Beneficiaries**

During 1992, 65% of the children and youth served by the Ciudad de los Ninos will be either orphans, children of displaced families, or children from a conflict zone. It is expected that in 1993 (Year I of the Project), this percentage will increase to 80%, and by 1995, 90% of the children will have met the war orphan/displaced/conflict zone criteria.

In 1993, a total of 3,274 youngsters will participate in the project. This number will increase to 3,834 in 1994 and to 4,074 in 1995. It is estimated that sixty percent will be boys and forty percent girls between the ages of 7 and 19 years. The orphanage will provide shelter to 440 boys. Approximately 690 youngsters will attend a regular school program. Although these numbers will remain the same on a yearly basis, the number of youngsters placed at the vocational training program will increase from the current 1,633 to 3,274 in Year I of the project, to 3,834 in Year II, and to 4,074 in Year III. It is expected that approximately 600 to 700 students each year will participate in training and credit programs for micro- and small-scale enterprises. Each and every beneficiary will also participate in a comprehensive social services program including basic medical and dental health care, individual and family counseling and other needed services as required. The project will enable the orphanage to increase its capacity by 38%, the school by 25% and the vocational program by 104% in the first year.

The youngsters this project will reach are in many ways just like other youngsters throughout the world. They are active and curious, eager to learn, fun loving kids. But this is not the way they first come to the Ciudad de los Ninos. They come hungry, sick, tired. They are

alone, some are completely on their own. They are as young as seven and as "old" as twenty one. They come from all 14 departments, marginalized areas, areas newly settled by repatriated refugees, and/or areas of conflict. They are not in the streets by choice. Most are orphans, with no one to care for them. Some are displaced, have been abandoned, or thrown out of their homes. All have suffered from the ravages of war, their homes destroyed, forced to flee. Some have been abused at home, physically, emotionally and mentally. The first encounter at Ciudad de los Ninos is with a caring adult who offers them a hug, a hot meal, and a warm bed. The next step is to locate a family member who still cares (if one exists). But more than anything, Ciudad de los Ninos offers them a chance to go on with their lives, in a caring and nurturing environment, with love and a sense that their life is worth living.

This project will address the special needs of these youngsters and their families. Initial project interventions will aim to "reunify" families and to identify children in need of special rehabilitation services, while other services will be aimed at preventing family dislocation and inherent problems resulting from a lack of a nurturing and caring environment.

See Annex VII for breakdown of Project Beneficiaries.

#### **F. Environmental Impact**

As the project is basically an educational and skills training project and no environmental impact is expected, it qualifies for categorical exclusion and does not require an environmental impact study. Nevertheless, survey and feasibility studies have already been completed and approved for the rehabilitation of the additional facilities. No environmental problems have been identified. Nevertheless, care will be taken in promoting sound environmental conservation practices in all facets of project implementation, from rehabilitation of facilities, to maintenance, to use of space and the surrounding lands.

A delicate and persistent problem has been of concern to Salesian Missions. The hilly area surrounding the Ciudad de los Ninos is being used for artillery shooting practice by members of the Second Battalion of the GOES Armed Forces. Although negotiations have been underway to curtail the use of the lands for shooting practice, and some steps have been taken to curtail the practice, it still continues becoming a constant reminder to the youngsters living at the orphanage that the war has not yet ended.

### **V. PROJECT IMPLEMENTATION**

#### **A. Instruments and Agencies**

The Salesian Society, Inc. (Salesian Missions) was incorporated in the State of New York as a non-profit religious educational society in 1907. Its purpose is to raise money in the US for Salesian activities in developing countries. It became an AID registered PVO in 1986 and has since received a significant number of AID/Washington and USAID grants totalling over \$12 million. The Salesian Society's objective is to train poor children and young people in a

moral life to contribute to the development of their community and become competent and responsible adults, skilled artisans and productive farmers.

Projects supported by AID include promotion of education, vocational training, enterprise development, institution building, and earthquake reconstruction

The Salesian Society in El Salvador (**Institución Salesiana**) was established in 1897, with the arrival of Don Rua, successor to Don Bosco, the founder of the Salesian Society. Throughout this long history, ten educational institutions have been established, serving thousands of children and young people each year. In 1982, the Government of El Salvador transferred responsibility for running Ciudad de los Niños to the Salesians. Today, this modest yet impressive compound, is staffed largely by former students and volunteers. Five Salesian members are responsible for its administration and management. It is estimated that 1,500 to 2,000 youngsters and adults are served by the institution's programs on a daily basis: primary and intermediary school, vocational training programs, and a professional/technical center. In the past two years, Ciudad de los Niños has expanded its program to include an informal job referral and placement service, and training and credit for micro- and small-scale enterprises with the collaboration of Ciudadela Don Bosco, another Salesian institution, located in Soyapango, San Salvador.

Salesian Society (**Institución Salesiana**) is registered with the Government of El Salvador as a not-for-profit organization in good standing. All the Salesian educational institutions in El Salvador have been fully accredited by the GOES Ministry of Education.

Worldwide, the Salesians have a long history and extensive experience in the field of education and training. They number over 40,000 religious members and lay volunteers, working in more than 100 countries throughout the world. They direct 1,600 parishes, more than 2,800 primary schools, 650 secondary schools and universities, 481 technical schools, 53 agricultural training schools, 870 day care centers, 154 health dispensaries, 167 centers that provide social services, and 90 programs for orphans and street children. They are known for their good work and dedication, particularly with the poor and the young. The Salesians are committed to a long-term presence in the countries where they work, and to the continuing sustainability of their programs.

#### **B. Management and Coordination**

The Salesian Society's Ciudad de los Niños will be responsible for the implementation of the project. The Salesian Provincial Development Office (based in San Salvador) is responsible for the monitoring of the project, and for providing Ciudad de los Niños with technical, managerial and administrative support. Technical backstopping will also be provided by Salesian Missions's Office for Government Programs. This office will also be available for consultation on major issues. Local technical assistance and consultants will also be contracted, as needed.

**Salesian Missions/New Rochelle, New York** will coordinate the disbursement of funds, procurement, and will make the necessary arrangements for the audit and evaluation of the project. Salesian Missions is accountable to USAID for ensuring that all grant objectives are achieved in accordance with USAID regulations, procedures and guidelines. AID and Salesian Missions currently collaborate in projects in several countries in the world, including Indonesia, Philippines, Papua New Guinea, Sri Lanka, Nicaragua, Kenya, and Paraguay.

### **C. Major Project Inputs**

During the life of the project, the following will be the major inputs:

- (a) Rehabilitation of existing infrastructure: twenty dormitories and installation of bathroom and shower facilities as well as kitchen and laundry facilities. The conversion of an existing space into a multipurpose/recreational room.
- (b) Hire and training of social services staff, vocational technical instructors and administrative staff (social workers, psychologist, monitors, instructors and support staff).
- (c) Redesign of current social counseling program (intake, referral, educational guidance) in order to make it more efficient and less time consuming.
- (d) Review and upgrade of educational and vocational curricula and materials.
- (e) Identification of specific needs of the target population and design of plan that will provide youngsters with medical and dental health care, counseling and nutrition services, and educational and vocational training.
- (f) Establishment of a data bank to be used for both monitoring and evaluation purposes (school progress, training, graduation rates) and for job referral and placement.
- (g) Set up of database computer programs in order to standardize intake forms, and to make information retrieval and processing more timely and accurate.
- (h) Redesign of a simple, computer-based counseling and monitoring program to include information on individual youngster's school progress as well as health and nutrition indicators for the entire group.

### **D. Staffing**

Ciudad de los Ninos full and part-time, administrative, educational, technical and support staff number over 100 persons, all carefully selected, from the director, to instructors, maintenance, kitchen and janitorial staff. The proposed staffing level is considered to be particularly

critical to the success of the project as one of its major strengths will be training with emphasis on prevention and the introduction of new concepts and principles. Careful training, supervision and follow-up activities will require a certain degree of expertise and sensitivity if the project is to have a significant and sustainable impact on its target population.

Most of the administrative and educational staff have received training in social services, teaching methodology, and skills needed to serve a special population. The staff is dedicated to the task at hand, but they will need further technical training and analytical skills to improve their roles in the program ahead. Two staff training programs will be conducted during the next three years. Topics to be included are: data collection and analysis, interview, survey and monitoring techniques, evaluation and testing techniques, problem solving and crisis management, curriculum design, new pedagogical techniques, motivation and reinforcement. Training on AID procedures and regulations will also be provided to ensure good management of AID resources and coordination with USAID.

This project is part of a larger program to provide comprehensive educational and social services to children and young people. In collaboration with CONADE, it runs a training program for ex-soldiers. Under the sponsorship of FEPADE, Ciudad de los Niños also runs training programs for young adults. Over the last ten years, Ciudad de los Niños has received financial support from local government, private sources and European donors.

For the past six years, Salesian Missions have been involved in an effort to strengthen planning and management capacity of Salesians throughout the world by providing training, technical assistance and financial resources to regional-level Salesian institutions (provinces) as well as country-level staff. See Annex VIII for detailed Project staffing.

#### **E. Monitoring Plan**

For each of the major components of the project, a series of specific, realistic, measurable, time-limited objectives have been developed. In addition, clearly defined measurable activities and key indicators have been identified against which the progress of the project will be measured. The project will be monitored regularly by the Provincial Development Office in San Salvador and by Salesian Missions' Office for Government Programs. Reports will be filed as required. These reports will be used to assess the project effectiveness and progress in each component. Monitoring will be focused on three levels: day-to-day operations including administration and financial management; educational and vocational training activities; and overall growth and development of the youngsters. Each program component has a coordinator or director with a complement of staff for the day-to-day planning, implementation and assessment of activities. Any problems or issues that may arise will be acted upon. Observations will be made on individual youngsters' case record. Weekly and monthly conferences will be held to review operations and accomplishments. Each and every staff member will have a role in the monitoring of the project. This will be done in accordance with job responsibilities.

## F. Implementation Schedule

1.	<b>SOCIAL SERVICES PROGRAM</b>	Year I	Year II	Year III
a.	Hire additional staff	X		
b.	Review/revise information collection system	X		
c.	Review/revise placement criteria, policies & regulations	X		
d.	Update/verify baseline data	X		
e.	Redesign social counseling program	X		
f.	Revise job descriptions & restructure management responsibilities	X		
g.	Train staff	X	X	X
h.	Identify needs of target population/Prepare workplan	X		
i.	Implement social services program as needed	X	X	X
j.	Reconstruction of recreation/multipurpose room	X	X	
k.	Design simple, computerized counseling, monitoring system	X		
l.	Design simple, computerized data bank	X		
2.	<b>ORPHANAGE</b>			
a.	Reconstruction & rehabilitation of 20 dormitories	X		
b.	Installation of laundry, bathroom & shower facilities	X		
c.	Hire additional staff	X		
d.	Train staff	X	X	X
e.	Implement Education in Democracy & Self-Government Program	X	X	X
f.	Implement community and recreational activities	X	X	X
3.	<b>BASIC EDUCATIONAL PROGRAM</b>			
a.	Revise/redesign curriculum	X		
b.	Train staff	X	X	X
c.	Formalize agreement with educational institutions to provide continued academic education	X		
4.	<b>VOCATIONAL TRAINING PROGRAM</b>	X		
a.	Hire additional staff	X		
b.	Train staff	X	X	X
c.	Implement vocational training program	X	X	X
5.	<b>JOB PLACEMENT, REMEDIAL PROGRAM, SMALL ENTERPRISES DEVELOPMENT</b>			
a.	Formalize agreement with Ciudadela Don Bosco	X		
b.	Design simple computer-based job data bank and placement and referral system	X		
c.	Remedial reading, writing and numeracy courses	X	X	X

## **G. Evaluation Plan**

During the life of the project, evaluative exercises will be conducted to:

- Reexamine the project design and its specific activities;
- Determine whether and/or to what extent the project purpose has been achieved; and
- Conclude to what extent the project has contributed to achievement of the goal.

To do this, two types of evaluations will be conducted at different times: a process evaluation, to be conducted at mid-term and upon the project's completion, and an impact evaluation, also to be conducted at the end of end of the project.

The process evaluation will be conducted to determine whether project inputs were delivered appropriately and on a timely basis as planned and to assess the adequacy and movement of all project inputs, including financial resources, as well as services and activities. Full consideration will be given to the Logical Framework goal, purpose and objectives.

An Impact evaluation will be conducted to assess project performance against qualitative and quantitative indicators as outlined under IV. C. (and Annex VII). The objectively verifiable indicators will be reviewed and progress determined based on level of achievement and project outputs or results will be compared against those planned. This type of evaluation is also intended to consider less easily measured indicators such as how have the youngsters adjusted to their new environment, how well they have adjusted to their peers, etc. Other factors such as efficiency of services and use of space, full participation of project beneficiaries, school attendance, and reading/writing competency levels, job readiness and placement in employment or income-generating situation, provide points of reference against which the project's overall performance may be judged.

Data for this evaluation will be obtained from project reports, informal surveys and information collected first hand by evaluators on field visits and interviews with project participants and beneficiaries.

