

# Society for the Protection of Prespa –

## Policy and procedures for accountability and transparency

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## 1. SPP operational principles: brief description, aim & related procedures

At the Society for the Protection of Prespa we believe that legitimacy, social responsibility, accountability and transparency are essential elements of good governance, whether applied by governments, businesses or non-governmental non-profit organisations. The high standards we call for in others we equally aspire to abide by in our own organisation.

The SPP has adopted the following *policy for accountability and transparency*:

*We are committed to putting the principle of accountability into practice – whereby the activities and operation of the organisation are open to the scrutiny of interested parties – with the establishment of all the regulations and standards necessary to ensure that the operation of the organisation serves its declared purpose in the best possible way (effectively, efficiently and in accordance with given principles).*

*We provide to all interested parties the information that is needed in order to verify the degree of our accountability.*

This policy sets the framework for the development of the rest of our principles.

We have chosen a policy for accountability and transparency because:

It is a *guarantee of the legitimacy* of an NGO's actions and a basic line of defence in disputes regarding its roles and activities.

It demonstrates the organisation's *political and financial independence* from political parties, governments and private businesses.

It promotes *effectiveness and efficiency*, as it sets standards for proper planning and effective management.

It increases feedback from the beneficiaries of activities and other courses of action, and improves the *flexibility and adaptation* of activities.

It provides the proper tools for being an *outward-looking* organisation, increasing interaction with the wider public and its social partners, as well as improving the image of the organisation.

It is an *obligation* to the supporters of the organisation, financial or otherwise, and its social partners.

The SPP's social partners include: the citizens of Prespa in the three countries and more widely the global community, including future generations, the rights of which the organisation seeks to champion, protect and extend; its members and supporters, its staff and volunteers, and organisations and individuals which offer it financial support; organisations, authorities and partners with which it collaborates in the implementation of its activities; and, the decision-making individuals and authorities it wishes to influence and persuade.

The SPP's accountability and transparency policy *concerns and affects all the individual procedures* that the organisation carries out. In particular, it defines the information that should be published on a regular basis on the website of the organisation, and the degree of accountability for the actions of the SPP to those that are affected by them (planning and communication of the programme). Likewise, it defines the appraisal, analysis and improvement of internal processes and the evaluation of the SPP's activities (evaluation of the programme). Lastly, it defines principles for financial management and the management of resources in general.

## 2. Implementation of the policy for accountability and transparency –

## principles and procedures

For the SPP, accountability is a *high priority aim*, as well as a *key obligation* to the people who support its work in any way, and to society as a whole. It is likewise regarded as an obligation to the people who work in the organisation. In particular, the SPP uses the resources which are placed at its disposal by third parties to meet objectives connected to the broader society, being accountable to society as a whole and responsible for the sound management of resources and the effectiveness of the activities it carries out. Transparency in whatsoever is connected with its operation is a basic tool for verifying the SPP's accountability to interested parties.

Precisely due to the importance which is attached to this aim, accountability should not be the objective of a group of specialised personnel, but should rather be an integral part of the work of all. Although the ultimate responsibility for the implementation of this policy lies with the Managing Director of the SPP, and the overall duty to implement the rules laid out below lies with the Administration and Finance Department and the Policy Co-ordinator, it is considered essential that these rules be embedded in the working culture of everyone in the organisation.

To be answerable is not a contractual obligation of the organisation, but a basic constituent of people's work in general and a moral obligation. The concept of accountability has always been a part of the way the SPP operates, although usually not acknowledged by this terminology. For example, most of the financial procedures which have governed the organisation for years now (e.g. several signatures being required to approve payments, or comprehensive justifications for expenditure) are based on the idea of accountability and have been implemented precisely in order to fulfil this aim. This is equally true for the detailed reports on the programme and the progress of the projects, and so on. The procedures and rules which are referred to below have resulted from a process of gathering together and revising the previously separate SPP procedures, and augmenting them where necessary.

