Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Swiss Agency for Development
and Cooperation SDC

Open
Society Fund
Bosnia & Herzegovina

Fond
otvoreno društvo
Bosna i Hercegovina

Jačanje profesionalnih kapaciteta nevladinih organizacija

Strengthening of Professional Capacities of Nongovernmental Organisations

IBHI
Nezavisni biro za humanitarna pitanja
Independent Bureau for Humanitarian Issues

Branilaca Sarajeva 47, 71000 Sarajevo
Bosna i Hercegovina
Tel: + 387 33 219 313
Fax: + 387 33 219 314
Email: ibhi@bih.net.ba
Internet: http://www.ibhi.ba

Izdavač / Publisher
Nezavisni biro za humanitarna pitanja - IBHI
Independent Bureau for Humanitarian Issues - IBHI

Finansijska podrška/Financially Supported by
Švicarska Agencija za razvoj i saradnju / Swiss Agency for Development and Cooperation
Fond Otvoreno društvo BiH / Open Society Fund Bosnia and Herzegovina

Urednica / Editor
Ranka NINKOVIĆ-PAPIĆ

Tehnički urednik / Technical Editor
Dženan TRBIĆ

Autori-ce / Authors
Aida DAGUDA, mr. Ljubo LEPIR, Dženan TRBIĆ

Prevod / Translation
Zemina BAHTO, Merima TAFRO

Lektura/ Proofreading
Zemina BAHTO

Štampa i dizajn naslovne strane / Printing and Cover Design
TDP d.o.o. Sarajevo

Tiraž / Circulation
1000

Prvo izdanje / First Edition
Sarajevo, oktobar/October 2009

Nezavisni biro za humanitarna pitanja (IBHI) zadržava autorska prava nad publikacijom. Citiranje navoda iz publikacije je dozvoljeno samo uz navođenje izvora:
Jačanje profesionalnih kapaciteta nevladinih organizacija, (Sarajevo: IBHI, oktobar 2009. godine)

The Independent Bureau for Humanitarian Issues (IBHI) reserves copyrights over this publication. Please cite source as:
Strengthening of Professional Capacities of Non-governmental Organisations, (Sarajevo: IBHI, October 2009)

Jačanje profesionalnih kapaciteta nevladinih organizacija

Sadržaj

Ranka Ninković-Papić
Predgovor 7

mr. Ljubo Lepir
Procjena potreba za daljnju profesionalizaciju NVO-a
i standardizaciju njihovih usluga. 9
Pristup ka socijalnom uključivanju u kontekstu procesa
evropskih integracija BiH 11
Koncept pružanja usluga kao odgovor na stanje socijalne isključenosti socijalno
marginalizovanih grupa 14
Okviri djelovanja nevladinog sektora u sistemu socijalne zaštite i pružanju usluga
– stanje, procesi i mogućnosti u BiH 17
Prvi preduslov: Jačanje partnerstva javnih institucija i nevladinih organizacija . . 23
Drugi preduslov: Uvođenje standarda usluga 25
Treći preduslov: Profesionalizacija NVO sektora 27
Četvrti preduslov: Finansijska podrška 29
Umjesto zaključka ili zbog čega je važno uspostavljanje novog modela
finansiranja NVO-a 32

Aida Daguda
Sistem osiguranja kvaliteta u NVO sektoru. 35
Uvod 37
Modeli za standardizaciju. 39
Iskustva / Primjeri dobre prakse 46
Zaključci i preporuke 51

Dženan Trbić
Finansijsko poslovanje nevladinih organizacija 53
Kvalitet finansijskog poslovanja nevladinih organizacija, procedure i alati 55

Literatura 59

Predgovor

Značajan cilj u BiH je jačanje socijalne uključenosti. Proces socijalnog uključivanja zahtijeva pažnju i aktivnu ulogu društva u cjelini. Civilno društvo, a posebno nevladine organizacije su nezaobilazna karika u ovom procesu. Uključivanje svih strana znači ravnotežu, zajednički interes i podrazumijeva prevladavanje pojedinačnih.

Prava snaga NVO sektora u BiH je u udruženim inicijativama, partnerstvu i razvoju inovativnih pristupa u svom radu. NVO-i su podrška društvu, a ne "kamen spoticanja" i ne mogu preuzimati odgovornost za tuđe propuste.

Finansijska održivost NVO sektora nije problem samo nevladinih organizacija. Trebala bi biti važna za cijelo društvo, a jačanje partnerstva sa javnim i privatnim sektorom omogućava unapređenje kapaciteta i korištenje adekvatnih resursa za sve uključene strane. Održivost NVO–a u BiH i puno vlasništvo nad vlastitim aktivnostima, rezultatima i plodovima ovisi i o njihovoj promjeni kursa i fokusa koji bi trebali biti na domaćim izvorima sredstava, što znači i usmjerenost NVO-a ka lokalnim potrebama, uslugama i direktnim korisnicima.

Ljudski resursi unutar NVO sektora u BiH su na veoma različitom nivou, i stoga mogu biti limitirajući faktor u radu i opstanku određenog broja nevladinih organizacija.

Kvalitet neke organizacije zasnovan je na kvalitetnim ljudima. Dakle, za jačanje uloge NVO-a, a posebno u socijalnom uključivanju, veoma je važno razvijanje njihovih kapaciteta s naglaskom na inovativne pristupe.

Proces daljnje profesionalizacije NVO-a u BiH uključuje uvođenje sistema osiguranja kvaliteta, što podrazumijeva uspostavljanje standarda i transparentnih procedura rada. Standardizacija je aktivnost koja za cilj ima unapređivanje kvaliteta procesa i usluga i utvrđivanje njihove namjene. Pristup rada treba biti baziran na zadovoljstvu korisnika/klijenta i uslugama.

Podrška profesionalizaciji NVO-a i jačanju njihove uloge u socijalnom uključivanju je i ova Publikacija "Jačanje profesionalnih kapaciteta nevladinih organizacija". Također, Publikacija predstavlja rezultat priprema i analitički temelj za budući rad Fondacije za socijalno uključivanje u BiH.

Bazirana na veoma serioznom analitičkom pristupu, ova publikacija prezentira stanje i probleme kvaliteta rada i profesionalne okvire djelovanja nevladinog sektora iz tri različita autorska ugla – ”Procjena potreba za daljnju profesionalizaciju NVO-a i standardizaciju njihovih usluga, autor mr. Ljubo Lepir”; ”Sistem osiguranja kvaliteta u NVO sektoru, autorica Aida Daguda”; i ”Finansijsko poslovanje nevladinih organizacija, autor Dženan Trbić”.

Naša je preporuka da izaberete istinski kvalitet i transparentnost.

Ninković-Papić Ranka

Ranka Ninković-Papić
Nezavisni biro za humanitarna pitanja (IBHI)

Procjena potreba za daljnju profesionalizaciju NVO-a i standardizaciju njihovih usluga

mr. Ljubo Lepir

Pristup ka socijalnom uključivanju u kontekstu procesa evropskih integracija BiH

Koncept socijalnog uključivanja u posljednjoj deceniji postaje dominantna socijalno politička matrica Evropske Unije na osnovu koje se kreiraju strateški pravci društvenog djelovanja prema socijalno i ekonomski marginaliziranim, siromašnim i isključenim grupama ljudi. Sam pojam socijalne isključenosti, koji utemeljuje koncept socijalnog uključivanja, novijeg je datuma i on predstavlja pokušaj drugačijeg teorijskog pozicioniranja starijih i socijalno-politički prepoznatljivih pojmova kao što su siromaštvo, marginalizacija, podklasa i sl. Važnu ulogu u popularizaciji pojma socijalne isključenosti odigrali su socijalno-politički dokumenti koji su doneseni od strane tijela Evropske Unije. Prvo pominjanje pojma socijalne isključenosti datira još od 1988. godine kada ga Europska komisija prvi put spominje u svom dokumentu koji je proizašao iz Drugog programa za borbu protiv siromaštva. Vijeće ministara je 1989. godine usvojilo rezoluciju o borbi protiv socijalne isključenosti, da bi se istovremeno formiralo i posebno tijelo (*European Observatory on Policies to Combat Social Exclusion*) koje je u svome radu podnijelo tri izvještaja o stanju socijalne isključenosti u zemljama članicama EU. Iste godine (1989.) pojam socijalne isključenosti postao je sastavni dio preambule Europske socijalne povelje, da bi 1996. godine u tekstu revidirane Socijalne povelje, bilo uvedeno novo pravo – pravo na zaštitu od siromaštva i socijalne isključenosti, čime se faktički pojam socijalne uključenosti nameće kao jedan od krucijalnih pojmova vezanih za ostvarivanje standarda poštivanja socijalnih prava. Zemljama koje su na putu pridruživanja Evropskoj Uniji, kakva je i BiH, time je nametnuta obaveza usklađivanja svojih socijalnih politika sa ovim konceptom što znači korištenje svih pet elemenata "Otvorenog metoda koordinacije" (zajednički ciljevi, Nacionalni akcioni planovi za socijalno uključivanje (NAP), Zajednički memorandum o uključenosti (JIM), zajednički izvještaji o socijalnoj uključenosti i indikatori socijalne isključenosti (Laeken indikatori) i razmjena stečenih iskustava).

Osnovni koncept socijalnog uključivanja zasniva se na stavu da u društvu postoje pojedinci i grupe građana koji su zbog različitih razloga socijalno isključeni, nalaze se na marginama društvenog interesovanja, socijalnih i ekonomskih procesa, mogućnosti ostvarivanja prava, te da je, radi postizanja dobrobiti cijelog društva zasnovanog na poštivanju ljudskih prava, neophodno obezbijediti priliku i resurse za njihovo potpuno uključivanje u socijalne, ekonomske, kulturne i političke procese. Sam pojam socijalna isključenost nije apsolutan i jednoznačan pojam, on sa sobom nosi niz relacijskih odnosa. Neko je socijalno isključen ili nije u zavisnosti od stanja ostvarivanja proklamovanih prava u jednom društvu. Time se pojam socijalne isključenosti povezuje s konceptom socijalnih prava kao relacijskih odnosa,

što znači da se životni uslovi pojedinaca i grupe analiziraju u odnosu na stanje u kojem se nalazi ostatak društva.[1] Razlozi socijalne isključenosti pojedinih grupa građana nalaze se u stanju njihove ekonomske i socijalne inferiornosti uz istovremeno neprepoznavanje specifičnosti njihovog položaja od strane sistema. Stanje nezaposlenosti, siromaštva, neadekvatnog obrazovanja, psiho-fizičkog invaliditeta, različitih oblika diskriminacije i sl., može dovesti do različitog intenziteta socijalne isključenosti pojedinca i grupe stanovništva. Ograničene šanse u realizaciji formalne socijalne participacije ugrožavaju socijalnu stabilnost što nameće pitanje o ostvarivanju proklamovanih i zagarantovanih prava u jednom društvu. Na taj način pojam socijalne isključenosti i socijalnog uključivanja postaje tema diskusije o stanju i stepenu ostvarivanja ljudskih prava. Višedimenzionalnost pojma socijalne isključenosti omogućuje da se analiziraju različiti aspekti nedostupnosti proklamovanim pravima. Cilj socijalnog uključivanja je osigurati socijalnu integraciju i participaciju svih građana, a posebno onih koji su ostali na marginama društvenog interesovanja. Društvo, institucije sistema moraju prepoznati koja su to područja gdje je potrebno sistemski djelovati kako bi se građanima omogućila potpuna participacija.

Bosna i Hercegovina se sa pojmom socijalne isključenosti sreće dosta kasno kada su evropski integrativni procesi u BiH već uveliko počeli. O ovome pojmu se intenzivno počelo govoriti tek u zadnje tri godine. Prva strategija društvenog razvoja bavila se pojmom siromaštva (Strategija borbe protiv siromaštva, 1998.) kojim su se nastojali riješiti glavni uzroci zastoja u razvoju društva. Smatralo se da se konceptom borbe protiv siromaštva može najbolje odgovoriti na izazove društvenog razvoja BiH. Prilikom izrade drugog razvojnog dokumenta, Srednjoročne razvojne strategije BiH – PRSP (2002.), uvidjela se ograničenost upotrebe koncepta borbe protiv siromaštva ali se nije pristupilo kreiranju novog koncepta. Stanje socijalne deprivacije građana u ovom dokumentu posmatrano je kroz administrativno funkcionisanje sistema što, svakako, nije moglo dati adekvatan odgovor na stanje i položaj u kojima se nalaze socijalno marginalizovani građani. Tek procesom izrade novih strateških dokumenata[2] službeno se uvodi pojam socijalne uključenosti kao strateško priznatu socijalno-političku doktrinu razvojnih procesa u BiH.

Stanje socijalne isključenosti u BiH, prema podacima UNDP/IBHI[3] dobiva alarmantne oblike. Naime, prema tim podacima u 2006. godini u BiH je po različitim osnovama bilo isključeno oko polovine stanovništva. U stanju ekstremne socijalne isključenosti nalazi se petina ukupnog stanovništva u BiH. Kao najveći uzroci stanja socijalne isključenosti navedeni su: siromaštvo, nezaposlenost, obrazovanje i onemogućenost pristupa pravima. Među grupe stanovništva koje su najviše pogođene ovim rizicima ubrajaju se nezaposleni, porodice sa djecom, neobrazovani, stari i lica sa invaliditetom. Upravo ove grupe su prepoznate kao ciljne u procesu izrade Strategije socijalne uključenosti BiH. Strategijom socijalne uključenosti ustanovljeno je šest prioritetnih ciljeva koji će biti okosnica budućeg

[1] Detaljnije o konceptima pojma socijalna isključenost pogledati u Šućur, Z., "Socijalna isključenost – pojam, pristupi, operacionalizacija", Revija za socijalnu politiku, br. 1. 2005.

[2] BiH vlasti su donijele odluku o početku pripreme, za period 2008-2013., dva komplementarna strateška dokumenta; Razvojna strategija BiH (RSBiH) i Strategija socijalne uključenosti.

[3] O tome više pogledati u: "Izvještaj o humanom razvoju – Socijalno uključivanje u BiH, UNDP/IBHI, Sarajevo, 2007.

razvoja BiH. To su oblasti zapošljavanja, penzionog sistema, obrazovanja, zdravstvene zaštite, ciljne grupe porodica sa djecom i lica sa invaliditetom.

Prioritetni ciljevi koji su postavljeni u procesu pripreme ovog dokumenta nastojali su prepoznati zajedničke ciljeve EU Strategije socijalnog uključivanja kako bi sama izrada i implementacija ove strategije sa sobom donijela unapređenje socijalnog sektora u BiH što je jedan od preduslova efikasnog provođenja procesa pridruživanja Evropskoj Uniji. U skladu sa zajedničkim ciljevima EU Strategije socijalnog uključivanja (promovisati učešće u zapošljavanju i pristupu svim dobrima, uslugama, resursima i pravima; spriječiti socijalnu isključenost; podržati najugroženije; mobilizirati sva relevantna tijela) proces izrade Strategije socijalnog uključivanja i njene implementacije u BiH će se zasnivati na ključnim principima:[4]

- participativnost,
- kompatibilnost socijalne i ekonomske politike,
- aktivizam vlasti,
- koordinacija,
- odgovornost institucija,
- socijalni dijalog i partnerstvo,
- aktivno uključivanje socijalnih partnera i organizacija civilnog društva,
- korporativna (zajednička) socijalna odgovornost.

Novi pristup socijalnim politikama podrazumijeva aktivno učešće u procesima kreiranja i implementacije rješenja upravo onih koji su direktni korisnici mjera različitih podsistema socijalne politike. Aktivna saradnja kreatora strateških razvojnih smjernica sa neposrednim korisnicima mjera u ovim oblastima je postulat na kojem se zasniva novi pristup u izradi razvojnih dokumenata. Proces kreiranja Strategije socijalne uključenosti podržava takav pristup kroz uključivanje svih strana zainteresovanih za provođenje mjera socijalnog uključivanja. Jedna od veoma zainteresovanih strana jesu korisničke populacije. U svim preporukama EU, upravo se potencira učešće organizacija civilnog društva kao bitnih partnera u izradi i provođenju mjera socijalnog uključivanja. Organizacije civilnog društva, po svojoj prirodi nastanka i postojanja imaju najviše mogućnosti da artikulišu stavove i zahtjeve korisničkih populacija jer su one te koje svojim kapacitetima mogu promovisati princip socijalne uključenosti ugroženih grupa i pojedinaca. One podižu "svijest u široj zajednici o aktivnom sudjelovanju u borbi protiv socijalne isključenosti."[5] Organizacije civilnog društva obuhvataju prostor neprisilnog čovjekovog udruživanja interesno vezanih za porodične, vjerske, socijalne, ideološke vrijednosti. Strukturalno – operativna definicija civilnog društva se veže za autonomno područje slobode udruživanja, posredničku strukturalnu ulogu između pojedinca i države i slobodu udruživanja čime se omogućuje pluralizam identiteta kao pripadnika profesionalnih grupa, potrošača, članova crkvenih zajednica i građana u jednoj osobi.[6] Od posebne važnosti je promatranje organizacije civilnog društva kao posredničke strukture, iz čega proizilazi da bogatija, gušća, raznovrsnija posrednička struktura uslovljava postizanje boljih i humanijih odnosa u jednom društvu.

---

[4] O principima procesa izrade Strategije socijalne uključenosti detaljnije pogledati u dokumentima DEP-a.

[5] Vidjeti tekst Papić, Ž., "Civilno društvo i socijalno uključivanje – ka razvoju sa ljudskim likom", Sarajevo, 2007

[6] Barber (1998.), navedeno prema Marić, I., "Menadžment neprofitnih organizacija"

Ovako shvaćeno civilno društvo u svom strukturalističkom obliku omogućava postavljanje organizacija civilnog društva kao partnera javnom sektoru u kreiranju, organizovanju implementacije mjera i usluga kojima se stanje socijalne isključenosti različitih grupa stanovništva može smanjiti. U tu svrhu od velike je važnosti razvoj kapaciteta organizacija civilnog društva kako bi mogle adekvatno odgovoriti zadacima koji se postavljaju pred njih.

