

OPERATING PROCEDURED Citizens' Association ‘NEŠTO VIŠE’

Introduction

These procedures of the Citizens' Association 'NEŠTO VIŠE' more precisely define the rights and obligations of the staff employed by the Association, in line with the current state, growth, and development of the Association.

Every employee of the Association is required, upon entering into employment with the Association, to read:

1. Operating Procedures,
2. Regulations on Accounting, Internal Accounting Controls, Accounting Policies, and Financial Operations, and
3. Regulations on Procurement and Grant Awarding.

Table of Contents

Wire transfers – Through the Association's Account	4
Payment requests:.....	5
Administrative operations	11
New projects procedures	11
Regular project implementation activities.....	11
Project closure.....	12
Administrative project monitoring	12
Timesheet.....	15
Ethics and Code of Conducts in the Association	16
Adherence to ethics	16
Prevention of Corruption	18
Prohibition of Funding and Promotion	19
Prohibition of Conflict of Interest	19
Public Relations	19
Uopšteno	19
Process for Making Decisions on Public Engagement:.....	19
Personal data protection	20
Procedures for the financial department	21
Financial Department	21
Salaries in the Association	21
Procedures for cash flow monitoring.....	21
Preparation of periodic financial reports for donors	21
Cost and account control	21
Staff Functions.....	22

FINANCIAL PROCEDURES

Financial operations

Wire transfers – Through the Association's Account

The Association operates on the following principles:

- Payments for goods and services are made via wire transfer to the provider's bank account based on the issued invoice or proforma invoice.
- All procurements of goods and services valued up to 5,000 KM are conducted through direct negotiation. For procurements of goods and services valued over 5,000 KM, three bids are required, along with the formation of a committee to decide on the procurement from one of the bidders. The process involves creating a decision to form the committee, recording the committee meeting and its decision, and finally making the procurement decision from a specific bidder. Three bids are also required for amounts less than 5,000 KM if the donor mandates such a practice.
- Procurement of services involving experts paid on a per-day basis is conducted through direct negotiation for any service costing less than 500 KM per day. For services costing more than 500 KM per day, three bids are required. Similar to the procurement of goods, a decision to form a committee is made, the committee meeting and decision are recorded, and a decision is made to accept a specific bidder's offer. Three bids are also required for amounts less than 500 KM per day if the donor mandates such a practice.
- The Association's personnel is required to use competent suppliers qualified for the job for all direct procurement of goods and services, choosing the best balance of price, quality, conditions, and delivery timelines.
- No payment can be made without possessing authentic and financially correct documentation necessary for payment (proforma invoice, invoice), and without the approval of the Executive Director.
- The Executive Director can authorize a person to make the payment approval decision, but this cannot be the person responsible for the project. At least three individuals must be involved in the payment process: the project leader, the person approving the payment, and the person making the payment.
- For payments made with business cards, after the payment is made, a request must be sent to the Executive Director for approval by the next day at the latest. If the Executive Director makes the payment with a business card, the payment request must be sent to the Deputy Executive Director by the next day at the latest.

Payments will occur twice a week: on Tuesdays and Thursdays. For all payments, documentation must be prepared and submitted to the financial department at least one day in advance. In exceptional and urgent cases, this can be done on the same day if the payment documentation is received by the financial department by 12 PM, as payments can be processed until 1 PM during the workday.

Invoices to be paid must include a fiscal receipt and an A4 format invoice containing the following Association details:

Citizens' Association "NEŠTO VIŠE"
Trg Sabora bosanskog 36
71000 Sarajevo
VAT: 201540980004

For all projects eligible for VAT refunds, obtain two invoices in the Association's name and one fiscal receipt, wherever possible.

ALL PAYMENTS MUST BE MADE VIA BANK TRANSFER, EXCEPT IN CASES WHERE IT IS NOT POSSIBLE (PER DIEMS, REPRESENTATION, STAFF TRAVEL EXPENSES, ETC.).

Cash Transactions

The Association operates throughout the territory of Bosnia and Herzegovina (BiH) through its offices in Sarajevo, East Sarajevo, and Mostar, as well as part of its staff in Banja Luka. Most projects take place across the entire territory of BiH and require travel within the country and abroad. In order to facilitate smooth operations and achieve the goals of projects and the Association, employees of the Association require cash payments.

Cash payments can be made in the following manner:

- Using the Association's payment cards
- Using personal funds, with reimbursement transferred to the employee's bank account.

Cash payments can be made for bills less than 100.00 KM per bill.

Reimbursement of expenses is made by transferring funds to the employee's bank account after submitting valid financial documentation and a Payment Request.