The principles set out below are those which should be followed in order to maintain the necessary level of accountability and transparency in the organisation:

### 2.1. Principles of accountability: Mission, strategy and aims of the SPP

The first of these principles concerns the *existence of a clearly worded mission, strategy and aims*. Whatever broader approach is taken, it is evident that the potential for accountability in the way the organisation operates is absolutely linked with the clear expression of that which it is accountable for. This clear representation consists of three distinct parts:

- The *mission* of the organisation is a summary of the ultimate aim of its operation, in other words the feature which runs through its actions and activities and which distinguishes it from other organisations. It is self-evident that the mission of the organisation must always be in writing and available to all interested parties.
- The *strategy* of the organisation describes the means by which it tries to fulfil its mission and achieve its aims. Putting together a strategy is much more complex than determining a mission, as involves making significant choices, not only strategic ones but also those which are managerial and financial in nature. Similarly, a strategy is also differentiated according to the time period to which it refers, as a long-term strategy, which broadly specifies the areas of work and means of intervention, is completely different from a short-term strategy, which is similar to an action plan in that it is highly detailed as to the means by which specific activities will be implemented and concrete results will be sought. Strategic documents are usually quite extensive and complex in structure, and sometimes they also contain elements which are not intended to be publically available. Thus, the requirements of accountability are fulfilled when the precise and well-defined aims of the organisation are available to the

general public, clearly justifying the choices it has made regarding its activities and allowing a clear recognition of the relationship between these activities and the hoped-for results.

- Lastly, the *aims* of the organisation are the specific concrete results which the organisation wishes to achieve. The aims, as a matter of course, always refer to the end consequences of the activities and not to intermediary administrative or managerial results. As with the strategy, aims vary significantly in relation to the time period to which they refer, and at all times the ultimate long-term aim of the organisation cannot be other than the fulfilment of its mission. At a lower level, there are strategic *goals*, which set out the results of the medium- to long-term strategy of the organisation. And, at a lower level still there are more short-term – programmatic – *objectives*. In formulating these aims, it is important that they should be clearly connected to each other, and, obviously, have a direct relationship with the strategy which has been laid out. It is also important that these aims are associated with specific, measureable indicators, although it is not always necessary to make these public as part of accountability. These indicators should be determined at the outset of the implementation of each strategy and not at its conclusion.

## **2.2. Principles of accountability: The operation of the organisation**

The second very basic principle concerns the existence of *transparency in the operation of the organisation*. In this regard, there are three easily distinguishable parallel levels at which transparency is required. The first of these relates to the *administration and operation* of the organisation. A requirement here is the existence of a specific organogramme, which determines the operational structure and allows the tracing of responsibilities, as well as identifying the co-ordinators of each activity. Together with the organogramme, the main personnel positions in the organisation (Managing Director, co-ordinators and staff of each department) and the names of those who hold these positions should be published, as well as a short biographical description of their experience and qualifications. This first level also requires a structured set of internal rules, which set out the way in which the organisations functions.

At the second level, and closely connected with the first, there is a necessity for *transparency in decision making*. NGOs have the autonomy to determine their own system of decision making, within the framework of the legal form under which they operate, but they are obliged to make public the way in which their decisions are taken. This requirement can be said to be fulfilled when the structure of decision making is made known to any interested party.

The third level refers to *transparency in managing the financial resources* of the organisation. This firstly requires that the organisation has a *clearly worded policy* regarding its methods for the sourcing and disbursement of its resources, as well as a *plainly set out mechanism* by which these methods are promoted and supervised. Secondly, it requires the *regular publication* of the organisation's financial data (income-expenditure), as well as detailed data relating to the sources of income and the categories of expenditure. On the one hand this requirement is covered by the public presentation of overall data on income and expenditure categorised by source and cost centre, and on the other by making public the organisation's largest (on an annual basis) donors and suppliers. Lastly, the above procedures are complemented by holding and publishing independent external audits, which also verify the published data and the sound management of resources in general.