Koncept pružanja usluga kao odgovor na stanje socijalne isključenosti socijalno marginalizovanih grupa

Dominantan model socijalne zaštite koji se zasniva na novčanim davanjima više ne može odgovoriti na narasle potrebe socijalno ugroženog stanovništva. Hroničan nedostatak novca u budžetima i slaba senzibilnost kreatora budžetskih raspodjela u javnim institucijama i ustanovama, doveli su do stanja kada ustanove i institucije socijalne zaštite ne mogu ispuniti osnovne zadatke socijalne zaštite kao oblasti od posebnog društvenog interesa. Postojeći sistemi socijalne zaštite u BiH dominantno su zasnovani na konceptu ostvarivanja prava od kojih su prava novčanog karaktera najprisutnija. Nasuprot našoj praksi, pružanje socijalnih usluga kao odgovor sistema na stanje socijalne isključenosti građana pa i pozicioniranja održivog socijalnog razvoja, postao je dominantan koncept socijalne zaštite u zemljama EU. U tom kontekstu pod socijalnim uslugama se podrazumijevaju one usluge "koje nudi vlada i nevladine organizacije s ciljem da odgovore na potrebe pojedinaca i grupa korisnika, kao što su djeca i porodice, starija lica i lica s fizičkim i mentalnim hendikepom. Te se usluge mogu davati u domicilu osoba, u dnevnim centrima i domovima, a pružaju ih socijalni radnici i drugi stručnjaci iz srodnih područja."[7]

U EU značaj pružanja socijalnih usluga povezuje se sa pojmom održivog socijalnog razvoja. Prema tom pristupu pojam održivog socijalnog razvoja podrazumijevao bi koncept širokog dometa koji je usmjeren na "promociju i zaštitu socijalnih prava svih građana, a posebno onih koji su pogođeni socijalnom isključenošću."[8] S obzirom na to da u "socijalnom razvoju prioritet imaju one akcije kojima se nastoji iskorijeniti siromaštvo, promovirati zaposlenost i pospješiti socijalna integracija, te zahvaljujući kojima treba suzbiti sve oblike diskriminacije, ... nema nikakve sumnje da socijalne usluge u svim zemljama imaju ključnu ulogu u održivom socijalnom razvoju."[9]

Da bi se obezbijedio održiv socijalni razvoj, a time i održivost socijalnih usluga, neophodno je obezbijediti dobro planirane, primjenjive i ekonomski prihvatljive programe. Usluge socijalne zaštite moraju biti pristupačne, ekonomične, kvalitetne i prepoznatljive sa aspekta potreba korisnika. Korisnik se prepoznaje kao aktivni učesnik u izboru, provođenju pa i plaćanju usluga socijalne zaštite. U tako koncipiranom modelu pružanja socijalnih usluga, uloga privatnog i nevladinog sektora postaje veoma značajna. Usluge se počinju

[7] Preuzeto iz referata B. Mundaya prezentovanog na Međunarodnoj konferenciji u Berlinu održanoj 24.-25.10.2001., navedeno prema izvještaju Puljiz, V., "Uloga socijalnih usluga u održivom socijalnom razvoju", objavljenom u Revija za socijalnu politiku, broj 3, 2001.

[8] isto

[9] isto

prepoznavati kao alternativni oblici mjera socijalne zaštite ili kao dopunske mjere kojima se korisniku omogućuje socijalna podrška sa ciljem poboljšanja kvalitete njegovog života, otklanjanja ili ublažavanja rizika od stanja socijalne ugroženosti. Uslugama se mogu razviti i podržati potencijali korisnika za samostalan život u zajednici što je od presudne važnosti za ostvarivanje ciljeva koncepta socijalnog uključivanja lica koja se nalaze u stanju socijalne potrebe a samim tim i stanju socijalne isključenosti, marginalizacije. Upravo ova karakteristika usluga socijalne zaštite na neki način aktualizuje i stavlja ih u prvi plan kao proaktivne mjere koje direktno mogu uticati na proces socijalnog uključivanja marginalizovanih pojedinaca i grupa stanovništva.

Oblast socijalnih usluga postaje atraktivnom za učešće nevladinog i privatnog sektora. Učešće i jačanje uticaja nevladinog sektora korespondira sa smanjenjem uloge države kao neposrednog pružaoca usluga što ide u prilog razvoju mješovitog sistema socijalne zaštite što preferiraju zemlje EU. Država postaje preslaba za izazove koji se pred nju postavljaju u ovoj oblasti. Naglo slabljenje države predstavlja veliki problem, ali i izazov posebno u postsocijalističkim zemljama.

Mješoviti sistem socijalne zaštite zasniva se na ravnopravnom pristupu organizovanja, pružanja i finansiranja usluga socijalne zaštite od strane vladinog, civilnog i privatnog sektora. Osnovna polazišta uvođenja mješovitog sistema socijalne zaštite zasnivaju se na saznanju da su postojeći kapaciteti javnog sektora nedostatni kako bi kreirali adekvatan odgovor na sve veće i raznovrsnije potrebe korisnika mjera i usluga socijalne zaštite. Ne samo nedostatak finansijskih sredstava, već nedostatak stručnih kadrova i novih modela rada ukazao je na potrebu ostvarivanja saradnje između ova tri sektora. Svi reformski procesi u oblasti socijalne zaštite predviđaju jačanje međusobne saradnje ova tri sektora[10] tako da su strateške odrednice i nova zakonska rješenja već prepoznala te pravce razvoja u ovoj oblasti.

Reformski procesi razvoja socijalne zaštite zasnivaju se na nekoliko ključnih principa koji podržavaju uvođenje mješovitog sistema. Osnovni reformski principi su utemeljeni na poštivanju ljudskih prava, slobodi izbora, pravu na život u porodici i zajednici, jednakosti u korištenju usluga, učešću i uključenosti klijenata, definisanju prioriteta, standardima individualnih potreba, odgovornosti zajednice, partnerstvu i analitičkom praćenju potreba korisnika.[11]

Novi pristup socijalnoj zaštiti podrazumijeva uvođenje holističkog pristupa u tretiranju potreba korisnika, što znači da se karakter, vrsta i obim mjera i usluga namijenjenih korisniku trebaju kreirati u skladu sa cjelinom potreba korisnika. Često to nije moguće upravo zbog nedostatka intersektorske saradnje kako unutar sistema tako i u područjima korisničkog interesa koji nije obuhvaćen sistemskim djelovanjem. Intersektorska saradnja je od ključne važnosti za procjenu potreba i kreiranje adekvatnih i efikasnih mjera i usluga koje mogu odgovoriti na potrebe korisnika proizašle iz stanja njegove socijalne isključenosti. Slabosti

[10] Neki autori uvode četvrti sektor, definišući ga kao "neformalni". O tome vidi Izvještaj sa konferencije održane u Sarajevu 1997. godine, prema: Puljiz, V., "Socijalna politika: zaštita i praksa", Revija za socijalnu politika, br. 1., 1998.

[11] Detaljnije pogledati članak Mire Ćuk, "Pristup orjentisan ka klijentima: reforma centara za socijalni rad" u publikaciji "Konferencija o socijalnoj politici", IBHI – DFID, 2006.

javnog sistema socijalne zaštite ostavljaju prostor za djelovanje organizacija civilnog društva. Najčešće se to djelovanje prepoznaje kroz pružanje raznih servisa usluga socijalne zaštite od strane nevladinih i korisničkih organizacija. Usluge socijalne zaštite na taj način postaju polje intenzivne saradnje ovih sektora. Upravo zbog svoje životnosti (adekvatno i brzo odgovoriti na trenutne potrebe korisnika) polje pružanja socijalnih usluga postaje veoma atraktivno kako za same pružaoce i korisnike tih usluga, tako isto i za kreatore sistemskih rješenja. Polje pružanja socijalnih usluga sistem vidi kao mogućnost alternativnog odgovora na vlastite slabosti pa zbog toga kreatori sistema nastoje što više "osloboditi" taj proces što ponekad dovodi do anahronih rješenja. Upravo u pravcu kreiranja adekvatnih, efikasnih i sistemski prihvatljivih rješenja, idu zahtjevi za modernizacijom oblasti pružanja socijalnih usluga. Jedno od strateških opredjeljenja u ovoj oblasti odnosi se na obezbjeđivanje aktivne uloge i participacije samog korisnika. Korisnik se postavlja u centar pažnje ne samo u fazi definisanja potrebe već i u fazama kreiranja, provođenja i evaluacije socijalne usluge. Sporan elemenat novog pristupa odnosi se na participaciju korisnika u plaćanju usluga. Naime, u uslovima izraženih socijalnih potreba i povećanog stepena socijalne ugroženosti korisnika, teško je naći adekvatan model participacije korisnika u plaćanju usluga. Novi pristup u moderniziranju socijalnih usluga ide u pravcu uvođenja modela upravljanja koji dominira u privatnom sektoru. Na taj način bi se razvila "nova menadžment-kultura u socijalnim uslugama, koja bi podigla nivo njihove efikasnosti."[12] Pod novom menadžment-kulturom u pružanju socijalnih usluga podrazumijeva se uvođenje modela naručivanja i ugovaranja usluga, korištenja *cost-benefit* analize i sl. Tržišno poslovanje u oblasti socijalne zaštite uvodi jedan od veoma važnih principa reforme sistema socijalne zaštite, a to je pluralizacija usluga i pružalaca usluga.[13]

Zašto je važno pristupiti pluralizaciji usluga i pružalaca usluga zasnovanih na tržišno-ugovornom odnosu? Jedna od sigurnih i osnovnih prednosti uvođenja ovog principa jeste u podizanju kvalitete usluga koje se pružaju korisniku jer se putem konkurencije može doći do kvalitetnije usluge zasnovane na ispunjavanju standarda, izbor kvalitetnih pružalaca usluga stavljen je u normativno-pravne okvire, korisnik se štiti od samovolje i neprofesionalnosti u ponašanju institucije ili organizacije koje pružaju te usluge, pružalac usluga dobija uređen ugovorni odnos sa jasnim obavezama ali i pravima što mu obezbjeđuje sigurno poslovno okruženje.

Modernizacija socijalnih usluga kreće se u pravcu njihovog pružanja u prirodnom okruženju korisnika (ekološki pristup u pružanju usluga socijalne zaštite). Da bi ovakav proces imao šanse za uspjeh neophodno je obezbijediti neposredan uticaj onih faktora koji direktno utiču na procjenu, planiranje i izvođenje tih usluga. Ovakav pristup podrazumijeva jačanje uloge lokalnih zajednica u okviru kojih se iskazuje potreba, obezbjeđuju resursi i na kraju provodi neka od usluga. Koncept decentralizacije sistema socijalne zaštite (bar kada se tiče ovog segmenta) predstavlja neophodan preduslov za razvoj modernih i funkcionalnih socijalnih usluga. U zemljama Zapadne Evrope već u drugoj polovini 20. vijeka koncept deinstitucionalizacije postaje ideja vodilja u pružanju usluga zbrinjavanja korisnika ne samo u sistemu socijalne zaštite već i u drugim sistemima gdje se pojavljuje potreba za

[12] Preuzeto iz referata B. Mundaya prezentovanog na Međunarodnoj konferenciji u Berlinu održanoj 24.-25.10.2001., navedeno prema izvještaju Puljiz, V., 2001.

[13] O tome detaljnije vidjeti u članku Vladana Jovanovića. "Naručivanje i ugovaranje usluga u oblasti socijalne zaštite", OPM, Beograd, 2008.

intervencijom sistema prema životnim i neposrednim potrebama građana.[14] Jedan od razloga pokretanja inicijativa za uvođenje alternativnih modela pružanja socijalnih usluga, osim humanističkih pogleda zasnovanih na poštivanju ljudskih prava i nedostataka adekvatnog stručnog tretmana, leži u činjenici da je pružanje usluga u ustanovama veoma skupo i ekonomski neodrživo. Alternativno pružanje usluga, u neposrednoj životnoj okolini gdje korisnik živi, značajno umanjuje troškove socijalne zaštite korisnika, uvažavaju se individualne specifičnosti, smanjuje se mogućnost stigmatizacije i omogućuje se fleksibilniji pristup u obezbjeđivanju resursa za provođenje mjera socijalne zaštite.

Lokalna zajednica, kao prostorna, sociološka ili administrativno-politička jedinica kategorija, ima ključnu ulogu u prepoznavanju, kreiranju, obezbjeđivanju resursa i provođenju usluga socijalne zaštite.[15] Mnoštvo odnosa koji kreiraju ukupnost djelovanja lokalne zajednice na njene stanovnike ključni su u definisanju usluga socijalne zaštite. Upravo u postojećim resursima koje lokalna zajednica posjeduje a nisu prepoznati u javnim sistemima, nalaze se prednosti i razlozi efikasnosti koncepta pružanja usluga socijalne zaštite. Decentralizovan model sistema socijalne zaštite jedan je od prioritetnih preduslova za uspostavljanje održivog sistema socijalne zaštite zasnovanog na konceptu pružanja usluga. Međutim, efikasnost tog modela ne dolazi sama po sebi. Pored organizacionih preduslova, od velike je važnosti uspostavljanje procesne protočnosti putem koje se interes korisnika može jasno artikulisati u donošenju odgovarajućih odluka, kreiranju lokalnih budžeta i postavljanju prioriteta u planovima razvoja jedinica lokalne samouprave. Iskustva u zemljama koje imaju etatističko nasljeđe, kada je država isključivo brinula o građanima i kada im je ona određivala njihove prioritete, pokazuju da se teško obezbjeđuju mehanizmi direktne saradnje i uticaja korisničke populacije na ključne momente socijalne politike na nivou zajednice. Jedan od razloga slabe vertikalne protočnosti leži u činjenici da u tim zemljama nema duge tradicije organizovanja civilnog društva kao ključnog elementa u artikulisanju stavova i potreba stanovništva. Iako je došlo do ekspanzije nevladinog sektora, organizacije koje su nastale u zadnjih petnaestak godina još se nisu isprofilisale s obzirom na interes i značaj njihovog djelovanja u društvu. Nepostojanje sistemskog odnosa javnog sektora prema organizacijama civilnog društva svakako doprinosi inertnosti i neprepoznatljivosti nevladinog sektora kao bitnog faktora u procesima demokratizacije ukupnog društva.

Okviri djelovanja nevladinog sektora u sistemu socijalne zaštite i pružanju usluga – stanje, procesi i mogućnosti u BiH

Nastanak i razvoj nevladinih organizacija direktno je povezan sa razvojem civilnog društva. Značenje pojma civilnog društva korespondira sa uspostavom načina upravljanja koje respektuje participaciju građana u procesima kreiranja i implementacije sistemskih odluka

[14] Dovoljno se prisjetiti niza pokreta u oblasti socijalne, zdravstvene ili dječije zaštite. Poznati anti-psihijatrijski pokret 60-tih godina pokrenuo je čitavu lavinu preispitivanja humanog pristupa prema psihijatrijskim pacijentima u institucijama zasnovanog na poštivanju ljudskih prava.

[15] O ovoj temi detaljnije je pisala mr. Mira Ćuk u svojoj magistarskoj tezi: "Uloge menadžmenta u funkcionisanju sistema socijalne zaštite na nivou lokalne zajednice u BiH", Fakultet političkih nauka, Sarajevo, 2009.

koje utiču na svakidašnji život. Jednom rječju, pojam civilnog društva upućuje na razne procese demokratizacije društva. Danas je gotovo nezamislivo razvijati demokratske odnose bez uticaja stavova i mišljenja civilnog društva. Organizovanje nevladinih organizacija samo je jedan segment civilnog društva, veoma bitan i značajan, posebno u organizacionom smislu. Međutim, civilno društvo je daleko širi koncept koji obuhvata i druge načine organizovanja i djelovanja kao što su mediji, neformalno i javno iskazivanje stavova i sl. Suština postojanja civilnog društva leži u činjenici da nasuprot vlasti postoji javnost koja artikuliše svoje stavove i potrebe, te da se ta činjenica uvažava u svim procesima planiranja, kreiranja i odlučivanja.

Nevladine organizacije kao dio civilnog društva predstavljaju organizacione oblike zajedničkog djelovanja građana prema zajedničkom interesu koji se ne može ostvariti, ili ne u potpunosti, u postojećim mehanizmima javnih sistema. To je oblast koja je oslobođena od intervencije države, gdje se građani, povedeni zajedničkim interesom, udružuju kako bi, obično, rješavali zajednički problem. Državne institucije i ustanove, često nisu, iz različitih razloga, u mogućnosti da adekvatno odgovore na probleme građana. Nevladine organizacije, zasnovane na principima dobrovoljnosti i neprofitnosti, uspijevaju neposrednije i efikasnije da odgovore na te potrebe građana.

U BiH proces razvoja nevladinog sektora prošao je put od potpunog jaza i proturječja do stanja značajne kompatibilnosti sa javnim sektorom. Za razliku od prije deset godina sada nevladine organizacije i institucije sistema zajedno djeluju u istim pravcima razvoja društva što predstavlja dobru osnovu za unapređivanje ukupnog sistema kroz koji se artikuliše poštivanje osnovnih postulata demokratskog društva (poštivanje ljudskih prava, participacija, smanjenje socijalne isključenosti).

Oblast socijalne zaštite u BiH postalo je područje gdje je nevladin sektor izvršio značajne intervencije, prije svega na praktičnom nivou. Provođenje značajnog broja različitih projekata koji su ostavili neizbrisiv trag na nivou lokalnih zajednica uticalo je i na kreiranje reformskih procesa na nivou sistema. Ispočetka, isključivo, kao jačanje kapaciteta centara za socijalni rad i uvođenje novih praksi, kasnije su projekti počeli uticati na smjer reformskih procesa u ukupnom sistemu socijalne zaštite. Repliciranje dobrih praksi na većem broju opština potvrdilo se kao dobar metod širenja potrebe za reformisanjem postojećih praksi u ovoj oblasti. Na početku, isključivo finansirane donatorskim sredstvima, projektne aktivnosti su postajale sastavnim dijelom javnih budžeta čime je obezbjeđena održivost dobrih rješenja. Jedan od najvažnijih doprinosa ovih projekata, pored stručnih unapređenja sistema i prakse, bio je u jačanju partnerskih odnosa javnog i nevladinog sektora. Bilo je potrebno mnogo vremena i aktivnosti da se to partnerstvo potvrdi u praksi. Čak i sada postoje određene nedoumice oko kvalitete i funkcionalnosti tog partnerstva, ali to više nije plod međusobne netrpeljivosti dviju strana, već spoznaje da je potrebno sistemski urediti mjesto, ulogu i funkcionisanje tih odnosa.

Saradnja i partnerski odnos institucija vlasti sa nevladinim organizacijama definisana je u zavisnosti od prepoznavanja zajedničkog interesa i prirode oblasti u kojima se artikulišu interesi pojedinih grupacija stanovništva. Osnova sistemskog prepoznavanja uloge i funkcionisanja nevladinih organizacija nalazi se u zakonima koji definišu njihovo osnivanje i način rada. U Republici Srpskoj i FBiH na snazi su zakoni o nevladinim organizacijama i

fondacijama kojim su propisani načini formiranja, djelovanja i funkcionisanja nevladinih organizacija i fondacija, njihova uloga i društveni značaj.

Ministarstvo uprave i lokalne samouprave u Republici Srpskoj[16] svojim odlukama raspisuje konkurs za izbor udruženja koja mogu dobiti status udruženja od posebnog društvenog interesa. Udruženja koja su dobila taj status imaju mogućnost direktnog sufinansiranja njihovog rada iz entitetskih budžeta ali mogu dobiti podršku i sa državnog nivoa. Takođe, taj status im omogućuje da budu reprezentativna udruženja za oblast, djelatnost ili populaciju koju predstavljaju. Na neki način, taj im status omogućava da zastupaju interese one grupacije građanstva čiji se interesi podudaraju sa ciljevima i misijom organizacije.

