SIGN NETWORK

MANUAL FOR THE IMPLEMENTATION OF STANDARDS FOR FUNDRAISING



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SIGN network

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INTRODUCTION

INTRODUCTION 6

How to use this manual 12
Who are the standards intended for, and what is their purpose 14
When and how to use the standards 16

THE FUNDRAISING PRINCIPLES 20

The fundraising standards - an integral document 22
Principle 1. The CSO mission, values, principles and strategic objectives, legality and legitimacy 26
Principle 2. Accountability, openness and transparency 30
Principle 3. Clear, open and transparent communication 34
Principle 4. Prevention and measures of asset and property abuse 38
Principle 5. Transparency and openness in fundraising 42
Principle 6. Accountable, efficient and effective use of received donations 46
Principle 7. Managing funds in case of termination of fundraising or less funding than expected due to the force majeure 50
Principle 8. Respecting the rights and dignity of beneficiaries during fundraising 56
Principle 9. Informing beneficiaries about the fundraising 60
Principle 10. Including beneficiaries for the purpose of defining and during the fundraising process 64
Principle 11. Informing the donor about how the donation is being used 68
Principle 12. Appreciation of the donors' contribution and treatment of donor information 72

THE ACTIVITY MATRIX 76

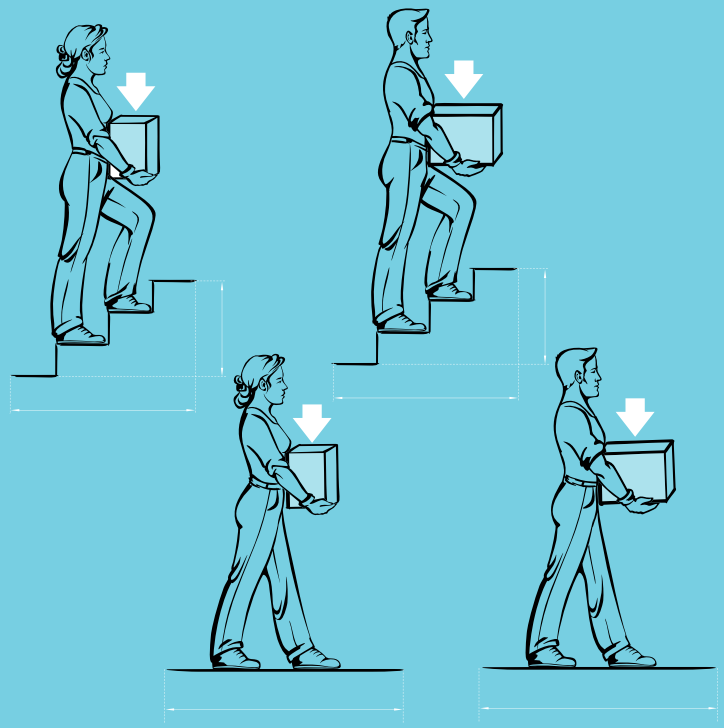
Complexity evaluation 79
Evaluation of financial needs 80

ADOPTION AND IMPLEMENTATION 92

Organisational development - programme segment 96
Working with beneficiaries 98
Working with donors 101
Informing the stakeholders and the public 108
Organisational development - human and material resources and capacities 112
Organisational development - financial and administrative management 116
Monitoring and evaluation 122

INTRODUCTION

1. ***Introduction***
2. How to use ***this manual***
3. Who are ***the standards*** intended for, and what is their purpose
4. When and how to use ***the standards***



INTRODUCTION

Quot homines, tot sententiae.

It takes all sorts to make a world. Everyone, in their own way, is seeking a unique path to happiness and accomplishments in life. This is an important determinant of freedom in the lives of individuals, and it is the same for civil society organisations (CSOs). Still, how can organisations ensure that this freedom does not transform into a complete anarchy, in which the most powerful are at the same time actually the "freest" ones?

On their path to achieving their goals, one comes across other people, individuals with their own aspirations and paths to happiness. This is why we need agreement on how to ensure both parties have an equal opportunity to succeed on their journeys without adversely affecting others.

On the other hand, one aspiration is incontestable; we are all pursuing development. We all want to develop, grow and succeed. But what does development truly mean? Are we certain we all define development in the same way?

In any profession in the world, we face the dilemma of what constitutes a completed job and how to measure its quality; indeed, an important turning point in development has always been marked by some sort of standardization. Long before the ISO standards, there were a number of codes, agreements, memoranda and other documents regulating standards of work and conduct of a profession. In this way, professions have protected themselves against unfair competition and the adverse influences of rulers; furthermore, they have developed their relationship with both buyers and beneficiaries.

This very process of standardization has been significant to the progression of business activities, both in terms of quality of different goods and services and the overall development of the relationship between individuals concerned with these processes.

Likewise, we introduce fundraising standards with a similar intention: to contribute to the development of civil society in the Western Balkans by defining preferred principles, conduct, and modus operandi. Notwithstanding the seeking of "one's own path" to success, these standards serve as a guideline, a value-based and practical guidance in the work of CSOs. By respecting these principles, CSOs build both quality relations with citizens and donors and trust with beneficiaries, target groups, headquarters and other CSOs.

By observing and modeling these principles, civil society promotes accountability and strengthens the links and understanding among their beneficiaries (the people whose problem we address or whose need we meet) and donors (people, organisations and institutions wishing to assist us in ameliorating the issue).

The creation of the official fundraising standards was an inclusive one, with the guidance of five foundations from five distinct countries, and attracted over 400 CSOs in its formulation phase, as well as 25 experts in this area who have provided their comments and opinions. The final text of the standards was designed by means of multiple consultation cycles delivered

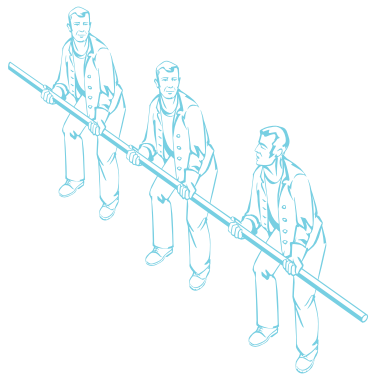
in Budva, Belgrade, Niš, Podgorica, Priština, Sarajevo, Skopje, and Zagreb, and by September 2015 it had already been signed by more than 200 CSOs from six countries in the region. The number of signatory organisations is expected to rise in the forthcoming period.

Maybe even more important than the massive nature of this civil society initiative is an imminent issue: how can we ensure the full implementation of these standards within self-regulated signatory organisations? Will it suffice to simply sign off and promote these standards? Of course not. This is why this manual was designed as a guidebook and a reminder to CSOs so as to implement the fundraising standards and principles to the greatest extent possible in their everyday work.

It should be emphasized from the outset that standards imply the possibility of fundraising from different sources, from both international and local donors. The principles have been devised with an idea that all these stakeholders could appear amongst the donors. The principles defined in this manner equally apply to all CSO funding sources.

By implementing the fundraising standards, CSOs do not lose their freedom. On the contrary, they become empowered to achieve the results they are aspiring to reach in their work, to efficiently spend the raised funds and to establish the relationship of respect and trust with all stakeholders in their work.

The implementation of standards is a way for CSOs to enjoy freedom in their work while respecting the needs and operation of other organisations as well as their beneficiaries.



HOW TO USE THIS MANUAL

The manual is divided into 5 sections:

1. INTRODUCTION.
This introduction enables an insight into the contents of the entire manual. This is where you can find the full content of the standards as well as the description of how and when to implement the fundraising principles. Take a look at the list of the most frequent situations in which you may find this manual useful.

2. THE FUNDRAISING PRINCIPLES.
This section provides a more in-depth explanation of each of the principles, along with the rationale elaborating why it has been adopted. The description of each of the principles contains an example of good practice in applying the respective principle, along with the potential and realistic threats stemming from the failure to implement such principles. This chapter will also present concrete examples and experiences of CSOs, excluding the names of organisations and other stakeholders in the described cases.

3. THE ACTIVITY MATRIX.
In this chapter you may find all potential activities to be undertaken so as to implement the fundraising principles. This chapter demonstrates the complexity of each of the activities, the estimated cost, and the link between the activity and each of the 12 principles within the standards.

4. ADOPTION AND APPLICATION OF PRINCIPLES.
This chapter presents more detailed, practical advice about what CSOs can do to adopt a specific principle and apply it realistically in their work. This concerns a more detailed description of activities contained in the activity matrix. All activities have been divided into areas to allow you to more easily find what you are interested in, and to follow the desired “chronology” of implementation within your organisation. Of course, this implies recommendations of which each CSO can choose what it considers most needed and realistic in their particular case. It is not realistic to expect that large and small organisations will implement these recommendations in an identical manner; however, publishers of this manual have ensured that both are able to find useful advice and recommendations.

5. ONLINE BASE.
Here you can find a large number of examples, useful documents, instructions and guidelines collected across the globe.

The chapters can be read one after another or provisionally. The manual is structured so as to allow you to locate the point of your interest simply and easily. For example, if you are looking for additional information about principle 3, it will quite suffice to read the description of this principle presented in chapter 2, find the complete list of activities contributing to the achievement of this principle in chapter 3, and then read in chapter 4 details and advice on how to implement the respective activities.

Implementation of standards within an organisation is not the matter of decision of solely the leader. This is a process requiring both the time and commitment of the entire team. Fundraising covers a number of diverse activities, and whether we like it or not, all members of your CSO are a part of this process. If a volunteer is not capable of representing your organisation well and wrongfully presents its work in the public, this can affect the success of fundraising. Thus, all of you wishing to implement these standards should take a benevolent piece of advice: adopt these standards gradually and involve your entire team.

WHO ARE THE STANDARDS INTENDED FOR, AND WHAT IS THEIR PURPOSE?

The standards are aimed at all those engaged in fundraising to realize their non-profit and non-partisan ideas. These could be various citizen associations, alliances, foundations, endowments and even informal groups. Fundraising can be performed at local, national and international levels, but also at the level of employees in a company, teachers in a school, or just an individual with a donation box in a fast-food restaurant. Anyone can be a donor: your neighbors, tenants' associations, local governments and institutions, ministries, international donors, companies, or small and medium-sized enterprises. The composition of your potential donors' list mostly depends on your own resourcefulness and vision about how to approach people, because fundraising is ultimately up to individuals[1].

The civil sector in Southeastern Europe is expanding rapidly. The number of organisations in all regional countries is on the rise, with the level of their engagement constantly growing. A strong presence of international donors and international companies with a corporate social responsibility program has represented a major incentive for the civil society development. This spirit of activism has found good allies in this program.

At the end of the first decade of the new millennium, organisations in this part of Europe have become increasingly aware of the fact that extensive dependency on international donors does not bring about sustainability. At the same time, local resources remained relatively unused, so CSOs realized that, by tapping into these in terms of funding, they could reach greater, more sustainable and ultimately more successful heights. Moreover, in this way the link between CSOs and local communities is revitalized.

Unlike international donors, who usually have precise and stringent rules regarding the conditions under which they finance CSOs, local individuals, companies and public institutions grant more leeway. Yet with these new fundraising practices have emerged new challenges. Given that local communities generally do not have much tangible experience in philanthropy[2], they do not have high expectations as a result of giving, and their relationship towards CSOs is distrustful. In this new situation, in which the entire civil sector is undergoing transition, agreement on the working principles has become a necessity felt by the growing number of organisations.

The fundraising standards serve the CSOs in the region as a guide to develop a trusting, honest relationship with donors and local communities.

The standards include 12 fundraising principles. Each of the principles contains a set of values to be adhered to in fundraising. Likewise, the principles define preferred CSO practices and conduct in relation to key stakeholders in the fundraising process, primarily with the donors and their beneficiaries.

1 This is a paraphrased principle of successful fundraising translated from English: *"Fundraising is peoples' business".*

2 It is to be stressed here that all other countries in the region do have a considerable philanthropic tradition discontinued after World War II. In addition, local communities had very active philanthropic practices; however, these were exercised in a drastically different legislative and cultural environment from 1945 to 1990. This is why the current lack of communities' experience with philanthropic initiatives should by no means be understood as a lack of philanthropy or as a consequence of non-existing or "excluded" philanthropic spirit in the post-war period, since this is simply not true. One should assess the current situation through the prism of the implementation of contemporary philanthropic practices alongside modern legislation, with regard to which southeastern Europe has not yet reached the standard of modern European democracies.

WHEN AND HOW TO USE THE STANDARDS

Questions regarding ethical and professional business standards frequently arise when we sign a formal document. The standards serve multiple functions: they act as an awareness-raising tool for those in the civil sector, they define how a CSO might develop its relationship with donors, and they identify the optimal ways for a CSO to build trust with local communities and beneficiaries. If a CSO is concerned about any of these issues, it will find these standards and this manual helpful.

Some of the situations in which you can find the standards and the manual useful include the following:

A DONOR HAS PUBLISHED A CALL OR IS INTERESTED IN OUR ACTIVITIES. WHICH ACTIVITIES SHOULD WE PROPOSE IN ORDER TO GET THE FUNDING?
The standards remind us that it is important to always remember the organisation's mission. The image of the civil sector has deteriorated because people began to expect its members it as experts in everything and anything. Moreover, CSOs relinquish the opportunity to become a credible partner in a specific area, to enable their people to develop professionally in this particular sphere of interest, and to form a permanent relationship with their beneficiaries and target groups.