## **2.3. Principles of accountability: Evaluating the effectiveness of the organisation's activities**

The final principle concerns the existence of a specific framework for *evaluating the effectiveness*

*and efficiency* of the organisation. If the above levels are relatively clear with regards to their contents and the means by which they are achieved, this last level is exceptionally difficult and complicated in comparison. The reason for this lies in many factors which, amongst others, relate to the complexity of the subject of the organisation's work, the long-term results of its efforts, the increased resources that recording these results requires, and so on. Moreover, evaluating the efficiency of the organisation requires these results to be juxtaposed with the related financial data, a fact which further complicates the matter. In spite of this, it is necessary to conduct an evaluation of the results of the work of the organisation, and the results of this evaluation should be available to interested parties in various forms and at various levels. The types of information which should be available, and where it should be found, are laid out below.

#### **2.4. Accountability procedures: Subject matter, indicators and means**

Accountability refers to that process by which the actions and operation of the organisation is openly placed under the *judgement of interested parties*. These interested parties include, amongst others, supporters (not only financial ones), donors, collaborating authorities and organisations, other NGOs, the government and state services, the local community in the Prespa basin and local authorities, the beneficiaries of the activities of the SPP more generally, and, naturally, the employees and volunteers of the organisation.

The subject matter of this policy for accountability comprises the sum of the activities and operations of the organisation, its management methods, its financial data, and every other aspect of its operation. In particular, in whatever refers to the activities of the organisation, accountability is not limited solely to the reporting of these activities, but also includes aspects of the organisation's strategic approach.

Beyond the aforementioned, the exact subject matter of the accountability procedures and the means by which they are communicated varies according to the recipient. *Strategic accountability* can be distinguished from *operational accountability*.

*Strategic accountability* concerns the strategies and the aims of the organisation, its way of operating and how it is managed, as well as its overall financial management and any other information that precisely and fully describes the way it operates and the approach to its activity and management. This information must be accessible to all (see Annex).

*Operational accountability* includes the more specific characteristics of the implementation of the work and operation of the organisation. This relates to information such as the detailed budget for each project and activity, reports with regard to deliverables and the operational aims of the projects, the exact description of the implementation of each activity, and so on. First and foremost, this information concerns and is shared with those directly involved in the implementation of each project, such as its donors or overseeing authorities (where they exist).

The basic means of achieving *strategic accountability* are: the organisation's website, printed materials published under its projects and activities, and the annual or other regular reports which the SPP issues.

The basic means of achieving *operational accountability* are: specific proposal forms, reports and accounts which are drawn up for each activity, as well as the accounting standards that are observed and maintained by the organisation. Similarly, the specialised forms or reports that are often asked for by donors or overseeing authorities, and which are often different for each authority, are also a basic tool for this purpose.

#### **2.5. Accountability procedures: Availability of information and maintaining files**

Beyond the distinction made above, all information referring to the operation and activities of

the organisation is in principle open to any interested party. The Administration and Finance Department is responsible for covering requests relating to anything that concerns the broader operation and management of the organisation, while the Policy Co-ordinator is responsible for anything which concerns the implementation of the activities. The Managing Director bears overall responsibility for the application of this policy.

The exceptions to the material which is referred to here are: the minutes of any closed meeting of the General Assembly and the Executive Committee, contracts with third parties, internal documents or minutes which refer to the personnel and interpersonal relationships, the publication of which may harm particular individuals or the make public personal data, which are protected under the General Data Protection Regulation (GDPR). These data are maintained and the responsibility for the decision as to whether to make them public, should there be a related request to do so, lies with the President of the SPP and the Managing Director.

Furthermore, the organisation can decide that other internal documents or minutes of meetings should not be made public, if it is thought that this may place the effective application of a particular strategic choice in jeopardy (e.g. issues related with an ongoing negotiation or the exercise of political pressure). This may also be the case if publishing this information directly injures the dignity of an individual, or compromises personal data, which are protected under the General Data Protection Regulation (GDPR). In such cases, the decision not to disclose information is accompanied by an adequate justification. All decisions related to such instances are made by the Managing Director and the President of the SPP.