Payment requests:

In order to ensure timely payment of Association's obligations and improve the rules and procedures of the Association, a Payment Request is introduced.

A Payment Request is prepared with each invoice and submitted to the Association's financial department before payment is made.

Attached: the Instruction for Completion [Uputstvo za popunjavanje](#) and the Payment Request form [Zahtjev za plaćanje](#).

The Payment Request serves a dual purpose:

1. Employees of the Association are aware before incurring the expense that it can be covered from the available funds of the Association (approved budgets on projects) and
2. The Association's financial department and external collaborators of the Association, such as the accounting agency, know where each expense should be recorded.

Staff members engaged in projects are only allowed to incur expenses on the projects they are engaged in.

Any other expenses not planned within project budgets MUST be approved by the Executive Director.

Shared expenses (rentals, electricity, internet, phones, etc.) are allocated by the Association's financial officer. For these expenses, project staff do not submit Payment Requests; instead, the Financial Officer submits the Payment Request.

A minimum of three individuals must be involved in the expense approval process. The approval process proceeds as follows:

NGO Funds (non-project funds)

- Staff fills out the Request and sends an email for approval to the Executive Director. After the expense is approved, the financial officer checks the documentation and, if the documentation is complete, generates a payment order for wire transfers.
- Shared Expenses (Rent, Communication, Fuel...)

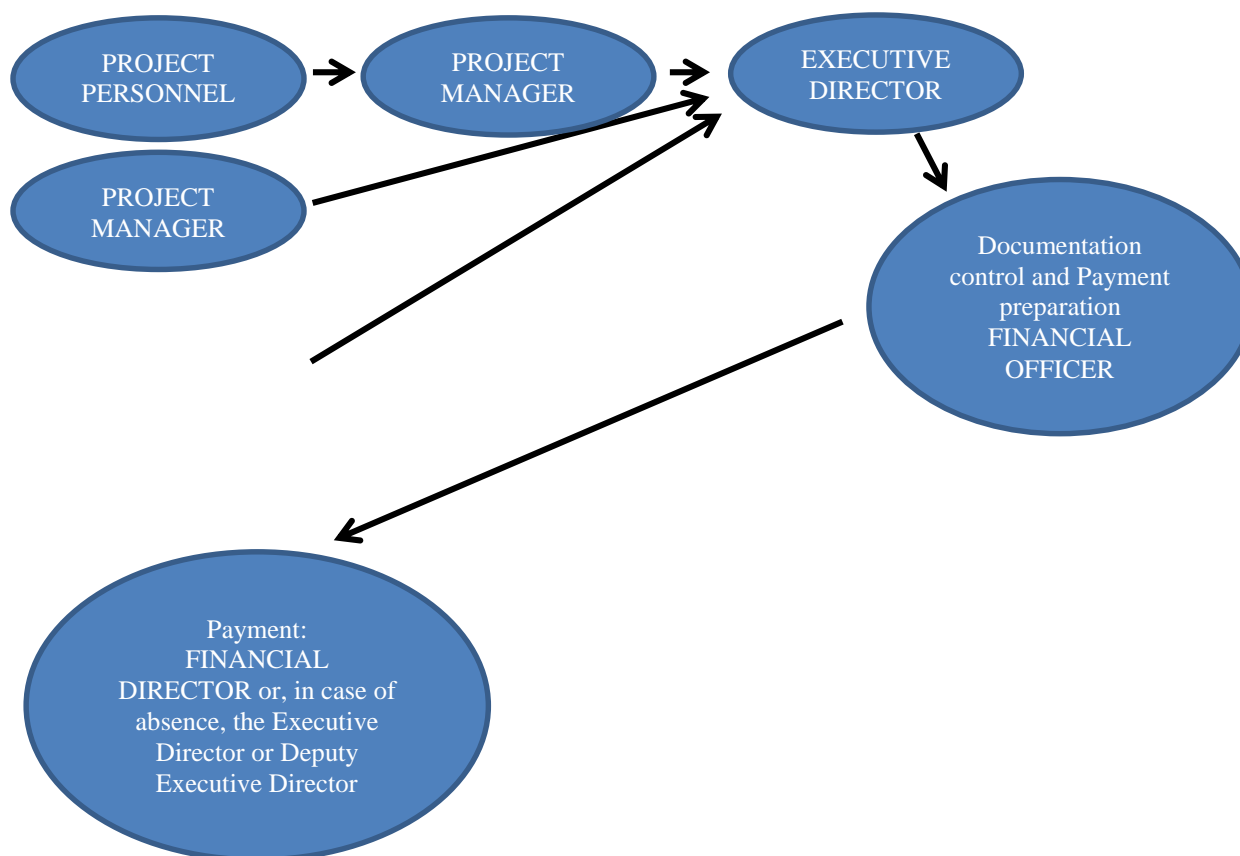
The financial officer/director fills out the Request and sends an email for approval to the Executive Director. After the expense is approved, the financial officer checks the documentation, and if the documentation is complete, generates a payment order for wire transfers.