U dosadašnjim procedurama dodjeljivanja ovog statusa izdvojile su se dvije grupe organizacija. Jedna grupa organizacija vezana je za statusno određenje njenog članstva koje je u našem društvu posebno vrednovano. To su udruženja boračke populacije, izbjeglica, ratnih vojnih invalida, logoraša, porodica poginulih boraca i sl. U ovu grupu spadaju i organizacije crvenog krsta i crvenog polumjeseca te organizacija invalida rada. Drugu karakterističnu grupu čine savezi udruženja organizacija koje predstavljaju lica sa invaliditetom. Takođe, strukovna udruženja koja prezentuju djelovanje stručnjaka na širem području (obično entitetskom) dobivaju taj status.

Djelovanje nevladinih organizacija u BiH nije teritorijalno ograničeno (osim ako to nije statutarna odredba) što predstavlja dobar osnov za saradnju i partnerstvo na širem području. Određeni broj organizacija djeluje na različitim lokacijama u BiH u zavisnosti od iskazanog interesa i aktivnosti. Mali broj organizacija se može pohvaliti da svojim aktivnostima pokrivaju cijelo područje BiH. Najveći broj organizacija je lokalnog karaktera i kao takve djeluju na području opština gdje njihovo članstvo ima mjesto prebivališta.

Značajan broj nevladinih organizacija u opisu svoje djelatnosti i programu rada ima predviđeno djelovanje u oblasti socijalne zaštite. Najveći broj tih organizacija okuplja neku od korisničkih populacija koje ostvaruju pojedina prava predviđenih zakonima koji se odnose na regulisanje položaja i potreba lica u stanju socijalne potrebe. Najzastupljenija su udruženja koja okupljaju lica sa invaliditetom. Određeni broj ovih organizacija u svojim programima navodi da se bavi pružanjem usluga socijalne zaštite kako svome članstvu tako isto i drugim građanima koji se nalaze u stanju socijalne potrebe.

Socijalna zaštita u BiH je u isključivoj nadležnosti entiteta, kantona (u FBiH) i Brčko Distrikta. Nadležne institucije na državnom nivou imaju ulogu obezbjeđivanja koordinacije u ovoj oblasti. Osnovi funkcionisanja sistema socijalne zaštite zacrtani su u entitetskim zakonima o socijalnoj zaštiti.[17] Za efikasno funkcionisanje sistema socijalne zaštite neophodna je primjena i drugih materijalnih zakona kojima se reguliše dječija zaštita, porodična zaštita, profesionalna rehabilitacija i zapošljavanje lica sa invaliditetom, nasilje u porodici, ravnopravnost polova i sl. Značajan broj strateških dokumenata doneseno je kako na entitetskim tako i na državnom nivou koji dodatno određuje polje djelovanja

[16] U FBiH još nije uspostavljena slična procedura dodjeljivanja statusa organizacija od opšteg društvenog interesa.

[17] U Republici Srpskoj egzistira Zakon o socijalnoj zaštiti a u FBiH na snazi je Zakon o osnovama socijalne zaštite, zaštite civilnih žrtava rata i zaštite porodica sa djecom.

socijalne zaštite u BiH. U zadnjih nekoliko godina doneseno je niz dokumenata koji postavljaju strateške okvire i pravce djelovanja u oblastima koje su direktno ili indirektno vezane za područje socijalne zaštite građana. Strateški dokumenti u oblasti zaštite lica sa invaliditetom, zbrinjavanja djece bez roditeljskog staranja, maloljetničkog prestupništva, vršnjačkog nasilja, nasilja u porodici, trgovine ljudima, zloupotrebe psihoaktivnih materija, ravnopravnosti polova i sl. zasnovani su na principima koji se primjenjuju u zemljama EU. Samim tim, ovim dokumentima otvorene su mogućnosti participacije nevladinog sektora u planiranju, kreiranju, finansiranju i izvođenju mjera i usluga socijalne zaštite.

Postojećim zakonima o socijalnoj zaštiti predviđene su mogućnosti saradnje vladinog i nevladinog sektora u provođenju mjera i usluga socijalne zaštite. Novim prijedlogom Zakona o socijalnoj zaštiti decidno je navedeno da je mješoviti sistem socijalne zaštite koncept u kojem pravcu će se razvijati socijalna zaštita u Republici Srpskoj. Tim prijedlogom je naznačeno da se "prava definisana ovim zakonom koja se realizuju pružanjem usluga mogu ostvariti i u partnerstvu javnog, nevladinog i privatnog sektora"[18] Takođe, kao pružaoci socijalnih usluga zakonom su definisani, pored ustanova socijalne zaštite, preduzeća, udruženja građana i građani, čime je područje pružanja usluga socijalne zaštite otvoreno privatnom i nevladinom sektoru.

Analiza "Stanje i perspektive razvoja sistema socijalne zaštite Republike Srpske" koja je usvojena kao strateški dokument Vlade, jasno je definisala probleme i strateške smjernice budućeg razvoja socijalne zaštite. Jedna od preporuka proizašla iz ove analize tiče se jačanja mješovitog sistema socijalne zaštite: "Treba raditi na jačanju mješovitog pristupa u socijalnoj zaštiti. Posebno treba istaći jačanje kapaciteta, a time i uloge nevladinog i privatnog sektora u funkcionisanju oblasti socijalne zaštite".[19] Takođe, drugi zakoni koji su naslonjeni na oblast socijalne zaštite kao i razni strateški dokumenti doneseni novijeg datuma predviđaju učešće i angažman nevladinog sektora. Najčešće se u tim dokumentima predviđa saradnja i angažman nevladinog sektora u procesima izrade preporuka, zakona i strategija, te učešće nevladinog sektora u procesu senzibilizacije i javnog zagovaranja predviđenih mjera.

Strateški iskorak u angažovanju nevladinog sektora učinjen je 2007. i 2008. godine kada je pokrenut proces izrade Strategije socijalne uključenosti i kada je potpisan Sporazum o saradnji Savjeta ministara BiH i nevladinog sektora BiH.

Među glavne partnere u procesu pripreme Strategije socijalne uključenosti uvrštene su: relevantne vladine institucije na svim nivoima vlasti, pružaoci usluga iz javnog sektora, socijalni partneri, organizacije civilnog društva, te predstavnici ugroženih i isključenih kategorija.[20] Učestvovanje javnosti i participativnost u planiranju je preduslov pripreme i izrade kvalitetnih razvojnih dokumenata pa tako i ove strategije. Isto tako, učestvovanje nevladinih organizacija u implementaciji mjera koje proizilaze iz ovog strateškog dokumenta doprinijet će uspješnosti aktivnosti i ostvarivanju zadanih ciljeva strategije. Otvaranjem prostora za saradnju sa nevladinim organizacijama institucije sistema su

[18] Nacrt novog Zakona o socijalnoj zaštiti Republike Srpske, član 13.,

[19] Dokument "Stanje i perspektive razvoja sistema socijalne zaštite u Republici Srpskoj", Ministarstvo zdravlja i socijalne zaštite Republike Srpske, 2007. str. 56.

[20] Pripremni dokumenti za izradu Strategije socijalne uključenosti, DEP, 2009

napravile značajan iskorak prema uspostavi partnerskih odnosa sa nevladinim sektorom. Prihvatanjem učestvovanja nevladinog sektora u pripremi i implementaciji Strategije socijalne uključenosti, vladine institucije su prepoznale potrebu i značaj nevladinog sektora kao subjekta u razvojnim procesima u BiH.

Novi okvir za razvoj partnerstva između vladinih institucija i nevladinih organizacija dat je kroz potpisivanje zajedničkog Sporazuma o saradnji između Savjeta ministara i nevladinog sektora u BiH. Tim sporazumom, koji ima "praktičnu i simboličku vrijednost", definisani su međusobni odnosi Savjeta ministara i nevladinog sektora čiji je cilj stvaranje novog pristupa u izgradnji partnerstva. Prihvaćena su načela koja govore o potrebi i značaju angažmana nevladinog sektora u razvoju društva, socijalnog, kulturnog, ekonomskog i političkog života države. Prema ovom sporazumu, nevladine organizacije djeluju kao "vodiči za angažman korisnika u kreiranju i pružanju usluga ... oni pomažu da se ublaži siromaštvo, popravi kvalitet života i angažiraju oni koji su društveno isključeni".[21] Ovakvim definisanjem uloge nevladinih organizacija jasno je definisano mjesto i značaj nevladinog sektora u procesima izrade strateških dokumenata što ima veliku važnost za proces evropskih integracija BiH.

Partnerstvo ustanova socijalne zaštite i nevladinih organizacija na lokalnom nivou zadnjih godina sve se više razvija. Naslonjeni na iskustva dobre prakse (obično kao rezultat projektnih aktivnosti) centri za socijalni rad su počeli potpisivati memorandume o razumijevanju (sporazume) putem kojih uređuju odnose sa pojedinim organizacijama nevladinog sektora. Svrha tih memoranduma je uspostava jasnih odnosa prava i odgovornosti u pružanju pojedinih socijalnih usluga. Interes lokalne zajednice, kojeg artikuliše centar za socijalni rad, je zadovoljavanje prepoznatih potreba građana za nekom od mjera i usluga socijalne zaštite. S obzirom na to da su kapaciteti centara za socijalni rad nedostatni, a pojedine nevladine organizacije su se već isprofilisale kao kvalitetni pružaoci tih usluga, sasvim je razumljivo da dođe do uspostave određene saradnje na ovom nivou. Naslonjeni na zakonsko uporište gdje se definiše mogućnost saradnje sa nevladinim sektorom i procesa kreiranja opštinskih odluka o proširenim pravima, centri za socijalni rad, zajedno sa relevantnim nevladinim organizacijama uspijevaju organizovati dosta kvalitetno pružanje usluga socijalne zaštite.[22]

Mogućnost definisanja proširenih prava, koja se reflektuju u opštinskim odlukama o proširenim pravima kao usluge socijalne zaštite zasnovane na aktuelnim potrebama korisnika u lokalnoj zajednici, otvara novo polje saradnje i razvijanja partnerstva vladinog i nevladinog sektora u procesu jačanja socijalne uključenosti marginalizovanih i socijalno isključenih grupa građana. Nacrt novog Zakona o socijalnoj zaštiti u Republici Srpskoj uvodi kao obavezu svake lokalne zajednice da na godišnjem nivou definiše proširena prava i potrebne usluge kroz obavezno usvajanje Opštinske odluke o proširenim pravima. Zakonom je predviđena procedura definisanja tih usluga gdje se civilnom sektoru omogućuje da utiče na konačan izgled predviđenih prava i usluga. Zakon predviđa uvođenje posebnog tijela (komisije) za socijalnu zaštitu koja će imati važnu ulogu u definisanju ove Odluke. Kao članovi te komisije učestvovaće, pored predstavnika javnih institucija i ustanova, predstavnici korisničkih udruženja i predstavnici relevantnih lokalnih nevladinih organizacija.

[21] Sporazum o saradnji između Savjeta ministara BiH i nevladinog sektora u BiH, Sarajevo, 2007., član 6.

[22] U Republici Srpskoj na ovom planu posebno su se istakli centri za socijalni rad u Banja Luci i Trebinju

Početkom 2009. godine pokrenut je proces standardizacije usluga socijalne zaštite što predstavlja novi moment u definisanju učešća nevladinog sektora u ovoj oblasti. Proces standardizacije usluga socijalne zaštite radi se u saradnji sa relevantnim nevladinim organizacijama koje već pružaju te usluge što govori o namjeri vladinih institucija da uključi one organizacije koje svojim radom doprinose boljem ostvarivanju svrhe i cilja pruženih usluga. Konačan cilj je postizanje boljeg kvaliteta kroz ispunjavanje čitavog niza standarda koji prate uvođenje i pružanje usluga socijalne zaštite. Osnovni moto ovog procesa je uspostavljanje mehanizama angažovanja najkvalitetnijih pružaoca usluga socijalne zaštite gdje nevladine organizacije imaju svoju šansu. S obzirom na to da je značajan broj usluga socijalne zaštite u velikoj mjeri proizašao iz iskustva i prakse rada nevladinih organizacija, sasvim logički se nameće zaključak da upravo standardizacija ove oblasti predstavlja novi izazov i mogućnost za novo partnerstvo a time i obezbjeđivanje novog prostora djelovanja nevladinog sektora.

Analizama izdvajanja vladinog sektora za nevladin sektor u BiH za 2007. i 2008. godinu,[23] utvrđeno je da se značajan dio sredstava iz vladinih budžeta izdvaja za rad i aktivnosti nevladinog sektora. U odnosu na 2007. godinu ta izdvajanja u BiH su se povećala za oko 11 miliona KM.[24] Najveći dio sredstava dolazi sa nivoa opštinskih budžeta. Određeni dio sredstava dodjeljuje se iz namjensko prikupljenih sredstava od dobiti igara na sreću. Organizacije statusnog karaktera (boračko-invalidska udruženja, izbjeglička udruženja i sl.) finansiraju se direktno iz budžeta (obično entiteta) i to isključivo na osnovu programskih aktivnosti, a organizacije lica sa invaliditetom (savezi) sredstva dobivaju iz grantova namijenjenih za humanitarne aktivnosti, takođe na osnovu programskih aktivnosti. Konkursno dodjeljivanje sredstava nevladinim organizacijama još nije postalo preovlađujuće što ukazuje na moguća daljnja poboljšanja u načinima finansiranja. Prema nalazima istraživanja, načini na koje se sredstva dodjeljuju nevladinim organizacijama, u najvećoj mjeri nisu zasnovani na procedurama javnih poziva (tendera). Čak 41% institucija ta sredstva dodjeljuju na osnovu uvida u programske aktivnosti organizacija. Svega petina institucija primjenjuju konkursne procedure.

U 2007. godini u BiH, na različitim nivoima vlasti planirano je oko 107 miliona KM što predstavlja 0,55% BDP-a za 2007. godinu (u 2008. godini planirano je 118 miliona KM). Za sportske i boračko-invalidske organizacije izdvojeno je nešto više od 50%. Za ostale tipove organizacija ta izdvajanja su se kretala od 43% u 2007. do 48% u 2008. godini. Na organizacije koje su verifikovane kao pružaoci socijalnih usluga uloženo je oko 14% od ukupno dodijeljenih sredstava svim nevladinim organizacijama što pokazuje da najveći dio sredstava odlazi za organizacije čije djelovanje nije proaktivno usmjereno za aktivnosti vezane za socijalno uključivanje. Sredstva namijenjena pružanju usluga socijalne zaštite i dalje su nedostatna prema iskazanom nivou potreba.

[23] IBHI je 2007. i 2008. godine proveo dva istraživanja na ovu temu, čime je po prvi put u BiH pokušano egzaktno prikazivanje stvarne finansijske podrške i načina finansiranja nevladinog sektora od strane institucija vlasti.

[24] Podaci su preuzeti iz izvještaja "Izdvajanje vladinog sektora za nevladin sektor u BiH za 2008. godinu – 118 miliona koraka do saradnje", IBHI, 2009.

Kao što je ovaj kratak pregled pokazao, u BiH postoje dosta široki okviri koji omogućavaju učestvovanje nevladinog sektora u procesima socijalnog uključivanja. Zakonska i strateška rješenja u oblastima koje pokrivaju djelovanja usmjerena prema smanjenju socijalne isključenosti i jačanju stepena socijalnog uključivanja marginalizovanih grupa, daju dosta prostora za ostvarivanje partnerstva i zajedničkog djelovanja ova dva sektora. Analiza finansijskog izdvajanja vladinog sektora nevladinom sektoru u BiH pokazuje da sredstva koja su namijenjena za podršku nevladinim organizacijama nisu mala te da mogu biti dovoljan resurs za postizanje efikasnijeg i ciljno usmjerenijeg sistema socijalne zaštite stanovništva u BiH na svim nivoima.

Međutim, rezultati nisu ekvivalent postojećim mogućnostima. Koji su razlozi i problemi nedovoljnog angažovanja nevladinih organizacija u javnim sistemima podrške građanima u procesima socijalnog uključivanja? Koje su to intervencije koje je neophodno poduzeti kako bi se unaprijedio okvir djelovanja, mogućnosti međusobne saradnje (partnerstva) i načini finansijske podrške nevladinog sektora? Šta treba unaprijediti u nevladinom sektoru kako bi svoju društvenu ulogu opravdao, prije svega prema samim građanima?

Prvi preduslov: Jačanje partnerstva javnih institucija i nevladinih organizacija

Nagomilane probleme sa kojima se susreće socijalna zaštita u BiH nemoguće je rješavati bez dobro razvijenog modela participativnosti nevladinog sektora. Brojni projekti koji su zadnjih godina provedeni u BiH u oblasti socijalne zaštite pokazuju da su modeli partnerstva ova dva sektora ne samo mogući, nego da oni sa sobom donose održive rezultate. Uvedeno je niz pozitivnih praksi u kreiranju i pružanju različitih usluga socijalne zaštite prema socijalno najugroženijim i najmarginalizovanijim grupama stanovništva. Obuhvaćene su socijalno-marginalizovane i isključene grupe stanovništva čije potrebe se nisu dovoljno prepoznale u sistemskim rješenjima. Obezbjeđena je tzv. "komunikološka dvosmjernost" u kreiranju i provođenju mjera i usluga između kreatora, pružaoca i primaoca usluga. Omogućena je ne samo korisnička participativnost već i uticaj opšte javnosti na procese u oblasti socijalne zaštite što čini okosnicu socijalnog uključivanja.[25]

Od posebnog značaja su rezultati koji su postignuti na lokalnom nivou, tamo gdje se na konkretan i neposredan način ostvaruje direktna intervencija prema korisnicima. U mnogim lokalnim zajednicama (Banja Luka, Trebinje, Zenica, Travnik, Doboj, Gradiška, Tuzla, Vitez i dr.) nevladine organizacije su inicirale, kreirale i izvodile pojedine usluge namijenjene korisnicima u stanju socijalne potrebe. Na početku, većina tih inicijativa potekla je od strane međunarodnih donatorskih organizacija koje su imale mandat za unapređenje stanja socijalne sigurnosti u poslijeratnom društvu BiH. Kasnije su te inicijative počele dolaziti i od strane institucija vlasti i domaćih organizacija civilnog društva što je ubrzalo procese

[25] Jedan od zaključaka konferencije "Socijalna uključenost – strateške orijentacije NVO", održane 2. juna 2006. u Sarajevu, upravo govori o ovoj potrebi: "Značaj sudjelovanja NVO u promoviranju socijalne uključenosti podcrtava i njihova šira orijentacija, odnosno činjenica da njihova djelatnost nije usmjerena samo na osobe u stanju socijalne potrebe, nego i širim društvenim snagama".

prihvatanja participativnog modela organizovanja, pružanja i finansiranja usluga socijalne zaštite.