WE WERE GRANTED FUNDS BUT WE DO NOT KNOW HOW TO PRESENT OUR ACTIONS TO THE DONORS.
The standards help you define the best ways of presenting to and thanking the donor; however, they remind you of what had been previously agreed upon with the donor.

THE PUBLIC PERCEIVES US AS MERCENARIES, PEOPLE WORKING SOLELY IN THE INTEREST OF DONORS.
The best way to overcome this obstacle is to openly disclose who is financing your activities. In addition, clearly demonstrate to people that the idea is yours and a product of your communication with your beneficiaries, with the donor solely recognizing the quality of your idea. The manual presents some of the models your organisation might find useful.

LOCAL DONORS WOULD FINANCE OUR IDEAS, BUT THEY DO NOT TRUST OUR CSO ENOUGH.
Internal abuse prevention mechanisms need to be developed and clearly presented to the public and potential donors. Ask yourself these questions: Do we publicly disclose information about funds raised and spent? Do we have data readily available demonstrating the efficient spending for our beneficiaries? Do we carry out an independent financial audit if we are a larger organisation, and do we publish these reports and findings?

WE HAVE A FUNDRAISING CAMPAIGN; HOWEVER, INDIVIDUALS AND COMPANIES WOULD NOT DONATE FUNDS TO US BECAUSE THEY ARE CONCERNED THAT WE MIGHT COLLECT AN AMOUNT LESS THAN THE ONE REQUIRED.
Your CSO should keep prepared guidelines to protect the interests of the donor. Naturally, such rules must be presented in advance to everyone.

WE WOULD LIKE OUR BENEFICIARIES TO PARTICIPATE IN FUNDRAISING, BUT THEY WILL NOT.
People fear that their privacy and dignity may be threatened. All conditions should ensure that beneficiaries feel confident about the viability of the campaign.

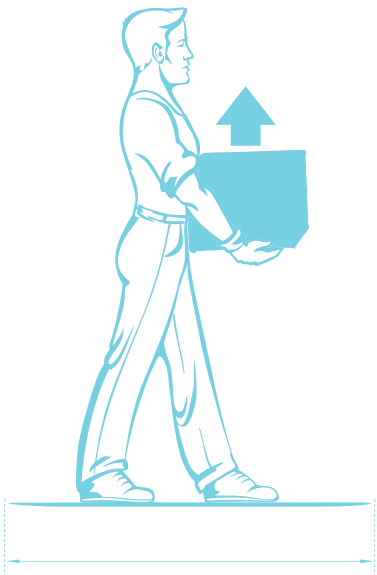
OUR BENEFICIARIES DO NOT TRUST US ENOUGH AND THINK WE ARE DOING THIS ON ACCOUNT OF THE DONORS.
The standards will keep on reminding you about the importance of involving beneficiaries to clarify and approve your activities. Explore their needs, include them in the planning, and ask them what needs to be enhanced in

your organisation. This relationship of trust needs to be fostered in order for them to interpret the projects as their own and you as only the vehicle. If this is not the case, for whom is your organisation truly working? And finally, do not conceal the amount of money you have received from the donor. They will certainly find out if they want to and will perceive your actions as a deceit.

THE DONOR DID NOT REQUEST THE FINANCIAL STATEMENT; HOWEVER, WE WOULD GLADLY REPORT ON THE SPENDING OF FUNDS.

This question often arises in fundraising at the local level, and such an instinctive reaction regarding the reporting is absolutely accurate. Reports on spending are excellent opportunities to demonstrate how you have improved the community and to thank the donors for enabling us to accomplish your results.

The introduction of these standards is not the same thing as any other new activity in the work of the organisation. On the contrary, this decisive step represents *a change in the way your everyday work is conducted*. Each CSO already has its own modus operandi in the areas covered by the standards. For example, non-disclosure of financial statements or donation amounts is a procedure implemented by many organisations. Non-disclosure of this data to the interested public says much about your current structure. From the community's point of view, non-disclosure is the conscious decision of an organisation to conceal data.



If we fundraise from individuals and do not have good mechanisms in place to thank them, some of the donors may interpret this inaction as ungratefulness. The consequences are negative, and lack of time or resources is not a sufficiently good excuse for the public.

Due to all of these reasons, implementation of standards should not be perceived as introduction of new activities in the organisation, but as a change in the way the fundraising is done. This is a *change* requiring the time and commitment of the entire team. The leaders of organisations must be committed to this process but also patient. Introducing change into your daily work is not easy, but it is the only way for the team and organisation to flourish.

The role of the CSO leader in this process is not to introduce and apply principles, but to enable and empower everyone. Therefore, the recommendation to all leaders is to patiently encourage a culture which strives towards transparent and accountable action to beneficiaries, donors, collaborators, competition and the environment.

THE FUNDRAISING PRINCIPLES

1. ***The fundraising standards*** - an integral document
2. The ***CSO*** mission, values, principles and strategic objectives, legality and legitimacy
3. Accountability, openness and transparency
4. Clear, open and transparent ***communication***
5. ***Prevention*** and measures of asset and property abuse
6. ***Transparency and openness*** in fundraising
7. Accountable, efficient and effective ***use of received donations***
8. ***Managing funds*** in case of termination of fundraising or less funding than expected due to the force majeure
9. ***Respecting the rights*** and dignity of beneficiaries during fundraising
10. ***Informing*** beneficiaries about ***the fundraising***
11. Including beneficiaries for ***the purpose of defining*** and during the fundraising process
12. ***Informing the donor*** about how the donation is being used
13. ***Appreciation*** of the donors' contribution and treatment of donor information



THE FUNDRAISING STANDARDS – AN INTEGRAL DOCUMENT[1]

The Southeast European Indigenous Grant-makers Network is a coalition of foundations committed to fostering an open, transparent and accountable environment for philanthropy, socially responsible business and civic activism so that citizens can mobilize resources of their local communities.

This document sets the standards for fundraising, spending, and reporting to donors, based on the agreed principles of transparency and accountability for CSOs[2] mobilizing local resources in the public interest.

These Standards are aiming to set a clear standard for their signatories and are to be applied across the southeastern European countries. The intention behind these Standards is to increase the trust of the citizens in CSO activities, to expand their network of trust and legitimacy and to enhance their sustainability and influence.

CSOs signing this document hereby declare to adhere to the principles listed below.

We believe that the commitment of organisations to transparency and accountability is one of the preconditions to nurture philanthropy in the region.

1 This part of the manual presents the overall content of the Fundraising Standards document. This document was preceded by several different versions and drafts presented at sessions with foundations and associations in five Balkan countries. This version is the final version adopted by the SIGN network based on proposals heard at these sessions.

2 Non-governmental and non-profit groups working on improving the society and position of the people.

BY SIGNING THESE PRACTICAL STANDARDS, CSOS AGREE TO THE FOLLOWING:

1. To follow their own mission, values, and strategic objectives while respecting the laws, regulations, and international treaties in force in the given country.

2. To be accountable, open and transparent in the process of cooperation with corresponding public institutions, community partners, donors, government, the media and their own base[3].

3. To have a clear and honest communication about activities, results and total funding accruement with all stakeholders. To disclose the origin of funding to stakeholders, except when the donor has explicitly asked to remain anonymous. To make information regarding the received amount of funds periodically available during the course of fundraising as well as upon its completion.

4. To protect the use of funds by creating mechanisms to prevent abuse of funds and assets and preparing appropriate measures in case abuse occurs.

5. To implement the fundraising process in a transparent manner, to communicate about the purpose and direction of funding and to refrain from false promises or create exaggerated expectations with donors.

3 The base implies the organisation's direct target group, its beneficiaries, membership, volunteers and supporters.

6. To use donations in an accountable, efficient and effective way as promised and to communicate potential operational costs in advance.

7. To publicly and clearly define how funds raised in terminated campaigns will be handled, as well as funds when the raised amount is different than anticipated.

8. To ensure respect for beneficiaries as well as the protection of their dignity and self-esteem throughout every aspect of fundraising.

9. To readily inform beneficiaries about the raised donations and their distribution, whether by means of interim reporting, the media, direct contact or other relevant ways of communication.

10. To include their beneficiaries as much as possible throughout the entire process and to involve them in the decision-making, particularly on the use of excess funds.

11. To inform the donors on the use of their donation and ensure quick, accurate, comprehensive and open answers to all questions, in line with the donor requirements and reporting procedure.

12. To acknowledge donor contributions and ensure all information about the donors is treated as confidential, in line with the donor requirements and visibility procedures.

PRINCIPLE 1. THE CSO MISSION, VALUES AND STRATEGIC OBJECTIVES, LEGALITY AND LEGITIMACY

CSO shall behave in line with their own mission, values, principles and/or strategic objectives respecting the laws, regulations, other official documents and international treaties in force in the given country.

CSOs are established for a purpose. Their founders are driven by the need to address a social problem, to help a group of people or to meet specific needs at the local, national or international level. Even when the organisation does not have a clear mission statement, the very motivation of its founder drives the organisation in what to do and, maybe more importantly, what not to do.

What is the organisation's ultimate goal? Do not treat this question lightly. Organisations claim too easily to have a mission and defined organisation objectives, but how do we know it is actually true? Does an organisation have a mission if it has only been written on a piece of paper? Of course not. An organisation has a mission once it has been *clearly* defined, is understood thoroughly, corresponds to its capacities and is implemented in everyday work.

THE MISSION OF AN ORGANISATION MUST BE CLEARLY AND CONCISELY DEFINED.
This is a statement representing who the organisation is and what it intends to accomplish. The mission needs to be defined so as to fulfill the following:

- identify the organisation:
  - what it does
  - where it is located
  - for whom it works
- motivate people within the organisation, beneficiaries and other stakeholders
- allow to occasionally evaluate the performance of the organisation.

The organization adhering to its mission, values, principles and strategic objectives builds its recognisability both with donors and in the community. This is not solely a fundraising standard; this is one of the preconditions of a long-lasting success of an organization. If we think of civil society and environmental protection, the majority of people worldwide will think of Green Peace.
If we think of the fight against torture, Amnesty International arises. Your goal should be that once the people in your community and donors think of a problem which is a part of your mission (e.g. youth employment), their first association is your CSO.

It is extremely important that the **organisation is able to implement its mission.** For this to be possible, the mission has to be in line with its knowledge and skills, competences, resources, and capacities. Can the mission be related to legal amendments if the organisation is not familiar with the legislative framework of this area, prior practice with public institutions, does not have expert associates or lacks the resources needed for proper engagement?

Once it has defined the mission and has acquired the necessary capacities, **the organisation needs to cater its mission is actually being implemented in the everyday operation of the CSO.** Is the mission statement well known to everyone within the organisation as well as to beneficiaries and stakeholders? Another important issue is for the mission statement to find its application, especially in decision-making. The mission is the most important determinant in making decisions, given that it reminds the organisation of its purpose. How often do you remember your mission in decision-making? If not often, your mission is not sufficiently clear or usable. The mission of an organisation is the informal contract the organisation has signed with people living in the affected community. By means of its mission, the organisation takes over responsibilities and specific functions in society. Owing to the mission, the community can assume that the organisation will address certain issues and protect public interest covered by the mission, even if competing public interests intrude. The absence of evident, intentional action in the CSO's work leads to the termination of the contract set by the mission. Communities start perceiving the CSO as an entity no longer trusted or as a Jack of all trades.

A youth-supporting organization in a local community in Montenegro had received an invitation from a Podgorica-based CSO to discuss Montenegro joining NATO.
Following much deliberation, wishing to help their friends and partners from the capital, and hoping to attract new donors, the youth organization agreed to organise a debate to the topic, which led to controversy in that particular community.
The debate received great attention from the public and the media, so part of the citizenry from that community have heard about this organization in this way for the first time.
Almost two years after this debate, the organization encoutered problems when implementing a youth program, as that the public now interpreted its goals and mission incorrectly.

Naturally, each organisation can have its golden goose[4] in activities outside of the mission, thanks to which the costs of basic organisation activities are being covered. As long as the golden goose does not become predominant in the organisation, it is quite all right to have an activity or two of this kind, as long as it remains just one or two.

In a similar way, an organisation defines its values, principles and strategic objectives. All of these elements directly stem from the mission and contribute its achievement. If an open and transparent society is part of the mission, values and principles help to define more precisely what that actually means. Finally, strategic goals, guided by the idea that such goals truly deliver on our mission, define where the organization wants to be in the long term.

Legality of work is a second equally important element of this principle of the first fundraising standard. In past years, the broader legislative framework in southeastern European countries has mainly been improved. When it comes to the legality principle, this principle implies not only adhering to the law in fundraising but also complying with the law throughout the entire CSO operation. An organization failing to pay the taxes or against which proceedings are in progress could lead to punishment and threatens the potential of the funds being raised. Such a situation does not only jeopardize credibility of an organization but also endangers the fragile trust between citizens and the entire civil sector.

4 See Gruber-Mohr analysis, Robert E. Gruber, Marry Mohr.

PRINCIPLE 2. ACCOUNTABILITY, OPENNESS AND TRANSPARENCY

CSOs shall be accountable, open and transparent in the process of cooperation with corresponding public institutions, community partners, donors, Government, the media, and in relation to their own base.

Government accountability is a principle advocated by a large number of CSOs in their work. However, how much does this actually address the issue of self-accountability? Do CSOs report to someone as well?

CSOs pledge to serve the public interest. As a result, accountability towards the public, openness and transparency are a precondition for operation in the public sphere.