Project funds:

- The project manager fills out the Request and sends an email for approval to the Executive Director. After the expense is approved, the financial officer checks the documentation, and if the documentation is complete, generates a payment order for wire transfers.
- Project staff fill out the Request and send the expense for approval to the project manager (if a project team is formed). After the expense is approved, the financial officer checks the documentation, and if the documentation is complete, generates a payment order for wire transfers.

The project manager, based on the requests they send or approve, as well as the monthly reports from the financial officer, monitors the expenditure of project funds and the implementation of the project budget.

The financial officer prints the Payment Request and, together with the corresponding financial documentation, submits it to the Financial Director for payment.



Payment Request – INSTRUCTIONS

Name of the Officer: Full name of the person responsible for the expense, i.e., the person who ordered the goods or services, traveled, or similar (project manager, project coordinator, or any other member of the project team).

Officer's Signature: Signature on the printed copy or electronic signature.

Date: Date of filling out the request.

Type of Payment: Choice, wire transfer or cash.

After that, either A) Services or B) Expense reimbursement is filled out.

Services

Vendor's Name – the entity or person providing the service (Hotel Termag, Janko Janković, Service Ltd...)

Nature of the Service – office supplies, training (participant accommodation), user transportation...

Value of the Service – the total value of the service, e.g., hotel 5,400.00 KM

Amount requested – the amount being paid, whether in full or partially, e.g., hotel - 2,000.00 KM out of 5,000.00 KM, first instalment of the Service Contract, etc.

Amount without VAT – the payment amount without VAT (for projects eligible for VAT refunds)

Check whether all conditions for payment have been met (valid financial documentation exists, goods have been delivered, service has been rendered, three offers are available, etc.)

A) Expense Reimbursement

Travel – description of the business trip, route and travel order number, fuel receipt and toll invoice.

Other – accommodation, per diem...

Note: Write here if any additional explanation of the expense is needed, e.g.:

- Second payment of 30% for the invoice, first 30% was paid on June 12, 2013.

Payment Structure:

Sometimes, one invoice is covered by multiple sources within one project or from multiple budget items within one project, so it is necessary to break down the payment (rent, telephone, accounting, accommodation, refreshments...):

Project Code – the code of the Association's project from which the expense is paid (for non-project funds, write **UGNV**) Budget Line Number – from which budget line the expense is covered, within the budget of the specified project (e.g., 2.1.1 or A3, or...)

Amount – the portion of funds paid from the specified project and budget line

Approved by – project manager or executive director. By signing, the signatory confirms that the expense is related to project implementation and that there are planned funds for that expense. If the executive director is a member of the project team, then the project manager or deputy executive director approves the expense for the costs incurred by the executive director.

Checked by – the financial officer who confirms that everything is accurate, there are planned funds for that expense, and all necessary documentation is in place for the payment to be processed.

Request for Payment (RFP)

Ime službenika: Name of the officer:		Potpis: Signature:	
Datum: Date:		Vrsta plaćanja: Category of the pmt:	Cash / BWT Gotovina / Žiralno

A) Usluge / Services (Vendor)

Ime isporučioaca: Vendor's name:				
Priroda usluge: Nature of the service:				
Vrijednost usluge: Value of the service:				
Zatražen iznos: Amount requested:	KM BAM	Iznos bez PDV: Amount w/o VAT:	KM BAM	
Svi uslovi sporazuma su ispunjeni: All the terms of agreement are realized:	Da / Yes		Ne / No	

B) Naknada troška / Reimbursement

Putovanje Travel	Opis: Description:	
Ostalo Other	Opis: Description:	

Zatražen iznos: Amount requested:	KM BAM	Iznos bez PDV: Amount w/o VAT:	KM BAM
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Napomena / Remark

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Struktura plaćanja / Payment structure

Šifra projekta (Šifre projekata): Project(s) code(s):	Budžetska linija br: Budget Line Item #:	Iznos (KM): Amount (BAM):

Odobreno od: Approved by:

Kontrolisao: Controlled by:

Shared Costs - Cost Allocation Policy

The allocation of shared (indirect) costs is carried out according to the principles described in the Regulations on Accounting, Internal Accounting Controls, Accounting Policies, and Financial Management.