Međutim, participativnost ne znači automatski i partnerstvo. Naime, značajan broj pomenutih iskustava naslanjao se na ostvarivanje mehaničke saradnje između javnih institucija i nevladinih organizacija. Saradnja se ogledala u obezbjeđivanju prisustva predstavnika institucija ili participaciji u potrebnim sredstvima. Kontakti između ova dva sektora često su bili obojeni skepticizmom i apriorističkim stavovima zbog čega se stvarna saradnja teško ostvarivala. Saradnja je trajala samo onoliko koliko je trajala i projektna aktivnost. Samo mali broj projekata je uspio ostvariti suštinsku saradnju institucija i organizacija iz vladinog i nevladinog sektora koja se zasnivala na korištenju prednosti i postizanju komplementarnosti u kreiranju, organizovanju i implementaciji socijalnih usluga. Aktivnosti koje su bile usmjerene prema sistemskim unapređenjima nisu imale veće uspjehe te nisu zaživjele u praksi.

Iskustva koja su postignuta iz zajedničkog i partnerskog rada na projektima socijalne zaštite kreirala su novi pristup u ovoj oblasti. Mješoviti sistem socijalne zaštite, kako se naziva novi pristup socijalnoj zaštiti zasnovan na partnerstvu javnog, nevladinog i privatnog sektora, svoju verifikaciju u praksi ostvario je upravo kroz zajedničke projekte ova tri sektora koji su implementirani tokom zadnjih deset godina. On se zasniva na korištenju prednosti nevladinog sektora koje su kompatibilne nedostacima i manjkavostima institucija javnog sektora, i obratno.

Načelno gledajući, nevladine organizacije imaju onu dozu prilagodljivosti i fleksibilnosti koja upravo nedostaje institucijama vladinog sektora. One nisu opterećene raznim procedurama. Neposrednije su u komunikaciji sa korisnicima. Otvorenije su za saradnju sa drugim organizacijama i ustanovama. Prihvatljivije su od strane javnosti za inovacije. Lakše pristupaju novim problemima. Spremne su ad hoc reagovati u smjeru traženja rješenja. Konceptualno su naslonjene na model korištenja postojećih resursa kod korisnika što predstavlja jedan od krucijalnih elemenata izgradnje modela socijalnog uključivanja. Uvijek su naklonjene prema istraživanjima i inovacijama.

Nedostaci nevladinih organizacija su da su uslovljene, prije svega, neadekvatnim tretiranjem i pozicioniranjem njihove uloge i značaja unutar cjelokupnog društvenog sistema. Slabi kapaciteti nevladinih organizacija onemogućavaju ih da odgovore na potrebe korisnika koje su zasnovane na pružanju stručnih usluga. Nažalost, u nevladinom sektoru u BiH prisutan je proces birokratizacije sličan onome kao u vladinom sektoru. Stalna potreba za obezbjeđivanjem neophodnih sredstava za rad i djelovanje ovih organizacija, tjera menadžment da se često birokratski ponaša kako prema partnerskim organizacijama tako i prema samim korisnicima. Ova pojava se može uočiti naročito u periodima kada dolazi do završetka projektnih aktivnosti, kada automatski dolazi i do prekida pružanja usluga korisnicima, bez obzira što misija ovih organizacija stavlja interes korisnika u prvi plan.

Nasuprot nevladinim organizacijama, institucije i ustanove javnog sektora obezbjeđuju kontinuitet postupanja prema korisnicima socijalne zaštite. Legitimnost njihovog djelovanja zasnovana je na jasnim zakonskim regulativama. Djelovanje je podvrgnuto jasnim i zakonom provjerljivim procedurama. One kreiraju i odgovorne su za strateške smjernice djelovanja u

oblasti socijalne zaštite. Još uvijek, broj i raznovrsnost stručnih kadrova u oblasti socijalne zaštite na strani je vladinih institucija.

Slabosti vladinih institucija i ustanova u ovoj oblasti ogledaju se prije svega u tromosti samog sistema, ovisnosti od budžetskog načina finansiranja, opterećenošću administrativnim procedurama, ali i nespremnošću zaposlenih da mijenjaju svoj stil rada i pristup korisniku. Institucionalno pozicioniranje stručnog radnika nasuprot individualnoj korisničkoj potrebi dovodi korisnika u inferioran položaj što dodatno otežava položaj samog korisnika, otežava mu se proces socijalne reintegracije i socijalnog uključivanja.

Ovako postavljen odnos prednosti i mana vladinog i nevladinog sektora u kontekstu unapređenja procesa socijalnog uključivanja građana na primjeru funkcionisanja socijalne zaštite u BiH ukazuje na potrebu definisanja osnovnih postulata novog, mješovitog sistema socijalne zaštite koji bi osavremenio, obogatio i unaprijedio odnos društva prema potrebama korisnika.

Novi, mješoviti sistem socijalne zaštite mora se zasnivati na pozitivnim iskustvima i praksama do sada ostvarenih partnerstava vladinih institucija i nevladinih organizacija. Nedostaci sistemske prirode trebaju biti prevazilaženi bez uticaja na kvalitet i dostupnost usluga korisnicima. Interes korisnika mora biti u prvom planu svih djelovanja mjera i usluga socijalne zaštite. Korisnik treba biti konsultovan, a njegove potrebe moraju biti integralno tretirane što podrazumijeva kreiranje integralnih usluga socijalne zaštite uz korištenje svih raspoloživih resursa bez obzira nalazili se oni u institucijama vladinog sektora ili organizacijama civilnog društva.

Prednosti mješovitog sistema socijalne zaštite nalaze se u:

- bržoj, ekonomičnijoj, neposrednijoj i pristupačnije pruženoj usluzi korisniku,
- fleksibilnijem i racionalnijem organizovanju pružanja usluga,
- kreiranju novih usluga zasnovanih na stvarnim potrebama korisnika,
- većoj mogućnosti korisnika da utiče na izbor usluga,
- mogućnosti angažovanja svih raspoloživih resursa u lokalnoj zajednici.

Mješoviti sistem socijalne zaštite ima mogućnosti, pretpostavke i resurse da unaprijedi stanje socijalne uključenosti građana kroz ostvarivanje partnerskih odnosa vladinih institucija i nevladinih organizacija. Sistemi socijalne zaštite u BiH imaju dobra iskustva u ovoj saradnji, prepoznali su potrebu njegovog institucionalnog uvođenja a nevladin sektor je shvatio da svoj uspjeh može graditi na saradnji sa vladinim institucijama.

Drugi preduslov: Uvođenje standarda usluga

Proces uvođenja standarda u socijalnoj zaštiti u BiH je tek u začecima. Iako se sa sigurnošću zna da se unapređenje socijalne zaštite ne može desiti bez standardizacije, prije svega usluga koje se pružaju u ovom sistemu, djelovanje institucija sistema u ovom pravcu veoma je sporo. Razloge kašnjenja uvođenja standarda u sistem socijalne zaštite u BiH treba tražiti, prije svega u nedostatku kapaciteta za vođenje ovoga procesa. U BiH ne postoji ni jedan

Zavod za socijalnu zaštitu[26], niti ijedna institucija koja bi se bavila ovom problematikom. Studijske grupe socijalnog rada na fakultetima u BiH još nisu prepoznate od strane resornih ministarstava koja rukovode oblast socijalne zaštite, kao institucije od posebne društvene uloge u vođenju procesa standardizacije usluga u ovoj oblasti. Ministarstvo zdravlja i socijalne zaštite Republike Srpske i Ministarstvo rada i socijalne politike FBiH, uz podršku *Save the Children UK*, nedavno su pokrenuli proces izrade standarda za nekoliko usluga socijalne zaštite. Taj proces se odvija u saradnji resornih ministarstava, fakulteta i nevladinih organizacija koje imaju iskustva u pružanju usluga socijalne zaštite korisničkim populacijama. Nakon pilotiranja tih standarda, isti će se objaviti kao zvanični dokumenti nadležnih ministarstava kao obavezujući kriteriji u provođenju pojedinih usluga socijalne zaštite što će biti prvi pokušaj u tom pravcu u BiH.

Sam pojam ”standard” definiše se kao ”dokumentovani dogovori koji sadrže tehničke specifikacije ili druge precizne kriterijume koji se konzistentno koriste kao pravilo, smjernica ili definicija karakteristika sa ciljem obezbjeđenja da proizvodi, procesi ili usluge odgovaraju svojoj namijeni.”[27] U kontekstu socijalne zaštite standardi se izvode iz politike vlade, zakonodavstva, definisanih ciljeva i okvira rada nacionalnih službi, rezultata savremenih istraživanja i dobre prakse.[28]

Pojam standarda neraskidivo je vezan sa pojmom kvalitete. Naime, postavljanjem standarda u socijalnoj zaštiti utire se put postizanju kvalitete pruženih usluga, otvara se polje natjecanja između pružaoca usluga, a sa uvođenjem koncepta ugovaranja u pružanju usluga, omogućuje se ostvarivanje direktnog, na tržištu zasnovanom, uticaja korisnika usluga na njihov kvalitet i efikasnost. Za razliku od drugih oblasti, kvalitet u socijalnoj zaštiti podrazumijeva obezbjeđivanje pristupačnosti usluga i službi korisnicima sistema socijalne zaštite na način koji ”podstiče uključivanje i unapređenje života u zajednici”.[29] S obzirom na to da je jedan od ciljeva sistema socijalne zaštite unapređenje i korištenje preostalih sposobnosti korisnika da se reintegriše u socijalna zbivanja i svoju zajednicu, s pravom možemo konstatovati da je proces uvođenja standarda u oblasti socijalne zaštite jedan od snažnih podstreka preduslova boljoj efikasnosti procesa socijalnog uključivanja građana.

Pojam kvalitete pruženih usluga vezan je za pojam ostvarivanja ljudskih prava. Svaka usluga socijalne zaštite treba da u sebi ima razrađen mahanizam postizanja standarda zaštite ljudskih prava jer se koncept socijalne zaštite građana u stanju socijalne potrebe zasniva na principu poštivanja ovih prava. Za djelovanje nevladinih organizacija u ovom smjeru ne bi trebalo biti prepreka, jer misija nevladinih organizacija u ovoj oblasti zasniva se upravo na postulatu poštivanja ljudskih prava.

Zbog svega toga, proces standardizacije usluga socijalne zaštite otvara novo polje djelovanja nevladinih organizacija koje se bave pružanjem usluga socijalne zaštite. Postavljeni standardi

[26] U novom Zakonu o socijalnoj zaštiti Republike Srpske predviđeno je osnivanje Zavoda za socijalnu zaštitu čije osnivanje se očekuje u prvoj godini nakon usvajanja zakona.

[27] Ova definicija se koristi u proceduri dobivanja standarda ISO 9000.

[28] O ovome detaljnije pišu Miroslav Brkić i Nevenka Žegarac u knjizi ”Razvoj lokalnih usluga socijalne zaštite”, Beograd, 2007.

[29] isto, str. 23.

će omogućiti zdravo natjecanje između vladinog i nevladinog sektora, ali i između različitih organizacija unutar samog nevladinog sektora. Konceptom pružanja usluga omogućiće se ravnopravni kriteriji koje je potrebno ispuniti kako bi pojedine usluge bile prihvaćene kao validne na tržištu socijalnih usluga, bez obzira na to ko ih pruža. Jedini je kriterij njihovog prihvatanja da te usluge zadovolje postavljene standarde (funkcionalne i strukturalne). Na taj način, uz uvođenje mješovitog sistema socijalne zaštite, nevladine organizacije dobivaju ravnopravan tretman sa institucijama i ustanovama socijalne zaštite vladinog sektora što direktno otvara novo polje angažmana kvalitetnih i profesionalno osnaženih nevladinih organizacija iz ove oblasti.

Uvođenjem standarda u ovoj oblasti nameće se pitanje provođenja monitoringa i evaluacije pruženih usluga i procesa akreditacija čime će se još više unaprijediti mogućnosti angažmana nevladinih organizacija u ovoj oblasti. Efikasno provođenje ovih procesa podrazumijeva osnivanje novih institucija (Zavod za socijalnu zaštitu, Agencija za akreditaciju) i jačanje postojećih (centri za socijalni rad) u sistemu vladinih službi.

Treći preduslov: Profesionalizacija NVO sektora

Stanje unutar nevladinih organizacija u BiH, ukazuje na nedostatak dovoljnog stručnog kadra, znanja i vještina koje su bitne za kreiranje, organizovanje i pružanje socijalnih usluga. Upravo ovaj nedostatak u nevladinom sektoru ukazuje na problem slabe profesionalizacije ovih organizacija. Veoma mali broj nevladinih organizacija u svojoj djelatnosti se opredijelilo isključivo za rad u socijalnom sektoru. U većini slučajeva aktivnosti sa kojima se bave ove organizacije su dosta široke tako da se može govoriti o pluralizmu interesa nevladinog sektora u BiH. Takvo stanje nameće pitanja uopšte o mogućnosti nevladinog sektora da postigne potreban kvalitet (standard) u pružanju usluga socijalne zaštite. Bavljenjem različitim oblastima i aktivnostima zasigurno ne doprinosi profesionalizmu u organizacijama nevladinog sektora.

Profesionalizacija podrazumijeva uvođenje standarda kvaliteta, procedura i metoda rada zasnovanih na savremenim dostignućima struke (nauke) koje participiraju u provođenju usluga socijalne zaštite. Profesionalizacija je proces razvoja organizacija zasnovan na korištenju upravljačkih funkcija savremenog menadžmenta. Planiranje, organizovanje, vođenje, razvoj ljudskih resursa i kontrola su elementi savremenog upravljanja koji su preduslov profesionalizacije nevladinih organizacija. Dostignuti nivo profesionalizacije se verifikuje kroz zadovoljstvo korisnika što dodatno motiviše na razvoj. Prepoznavanje djelovanja kao profesionalizma donosi reputaciju organizaciji kako među korisnicima tako isto i unutar sistema socijalne zaštite. Upravo unapređenje ovih elemenata poslovanja organizacija otvara novi prostor i postavlja nove mogućnosti za razvoj nevladinog sektora u pravcu profesionalizma.

Nedovoljno korištenje metoda planiranja i procjene potreba za uslugama socijalne zaštite dovodi nevladine organizacije do kreiranja niskoefektnih i niskokvalitetnih programa koji kao rezultat imaju slabo zadovoljstvo kako korisnika tako i partnera. Veoma značajno je razvijati programe pružanja usluga socijalne zaštite zasnovane na planiranju jer se

planiranjem definišu ciljevi, utvrđuje se strategija postizanja ciljeva, obezbjeđuju se sredstva za provođenje aktivnosti usmjerenih na postizanje cilja i definišu se koordinativni mehanizmi kako bi se postigla potpuna integrisanost postupanja. Planiranjem se kreira struktura koja vodi aktivnosti u izvršenju misije organizacije, alociraju se organizacijski resursi na najefikasniji način, stvaraju se okviri po kojima organizacijska efikasnost može biti vrednovana i omogućava se postizanje konsenzusa oko organizacijskih ciljeva između osoblja, uprave i vanjskih suradnika.[30] Nažalost, nevladine organizacije se opiru planiranju u svome radu jer planiranje zahtijeva suviše vremena i snage, planiranje iziskuje dodatna sredstva koja ove organizacije nemaju i planiranje onemogućava brzu organizacijsku inicijativu što udaljava organizaciju od njene fleksibilnosti i efikasnosti.

Organizaciona struktura nevladinih organizacija daleko je od stanja koje se može okarakterisati kao konzistentno, funkcionalno i efikasno. Ad-hoc način organizovanja nije zasnovan na principima zadovoljavanja osnovnog cilja organizacije. Nevladine organizacije teže neformalnom načinu organizovanja, vođstvo teži više demokratskom stilu nego što je to u tržišno orijentisanim preduzećima i javnom sektoru.

Organizovanjem se stvaraju pretpostavke za uspješno poslovanje organizacije jer, da bi se planirani ciljevi organizacije ostvarili, potrebno je odrediti uloge koje će pojedini dijelovi organizacije obavljati, i upravo je to osnovni zadatak funkcije organizovanja.[31] Organizovanje podrazumijeva uspostavljanje organizacijske strukture koja će stvoriti okruženje u kojem se odvija ljudska djelatnost na način da se svi zadaci neophodni za ispunjenje ciljeva dodjele ljudima koji ih najbolje mogu ispuniti.[32] Razvoj jasne i funkcionalne organizacione strukture omogućava postizanje većeg stepena profesionalizma nevladine organizacije.

Razvoj ljudskih resursa je jedna od ključnih funkcija menadžmenta koja ima direktne implikacije na stepen profesionalizacije nevladinih organizacija. Ljudski resursi su nezaobilazna stavka u analizama uspješnosti organizacije jer "kvalitet jedne organizacije u velikoj mjeri je samo rezultat kvaliteta ljudi koje zapošljava i zadržava na poslu".[33] Petar F. Drucker u svojoj knjizi "Moj pogled na menadžment" ističe da nema područja u kojem postoji veća razlika između profitnih i neprofitnih (nevladinih) organizacija nego što je to: upravljanje ljudima i odnosima. On navodi da je posebno važno u neprofitnim organizacijama da zaposlenici budu motivirani (iako motivacija nije primarno novčana), da imaju jasan osjećaj uključenosti, doprinosa i postignuća. U nevladinim organizacijama postoje različite vrste zaposlenika: plaćeno osoblje, volonteri, radnici vezani nezavisnim ugovorima, konsultanti. Rezultati njihovog rada (kvalitet usluge, efikasnost, stručnost, odnos prema korisniku i sl.) zbirno predstavljaju ostvarene rezultate što je sastavni dio "lične karte" nevladine organizacije.

[30] Marić, I. "Menadžment neprofitnih organizacija", predavanje na Ekonomskom fakultetu u Zagrebu, 2005.

[31] O osnovnim funkcijama menadžmenta pisali su mnogi autori savremenog menadžmenta. Veoma interesantan pristup ovoj problematici dat je u knjizi Jovanović-Božinov, M. i drugi, "Organizaciono ponašanje", Beograd, 2003.

[32] Marić, I. "Menadžment neprofitnih organizacija", predavanje na Ekonomskom fakultetu u Zagrebu, 2005.

[33] Ova misao je moto knjige Robbins, S., Coulter, M., "Menadžment", Beograd, 2005.

Funkcija kontrole od posebne je važnosti jer ona u sebi sublimira dostignute rezultate jedne organizacije a time i dostignuti nivo profesionalizacije. Kontrola je jedna od najmanje zastupljenih menadžerskih funkcija u nevladinom sektoru (bar kada se tiče stanja u BiH). Razloga tome je više, ali dva se posebno izdvajaju: nespremnost menadžmenta nevladinih organizacija za provođenje kontrole i nepostojanje strateškog odnosa javnog (vladinog) sektora prema djelatnosti nevladinih organizacija unutar oblasti socijalne zaštite. U skladu sa opštim društvenim vrijednosnim stavovima kakvi vladaju kod nas, menadžment nevladinih organizacija doživljava kontrolu kao represivni mehanizam a ne kao mehanizam namijenjen da unapređuje kvalitet njihovog rada. S druge strane, bez obzira na značajan udio nevladinog sektora u oblasti socijalne zaštite zadnjih godina, nadležne vladine institucije u ovoj oblasti odugovlače uvođenje kontrolnih mehanizama u radu nevladinih organizacija u ovoj oblasti. Uspostavljanje ovih mehanizama i provođenje kontinuiranih kontrola rada nevladinih organizacija (posebno stručnog rada) jedan je od nezaobilaznih preduslova njihove veće profesionalizacije.