By having a more detailed insight into this subject matter, CSOs have realized that the public and accountability towards it, when the former is defined too broadly, means little. Some might suggest to be accountable to everyone, but what does this actually mean? If you do not consider more thoroughly who constitutes everyone, this principle can easily transform into an overall lack of accountability.

In its publications, an Irish association of developmental organisations, *Dochas*, emphasizes that it is necessary to differentiate between four types of accountability:

- bottom-up accountability - to the government, institutions, donors and foundations;
- top-down accountability - to the base;
- internal accountability- to the staff and organisation's members (with an aim to preserve the values of the original organizational culture);
- horizontal accountability - to peers from other organisations (to enhance standards and improve the reputation of the civil sector as a whole)[5].

Each of these four types of accountability requires a different approach.

The Open Parliament Coalition in Serbia, led by the CSO CRTA, promotes government accountability and demands transparency in the work of the public sector.
To earn credibility and demand transparent conduct of the government, all CRTA staff disclose annual reports on the operation of the organization and undergo financial audit, the results of which are published on their members' websites.

While accountability to the government and institutions is realized through participation in public debates, constructive criticism and public policy development, especially data collection, accountability to donors is achieved mostly through the development of project ideas based on realistic needs. The scope of these activities corresponds to the capacities of an organization.

Accountability to the base, including beneficiaries, is realized in multiple ways. This segment of accountability is addressed in more detail in the principles to come.

An accountable CSO upholds accountability within its own organization primarily due to internal control mechanisms. The actual existence of the assembly and management boards within the CSO enables not only quality management but also control over that management as well as between the CSO and its staff and members. For a CSO's employees, accountability is realized by the clear definition of rights and responsibilities via contracts with employees, job descriptions, performance evaluation and full respect for the agreed conditions.

5 For more information, see the excellent text of the author A. Andjelković, at: http://wikiciv.org.rs/index.php/Povećanje_odgovornosti_i_transparentnosti#cite_ref-2.

Civil society is a segment of society with a fragile image. The work of CSOs is primarily based on trust between organisations and citizens. Building trust takes time, along with lots of hard work and results directly stemming from such “investments.” Unfortunately, it takes years to build trust and only a second to lose it. Furthermore, the unaccountable conduct of any CSO jeopardizes reputation of the others. The only way specific CSOs can protect themselves from irresponsible conduct of others is by establishing and applying professional and ethical standards.

Transparency or publicity of the CSO work is present in the statues of almost all CSOs in the region. But how is it being realized, and what does it actually mean? A CSO’s transparency is applied by ensuring a complete release of information on the organization to the interested public. It has to be stressed that this standard does not imply a “passive” role for the organization. On the contrary, a CSO is transparent if its information is engaging, readily available and comprehensive.

A CSO is not transparent if it submits only mandatory financial statements to the state, which then publishes them on its website. This information is not understandable and is often inaccessible to the wider public.

In April 2016 the police arrested Katarina Rebrača, president of the Charity Fund in Serbia , under charges of taking more than EUR 300,000 intended for humanitarian aid.
The story was extremely covered given that this was a Serbian celebrity actively promoting the work of her fund. Serbian CSOs have since encountered problems in communicating with potential donors, have lost a significant portion of funding from the public, even if engaged in entirely different topics than Charity Fund, and have thus raised generally smaller amounts. Her sentence is being appealed as of 2019.

PRINCIPLE 3. CLEAR, OPEN AND TRANSPARENT COMMUNICATION

CSO shall have a clear, true and open communication about its activities, results and funds' amounts with all stakeholders. CSO shall disclose the origin of the funds to stakeholders, save in case when the donor has explicitly demanded to remain anonymous. Information about the received amount of funds shall be available in the course of fundraising, periodically, same as upon the completion of the fundraising process.

Reporting to the public, donors and partners can be conducted in many different ways. Each communication about activities, results and finances is a form of reporting.

Reporting and communication with the public are often perceived as a useful activity by the civil sector yet are insufficient in terms of professional and ethical standards.

Reporting and open communication are a channel for building trust. At the same time, this is an anti-corruption measure implemented by the sector. It is important for each CSO to publicly disclose and clearly communicate the following information: the organisation's mission and activities, employees, donors and support. Regular renewal of this data by individual CSOs protects the entire civil sector and protects against allegations of corruptive practices.

The information to be disclosed should be as follows:

THE ORGANIZATION'S MISSION.

This has already been mentioned in the description of principle 1.

THE INDIVIDUALS OF THE ORGANISATION.

Every organisation is made of people, their knowledge, skills, motivation and interests. It is important to present information about the members of the managing board, director and staff of organisation, as well as a brief memo about those people. It is recommended to post on your website a short CV of the people within the organisation clearly demonstrating their competences, relevant experience and appropriate motivation.

ACTIVITIES AND RESULTS OF THE ORGANISATION WORK.

If your organisation's website and promotional materials do not contain information about the activities and work results, you may find yourself in a situation to be perceived by the public as inactive and existing solely on a piece of paper. On the other hand, the CSO's results also need to be presented so as to avoid overlapping with activities in the civil sector. It is not uncommon that, due to insufficient communication between the sector and donor community, the two groups offer almost identical projects. In addition, disclosing data

SIGN Network gathers foundations from six Balkan countries. These are foundations regularly publishing their annual reports, and their websites contain the data pertaining to their activities and donors.
Foundation Mozaik from Bosnia and Herzegovina presents its donors on its website in an interesting manner and lists the names of individuals assisting actions following the 2014 floods (www.mozaik.ba/bs-lat/donatori-2015).
This practice sends out an important message to CSOs: all donations and all donors are equally relevant.

about the results can enable other CSOs to follow up on achieved results, thus creating synergy of different ideas and efforts.

THE DONORS AND THEIR FINANCIAL CONTRIBUTIONS.

The recommendation here is to clearly indicate the donors of organisation, the amount of funding and current and future projects.

HOW THE ORGANISATION SPENDS THE RAISED FUNDS.

This segment will be addressed in the remaining principles.

It is important to agree with donors in advance about how they want to be presented in materials. International donors have their own rules, usually an integral part of the grant agreement. When raising funds from individuals and companies, this is most often not the case, so it is recommended for you to offer a number of options for presentation of their support. A CSO may offer visibility on its website, promotional leaflets and posters, regular mentioning and appreciation to the media. One of the options has to include not mentioning the name of the donor, with a clear determinant that the donor had wished to remain anonymous to the wider public. Naturally, information about the identity of the donor always must exist within the organisation and must be available to governmental authorities at request in a legally envisaged manner. The details on how to implement this in practice may be found in the description of principle 12, same as in Chapters 3 and 4 of this manual.

When a CSO is running a campaign fundraising from individuals and companies, it may take longer time and be repeated periodically. The fundraising standards remind organisations that it is important to regularly publish information during the course of the campaign for both transparency and ultimately greater contributions.

When a campaign is launched, many people are initially interested. If after two or three weeks the public does not have information on the amount of funds raised available, the potential donors will not be sure if it is worth it to invest to such a campaign. They will think that the campaign is not going as planned or that the CSO will not succeed in raising the funds needed. Each potential donor will hesitate to give more at that moment.

One of the problems faced by the civil sector in all Balkan countries are the so called GONGO organisations.
These are nongovernmental organizations established by the government so as to provide additional funding to the government or parties and exercise influence in relation to domestic and international topics.
This unfair competition uses the general lack of information on CSO work and poor understanding of the public to its advantage as people in power grant more funding.
The only way for authentic organisations to protect themselves from unfair competition is to establish standards of CSO operation, which would mandate open and clear communication about donors, employees, and projects.
This would allow both CSOs and the public to recognize GONGO organisations.

PRINCIPLE 4. PREVENTION AND MEASURES OF ASSET AND PROPERTY ABUSE

CSO shall protect the use of funds and create mechanisms for prevention of abuse of the funds and assets, same as undertake appropriate measures in case the abuse shall occur.

This principle ensures that the money raised and property are used to the intended purpose. Moreover, how else can the public know that the organisation is capable for adequate use of money and assets?

Every organisation has its money-handling practice. Larger organisations have written procedures and records describing the use of each donation. Still, regardless of size and the formality of their work, all organisations engage in financial operations requiring the establishment of certain standards[6]:

FINANCIAL MANAGEMENT

Within the organisation there are people responsible for different aspects of a CSO's financial operation, and each member of the team performs their job in line with the description of that particular job. In its financial operation, each CSO must comply with the legislation of its country and the requirements set in the donation or grant agreement.

SPENDING PLAN

Prior to initiating any fundraising campaign, it is necessary to develop a realistic plan of the budget. The spending plan needs to be realistic and ensure that the activities can be implemented on a larger scale.

6 For more information see Jenny Gilmore, *NGO Policy and Procedures Manual*, and chapters 3 and 4 of this manual.

FINANCIAL OPERATIONS

Organisations must conform to the rules and laws regulating the relationship between CSOs and banks. Different states have different rules in this respect, but the money raised in cash usually must be paid into the bank account. This requires the organisation to authorize a person responsible for the bank account and who will be criminally and materially liable. It is recommended that the payment order for each transaction is co-signed by at least two people from the organisation so as to avoid additional internal control and avoid unnecessary errors. For the spending of larger amounts, CSOs should seek approval of its managing board.

REGULAR FINANCIAL REPORTING

This pertains to monthly reporting encompassing the overview of costs

In scope of the two-year program Civil Society Forward, implemented by the Institute for Sustainable Communities (ISC) and USAID in Serbia, 11 CSOs were selected to undergo an intensive process of improvement of their procedures in the areas of financial operation, procurement and human resources.
The objective of this entire initiative was for these 11 organizations to raise the level of accountability in their work.
Even after the completion of the program, these organizations are still disseminating the examples of good practice they have internalized.

More information at:
www.iscserbia.org/indexENG.html.

in the reporting period, balance in the CSO accounts and their comparison against the spending plan. Thus, the organisation is not preventing potential abuses but also enables itself to quickly respond to the requests of the interested public.

INDEPENDENT FINANCIAL AUDIT

This is an operational standard typical mainly for CSOs with larger budgets. CSOs should annually conduct the financial audit of all of their operations. These reports should be made publicly available on the organisation's website.

PROCUREMENT AND PAYMENT OF GOODS AND SERVICES

Each organisation is engaged in such procurements, regardless of its size and project budgets' levels. It is of great importance for the organisation to handle these tasks responsibly. Procurement procedures may be written or not, but the organisation must ensure that the most economically advantageous quotation of required goods and services is obtained. Publishing calls for quotations and the suppliers for implementation of its activities is more transparent than other ideas and thus lowers the risk of seeming to prefer particular suppliers or of asking for a corrupt refund.

EXPENDITURES FOR SALARIES AND ADMINISTRATIVE COSTS

It is desirable for the public to get information about the percentage of the budget spent on salaries and administrative costs. In this way, CSOs avoid accusations that they exist solely for their salaries.

CSOs must also observe the laws regulating procurement, assets, records and organisation inventory. CSOs may do more than required by the law by means of internal procedures.

And finally, what should an organisation do in case of abuse of its assets and property? First, previously described procedures ensure not only the prevention of abuse but also how to easily determine liability and the reason underlying such an abuse. The organisation needs to be able to immediately undertake measures to protect itself against further abuses. Each CSO should develop its own abuse response mechanisms, in line with the manner in which such organisation manages its assets and property. The objective of these procedures is to ensure that the CSO is able to detect potential or occurred abuse and undertake adequate protection measures.

DanChurchAID (DCA) **is an organization which had faced corruption cases in regard to their international operations last decade.**
Their response had surprised many- they started regularly publishing information about these cases on their website, as DCA had done to protect their assets and property.
Despite the bad image arising in relation to these cases, DCA had continued successfully raising fund and had even increased its revenues from individuals in 2009, thus increasing their total budget to EUR 123 million.
Because of the accountable and transparent conduct of this organisation, corruption cases related to their work have not adversely affected their pool of donors. Similar cases can be read at:
http://www.odihpn.org/humanitarian-exchange-magazine/issue-52/corruption-in-the-ngo-world-what-it-is-and-how-to-tackle-it.

PRINCIPLE 5. TRANSPARENCY AND OPENNESS IN FUNDRAISING

CSO shall implement the fundraising process in a transparent manner, openly communicating about the purpose, activities and needs due to which the funds are being raised, and shall not make false promises or create irrational expectations with donors the support is being sought from.

A key piece of information ensuring fundraising transparency is the data about the sought donors as well as wealthy financers.

During the fundraising campaigns, it is important for the interested public to easily find out how much money you have raised at any time of the campaign and to be informed about the completion of the campaign.

Nowadays modern technologies create great opportunities to implement this process in a simple, visually interesting manner. Besides the amount, share information on who has donated, how much and in what way, which is also a great opportunity to thank everyone who supported you.

During fundraising you must be clear about the purpose of the entire campaign. If, for example, you claim to be fundraising for the construction of safe houses in Serbia but have decided to build them only in Vojvodina, are you being sufficiently honest towards potential donors? If you claim that raising a particular amount will help provide accommodation and shelter for 2,000 refugees, but realistically only 1,000 can receive adequate assistance with that amount, are you being fair to the donors? When defining the purpose of the fundraising campaign, be as precise as possible in planning and promotion. Make sure that the purpose will be achieved by the amount sought, and that you will accomplish the change you had promised.