When applying for projects, shared (indirect) costs are planned in accordance with the Regulations on Accounting, Internal Accounting Controls, Accounting Policies, and Financial Management. Each budget must be approved by the Association's financial department before applying.

After changes in the Association's operations (beginning of a new project or completion of a project), the Financial Department fills out the "Allocation of Shared (Indirect) Costs" form, and based on it, cost allocation for all shared expenses is carried out.

Allocation is based on the actual approved expenses within the current projects (e.g., if there are no approved rental expenses for a project, that project is not included in the allocation of rental costs).

If the Association does not have coverage of expenses in this manner, the Financial Director approves the allocation, which may differ from the one mentioned above. This revised allocation is approved on the Request for Payment of Shared Costs.

The Request for Payment of Shared Costs is filled out by the financial staff of the Association and approved by the Executive Director.

Project funds management - Project Managers /Project Coordinators

Employees of the Association responsible for project implementation (project managers or project coordinators) are required to ensure and provide the following to the financial department:

After signing the contract:

Contract with the donor - a signed and certified contract based on which payments are made to the Association.

Every inflow from the donor must comply with the contract between the donor and the Association or be justified in the donor's decision. Association staff directly involved in negotiations or contract signing must provide documentation proving that the donor has approved funds for the Association. The form of this document is usually determined by the donor, and if the donor requires a form from the Association, the financial administrative department will provide it. The financial officer is responsible for ensuring that everyone is familiar with this procedure.

Project and budget, final versions - sent electronically to the financial department, as well as signed and certified originals.

During project implementation:

1. Payment instructions, in accordance with procedures for wire or cash (including card) payments.
2. Instructions for preparing financial reports (required documentation, reporting period).
3. Monitoring of fund status, receipts, securing co-financing.
4. Contacting donors and addressing financial queries (when funds should be remitted, specific inquiries, VAT, etc.).

The project manager is responsible for coordinating with the financial officer to track direct project expenses. The accuracy of the financial report lies with the project manager, who verifies the accuracy of budget line entries and instructions for entries recorded in payment requests on a monthly basis.

By the 10th of each month, the financial officer sends a summary of expenditures for the previous month. The project manager is required to confirm by the 20th of the month that costs have been booked against the allocated budget lines and that all expenses have been recorded.

The project manager is responsible for making budget amendments during the project implementation.

Once the financial report is completed, project managers send tables to the financial officer that are officially sent to the donors.

The financial officer is responsible for informing the coordinator about all donations received and for sending an expenditure overview to the project manager by the 10th of each month.

Budget implementation - timely expenditure of funds is the responsibility of the project manager.

Project costs - implementing these costs is the duty of the project manager.

Administrative/shared costs, salaries - implementation of these costs is the responsibility of the financial officer. The project manager is obliged to inform the financial officer about the approved administrative/shared costs at the beginning of the project implementation.

ADMINISTRATIVE PROCEDURES

Administrative operations

New projects procedures

When a project is approved, the responsible person (manager) is obliged to do the following:

- Upon project approval - inform all employees in the Association.
- Send a brief description of the project to the staff member responsible for Info Nešto Više and the website, (in both local and English language) and inform the rest of the staff about the project approval.
- Meet with the financial department to determine the reporting format and cash flows related to the project (within 20 days of project approval).
- If VAT refund is applicable for the project, it is necessary to translate the contract signed with the donor. The financial administrator is required to translate the contract within one month of receiving the original contract in the Sarajevo office.
- For projects eligible for VAT refund, the project manager is required to submit correct original invoices along with the fiscal receipt within 10 days of the advance payment or completion of activities. If the invoice is paid from the Sarajevo office, the financial administrator is responsible for providing the original invoice with the fiscal receipt.

Contact the administrative department to ensure all necessary decisions are made, including:

1. Decision on staff employed in project implementation (positions and percentage of work engagement).
2. Decision on the person responsible for making decisions related to that project (meetings, events, travel expenses, procurement, service contracts, etc.).

Regular project implementation activities

- Send information to the staff member responsible for the Association's website and social media profiles for every event (workshop, action, visit, etc.) within the project, in bilingual format (local language and English).
- Periodically provide narrative reports according to the schedule required by the donor.
- Financial reporting is conducted in accordance with the format and schedule agreed upon with the finance department. Original invoices are sent to the central office, and the responsible person must retain copies of all invoices. The finance department is responsible for providing original documents that the coordinator or manager is unable to obtain (such as payroll records, various payments from accounts).
- All materials related to media promotion are electronically sent to the staff member responsible for the organization's website and social media profiles; the responsible person is required to keep a hard copy of the materials.
- Original documents such as contracts are sent to the central office, while copies are retained by the project manager.