## **VI. FINANCIAL AND AUDIT PLAN**

### **A. Financial Plan and Monitoring**

The estimated total cost of the project is US\$ 2,324,094, including in-kind and cash requirements, of which AID is being asked to contribute US\$500,000, or 21.5%, over a period of three years. The Salesians will contribute the colones equivalent of US\$1,824,984, or 78.5%, in counterpart funds. Of cash requirements, Salesians will cover 70%, or \$1,134,984, and AID is being asked to cover 30%. The Government of El Salvador will contribute \$200,000, or 29.4% of the total cash requirements, for operating costs and instructors' salaries. The exchange rate is calculated at 8.5 colones to \$1.00.

The Salesian Society, Inc. (Salesian Missions) of New Rochelle, New York, an AID registered PVO, will be the grant recipient and will have formal responsibility for successful implementation of the project. Project activities will be implemented, in their entirety, by Ciudad de los Niños. Engineering work for the reconstruction and rehabilitation of existing infrastructure will be contracted on a bidding process to a Salvadoran firm. Financial records will be maintained by Ciudad de los Niños in accordance with standard accounting practices in El Salvador, and their accounting system is available for review.

AID funds will be used for local currency costs of goods and services for engineering services, demolition, site preparation, rehabilitation and expansion studies, salaries and other expenses. Local currency will be obtained in El Salvador in accordance with procedures approved by the USAID controller. Financial monitoring of the revenues and expenditures of the project will be carried out on a monthly basis, in conformity with AID requirements. Financial reports will be provided to USAID on a regular basis as required. Financing by the Letter of Credit method is preferred and most Salesian Missions USAID projects are so funded.

**B. Audit Plan**

Funds will be set aside for annual audits of the project in accordance with OMB Circular A-133 requirements. All project books and records are available for audit. On a yearly basis, a complete financial audit will be conducted either by independent qualified accounting firms or by Salesian Missions' accounting firm. The audit will include specified procedures such as petty cash counts, observe physical inventory counts, monitor payroll distributions, assess internal controls and accounting procedures, review accounting ledgers and documents for adequacy, or perform other interim tests which they deem necessary.

## VII. BUDGET

### A. Summary

Totals Per Year (Cash/In-Kind)	AID	%	Salesians	%	Totals	%
Year 1	322,121	35.3%	590,995	64.7%	913,116	100%
Year 2	86,416	12.4%	610,295	87.6%	696,711	100%
Year 3	91,463	12.7%	623,694	87.3%	715,157	100%
Totals	500,000	21.5%	1,824,984	78.5%	2,324,984	100%

Totals Per Year (Cash Only)	AID	%	Salesians	%	Total Cash
Year 1	322,121	47.2%	360,995	52.8%	683,116
Year 2	86,416	18.5%	380,295	81.5%	466,711
Year 3	91,463	18.8%	393,694	81.2%	485,157
Totals	500,000	30%	1,134,984	70%	1,634,984

Totals Per Year (Cash & In-Kind)	AID (Cash)	AID %	Salesians (In-Kind)	%	Salesians (Cash)	% (Cash)	Totals	%
Year 1	322,121	35.3%	230,000	25.2%	360,995	39.5%	913,116	100
Year 2	86,416	12.4%	230,000	33%	380,295	54.6%	696,711	100
Year 3	91,463	12.8%	230,000	32.2%	393,694	55%	715,157	100
Totals	500,000	21.5%	690,000	29.7%	1,134,984	48.8%	2,324,984	100

B. Year 1

Year 1	Cost Element	Total	AID	Salesians
I.	Management & Administration/ Salaries		Project Manager \$1,000x12 12,000 Adm. Assistant \$400x12 4,800 Bookkeeper/Info. Systems \$400x12 4,800	Accountant \$550x12 6,600 Bookkeeper \$450x12 5,400 Personnel Coord. \$600x12 7,200 Administrative Coordinator \$550x12 6,600 Secretary \$208.30x12 2,500
Subtotal		49,900	21,600	28,300
II.	Rental Value of Equipment, Machinery & Vehicles	166,500	16,500	150,000
III.	Raw Materials	70,000		70,000
IV.	Infrastructure Rehabilitation (see Budget Breakdown for this Line Item - under (F), p. 38-40)  Rental Value of Infrastructure		Dormitories 100,069 Dining/Kitchen 35,715 Laundry/Bathrm 35,000 Recr. Rm. 50,887	80,000
Subtotal		301,671	221,671	80,000
V.	Program Staff/Salaries		Monitors(6) \$500x12 36,000 Psychologist \$600x12 7,200 Social Worker \$600x12 7,200 Instructors \$350x12 4,200 \$250x12x2 6,000	Social Worker \$550x12 6,600 Community Worker \$396.25x12 4,755 Monitors(3) \$450x12 16,200 Instructors(20) \$248.54x12 59,650 Housekeeping/ Maintenance & Kitchen Staff (27) \$149.92x12 48,575
Subtotal		196,380	60,600	135,780
VI.	Operating Costs/ Feeding Program	80,000		80,000
VII.	Fringe Benefits	35,750	*	** 35,750
VIII.	Audit	1,750		1,750
IX.	Evaluation, Training & Other Costs	11,165	1,750	11,165
Totals		913,116	322,121	590,995
	Percentage of Total	100%	35.3%	64.7%

C. Year 2

Year 2	Cost Element	Totals	AID	Salesians
I.	Management & Administration/ Salaries		Project Manager \$1,030x12      12,360 Adm. Assistant \$412x12          4,944 Bookkeeper/Info. Systems \$412x12          4,944	Accountant \$566x12          6,792 Bookkeeper \$463.50x12      5,562 Personnel Coordinator \$618x12          7,416 Administrative Coordinator \$566x12          6,792 Secretary \$215.50x12      2,587
Subtotal		51,397	22,248	29,149
II.	Rental Value of Equipment, Vehicles & Machinery	150,000		150,000
III.	Raw Materials	80,000		80,000
IV.	Rental Value of Infrastructure	80,000		80,000
V.	Program Staff/ Salaries		Monitors(6) \$515x12          37,080 Psychologist \$618x12          7,416 Social Wrkr \$618x12          7,416 Instructors \$360.50x12      4,326 Instructors (2) \$257.50x12      6,180	Social Worker \$566x12          6,792 Community Worker \$408.66x12      4,904 Monitors(3) \$463.50x12      16,686 Instructors(20) \$257.50x12      61,800 Housekeeping/ Maintenance & Kitchen Staff (27) \$155.50x12      50,382
Subtotal		202,982	62,418	140,564
VI.	Operating Costs/ Feeding Program	82,400		82,400
VII.	Fringe Benefits	36,832	-	** 36,832
VIII.	Audit	1,750	1,750	
IX.	Evaluation, Training & Other Costs	11,350		11,350
Totals		696,711	86,416	610,295
	Percentage of Total	100%	12.4%	87.6%

D. Year 3

Year 3	Cost Element	Totals	AID	Salesians
I.	Management & Administration/ Salaries		Project Manager \$1,060.90x12    12,730 Adm. Assistant \$424.33x12        5,092 Bookkeeper/Info. Systems \$424.33x12        5,092	Accountant \$583x12            6,996 Bookkeeper \$477.42x12        5,729 Personnel Coord. \$636.50x12        7,638 Administrative Coordinator \$583x12            6,996 Secretary \$222x12            2,664
		52,937	22,914	30,023
II.	Rental Value of Equipment Vehicles & Machinery	150,000		150,000
III.	Raw Materials	85,000		85,000
IV.	Rental Value of Infrastructure	80,000		80,000
V.	Program Staff/ Salaries		Monitors(6) \$520.15x12        37,451 Psychologist \$636.50x12        7,638 Social Worker \$636.50x12        7,638 Instructors \$371.33x12        4,456 Instructors (2) \$265.25x12        6,366	Social Worker \$583x12            6,996 Community Worker \$422x12            5,064 Monitors(3) \$477x12            17,172 Instructors(20) \$265.25x12        63,660 Housekeeping/ Maintenance & Kitchen Staff (27) \$160.15x12        51,889
		208,330	63,549	144,781
VI.	Operating Costs/ Feeding Program	84,472		84,472
VII.	Fringe Benefits	37,937	.	** 37,937
VIII.	Audit	5,000	5,000	
VIII.	Training & Other Costs	11,481		11,481
Totals		715,157	91,463	623,694
	Percentage of Total	100%	12.7%	87.3%

**E. Budget Summary per Cost Element**

Line Item	Year 1 Total	Year 1 AID	Year 2 Total	Year 2 AID	Year 3 Total	Year 3 AID	Total	%	Total AID	%
I.	49,900	21,600	51,397	22,248	52,937	22,914	154,234	6.6%	66,762	13.3%
II.	166,500	16,500	150,000		150,000		466,500	20%	16,500	3.3%
III.	70,000		80,000		85,000		235,000	10.1%		
IV.	301,671	221,671	80,000		80,000		461,671	19.8%	221,671	44.4%
V.	196,380	60,600	202,982	62,418	208,330	63,549	607,692	26.1%	186,567	33.7%
VI.	80,000		82,400		84,472		246,872	10.6%		
VII.	35,750		36,832		37,937		110,519	4.7%		
VIII.	1,750	1,750	1,750	1,750	5,000	5,000	8,500	.3%	8,500	1.7%
IX.	11,165		11,350		11,481		33,996	1.8%		
<b>Total</b>	<b>913,116</b>	<b>322,121</b>	<b>696,711</b>	<b>86,416</b>	<b>715,157</b>	<b>91,463</b>	<b>2,324,984</b>	<b>100%</b>	<b>500,000</b>	<b>100%</b>

**F. Breakdown for Infrastructure Rehabilitation - Budget Year 1**

I. Dormitorios	AID	Salenians	Total
Preparación (Site Preparation)	12,188		
Arena/Piedris	5,688		
Cemento	5,850		
Hierro	4,030		
Repello	7,638		
Blocks	2,438		
Puertas/Ventanas	4,875		
Techo/Piso	10,920		
Estructuras metalicas	3,413		
Andamio/madera para trabajo	3,819		
Cielo raso/defensas, angulares y mayas	10,816		
Instalación Eléctrica	2,275		
Madera para armarios, cielos y facias	4,063		
Muro de retención	9,718		
Mano de obra calificada	12,338	9,375	
Furnishings/Equipment		5,635	
<b>Subtotal</b>	<b>100,069</b>	<b>15,010</b>	<b>115,079</b>

2. Dining Room/Kitchen	AID	Salesians	Total
Preparación (Site Preparation)	2,250		
Techo nuevo	3,750		
Ventanas	1,325		
Puertas	300		
Defensas	545		
Piedra	1,020		
Cielo Falso	4,500		
Blocks de concreto	1,510		
Arena	848		
Azulejos	3,620		
Ladrillos para estufa	1,940		
Reformas de pila	2,030		
Bodegas y estanterias	5,277		
Mano de obra calificada	6,800	5,625	
Furnishings/Equipment		1,000	
<b>Subtotal</b>	<b>35,715</b>	<b>6,625</b>	<b>42,340</b>

3. Laundry/Bathrooms/Showers	AID	Salesians	Total
Preparación (Site Preparation)	3,750		
Arena/Piedra/Cemento	2,910		
Hierro/Repello	2,150		
Puertas/Ventanas	1,260		
Techo/Piso	3,100		
Estructuras metalicas/Blocks	1,375		
Alcantarillado, tubos y acueductos	2,625		
Cielo raso/defensas, angulares y mayas	1,625		
Instalación Eléctrica	875		
Servicios sanitarios y lavabos	2,815		
Echapado de azulejos	3,690		
Mano de obra calificada	5,525	2,500	
Lavadoras y secadoras	3,300		
Transporte		3,500	
<b>Subtotal</b>	<b>35,000</b>	<b>6,000</b>	<b>41,000</b>

4. Multipurpose/Recreation Room	AID	Salesians	Total
Zapatas		4,688	
Podestales		1,953	
Soleras de Fundación		13,023	
Tensores		2,492	
Polines		4,493	
Polines de rigidez		3,164	
Vigas de rigidez		2,848	
Columnas principales		11,719	
Nudos Superiores		985	
Apoyos inferiores	675		
Paredes perimetrales	10,391		
Ventanas	9,741		
Facia	1,758		
Portones	2,344		
Cubierta fibro-cemento	14,649		
Pisos encementados	6,836		
Instalación eléctrica	4,493		
Mano de obra calificada		5,000	
Furnishings/Equipment		2,000	
Subtotal	50,887	52,365	103,252

Summary of Salesian Contribution for Infrastructure Rehabilitation	Subtotal
1. Dormitories	15,010
2. Dining Room/Kitchen	6,625
3. Laundry/Bathroom/Showers	6,000
4. Multipurpose/Recreation Room	52,365
Total	80,000

**G. Budget Notes**

1. (\*) Fringe Benefits, such as Christmas bonus, social security, severance pay and other insurance, are included in monthly salary calculations.
2. (\*\*) Fringe Benefits (Salesian portion only) are calculated at 21%
3. Three additional staff will be added to the administrative staff: Project Manager, Administrative Assistance, and Bookkeeper, who would also be in charge of Information Systems and Data maintenance.
4. Six monitors, a psychologist, a social worker, and three instructors would be added to the program staff (social services, vocational training and job placement).
5. The budget for Infrastructure Rehabilitation (Budget for Year 1) is calculated on the donated labor for some of the activities that require semi-skilled labor, such as construction, carpentry and plumbing, welding and electricity. The contribution of the students to these particular activities will be considered part of their training. The value of these services is not calculated in the total cost of the project.
6. A 3% (inflation/cost-of-living) increase is included in Salary calculations.
7. It is expected that no dollar purchases will be made for equipment and/or materials.