Beyond the responsibility for the disclosure of information of those mentioned above, all the organisation's employees are obliged to be aware of the basic elements of its operation and management, in order to be able to inform any interested parties with whom they may come into contact. However, information concerning the operation of the organisation must always be provided with due care. It is important that such information should always be reported with accuracy and full documentation, so as to avoid misunderstandings or misconceptions. For this reason, although it is an obligation of all personnel to be able to provide basic information about the organisation, there is an equal and corresponding obligation to avoid informing interested parties about subjects of which an employee is not themselves fully acquainted with.

Likewise, beyond the overall responsibility of the Administration and Finance Department for the provision of information related to the operation of the organisation, the responsibility for maintaining relevant data falls individually to those managing each project. The project managers are responsible for maintaining overall files for their projects, in which should be kept the correspondence of the project, monitoring and evaluation documents, paperwork relating to contracts, and so on. The only exceptions to the above are those documents which are held by other departments of the organisation, in accordance with the financial procedures or the procedures for awarding contracts for work to be carried out. Following the end of a project, the manager should organise all the related documentation in files, containing all the final deliverables in printed and electronic form. These files are held by the secretary of the SPP.

All files on projects and other activities of the organisation, as well as all the organisation's financial information, are maintained and remain available for a period of at least 10 years. After this period, the organisation may dispose of this material in any way it sees fit. Accounting records are maintained for as long as is provided for in the relevant legislation.

Information and data which is not available on the website of the SPP may be provided upon receipt of an application for the provision of information/data, either by email or in writing, which must include the reason for the request.

## **2.6. Accountability procedures: Availability of information on management and decision making**

The SPP follows a transparent procedure regarding the way in which its decisions are taken. This transparency is served by making the information listed below available to the public.

The main organisational information (organs, organogramme, committees and departments, as well as the relationships between them) is presented on the website of the organisation, together with a simple description of the way in which the SPP is organised and the relationship between the departments, which should be understandable to the average citizen. All related documents regarding this information are also made available, such as the statute of the organisation, a summary description of the rules of operation and procedures, and so on.

Information about the members of the General Assembly of the SPP, which should include brief biographical information about the representative of each member, is also presented on the website.

Information about the basic personnel of the organisation (Managing Director, co-ordinators and employees of each department) is also presented on the organisation's website, including: a short CV, a description of the position held in the SPP, a reference to any activities outside the organisation, and contact details.

## **2.7. Accountability procedures: Minimum specifications for the availability of information about the strategy and aims**

The precise reporting of the aims that the organisation aspires to fulfil is one of the most important elements of accountability. Equally, however, this is also one of the more difficult aspects to achieve, especially as they should be presented with brevity and simplicity. Below are some basic minimum specifications:

The mission, strategic choices, strategic goals and objectives, and the current strategy of the SPP are illustrated and described on the website of the organisation in a simple way, which is understandable to the average citizen. The process of preparing and selecting these aims, objectives and strategies is also plainly and clearly described.

In addition, describing the way in which progress towards achieving the organisation's aims, goals and objectives is followed and evaluated is a basic element of the presentation of the above information.

## **2.8. Accountability procedures: Communicating information about financial management**

The financial procedures which the SPP follows are drawn up in a set of regulations, which are for the most part structured around the issues of accountability and transparency, as well as the need to observe the organisation's legal obligations and commitments to its donors. Complying with these regulations in and of itself fulfils the greater part of the requirement for accountability. In this framework, only the provisions which relate to the communication of information are presented below.

Every member of the SPP has the right to receive any information whatsoever related to the financial issues of the society.

The SPP fulfils all the financial management stipulations made by its funding bodies or donors, and provides adequate information to them regarding the use of the resources placed at its disposal, as well as to every other financial supporter or relevant state authority.

The basic principles of the SPP's financial management are presented in summary on the society's website, in language understandable to the average citizen, with an emphasis on the means by which the organisation ensures the effective and sound management of its resources.

The organisation presents and communicates its overall financial information in the form of a balance sheet. In any given period, the balance sheets for the previous three years should be clearly visible on the website of the organisation.

The SPP submits its accounts to an annual audit, which also ensures the sound management of its resources. On the website this process is plainly and clearly presented, and the auditor's reports for the previous three years are available.