Organisations must be aware of the limitations in their own capacities. Maybe certain amount of funds can achieve the fundraising objective, but do you have the capacity to bring this campaign to an end? Maybe you can raise the money to assist 2,000 refugees, but what if you volunteer and activist network can reach only up to 1,000 of them?

Finally, taking the example of the 2015 refugee crisis, is the aid you wish to provide what these refugees need? How do you know that? Did you conduct a necessary needs assessment prior to engaging in fundraising? If not, your campaign may prevent much-needed aid from reaching the right hands in a proper manner.

CSOs make a similar mistake in vying for international donors and create overambitious projects. Trying to impress the donor and be more competitive in relation to other projects, organisations include a multitude of activities, objectives and deliverables in their project description. Experience in work with CSOs demonstrates that this often does not imply ill intention- representatives of these organisations truly want to do all those things. However, such thinking errs for several reasons.

In this way, incoherent project proposals are created. These projects lack clear focus, by increasing the number of objectives, a CSO finds it hard to prioritize during implementation. The donors are capable of recognizing this threat and often discard such projects because they

***Catalyst Balkans* publishes annual philanthropy reports on its website.The survey covers seven Balkan countries and enables access to diverse data in relation to donations and fundraising initiatives. On this website you can search by types of donations, types of donors, purpose, types of beneficiaries and many other criteria. Visit the following link: http://catalystbalkans.org/en/home/resources.**

seem overambitious and unfocused. Donors are aware of the threat of such an approach.

Similar situation can be found with companies and individuals as well, but here an additional threat is present. Unlike the donors who have their preselection committees and people reading your projects, individuals and companies cannot dedicate so much of their time to you. If you are overambitious, you will do nothing more but confuse your potential donors and leave the impression of someone who is indecisive. An important thing in communication with these donors is to clearly present a concrete goal.

This principle can help you develop long-lasting relationships with the donors. All donors like to support success stories, and clear focus in your work will facilitate what success means to you, how to achieve it, and how to communicate it more easily with the stakeholders. Once you have achieved success defined in such a manner, everyone will recognize it and then wish to participate in your next success. In this regard, you always have to be fully honest with our donors. Sometimes you know information which does not support the cause, but you still must find a way how to communicate this to our potential donors. It will inevitably appear in the public without our involvement, which will threaten the credibility of the organisation.

A dormitory in the USA had launched a fundraising campaign with the purpose to extend the facility by a new wing and increase the building capacity from 80 to 200 beds. The campaign started off well and was recognised as important in the local community.
A month after, a local reporter determined that over a three-year period no more than 65 beds were occupied in the existing wing of the dormitory at any time! Campaign representatives explained to the public that the capacity was not filled because of the poor conditions in the existing dormitory.
Alas, the campaign failed because the public lost trust. It seemed as if the campaign was concealing important information on purpose.
On the other hand, the people running the campaign had decided to withhold this information since they thought it would jeopardize the campaign.

This insufficient openness had directly led to the fundraising failure.

PRINCIPLE 6. ACCOUNTABLE, EFFICIENT AND EFFECTIVE USE OF RECEIVED DONATIONS

CSOs shall use the received donations in an accountable, efficient and effective way in line with the purpose which they have been donated for. In case a part of the donated money is to be spent for operational costs, this has to be communicated in advance.

Creation of a budget prior to fundraising is the initial expression of a CSO's accountability. In this way, a CSO will be precise in answering the questions about the use, cost and purpose of the campaign. When the organisation starts spending, additional measures need to be taken so as to ensure efficiency. The following topics need to be taken into consideration:

REALISTIC ASSUMPTION OF COSTS.

You should not skimp on your budget, but you should anticipate, as accurately as possible, all costs needed to complete the task. If you neglect an important cost, the money raised will not be sufficient. Likewise, pay attention not to introduce costs you actually do not need. Are all monthly administrative and payroll costs going to be allocated for the implementation of a single activity only? This assumption reflects an accurate assessment of the scope of products and services needed for implementation.

SPENDING EFFICIENCY.

A key issue is whether you can do more with raised funds than initially planned. Is there another, less expensive way to address the problem? If you are raising funds for the construction of social housing,

Some CSOs conduct fundraising by offering "shopping lists" to their donors.
A shopping list contains the list of everything needed for implementation, with donors purchasing the amount listed. For instance, one could buy bricks for the construction of a house.
This technique ensures that the donor knows exactly how their donation has helped. Multiple Sclerosis Society from the United Kingdom is one of the many organisations raising funds in this way.

you have to make the anticipated costs as efficient as possible. If the construction costs per square meter are equal or higher than the economic price of a commercial investor, this demonstrates that the activity is inefficient. If another CSO had managed to refurbish three parks for EUR 50,000, it would be difficult to raise EUR 100,000 for a single park of similar quality.

THE FUNDS ARE ENTIRELY SPENT FOR AN ADEQUATE PURPOSE.

It is vital that all money raised is allocated to the activities for which the funds had been pledge. You can't reallocate money raised for a park to the construction of a school because you thought it was a better way to spend the funds. The donors who have donated money for a park might not want to sponsor a different purpose. Moreover, if there are funds left after the original implementation, you must have a plan for this money defined in advance. This will be further discussed in describing other principles.

OPERATIONAL COSTS ARE PRESENTED TO THE DONORS IN ADVANCE.

If you plan to use funding for operational, you must make the potential donors clearly aware of it. This is especially important when your

donors do not ask for detailed budget. All donors are extremely interested in how their money is spent and would not like to be surprised. This is why it is important to announce the percentage of the budget to be allocated for payroll and administrative costs in advance. The level of salaries must be near the cost of labor in the local market.

THE COSTS OF FUNDRAISING MUST NOT BE DISPROPORTIONATE COMPARED TO THOSE OF IMPLEMENTATION.

For example, a TV commercial may be extremely expensive. If the commercial costs exceed those of the goal of the mission, a question arises: why haven't you taken the funds allocated for the commercial to directly assist your beneficiaries? If the cost of a donor dinner exceeds the amount of the goal, how does a donor dinner help? It is desirable for CSOs to include their suppliers in the campaign to get favorable conditions for fundraising activities. It is quite legitimate to ask TV stations for a discounted price or the restaurant and sponsor to cover the costs of the donor dinner as a contribution to your campaign.

TIME IS ALSO A RESOURCE TO BE EFFICIENTLY USED.

This principle relates both to your time and that of your donors. Potential donors need multiple opportunities to donate funds, with the very act of donating not requiring much time and effort. If the donor is to pay directly into a bank account, they will be more prone to do this if you have provided the completed payment slip in advance. Sending a text message with the donation is easier than going to the bank. On the other hand, your time and effort dedicated to the fundraising campaign are also important factors. If a concert brings about the same effect as a three-day festival, why engage in the entire festival?

The US website www.charitynavigator.org tracks a number of parameters regarding fundraising.
The standard of cost efficiency denotes that, for every 50 cents spent on the fundraising costs, $1 is raised.
The piece of data presented on this website shows that the average CSO spends approximately 15 cents on the fundraising activity costs against each dollar raised.
http://www.charitynavigator.org
On their web page potential donors get information that some CSOs spend up to 40% of the funds raised on advertising, and records on American CSOs illustrate that one foundation spent $1.75 for each dollar they have managed to raise.

PRINCIPLE 7. MANAGING FUNDS IN THE CASE OF TERMINATION OF FUNDRAISING DUE TO THE FORCE MAJEURE OR RAISING A DIFFERENT AMOUNT THAN THE ONE INITIALLY PLANNED

CSO shall publicly and clearly define how it will manage funds raised in campaigns terminated due to the force majeure or outdatedness of the reasons underlying fundraising, same as in cases when the raised amounts are greater or lesser than the fundraising amount planned in advance.

It is impossible to anticipate all circumstances that may threaten the fundraising campaign. The weather is a good example, but there are also much simpler circumstances that can lead to a problem. For instance, a CSO is raising funds to equip a public park in its municipality, yet the municipality suddenly allocates funds for development of the same park. Another example is if a CSO is raising funds to purchase real estate for a day center to its beneficiaries, and the price of the real estate changes substantially.

Another type of difficult circumstance is when a CSO raises more or less funds than expected. What can you do in instances like these?

Within the Sustainability Academy program, implemented via the SIGN Network in six countries, a number of the local organizations have raised more funds than expected.
Since the SIGN Network had previously delivered training to all of these organisations, they had a prepared plan, with an additional number of tree seedlings in the first initiative, additional summer classroom elements in the second, and the purchase of quality equipment for the Association of People with Disabilities (OSI) in the third. The trainings involved defining and communicating this message to the donors, as manner in which this message is communicated will contribute to the ultimate success.

A CSO IS NOT TO INDEPENDENTLY DECIDE ON THE NEW PURPOSE OF FUNDS RAISED DUE TO A FORCE MAJEURE OR UNEXPECTED CIRCUMSTANCES.

Countries in the Balkans do not have a legally regulated procedure in respect of this issue, but in the United Kingdom this procedure is precisely defined. CSOs report their case to the appropriate governmental commission, the *Charity Commission* in England and the *Office for the Scottish Charity Regulator* in Scotland. Even when donors agree to the change of purpose of the money they have donated, CSOs in England have to seek additional approvals and instructions, while in Scotland the OSCR may grant the reorganisation of budgets even without the donor permission. The issue is delicate even in countries with rich experience and practice in this area.

In the Balkans, there are no such corresponding bodies, so there is space for abuse, but also to call out CSOs for insufficient transparency. CSOs should thus avoid situations entailing the change of the purpose of funds as much as possible. Should the new circumstances disable the original purpose entirely, you should suspend the fundraising campaign, inform the donors about the situation and ask them to provide a written approval of the new purpose of the funds. The new purpose should be as similar to the original idea as possible.

In spring 2013, the Ognjanović family appealed to the citizens of Serbia to help their daughter Tijana afford a heart transplant. The campaign gained popularity and raised EUR 2.6 million.
Unfortunately, the girl did not live to the transplant and passed away in July 2013.
The Ognjanović family then informed the public that the cost of Tijana's treatment was EUR 1.1 million and that they intended to use the rest of the money for treatment of other children.
The media reacted turbulently and accused the Ognjanović family of fraud. The Higher Public Prosecutor's Office unblocked the family account only in April 2015, when it was finally concluded that abuse did not occur.
The lack of fundraising standards have all caused majr damage mostly to the Ognjanović family, but also to all CSOs fundraising from individuals in Serbia.

CSO MUST PREPARE IN ADVANCE IF SUFFICIENT FUNDS ARE NOT RAISED.
Such a preliminary decision will mean a lot to the organisation, especially when far less funding is raised than needed for the implementation. Communicate this decision in advance to the donors, who may still donate the funds. A donor will not invest into something which may not succeed and feels confident in a CSO which has planned for another purpose in public interest.

CSO MUST ANTICIPATE IN ADVANCE WHAT TO DO IN CASE MORE FUNDS THAN INITIALLY PLANNED ARE RAISED.
Have a new purpose similar to the original one. In such a case, the surplus funds must not be spent automatically. You have to inform the donors that the campaign was successful beyond expectations and ask to use the money in a certain manner.

It is recommended to use the money for the same purpose. In a park, the surplus funds may be used to ensure additional equipment. If the funds are for the purchase of an incubator for the local maternity hospital, the donor may be asked to use the surplus funds to paint the maternity ward. Regardless of how obvious it may be that such a purpose is “adequate”, you still need to ask for approval. They will be pleased to learn about the success of the campaign and the opportunity to do more r than initially planned. It is crucial not to make the decision about the purpose of the surplus funds alone.

PRINCIPLE 8. RESPECTING THE RIGHTS AND DIGNITY OF BENEFICIARIES DURING THE COURSE OF FUNDRAISING

CSO shall ensure the respect of the rights of its beneficiaries and that their dignity and self-esteem are protected during the process of raising and distributing funds, same as in the course of the reporting on the use of the donation.

Beneficiaries are the citizens for whom the money raised during the fundraising campaign is intended to meet a specific need. A CSO should include the beneficiaries in fundraising, identify their genuine needs, and demonstrate the results of the campaign. Still, be aware of the privacy and dignity of our beneficiaries, especially when addressing vulnerable groups or situations.

The Čep za hendikep campaign of the Association of Paraplegic and Quadriplegic in the Banat region has an interesting approach. Namely, all you are expected to donate are plastic bottle caps or empty cans. By recycling of collected caps and cans, the Association generates revenues used to purchase aid for people with disabilities. In the fundraising campaign, this Association does not use the data on their beneficiaries, but shows to people how easily they could help by this donation method. Later on, the Association publishes on their website stories about their beneficiaries who were provided with aid, obtaining their approval for all published data in advance.

THE GROUPS OF FUNDS' BENEFICIARIES MUST BE CLEARLY DEFINED PRIOR TO THE FUNDRAISING CAMPAIGN.

If the beneficiary is an individual or small group, obtain a written consent of all individuals and clearly indicate that they are personally beneficiaries. If it is a collection of beneficiaries of a common characteristic, like rape victims, you will have to provide a clear description of the group. A broadly defined group of beneficiaries will not suffice. Clear information needs to be provided about the area covered by the campaign and the type of support the beneficiaries will receive. Finally, there is an option of raising funds for indirect beneficiaries, like for cancer research. In this case, it is important to provide a clear and detailed description of activities and clear description of the expected outcome.

THE FUNDRAISING CAMPAIGNS ARE TO CREATE EMPATHY, NOT TO EVOKE PITY TOWARDS BENEFICIARIES.