# ANNEX I

## LOGICAL FRAMEWORK

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Assumptions
<p><b>Goal:</b> To assist orphan, homeless and displaced youngsters make a smooth transition into society as responsible and productive adults.</p>	<p>Increase in school enrollment, graduation rates, literacy rate, and placement in income-generating activities.</p>	<p>Project progress and monitoring reports.</p>	<p>1) Availability of financial resources for start-up and for continuation of program. 2) Availability of qualified personnel to implement project activities.</p>
<p><b>Purpose:</b> To facilitate the readjustment of youngsters affected by the war into peaceful and democratic way of life.</p>	<p>Increase in participation in all activities, good academic progress, full participation in vocational training activities.</p>	<p>Project progress and monitoring reports.</p>	<p>1) Availability of financial resources for start-up and for continuation of program. 2) Availability of qualified personnel to implement project activities. 3) Timely construction of additional facilities. 4) Inter-institutional collaboration and coordination between public and private organization to provide services.</p>
<p><b>General Objectives:</b></p>			
<p>(a) To provide a selected number of orphan, homeless and displaced youngsters with adequate housing and living conditions.</p>	<p>Orphanage will provide safe and adequate housing for 440 youngsters.</p>	<p>Project progress and monitoring reports, orphanage registry.</p>	<p>1) Availability of financial resources for start-up and for continuation of program. 2) Availability of qualified personnel to implement project activities. 3) Timely construction of additional facilities. 4) Inter-institutional collaboration and coordination between public and private organization to provide services.</p>
<p>(b) To provide basic academic education to needy, orphan, homeless and displaced youngsters.</p>	<p>Youngsters will complete academic education program to reach 9th grade.</p>	<p>School reports, case reports.</p>	<p>1) Availability of financial resources for start-up and for continuation of program. 2) Availability of qualified personnel to implement project activities.</p>
<p>(c) To train needy, orphan, homeless, and displaced youngsters in marketable skills.</p>	<p>Youngsters who complete training program will be able to pass examination for certification.</p>	<p>Vocational Training Center reports.</p>	<p>1) Availability of viable apprenticeships and permanent jobs; 2) Availability of credit sources for micro- and small-scale enterprises. Availability of viable apprenticeships and permanent jobs.</p>

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<p>(d) To improve the quality of the institution's services, make their delivery more efficient, and their impact more effective.</p>	<p>Drop out and absenteeism rates are reduced in both academic and vocational training programs. Graduation rates are increased for both academic and vocational training programs. Placement in jobs, apprenticeship and other income-generating activities is increased.</p>	<p>Project progress and monitoring reports, process evaluation reports, site visits, audits.</p>	<p>1) Availability of financial resources for start-up and for continuation of program. 2) Availability of qualified personnel to implement project activities.</p>
<p>(e) To design training programs that respond both to market demands and are appropriate to the needs and capabilities of the target population.</p>	<p>Youngsters who complete their vocational training will be placed in jobs, apprenticeships, or will be established in income-generating activities such as micro- and small-scale enterprises, cooperatives, etc.</p>	<p>Job Placement Program reports, project progress and monitoring reports, project evaluation.</p>	<p>1) Availability of viable apprenticeships and permanent jobs; 2) Availability of credit sources for micro- and small-scale enterprises.</p>
<p>(f) To enhance the production component of the workshops and increase the number of youngsters who will work in them.</p>	<p>Production workshops provide for the materials needs of orphans (shoes, bedding, clothing, furniture), and revenues cover a gradually increasing percentage of the institution's operating costs.</p>	<p>Project process evaluation reports; periodic financial reports.</p>	<p>1) Availability of financial resources for start-up and for continuation of program. 2) Availability of qualified personnel to implement project activities.</p>
<p>(g) To place well trained workers into income-generating opportunities (jobs, apprenticeships, micro- and small-scale enterprises).</p>	<p>Youngsters are placed in jobs, apprenticeship and other income-generating activities.</p>	<p>Job Placement Program reports, Project progress and monitoring reports.</p>	<p>1) Availability of enough jobs or self-employment opportunities to absorb people with basic skills.</p>

# ANNEX II

## FINANCING PLAN (1993 - 1997)

I. EXTERNAL SOURCES	Year 1	% *	Year 2	% *	Year 3	% *	Year 4	% **	Year 5	% *
1. Government of El Salvador	200,000	29.4	206,000	44.1	206,000	42.5	210,000	47.1	210,000	43.6
2. Other Governments	70,000	10.2	70,000	15	70,000	14.3	80,000	17.8	80,000	16.6
Italy										
Belgium										
Germany										
3. Foundations	35,000	5.1	38,000	8.1	40,000	8.2	60,000	13.4	65,000	13.5
Canadian Development Fund										
Canadian Hunger Foundation										
4. US Agency for International Development	322,121	47.2	86,416	18.5	91,463	18.8	0		0	
5. Local Corporations/ Business	1,000	0.1	3,300	0.7	5,500	1.1	10,000	2.2	20,000	4.2
6. Endowment/Scholarships	1,000	0.1	3,000	0.6	4,200	0.9	7,500	1.7	10,000	2.2
<b>II. INTERNAL SOURCES</b>	<b>54,000</b>	<b>7.9</b>	<b>60,000</b>	<b>13</b>	<b>68,000</b>	<b>14.2</b>	<b>80,000</b>	<b>17.8</b>	<b>96,000</b>	<b>19.9</b>
Block-Making Shop										
Brick-Making Shop										
Dressmaking Shop										
Metal Workshop										
Fees from Vocational Classes for Adults										
Revenue from Resale of Goods										
Fundraising Activities										
<b>TOTAL AVAILABLE</b>	<b>683,121</b>		<b>466,716</b>		<b>485,163</b>		<b>447,500</b>		<b>481,000</b>	
<b>TOTAL COSTS</b>	<b>683,116</b>		<b>466,711</b>		<b>485,157</b>		<b>465,000</b>		<b>465,000</b>	
<b>Variance</b>	<b>5</b>		<b>5</b>		<b>6</b>		<b>(17,500)</b>		<b>16,000</b>	
<b>III. FIXED COSTS</b>										
Infrastructure	80,000		80,000		80,000		80,000		80,000	
Equipment/Machinery	150,000		150,000		150,000		150,000		150,000	

**Notes:**

(\*) Denotes percentage of total cost covered.

(\*\*) Denotes percentage of total funds raised.

**ANNEX III**

**POPULATION BY GRADE/GENDER - 1992**  
**Grades 1-9 Escuela "Rafael Campo"**

Grade/Ages	Initial Enroll.	Final Enroll.	Initial Enroll.	Final Enroll.	1992 Total Enrollment		Enrollment for 1993 (Planned)	
	Boys		Girls		Initial	Final	Boys	Girls
First	32	30	16	12	47	42	23	17
Second	22	22	13	13	35	35	28	12
Third	29	28	12	12	41	40	27	13
Fourth	34	30	14	14	48	44	28	12
Fifth	75	62	13	13	88	75	78	12
Sixth	82	73	2	2	84	75	77	13
Seventh	121	117	6	5	127	122	133	2
Eighth	99	93	4	4	103	97	132	3
Ninth	57	56	2	2	59	58	76	4
Totals	551	511	81	77	632	588	602	88
							690	
	87%		13%				87%	13%
Completion %	93%		95%		93%			
Desertion Rate	7%		4%		7%			

ANNEX IV

POPULATION BY AGE - 1991

Escuela "Rafael Campo"

Ages: Grade:	7-10 yrs.	11-14 yrs.	15-18 yrs.	19-22 yrs.	Totals
First	42	4	1		47
Second	33	7			40
Third	34	6	1		41
Fourth	28	9	3		40
Fifth		65	10		75
Sixth		11	78		89
Seventh		10	120		130
Eighth			101		101
Ninth			75	3	78
Totals	137	112	389	3	641
%	21.3%	17.4%	60.6%	.04%	

ANNEX VPOPULATION BY GEOGRAPHICAL ORIGIN (1991)

Grades 1 - 9 - Escuela "Rafael Campo"

Department	Poor **	Displaced	Orphans	Abandoned	Other	Totals
San Salvador	4		20			24
Santa Ana	22		15		191	228
La Libertad	6		21	3		30
Sonsonate	4		19	1		24
Ahuachapa			18			18
Cuzcatlan	4	2	26	2		34
Usulután			23	2		25
San Vicente			24	2		26
Chalatenango	6	9	28	8		51
La Paz	2		25	2		29
Cabanas	6	7	23	2		38
San Miguel	5	20	27	12		64
Morazan	9	5	26	10		50
Total	68	43	295	44	191	641
Percentages	11%	7%	46%	7.5%	29%	

\*\* Income for family of six (6) ranges from \$517 to \$847 per year.

**ANNEX VI****VOCATIONAL CENTER "EDUARDO HILL"****COURSES GIVEN - 1992****COURSES PLANNED - 1993 - 1995**

Skills	Number Courses 1992	Number Students 1992	Number Courses 1993	Number Students 1993	Number Courses 1994	Number Students 1994	Number Courses 1995	Number Students 1995
1. Industrial Sewing Machines Operator	8	229	9	270	9	270	9	270
2. Tailoring	6	144	8	160	9	180	10	200
3. Dressmaking	2	57	4	80	6	120	6	120
4. Intro to Computers	12	270	20	520	20	520	20	520
5. Computer Technology	3	70	4	104	4	104	4	104
6. Lotus 123	9	207	13	338	13	338	13	338
7. Word Processing	10	207	12	312	12	312	12	312
8. Graphic Design			2	52	2	52	2	52
9. Data Base			3	78	3	78	3	78
10. Carpentry	1	16	6	120	8	160	9	180
11. Masonry	3	65	5	100	7	140	8	160
12. Plumbing	2	36	4	80	5	100	6	120
13. Industrial Mechanics	1	15	4	80	5	100	4	80
14. Automotive Mechanics	12	89	15	300	18	360	20	400
15. Welding	2	40	5	100	7	140	8	160
16. Electricity	3	68	6	120	8	160	9	180
17. Electronics	1	13	4	80	7	140	8	160
18. Typing/Sec. Skills			4	80	7	140	8	160
19. Breadmaking	5	66	10	200	15	300	17	340
20. Shoemaking	2	41	5	100	6	120	7	140
<b>Totals</b>	<b>82</b>	<b>1,633</b>	<b>143</b>	<b>3,274</b>	<b>171</b>	<b>3,834</b>	<b>183</b>	<b>4,074</b>
<b>Numerical Increase over 1992</b>			<b>61</b>	<b>1,641</b>	<b>89</b>	<b>2,201</b>	<b>101</b>	<b>2,441</b>
<b>Total % Increase over 1992</b>			<b>174%</b>	<b>200%</b>	<b>208%</b>	<b>234%</b>	<b>223%</b>	<b>249%</b>
<b>Totals</b>	<b>82</b>	<b>1,633</b>	<b>143</b>	<b>3,274</b>	<b>171</b>	<b>3,834</b>	<b>183</b>	<b>4,074</b>

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**ANNEX VII**

**PROJECT BENEFICIARIES - 1993 - 1995 - SUMMARY**

	Students	Courses	Students	Courses	Students	Courses	Students	Courses
	1992	1992	1993	1993	1994	1994	1995	1995
"Hogar Rafael Campo" Orphanage - Total per year	423	n/a	440	n/a	440	n/a	440	n/a
New admissions per year			100		100		100	
"Escuela Rafael Campo" Basic Education - Total per year	551	17	690	17	690	17	690	17
New admissions per year			120		120		120	
"Centro Vocacional Eduardo Hill" Vocational Training - Total per year	1,633	82	3,274	143	3,834	171	4,074	183
New admissions per year			1,641		2,201		2,441	
Total # Students who complete training per year (95%)			3,107		3,639		3,867	
Placement in jobs (70%)			2,175		2,547		2,707	
Small Enterprise Activities (20%)			621		728		773	
Involved in any income generating activity (90%)			2,796		3,275		3,480	
Continuing Education	15		25		25		25	

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## ANNEX VIII

### PROJECT STAFFING (current)

#### Staff Responsibilities

##### Management/Administration

Director Administrator	Overall management and relations with government, donors, and other institutions. Plans and organizes activities. Coordinates vocational training programs. Supervises personnel, production and financial matters.
Advisory Committee	Made up of director, directors of finances, director of personnel, and director of production. Advises Committee Administrator.
Secretarial Staff	Routine secretarial duties. Also maintain registration records.
Director of Finance	Planning and Control of vocational training program. Prepares budgets, maintains ledger, prepares financial reports.
Director of Administration	Plans and coordinates production of vocational training program. Controls inventory and supplies. In Production in charge of procurement. Oversees the activities from each workshop. Coordinates maintenance of machinery.
Director of Personnel	Supervises personnel. In charge of recruiting and training.