The organisation describes its sources of funding – approach to fundraising, strategies – on its website and also presents this information in a diagram, which distinguishes between the basic categories of sources of income (national and international foundations, state funds, businesses, private sources, commercial activities, others). Each specific source of funding greater than €30,000 is named, except at the explicit wish of any funder who is a natural person, the personal data of whom is therefore protected under the General Data Protection Regulation (GDPR).

The expenditure of the organisation is also analysed and presented on the website. A corresponding diagram distinguishes between expenditure on the basic projects of the current strategy, as well as communications, general administration and fundraising. Any supplier that has received more than €30,000 on an annual basis (before VAT) should be named, accompanied by a description of the work carried out and the way in which the supplier was chosen. In the event that the supplier is a natural person, this disclosure will take place only with their express consent, in accordance with the rules of the General Data Protection Regulation (GDPR).

In addition to the above, some specific indicators must also be described, concerning:

- The cost of the conservation programme of the SPP as a proportion of the overall budget
- The corresponding income and expenditure of the fundraising department
- The general administration cost as a proportion of the overall budget
- The total expenditure on salaries, and the number of employees (as a total figure and also the number of full-time employees)

An important element regarding financial procedures is a report on the management of the reserve funds of the organisation. The SPP's policy on reserve funds, and the way in which they are invested, is summarised on the website of the organisation. In the event that some of these investment methods may run counter to the aims of the organisation, such as in the case of purchasing stocks or shares, further information is provided on how such conflicts are avoided.

All the information described above can also be presented in an annual report, which the organisation publishes electronically, or presents on its website, or a combination of the two. In this annual report it must be possible to compare the financial information with the progress of the programme and projects.

## **2.9. Accountability procedures: Publication of information on partnerships and participation in collective bodies**

The way in which the organisation enters into partnerships and receives funding is another basic element that characterises its operation, and thus appropriate attention should be paid to such matters and a detailed explanation in terms of accountability should be provided.

The principles which the SPP follows in entering into partnerships are presented on the organisation's website. These include its fixed strategic principles for collaborating with all the local bodies and collective enterprises, as well as its basic partnerships by category of collaborating body (other NGOs, services, academic and research institutes, international bodies, local authorities) in a short description of the aim of the collaboration.

The collective bodies or enterprises in which the organisation takes part, including the assemblies



or boards in which it participates, are correspondingly referred to on the website.

#### **2.10. Accountability procedures: Publication of information on the implementation of SPP activities**

The effective and efficient implementation of the activities of the organisation, is one of its main foundation stones. Just as with strategies, so the procedures by which the organisation tries to be effective and answerable for the activities which it implements are generally covered by its other regulations, the contents of which are, to a large degree, based on the need to effectively fulfil the aims of the organisation. Thus, only the procedures for the publication of information related to the implementation of the activities of the organisation is referred to below.

The organisation employs specific procedures in order to effectively implement, monitor and evaluate its activities and projects. A summary presentation of these is available on the SPP's website, written in plain language that is understandable to the average citizen.

All important developments in the SPP's projects are announced on its website. Those directly interested or affected are also informed through letters or announcements in the press (for the wider public). The organisation also publishes periodic newsletters for particular activities where this is appropriate and allowed by the relevant project finances.

In particular, for every programmed activity or project which is implemented the organisation chooses the most suitable way and time to inform those directly interested and the beneficiaries of its activities, according to the contents and type of each activity, subject to the exceptions in section 2.5. At a minimum these project updates should include: the aims of the activity, its completion date, the participants, funders for the activity and the contact details of the person responsible. These updates are regularly maintained and are available on the website of the organisation.

The projects and the activities which the organisation implements are each described individually on its website, with information about their aims, how they are connected with the strategy, when they will be completed, their participants and funders, and the contact details of the person responsible. Also noted are the project deliverables and where they can be found (if not available on the website).

In the organisation's annual report all the important developments related to the projects and activities are referred to in summary, including a comparison with the related financial information.

At the end of each project, and following its evaluation, the corresponding part of the organisation's website is updated. The website page hosting the project stays online for at least 3 years after the end of the project, and holds the results of the evaluation, information about the closure of the project and lists of the deliverables which were produced.