The difference between empathy and pity is huge. Although it may seem that the fundraising campaign will be more successful if pity is evoked, it is also necessary to take care of the beneficiaries' privacy and right to dignity. Pity may lead to stigmatization of specific groups and to negative reactions to a CSO's interpretation of the position of individuals and groups. Empathy entails emotion but gives an opportunity to understand, feel what other people feel, think. Empathy leaves much more room for action and does not transform beneficiaries to victims. Campaigns should empower beneficiaries and not represent them as helpless.

DISCLOSURE OF PERSONAL DATA MUST COMPLY WITH THE LEGISLATIVE FRAMEWORK.

If you want to begin a campaign using a story about individuals and their lives, you will need to ensure their consent first. Legislative framework differs across countries, therefore it is important to know how systemic laws regulate protection of personal data. CSOs have to ensure consent and allow this beneficiary to monitor the data-processing procedure. After this, obtain consent for the texts and other forms of data processing used in the fundraising campaign. In other words, before you print out a leaflet containing a personal piece of data or a photograph, the print preparation to the beneficiary. Finally, the law secures the right of a person to a copy of any material using personal data.

PUBLISHING PHOTOGRAPHS.

A photo allows of beneficiaries to become recognizable in the wider environment. Treat a photo as any other personal information and always seek a written permission to publish it. Do not use photos from the Internet and found in other materials; make your campaign authentic.

INFORMATION ABOUT VULNERABLE GROUPS MUST NOT STIGMATIZE INDIVIDUALS OR GROUPS.

Think about how to present beneficiaries to not create to the negative image. CSOs must develop skills in communicating about especially vulnerable groups such as children, women, victims of violence, drug users and HIV patients.

When appearing on television, CSO representatives speak of the need to ensure activites for children.They state that youth, in this absence, turn to narcotics, alcohol and anti-social behaviour. This raises the question of effectiveness and ethics of such an approach. Is the message that all youth are prone to vice by their nature? Is it stigmatising the youth to create such a negative picture?
These campaigns were not supported by the youth, because the CSOs running campaigns in this manner had demonstrated such a lack of understanding of the youth.

PRINCIPLE 9. INFORMING BENEFICIARIES ABOUT THE FUNDRAISING AND SPENDING

CSO shall inform its (potential) beneficiaries in a timely manner about the raised donations and their distribution, whether by means of interim reporting, via the media, direct contact or other relevant ways of communication.

There is a distinction between three possible situations, as presented in scope of the previous principle.

WHEN FUNDRAISING FOR AN INDIVIDUAL OR A SMALL GROUP OF INDIVIDUALS, THEY NEED TO BE PROVIDED WITH REGULAR AND FULL INSIGHT INTO FUNDS RAISED, LIST OF DONORS AND ALL OTHER RELEVANT DATA.
A fundraising campaign cannot launch without full consent. The CSO should open a special account intended for the funds raised in the campaign dedicated to an individual or group of individuals. This account must not cover CSO costs. The CSO must adhere to a strict budget to which both parties have agreed. If this concerns a group of individuals large enough to make the cost of communication disproportionately expensive, information may be sent via website or the media but only with the prior announcement made to the beneficiaries. These activities allow beneficiaries to have constant insight into fundraising and spending.

In 2014 Dunham & Company published a research denoting inefficient use of online tools and how low-quality websites lead to CSOs missing opportunities to raise several billion Euros. This lies in the fact that half of CSOs worldwide have not indicated the change brought to the lives of beneficiaries and the results of their previous work.
This in itself prevents beneficiaries from easily recognising what a CSO is doing.
Given that the majority of beneficiaries decide in the initial moments of visiting a web page whether or not they are interested, many do not bother to learn more about the organization.

ANOTHER SITUATION OCCURS WHEN WE FUNDRAISE FOR A GROUP OF BENEFICIARIES OF JOINT CHARACTERISTICS.

These campaigns address problems for a group sharing similar features like age or race. There are no direct individuals for the donations but instead future beneficiaries of fundraising. A CSO should inform the public and potential beneficiaries not only about the fundraising campaign but also about activities which will involve people from such beneficiary groups. If there are associations already gathering people from such beneficiary groups or known places of gathering for the community, make use of this fact and reach the people going there.

EVENTUALLY, THERE ARE SITUATIONS IN WHICH WE FUNDRAISE FOR A PARTICULAR GOAL.

This is a frequent case, and the examples include the call to fund medical research activities and to protect wildlife. Here we do not have direct beneficiaries, yet the focus is directed toward the most interested actors of these campaigns. Medical research is important for health care institutions and patients, while animal welfare is a topic more important than others to all pet lovers.

Credibility of a campaign stems from the fact that in some way you represent the stakeholders and their interests, hence the need to address them. This provides an opportunity to fundraise, given that they are potentially the most interested donors.

Even when fundraising from international donors, care should be taken to provide beneficiaries with information on planned activities and fundraising.

Some say that attracting donors is impossible for human rights campaigns.
The example of Amnesty International UK shows this is not the case. In the 1990s, this organization created the Pen Pack, a letter forwarded to a large number of addresses.The letter contains a paper and a pen.
One side of the paper contained the stories of how pens were used for torture worldwide.
These stories were indeed disturbing but also veritable. The other side of the paper had the title, "A pen can be the instrument of change," and invited citizens to help the global fight against torture by signing the receipt found at the end of this paper. The campaign was so successful that it lasted for 10 years in Britain and spread across the world.

PRINCIPLE 10. INCLUDING BENEFICIARIES FOR THE PURPOSE OF DEFINING AND DURING THE FUNDRAISING PROCESS

CSO shall strive to include its beneficiaries in the process of defining the purpose of raising and distribution of funds; and to involve them in the decision making on the further distribution of the remaining unused funds after having met the objective of fundraising.

The source of legitimacy of each CSO primarily pertains to values and people[7]. T support of citizens does not automatically imply work is legitimate. Would you consider legitimate a violent, discriminatory organisation? Still, legitimacy does not come exclusively from any values but rather stems from the fact that there are people recognizing and supporting the work. Legitimacy in this case refers primarily to beneficiaries but also the wider base.

By involving beneficiaries in defining the purpose of fundraising and distribution of funds, you are already working on the legitimacy of the organisation. Regardless of how well a CSO is familiar with its beneficiaries, you cannot lose contact with them. Circumstances change quickly, and a CSO is successful only if it demonstrates it is capable to anticipate important, urgent and unavoidable circumstances awaiting us.

Donors primarily give to help people directly resolve a problem in the communities and believe CSOs represent the interests of beneficiaries in a legitimate manner. On the other hand, beneficiaries will trust you only if they perceive your benefit. Your role is to be that perfect agent between beneficiaries and donors.

Beneficiaries may be included in the fundraising process by means of debates, interviews, civic gatherings, surveys, desk research and publications. Typically, these activities include a research aspect. Still, as in the case of civic gatherings, these activities can transform into the collection of good ideas from our beneficiaries. In this way you build further trust with our base.

If your CSO implements such activities when preparing new initiatives, consider how to make the distribution of funds participatory as well. Namely, if you hear a great proposal, discuss with beneficiaries what it would take to implement such an idea. You will receive useful information and can inform your beneficiaries about how to develop the budget.

If you use surveys and other activities not offering opportunities for two-way communication, you can publish information concerning the distribution of funds, particularly separating payroll and administrative costs. This will be addressed more in the next chapter.

7 N. Tadros, *Peoples' Advocacy*, manual for trainers, USA, 2010.

A common piece of advice CSOs receive is that they need to simplify their story when addressing the public, yet it is hardly applied, as it does not include any specific requirements or proposals.
On the website www.sofii.org you may find thousands of examples and specific advice regarding fundraising.
One of the more important pieces of advice is that the simplicity in expression must not become more important than what you actually wish to communicate.
People want you to address them as intelligent beings who are encountering numerous problems in their everyday life. People want to hear the truth in a message clearly stating how an organisation can resolve issues.
http://www.sofii.org

An especially sensitive situation occurs when more funds are raised than needed for implementation. This has already been mentioned in the description of principle 7. Preferably, beneficiaries should also be included in defining the purpose of distribution of such “surplus” of the funds raised.

If we were fundraising for park development, it would not suffice to ask solely donors about the investment of funds. Ask park beneficiaries what else they would like to have that can be financed.

Be cautious with this principle. Not all fundraising enables legitimate inclusion of beneficiaries. If you fundraise for the construction of safe houses in Serbia and raise enough funds to construct one house more than anticipated, to include the beneficiaries could lead to funds being spent on other needs now that they are satisfied with housing. Moreover, maybe victims of violence need homes yet have no way to communicate that sentiment.



Six international CSOs answered the following question: why are donors supporting you and not your competitors? Then a similar question was posed to their donors: what are the reasons you are donating funds to these organizations and not others? The answers did not coincide in either case. Each organization believed that fundraising was not genuine support, and donors considered supporting organizations as something entirely different. Do not lose contact with the base and beneficiaries! Their actual needs must be clear to you and your donors at all times! This is the only way to achieve sustainability on the long run, and build relationships between you, donors and beneficiaries.

PRINCIPLE 11. INFORMING THE DONOR ABOUT THE USE OF DONATIONS

CSO shall inform the donors about how their donation was used, and provide quick, accurate, comprehensive and open answers to all questions, in line with the donor requirements and reporting procedure.

Despite the common understanding present to reveal implementation and spending at the end of the project, there are several still open questions arising about proper reporting. Many receive their funding from international and national foundations, and their own detailed reporting formats have adjusted to these requirements. In this way, CSOs report to companies, which often do not have their own specific requirements and formats.

The natural tendency of CSOs is to present the best possible outputs. Wanting to demonstrate that it is worth continuing the partnership, CSOs will try to show that they have achieved everything initially envisaged by the project, but such practice makes you dishonest both toward donors and yourself. There is no project where unexpected circumstances do not arise or one activity has not failed to succeed in full. The key mistake in dishonest reporting prevents you from learning potentially valuable lessons; by beautifying reality, you abort the chance to learn from mistakes, which constructs a barrier to further development of the general organisation. Above all, you fail to express sufficient openness, relevant both for you and the donors.

A frequent mistake observed in CSOs is that reporting is undertaken solely in predetermined time frames. In this case CSOs approach reporting as a bureaucratic task, with monitoring and evaluation tasks receiving exclusively the support to such bureaucracy. In this way, monitoring and evaluation are focused almost exclusively on tracking process indicators, which have become a means to demonstrate that the activities were carried out to an adequate scope. The evaluation of success is left to the conclusions of the person compiling the report, who cannot possibly have all necessary information relevant for drawing key conclusions. Likewise, such an approach does not allow the full organisation to learn lessons, leading to individuals having different visions of success.

Different practices are observed when organisations fundraising from individuals and companies by means of campaign. In such cases there is no reporting format, with potential donors coming from entirely different structures of society. How can you ensure that informing and reporting are in line with the standards?

If you fundraise with a campaign, it is vital to use quality administration when checking the list of potential donors who had previously supported you.
Have a sound database of information on potential donors: what their answer was, who supported which project, much they gave, and whether you have thanked them.
You will find such a database useful in reporting, as it allows you to have a donor contact list as well as a list of those who had not supported you.
Send the report to both of these groups in order to showcase success and encourage transparency.
In this way, the organization prevents adverse rumours, demonstrates professionalism and accountability, thanks their donors and acquires potential new donors for future actions.

Create a report unique to the specific action, but do not neglect the following set of information:

SHORT DESCRIPTION OF THE CAMPAIGN RESULTS.
Contain a brief overview of the campaign, and discuss the total amount of donation money.

SHORT OVERVIEW OF SITUATION PRIOR TO THE PROJECT IMPLEMENTATION.
This part should contain data on the issue at hand. State data about the situation from the beginning of the project, and presenting the tangible goal. For instance, you could start with the description of a park in poor condition, and then explain how the project's completion will unveil an open gym and 30 benches.

OVERVIEW OF THE BUDGET AND FUNDS RAISED.
Here we should present how much money or material we have both raised and seek to raise. Relevant donors should be listed, with a full list of donors at the end of the report.

In almost all cities in the Balkans, we meet people in the streets raising donations for some associations.
Such actions frequently evoke mistrust and suspicion about the funds raised.
The main criticism regarding such actions pertains to the inability to obtain information about the amount and usage of those funds.
Such a procedure is not only contrary to fundraising standards, but it also directly contributes to mistrust between the citizens and the entire civil sector, which should protect itself from practices of this kind.

FUNDS RAISED FROM DIFFERENT SOURCES.
If the campaign was raised with funds from individuals and companies, yet donors from the public sector or international philanthropists gave, this must be presented in the report to avert accusations of corruption. Show that the total sum of raised funds equals the amount sought and spent.

DETAILED DESCRIPTION OF RESULTS.
Here we should describe what has been achieved. Try being as precise and clear as possible.

PLANS FOR THE FUTURE.
Use the report to announce your future activities. Invite everyone, whether they have already supported you or not, to take part in your future actions.

APPRECIATION TO ALL DONORS.
At the end of the report, list all donors who have supported you and thank everyone.

These inclusive activities can be applied during the course of both fundraising and implementation.
It is important to inform the public regularly and not only at the end of the project.

PRINCIPLE 12. ACKNOWLEDGEMENT OF DONORS' CONTRIBUTION AND TREATMENT OF DONOR INFORMATION

CSO shall acknowledge donor contributions and ensure all information about the donors is being treated as confidential and safely stored, in line with the donor requirements and visibility procedures.