##### Vocational Training Staff

Basic mechanics	3 instructors	Welding	1 instructor
Carpentry	1 instructor	Industrial Sewing Machines	1 instructor
Mattress Making	1 instructor	Electricity	1 instructor
Electronics	1 instructor	Tailoring	1 instructor
DressMaking	1 instructor	Shoemaking	1 instructor
Masonry	1 instructor	Automotive Mechanics	2 instructors
Male Hairdressing		1 instructor	
Pastry & Breadbaking	1 instructor		
Typing	1 instructor	Computers	2 instructor

##### General Services

Cooks	Laundry
Janitor	Security
Maintenance	Orphanage

## ANNEX IX

### PROJECT STATUTORY CHECKLIST

Listed below are statutory criteria applicable to projects. This section is divided into two parts. Part A includes criteria applicable to all projects. Part B applies to projects funded from specific sources only: B(1) applies to all projects funded with Development Assistance; B(2) applies to projects funded with Development Assistance loans; and B(3) applies to projects funded from ESF.

#### A. GENERAL CRITERIA FOR PROJECT

1. FY 1990 Appropriations Act Sec. 523; FAA Sec. 634A. If money is to be obligated for an activity not previously justified to Congress, or for an amount in excess of amount previously justified to Congress, has Congress been properly notified? N/A.
2. FAA Sec. 611(a). Prior to an obligation in excess of \$500,000, will there be: (a) engineering, financial or other plans necessary to carry out the assistance; and (b) a reasonably firm estimate of the cost to the US of the assistance? N/A
3. FAA Sec. 611(a)(2). If legislative action is required within recipient country with respect to an obligation in excess of \$500,000, what is the basis for a reasonable expectation that such action will be completed in time to permit orderly accomplishment of the purpose of the assistance? N/A
4. FAA Sec. 611(b); FY 1990 Appropriations Act Sec. 501. If project is for water or water-related land resource construction, have benefits and costs been computed to the extent practicable in accordance with the principles, standards, and procedures established pursuant to the Water Resources Planning Act (42 USC 1962 et seq.)? N/A
5. FAA Sec. 611(e). If project is capital assistance (e.g., construction), and total US assistance for it will exceed \$1 million, has Mission Director certified and Regional Assistant Administrator taken into consideration the country's capability to maintain and utilize the project effectively? N/A.
6. FAA Sec. 209. Is project susceptible to execution as part of regional or multilateral project? If so, why is project not so executed? Information and conclusion whether assistance will encourage regional development programs. N/A
7. FAA Sec. 601(a). Information and conclusions on whether projects will encourage efforts of the country to: (a) increase the flow of international trade; (b) foster private initiative and competition; (c) encourage development and use of cooperatives, credit unions, and savings and loan associations; (d) discourage monopolistic practices; (e) improve technical efficiency of industry, agriculture and commerce; and (f) strengthen free labor unions. N/A
8. FAA Sec. 601(b). Information and conclusions on how project will encourage US private trade and investment abroad and encourage private US participation in foreign assistance programs (including use of private trade channels and the services of US private enterprise). N/A
9. FAA Secs. 612(b), 636(h). Describe steps taken to assure that, to the maximum extent possible, the country is contributing local currencies to meet the cost of contractual and other services, and foreign currencies owned by the US are utilized in lieu of dollars. N/A. The project will be implemented by a private, charitable, non-profit organization, which will contribute an amount in local currency equivalent to over 25% of the AID donation.
10. FAA Sec. 612(d). Does the US own excess foreign currency of the country and, if so, what arrangements have been made for its release? NO.
11. FY 1990 Appropriations Act Sec. 521. If assistance is not for the production of any commodity for export, is the commodity likely to be in surplus on world markets at the time the resulting productive capacity becomes operative, and is such assistance likely to cause substantial injury to US producers of the same, similar or competing commodity? N/A.
12. FY 1990 Appropriations Act Sec. 547. Will the assistance (except for programs in Caribbean Basin Initiative

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countries under US Tariff Schedule "Section 807," which allows reduced tariffs on articles assembled abroad from US-made components) be used directly to procure feasibility studies, prefeasibility studies, or project profiles of potential investment in, or to assist the establishment of facilities specifically designed for, the manufacture for export to the United States or to third country markets in direct competition with US exports, of textiles, apparel, footwear, handbags, flat goods (such as wallets or coin purses worn on the person), work gloves or leather wearing apparel? N/A.

13. FAA Sec. 119(g)(4)-(6) & (10). Will the assistance: (a) support training and education efforts which improve the capacity of recipient countries to prevent loss of biological diversity; (b) be provided under a long-term agreement in which the recipient country agrees to protect ecosystems or other wildlife habitats; (c) support efforts to identify and survey ecosystems in recipient countries worthy of protection; or (d) by any direct or indirect means significantly degrade national parks or similar protected areas or introduce exotic plants or animals into such areas? (a) NO; (b) NO; (c) NO; (d) NO.
14. FAA Sec. 121(d). If a Sabel project, has a determination been made that the host government has an adequate system for accounting for and controlling receipt and expenditure of project funds (either dollars or local currency generated therefrom)? N/A.
15. FY 1990 Appropriations Act, Title II, under heading "Agency for International Development." If assistance is to be made to the United States PVO (other than a cooperative development organization), does it obtain at least 20 percent of its total funding for international activities from sources other than the United States Government? YES.
16. FY 1990 Appropriations Act Sec. 537. If assistance is being made available to a PVO, has that organization provided upon timely request any document, file, or record necessary to the auditing requirements of AID, and is the PVO registered with AID? The PVO is registered with ~~and certified by~~ AID. The grant agreement will stipulate that the PVO agrees to furnish all financial and/or cost accounting records as AID may request.
17. FY 1990 Appropriations Act Sec. 514. If funds are being obligated under an appropriation account to which they were not appropriated, has the President consulted with and provided a written justification to the House and Senate Appropriations Committees and has such obligation been subject to regular notification procedures? N/A.
18. State Authorization Sec. 139 (as interpreted by conference report). Has confirmation of the date of signing of the project agreement, including the amount involved, been cabled to State L/T and AID LEG within 60 days of the agreement's entry into force with respect to the United States, and has the full text of the agreement been pouched to those same offices? NO. This will be done when the date is established.
19. Trade Act Sec. 5164 (as interpreted by conference report), amending Metric Conversion Act of 1975 Sec. 2. Does the project use the metric system of measurement in its procurement, grants, and other business-related activities, except to the extent that such use is impractical or is likely to cause significant inefficiencies or loss of markets to United States firms? Are bulk purchases usually to be made in metric, and are components, subassemblies, and semi-fabricated materials to be specified in metric units when economically available and technically adequate? YES.
20. FY 1990 Appropriations Act, Title II, under heading "Women in Development." Will assistance be designated so that the percentage of women participants will be demonstrably increased? The number of women to be reached by the project will most likely remain at 40% and an increase in this percentage is unlikely as the criteria for project participation is not focused on gender.
21. FY 1990 Appropriations Act Sec. 592 (a). If assistance is furnished to a foreign government under arrangements which result in the generation of local currencies, has AID (a) required that local currencies be deposited in a separate bank account established by the recipient government, (b) entered into an agreement with that government providing the amount of local currencies so deposited may be utilized, and (c) established by agreement the responsibilities of AID and that government to monitor and account for deposits into and disbursements from the separate account? Will such local currencies, or an equivalent amount of local currencies, be used only to carry out the purposes of the DA or ESF chapters of the FAA (depending on which chapter is the sources of the assistance)

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or for the administrative requirements of the United States Government? Has AID taken all appropriate steps to ensure that the equivalent of local currencies disbursed from the separate account are used for the agreed purposes? If assistance is terminated to a country, will any unencumbered balances of funds remaining in a separate account be disposed of for purposes agreed to by the recipient government and the United States Government? N/A.

B. FUNDING CRITERIA FOR PROJECT

1. Development Assistance Project Criteria

a. FY 1990 Appropriations Act Sec. 546 (as interpreted by conference report for original enactment). If assistance is for agricultural development activities (specifically, any testing or breeding feasibility study, variety improvement or introduction, consultancy, publication, conference, or training), are such activities: (1) specifically and principally designed to increase agricultural exports by the host country to a country other than the United States, where the export would lead to direct competition in that third country with exports of a similar commodity grown or produced in the United States, and can the activities reasonably be expected to cause substantial injury to US exporters of a similar agricultural commodity; or (2) in support of research that is intended primarily to benefit US producers? N/A.

b. FAA Sec. 107. Is special emphasis placed on use of appropriate technology (defined as relatively smaller, cost-saving, labor-using technologies that are generally most appropriate for the small farms, small businesses, and small incomes of the poor)? N/A.

c. FAA Sec. 281(b). Describe extent to which the activity recognizes the particular needs, desires, and capacities of the people of the country; utilizes the country's intellectual resources to encourage institutional development; and supports civic education and training in skills required for effective participation in governmental and political processes essential to self-government. A private, charitable and non-profit organization will implement the project. The PVO has experience in the field of endeavor and has been meeting the perceived needs of the target population for a number of years. One of primary objectives of the project is to educate school children and youngsters under 19 about democracy and community development.

d. FAA Sec. 101(a). Does the activity give reasonable promise of contributing to the development of economic resources, or to the increase of productive capacities and self-sustaining economic growth?

e. FAA Secs. 102(b), 111, 113, 281(a). Describe extent to which activity will: (1) effectively involve the poor in development by extending access to economy at local level, increasing labor-intensive production and the use of appropriate technology, dispersing investment from cities to small towns and rural areas, and insuring wide participation of the poor in the benefits of development on a sustained basis, using appropriate US institutions; (2) help develop cooperatives, especially by technical assistance, to assist rural and urban poor to help themselves toward a better life, and otherwise encourage democratic private and local government institutions; (3) support the self-help efforts of developing countries; (4) promote the participation of women in the national economies of developing countries and the improvement of women's status; and (5) utilize and encourage regional cooperation by developing countries.

f. FAA Secs. 103, 103A, 104, 105, 106, 120-21; FY 1990 Appropriations Act, Title II, under heading "Sub-Saharan Africa, DA." Does the project fit the criteria for the source of funds (functional account) being used? YES.

g. FY 1990 Appropriations Act, Title II, under heading "Sub-Saharan Africa, DA." Have local currencies generated by the sale of imports or foreign exchange by the government of a country in Sub-Saharan Africa from funds appropriated under Sub-Saharan Africa, Da been deposited into a special account established by that government, and are these local currencies available only for use, in accordance with an agreement with the United States, for development activities which are consistent with the policy directions of Section 102 of the FAA and for necessary administrative requirements of the US Government? N/A.

h. FAA Section 107. Is emphasis placed on use of appropriate technology (relatively smaller, cost-saving, labor-using technologies that are generally most appropriate for the small farms, small businesses, and small incomes of the poor)? N/A.

i. FAA Secs. 110, 124(d). Will the recipient country provide at least 25 percent of the costs of the program, project, or activity with respect to which the assistance is to be furnished (or is the latter cost-sharing requirement being waived for a "relatively least developed" country)? N/A. The PVO will provide at least 25% of project costs.

j. FAA Sec. 128(b). If the activity attempts to increase the institutional capabilities of private organizations or the government of the country, or if it attempts to stimulate scientific and technological research, has it been designed and will it be monitored to ensure that the ultimate beneficiaries are the poor majority? N/A.

k. FAA Sec. 281(b). Describe extent to which program recognizes the particular needs, desires, and capacities of the people of the country; utilizes the country's intellectual resources to encourage institutional development; and supports civil education and training skills required for effective participation in government processes essential to self-government. The project responds to an unsolicited proposal from the implementing organization and was developed jointly with the organization.

l. FY 1990 Appropriations Act, under heading "Population, DA," and Sec. 535. Are any of the funds to be used for the performance of abortions as a method of family planning or to motivate or coerce any person to practice abortions? N/A.

Are any of the funds to be used to pay for the performance of involuntary sterilization as a method of family planning or to coerce or provide any financial incentive to any person to undergo sterilizations? N/A.

Are any of the funds to be made available to any organization or program which, as determined by the President, supports or participants in the management of a program of coercive abortion or involuntary sterilization? N/A.

Will funds be made available only to voluntary family planning projects which offer, either directly or through referral to, or information about access to, a broad range of family planning methods and services? N/A.

In awarding grants for natural family planning, will any applicant be discriminated against because of such applicant's religious or conscientious commitment to offer only natural family planning? N/A.