Stručnost, kvalitet, efikasnost, fleksibilnost, motiviranost, odnos prema korisniku, odnos prema partnerima, upotreba planiranja, funkcionalna organizovanost, upravljanje ljudskim resursima, uvođenje kontrolnih mehanizama u rad, kreiranje pozitivnog imidža u javnosti i dr., sve su to mogućnosti i šanse nevladinih organizacija da se nametnu kao poželjni i traženi, profesionalni i kvalitetni pružaoci usluga socijalne zaštite u BiH.

Četvrti preduslov: Finansijska podrška

Finansijska podrška je izdvojena kao četvrti, i ništa manje važan, preduslov koji utiče na angažman nevladinog sektora u socijalnim procesima. Bez finansiranja rada nevladinih organizacija nemoguće je obezbijediti proces profesionalizacije i jačanja ovog sektora. Istraživanja koja je proveo IBHI u zadnje dvije godine jasno pokazuju da postoje vladini mehanizmi finansiranja rada ovih organizacija i da se ukupno izdvajaju značajna sredstva za njihov rad.[34] Podaci koji su dobiveni ovim istraživanjima ukazuju na to da vladine institucije (na svim nivoima) prepoznaju nevladin sektor kao mogućeg partnera u implementaciji mnogih aktivnosti značajnih za društvo. Treba napomenuti da se nevladin sektor, za razliku od sadašnjeg stanja, u godinama iza rata finansirao gotovo u cijelosti iz donatorskih sredstava što je uticalo i na nametanje i usmjeravanje programa nevladinih organizacija od strane samih donatora. Donatorska sredstva su iz godine u godinu bila sve slabija tako da se značajan broj organizacija koji se isključivo finansirao iz tih izvora našao pred nemogućnošću daljnjeg rada. Sredstva koja su putem projekata usmjeravana nevladinom sektoru ojačala su pojedine organizacije ali te organizacije nisu uvijek svoje nove resurse usmjeravale sa ciljem iznalaženja zajedničkog interesa korisnika, sistema i nevladine organizacije. Ipak, u tom periodu je došlo do značajnijih intervencija nevladinog sektora upravo u onim segmentima društvenog djelovanja gdje institucije javnog sistema nisu mogle adekvatno odgovoriti naraslim potrebama, prije svega, prema socijalno-najugroženijim članovima

[34] Pogledati IBHI studiju "118 miliona koraka do saradnje – Izdvajanja vladinog sektora za nevladin sektor u Bosni i Hercegovini za 2008. godinu", Sarajevo, 2009. godine

društva. Kasnije, proces razvoja nevladinog sektora potaknuo je niz pitanja: "potrebom za definisanjem formalizovanja uloge nevladinih organizacija kao partnera institucionalnom sistemu, potrebom za uzajamnim prepoznavanjem korisnosti, mogućnosti za nuđenjem usluga, potrebom za definisanjem jedinstvene i u javnosti prepoznatljive misije civilnih inicijativa i zbog svega navedenog, mogućnostima za finansijsku održivost".[35] U tom periodu došlo je do prvih značajnijih iskoraka u iznalaženju modela sufinansiranja aktivnosti nevladinih organizacija od strane javnih budžeta. Prve korake u tom pravcu napravile su lokalne zajednice: Trebinje, Zenica, Gornji Vakuf-Uskoplje i Banja Luka.[36] Kasnije su im se pridružile i neke druge opštine.

Koliko je važno obezbjeđivanje finansijske podrške nevladinim organizacijama u socijalnoj zaštiti za razvoj novih usluga socijalne zaštite govore iskustva osnivanja udruženja roditelja djece sa posebnim potrebama u Republici Srpskoj. U periodu od 2000. godine do danas, osnovan je veći broj ovih udruženja koja su gotovo sva ušla u redovna finansiranja od strane opštinskih budžeta. Nagli i veoma uspješan razvoj ovih udruženja sigurno ne bi bio moguć bez finansijske podrške lokalnih vlasti. Upravo finansijska podrška koju su primile ove organizacije iz budžeta svojih lokalnih zajednica ojačale su njihovo djelovanje u oblasti pružanja usluga socijalne zaštite kako prema samoj djeci tako isto i prema njihovim roditeljima.

Ukupna svota od 118 miliona KM koja je bila izdvojena i usmjerena nevladinom sektoru u 2008. godini iz vladinih budžeta predstavlja značajan iznos koji bi sa sobom trebao donijeti vidljivo poboljšanje rada i uticaja ovih organizacija u društvenim dešavanjima u BiH. Nepoštivanje javnosti u dodjeli sredstava, neuvezanost i slaba koordinacija dodjele sredstava između različitih sektora i nivoa vlasti, nepostojanje koordinacije ulaganja donatorskih sredstava i njihovog funkcionalnog usmjeravanja, izostanak kontrolnih mehanizama, nepostojanje standarda i sl. doveli su do toga da visina uloženih sredstava nije ekvivalent postignutim rezultatima nevladinih organizacija. Značajan postotak ovih sredstava se troši na tzv. "hladni hod", tj. na čisto održavanje i funkcionisanje organizacije. Analize namjenskog trošenja "sredstava lutrije i igara na sreću" koja se usmjeravaju nevladinim organizacijama za provođenje socio-humanitarne aktivnosti, pokazale su da se najveći postotak tih sredstava troši na plaćanje dnevnica osoblju, troškove goriva, reprezentacije i sl, dok veoma mali dio ide na neposredne aktivnosti namijenjene korisničkoj populaciji ili razvojnim aktivnostima putem kojih se podiže kvalitet i standardi rada samih organizacija.

Institucije na svim nivoima posjeduju grantove za finansiranje nevladinog sektora. U većini slučajeva ta sredstva se dijele bez tenderske procedure što ne govori u prilog javnosti raspodjele sredstava. Neke od opština i pojedini entitetski i državni organi uveli su tenderske procedure prilikom raspodjele sredstava. Samo petina institucija u BiH ova sredstva dodjeljuju putem takvih procedura. Oko 40% tih institucija ne koristi konkursne procedure u raspodjeli sredstava što otvara velike mogućnosti nenamjenskog trošenja

[35] Abdelbasit, A., "118 miliona koraka do saradnje", u studiji "Šta da se radi? Socijalna uključenost i civilno društvo - praktični koraci", IBHI, Sarajevo, 2009.

[36] Projekat "Reformisanje sistema i struktura režima centralne i lokalne socijalne politike u BiH" (2001-2005.) pored niza drugih rezultata za sobom je ostavio modele sufinansiranja rada nevladinih organizacija koji se i danas primjenjuju u ovim opštinama.

budžetskih sredstava. Javnost u finansiranju nevladinog sektora od presudne je važnosti za razvoj kvalitetnih, stručnih i profesionalnih nevladinih organizacija. Tenderske procedure uvode mehanizme natjecanja što pozitivno djeluje na razvoj kapaciteta samih organizacija ali i na osnaživanje uloge i značaja nevladinog sektora.

Koordinacija dodjele sredstava proizvela bi sinergijske pozitivne efekte ne samo u oblasti namjenskog trošenja već i u razvoju i podizanju kvalitete rada nevladinih organizacija. Time bi se obezbijedili mehanizmi programiranog ciljanja finansijskih intervencija prema onim organizacijama, djelatnostima, aktivnostima i uslugama koje su od strane zajednice prepoznate i verifikovane kao kvalitetne, efikasne, poželjne i potrebne. U procese koordinacije ravnopravno trebaju da budu uključeni predstavnici javnih institucija koje obezbjeđuju i pružaju finansijsku podršku, partnerske organizacije i predstavnici korisničkih nevladinih organizacija kako bi se potrebe ulaganja u pojedine aktivnosti, usluge i organizacije sagledale u cjelosti.

Od posebnog značaja za obezbjeđivanje finansijske podrške nevladinom sektoru je uključivanje privatnog sektora. Interesi privatnog sektora mogu biti kompatibilni sa potrebama društvenog djelovanja u oblastima koje ”pokrivaju” nevladine organizacije. Iako privatni sektor ima za cilj ostvarivanje profita a nevladin sektor utemeljuje svoj rad na neprofitnim aktivnostima, postoji interes i potreba njihovog zajedničkog djelovanja. Kapaciteti privatnog sektora do sada kod nas nisu dovoljno iskorišteni. Štaviše, privatni kapital do sada nije prepoznat, ni od javnog ni od nevladinog sektora, kao resurs. Finansijska sredstva privatnog sektora predstavljaju realan i izvjestan izvor koji značajno može pospješiti razvoj i kapacitete nevladinog sektora.

Formiranje posebnih fondova i fondacija namijenjenih finansiranju nevladinog sektora predstavlja jedan od mehanizama uspostavljanja ”reda” u ovoj oblasti. Pozitivna iskustva takvih organizacionih oblika podrške nevladinom sektoru možemo naći u mnogim zemljama u Evropi. BiH još nema uspostavljenih takvih institucija kako na nivou države tako ni na nivou entiteta, kantona i opština. Od posebne važnosti je da se proces formiranja takvih institucija ubrza kako bi se čim prije obezbijedili neophodni resursi za daljnji razvoj i uključivanje nevladinog sektora u procese društvenog razvoja BiH. Organizovanje ovakvih institucija moralo bi pratiti konceptualne okvire djelovanja sistema kako bi se na najefikasniji način, i sa što manje administrativnih i drugih prepreka, ostvarile svrsishodne konekcije između interesa i potreba zainteresovanih strana u ovim aktivnostima. Institucije koje bi obezbjeđivale finansijsku podršku ojačale bi ulogu nevladinih organizacija u boljem tretiranju problema socijalnog uključivanja i na taj način bi podržale integrativne procese BiH u EU.

Osim toga, formiranje i organizovanje finansijskih institucija koje bi podržavale nevladine organizacije u oblasti socijalne zaštite i socijalnog uključivanja, sa sobom bi donijelo višestruke praktične efekte:

- uspostavili bi se jedinstveni mehanizmi praćenja ulaganja i namjenskog trošenja budžetskih sredstava namijenjenih za ove svrhe,
- obezbijedili bi se sigurni izvori finansiranja nevladinih organizacija, a time i održivost nevladinog sektora,

- osigurala bi se dodatna sredstva neophodna za podršku procesima socijalnog uključivanja socijalno marginalizovanih i isključenih grupa stanovništva,
- uspostavili bi se opšti i jedinstveni kriteriji društvene podrške organizacijama, aktivnostima i uslugama, zasnovani na standardima kvaliteta i principima profesionalizma,
- obezbijedili bi se mehanizmi koordiniranog korištenja kako budžetskih, tako isto i donatorskih sredstava namijenjenih nevladinom sektoru,
- smanjio bi se prostor zloupotreba i nenamjenskog trošenja sredstava,
- ojačali bi se inovativni pristupi zasnovani na prepoznavanju stvarnih potreba korisnika.

Umjesto zaključka ili zbog čega je važno uspostavljanje novog modela finansiranja NVO-a

Kao novi pristup, proces socijalnog uključivanja sa sobom donosi mogućnost licima koja su socijalno marginalizovana, izložena riziku siromaštva i socijalnoj isključenosti, da iskoriste postojeće resurse, obezbijede neophodna sredstva i razviju nove sposobnosti kako bi, ravnopravno sa drugim članovima društva, mogli u potpunosti uzeti učešće u ekonomskom, socijalnom i kulturnom životu društva, te na taj način steći veće kompetencije u odlučivanju o životnim stvarima koje se njih tiču. Shvatajući na ovaj način proces socijalnog uključivanja, sasvim logično se postavlja pitanje kako i kojim metodama obezbijediti da socijalno marginalizovane i socijalno isključene grupe stanovništva, postanu aktivni subjekti izgradnje svog položaja u društvu.

Jedan dio odgovora svakako treba tražiti u sistemskim rješenjima koja često znače uspostavu jasnih i efikasnih zakonskih i proceduralnih mehanizama koji obezbjeđuju jednak pristup proklamovanim pravima (socijalnim, ekonomskim, kulturnim) za sve građane bez obzira na različite statusne, ekonomske, etničke, polne, starosne i druge različitosti. Međutim, značajan dio pitanja ove vrste odnose se na obezbjeđivanje aktivne podrške onim grupama i pojedincima koji ne mogu, iz različitih razloga, sebi obezbijediti ili koristiti postojeće resurse, zagarantovana prava, mehanizme i procedure djelovanja. Takvim grupama i pojedincima neophodno je obezbijediti aktivnu društvenu podršku. Jedan od efikasnih i poželjnih metoda ostvarivanja aktivne podrške ovim licima upravo se zasniva na konceptu saradnje vladinog i nevladinog sektora (mješoviti sistem socijalne zaštite).

Nevladin sektor predstavlja najbolji garant u zastupanju interesa i potreba socijalno ugroženih, marginalizovanih i socijalno isključenih grupa stanovništva. Upravo zbog te činjenice svakom društvu i javnom sistemu je od velike važnosti da se izgradi i očuva postojanost kvalitetnih organizacija civilnog društva. Nevladine organizacije kao dio civilnog društva imaju posebnu ulogu jer smisao njihovog udruživanja omogućava artikulisanje zahtjeva i interesa građana koji su često vezani za stanje njihove socijalne isključenosti i mogućnosti socijalnog uključivanja. S obzirom na to da su kreativnost i fleksibilnost važna obilježja nevladinih organizacija, njihovi angažmani u ovim procesima trebaju da omoguće brže, efikasnije i cjelovitije djelovanje prema korisničkim potrebama.

Proces jačanja uloge i uticaja nevladinih organizacija u kontekstu socijalnog uključivanja treba promatrati u kontekstu njihove daljnje profesionalizacije i standardizacije njihovih usluga. Sada je došlo vrijeme kada je potrebno razvijati i podržavati nevladine organizacije koje mogu aktivno, stručno i profesionalno pružati usluge namijenjene korisnicima zasnovane na stvarnim potrebama. Razvoj samih nevladinih organizacija u pravcu uvođenja profesionalizma od krucijalne je važnosti za kvalitetno partnerstvo sa institucijama javnog sektora.

U tu svrhu uvođenje elemenata menadžmenta predstavlja izazov i poziv nevladinim organizacijama ali i institucijama vladinog sektora, koje zajedno participiraju u organizacionim procesima pružanja usluga socijalne zaštite, da se aktivno uključe u ovaj proces. Od posebne važnosti je primjena funkcija menadžmenta kao što su: planiranje, organizovanje, razvoj ljudskih resursa i kontrola.

Izgradnja standarda, kriterija i normativa u pružanju usluga socijalne zaštite predstavlja takođe jedan od preduslova za profesionalizaciju nevladinog sektora. Standardizacija omogućava filtriranje kvalitetnih organizacija od onih koje to nisu. Uspostavljaju se minimalni uslovi koji se moraju ispuniti prilikom pružanja usluga. Ovaj mehanizam tjera organizacije na značajne intervencije unutar svoje organizacione i funkcionalne šeme rada. Istovremeno, proces standardizacije jača stepen senzibilnosti samih korisnika tih usluga što indirektno utiče na jačanje kontrolnih mehanizama a samim tim i na razdvajanje organizacija prema dostignutom stepenu kvalitete rada.

Proces profesionalizacije i standardizacije nevladinog sektora podrazumijeva obezbjeđivanje značajne finansijske podrške. Dosadašnji modeli finansiranja pokazali su se nedovoljnim i nefunkcionalnim. Značajna izdvajanja nisu doprinijela većem stepenu jačanja nevladinog sektora i njegovoj profesionalizaciji. Mali dio sredstava usmjeren je u konkretne usluge namijenjene korisničkoj populaciji zbog čega su i razumljivi stavovi da se nevladine organizacije "bave same sobom". Novi modeli finansiranja nevladinih organizacija putem fondova ili fondacija trebaju da izbjegnu te zamke. Oni imaju realne mogućnosti i šanse da izgrade mehanizme postizanja većeg stepena kvaliteta pruženih usluga a time i podignu nivo profesionalizacije ukupnog nevladinog sektora, pod uslovom da se:

- jasno preciziraju kriteriji dodjele sredstava,
- uvede princip javnosti njihove dodjele (konkursne procedure),
- obezbijede kontrolni mehanizmi zasnovani na procijeni efektivnosti finansiranih aktivnosti,
- uvedu mehanizmi monitoringa i evaluacije upotrebe plasiranih sredstava,
- jasno preciziraju odnosi utroška sredstava namijenjeni razvoju organizacije i utroška namijenjeni direktnoj intervenciji prema korisničkoj populaciji,
- kreiraju mehanizmi posrednog uticaja korisničke populacije na "sudbinu uloženog novca",
- uspostave sinergijski mehanizmi ukupnog finansiranja nevladinih organizacija bez obzira na izvore finansiranja.

Usmjeravanje težišta finansijske podrške prema izgradnji unutrašnjih kapaciteta samih organizacionih struktura nevladinih organizacija neće donijeti pomake na konkretnom polju socijalnog uključivanja marginalizovanih grupa stanovništva. Intervencije koje se u narednom periodu očekuju na ovom planu su upravo ona djelovanja koja neposredno,

”sada i odmah” dovode do promjene stanja korisnika na bolje. Ukoliko se novi modeli organizovanja i finansiranja budu bavili isključivo razvojem kapaciteta nevladinih organizacija a istovremeno zaboravljajući ulaganje u razvoj inovativnih pristupa i pružanje direktnih usluga socijalne zaštite socijalno ugroženim građanima u BiH, realna je opasnost da se osnovne ideje novog koncepta uloge nevladinog sektora u procesima socijalnog uključivanja izrode u svoju suprotnost.

Sistem osiguranja kvaliteta u NVO sektoru

Aida Daguda

Uvod

Iako pojam upravljanja kvalitetom možda zvuči kao neka inovacija, ipak nije – njegovi korijeni sežu do Prvog svjetskog rata, koji je stimulirao masovnu proizvodnju i potrebu za kontrolom kvaliteta. Tek od 1950. godine se taj koncept ozbiljnije razvija u Sjevernoj Americi i Japanu. Japanske firme su obučile radnike tako da kvalitet postane sastavni dio rutine u toku proizvodnje, umjesto kontrole kvaliteta na kraju. Iako je primjena sistema osiguranja kvaliteta najčešća u privredi, širi se i na industriju pružanja usluga, u koju spada i djelovanje nevladinih organizacija.