Project closure

- The project manager is responsible for approving the final narrative report and sending it to the donor.
- The responsible person, along with the finance department, "closes" the project in financial terms (documentation, VAT, unused funds if any).
- After closing the project, the responsible person sends the revised project text to the staff member in charge of Info Nešto Više (in past tense and how much was spent on the project).
- Upon adoption of the report, the responsible person completes the project documentation and archives it in one or more folders.

Administrative project monitoring

This procedure outlines the responsibilities of the Association's staff (Executive Director, project managers, and finance department) from the beginning to the end of project implementation and obligations towards the donor.

The obligations of the Association's staff are listed chronologically, with a focus on the project manager's responsibility to oversee the project from start to finish, manage the project's financial flows, donor payments, and reporting to the donor.

At the beginning of the project, the Executive Director completes their part and sends the documents to the project manager.

The document is archived with the Contract with the donor, and the project manager is responsible for monitoring the project's obligations.

BEGINNING OF THE PROJECT

Executive director:	YES	NO
The Contract has been signed		
The decision on the appointment of project staff has been made - the project team has been formed.		
The project code has been determined.		

Date:	Executive director, signature:
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Project manager:	YES	NO
The contract between the Association and the donor has been read		
A request for the first payment has been made, or the first payment occurs automatically according to the contract.		
A discussion has been held with the financial department to understand the reporting dynamics and methods required by the		
Responsibilities for budget execution have been defined - indicating who is responsible for each budget line (project team or financial		
A spending plan for the project has been created and submitted to the financial department.		

Date:	Project manager, potpis:
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PROJECT CLOSURE

Project Manager:	YES	NO
Final narrative report has been prepared		
Final financial report has been prepared		
Reports have been submitted to the donor		
Documentation has been archived (all folders are completed, with documentation stored on a CD with project documentation)		
The donor has approved the final report		
All payments from the donor have been made		

Date:	Project Manager, signature:
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Project codes of the Association

Current project/activity codes:

001/13-UGNV
002/12-TWFF
006/13-UNICEF_LSFTF LL LDI 2
013/12-CSBSJU_MAY TERM
014/12-SAD AMBASADA_YIA 2
015/12-CIED_ISPI BOSNIA
019/12-EU_ACORD
020/13-DVV_UNAPREDJENJE...CAZIN
021/13-UNDP_RAZVOJ OCD U OPSTINI TESLIC
022/13-EU_WMATA TESLIC
023/13-USAID_AMDİBiH
024/13- UNDP_ CRCİTm

These codes will be used in payment requests, in the project number field.

NEW PROJECTS:

For future reference, project codes are assigned after the contract is signed, according to the following pattern:

XXX/XX-YYY_YYYYYYYYYYYYYYYYYYY

Green part - project serial number / abbreviated contract signing year. The project serial number is obtained from accounting (i.e., from the financial department of the Association), a three-digit number.

Yellow part - textual part, description of the donor project name.

Description of the donor, underscore, and project name must not exceed 30 characters. This part is agreed upon after the signing of the contract between the project coordinator/manager and the financial department and should facilitate the recognition of the expense during booking.

NUMERATION OF OFFICIAL DOCUMENTATION

Numeration of official documentation (contracts, decisions, outgoing mail) on currently ongoing projects will remain the same. In the future, the following format will be used for the numeration of official documentation on the project:

XX-XXX/XX-XX

XX – Document number on the project
XXX/XX – First part of the project code
XX – year

01 - Number

019/12 Numeric part
of the project code

13 -Year2013

Example:

project code: 019/12-EU_ACORD. Documentation, first letter: 01-019/12-13

Timesheet

Every employee of the Association is required to maintain a timesheet.

The timesheet form is available on Dropbox and each employee is responsible for filling out only their own timesheet (Access to the master ledger is restricted to the administrative department of the Association).

The timesheet tracks work engagement and time spent on projects for each employee. It serves as a basis for calculating employee salaries.

At the end of the month, employees must print and sign their timesheet which is then reviewed by the Financial Administrative Department of the Association and approved by the Executive Director of the Association.

The original timesheet must be submitted to the headquarters of the Association in a timely manner after printing and signing no later than 21 days from the start of the following month.