The best way to ensure continuous donor support is to thank each donor and appreciate every contribution. There are many opportunities for this: at organized events, in printed material, on your website or on the walls of your offices.

When thinking about how to appreciate donors' contribution, start by making a list your upcoming events and analyze whether these are good opportunities to appreciate donors.

Prior to thanking your donors, make sure this is something they want. You need to obtain their approval, same as with information in your materials. This can be done in a simple way; for instance, if you have donation contracts, leave some blank space where the donor can enter how they wish their name to be presented in your material.

In implementing NIF 08 (Niš Investment Forum 2008) the organisers offered three packages to donors.Each package entailed different amounts; gold was EUR 20,000,s ilver EUR 10,000 and bronze EUR 5,000. Corporate donors could choose any of these packages. Each package offered different visibility to companies at the forum itself, same as in materials distributed before, during and after the forum. In this way NIF 08 raised considerable funds for their event, with their relationship with the donors being regulated in detail by the content of the selected package.

International donors usually have their own requirements relating to visibility; if donors do not have such requirements, the CSO should have its own system, preferably in the form of a written procedure. In this way you are protecting the CSO against a donor who requests excessively grand visibility and can create equal conditions of notoriety. It is important for all donors to have the feeling that their visibility is adequate relative to that of other donors.

The organisation must have a procedure in place in case the donor wishes to remain anonymous. The procedure has to allow the donor to express this desire freely and covertly, to know how data about anonymous donors is being stored within the organisation and how each anonymous donation is presented to the public. Get information about the manner in which anony-

mous donor wishes to be provided with the report on the activities' results, while being assured their privacy is still protected.

In fundraising, raised donations are usually in different amounts. It would be quite irresponsible to equally thank someone who made a small donation and someone whose donation comprised more than half of the total amount raised. Prior to engaging in fundraising, CSOs had a plan about how to thank for small, medium-sized and large donations. Clearly define what a small, medium-sized and large donation means to you.

The data on the donors most often do not include solely the donor name. CSOs usually receive some additional data: phone number, email address, physical address, Unique Citizen Registration Number, data on a contact person, and medical documentation. This data has to be treated as confidential. CSOs may eventually design a more comprehensive plan to how this data is handled. This procedure is to be also presented to the donors.

If you are running a large public fundraising campaign, this procedure may be posted on your website to provide all donors with the same piece of information. The procedure should also encompass how donor confidential information is protected within your organisation.

In case of larger CSOs, the confidentiality of such information should become a part of the relationship between the CSO and its staff. The staff should sign a statement verifying that donor information is confidential and will be treated as classified information. The staff then usually sign that they are also aware

It has become common practice to cover citizens for CSOs seeking donations.
Recipients of such letters usually feel threatened because the letters contain their names, addresses and other personal information. This practice is often a consequence of an agreement between CSOs to exchange information about their donors. In this way, CSOs get a list of people who have already donated funds and demonstrated interest in supporting resolution of social problems. Counting on their awareness, CSOs estimate they will get a donor from the circle of friends of their partner organisation in this way.
This is not a desirable practice.
Donor information must be shared only in a way approved by the donor.

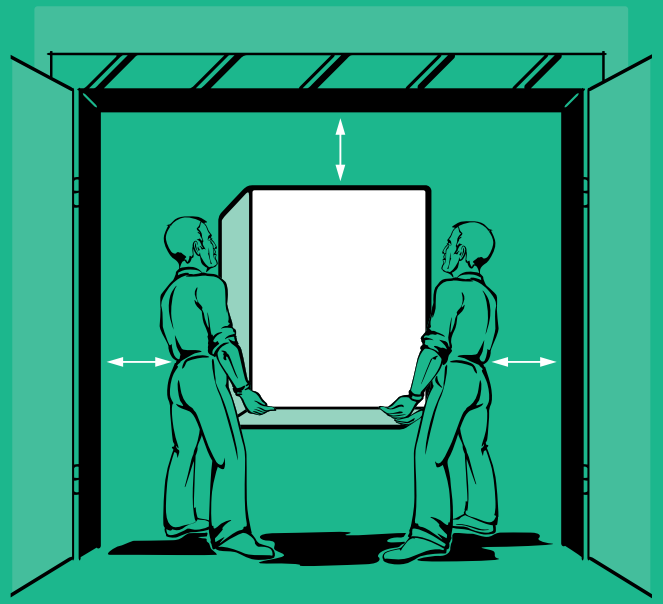
of the fact that erring may entail proceedings and even unemployment.

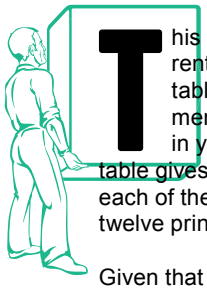
Nurture your relationship with the donor. CSOs must dedicate much time for this purpose. Although the vast majority of donors do not seek gratitude, appreciation of their contribution speaks about the culture of your organisation to your donors.

If you are looking for one-time donors, you have aimed at the wrong target; instead, you should aspire for long-term partners to assist in the changes you bring into people's lives. Each encounter with a donor can therefore build a stronger relationship with them.

THE ACTIVITY MATRIX

1. ***Complexity*** evaluation
2. Evaluation of ***financial needs***





This chapter presents different activities in a form of a table to help ensure implementation of the standards in your organisation. The table gives you a clear insight for each of the activities regarding the twelve principles.

Given that not all aspects are equally applicable to all organisations, the activities are marked by grades to illustrate the complexity of their adoption and preparation, as well as the cost to implement such activity.

COMPLEXITY EVALUATION

This grade shows the level of development the organisation must have attained to successfully implement the specific activity. Grades are on scale of one to five and correspond to the following narrative description:

1. VERY SIMPLE
(for organisations just starting their operation),

2. RELATIVELY SIMPLE
(organisations which have been in operation for at least a year, with the resources and capacities still at the start-up phase of development),

3. SOMEWHAT COMPLEX
(organisation in operation for several years, have adequate organisational development and employ fewer than five people),

4. DEMANDING
(besides the years of operation, organisation has about ten permanently employed staff and continuity in implementation of projects and fundraising),

5. EXTREMELY COMPLEX
(organisation has regular income from different sources, over ten staff with clear job descriptions and mid-term financial sustainability).

EVALUATION OF FINANCIAL NEEDS

Some of the proposed activities require financial investments. These have also been presented on a scale from one to five, with the grades corresponding to the following description:

1. FEWER THAN EUR 50,

2. EUR 50-300,

3. EUR 300-1,000,

4. EUR 1,000-5,000,

5. MORE THAN EUR 5,000.

Activity	Complexity of preparation	Funds needed (minimum amount)	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 10	P 11	P 12
Define the organisation mission, vision and value statements	1	1	x											
In decision-making, the organisation is guided by the defined mission and vision	1	1	x											
Organisation is familiar with legislation and implements it in its work	1	1	x	x		x								
Organisation is implementing the majority of its activities in line with its mission and vision	1	1	x											
Organisation regularly submits financial statements to adequate governmental institutions	1	1	x	x		x								
Organisation plans its activities in line with the realistic assessment of its capacities	1	1		x			x		x					
Organisation has an assembly and management board, the members of which are not paid	1	1	x	x		x								

Activity	Complexity of preparation	Funds needed (minimum amount)	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 10	P 11	P 12
The organisation assembly and management board meet regularly and supervise management of the organisation	1	2	x	x		x								
Organisation has on its website and/or in other materials information available on the funds raised, projects and donors	1	1		x	x	x	x				x		x	x
On its website organisation has published information on the organisation members, staff and management board members	1	1		x	x	x								
On its website organisation regularly publishes information about activities and outputs	1	1		x	x		x							
Organisation creates a spending plan prior to engaging in fundraising	1	1			x	x		x	x					

Activity	Complexity of preparation	Funds needed (minimum amount)	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 10	P 11	P 12
Organisation has and uses the gyro-account; for each of its projects the organisation has a separate gyro-account	1	1			x	x		x						
Organisation organizes its financial operations so as to be in position to monitor its monthly revenues and expenditures	1	1				x		x			x			
Organisation clearly and precisely presents to donors and the public its activities, purpose and needs related to fundraising, without concealing information relevant for the fundraising process	1	1		x			x							
Organisation collects information about activities of other organisations in the same area and avoids overlapping of activities	1	1						x						
In budgeting, organisation collects data about the realistic market prices and enters them into the budget	1	1						x	x					

Activity	Complexity of preparation	Funds needed (minimum amount)	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 10	P 11	P 12
Organisation takes account that material costs of the very fundraising are not disproportionately high compared to the amount raised	1	1						x						
Prior to engaging in fundraising, organisation takes a decision on what to do with the amount raised if such amount is insufficient for implementation of activities	1	1				x	x	x	x				x	x
Prior to engaging in fundraising, organisation takes a decision on what to do with the amount raised if such amount is higher than needed for implementation	1	1				x	x	x	x				x	x
In case the organisation did not make a decision about this in advance and it raises smaller or larger amount than the one needed, the organisation consults donors prior to its spending	1	1				x		x	x				x	x

Activity	Complexity of preparation	Funds needed (minimum amount)	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 10	P 11	P 12
In case the organisation raises a larger amount than needed, the organisation will not independently decide on its spending	1	1							x				x	
Prior to engaging in fundraising, the organisation informs the donors about the groups directly benefiting from the project	1	1	x							x			x	
Organisation is not using personal data (including photo-video-audio materials) on their beneficiaries without a written consent; information is used in the scope agreed by the beneficiaries	1	1								x				
Organisation launches the fundraising campaign as assistance to an individual or pre-defined group of individuals with their prior approval	1	1						x		x	x	x		

Activity	Complexity of preparation	Funds needed (minimum amount)	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 10	P 11	P 12
Organisation regularly reports to individuals or pre-defined group of individuals the funds raised	1	1				x	x	x		x	x			
Organisation compiles accurate, comprehensive and precise reports for the donors about how the donation was used	1	2		x		x		x					x	
Organisation has a developed monitoring and evaluation system used for tracking the implementation of project activities	1	2		x		x		x					x	
Organisation posts t donor-related data when implementing activities in accordance with the agreement with the donor	1	1		x	x		x							x
Organisation has ways of thanking all of its donors, appreciating equally those giving small and large donations	1	1					x							x

Activity	Complexity of preparation	Funds needed (minimum amount)	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 10	P 11	P 12
Organisation regularly implements strategic planning	2	2	x											
Organisation regularly carries out the needs assessment in relation to its beneficiaries or the subject matter addressed	2	2		x						x		x		
If the fundraising takes a longer period of time, the organisation regularly discloses the amount raised over the entire such period	2	2			x	x	x							
Organisation regularly keeps inventory lists of its assets, uses sign-out sheets in borrowing and maintains its property	2	1				x								
Organisation has a system setting up the percentage of the projects' budgets allocated for administrative and payroll costs and clearly presents it to potential donors	2	1					x	x						

Activity	Complexity of preparation	Funds needed (minimum amount)	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 10	P 11	P 12
Organisation publishes narrative reports on its operation	2	1		x	x		x				x		x	x
Organisation has on its website and/or in other materials percentage of money allocated annually for payroll, administrative costs and program costs	3	2		x	x	x	x	x			x		x	
Organisation has a procedure deployed in case the donor wishes to stay anonymous and adheres to such a procedure	3	1			x									x
Organisation has in place and applies a policy related to conflicts of interest covering the topics relevant for the relationship with the donors	3	1			x	x			x					
Organisation has in place and implements procedures concerning financial management and administration	3	1		x		x		x						

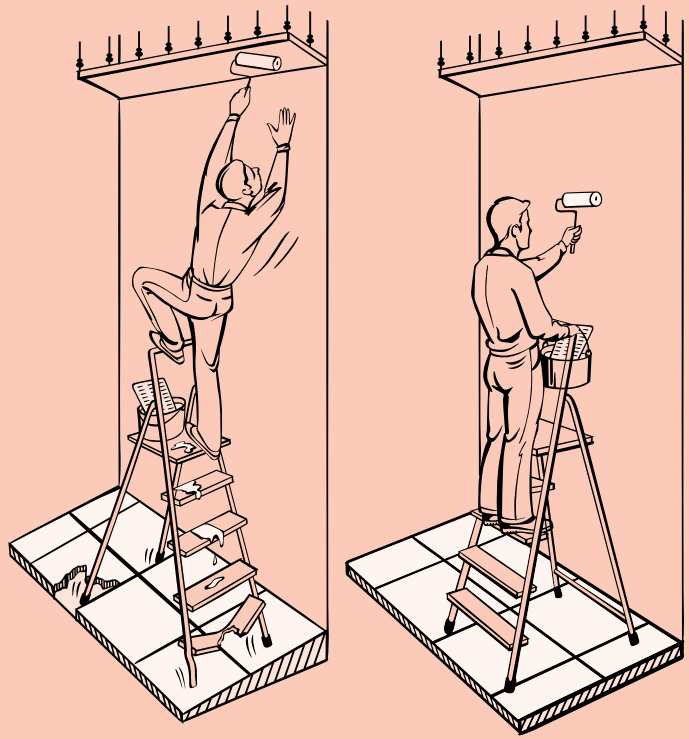
Activity	Complexity of preparation	Funds needed (minimum amount)	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 10	P 11	P 12
Organisation has a system and procedures implemented for all of its procurements, ensuring that more than one person may sign the orders	3	1				x		x						
Organisation has procedures in place regarding the abuse of funds persons within and outside the organisation	3	1				x								
Organisation has a communication plan with the public facilitating non-stigmatization of beneficiary groups	3	1								x				
Organisation has a developed system for assessment of the activities' impact on the changes and development they wish to achieve in the society	3	3		x				x					x	