Are any of the funds to be used to pay for any biomedical research which relates, in whole or in part, to methods of, or the performance of, abortions or involuntary sterilization as a means of family planning? N/A.

m. FAA Sec. 601(e). Will the project utilize competitive selection procedures for the awarding of contracts, except where applicable procurement rules allow otherwise? YES.

n. FY 1990 Appropriations Act Sec. 579. What portion of the funds will be available only for activities of economically and socially disadvantaged enterprises, historically black colleges and universities, colleges and universities having a student body in which more than 40 percent of the students are Hispanic Americans, and private voluntary organizations which are controlled by individuals who are Black Americans, Hispanic Americans or Native Americans, or who are economically or socially disadvantaged (including women)? 100%. The target beneficiaries are all Hispanic and all from disadvantaged communities.

o. FAA Sec. 118(c). Does the assistance with the environmental procedures set forth in AID Regulation 16? Does the assistance place a high priority on conservation and sustainable management of tropical forests? Specifically, does the assistance, to the fullest extent feasible: (1) stress the importance of conserving and sustainably managing forest resources; (2) support activities which offer employment and income alternatives to those who otherwise would cause destruction and loss of forests, and help countries identify and implement alternatives to colonizing forested areas; (3) support training programs, educational efforts, and the establishment or strengthening of institutions to improve forest management; (4) help end destructive slash-and-burn agriculture by supporting stable and productive farming practices; (5) help conserve forests which have not yet been degraded by helping to increase production on lands already cleared or degraded; (6) conserve forested watersheds and rehabilitate those which have been deforested; (7) support training, research, and other actions which lead to sustainable and more environmentally sound practices for timber harvesting, removal, and processing; (8) support research to expand knowledge of tropical forests and identify alternatives which will prevent forest destruction, loss, or degradation; (9)

conserve biological diversity in forest areas by supporting efforts to identify, establish, and maintain a representative network of protected tropical forest ecosystems on a worldwide basis, by making the establishment of protected areas a condition of support for activities involving forest clearance or degradation, and by helping to identify tropical forest ecosystems and species in need of protection and establish and maintain appropriate protected areas; (10) see to increase the awareness of US Government agencies and other donors of the immediate and long-term value of tropical forests; and (11) utilize the resources and abilities of all relevant US Government agencies? N/A.

p. FAA Sec. 118(c)(13). If the assistance will support a program or project significantly affecting tropical forests (including projects involving the planting of exotic plant species), will the program or project: (1) be based upon careful analysis of the alternatives available to achieve the best sustainable use of the land, and (2) take full account of the environmental impact of the proposed activities on biological diversity? N/A.

q. FAA Sec. 118(c)(14). Will assistance be used for: (1) the procurement or use of logging equipment, unless an environmental assessment indicates that all timber harvesting operations involved will be conducted in an environmentally sound manner and that the proposed activity will produce positive economic benefits and sustainable forest management systems; or (2) actions which will significantly degrade national parks or similar protected areas which contain tropical forests, or introduce exotic plants or animals into such areas? N/A.

r. FAA Sec. 118(c)(15). Will assistance be used for: (1) activities which would result in the conversion of forest lands to the rearing of livestock; (2) the construction, upgrading, or maintenance of roads (including temporary haul roads for logging or other extractive industries) which pass through relatively undergraded forest lands; (3) the colonization of forest lands; or (4) the construction of dams or other water control structures which flood relatively undergraded forest lands, unless with respect to each such activity an environmental assessment indicates that the activity will contribute significantly and directly to improving the livelihood of the rural poor and will be conducted in an environmentally sound manner which supports sustainable development? N/A.

s. FY 1990 Appropriations Act Sec. 534(a). If assistance relates to tropical forests, will project assist countries in developing a systematic analysis of the appropriate use of their total tropical forest resources, with the goal of developing a national program for sustainable forestry? N/A.

t. FY 1990 Appropriations Act Sec. 534(b). If assistance relates to energy, will such assistance focus on improved energy efficiency, increased use of renewable energy resources, and national energy plans (such as least-cost energy plans) which include investment in end-use efficiency and renewable energy resources? N/A.

Describe and give conclusions as to how such assistance will: (1) increase the energy expertise of AID staff, (2) help to develop analyses of energy-sector actions to minimize emissions of greenhouse gases at least cost, (3) develop energy-sector plans that employ end-use analysis and other techniques to identify cost-effective actions to minimize reliance on fossil fuels, (4) help to analyze fully environmental impact (including impact on global warming), (5) improve efficiency in production, transmission, distribution, and use of energy, (6) assist in exploiting nonconventional renewable energy resources, including wind, solar, small-hydro, geo-thermal, and advanced biomass systems, (7) expand efforts to meet the energy needs of the rural poor, (8) encourage host countries to sponsor meetings with United States energy efficiency experts to discuss the use of least-cost planning techniques, (9) help to develop a cadre of United States experts capable of providing technical assistance to developing countries on energy issues with the Department of Energy, EPA, World Bank, and Development Assistance Committee of the OECD. N/A.

u. FY 1990 Appropriations Act, Title II, under heading "Sub-Saharan Africa, DA" (as interpreted by conference report upon original enactment). If assistance will come from the Sub-Saharan Africa DA account, is it: (1) to be used to help the poor majority in Sub-Saharan Africa through a process of long-term development and economic growth that is equitable, participatory, environmentally sustainable, and self-reliant; (2) being provided in accordance with the policies contained in section 102 of the FAA; (3) being provided, when consistent with the objectives of such assistance, through African, United States and other PVOs that have demonstrated effectiveness in the promotion of local grassroots activities on behalf of long-term development in Sub-Saharan Africa; (4) being used to help overcome shorter-term constraints to long-term development, to promote reform of sectoral economic policies, to support the critical sector priorities of agricultural production and natural resources, health, voluntary

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family planning services, education, and income generating opportunities, to bring about appropriate sectoral restructuring of the Sub-Saharan African economies, to support reform in public administration and finances and to establish a favorable environment for individual enterprise and self-sustaining development, and to take into account, in assisted policy reforms, the need to protect vulnerable groups; (5) being used to increase agricultural production in ways that protect and restore the natural resource base, especially food production, to maintain and improve basic transportation and communication networks, to maintain and restore the renewable natural resource base in ways that increase agricultural production, to improve health conditions with special emphasis on meeting the health needs of mothers and children, including the establishment of self-sustaining primary health care systems that give priority to preventive care, to provide increased access to voluntary family planning services, to improve basic literacy and mathematics especially to those outside the formal educational system and to improve primary education, and to develop income-generating opportunities for the unemployed and underemployed in urban and rural areas? *N/A.*

v. International Development Act Sec. 711, FAA Sec. 463. If project will finance a debt-for-nature exchange, describe how the exchange will support protection of: (1) the world's oceans and atmosphere, (2) animal and plant species, and (3) parks and reserves; or describe how the exchange will promote: (4) natural resource management, (5) local conservation programs, (6) conservation training programs, (7) public commitment to conservation, (8) land and ecosystem management, and (9) regenerative approaches in farming, forestry, fishing, and watershed management. *N/A.*

w. FY 1990 Appropriations Act Sec. 515. If deob/reob authority is sought to be exercised in the provision of DA assistance, are the funds being obligated for the same general purpose, and for countries within the same region as originally obligated, and have the House and Senate Appropriations Committees been properly notified? *N/A.*

2. Development Assistance Project Criteria (Loans Only. Not applicable.

3. Economic Support Fund Project Criteria.

a. FAA Sec. 531(a). Will this assistance promote economic and political stability? To the maximum extent feasible, is this assistance consistent with the policy directions, purposes, and programs of Part I of the FAA? **YES.**

b. FAA Sec. 531(e). Will this assistance be used for military or paramilitary purposes? **NO.**

c. FAA Sec. 609. If commodities are to be granted so that sale proceeds will accrue to the recipient country, have Special Account (counterpart) arrangements been made? *N/A.*

#### STANDARD ITEM CHECKLIST

Listed below are the statutory items which normally will be covered routinely in those provisions of an assistance agreement dealing with its implementation, or covered in the agreement by imposing limits on certain uses of funds.

These items are arranged under the general headings of (A) Procurement, (B) Construction, and (C) Other Restrictions.

#### A. PROCUREMENT

1. FAA Sec. 602(a). Are there arrangements to permit US small business to participate equitably in the furnishing of commodities and services financed? *N/A.*

2. FAA Sec. 604(a). Will all procurement be from the US except as otherwise determined by the President or determined under delegation from him? *N/A.*

3. FAA Sec. 604(d). If the cooperating country discriminates against marine insurance companies authorized to do business in the US, will commodities be insured in the United States against marine risk with such a company? *N/A.*

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- 4. FAA Sec. 604(e). If non-US procurement of agricultural commodity or product thereof is to be financed, is there provision against such procurement when the domestic price of such commodity is less than parity? (Exception where commodity financed could not be reasonably be procured in US). N/A.
- 5. FAA Sec. 604(g). Will construction or engineering services be procured from firms of advanced developing countries which are otherwise eligible under Code 941 and which have attained a competitive capability in international markets in one of these areas? (Exception for those countries which receive direct economic assistance under the FAA and permit United States firms to compete for construction or engineering services financed from assistance programs of those countries.) N/A.
- 6. FAA Sec. 603. Is the shipping excluded from compliance with the requirement in section 901(b) of the Merchant Marine Act of 1936, as amended, that at least 50 percent of the gross tonnage of commodities (computed separately for dry bulk carriers, dry cargo liners, and tankers) financed shall be transported on privately owned US flag commercial vessels to the extent that such vessels are available at fair and reasonable rates? N/A.
- 7. FAA Sec. 621(a). If technical assistance is financed, will such assistance be furnished by private enterprise on a contract basis to the fullest extent practicable? Will the facilities and resources of other Federal agencies be utilized, when they are particularly suitable, not competitive with private enterprise, and made available without undue interference with domestic programs? YES.
- 8. International Air Transportation Fair Competitive Practices Act 1974. If air transportation of persons or property is financed on grant basis, will US carriers be used to the extent such services is available? YES.
- 9. FY 1990 Appropriations Act Sec. 504. If the US Government is a party to a contract for procurement, does the contract contain a provision authorizing termination of such contract for the convenience of the United States? N/A.
- 10. FY 1990 Appropriations Act Sec. 524. If assistance is for consulting service through procurement contract pursuant to 5 USC 3109, are contract expenditures a matter of public record and available for public inspection (unless otherwise provided by law or Executive order)? N/A.
- 11. Trade Act Sec. 5164 (as interpreted by conference report), amending Metric Conversion Act of 1975 Sec. 2. Does the project use the metric system of measurement in its procurement, grants, and other business-related activities, except to the extent that such use is impractical or is likely to cause significant inefficiencies or loss of markets to United States firms? Are bulk purchases usually to be made in metric, and are components, subassemblies, and semi-fabricated materials to be specified in metric units when economically available and technically adequate. YES.
- 12. FAA Secs. 612(b), 636(b); FY 1990 Appropriations Act Secs. 507, 509. Describe steps taken to assure that, to the maximum extent possible, foreign currencies owned by the US are utilized in lieu of dollars to meet the cost of contractual and other services. N/A.
- 13. FAA Sec. 612(d). Does the US own excess foreign currency of the country and, if so, what arrangements have been made for its release? NO.
- 14. FAA Sec. 601(e). Will the assistance utilize competitive selection procedures for the awarding of contracts, except where applicable procurement rules allow otherwise? N/A.

**B. CONSTRUCTION**

- 1. FAA Sec. 601(d). If capital (e.g., construction) project, will US engineering and professional services be used? NO. Reconstruction and refurbishing of facilities will be done by local engineers and professionals.
- 2. FAA Sec. 611(c). If contracts for construction are to be financed, will they be let on a competitive basis to maximum extent practicable? YES.

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3. FAA Sec. 620(k). If for construction of productive enterprises, will aggregate value of assistance to be furnished by the US not exceed \$100 million, or does assistance have the express approval of Congress? N/A.

C. OTHER RESTRICTIONS

1. FAA Sec. 122(b). If development loan repayable in dollars, is interest rate at least 2 percent per annum during a grace period which is not to exceed ten years, and at least 3 percent per annum thereafter? N/A.

2. FAA Sec. 301(d). If fund is established solely by US contributions and administered by an international organization, does Comptroller General have audit rights? N/A.

3. FAA Sec. 620(h). Do arrangements exist to insure that United States foreign aid is not used in a manner which, contrary to the best interests of the United States, promotes or assists the foreign aid projects or activities of the Communist-bloc countries? N/A.

4. Will arrangements preclude use of financing:

a. FAA Sec. 104(f); FY 1990 Appropriations Act under heading "Population, DA," and Secs. 525, 535.

(1) To pay for the performance of abortions as a method of family planning or to motivate or coerce persons to practice abortions. YES, precluded.

(2) To pay for performance of involuntary sterilization as method of family planning, or to coerce or provide financial incentives to any person to undergo sterilization. YES, precluded.

(3) To pay for any biomedical research which relates, in whole or part, to methods or the performance of abortions or involuntary sterilizations as means of family planning. YES, precluded.