ETHICS AND CODE OF CONDUCT IN THE ASSOCIATION

Ethics and Code of Conducts in the Association

Adherence to ethics

The objective of the procedure for fair work and ethics at UG "Nešto Više" is as follows:

- The operations of UG "Nešto Više" are conducted transparently and fairly. The projects and activities of UG "Nešto Više" are open to scrutiny by donors and local authorities.
- UG "Nešto Više" guarantees its employees, volunteers, and Assembly members that any suspicions or accusations regarding the work of anyone within UG "Nešto Više" will be handled with the utmost impartiality, confidentiality, and with respect for the rights of all parties involved in the conflict.
- UG "Nešto Više" will oppose any unfair actions or financial misconduct in any of its activities. Quick corrective action will be taken if such actions are identified among any employees or volunteers.

In all its activities, UG "Nešto Više" will respect the dignity, values, religion, and culture of all individuals regardless of their ethnicity, religion, gender, age, skin color, sexual orientation, or mental and physical abilities.

Expectations for Every Employee of the Association:

- **Quality Performance:**

Demonstrate the ability to complete all tasks defined in the job description on time and with high-quality.

- **Honesty:**

Exhibit transparency and openness in all work activities.

- **Respect:**

Show respect towards colleagues, volunteers, collaborators, users, superiors, donors, and anyone who interacts with the association's employees.

- **Maintaining the Association's Reputation:**

Behave in a manner that upholds and enhances the association's good reputation both within and outside the organization.

SEXUAL HARASSMENT

Employees should be mindful of their behavior towards one another and respect professional standards in the workplace, including the sexual orientations of other members of the team. They must be aware of the potential for misunderstandings in behavior of a sexual nature and avoid situations where this might occur. Any instance of sexual harassment must be reported to a supervisor and/or the Executive Director, which may result in further disciplinary action against the employee who committed the sexual harassment against another person in the organization.

POLICY OF ACHIEVING EQUAL OPPORTUNITIES BASED ON SEX AND GENDER

The purpose of the Policy for Achieving Equal Opportunities is as follows:

- Eliminate discrimination based on sex and gender.

- Promote equal opportunities for men and women in employment, the workplace, and volunteering.

According to the positive law regulations of Bosnia and Herzegovina (Gender Equality Law of BiH - Official Gazette 16/03 and Official Gazette 102/09), gender equality and discrimination based on sex are defined as:

Individuals of both sexes are equal.

Full gender equality is guaranteed in all areas of society, including but not limited to education, economy, employment, labor, social and healthcare, sports, culture, public life, and media, regardless of marital and family status.

Discrimination based on sex and sexual orientation is strictly prohibited.

Discrimination based on sex includes any act that places an individual or group of individuals at a disadvantage based on their sex, thereby hindering or denying them the recognition, enjoyment, or exercise of their human rights and freedoms.

Discrimination can be direct, indirect, harassment, sexual harassment, incitement to discrimination, and violence based on sex.

The introduction, adoption, or implementation of temporary special measures aimed at eliminating existing inequality, promoting equality, and protecting gender equality is not considered discrimination based on sex.

Norms, criteria, or practices that can be objectively justified by achieving a lawful goal, proportional to the necessary and justified measures taken, are not considered discrimination based on sex.

Direct discrimination based on sex occurs when a person or group of persons has been, is being, or could be treated unfavourably compared to another person or group of persons in the same or similar situation, based on sex.

Indirect discrimination based on sex occurs when a seemingly neutral legal norm, criterion, or practice applied equally to everyone results in or could result in putting a person or group of persons of one sex at a disadvantage compared to a person or group of persons of the other sex.

Harassment is any situation involving unwanted behavior related to sex, which aims and results in damaging the dignity of a person or creating an intimidating, hostile, humiliating, threatening, or similar situation.

Sexual harassment is any behavior, whether verbal, physical, or psychological in nature, with a sexual intent or effect aimed at damaging the dignity of a person or creating an intimidating, hostile, humiliating, threatening, or similar situation, motivated by belonging to a different sex or different sexual orientation, and which represents unwanted physical, verbal, suggestive, or other behavior for the affected person.

- **Role of employees**

The Executive Director is responsible for ensuring working conditions and work environment free from discrimination, and for complying with the regulations of positive law that prohibit discrimination based on sex.

All employees are accountable for preventing and addressing discrimination.

It is essential that all employees understand and support the measures implemented to promote equal opportunities for women and men, as well as to prevent discrimination based on sex and sexual orientation.

Individual responsibility of employees is to promote the policy of equal opportunities and prevent gender and sexual discrimination in the workplace.

Employees and volunteers must not promote or assist in discrimination.

The Policy for Achieving Equal Opportunities Based on Sex and Gender will be presented to volunteers by the employees who work with them.