Activity	Complexity of preparation	Funds needed (minimum amount)	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 10	P 11	P 12
Organisation hires an independent firm to evaluate the success of a project activity and efficiency in using the funds raised	3	4		x		x		x					x	
Organisation reports on the funds raised, spending, activities and results of the project to all of its donors, even if such a request by the donor is not in place	3	2		x	x	x	x						x	
Organisation has a defined list/offer of how and where it can offer visibility to the donor	3	4												x
The organisation staff have descriptions of their jobs, and the management is guided by job descriptions when delegating tasks	4	1		x										

Activity	Complexity of preparation	Funds needed (minimum amount)	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 10	P 11	P 12
The organisation staff have contracts underlying their work and entirely comply with the requirements pursuant to the labor legislation	4	4	x	x										
Organisation regularly implements the performance evaluation of its staff	4	1												
Organisation has a regular independent financial audit of its operations	4	4		x	x	x	x				x		x	
If a donor wishes to be anonymous, the organisation presents them with a plan implemented to protect their privacy	4	1												x

ADOPTION AND IMPLEMENTATION

1. Organisational development - ***programme segment***
2. Working with beneficiaries
3. Working with donors
4. Informing the stakeholders and the public
5. Organisational development - ***human and material resources and capacities***
6. Organisational development - ***financial and administrative management***
7. Monitoring and evaluation



ADOPTION AND IMPLEMENTATION

This Chapter presents potential activities of your organisation in the area of fundraising and implementation. All possible activities are presented under the following categories:

ORGANISATIONAL DEVELOPMENT
program segment, human resources and financial operations,

WORKING WITH BENEFICIARIES,

WORKING WITH DONORS,

INFORMING THE STAKEHOLDERS AND THE PUBLIC
(reporting in a broader sense),

MONITORING AND EVALUATION.

As already mentioned in the previous chapter, not all of the proposed activities can be implemented in all organisations. Smaller organisations should carry out activities which are in line with their internal division of tasks and responsibilities and their available budget. Larger organisations would be expected to adopt and implement the majority of the activities proposed. The matrix given in the previous chapter lists for each of these activities the evaluation of complexity and budget needed.

ORGANISATIONAL DEVELOPMENT- PROGRAM SEGMENT

Activity	Guidelines	Online base
Define the organisation mission, vision and value statements	Vision is a description of the society and community you aspire to build. It is impossible to achieve through the work of the organisation itself, yet it provides a valuable framework for the organisation's actions. It answers the question of what organisation is doing to achieve its vision. A somewhat more modern approach states that the mission answers the question, "What kind of change does your organisation bring into people's lives?" The instruction on how to design your mission may be found in the online database.	Document: *How to create a mission statement*
In decision-making, the organisation is guided by the defined mission and vision	At the meeting in which collective decisions are being made, you can remind yourselves of the mission and vision statements in two cases: • When having a dilemma between two or more decisions that could potentially be taken, choose the one most helpful for your mission. If neither of the decisions does so, these might not be good decisions for the organisation. • You want to evaluate if the decision taken and implemented previously was a good one. Examine how much such a decision had realistically contributed to achieving your mission.	

ORGANISATIONAL DEVELOPMENT- PROGRAM SEGMENT

Activity	Guidelines	Online base
Organisation is implementing the majority of its activities in line with its mission and vision	In planning future activities, the organisation is primarily driven by its mission. It regularly evaluates the extent in which earlier activities were in line with the mission and what has been achieved in regard to the vision.	Document: *How a Management Board can evaluate the NGO operation*
Organisation collects information about other organisations in the same area and avoids overlapping	When you have an idea, a new project or initiative, check first what others have done in that area. Have similar activities been implemented? If yes, which activities and what has been achieved? After you have collected this information, start elaborating your idea.	
Organisation regularly implements strategic planning	Strategic planning is a process most often guided by an independent facilitator, an experienced person helping to reconcile different positions and interests within the organisation into a single plan. There are three-year and five-year objectives of the organisation and defined values.	Document: *Introduction to strategic planning*

WORKING WITH BENEFICIARIES

Activity	Guidelines	Online base
Organisation regularly carries out a needs assessment in relation to its beneficiaries	Organisations can carry out their research using simpler research forms. However, an organisation could also develop some of the research competences within its own staff or occasionally engage professional researchers.	Appendix: *http://wikiciv.org.rs/index.php/Istraživanje_i_Razvoj*
Prior to engaging in fundraising, the organisation informs donors on groups directly benefiting from the project	International donors ask for this piece of data in their application forms. The EU project form is maybe most specific in this respect given that it requires you to define the number of beneficiaries, present their needs and illustrate a course of action. This is not just an EU requirement but the need underlying any project-based action. You should also create such a plan when fundraising. If you are fundraising for an initiative without a direct group of beneficiaries you will need to present how such activities will affect their environment.	

WORKING WITH BENEFICIARIES

Activity	Guidelines	Online base
Organisation is not using personal data (including photo-video-audio materials) on their beneficiaries without a written consent Information is used in the scope agreed by the beneficiaries Organisation is careful to not stigmatize beneficiary groups	In fundraising, you may use stories about beneficiaries, but be careful. Prior to engaging in personal data collection, make sure you have been informed about the applicable legislation. In some countries there are independent governmental authorities dealing with this issue. These are mainly commissariats and commissioners for personal data protection, and you can find all requirements to be met in this respect on their websites. It is very important to understand that the use of personal data, photographs and especially video material is an extremely sensitive issue for beneficiaries. Treat your beneficiaries with empathy, not pity. You want to empower your beneficiaries, to facilitate strengthening of their self-esteem, same as the respect of the communities towards them. International principles listed in our online database provide you with additional suggestions for addressing this issue.	Document: *Statement of Ethical Principles in Fundraising*

WORKING WITH BENEFICIARIES

Activity	Guidelines	Online base
Organisation does not launch a fundraising campaign for an individual or pre-defined group of individuals without their prior approval	If fundraising for a pre-defined group or individual, ask them for approval beforehand. This is especially important for organisations financed by membership fees. The approval should be obtained in writing.	Document: *Statement of Ethical Principles in Fundraising*
Organisation regularly reports to individuals or pre-defined group of individuals about the fundraising development	Reporting should address beneficiary groups or direct them to the publicly published data on your website. The proposal is to harmonize as much as possible the reporting towards beneficiaries and the public so as to use our time and resources more efficiently and increase the level of transparency of our work. Regularly publish information about the amount raised on your website.	

WORKING WITH DONORS

Activity	Guidelines	Online base
Organisation clearly and precisely presents its activities to donors and the public without concealing information relevant for the fundraising process	Each organisation chooses the way in which it communicates with its donors. The communication method is adapted to the type of organisation and activity. With international donors and the public sector, communication is carried out via note-writing, reporting, comprising accurate and precise information and ensuring verification of the reported subject matter. When it comes to individuals and companies, you should present all information about the activity, even the risks associated with the idea.	Appendix: *http://wikiciv.org.rs/index.php/Prikupljanje_i_raspolaganje_resursima*
Organisation compiles accurate, comprehensive and precise reports for donors	These reports should include an overview of both process and development indicators. In other words, describe what you have been doing but also what you have achieved. In the online database, you can find the text of Dragan Srećković explaining how to develop and monitor these indicators.	Appendix: *http://wikiciv.org.rs/index.php/Monitoring_i_evaluacija*

WORKING WITH DONORS

Activity	Guidelines	Online base
Organisation shows the budget allocated for administrative and payroll costs and clearly presents it to donors	Your administrative and payroll costs should not exceed 30% of your total budget. The fees of professional collaborators directly involved in the implementation of the initiative, like an architect to design a building for the safe house, are not included in this segment but are instead considered program costs. This information must be easily accessible to donors in order to avoid the situation of donors regretting their donation because they were unaware they were funding these costs as well. This is a frequent situation when individuals and companies are donors.	Example: *an excerpt from CDT report*

WORKING WITH DONORS

Activity	Guidelines	Online base
Prior to engaging in fundraising, the organisation has a plan if the amount is insufficient for implementation of activities exceeds the amount planned; such a decision is communicated to donors	Make this decision before you engage in fundraising. It is preferable for the new purpose of the funds to be as similar to the original as possible. Communication about this topic should be clearly but cautiously delivered, so that donors do not think that you are anticipating failure. By making this decision you avoid the situation of asking the donor for additional approval. This primarily refers to fundraising from individuals, given that companies and public sector already do have established rules in this respect.	

WORKING WITH DONORS

Activity	Guidelines	Online base
In case the organisation raises a smaller or larger amount than the one needed, the organisation consults with the donors	In case you haven't thought about if you raise more or less funds than planned, you have to address donors. Set up a meeting, exchange ideas, and ask for a confirmation of any consensus. Do not allocate funds to a specific purpose on your own. If reaching agreement is impossible, return this money to donors. The *Charity Commission,* a governmental body, deals with these issues in the UK. Despite the fact that the Balkans have no similar institutions, this example was provided with the purpose to learn from the practice of more developed countries.	Document: *Charities and Fundraising*

WORKING WITH DONORS

Activity	Guidelines	Online base
Organisation posts donor-related data when implementing activities in accordance with the contract with the donor	International donors and national foundations have their own rules regarding the need to display their logos, names and other needs in relation to their visibility. If this is not the case, it would be good for your organisation to have its own plan. This will be discussed more in the next paragraph. Contractual obligation must be honored.	
Organisation has clarified how and where it can offer visibility to the donor	Some donors do not have their own visibility rules. Companies, small and medium-sized enterprises, individuals and even the public sector do not have strictly defined rules about how and where you are to list information concerning their support. The more mature organisations are ready in advance for such situations. If you have not done this, gather the entire team and list all of your materials you are planning to use in the future. Think about which of these materials would make a good opportunity for the donor promotion and set the price for the presentation of companies on each of them. The example in the database shows you don't have to have an overambitious offer for this step.	Appendix: *Gift Acknowledgement Procedure*

WORKING WITH DONORS

Activity	Guidelines	Online base
Organisation has a procedure deployed in case the donor wishes to stay anonymous and adheres to such a procedure	The organisation is required to develop a plan upfront denoting what it would do in case the donor wishes to stay anonymous. In such a case, prior to do donating the donor is to be clearly introduced with the organisation's actions in those cases. How to develop such a system? The online base will provide you with example to this topic. This is a part of the manual about the CSO procedures and policies in relation to fundraising, published by AFP (*Association of Fundraising Professionals*).	Document: *Donor policies and procedures*
If a donor wishes to be anonymous, the organisation presents them with a plan to be implemented to protect their privacy both within and outside the organisation	If a donor wishes to remain anonymous, the organisation is bound to secure it. The question arises how do you secure the anonymity of data inside the organisation? Is the information about the anonymous donors available to the organisation staff? If yes, who are such staff and how do they use this information? These are only some of the answers to the questions asked by the donors. The online base offers a more complete list of questions, same as recommendations on how to create a good system in your organisation.	Document: *Donor policies and procedures*

WORKING WITH DONORS

Activity	Guidelines	Online base
Organisation reports on funds raised, spending, activities and results of the project to all of its donors, even if such a request by the donor is not in place	This is a frequent case in the region, especially with small and medium-sized enterprises. Although they usually do not ask for a report, it is recommended to prepare one anyway in the simplest form possible. This report does not have to include a copy of the bank account statement, but it would be good to provide them with the overview of funds raised, spending, and information about your activities and results. This is how you build the relationship with your donors and increase the chances for their recurring support. You will also set the standard of cooperation which is a model to others.	
Organisation has ways of thanking all of its donors and appreciates them equally regardless of amount	Choose the ways to thank your donors. These ways depend on who you are, what you do and what your organisational culture is like. A non-profit theater will thank its donors differently than a scientific lab, don't you think? Think about who your donors are. The way you choose to thank them needs to mean something to them.	Document: *Donor policies and procedures*

INFORMING THE STAKEHOLDERS AND THE PUBLIC

Activity	Guidelines	Online base
Organisation regularly publishes narrative reports about its operation	Annual reports concerned here are documents presenting everything done by an organisation in the previous year, simply put. There are examples of excellent reports in the entire region.	Documents: *Annual reports of the SIGN network members*
On its website, organisation has published information on the organisation members, staff and management board members	Collect data, photographs and short biographies of the members of your management board, staff and other key members of the organisation. Post this on your website. Demonstrate why you are the organisation addressing this issue, and show that you have the people, knowledge and skills necessary to succeed. Build credibility by presenting directly to all donors and stakeholders. The website featured in the online base is a page of the Forum for Civic Initiatives from Pristina.	Example: *http://www.fiq-fci.org/en/Staff*