(4) To lobby for abortion? YES, precluded.

b. FAA Sec. 483. To make reimbursements, in the form of cash payments, to persons whose illicit drug crops are eradicated? YES, precluded.

c. FAA Sec. 620(g). To compensate owners for expropriated or nationalized property, except to compensate foreign nationals in accordance with a land reform program certified by the President? YES, precluded.

d. FAA Sec. 660. To provide training, advice, or any financial support for police, prisons, or other law enforcement forces, except for narcotics programs? YES, precluded.

e. FAA Sec. 662. For CIA activities? YES, precluded.

f. FAA Sec. 636(i). For purchase, sale, long-term lease, exchange or guaranty of the sale of motor vehicles manufactured outside US, unless a waiver is obtained? YES, precluded.

g. FY 1990 Appropriations Act Sec. 503. To pay pensions, annuities, retirement pay, or adjusted service compensation for prior or current military personnel? YES, precluded.

h. FY 1990 Appropriations Act Sec. 505. To pay UN assessments, arrearage or dues? YES, precluded.

i. FY 1990 Appropriations Act Sec. 506. To carry out provisions of FAA section 209(d) (transfer of FAA funds to multilateral organizations for lending)? YES, precluded.

j. FY 1990 Appropriations Act Sec. 510. To finance the export of nuclear equipment, fuel or technology? YES, precluded.

k. FY 1990 Appropriations Act Sec. 511. For the purpose of aiding the efforts of the government of such country to repress the legitimate rights of the population of such country contrary to the Universal Declaration of Human Rights? YES, precluded.

l. FY 1990 Appropriations Act Sec. 516; State Authorization Sec. 109. To be used for publicity or propaganda purposes designed to support or defeat legislation pending before Congress, to influence in any way the outcome of a political election in the United States, or for any publicity or propaganda purposes not authorized by Congress? YES, precluded.

5. FY 1990 Appropriations Act Sec. 574. Will any AID contract and solicitation, and subcontract entered into under such contract, include a clause requiring that US marine insurance companies have a fair opportunity to bid for marine insurance when such insurance is necessary or appropriate? NO.
6. FY 1990 Appropriations Act Sec. 582. Will any assistance be provided to any foreign government (including any instrumentality or agency thereof), foreign person, or United States person in exchange for that foreign government or person undertaking any action which is, if carried out by the United States Government, a United States official or employee, expressly prohibited by a provision of United States law? NO.

INSTITUCION SALESIANA

PROYECTO  
CIUDAD DE LOS NIÑOS  
BAJO CONVENIO DE DONACION BALANZA DE  
PAGOS ESF/88

\* \* \*

PERIODO COMPRENDIDO DEL 19 DE ENERO  
DE 1989 AL 30 DE SEPTIEMBRE DE 1990

SECRETARIA TECNICA DEL FINANCIAMIENTO EXTERNO  
(SETEFE)

INSTITUCION SALESIANA

PROYECTO:

CIUDAD DE LOS NINOS

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**MANUEL ANTONIO ESCOBAR CHAVEZ**  
**LICENCIADO EN CONTADURIA PUBLICA**

Apertado Postal 1240  
San Salvador, El Salvador, C. A.

**SERVICIOS:**

- Auditoría Externa
- Auditoría Operacional
- Organización Contable
- Consultoría Administrativa
- Impuestos

**INSTITUCION SALESIANA**

**PROYECTO: CIUDAD DE LOS NIÑOS**

**CARTA DE REMISION**

Ingeniero  
Roberto Sorto Fletes  
Director Ejecutivo  
Secretaría Técnica del  
Financiamiento Externo  
(SETEFE)  
Presente.

Estimado Ingeniero Sorto:

Este informe presenta el resultado de la auditoría financiera y de cumplimiento que cubre el periodo comprendido entre el 19 de Enero de 1989 y el 30 de Septiembre de 1990, practicada a los fondos provenientes del Convenio de Donación, Balanza de Pagos ESF/88 celebrado entre el Gobierno de El Salvador y Gobierno de los Estados Unidos de América y recibidos por la Institución Salesiana, canalizados por esa Secretaría a través del Presupuesto Extraordinario para Reactivación Económica, para desarrollar el proyecto: Ciudad de los Niños.

ANTECEDENTES

De la Unidad Ejecutora:

La Institución Salesiana es una entidad sin fines de lucro, organizada bajo las leyes de la República de El Salvador, según estatutos aprobados el 22 de octubre de 1941, con domicilio en la Ciudad de San Salvador, y entre sus finalidades principales se encuentran la de fundar y mantener escuelas elementales superiores de carácter eminentemente social, escuelas de artes, oficios; de agricultura; oratorios recreativos; revistas y diarios; iglesias seminarios; obras llamadas post-escolares; asociaciones obreras y deportes en general.

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- Verificar selectivamente la razonabilidad de los egresos y/o gastos realizados por la Unidad Ejecutora y que los mismos hayan sido utilizados en el proyecto aprobado según el plan de acción.
- Evaluar la estructura del control interno en sus elementos principales, como son la estructura de la organización y del proyecto; el sistema de contabilidad y registros autorizados por la SETEFE; los procedimientos básicos de control, como segregación de funciones, métodos de control administrativo, sistemas de autorización y otros, que garanticen el apropiado manejo de fondos.
- Comprobar que la base utilizada para el registro de las operaciones ha sido la descrita en la "Guía para el Registro de las Operaciones Contables en las Unidades Ejecutoras", proporcionada por la SETEFE.
- Comprobar la remisión del estado de situación financiera, estados de situación presupuestaria e informes de cumplimiento de metas en forma oportuna a SETEFE, y que los mismos hayan sido previamente revisados, autorizados y representen información confiable.
- Comprobar la autorización y pago de los contratos de construcción de la obra civil.
- Verificar que los montos pagados en concepto de sueldos y salarios estén contemplados según el plan de acción.

#### ALCANCE DE LA AUDITORIA

He examinado el estado de situación financiera relativo a las operaciones de ingresos y egresos que corresponden al período del 10 de Enero de 1989 al 30 de Septiembre de 1990, del proyecto: "Ciudad de los Niños", ejecutado por la Institución Salesiana financiado con fondos provenientes del Convenio de Donación Balanza de Pagos ESF/88, de acuerdo con Normas de Auditoría Generalmente Aceptadas y con Normas de Auditoría de Organismos, Programas, Actividades y Funciones Gubernamentales (Revisión 1988), emitidas por el Contralor General de los Estados Unidos de América.

Para lograr los objetivos de la auditoría en mi examen se consideraron los siguientes aspectos:

- Conocimiento del proyecto financiado con la asignación aprobada a través de una fase de planificación que incluyó el examen del memorándum de entendimiento, cartas de implementación, plan de acción aprobado.

- Examen de la documentación probatoria del servicio contratado
- Comprobación de los montos contratados según plan de acción
- Comprobación de saldos acumulados

#### Materiales y Suministros

- Evaluación de la estructura del control interno en esta área
- Identificación de transacciones significativas
- Prueba selectiva detallada de transacciones según atributos específicos
- Comprobación de la validez de la documentación justificativa
- Comprobación del consumo y/o utilización de materiales en el proyecto aprobado, según los montos establecidos en el plan de acción
- Verificación y/o cuadratura de saldos.

#### Contratos y Sub-Contratos para Ejecución de Obras Civiles

- Evaluación de la estructura del control interno en esta área
- Revisión detallada de contratos correspondiente a la ejecución de la obra civil, fechas de entrega, recopilación de cláusulas principales
- Verificación de la forma de pago de acuerdo al contrato
- Verificación de retenciones legales y otras deducciones aplicables
- Verificación del informe final de recepción de la obra
- Inspección de la obra y/o avance físico y financiero.
- Prueba sustantiva de los montos pagados
- Verificación de saldos acumulados

#### Adquisición de Activos Fijos

- Evaluación de la estructura de control interno establecida en esta área
- Inspección física del 100% de los activos adquiridos con los fondos asignados al proyecto
- Comprobación de la validez de la documentación probatoria por medio de prueba detallada selectiva
- Verificación que los activos adquiridos se utilicen en el proyecto.

#### Limitaciones en el Desarrollo del Examen

No existieron limitaciones que afecten el alcance del examen de auditoría.

emitido el correspondiente informe, que incluye una opinión sin salvedades sobre dicho estado financiero, con fecha 18 de Enero de 1991.

### Estructura del Control Interno

#### a) Informe

Como resultado de mi evaluación y estudio de la estructura del control interno correspondiente al proyecto: Ciudad de los Niños, ejecutado por la Institución Salesiana, he emitido el correspondiente informe, sobre dicha estructura de control, con fecha 18 de Enero de 1991.

#### b) Hallazgos de Auditoría

- 1- No existieron controles específicos que aseguraran la adquisición, recepción y custodia de los materiales en el lugar de la obra.
- 2- Algunos comprobantes para el pago de facturas por compra de materiales están emitidos a favor de personas distintas de los suministrantes.
- 3- Los comprobantes contables y las conciliaciones bancarias carecen de autorización y revisión de personas distintas de quienes las preparan.
- 4- No existe evidencia del proceso de selección y adjudicación de los contratos de construcción.
- 5- Las liquidaciones de gastos que documentan los anticipos entregados al constructor no tienen evidencia de revisado y autorizado.

Este tipo de condiciones no afectan mi informe sobre el Estado de Situación Financiera, debido a que el riesgo de ocurrencia de errores o irregularidades potenciales, se considera relativamente bajo. Estos aspectos se describen detalladamente en la sección "Hallazgos de Auditoría y Recomendaciones", relativas a la estructura de control interno.

### Cumplimiento con Leyes, Regulaciones y Términos del Convenio

#### a) Informe

Como resultado de mi examen sobre el cumplimiento, por parte de la Institución Salesiana, de leyes, regulaciones y términos del convenio, he emitido el informe correspondiente sin salvedades, con fecha 18 de Enero de 1991.

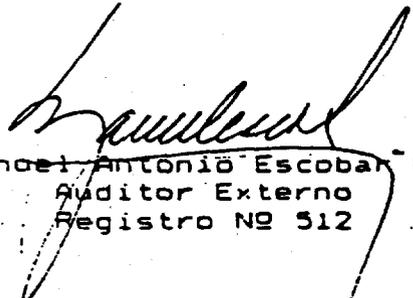
**ASPECTOS FINANCIEROS**

El Estado de Situación Financiera ha sido preparado sobre la base contable descrita en la nota 2; la cual se considera aplicable al financiamiento del Convenio de Donación, Balanza de Pagos ESF/88.

En mi opinión el estado financiero mencionado presenta razonablemente, en todos los aspectos importantes, la situación financiera relativa a los ingresos y egresos de efectivo efectuados en el periodo del 10 de Enero de 1989 al 30 de Septiembre de 1990 del proyecto: "Ciudad de los Niños", de acuerdo a la base descrita en nota 2.

Es entendido que este informe será utilizado únicamente por la Institución Salesiana, la Secretaría Técnica del Financiamiento Externo y la Agencia para el Desarrollo Internacional (US/AID). Esta restricción no pretende limitar la distribución del mismo, que con la autorización de SETEFE puede ser del conocimiento público.

San Salvador, 18 de Enero de 1991.

  
Lic. Manuel Antonio Escobar Chávez  
Auditor Externo  
Registro Nº 512



## INSTITUCION SALESIANA

### PROYECTO: CIUDAD DE LOS NINOS

#### Notas al Estado de Situación Financiera por el Período Comprendido del 19 de Enero de 1989 al 30 de Septiembre de 1990

##### Nota 1 Antecedentes y Objetivos del Proyecto

La Institución Salesiana, fue creada el 22 de Octubre de 1941, bajo las leyes de la República de El Salvador, según acuerdo ejecutivo de esa fecha, como una entidad apolítica, sin fines de lucro, con domicilio en la Ciudad de San Salvador, cuya finalidad principal está orientada a la de fundar y mantener escuelas elementales y superiores de carácter eminentemente social, escuelas de artes, oficios; de agricultura; oratorios recreativos; revistas y diarios; iglesias, seminarios; obras llamadas post-escolares; asociaciones obreras y deportes en general, y ha sido clasificada por la Secretaría Técnica del Financiamiento Externo (SETEFE) a través del Presupuesto Extraordinario para la Reactivación Económica, como una organización privada voluntaria para optar por el financiamiento, según los criterios básicos de selección establecidos y completados por esa Entidad, para desarrollar el proyecto: Ciudad de los Niños, el cual consiste en la construcción de un edificio administrativo que incluye cuatro aulas para impartir clases, que es la última fase de un complejo juvenil e industrial; adquirir una planta generadora de electricidad de 30 Kw. con un sistema de tres sub-estaciones para alimentar los talleres industriales; así como la construcción de tres edificios de dormitorios para albergar a 300 jóvenes en estado de abandono y orfandad.

##### Nota 2 Resumen de Políticas de Contabilidad Importantes

Las principales políticas contables se resumen así:

###### a) Base de Presentación

Las operaciones que reflejan el Estado de Situación Financiera son registradas sobre la base de efectivo; contabilizando los ingresos en el momento en que se reciben y los egresos para el proyecto cuando se emiten las erogaciones. Esta base está contenida en la Guía para el Registro de las Operaciones Contables en las Unidades Ejecutoras, proporcionada por la SFTEFE.

Notas al estado de situación financiera.....