The employer should inform employees that discrimination based on sex in the workplace will not be tolerated and will be sanctioned. All employees are expected to avoid any inappropriate behavior towards any other employee, volunteer, or other member of the collective that could be interpreted as discrimination based on sex

Complaints regarding discrimination based on sex and gender should be addressed to the Deputy Executive Director for Human Resources.

- **Reporting incidents**

If an employee or volunteer experiences discrimination based on sex or sexual orientation from their superiors, other employees, clients, or anyone else, they should immediately take the following steps:

- They should express that they find such behaviour offensive.
- They should report the incident to the appropriate person (if possible, complaints should be submitted in writing).
- The discussion about the incident should be conducted objectively and thoroughly, and the person who has complained should be advised not to discuss it with others due to the sensitivity of the matter.
- The person to whom the complaint is addressed should treat every received piece of information as strictly confidential, except for the purposes of investigation or rectification of the wrongdoing.

- **Second-hand Reporting**

All employees and volunteers who become aware of cases of obvious discrimination based on sex in the workplace are obligated to inform the person responsible for investigation.

- **Investigation**

Complaints about discrimination based on sex, particularly complaints of sexual harassment, should be investigated immediately.

The decision on whether a certain conduct constitutes discrimination based on sex and gender should be based on an examination of the facts of each case.

When determining whether alleged behavior constitutes discrimination based on sex, responsible individuals within the organization should consider the entire report and all circumstances, such as the nature of the discrimination and the circumstances in which the alleged incident occurred.

- **Procedure**

If discrimination based on sex and gender is confirmed, the responsible individual or individuals should take appropriate measures immediately. Depending on the severity of the offense, disciplinary actions can range from a written warning (a copy is placed in the perpetrator's personal file) to immediate termination.

The Association commits to:

- Equal treatment of all individuals regardless of gender,
- Utilizing positive legal regulations in employment, volunteer applications, and work,
- Providing equal opportunities for advancement and training for employees and volunteers regardless of gender, gender identity, or sexual orientation,
- Gender equality in language usage,
- Ensuring that all employees and volunteers are familiar with this policy.

Note: For simplicity, employees of the Association may use the masculine gender in documents where it is obligatory to include the note: "All terms used in the masculine grammatical gender in this document are understood to apply without discrimination to women" or by using both genders the first time with a note in parentheses. For example, Executive Director He/She (in the following text, Executive Director).

PREVENTION OF CORRUPTION

Prevention of Corruption

Employees of the Association are not allowed to accept gifts from individuals, groups, or organizations. This does not apply to gifts classified as promotional materials such as calendars, planners, pens, etc. It is explicitly prohibited to accept gifts from legal and natural persons who are potential contractors or beneficiaries of the Association's programs.

PROHIBITION OF FUNDING AND PROMOTION

Prohibition of Funding and Promotion

The Association must not promote or finance cigarettes, alcohol, weapons, discrimination on any basis, terrorism and terrorist activities, sexual exploitation, human trafficking, and all other criminal activities in its work.

PROHIBITION OF CONFLICT OF INTEREST

Prohibition of Conflict of Interest

Employees of the Association are required to report any conflict of interest to their superiors if it may arise, and to ensure that their work and actions do not in any way jeopardize fair and transparent competition in the procurement of goods and services.

PUBLIC RELATIONS

Public Relations

Uopšteno

UG "Nešto Više" will develop a marketing and public relations strategy through which it will effectively communicate its beliefs and opinions, and portray its activities in a positive light to all those for whom the programs are intended.

An interdisciplinary model of public relations will be used, incorporating elements of public appearances, advertising, and advocacy.

Such a model envisions actions aimed at regularly and continuously informing the public about the Association's activities (which involves undertaking activities to influence the creation and strengthening of a positive image and reputation of the Association, maintaining quality relationships with all segments of the public, strengthening mutual cooperation and understanding, and preventing unfavorable publicity).

Process for Making Decisions on Public Engagement:

Representatives of the Association may present the work of the Association to the public by giving statements, participating in interviews, or writing press releases.

Other employees/volunteers may also engage in public appearances, but only after prior preparation and approval from the Program Director.

Means of Communication with the Public and Employee Responsibilities:

WEB page of the Association

The Association's website is maintained by the staff and should be informative and aligned with the implementation of program activities. It should provide essential information to users, other organizations, and donors about the Association.

Publications

Publications such as annual reports of the Association, flyers, or posters promoting specific activities supported by donors, as well as brochures about implemented projects and research, may be printed. The preparation of content for these publications involves the participation and approval of the Program Director or Executive Director.

Public Appearance in the Media

Every media appearance must be prepared in advance.