INFORMING THE STAKEHOLDERS AND THE PUBLIC

Activity	Guidelines	Online base
On its website, organisation regularly publishes information about its activities and outputs	This concerns publishing data on the daily activities of the organisation not included in the donor reporting or annual report. A thinking proposal for the more mature organisations: when having a regular weekly staff meeting to present past and future activities, discuss whether or not you will publish it on your website. In this way you will make sure you haven't missed anything.	Example: *www.mozaik.ba*
Organisation has on its website and/or in other materials information available on the funds raised, projects and donors	It is desirable to have on the website and in the reports a full overview of the subject matter. This primarily includes the list of projects, a list of donors by project and the amount approved by the donor for each project. These lists may be arranged in diverse ways, yet it would be good to have an overview of this data. The example provided in our online database is an excerpt from the annual report of the CDT organisation from Podgorica.	Document: *an excerpt from CDT report*

INFORMING THE STAKEHOLDERS AND THE PUBLIC

Activity	Guidelines	Online base
Organisation has disclosed clear information about the percentage of money allocated annually for payroll, administrative costs and program costs	Unlike publishing information about projects and raised funds, this concerns spending. It doesn't matter how much money you have managed to raise but whether you have efficiently spent it for the intended purpose. Your report should present a detailed overview and percentage of expenditures allocated for your program costs in relation to payroll and administrative costs. You are welcome to provide a more detailed overview of your costs. The CDT report example can be used here as well (see other page of the excerpt).	Document: *an excerpt from CDT report*

INFORMING THE STAKEHOLDERS AND THE PUBLIC

Activity	Guidelines	Online base
If fundraising takes a longer period of time than anticipated, organisation regularly discloses the amount raised over the entire such period	Do this to avoid doubling the donation of a donor and so that any interested donors, as well as the public, might learn whether the fundraising campaign was successful or not. This recommendation is especially useful for all those fundraising over a longer time span, given that this approach can ensure potential donors to strive to success together with you and to raise the planned amount to deliver action. Follow the link to the database to find the instruction how to create one of the widely known and visually most interesting tools for fundraising monitoring: the *Fundraising Thermometer*.	Example: *http://www.brighthub.com/computing/windows-platform/articles/75680.aspx*
Organisation has a regular independent financial audit of its operations	An independent auditor firms may, at the request of the organisation, compile a report to indicate its good and bad financial practices. For this reason, this report is not only a segment of informing but also of the organisation's control and development. Financial audit of this kind still requires corresponding costs and time of the organisation. The summary may be found in your annual report as well.	Documents: *Annual reports of the SIGN network members*

ORGANISATIONAL DEVELOPMENT-HUMAN AND MATERIAL RESOURCES AND CAPACITIES

Activity	Guidelines	Online base
Organisation plans its activities in line with the realistic assessment of its capacities	In planning each activity, the organisation makes sure that it contributes to the mission and values of the organisation , that it has the capacity to implement such an activity and that it can get adequate financial support for this activity. It is also important that activities are defined so as to ensure the organisation's capacity. The guidelines on how to run this process may be found in the presentation in the online base.	Presentation: *Strategic triangle*
Organisation has an assembly and management board, the members of which are not paid for their work in these bodies, who meet regularly, manage the organisation and supervise the organisation's governance	Governance and management in an organisation should be separate. Governance is the task of the assembly and management board, whereas management is the task of the organisation's director and its managers. More information about this difference, as well as advice about how to translate this to practice, may be found in the Marilyn Wyatt Handbook.	PDF: *Governance in NGOs* PDF: *Governance in NGOs*

ORGANISATIONAL DEVELOPMENT-HUMAN AND MATERIAL RESOURCES AND CAPACITIES

Activity	Guidelines	Online base
Organisational staff have contracts underlying their work and entirely comply with the requirements pursuant to the labor legislation	More mature organisations have staff whose status is regulated under the employment contract. Most often organisations use the employment contract templates already aligned with the law. Still, if you have the funds and required knowledge, it wouldn't hurt to think about creating your own template which would more aptly suit the nature of your organisation and work.	Document: *A Handbook for Financial, Accounting and Fiscal Operation of Associations and Foundations in Bosnia and Herzegovina*[1]
Organisational staff have descriptions of their jobs, and management is guided by job descriptions when delegating tasks	More mature organisations translate the delegation of tasks on the team into documents: job descriptions and job classification. Job descriptions usually contain the full title of the position, of superior positions, and of subordinated positions, as well as a list of tasks performed and the required competences.	

1 Somewhat different laws are in force in different countries. This handbook was compiled for the legislation applicable in the territory of BiH and some of the instructions are used having this in mind.

ORGANISATIONAL DEVELOPMENT-HUMAN AND MATERIAL RESOURCES AND CAPACITIES

Activity	Guidelines	Online base
Organisation regularly implements a performance evaluation of its staff	Performance evaluation is conducted individually for each employee, with many different evaluation systems available. A key division of the evaluation system pertains to who the evaluator is. Some models imply that all employees should evaluate everyone, even their superiors. In other systems, hierarchical structure is respected.	Document: *Performance Evaluation*
Organisation has a policy in place related to conflict of interest and topics relevant to relationships with donors	Conflict of interest policies prevent occurrence of situations within the organisation in which the private or business interests of some staff are delivered under the umbrella of organisation interests. In the online base you may find one of the earlier policies of the Trag Foundation (previously BCIF) in relation to conflict of interest.	Document: *BCIF, Conflict of Interest and Discretion Policy*

ORGANISATIONAL DEVELOPMENT-HUMAN AND MATERIAL RESOURCES AND CAPACITIES

Activity	Guidelines	Online base
Organisation regularly keeps inventory lists of its assets, uses sign-out sheets in borrowing and maintains its property	Assets received or purchased by donations most frequently belong to the organisation. Whether of small or large value, these assets have to be treated with the awareness that they were received for the purpose of implementing a project. Have an updated inventory lists at all times, and use the sign-out sheets when borrowing such assets so as to avoid the danger of losing or forgetting equipment. This database offers a list of what more mature organisations should plan for under such procedures.	Document: *Procedures for material assets*

ORGANISATIONAL DEVELOPMENT- FINANCIAL AND ADMINISTRATIVE MANAGEMENT AND GOVERNANCE

Activity	Guidelines	Online base
Organisation is familiar with legislation and implements it in its work	People sitting in the management bodies of organisation have to be familiar with the legislative framework applicable in their country. It asserts itself primarily on the knowledge of[1]: • Law on associations or NGO • Law on foundations and endowments • Tax regulations • Legal requirements in relation to accounting and financial operation	Document: *Guide for Foundations and Endowments,* *Guide for Associations*
Organisation regularly submits financial statements to adequate governmental institutions	Each organisation is liable to submit a regular annual report to the state, most often in the form of the balance sheet and income statement. This activity is outsourced to accounting agencies. More mature organisations have financial managers cooperating closely with accounting agencies, monitoring their work on this report, performing oversight and giving advice in elaboration of this report.	Document: *Guide for Associations*

1 Each country has the appropriate laws in the listed areas with potentially different titles across different countries.

ORGANISATIONAL DEVELOPMENT- FINANCIAL AND ADMINISTRATIVE MANAGEMENT AND GOVERNANCE

Activity	Guidelines	Online base
Organisation creates a spending plan prior to engaging in fundraising	Prior to engaging in fundraising, organisation needs to define the exact budget and total amount needed for a specific action. Thus, the rules of the game are set in advance, and the potential donor knows exactly which costs and in which amount they are financing. The online base offers a part of the *Manual for Nongovernmental Organisations,* published by the Regional Environmental Center for Central and Eastern Europe (REC) and Country Office for Bosnia and Herzegovina (REC BiH).	Document: *Budgeting*
In budgeting, organisation collects data about the realistic market prices and enters them into the budget	First step is to project all necessary costs. When it comes to payroll and administrative costs, more mature organisations will rely on their annual budget plan and allocate a percentage of time needed for the specific project. Smaller organisations have to envisage the manner of engagement and adequate amounts for salaries. In terms of program costs, be aware of the donor options and requirements; EU or US Government funds are VAT exempt. Donors and beneficiaries must rest assured that their money is being spent in an accountable and efficient manner.	Document: *Budgeting*

ORGANISATIONAL DEVELOPMENT- FINANCIAL AND ADMINISTRATIVE MANAGEMENT AND GOVERNANCE

Activity	Guidelines	Online base
Organisation takes care that material costs of fundraising are not disproportionately high compared to the raised amount (for every one EUR invested into fundraising, raise at least two EUR for the implementation of action).	The costs of fundraising are quite low when this is done by writing projects for international and local donors and public sector. Still, when fundraising from individuals and companies, we engage in a mini fundraising campaign which can be rather costly. An extreme example follows: organizing a concert with extremely expensive bands may attract a large number of people, but its cost may by far exceed the amount raised by selling tickets. Commercials on national TV stations may also be too expensive. In an online base, you may find that an organisation dealing with fundraising monitoring in the US collects and presents this data, thereby primarily protecting donors and beneficiaries in this process. An overview of the fundraising techniques may be found in the text of Marija Mitrović at *Wikiciv* platform.	Appendix 1: *http://www.charitynavigator.org/index.cfm?bay=topten.detail&listid=10#.VhZHrxYndQ* Appendix 2: *http://wikiciv.org.rs/index.php/Prikupljanje_i_raspolaganje_resursima*

ORGANISATIONAL DEVELOPMENT- FINANCIAL AND ADMINISTRATIVE MANAGEMENT AND GOVERNANCE

Activity	Guidelines	Online base
Organisation has and uses a gyro-account; the organisation has a separate gyro-account for each of its projects.	It is desirable that the organisation opens a separate gyro-account for each fundraising campaign and project. This facilitates monitoring costs on your part, secures the donors, eliminates suspicion of having double sources of funding for the same costs, and justifies someone with major amounts of money before several donors.	
Organisation implements procedures concerning financial management and administration	These are procedures regulating responsible persons, regulating money planning, spending funds within the organisation, reporting and documentation archiving and other operations. Organisations of different sizes require different approach in defining the manner of delivering tasks, but key principles remain the same: accountability in planning and spending, the possibility of internal and external control, and an availability of all information secured.	Document: *A Handbook for Financial, Accounting and Fiscal Operation of Associations and Foundations in Bosnia and Herzegovina*

ORGANISATIONAL DEVELOPMENT- FINANCIAL AND ADMINISTRATIVE MANAGEMENT AND GOVERNANCE

Activity	Guidelines	Online base
Organisation sets up its financial operations so as to be in position to monitor its monthly revenues and expenditures	Larger organisations must be in position to know at almost any moment your financial situation: how much money you have in cash and in bank accounts, your receivables and payables, funding you still expect from donors, and still unpaid contracts. This is how you secure better planning and responses from contingencies, and this also simplifies the process of disclosure of such information.	

ORGANISATIONAL DEVELOPMENT- FINANCIAL AND ADMINISTRATIVE MANAGEMENT AND GOVERNANCE

Activity	Guidelines	Online base
Organisation has a system and procedures implemented for all of its procurements, ensuring that more than one person may sign orders	Larger organisations should ensure that two persons, and in some cases even three, co-sign payment orders and perform control from the perspective of their position. In mid-sized organisations, these could be a financial manager and director, and in larger organisations this can include an additional person, like the program coordinator. The higher the purchase value, the stricter the procurement procedures must be in order to ensure that the public is aware of the fact that their funds are being spent efficiently. This is why a number of donors require announcing a tender and/or obtaining at least three quotations, while larger organisations have a limit above which the approval of the Management Board is required for spending. This can also be a request for the purchase of a particular type, such as when buying real estates or vehicles. Such requirements are also set by the EU in their so called PRAG rules applicable to their programs (see link in the online database).	Appendix: *http://ec.europa.eu/europeaid/prag/?header_description=-DEVCO+Prag+to+financial+and+contractual+procedures+applicable+to+external+actions+financed+from+the+general+budget+of+the+EU+and+from-+the+11th+EDF&header_keywords=ePrag%2C+europa*

MONITORING AND EVALUATION

Activity	Guidelines	Online base
Organisation has a developed monitoring and evaluation system used for tracking implementation of activities and accomplishments of projects and initiatives.	Monitoring and evaluation start while you are still developing an initiative. Namely, you need to identify the situation, position of the beneficiary groups and other issues relevant for your initiative. Then, we need to define what exactly we want to achieve. This is about indicators and objectives. Monitoring and evaluation will involve specific tools to measure change emerging due to the project. The text from the *Wikiciv* platform will best guide you through the details of this process.	Appendix: *http://wikiciv.org.rs/index.php/Monitoring_i_evaluacija*
Organisation has a developed system for assessment of the activities' impact on changes they wish to achieve	Here you need to stress another piece of advice: while implementing activities, actively search for the success stories. Good example of success is often an important guideline both for the future work of organisation, and for the future expectations of beneficiaries and donors. An excellent guide through this building culture and retelling of true stories is the website http://nonprofit-storytellingconference.com.	Appendix: *http://nonprofit-storytellingconference.com*

MONITORING AND EVALUATION

Activity	Guidelines	Online base
Organisation hires an independent firm to evaluate the success of a project activity and efficiency in using the funds raised	Larger and more experienced organisations often have complex activities entailing measurable outputs, but there is a need for neutral interpretation of these results. This is why independent evaluators are being hired. The task of an independent evaluator is not to tell you that you are good or bad. The evaluator highlights things you are doing well, and those that could be done better. You need independent evaluation. Besides, the fundraising process and the process of your project implementation can be evaluated separately.	Appendix: *http://wikiciv.org.rs/index.php/Monitoring_i_evaluacija*

The use of gender-sensitive language in the Manual: author and publisher acknowledge the need for use of gender-sensitive language. All expressions used in masculine form shall refer to women in this manual without any discrimination.



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