Nota 4 Construcción de Obra Civil

La obra civil fue ejecutada a través de dos contratos así:

<u>Obras Ejecutada</u>	<u>Constructor</u>	<u>Valor</u>
- Edificio Administrativo (Dirección, Supervisión y Administración)	SIMAN, S.A.	¢ 382,340.00
- Edificio de tres dormitorios (Contrato por administración)	Ing. José Roberto Batista Vaquerano	¢ 479,275.88

El contrato con SIMAN, S.A. fue por un monto total de ¢ 755,055.98, de las cuales ¢ 382,340 fueron financiados con el proyecto aprobado por la SETEFE y el resto ¢ 372,715.98 con recursos propios de la Institución. En la construcción de los tres dormitorios, se le pagaron inicialmente al Ing. José Roberto Batista Vaquerano ¢ 479,275.88. La Unidad Ejecutora terminó la etapa final de la obra en forma directa con otro constructor, hasta completar el monto de ¢ 794,708.00

Nota 5 Periodo de Vigencia del Proyecto

La duración del financiamiento es a partir de la firma del Convenio el 17 de Julio de 1989, y de acuerdo al período de duración del proyecto aprobado, este no excederá de un año. La vigencia original del plan de acción venció el 31 de Diciembre de 1989. La SETEFE autorizó prórrogas justificadas, la última correspondió al período del 19 de Marzo al 30 de Septiembre de 1990.

El proyecto se ejecutó en el período del 19 de Febrero de 1989 al 30 de Septiembre de 1990.

Nota 6 Fondos Recibidos como Donación no Reembolsable

Según el convenio de ejecución para el proyecto: Ciudad de los Niños, suscrito entre la Institución Salesiana y el Gobierno de El Salvador, actuando a través del Ministerio de Planificación y Coordinación del Desarrollo Económico y Social, los fondos para asistir a la organización beneficiaria en la realización del Proyecto se reciben en concepto de Donación no Reembolsable de acuerdo a lo establecido en los Criterios Básicos de Selección

ASPECTOS SOBRE LA ESTRUCTURA DEL CONTROL INTERNO

los activos están protegidos contra uso o disposición no autorizada y que las transacciones son ejecutadas de acuerdo con la aprobación de la Administración y debidamente registradas para permitir la preparación del Estado de Situación Financiera de acuerdo a Principios de Contabilidad Generalmente Aceptados. Debido a las limitaciones inherentes a cualquier estructura de control interno, pueden ocurrir errores o irregularidades y no ser detectados. Asimismo, cualquier evaluación futura de dicha estructura está sujeta al riesgo de que los procedimientos puedan volverse inadecuados debido a cambios en las condiciones o bien, que la efectividad en el diseño o el grado de incumplimiento de los procedimientos pueda deteriorarse.

Para propósitos de este informe, los procedimientos importantes de la estructura de control interno se han clasificado en las siguientes categorías:

- a. Ciclo de ingresos
- b. Ciclo de egresos

Examiné aquellos controles que consideré significativos, tales como:

- a) Existencia de una cuenta bancaria específica para el manejo y control de los fondos.
- b) Responsabilidad definida para la utilización de fondos y autorización de egresos.
- c) Oportunidad en el depósito y registro de ingresos.
- d) Apropiada comprobación de gastos
- e) Utilización de registros contables legalizados
- f) Conciliación mensual de la cuenta bancaria
- g) Procedimientos para adquisición, custodia, registro y control de activos fijos, materiales y suministros, servicios personales y servicios no personales, adquiridos.

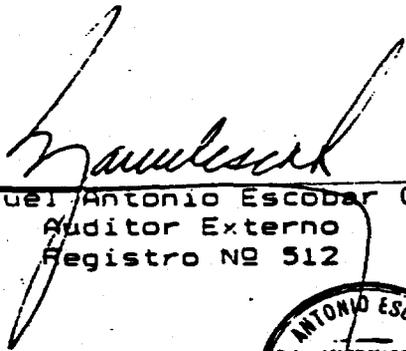
Para todas las categorías antes mencionadas, he obtenido una comprensión general de las políticas y procedimientos relevantes de la estructura de control interno y si estos han sido puestos en práctica evaluando el riesgo de control.

Con respecto a la estructura de control interno determine ciertos asuntos que considero como condiciones reparables, los cuales se mencionan en el siguiente párrafo. Estos incluyen aspectos que llamaron mi atención relacionados con deficiencias significativas

Es entendido que este informe será utilizado únicamente por la Institución Salesiana, la Secretaría Técnica del Financiamiento Externo y la Agencia para el Desarrollo Internacional (US/AID).

Esta restricción no pretende limitar la distribución del mismo, que con la autorización de SETEFE puede ser del conocimiento público.

San Salvador, 18 de Enero de 1991



Lic. Manuel Antonio Escobar Chávez.  
Auditor Externo  
Registro Nº 512



Recomendación:

Para futuros proyectos, debe estar asegurada la adquisición, recepción, custodia, que permita y asegure el uso de la obra ejecutada. Los formularios y recibos deben ser autorizados por funcionarios o personal responsable previamente designados.

- 2- Algunos cheques para el pago de facturas por compra de materiales están emitidos a favor de personas distintas de los suministrantes.

Condición:

Existen facturas de proveedores que respaldan compras de materiales y los cheques fueron emitidos a favor de otra persona.

Criterio:

Los cheques deben ser emitidos en virtud de comprobantes justificantes, a favor del proveedor que suministra los bienes y/o presta los servicios.

Causa:

Falta de procedimientos definidos para el control de los egresos.

Efecto:

No existe validez en la comprobación de las transacciones, además esto facilita la emisión de los cheques sin un efectivo control de las transacciones de egresos, con el riesgo de documentar transacciones con irregularidades sin ser detectadas oportunamente.

Recomendación:

Todos los egresos por medio de cheque deben ser emitido a favor de la persona o proveedor que suministra los bienes y/o servicios. Debe descontinuarse cualquier práctica que contravenga esta disposición y fortalecer el control a través de la implementación y uso de ordenes de compra prenumeradas.

Criterio:

Para asegurar la selección y adjudicación de este tipo de contratos de construcción es conveniente establecer un mecanismo privado que permita evaluar la mejor oferta para los intereses del proyecto y que además garantice el apropiado manejo de fondos asignados.

Causa:

La adjudicación se realizó directamente por desconocimiento de la administración de los procedimientos de control mínimos a observar.

Efecto:

Los costos del proyecto a ejecutar carecieron de otra oferta que permitiera comprobar la razonabilidad del monto pactado.

Recomendación:

Es importante establecer un mecanismo que defina lineamientos de competencia que aseguren que los fondos se invierten de acuerdo a los intereses más convenientes del proyecto a ejecutar, dejando evidencia de todo el proceso de selección hasta la adjudicación del contrato.

- 5- Las liquidaciones de gastos que documentan los anticipos entregados al constructor no tienen evidencia de revisado y autorizado.

Observación:

Las liquidaciones no reflejan un seguimiento oportuno de los costos incurridos en la obra, ya que carecen de revisión y autorización.

Criterios:

Antes de desembolsar las estimaciones y/o reintegrar gastos por avance de obra en los contratos por administración, el contratista debe justificar las erogaciones efectuadas por cuenta de los anticipos. La Unidad Ejecutora deberá revisar y autorizar la documentación presentada antes de tramitar nuevos anticipos y/o reintegrar, evidenciando estas funciones por escrito.

Causa:

Falta evidencia por escrito de la función de revisión y autorización.

ASPECTOS SOBRE EL CUMPLIMIENTO CON LEYES, REGULACIONES  
Y TERMINOS DEL CONVENIO APLICABLES

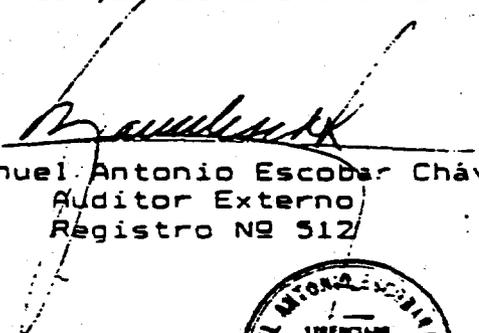
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fondos del Convenio de Donación Balanza de Pagos ESF/88 por el periodo comprendido del 19 de Enero de 1989 al 30 de Septiembre de 1990.

Ademas, como resultado del examen efectuado, ningún asunto llamo mi atención que me indicara la posibilidad de que por las partidas no examinadas la Institución Salesiana, no hubiese cumplido con los términos del convenio, leyes y reglamentos aplicables al proyecto.

Es entendido que este informe será utilizado únicamente por la Institución Salesiana, la Secretaria Técnica del Financiamiento Externo y la Agencia para el Desarrollo Internacional (US/AID). Esta restricción no pretende limitar la distribución del mismo, que con la autorización de SETEFE puede ser del conocimiento público.

San Salvador, 18 de Enero de 1991.



Lic. Manuel Antonio Escobar Chávez.  
Auditor Externo  
Registro Nº 512



Condición:

Existen facturas y recibos por compra de bienes y servicios, sin timbres y/o sin sello acumulativo que evidencie este cumplimiento fiscal.

Criterio:

Según el artículo Nº 5 de la ley de papel sellado y timbre vigente a la fecha del proyecto, las facturas por compra de materiales y/o prestación de servicios, por medio de empresa mercantiles se grava con el 5% y/o con la escala establecida en los Romanos I, II y III del mismo artículo.

Causa:

Falta de procedimientos para establecer una revisión oportuna de los requisitos fiscales en la recepción de los comprobantes justificativos antes de efectuar los pagos.

Efecto:

El incumplimiento produce multas complementarias por parte de la Dirección General de Impuestos Internos, según lo establecen los artículos Nº 1, 51 y 53 de la misma ley.

Recomendación:

Debe establecerse un procedimiento que asegure el cumplimiento de la legislación fiscal a la fecha de cada proyecto ejecutado antes de emitir la autorización del egreso correspondiente.

- 2- No se realizaron las retenciones de impuesto sobre la renta en los servicios profesionales de ingeniería contratados.

Condición:

No se cumplió con lo establecido en las disposiciones de la ley de impuesto sobre la renta vigente.

Criterio:

El artículo de proyecto sobre la renta vigente, a la fecha del proyecto, en su artículo Nº 34-A, obliga a toda persona jurídica, que pague en concepto de servicios profesionales eventuales, a efectuar una retención del 2% sobre el monto pagado.

ANEXO No. J

SUMARIO DE LOS RESULTADOS DE LA REVISION DEL BORRADOR DEL INFORME DE AUDITORIA FINANCIERA Y DE CUMPLIMIENTO DE LOS PROYECTOS EJECUTADOS Y/O EN EJECUCION POR: INSTITUCION SALESIANA, CIUDAD DE LOS NIÑOS, SANTA ANA.

PERIODO AUDITADO: 1 DE ENERO DE 1989 - 30 DE SEPTIEMBRE DE 1990

FIRMA AUDITORA: DESPACHO DE CONTADURIA PUBLICA. LIC. MANUEL

ANTONIO ESCOBAR CHAVEZ

EN MI OPINION:

EL BORRADOR DEL INFORME ES ACEPTABLE. PERO REQUIERE MAYOR EXPLICACION Y CAMBIOS MENORES, COMO DETALLAMOS A CONTINUACION:

- 1- En la Institución Salesiana, existen formularios de órdenes de compra los cuales son utilizados para la requisición de materiales a los proveedores.  
Se lleva un control en una forma empírica, tenemos bodegas y hay una persona encargada de recibir, guardar y distribuir los materiales que solicitan los obreros. a la fecha no se nos ha presentado ningún problema con este método, porque la Institución es muy seria y honesta, sin embargo consideramos oportuno implantar un sistema de inventarios que genere un mayor control e identifique la cantidad y el valor de los materiales existentes en bodega.
- 2- Se dio lugar a situaciones urgentes y esporádicas, que ocurrían durante la ejecución del proyecto.
- 3- Los encargados de la Unidad Ejecutora siempre analizan las ofertas de mano de obra, materiales y demás servicios, a través de cotizaciones, ya sea por teléfono, personalmente o también por escrito para seleccionar la alternativa más adecuada y que contribuya al mejor aprovechamiento de los recursos. Se reconoce no contar con la evidencia, pero se debe enfatizar en que la Unidad Ejecutora se auxilió de cotizaciones para la adquisición de materiales y servicios. En síntesis la práctica se efectúa pero no se dejó evidencia escrita del proceso.
- 4- Los comprobantes de diario, se preparaban con mucho cuidado, revisaban detalladamente, contabilizaban en los libros y posteriormente se elaboraban los Estados Financieros, para que los jefes de la Unidad Ejecutora, estudiaran los rubros del Estado y los firmaran.

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Ademas de lo anterior queremos agregar que:

- 1- El primer contrato fue hecho con Siman, S.A. donde hasta el minimo gasto fue contabilizado. los comprobantes los tenemos nosotros. El contrato se dió a la Constructora Siman porque era quien presentó mejor oferta. ya que todos cobraban el 15% o el 13%.
- 2- El segundo contrato fue hecho con el Ingeniero Batista. quien tiene una trayectoria de honestidad. muy buena, por la revisión que hemos hecho nosotros.
- 3- El tercer contrato fue el mismo P. Rossi quien lo llevó a cabo y creemos que el aporte que hemos dado nosotros casi alcanza. el aporte que dió SETEFF. ya que la Institución Salesiana, puso al alcance del proyecto el block utilizado en la construcción de los edificios, los muchachos que se hospedan en la Ciudad de los Niños, realizaron las instalaciones eléctricas, hicieron los polines y todas las estructuras metálicas, en carpintería se hicieron los cielos falsos, lookers, se pintaron los edificios. se enladrilló, etc.