Sistem za osiguranje i upravljanje kvalitetom podrazumijeva uspostavljanje standardnih i transparentnih postupaka rada osmišljenih tako da doprinesu ostvarenju određenih ciljeva i misije bilo koje organizacije, pa tako i nevladine organizacije. Stoga se uspostava sistema upravljanja kvalitetom može smatrati osnovom i prvim ozbiljnijim korakom promoviranja, podizanja i daljeg razvoja infrastrukture kvaliteta unutar određene NVO.

Nevladine organizacije žele da obezbijede najbolje moguće usluge za svoje korisnike i ostale interesne strane. Pošto nevladine organizacije sve više rade sa javnim i privatnim sektorom, od njih se sve više traži da pokažu da pružaju kvalitetne usluge i da efikasno i efektivno upravljaju svojim organizacijama, često i u otežanim uslovima rada. Uvođenje sistema osiguranja kvaliteta u NVO zahtijeva posvećenost tom cilju, planiranje i određeno investiranje resursa, ali će zauzvrat omogućiti lakše suočavanje sa tim rastućim zahtjevima. Uz sve to, većina organizacija se suočava sa sve većom konkurencijom u vidu organizacija koje pružaju slične usluge. To može biti konkurencija u oblasti dobijanja grantova, ugovora ili klijenata. Posvećenost kvalitetu je važan način na koji se organizacija može pripremiti za takmičenje sa konkurencijom.

Nevladina organizacija koja želi kvalitetno ispunjavati svoju misiju mora svojim korisnicima pružati dobre usluge, a istovremeno prema donatorima pokazati stručnost, transparentnost te dobro i racionalno upravljanje resursima. Ponekad se čak i organizacije koje pružaju kvalitetne usluge moraju dobro potruditi da bi to uspjele dokazati drugima.

Kvalitetna NVO je ona organizacija koja pruža vrste ili obim usluga koje interesne strane žele od nje putem efektivnog i efikasnog upravljanja procesima, a sve sa ciljem postizanja dogovorenih i željenih rezultata.

Prednosti uvođenja sistema osiguranja kvaliteta:

Za samu organizaciju:

- jasno definisanje namjene i djelatnosti NVO,

- bolje organizirana i koordinirana organizacijska struktura i struktura upravljanja,
- smanjenje ukupnih troškova poslovanja kroz optimizaciju operativnih troškova i povećanje efikasnosti, a što je rezultat provođenja preventivnih mjera i maksimalno izbjegavanje pogrešaka,
- bolje odgovaranje na potrebe korisnika i pružanje kvalitetnijih usluga,
- poboljšanje odnosa i komunikacije među zaposlenicima,
- motivirano osoblje i volonteri koji u organizaciji mogu razvijati svoje potencijale,
- unaprijeđen timski rad,
- efikasnije korištenje resursa,
- veće priznanje, potpora i povjerenje lokalne zajednice, korisnika i donatora,
- povećanje ugleda i kredibiliteta kroz prepoznatljivost kvalitetne marke proizvoda ili organizacije,
- pomoć u suočavanju sa promjenama,
- cjelovita dokumentiranost i nadzor poslovnih procesa,
- bolja osposobljenost i edukacija zaposlenih,
- poboljšanje prenošenja znanja ("know how") u organizaciji,
- snažan marketinški alat.

Za nevladin sektor u cjelini:

- jačanje i razvoj NVO i civilnog društva u cjelini,
- poboljšanje kredibilnosti i ugleda,
- prepoznavanje slabih tačaka i s tim definiranje smjernica za upotpunjavanje kapaciteta,
- dodatna motivacija domaćim i stranim donatorima za ulaganje u programe i projekte NVO.

Veoma bitno je i pitanje certifikacije, kao mehanizma provjere da li se radi u skladu sa standardom. Okvirno se može izdvojiti nekoliko vrsta certifikacije:

- *Samocertifikacija* je jeftina, jednostavna i dostupna za širok spektar organizacija. Međutim, efektivnost ovog mehanizma uveliko zavisi od ozbiljnosti sa kojom organizacija primjenjuje ovaj program.
- *Certifikacija od strane kolega iz drugih organizacija* je jedan od rigoroznijih metoda procjene, kojeg odlikuju nezavisnost procjenjivača, tehnička pomoć u identificiranju i korekciji organizacionih slabosti, kao i odgovornost na strani procjenjivane organizacije da obezbijedi dokaze suglasja sa svakim od zahtjeva standarda. Ovaj mehanizam je prihvatljiv za donatore i za javnost, ali su troškovi ipak značajni, pogotovo za male ili novoosnovane organizacije.
- *Certifikacija od strane određenih organizacija* funkcioniše kao ”watchdog” mehanizam nadgledanja i procjene rada NVO. Ta ”watchdog” organizacija traži informacije od organizacija, ocjenjuje ih u skladu sa standardima i javno objavljuje svoje izvještaje. Ovakav sistem certifikacije veoma mnogo zavisi od kredibiliteta odabrane ”watchdog” organizacije.
- *Certifikacija koju obavljaju akreditovane agencije* najpouzdanije dokazuje da organizacija ispunjava i zadovoljava standarde kvaliteta u svom radu. To je istovremeno i najskuplji način certifikacije.

Stanje u BiH. Trenutno u Bosni i Hercegovini ne postoji sistem osiguranja kvaliteta za NVO. International Rescue committee (IRC) je u septembru 2003. godine započeo saradnju sa NCVO (National Council for Voluntary Organisations) iz Velike Britanije a prvi rezultat je seminar za IRC i pet lokalnih nevladinih organizacija iz BiH, u martu 2004. godine, na temu osiguranja kvaliteta za male nevladine organizacije korištenjem PQASSO sistema. Nakon tog seminara, nastala je neformalna koalicija pod nazivom "Kvalitet.ba" koju čini 9 nevladinih organizacija:

1. ALDI, Goražde
2. CCI, Tuzla
3. CGS, Livno
4. CIPP, Zvornik
5. CPCD Sarajevo
6. Infohouse, Sarajevo
7. OKC, Banja Luka
8. TKO Izbor Plus Sarajevo
9. VESTA,Tuzla

Cilj koalicije je da istraži razne modele osiguranja kvaliteta i da uvede sistem koji će biti najpogodniji za bosanskohercegovačke NVO. Ostvarena je saradnja u vidu razmjene informacija sa CES (Charity Evaluation Services) iz Velike Britanije i sa organizacijom SMART iz Hrvatske u vezi s mogućom primjenom sistema PQASSO. Međutim, kupovina licence i prilagođavanje sistema bosanskohercegovačkim uslovima je zahtijevalo dosta finansijskih sredstava za koje nije bilo pogodnih izvora. Resursni centar civilnog društva u BiH (CPCD) je u junu 2009. godine započeo sa pilot fazom uvođenja sistema upravljanja kvalitetom za NVO, po slovenačkom modelu (više u odjeljku "Iskustva/primjeri dobre prakse), u kojoj učestvuje 15 nevladinih organizacija iz cijele BiH.

Sistem osiguranja kvaliteta je važan element i u sve jačim odnosima saradnje između vladinog i nevladinog sektora u BiH. Npr. pri potpisivanju Sporazuma o saradnji između lokalnih vlasti i NVO jedan od elemenata je i "Ocjena kvaliteta usluge koju pruža implementator projekta (NVO)", a što se odnosi na potrebu provjere postojanja određenih standarda, osim u slučaju ako NVO posjeduje certifikat za ISO standard 9001:2000 (preuzeto iz Sporazuma između Općinskog vijeća, općinskog Načelnika i nevladinih/neprofitnih organizacija Općine Travnik).

Dokument "Standardi kvaliteta saradnje između vlade i nevladinog sektora u Bosni i Hercegovini" proizilazi iz Sporazuma o saradnji između Vijeća ministara BiH i nevladinog sektora u Bosni i Hercegovini. Ovi Standardi su usvojeni kao jedan od dokumenata na Konferenciji NVO u decembru 2004. godine. Dokument bliže uređuje pojedine odredbe Sporazuma i njegov je sastavni dio.

Modeli za standardizaciju

Tokom vremena, ljudi su pokušavali da definišu šta čini organizaciju kvalitetnom, odnosno da naprave "kolekciju" ideja koje pomažu da se poboljša kvalitet rada organizacije.

To su standardi kvaliteta, odnosno modeli ili okviri, koje obično razvijaju nacionalna, internacionalna ili sektorska tijela i to na osnovu praktičnog iskustva.

U svijetu postoje različiti sistemi osiguranja kvaliteta, ali svi imaju isti cilj – poboljšanje kvaliteta rada. Odluka o izboru vrste sistema, ili o njegovom uspostavljanju, zavisi od situacije u svakoj zemlji, a posebno od kapaciteta, razvoja i želja u nevladinom sektoru. U nastavku su navedeni najpoznatiji sistemi osiguranja kvaliteta koji su primjenljivi (i) na nevladine organizacije.

PQASSO (Practical Quality Assurance System for Small Organisations)

PQASSO je skraćenica koja znači "praktični sistem osiguranja kvaliteta za male organizacije", iako se može koristiti i za projekte unutar većih organizacija. PQASSO je jedinstveni sistem osiguranja kvaliteta koji je osmislila organizacija *Charities Evaluation Services* (CES) za volonterski sektor u Velikoj Britaniji. CES posjeduje autorska prava na PQASSO, što uključuje i licencu.

PQASSO se sastoji od 12 područja kvaliteta koji obuhvataju sva osnovna pitanja na koja se treba fokusirati s ciljem pravilnog vođenja organizacije i dosezanja željenih rezultata u radu:

1. Planiranje za kvalitetu,
2. Dobro upravljanje,
3. Rukovođenje,
4. Usmjerenost prema korisnicima,
5. Zaposlenici i volonteri,
6. Trening i usavršavanje,
7. Upravljanje novcem,
8. Imovina i zaštita na radu,
9. Upravljanje aktivnostima,
10. Umrežavanje i zagovaranje,
11. Monitoring i evaluacija,
12. Rezultati.

Pregled svakog područja pretpostavlja samoprocjenu i provjeru nivoa usklađenosti procedura i rada sa sistemom kvaliteta koji se ovdje predlaže, a na tri nivoa. Ispunjenjem prvog nivoa u svih 12 kategorija, pokazuje se da je rad organizacije u skladu sa svim pravnim obavezama i da posjeduje osnovne sisteme i strukture koje štite prava njenih korisnika i uposlenika. Ovaj nivo predstavlja osnovu za dalje, a nekim organizacijama će biti dovoljno ispuniti samo ovaj nivo. Drugi i treći nivo se planiraju nakon ispunjenja prvog nivoa. Dužina vremena za ispunjavanje svakog pojedinačnog (ili onih potrebnih nivoa) zavisi od same organizacije.

Nivo 1:

- postavlja minimum potreba organizacije,
- pomaže organizaciji da identificira i ispuni pravne obaveze jednog uslužnog servisa i poslodavca,
- postavlja temelje za uspješno planiranje i usmjeravanje aktivnosti ka dosezanju organizacijskih ciljeva,

- može se koristiti kao podrška u dugoročnom opstanku i razvoju organizacije.

Nivo 2:
- nadograđuje se na dostignuća iz prvog nivoa, te pretpostavlja da organizacija ima sredstva za nadgradnju,
- potražuje da organizacija bude više strateški usmjerena ka ostvarivanju ciljeva i rezultata,
- potražuje postojanje većine organizacijskih politika, procedura i prakse u dokumentovanom obliku,
- potražuje više sistematskog planiranja i praćenja rezultata, te vodi ka konkretnijim rezultatima,
- potražuje pružanje povratne informacije od korisnika u različitim formama.

Nivo 3:
- nadograđuje se na prvi i drugi nivo i potražuje sredstva koja su potrebna da bi se dosegle potrebe korisnika,
- potražuje mogućnost djelovanja kao 'uzora' kvaliteta za ostale organizacije koje se bave sličnim poslovima,
- predstavlja potencijal u komparaciji sa ostalim organizacijama s ciljem unapređenja kvaliteta,
- potražuje da svi aspekti organizacijskog života budu sistematski pregledani, gdje se rezultati mogu izraziti mjerljivim promjenama.

Organizacija bi trebala težiti da postigne nivo 1 u svih 12 područja kvaliteta jer time dokazuje da posluje u skladu sa zakonskim okvirom i da štititi prava svojih korisnika, zaposlenika i volontera. Nivo 1 predstavlja temelj na kojem se može dalje graditi snažna organizacija, nakon čega se mogu planirati daljnja poboljšanja s ciljem dostizanja nivoa 2 i 3. Veoma male ili tek formirane organizacije mogu odlučiti da rade na postizanju samo nivoa 1.

Ovaj sistem je osmišljen kao samoprocjena, iako je kasnije CES razvio i opciju vanjske procjene sistema kvaliteta pod nazivom PQASSO Quality Mark, koja nudi certifikaciju za nivoe 1 i 2, dok se mogućnost certifikacije za nivo 3 očekuje tokom 2009. godine. PQASSO Quality mark važi tri godine. Vanjsku procjenu rade kolege iz NVO sektora koje su prošle kroz specijalnu obuku CES, i koji imaju kredibilitet koji proizilazi iz njihovog iskustva u NVO sektoru i u korištenju PQASSO sistema, što se odnosi ne samo na Veliku Britaniju, već i na ostale zemlje koje su usvojile ovaj model.

Cijena certifikacije zavisi od veličine organizacije i od nivoa za koji traži certifikaciju. Naravno, organizacije koje ne žele certifikaciju i dalje imaju mogućnost primjene putem samoprocjene.

ISO 9001:2000

ISO je međunarodna organizacija za standardizaciju (skraćenica od International Organization for Standardization).

ISO 9001:2000 je međunarodni standard koji specificira zahtjeve sistema upravljanja kvalitetom, i istovremeno je i najčešće korišten međunarodni standard sa kojim je više

od milion preduzeća širom svijeta usaglasilo svoj način poslovanja. Jedna od glavnih prednosti je njegova primjenljivost na sve vrste poslovanja. To je upravljački sistem kojim usmjeravamo organizaciju na ostvarenje postavljenih ciljeva u pogledu kvaliteta poslovanja i pružanja usluga.

Standardom ISO 9001:2000 utvrđeni su opći zahtjevi za sistem upravljanja kvalitetom kada neka organizacija namjerava:

- dokazati vlastitu sposobnost za obavljanje djelatnosti koje zadovoljavaju potrebe, zahtjeve i očekivanja korisnika, i
- ostvariti zadovoljstvo korisnika učinkovitom primjenom sustava upravljanja kvalitetom, uključujući i procese za poboljšavanje toga sistema.

Izvorište zahtjeva na upravljanje kvalitetom djelatnosti organizacije prema normi ISO 9001:2000 čini osam načela upravljanja kvalitetom kojih se može pridržavati uprava kako bi vodila organizaciju prema postignuću planiranih i stalnom poboljšavanju njegovih postojećih poslovnih sposobnosti. To su:

- usredotočenost na korisnika,
- vođstvo (liderstvo),
- uključenost zaposlenika,
- procesni pristup,
- sistemski pristup upravljanju,
- stalno poboljšavanje,
- činjenični pristup odlučivanju,
- uzajamno korisni odnosi s dobavljačima.

Primjena sistema upravljanja kvalitetom obuhvata nekoliko karakterističnih aktivnosti. To su:

- utvrđivanje potreba i očekivanja korisnika,
- uspostavljanje politike i ciljeva kvaliteta i odgovornosti za njihovo ostvarenje,
- utvrđivanje poslovnih procesa za ostvarenje ciljeva kvaliteta,
- utvrđivanje i osiguravanje resursa potrebnih za ostvarenje ciljeva kvaliteta,
- utvrđivanje metoda za mjerenje učinkovitosti i djelotvornosti svakog poslovnog procesa,
- primjena metoda za utvrđivanje učinkovitosti i djelotvornosti procesa,
- utvrđivanje načina sprečavanja negativnih pojava i uklanjanje njihovih uzroka, i
- uspostavljanje i primjena procesa neprekidnog poboljšavanja sistema upravljanja kvalitetom.

Certifikat sistema kvaliteta je potvrda kojom treća, nezavisna i objektivna strana daje pismenu garanciju da je sistem kvaliteta koji je primjenjen u organizaciji usklađen sa međunarodnim standardom ISO 9001:2000. Certifikat izdaju ovlaštene certifikacijske kuće akreditovane od akreditacijskog tijela, a važi tri godine, nakon čega ga treba obnoviti. Na web stranici Instituta za standardizaciju BiH nalazi se lista akreditiranih tijela za certifikaciju na području BiH, kao i spisak certificiranih poslovnih subjekata i organizacija/institucija.

Opšti zahtjevi sistema:

Organizacija treba uspostaviti, dokumentirati, primijeniti i održavati sistem upravljanja kvalitetom i neprekidno poboljšavati njegovu učinkovitost u skladu sa zahtjevima norme. U tom smislu organizacija treba da:

- definira i upravlja svim osnovnim poslovnim procesima,
- jasno definira uslove pod kojima se poslovni procesi ostvaruju,
- osigura dostupnost potrebnih resursa i informacija nužnih za podršku realizaciji i nadzoru tih procesa,
- nadzire, mjeri i analizira te procese, i
- stalno poboljšava te procese.

Posebni zahtjevi sistema mogu se, s obzirom na svoja specifična područja primjene podijeliti u pet skupina: dokumentaciju sistema, djelovanje menadžmenta, upravljanje resursima, ostvarivanje djelatnosti i mjerenje, analizu i poboljšavanje sistema.

Investors in People (investiranje u kadrove)

Investors in People iz Velike Britanije je nezavisno javno tijelo formirano 1993. godine. Odgovorni su za planiranje, razvoj i promociju radnog okvira standarda pod istim nazivom – Investors in People. Tokom 2009. godine, odgovornost za ovaj standard će biti prenesena sa Vlade na britansku Komisiju za zapošljavanje i poslovne vještine.

Investors in people je fleksibilan i lako primjenljiv standard koji ima za cilj da poboljša djelovanje organizacije kroz njene ljude. Treninzi pojedinaca i razvojni ciljevi su povezani sa generalnim poslovnim ciljevima, tako povezujući investiranje u ljude sa rezultatima organizacije i njenim kontinuiranim napretkom.

Radni okvir ovog standarda je orijentisan na rezultate, ali ne propisuje kako se do njih dolazi. Ovakav pristup omogućuje hiljadama poslodavaca raznih profila i veličina, u raznim oblastima rada, da koriste isti pristup. U svakom poslovanju, sposobno i uspješno osoblje je ključno za uspjeh poslovanja. Ako se investira u njihov razvoj, dobija se kompetentan rad. U Velikoj Britaniji ovu marku kvaliteta imaju uglavnom ustanove državnog sektora.

Ovaj standard ima tri principa, 10 indikatora i 39 zahtjeva za dokazima. Principi Standarda (planiraj, uradi, pregledaj) su podcrtani sa deset indikatora dobre prakse. Ovi indikatori pomažu organizaciji da poboljša svoj kvalitet rada i razvoj ljudi posjedovanjem jasne misije i vizije, strategije za planiranje, učenje i razvoj, kao i liderstva i menadžmenta.