PERSONAL DATA PROTECTION

Personal data protection

Personal data of employees or users of the Association's activities must not be used for any other purposes except for the purpose of reimbursing incurred expenses or reporting to donors.

REGULATION ON PROTECTION OF ENVIRONMENT

The Citizens' Association "NEŠTO VIŠE" as a socially responsible civil society organization, regulates through this regulation the strategy for protection of environment.

The Citizens' Association "NEŠTO VIŠE" aims to be a leading organization and an example to society in terms of protection of environment.

In collaboration with other organizations, authorities, businesses, and citizens, the Association will create a network across a wide geographical area aimed at improving environmental conditions and fostering more responsible behavior towards it.

The Citizens' Association "NEŠTO VIŠE" ((as an example to others) regulates environmentally responsible behaviour of its employees, volunteers, members, external partners, participants, and activists.

- Association employees will add a bilingual note to the header of every electronic document and email: "Think of the environment, please don't print this email unless you really need it."
- Association employees will print only documents for which other delivery or archiving methods are not possible for objective reasons. Also, when printing, paper that absorbs less ink will be used, or, if available, the ink-saving function will be utilized.
- Energy-saving light bulbs will be used in the Association's premises to reduce electricity consumption, and care will be taken to use heating and cooling devices rationally.
- Association employees will strive to influence their partners by setting the same or similar environmental protection policies through their good examples.
- Association employees will work on raising awareness among people, especially young people, about environmental protection, flora, and fauna.
- The Association will organize environmental protection actions and promotion of a healthy living environment at least once a year.
- Association employees will provide information on environmental actions and help realize ideas in the field of environmental protection and sustainable development.

PROCEDURES FOR THE FINANCIAL DEPARTMENT

Procedures for the financial department

Financial Department

- The Financial Officer is required to send a report in table format on the expenditure of funds for ongoing projects to the Executive Director, Financial Director, and Project Coordinators by the 10th of each month.

Salaries in the Association

Salaries in the Association are paid on the last working day of the month.

Procedures for cash flow monitoring

Bank statements are forwarded electronically to the financial supervisor and financial officer upon receipt.

Transfers of funds between accounts in East Sarajevo: similar to cash withdrawals, a fund transfer request must be submitted to the **executive director, financial officer, chief manager of the regional office, and financial supervisor**. Once approved, the transfer is made from the account in Sarajevo.

Preparation of periodic financial reports for donors

The funds spent are accounted for to the donors according to the schedule specified in the contract. If the reporting periods are longer than one month, the manager/coordinator is responsible for providing monthly financial reports. The financial assistant is required to provide all necessary documentation for the reports in the following manner:

- **Salaries:** Upon execution of the payment, by the 15th of the month, the financial assistant is required to scan the documentation and save it in folders according to the projects, if the salary is disbursed across multiple projects.
- **Regular payments (telephone, leases, etc.):** Upon execution of the payment the next working day, the financial assistant is required to scan the documentation and save it in folders according to the projects, if the payment is made across multiple projects.
- **Project activity payments:** The manager/coordinator must announce payments at least 24 hours in advance. Upon completion of the payment, the necessary documentation is scanned the next day.

RULE: ALL DOCUMENTATION MUST BE SCANNED AND PREPARED FOR REPORTING BEFORE BEING ARCHIVED.

The Financial Assistant is required to have a telephone conversation or meet with the managers/coordinators once a month to discuss reporting and budget implementation tracking.

Cost and account control

Account reconciliation is performed by the 15th of the month for the previous month. This control process allows the Association to monitor the fulfillment of obligations on a monthly basis, providing insight into the execution of the Association's financial commitments. In addition to monitoring the payment dynamics, this method tracks project fund utilization in real-time. The Financial Officer of the Association is responsible for this process. In collaboration with the accounting agency, the Financial Officer prepares a reconciliation document, which shows that all obligations have been

met. This document is then approved by the Financial Director/Supervisor. Reconciliation between the main account and project sub-accounts is carried out with the same frequency. The accounting agency sends the monthly project costs and account statements for signing, which are confirmed by the signature of the Financial Director.

Staff Functions

Executive Director: Aleksandar Bundalo

Deputy Executive Director: Adem Lisičić

Chief Manager of the Mostar Regional Office: Vanja Sudar

Chief Manager of the Sarajevo Regional Office: Duško Cvjetinović

Chief Manager of the East Sarajevo Regional Office: Duško Cvjetinović

Financial Officer: Sonja Vuković

Financial Director: Duško Cvjetinović

These operational procedures are effective as of January 1, 2021

Number: 52-sa-20

Date: 31.12.2020.

Aleksandar Bundalo