Por otra parte agradecemos a Auditoria Externa por su trabajo, tendremos mucho más cuidado en detalles que a la fecha no consideramos importantes, sin embargo creemos conveniente poner en práctica sus observaciones.

*P. Rossi*

NOMBRE Y CARGO DEL FUNCIONARIO: P. FLORENIO ROSSI, ENCARGADO DEL  
PROYECTO.

SIGNA: \_\_\_\_\_ FECHA: 12 DE ENERO DE 1991



# DIARIO OFICIAL

Director: LUD DREIKORN LOPEZ

TOMO N° 307 | San Salvador, Martes 29 de Mayo de 1990 | NUMERO 127

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DIARIO OFICIAL TOMO N° 307

## SECCION DOCUMENTOS OFICIALES

### MINISTERIO DE HACIENDA

Resolución N° 181.—Ministerio de Hacienda: San Salvador, a las diez horas del día catorce de mayo de mil novecientos noventa.

Vistas las diligencias promovidas por el señor Salvador Casarelli, conocido por Salvador Casarelli, mayor de edad, Sacerdote Católico Salesiano, de este domicilio, actuando en representación legal de la Asociación "Institución Salesiana", del domicilio de esta ciudad, contraidas a que este Ministerio confirme que la expresada Institución, está exenta de toda clase de Impuestos Fiscales, Tasas y Contribuciones Municipales, siempre y cuando se llenen los requisitos legales pertinentes; y

#### CONSIDERANDO:

I.—Que la "Institución Salesiana" tiene personalidad jurídica, según sus estatutos publicados y aprobados en el Diario Oficial del 7 de octubre de 1941, número 223, Tomo 131; y que el Presidente tiene la representación legal de la citada Institución y está facultado para otorgar actos como la escritura de poder general administrativo y judicial otorgado a favor del Sacerdote Salvador Casarelli y otro, para que puedan actuar conjunta o separadamente en diligencias como las de que se trata.

II.—Que por Resolución emitida con fecha siete de septiembre de mil novecientos sesenta y seis, publicada en el Diario Oficial N° 172, Tomo 212 de fecha 21 del mismo mes y año, el Poder Ejecutivo DECLARÓ EXENTA, a la "Institución Salesiana", de este domicilio, del pago de Impuestos Fiscales, Tasas y Contribuciones Municipales.

III.—Que por Decreto Legislativo N° 1990 de fecha 30 de noviembre de 1955, publicado en el Diario Oficial N° 238, Tomo 189 de fecha 23 de diciembre de 1955, se declaró exentas de toda clase de Impuestos Fiscales, Tasas y Contribuciones Municipales, a las Instituciones de carácter particular, con personalidad jurídica, organizadas con fines asistenciales o culturales, siempre que dichos servicios fueren prestados gratuitamente, tal como se establece en el Art. 2 de los estatutos de la Asociación impetrante.

IV.—Que los fines de la "Institución Salesiana" son benéficos y se derivan de la obra educativa, cultural y caritativa de la Orden Sa-

lesiana, que puede sub-denominarse "Congregación Salesiana", "Obra de Don Bosco" o simplemente "Salesianos" u otra similar, según lo contemplado en el Art. N° de sus referidos estatutos, exonerándolos también de toda importación, concediéndoles franquicia total de artículos que se juzguen necesarios para el uso o servicio de la Institución a que se destinen.

V.—Que la Institución solicitante hace especial mención a las obras que la misma está desarrollando en la "Ciudadela Don Bosco", a un costo elevadísimo de inversión, pero con fines asistenciales, culturales, profesionales, artesanales, deportivos, etc., en favor de la juventud salvadoreña, para encauzar a los alumnos por caminos de convivencia pacífica y de cooperación en las disciplinas relacionadas.

FOR TANTO: este Ministerio estima procedente acceder a lo solicitado y, con base en las disposiciones legales citadas y razones antes expuestas, RESUELVE: Confirmarse que la "Institución Salesiana", de este domicilio, está exenta de toda clase de Impuestos Fiscales, Tasas y Contribuciones Municipales, siempre y cuando cumpla con los requisitos de ley; incluyéndose en tal exención los impuestos y derechos de aduanas, de timbres, consulares y cualquier otro impuesto fiscal existente o que se establezca en el futuro, para la importación de material, equipo, accesorios y artículos que se destinen al culto, las obras de apostolado y de asistencia social. Se hace constar que los artículos importados que gozan de la franquicia mencionada, no podrán ser transferidos a otra persona natural o jurídica, para emplearse en usos distintos de los de la Institución importadora, sin previa y expresa autorización del Ministerio de Hacienda, en cuyas circunstancias los interesados pagarán las contribuciones dispensadas y, en caso de contravención, los infractores quedarán sujetos a las sanciones legales correspondientes.

Transcribese a la Dirección General de Rentas de Aduanas, a la Corte de Cuentas de la República, a la Alcaldía Municipal de esta ciudad y a la Institución interesada. JOSE ANTONIO QUIROS, Vice-Ministro de Hacienda.

Io. 1537 Palacio Nacional: San Salvador, 3 de octubre de 1941.

Vista la solicitud de la Municipalidad de Santa Ana, departamento de su mismo nombre, dirigida a que se le autorice trasladar al Fondo Común de su Presupuesto, en calidad de préstamo, la suma de doce mil colones (12,000.00) del Fondo Específico de Aguas...

Hecho por el señor Presidente. El Ministro de Gobernación, Calderón.

Estadutos de la "Institución Salesiana"

CAPITULO I

Nombre, su domicilio y objeto

Art. 19.—Se constituye una Asociación denominada "Institución Salesiana", con domicilio oficial en la ciudad de San Salvador, sus actividades se extiendan a toda la República.

Podrá constituirse además, en el futuro, como centro de todas las instituciones Salesianas de Centroamérica.

Art. 20.—La obra de la Institución se fundar y mantener escuelas elementales y superiores, de carácter eminentemente social; Escuelas de Artes y Oficios; de Agricultura; Oratorios recreativos, revistas y diarios; Iglesias; seminarios; Obras llamadas post-seculares; o sociedades obreras; y deportes en general.

Art. 20.—La "Institución Salesiana" tiene establecimientos en El Salvador, los siguientes: establecimientos: Colegio Santa Cecilia, en la ciudad de Nueva San Salvador; Instituto Santa Teresita de Aquino, en la misma ciudad; Instituto Pedagógico San Francisco de Sales en Ayacucho; Colegio Don Bosco, en San Salvador; y Colegio San José, en Santa Ana.

Para, sin perjuicio de que puedan fundarse nuevos dependencias o establecimientos en otros lugares de la República.

CAPITULO II

Del Gobierno de la Institución

Art. 47.—La Institución será gobernada por el Inspector General de la Institución Salesiana, quien será el Presidente del Consejo Directivo; (formado, además, por un Vicepresidente, un Secretario, un Tesorero y un Fiscal; teniendo todos el carácter de asesores en la obra general de la Institución).

Art. 48.—Los miembros de este Consejo de parte tres años en sus funciones, pudiendo ser reelectos; correspondiendo la designación del Vice-Presidente, Secretario, Tesorero y Fiscal, a todas las miembros de la Institución Salesiana que residen en El Salvador.

Art. 49.—El Consejo Directivo se reunirá cada vez que sea convocado por el Presidente o el que haga sus veces.

Art. 50.—Corresponde al Presidente del Consejo, como Inspector General de la Institución Salesiana, someter anualmente un plan de la obra y la manera de realizarla. El Secretario llevará el libro de actas; el Fiscal vigilará el cumplimiento de estos Estatutos y de todas las resoluciones tomadas en la Junta; y el Tesorero llevará cuenta documental de los ingresos y egresos.

CAPITULO III

Funcionamiento

Art. 8.—La representación jurídica y administrativa de la Asociación, la tendrá el Presidente o el que haga sus veces; pudiendo celebrar contratos, adquirir derechos y celebrar escrituras.

Art. 9.—El Consejo Directivo estará investido de amplias facultades para la designación del personal que dirigirá los institutos existentes y todos los que se establezcan en el futuro; siendo entendido que pueden llevar la sub-designación de Congregación Salesiana, Obra de Don Bosco, o simplemente "Salesiana" a otra similar, siempre comprendida dentro de los altos fines de la Institución, que se extiendan en El Salvador los beneficios que se derivan de la obra altruista, cultural y caritativa del egregio fundador de la Orden Salesiana.

Art. 10.—El Consejo Directivo podrá otorgar la distinción de miembros honorarios a las personas o corporaciones que le sean de una protección digna de recordación.

Art. 11.—Lo que pertenezca a la Institución como persona jurídica no pertenecerá al sueldo ni a su parte a ninguno de los individuos que la componen.

Art. 12.—Todo lo que se estuviere prohibido en estos Estatutos, será resuelto por el Consejo Directivo, siempre en conformidad a las leyes de la Institución y de acuerdo con las leyes de la República.

En su juicio el Consejo Directivo, se tratare de asuntos importantes, se convocará y consultará la Asamblea General de miembros de la Institución.

San Salvador, República de El Salvador, Centroamérica, Septiembre de mil novecientos cuarenta y uno.

Pedro Teniaridán, Inspector General de la Institución Salesiana.

No. 1465 Palacio Nacional:

San Salvador, 22 de septiembre de 1941.

Vistos los anteriores estatutos de la "Institución Salesiana" fundada en esta capital, y no conteniendo los 12 artículos de que se componen, en su contrario al orden público, a las leyes ni a las buenas costumbres, en conformidad al Art. 618 del Código Civil, el Poder Ejecutivo ACUERDA: aprobarlos en todas sus partes y conferir a dicha entidad el carácter de persona jurídica.—Comunicaciones.

(Rubricado por el señor Presidente). El Subsecretario de Gobernación, Lilloana.

No. 1541 Palacio Nacional:

San Salvador, 3 de octubre de 1941.

A solicitud de la Dirección General de Comunicaciones Eléctricas, el Poder Ejecutivo ACUERDA: reformar el acuerdo No. 1007, del 19 de junio último, publicado en el Diario Oficial de 23 del mismo, en el sentido de que, la persona a quien debe pagarse el alquiler de la casa que ocupa la oficina telegráfica y telefónica de la Secretaría Ferrocarriiles en esta capital, será únicamente la señorita María Godoy Aveland, desde el primero del corriente mes.—Comunicaciones.

(Rubricado por el señor Presidente). El Ministro de Gobernación, Calderón.

No. 1542 Palacio Nacional:

San Salvador, 3 de octubre de 1941.

El Poder Ejecutivo ACUERDA: nombrar al Sr. Juan Manuel de Aguilar, Departamento de San Salvador, en lugar del Sr. Juan Manuel de Aguilar. El nombramiento se publica en el Diario Oficial de 3 de octubre de 1941.

Gobernador Político respectivo previo para tomar posesión del cargo.

(Rubricado por el señor Presidente). El Ministro de Gobernación, Calderón.

SECRETARIA DE DEFENSA

No. 697 Palacio Nacional:

San Salvador, 30 de septiembre de 1941.

El Poder Ejecutivo ACUERDA: nombrar al Sr. Coronel Rafael... Jefe del 12o. Regimiento de Infantería del Departamento de Usulután, en lugar del Sr. Coronel Francisco Méndez, en su puesto. El Sr. Coronel Teniente Coronel... encargará el mando del Regimiento en sus funciones de Jefe de Contabilidad de la Dirección de Guardia Nacional.—Comunicaciones.

(Rubricado por el señor Presidente). El Ministro de Defensa, Calderón.

No. 598 Palacio Nacional:

San Salvador, 20 de septiembre de 1941.

Por haberse llevado los respectivos Art. 21 de la Ley de Armas decretada con fecha 19 de 1939 y demás reglamentaciones por el Capitán Carlos G. Castillo, activo ACUERDA: promoverlo al rango de Capitán Mayor del Ejército, dentro de la posesión de su anterior grado guardándole los fueros, honorarios y las correspondencias.—Comunicaciones.

(Rubricado por el señor Presidente). El Ministro de Defensa, Calderón.

SECRETARIA DE INSTRUCCION

No. 1593 Palacio Nacional:

San Salvador, 20 de septiembre de 1941.

El Poder Ejecutivo ACUERDA: que, desde el 19 de octubre próximo, el Acuerdo No. 99, de 23 de mayo de 1941, en lo que se refiere al pago de alquiler de las casas ocupadas por las niñas "Rafaela Sotomayor y de Varones "Francisco A. Gasca capital, porque se trasladaron a la fecha indicada.—Comunicaciones.

(Rubricado por el señor Presidente). El Subsecretario de Instrucción, Lilloana.

No. 1504 Palacio Nacional:

San Salvador, 3 de octubre de 1941.

El Poder Ejecutivo ACUERDA: que, en virtud de la Orden de Contabilidad ACUERDA: reformar el siguiente Presupuesto Fiscal en virtud, en consecuencia se detalla:

TITULO X

ARTICULO 100

Art. V.—

El Poder Ejecutivo ACUERDA: que, en virtud de la Orden de Contabilidad ACUERDA: reformar el siguiente Presupuesto Fiscal en virtud, en consecuencia se detalla:

BEST AVAILABLE COPY