Postupak se zasniva na nezavisnoj procjeni koju rade eksperti organizacije Investors in People. Ta procjena je bazirana na intervjuima sa zaposlenicima i posmatranju radnog procesa.

Vrijeme koje je potrebno za postizanje ovog standarda varira, ali se kreće u rasponu od 3 do 15 mjeseci. Za postizanje statusa Investitora u kadrove nije potreban nikakav administrativni rad.

Ukupan broj organizacija iz raznih sektora koje su prošle kroz proces i sada se smatraju Investitorima u kadrove iznosi 37.000.

EFQM model izvrsnosti

EFQM Model vještine/*EFQM Excellence Model* (EFQM - European Foundation for Quality Management/Evropska Fondacija za upravljanje kvalitetom) ponudila je svoj model upravljanja kvalitetom 1992. godine. EFQM pruža sveukupan okvir za samoprocjenu i kontinuirano poboljšanje, koji omogućava organizaciji da preispita svaki aspekt svog rada na sistematičan način, uključujući i prilagođavanje rada sa vlastitom inicijativom kvaliteta.

Model objašnjava da se zadovoljstvo kupca, ljudi, uticaj na društvo postiže kroz upravljanje politikom i strategijom, ljudima, resursima i procesima vodeći ka ”izvrsnosti” i ”poslovnim rezultatima”.

Svaki od 9 elemenata je kriterijum koji se koristi za ocjenu progresa organizacije na putu do izvrsnosti:

1. Liderstvo,
2. Politika i strategija,
3. Upravljanje ljudskim resursima,
4. Ostali resursi,
5. Procesi,
6. Zadovoljstvo kupaca,
7. Zadovoljstvo zaposlenika,
8. Uticaj na društvo,
9. Poslovni rezultati.

Model poslovne izvrsnosti temelji se na ocjenjivanju ovih devet ključnih kriterijuma sa većim brojem elemenata. Prva grupa elemenata odnosi se na ocjenu aktivnosti u organizaciji (sposobnosti), a druga grupa na ocjenu efekata rada (rezultate).

Društvena revizija/Social Audit

Agencija za društvenu ekonomiju u Sjevernoj Irskoj je 1996. godine počela sa promocijom Društvene revizije.

Društvena revizija omogućava organizacijama da mjere, izvještavaju i poboljšavaju svoje društveno djelovanje i etičko ponašanje; da budu prepoznati kao pouzdaniji od strane različitih interesnih grupa. To je način mjerenja nivoa do kojeg organizacija ostvaruje zajedničke vrijednosti i ciljeve kojima je posvećena. Ovo uključuje razumijevanje rezultata i društvene korisnosti organizacije, kao i razumijevanje očekivanja interesnih strana.

Društvena revizija daje procjenu uticaja organizacijskih nefinansijskih ciljeva kroz sistematski i redovni monitoring njenog djelovanja i kroz ispitivanje mišljenja njenih interesnih strana (zaposlenici, korisnici, volonteri, donatori, dobavljači, stanovnici u zajednici itd.). Ovaj postupak zahtijeva resurse u smislu radnog vremena jedne ključne osobe unutar organizacije, koja u saradnji sa drugima u organizaciji dizajnira, koordinira, analizira i dokumentuje informacije koje prikupi tokom procesa.

Prikupljanje informacija je stalni proces koji se često radi tokom svih 12 mjeseci u toku godine i kao rezultat ima uspostavljeno "društveno knjigovodstvo" i godišnji izvještaj o društvenoj reviziji.

ICFO

ICFO je skraćenica za International Committee of Fundraising Organizations (Međunarodni komitet organizacija koje prikupljaju finansijska sredstva), i osnovan je 1958. godine kao skupina nacionalnih tijela za akreditaciju, da bi se 1990. godine i formalno registrovao u Holandiji kao neprofitna organizacija. Trenutno okuplja 11 stalnih članica – organizacija uglavnom iz evropskih zemalja, a postoji i rang pridruženih članica koje mogu učestvovati u razmjeni informacija i diskusijama.

ICFO radi na harmoniziranju procedura akreditacije i standardizacije, i djeluje kao međunarodni forum za diskusiju i debate o pitanjima akreditacije. Jedan od razloga osnivanja ICFO je činjenica da sve više organizacija djeluje u više zemalja i da je važno da donatori imaju povjerenja u njihove dobre namjere i u njihov kvalitet rada. ICFO je razvio set međunarodnih standarda za dobro upravljanje međunarodnim nevladinim i neprofitnim organizacijama.

Standardi pokrivaju pet ključnih područja aktivnosti:

- Članstvo i odgovornosti upravljačkog tijela,
- Ispunjavanje ciljeva javne koristi,
- Fiskalna kontrola, upravljanje i izvještavanje,
- Praksa prikupljanja sredstava,
- Pružanje informacija javnosti.

Uz ove standarde, od organizacija od posebnog javnog interesa se očekuje i da slijede odgovarajuća uputstva kako bi se obezbijedilo da javnost, donatori i korisnici imaju pristup adekvatnim informacijama koje će im omogućiti da donose informisane odluke o svom odnosu sa tim organizacijama. Ta uputstva trebaju odrediti i administrirati nezavisna nevladina tijela koja su odvojena od vladinog pravnog ili poreskog nadzora.

PVO standard

InterAction je najveća koalicija međunarodnih NVO koje imaju sjedište u SAD, a svoje aktivnosti su fokusirale na siromašne i ugrožene ljude širom svijeta. InterAction trenutno broji preko 170 organizacija članica

Od 1994. godine sve članice InterAction moraju da usklade svoj rad sa PVO (Private Voluntary Organization) standardima, koje su 1992. godine usvojili članovi upravnog odbora ove koalicije. Obavezno je dvogodišnje samostalno kontrolisanje usklađenosti sa PVO standardima svake od organizacija, uz korištenje raznih dokumentovanih "dokaza usklađenosti".

PVO standard je kreiran kako bi se osiguralo i ojačalo javno povjerenje u integritet, kvalitet i efektivnost organizacija članica, naročito kada su se njihovi programi u prekomorskim zemljama proširili i postali značajni po veličini i obimu. Ovi visoko postavljeni i objektivni standardi, koji definišu finansijski, operativni, programski i etički kodeks InterAction i njenih članica, odvajaju ove organizacije od ostalih humanitarnih organizacija.

Principi sadržani u PVO standardima se mogu svrstati u dvije široke kategorije:

i. Zajedničke vrijednosti, npr. razvojni program, trebaju biti participativni, zaposlenici trebaju imati fer tretman, odbori trebaju biti nezavisni itd.
ii. Standardi kvaliteta, npr. članice moraju razmatrati standarde kvaliteta uspostavljene od odgovarajućih autoriteta (prijem i distribucija medicinske opreme mora se raditi prema pravilima WHO, finansijsko upravljanje po pravilima AICPA i FASB, način prikupljanja sredstava po pravilima Nacionalnog udruženja voditelja prikupljanja sredstava, itd.).

Trenutni način samostalne certifikacije i potvrde usklađenosti sa standardima ohrabruje učenje unutar organizacije, unapređuje dobre prakse i pomaže u osiguravanju da članice InterAction ispunjavaju najviše standarde međunarodne neprofitne zajednice.

Komitet za PVO standard radi zajedno sa organizacijama članicama koalicije na promoviranju standarda u oblasti upravljanja, finansija, komunikacija sa javnošću SAD, upravljačkih praksi, ljudskih resursa, programske i javne politike. Komitet djeluje unutar koalicije InterAction i dijeli iskustva u uspostavljanju standarda sa drugim koalicijama i ostalim interesnim stranama širom svijeta.

Iskustva / Primjeri dobre prakse

U svijetu postoji mnogo različitih pristupa osiguranju kvaliteta rada u nevladinom sektoru, ali je ovdje navedeno samo pet primjera dobre prakse, koji mogu poslužiti kao smjernica i doprinos u odabiru najpovoljnijeg modela za primjenu u Bosni i Hercegovini. Iskustva koja su ukratko predstavljena u nastavku predstavljaju mješavinu različitih pristupa i primjeri su takođe i za različite vrste certificiranja. Što je posebno značajno, modeli iz Hrvatske i Slovenije se mogu iskoristiti u BiH, uz blisku saradnju sa NVO sektorom iz tih zemalja i uz korištenje njihovih naučenih lekcija u procesu uvođenja sistema kvaliteta.

Velika Britanija

PQASSO pristup osiguranju kvaliteta zasnovan je na pionirskom radu koji je 1994. godine uradila mreža dječijih klubova sa ciljem razvijanja šeme osiguranja kvaliteta pod nazivom "*Aiming High*" za klubove i ostale oblike okupljanja djece iz osnovnih škola.

U periodu od 1993. do 1997. godine, zbog velikog potencijala primjene sistema Aiming High na ostale male organizacije, organizacija Charities Evaluation Services (CES) je radila na prvom izdanju PQASSO. U julu 1997. godine je objavljeno prvo izdanje, 2000. godine drugo i 2008. godine treće izdanje PQASSO.

PQASSO je proizvod zaštićen autorskim pravima i nijedan njegov dio se ne može štampati bez odobrenja od CES-a. CES je odobrio nekoliko zvaničnih adaptacija PQASSO za upotrebu unutar specifičnih organizacija ili sektora: NVO sektor u Hrvatskoj, NVO sektor u Mađarskoj, Homeless Link, Refugee Council, Commission for Racial Equality, NCH Action for Children, ACRE (Action with Communities in Rural England), Crossroads – Caring for Carers, YMCA itd.

Do sada je prodato preko 13.000 kopija PQASSO priručnika.

Nacionalna nagrada za efektivnost u Velikoj Britaniji je 2008. godine dodijeljena upravo CES-u zbog njihovog rada na PQASSO sistemu kvaliteta, uz komentar da je PQASSO napravio "veoma ozbiljan uticaj u smislu podizanja standarda širom volonterskog i nevladinog sektora".

Hrvatska

U Hrvatskoj se od 2007. godine primjenjuje SOKNO – Sistem osiguranja kvaliteta za neprofitni sektor. Priprema SOKNO-a započela je u jesen 2002. godine kad je Academy for Educational Development započeo saradnju s organizacijom Charities Evaluation Services (CES) iz Velike Britanije i radnom skupinom za osiguranje kvaliteta u neprofitnim organizacijama, koju su sačinjavali predstavnici hrvatskih udruga s ciljem razvoja hrvatskog priručnika za osiguranje kvaliteta. Kao osnovu su uzeli PQASSO - Praktični sistem osiguranja kvaliteta za male organizacije, čiji su autori Charities Evaluation Services.

Postupak prilagodbe sistema za hrvatske prilike odvijao se u dvije ključne faze: prva faza, u periodu od 2002. do 2005. godine obuhvatila je izradu prvog izdanja priručnika, primjenu sistema u dvadesetak hrvatskih neprofitnih organizacija, te obuku i licenciranja 21 mentora za podršku u primjeni sistema. Druga faza, u periodu od 2005. do 2007. godine obuhvatila je primjenu sistema u 55 organizacija uz podršku mentora, praćenje primjene sustava, daljnji razvoj i poboljšanje sistema kroz izmjene i dopune kriterija kvalitete te pripremu drugog dopunjenog izdanja Priručnika.

Sistem se primjenjuje kroz samoprocjenu i omogućuje organizacijama unutarnju procjenu načina upravljanja i usluga koje pružaju te im pomaže u provođenju potrebnih poboljšanja.

Priručnik promovira kontinuirano poboljšanje kvaliteta unutar organizacije i pokriva sljedećih 13 područja:

1. Planiranje za kvalitetu,
2. Dobro upravljanje,
3. Rukovođenje,
4. Usmjerenost prema korisnicima,
5. Zaposlenici,
6. Volonteri,
7. Trening i usavršavanje,
8. Upravljanje novcem,
9. Imovina i zaštita na radu,

10. Upravljanje aktivnostima,
11. Umrežavanje i zagovaranje,
12. Monitoring i evaluacija.
13. Rezultati.

Sa završetkom AED-ovog i USAID-ovog rada u Hrvatskoj, rad na promoviranju i daljnjem razvoju SOKNO-a preuzima Trenerski forum - Udruženje trenera/ica i konsultanata/ica za neprofitni sektor u Hrvatskoj. TREF je nastao 2002. godine kao strukovna organizacija usmjerena unapređenju kvalitete rada trenera/ica i konsultanata/ica koji djeluju na razvoju kapaciteta u neprofitnom sektoru u Hrvatskoj, a koji uključuje organizacije civilnog društva, javne institucije, državnu upravu, lokalnu i područnu samoupravu.

U narednom razdoblju TREF će zajedno s Radnom skupinom za osiguranje kvalitete koju sačinjavaju mentorice i mentori, započeti proces izrade kriterija i procedura potrebnih za vanjsku certifikaciju sustava. Iako će SOKNO ostati sustav koji će se temeljiti na samoprocjeni, pokazala se potreba za uvođenjem i vanjskog certifikata za one organizacije koje to žele i budu u mogućnosti.

Važno je pomenuti i jedan od većih uspjeha TREF-a - izrada i usvajanje Etičkog kodeksa kojeg ubrzo potpisuje 43 trenera/ice i konsultanta/ice. Kodeks obuhvaća područja: transparentnost, odnos s naručiteljem i korisnicima, povjerljivost, stručnost, sukob interesa i naplaćivanje usluga. Kako je Etički kodeks prvi korak prema uspostavi standarda struke trenera i konsultanata, ujedno i predstavlja početno uspostavljanje profesionalnih standarda ponašanja pružatelja usluga.

Slovenija

Pilot faza projekta "Sistem kvaliteta za slovenačke NVO" je počela u drugoj polovini 2007. godine, kroz rad radne grupe, sačinjene od 10 slovenačkih nevladinih organizacija. Projekat su zajednički finansirali International Civil Society, Američka ambasada i Ministarstvo javne administracije. Važno je reći da je ovaj projekat imao cijelo vrijeme snažnu podršku od strane države, kroz Ministarstvo javne administracije.

Model osiguranja kvaliteta za slovenačke NVO je razvijen na bazi međunarodnog standarda ISO 9001:2000, koji se fokusira na način pružanja usluga i koji je priznat i u privrednom i u vladinom sektoru, i koji obuhvata sljedeće oblasti:

- Opšti zahtjevi (pravila rada, ispunjavanje zakonskih zahtjeva, upravljanje dokumentacijom),
- Uprava i upravljanje (opredijeljenost uprave, strateško i godišnje planiranje, praćenje realizacije planova, organiziranost, odgovornosti i nadležnosti, unutarnje i vanjsko komuniciranje),
- Zaposleni i volonteri (zapošljavanje, uvođenje u posao, informiranje i motiviranje, osposobljavanje i obrazovanje),
- Upravljanje resursima (vođenje finansijskih resursa, upravljanje vlasništvom – infrastruktura),

- Upravljanje radnim procesom (usmjerenost na korisnike usluga, usmjerenost na donatore, upravljanje i izvođenje procesa, upravljanje i implementacija projekata, građenje partnerstva i mreža),
- Monitoring i evaluacija (opće praćenje procesa, zadovoljstvo korisnika, interne provjere).

Proces je tekao u dvije faze:

1. faza. Organizacija samostalno ili uz pomoć obučenog mentora analizira svoje djelovanje po elementima standarda kvaliteta. Na raspolaganju je i besplatni upitnik za samoocjenjivanje, kao i serija besplatnih radionica na kojima se uz pomoć predavača iz SIQ (Slovenački institut za kvalitet i metrologiju) i drugih NVO uči o sistemu kvaliteta, poslovniku, izmjenjuju ideje, itd. Radionice su usmjerene na praktični rad, a na kraju te serije organizacija ima razvijen poslovnik o kvalitetu, uspostavljen sistem u svojoj organizaciji, a spremna je i za proces certificiranja ako to želi.

2. faza. Poslije unutrašnjeg pregleda, organizacija je spremna za vanjsko ocjenjivanje od strane ovlaštenog predstavnika SIQ i obučenog predstavnika iz NVO sektora. Ako su svi zahtjevi i standardi ispunjeni, organizacija će dobiti certifikat koji važi tri godine, nakon čega treba obnoviti proces certifikacije.

Implementacijom ovog sistema kvaliteta postiže se veća efikasnost i efektivnost nevladinih organizacija. U isto vrijeme, sistem će pomoći identifikaciji slabosti u organizacionim kapacitetima, dopuštajući da se realizuju aktivnosti koje direktno rade na uklanjanju tih slabosti. Standardi kvaliteta su napisani i već se testiraju na 11 organizacija u Sloveniji, od čega su tri organizacije već certificirane. Važno je pomenuti da veličina organizacije ne igra nikakvu ulogu u uvođenju sistema kvaliteta.

U narednom periodu će ova grupa iz pilot faze pomoći ostalim organizacijama da nauče kako implementirati sistem.

Mađarska

U ovoj zemlji su nevladinim organizacijama na raspolaganju različiti sistemi osiguranja kvaliteta, koji se promoviraju skoro podjednako. To su SIF, MINTA, EFQM, i ISO 9000.

SIF model kvaliteta je inicijativa Centra za kvalitet neprofitnog sektora, koji je uspostavljen 2001. godine unutar Fondacije za socijalne inovacije (Social Innovation Foundation – SIF), a sa ciljem upravljanja aktivnostima te fondacije u oblasti menadžmenta kvaliteta i razvoja.

Ovaj model kvaliteta je razvijen 2005. godine u Budimpešti. Njegov cilj je jačanje socijalne uključenosti i predstavljenosti zanemarenih i ugroženih grupa populacije kroz jačanje nevladinog sektora. SIF obezbjeđuje kvalitetne usluge svojim partnerima i certificirana je po ISO standardu 9001:2001.

Početni napori su bili usmjereni na uvođenje ISO sistema kvaliteta u NVO, ali zbog krutosti sistema i visokih troškova nije bilo dovoljno interesa. Zbog svega toga SIF je odlučio da razvije vlastiti model kvaliteta, koji je zasnovan na ISO standardima, ali uz poseban naglasak

na karakteristike neprofitnih organizacija. ISO standard je izabran kao osnova zbog toga jer od svih sistema kvaliteta uživa najveće povjerenje raznih strana.

Procedura implementiranja ovog sistema kvaliteta se sastoji od pohađanja 5 modula, a na raspolaganju su i pojedinačne konsultacije, kao i povremena posjeta organizacijama koje učestvuju u modulima. U zadnjem modulu se radi certifikacija od strane eksternog tijela – organizacije mogu dobiti certifikat od vodeće mađarske revizorske kompanije (CERTOP Ltd). Do sada je ovaj sistem kvaliteta uvelo 15 organizacija iz Mađarske.

Fondacija za razvoj civilnog društva (Civil Society Development Foundation – CSDF) je razvila sistem osiguranja kvaliteta pod nazivom MINTA, koji je usmjeren na NVO. Radi se, u stvari, o adaptaciji britanskog sistema PQASSO, a koristi ga grupa od 15 NVO.