#### **2.11. Accountability procedures: Participation**

The SPP makes consistent efforts to take account of the views and attitudes of the people and institutions which support its work, as well as the community in which it operates, and to integrate these views in the decisions it takes. The way in which these efforts are articulated varies according to each project and activity, as well as where and when they take place.

As an indication, it is noted that discussion with partners in the community always takes place before an SPP five-year strategy is planned, in order to consider proposals for how the SPP can improve its work.

Moreover, wherever possible, efforts to take into account the views of stakeholders also take place during the planning of projects, by means of active discussions, meetings, questionnaires,

interviews, and so on. In addition, mapping people's views and social dynamics should be a basic element in the design of activities which involve the local community.

During the implementation of its activities, the organisation always makes an effort to organise events and meetings in which its views and approach can be presented and openly discussed. The organisation always endeavours to integrate the results of these processes into the design and operation of its activities, and the non-acceptance or integration of proposals is justified by the most appropriate means to those proposing them.

## ANNEX – “Strategic” accountability through the active provision of information on the SPP website

The information posted on the website of the organisation pursuant to this policy concerns:

- The *mission, strategic choices, strategic aims and objectives and the current strategy of the SPP* (the information is illustrated with a diagram and the process of drawing up and selecting these goals, objectives and strategies, as well as the process of monitoring and evaluating their implementation, is described in a concise and simple way)
- The *administrative organs* of the SPP are concisely described, and the most recent *statute* of the society is available
- Information on the *members of the General Assembly* of the SPP (full name and short CV)
- A concise and simple *description of the way the SPP operates* and a concise description of the internal rules of operation
- The *organogramme* of the society, including committees and departments and the relationship between them
- *Details of the Managing Director and the key personnel* of the SPP (full name and short CV with description of the position and any other activities, as well as contact details)
  
- The *fundraising policy* in a concise and simple format
- The *basic principles of the SPP’s financial management* (in a concise and simple way, emphasising the means by which the effective and sound management of resources is ensured)
- The *balance sheet* (three previous years)
- An illustrative presentation of the *categories of the main sources of income for the preceding year*: national and international foundations, European Union programmes, state resources, businesses, private individuals, commercial activities, other (each specific source of income greater than €30,000 per annum (before VAT) is named, unless it is the express wish of the funder not to do so)
- An illustrative presentation of the *expenditure of the preceding year* in reference to the projects implemented by the SPP, communications, general administration and fundraising (every supplier of the organisation who has received more than €30,000 per annum (before VAT) must be mentioned by name, accompanied by a description of the work carried out and how they were selected)
- The *costs of the conservation programme* of the society as a proportion of the total budget
- The *corresponding income and expenditure of the fundraising department*
- The *general administration cost* as a proportion of the total budget
- The *total expenditure on salaries and the number of employees* (total number and number of full-time employees)
- The fact that the SPP subjects itself to an *auditing process*, and the results of the *audit* for the previous three years are available
- The concise and simple presentation of the *SPP’s policy on reserve funds* and the ways in which they are invested

- The *principles which the SPP follows in entering into partnerships*, such as its fixed strategic principle for collaboration with all the local institutions and associations
- Its *key partnerships by category of collaborating body* (other NGOs, services, academic and research institutes, international bodies, local authorities) with a concise description of the objective of the collaboration – related agreements and documents are likewise available
- The *collective bodies* in which the organisation participates
  
- The concise and simple presentation of the *procedures for the effective implementation, monitoring and evaluation of the activities and projects* of the SPP
- The *description of the projects and activities* which the SPP implements (with details related to their aims, the way in which they are connected to the strategy, their duration, participants, funders, and the contact details of the person responsible) – the *deliverables* and their location (when not on the website) are also made available
- *News about the projects*
- *A short evaluation of each project* following its conclusion (the website page where the project is hosted remains online for at least 3 years after the end of the activity, and holds information related to the end of the project and lists of the deliverables which were produced)

Lastly, this Policy on Accountability and Transparency is also available on the website.