Pored toga, oni su formirali strateško partnerstvo sa Centrom za razvoj kvaliteta i sa predstavništvom EFQM sa ciljem približavanja EFQM modela mađarskim NVO. Uz to, ova organizacija razmatra mogućnost smanjenja promocije ISO 9001 kao najpoznatijeg sistema osiguranja kvaliteta, pošto ga ne smatraju potpuno prilagođenim NVO sektoru. CSDF će raditi na demonstraciji široke palete raznih modela osiguranja kvaliteta od kojih će organizacije moći odabrati onaj koji im najviše odgovara.

Pakistan

Pakistanski centar za filantropiju je pokrenuo Program certifikacije neprofitnih organizacija kao prvu inicijativu te vrste ne samo u Pakistanu, već i u regiji južne Azije. U okviru ovog programa, organizacije dobrovoljno prolaze kroz proces evaluacije u odnosu na specifične kriterije u kritičnim oblastima internog upravljanja, finansijskog menadžmenta i programskih aktivnosti. Ovi kriteriji su kreirani na osnovu najboljih svjetskih praksi i modificirani za primjenu u Pakistanu. Sistem certifikacije ima profesionalne, objektivne i standardizirane pristupe u procjeni organizacionih performansi u navedenim kritičnim područjima, tako dajući preciznu i tačnu sliku standarda njihovog djelovanja i istinske prirode njihovih sposobnosti.

Proces razvoja programa je podrazumijevao mnogo konsultacija sa interesnim stranama (donatorima, NVO i vladom) kao i analizu raznih sistema kvaliteta. Participatorni pristup je pomogao širokoj prihvaćenosti inicijative. Ovaj program certifikacije je osnova za dobijanje povlastica od vlade u smislu izuzeća od poreskih obaveza za NVO. Postoji i sav neophodan pravni okvir, pa je Pakistanski centar za filantropiju postao prva registrovana certifikacijska agencija za NVO u državi.

U Pakistanu je do sada (maj 2009. godine, op.a.) certificirano preko 160 organizacija, a sve one se promoviraju preko baze podataka i web stranice Pakistanskog centra za filantropiju. To pomaže donatorima (pojedinačnim, korporativnim, međunarodnim ili iz dijaspore) i vlastima da identificiraju pouzdane partnere za društveni razvoj.

Organizacije koje ne ispunjavaju postavljene uslove se povezuju sa specijalizovanim organizacijama za razvoj kapaciteta koje im pomažu da izgrade kapacitete koji su im neophodni za dostizanje tih standarda.

Zaključci i preporuke

Očito je da ne postoji jedan sistem upravljanja kvaliteta koji odgovara svim nevladinim organizacijama. Pitanje izbora odgovarajućeg sistema je ključno, pa se nameće zaključak da je nevladinim organizacijama potrebno obezbijediti jasne, objektivne i lako dostupne informacije o sistemima kvaliteta.

Implementacija bilo kojeg sistema kvaliteta zahtijeva od organizacije određene resurse. Da bi ti sistemi bili isplativi, trebaju biti uklopljeni u sve aspekte rada u organizaciji, uključujući planiranje, edukaciju osoblja i rad sa korisnicima. Drugim riječima, kvalitet treba gledati kao sastavni dio načina djelovanja organizacije. Cairns (2004) sugeriše da NVO trebaju uključiti sve interne aktere u usvajanje sistema kvaliteta što ranije u tom procesu. Članovi upravnog odbora, zaposlenici i volonteri trebaju imati priliku da budu uključeni u debate o usvajanju sistema tako da fazu implementacije shvate manje kao nametanje, a više kao uzbudljivu promjenu u načinu rada koja će donijeti koristi i za osoblje i za korisnike, i koja će biti u suglasju sa postojećom organizacionom kulturom.

Potrebno je istaći da je efektivna primjena sistema kvaliteta moguća jedino u organizacijama čiji su lideri posvećeni datom sistemu, i koji čak djeluju kao "šampioni kvaliteta", koji objašnjavaju svrhu i dopuštaju istraživanje različitih načina postizanja zadatih ciljeva iz oblasti osiguranja kvaliteta. Uključivanje članova upravnog odbora u najranijoj fazi ovog procesa je ključno. Bez posvećenosti menadžmenta NVO-a ovom pitanju, sistem kvaliteta vjerovatno neće biti prioritet i proces njegovog uvođenja i implementacije neće raspolagati potrebnim resursima.

Preporuke:

1. Potrebno je organizovati širok proces konsultacija na temu osiguranja kvaliteta u neprofitnom sektoru, odnosno u sektoru pružanja socijalnih usluga. Osnovni cilj ovog procesa bi bio koncenzus po pitanju odabira najadekvatnijeg sistema za standardizaciju kvalitete, primarno NVO ali i srodnih organizacija/institucija iz drugih sektora. Proces trebaju inicirati članice koalicije Kvalitet.ba u saradnji sa zainteresiranim akterima iz vladinog, poslovnog i javnog sektora. U procesu moraju učestvovati eksperti i donosioci odluka iz organizacija/institucija iz svih sektora čime bi se osiguralo:
   a. Zajedničko vlasništvo nad procesom i rezultatima procesa,
   b. Opšti koncenzus svih aktera o važnosti unapređenja i standardizacije kvaliteta – koji bi se praktično realizovao kroz:
      i. priznavanje sistema certificiranja od strane državnih institucija u procesu dodjele sredstava za NVO,
      ii. izradu preporuka za uspostavu i jačanje partnerskih odnosa među akterima iz različitih sektora na osnovu modela odabranog standarda.
2. Odabir optimalnog sistema za standardizaciju kvalitete vrši svaka organizacija zasebno, i tu slobodu izbora ne treba ograničavati. Međutim, proces konsultacija će dati preporuku za preporučeni sistem kvaliteta za upotrebu u nevladinom sektoru u BiH, pri čemu treba uzeti u obzir dostupna relevantna iskustva, prvenstveno:

a. Sistem kvaliteta za NVO u Sloveniji (modificirani standard ISO 9001:2000),
b. SOKNO iz Hrvatske (modificirani PQASSO).

3. Jaka promocija sistema osiguranja kvaliteta za NVO u BiH je neophodna, prema svim sektorima u društvu, i treba da započne što prije imajući u vidu sljedeće elemente:
   a. Ovako složeno pitanje je neophodno testirati realizacijom pilot projekata,
   b. U proces praćenja neophodno je uključiti relevantne vladine/javne institucije,
   c. Potrebno je ponuditi decentralizovani sistem finansijske podrške organizacijama u implementaciji sistema standardizacije kvalitete (animiranje donatora, preporuke vladinim institucijama za obezbjeđenje sredstava za ovu namjenu u budžetima, prilagođavanje tenderskih procedura za dodjelu budžetskih sredstava sa ciljem daljeg jačanja procesa, itd.).

4. Nakon prve faze procesa, potrebno je izvesti analitičku konsolidaciju koja će dati odgovore na pitanja:
   a. Da li postoji mogućnost podrške međunarodnih donatora i bh. vlasti naporima usmjerenim na povećanje kvaliteta rada NVO sektora u BiH?
   b. Da li se može uticati na smanjenje cijene koštanja procesa standardizacije?
   c. Da li postoje potrebe za daljim prilagođavanjem procesa standardizacije specifičnostima NVO sektora u BiH – da li prilagodbe implementirane u Sloveniji i/ili Hrvatskoj u potpunosti odgovaraju bh. okruženju ili je nužan dalji rad u ovom pravcu?

5. Distribuciju informacija i edukaciju iz oblasti uvođenja sistema kvaliteta u NVO trebalo bi vršiti *kontinuirano*, na sistematski način, strateški raspoređeno po cijeloj teritoriji BiH. Oslonac bi trebali biti resursni centri za NVO, veće i jače organizacije koje prirodno vrše tu ulogu zbog većeg kapaciteta i veće mogućnosti za pristup informacijama, i članice Koalicije Kvalitet.ba. Cijeli proces bi trebale podržati i državne strukture, pogotovo nakon uspostavljanja institucionalnih oblika saradnje sa NVO sektorom, a u okviru svojih napora na jačanju civilnog društva u BiH.

Finansijsko poslovanje nevladinih organizacija

Dženan Trbić

Kvalitet finansijskog poslovanja nevladinih organizacija, procedure i alati

U razmatranju transparentnosti i kvaliteta rada nevladinih organizacija, značajno mjesto pripada specifičnoj oblasti rada NVO: finansijskom menadžmentu. Sistematiziran pristup u izradi pravila i procedura te njihovoj primjeni u svakodnevnom radu, posjeduje značajan kapacitet za unapređenje rada čitave organizacije u domenama planiranja, implementacije projekata i evaluacije postignutih rezultata. Pravovremena dostupnost analitičkih i sintetičkih informacija o finansijskom poslovanju organizacije omogućuje menadžerima preciznije planiranje aktivnosti, donatorima omogućava praćenje i pravovremene reakcije na eventualne nepravilnosti te omogućava realniju procjenu ukupne uspješnosti projekata.

Specifičnost rada nevladinih organizacija u značajnoj mjeri dolazi do izražaja u oblasti finansijskog menadžmenta. Naime, NVO su najčešće u obavezi voditi višestruke finansijske evidencije korištenjem različitih knjigovodstvenih metoda: *akrualni* metod za dokumentovanje poslovanja u skladu sa procedurama propisanim od strane državnih organa te *cash* metod za dokumentiranje implementacije pojedinih projekata u skladu sa zahtjevima donatora. Ukoliko organizacija ima višestruke izvore sredstava (veći broj donatora) česte su i situacije u kojim pojedinačni donatori organizacijama nameću metodološki različite obaveze za vođenje finansijskih evidencija i izvještavanje. Vođenje finansijskih evidencija u ovim slučajevima može biti iznimno složeno i zahtijevati značajne resurse za implementaciju. Ovom problemu organizacije najčešće prilaze na način da za obaveze kreiranja finansijskih evidencija i izvještavanje po akrualnoj metodi koriste usluge eksternih specijaliziranih knjigovodstvenih kuća dok elemente finansijskog menadžmenta vezane za donatorske zahtjeve realiziraju vlastitim kapacitetima. Interni kapaciteti organizacije da u ovoj oblasti ispune međunarodne knjigovodstvene standarde te specifične zahtjeve konkretnih donatora često postaju limitirajući faktor u pristupu većim projektima i sredstvima donatora sa striktnijim zahtjevima.

Karakterističnosti vođenja finansijskih evidencija i prikazana ograničenja nevladinih organizacija su naročito uočljiva pri evaluaciji uspješnosti implementacije projekata. Ovaj problem je najizraženiji u oblasti pružanja socijalnih usluga i odnosi se kako na same nevladine organizacije tako i na donatore, bez obzira da li se radi o međunarodnim ili domaćim izvorima sredstava. Naime, najčešće primjenjivane metode finansijskog nadzora i evaluacije u mogućnosti su dati ocjenu postizanja direktnih rezultata – pružanja konkretnih usluga. Međutim, cilj individualnih projekata se rijetko ograničava na pružanje određenog seta socijalnih usluga samo za ograničen broj korisnika te za ograničeni vijek trajanja projekta. Cjelokupni cilj projekta ovakvih projekata po pravilu uključuje i *razvoj modela pružanja socijalnih usluga* koji je naknadno moguće primjenjivati i izvan okvira konkretnog

projekta. Stoga, finansijske projektne evidencije bi morale osigurati kvalitetne podatke koji bi omogućili procjenu postignutih rezultata sa aspekta uspješnosti modela pružanja usluga razvijenog unutar projekta. Čak i ako su sve planirane projektne aktivnosti na pružanju određene socijalne usluge izvedene prema planu (čime su zadovoljeni svi projektni indikatori direktne uspješnosti projekta), projekat se teško može ocijeniti uspješnim ukoliko je konkurentna institucija/organizacija uslugu istog kvaliteta mogla pružiti za manji iznos sredstava. Iz navedenog je moguće procijeniti važnost standardizacije projektnih finansijskih procedura na način koji bi omogućio poređenje cijene i rezultata (cost/efficiency) različitih pružaoca socijalnih usluga (npr. poređenje cijene pružanja konkretne usluge nevladine organizacije i centra za socijalni rad), čime bi se stvorili preduslovi za argumentovano strateško planiranje buduće uloge nevladinih organizacija u sistemima pružaoca socijalnih usluga.

U implementaciji finansijskih aspekata projekata koji proističu iz donatorskih zahtjeva, nevladine organizacije se u najvećem broju slučajeva odlučuju za korištenje univerzalnih softverskih alata koji olakšavaju izradu budžeta, vođenje evidencija i izvještavanje. Iako ovi alati (npr. MS Excel) omogućavaju provođenje širokog spektra proračuna, upravo njihova univerzalnost limitira zadovoljavanje specifičnih potreba nevladinih organizacija. U najvećem broju slučajeva, dugotrajnija upotreba tabelarnih programa rezultira raštrkanim podacima (u velikom broju datoteka) što otežava analitičko poređenje i predstavlja sigurnosni rizik (od gubljenja pojedinih datoteka). Finansijske evidencije je u ovom slučaju teško ili nemoguće objediniti, a kreiranje izvještaja predstavlja dugotrajan i mukotrpan posao.

Sa druge strane, korištenje specijaliziranih programa zahtijeva sredstva (za njihovu nabavku) i specifična znanja (finansijski službenici moraju poznavati rad u konkretnom programu). Pojedini donatori partnerima stavljaju na raspolaganje vlastite softverske alate koji su prilagođeni metodologiji rada tog donatora te stoga ne pružaju mogućnost zadovoljavanja izvještajnih zahtjeva drugih donatora.

Pored navedenih, nevladinim organizacijama je dostupan i softverski paket za finansijski menadžment NVO – *NGO.Fin*, razvijen od strane *Nezavisnog biroa za humanitarna pitanja* (IBHI).

NGO.Fin je Internet bazirana aplikacija koja omogućava kreiranje svih finansijskih evidencija i izvještaja za projektno bazirani finansijski menadžment prema *cash* metodi. Njene osnovne odlike uključuju:

- *Jednostavnost korištenja* – ne zahtijeva instalaciju na računare korisnika; prilagođena je korisnicima sa elementarnim poznavanjem rada na računaru; posjeduje višejezični interfejs (jezici naroda u BiH, engleski i njemački); opremljena je detaljnim uputstvima za korištenje.
- *Fleksibilnost* – za svaku organizaciju je unutar aplikacije moguće registrovati neograničen broj korisnika, projekata i računa (bankovnih i blagajničkih). Ograničenja u povezivanju korisnika, projekata i računa ne postoje – svaki projekat može raspolagati sredstvima sa neograničenog broja računa, može imati neograničen broj donatora, svaki korisnik može ostvarivati uvid u neograničen broj projekata, itd.
- *Transparentnost* – aplikacija omogućava istovremeno vođenje i nadziranje vođenja finansijskih evidencija. Kreiranjem projekta, organizacija specificira donatore tog

projekta. Ovi donatori automatski stiču prava za uvid nad podacima za taj projekat. Obzirom da se podaci unose direktno u centralnu bazu podataka, donatori su u mogućnosti nadzirati finansijske transakcije u realnom vremenu (bez vremenske zadrške) uz znatno reduciranu potrebu za terenskim posjetama organizacijama.

– *Širok spektar izvještaja* – podaci uneseni vođenjem finansijskih evidencija su dostupni kroz veliki broj izvještaja prema velikom broju kriterija: budžeti, liste pojedinačnih troškova, rekapitulacije, bilansi stanja, razvrstavanje troškova prema spolu, itd. Korištenjem prenosa izvještaja u Excel format, moguće je kreirati sigurnosnu kopiju podataka na računarima korisnika.

Navedene osobine omogućavaju spajanje mogućnosti kreiranja naprednih analitičkih izvještaja za jedan ili više projekata sa transparentnim uvidom u podatke donatorima uz jednostavne procedure korištenja. Korištenje NGO.Fin je besplatno a sama aplikacija je dostupna na adresi http://ngofin.podrskanvo.ba.

Uloga NGO.Fin je ograničena na alat za vođenje finansijskih evidencija. Ukupno unapređenje kapaciteta nevladinih organizacija, osim adekvatnih alata, zahtijeva i kontinuiranu edukaciju osoblja kao i postojanje adekvatnih pisanih procedura, usklađenih sa domaćim zakonodavstvom i međunarodnim knjigovodstvenim standardima. Uspješnost korištenja NGO.Fin stoga, u najvećoj mjeri, zavisi od njene integracije u sistem kontinuirane podrške jačanja kapaciteta NVO. Samo na ovaj način nevladine organizacije mogu integrisati znanja, procedure i alate u jedinstven sistem koji bi rezultirao mjerljivim kvalitetom u oblasti finansijskog menadžmenta.

Literatura

Referentne publikacije

Abdelbasit Ana, "Izdvajanje vladinog sektora za nevladin sektor u BiH za 2008. godinu – 118 miliona koraka do saradnje", IBHI, Sarajevo, 2009.

Ahsan Rana, NPO self-regulation, the Pakistan Model, 2004

Alana, Albee, Assessing Impact: Some Current and Key Issues, Alana Albee, 1999.

Approaching Quality: a guide to the choices you could make, NCVO - National Council for Voluntary Organisations, UK, 2003.

Brkić, M., Žegarac, N., "Razvoj lokalnih usluga socijalne zaštite", Beograd, 2007.

Cairns, Harris, Improving Performance? The Adoption and Implementation of Quality Systems in UK Nonprofits, Hutchison and Tricker, 2004.

Ćuk, M., "Pristup orjentisan ka klijentima: reforma centara za socijalni rad" u publikaciji "Konferencija o socijalnoj politici", IBHI – DFID, Sarajevo, 2006.

Ćuk, M., "Uloge menadžmenta u funkcionisanju sistema socijalne zaštite na nivou lokalne zajednice u BiH", magistarska teza, Fakultet političkih nauka, Sarajevo, 2009.

First Steps in Quality, CES (Charities Evaluation Services) 2002.

Georg Clarc, Social Auditing - Feedback Control for Organisations, George Clark, 1999.

IBHI, "Šta da se radi? Socijalna uključenost i civilno društvo – praktični koraci", IBHI, Sarajevo, 2009.

ISO 9001:2000, Quality Management Systems - Requirements, 2000.

Jovanović-Božinov, M. i drugi, "Organizaciono ponašanje", Beograd, 2003.

Jovanović, V., "Naručivanje i ugovaranje usluga u oblasti socijalne zaštite", OPM, Beograd, 2008.

Kraš, B. Sviličić, Opći pristup primjeni norme ISO 9001:2000,

Marić, I., "Menadžment neprofitnih organizacija", predavanje na Ekonomskom fakultetu u Zagrebu, 2005.

Nashokovska Marija, Exploring the Possibilities to Introduce Quality Assurance System to NGOs in Macedonia, 2008.

NGO Accreditation and Certification: The Way Forward?, International Centre for Not-for-Profit Law

Papić, Ž., "Civilno društvo i socijalno uključivanje – ka razvoju sa ljudskim likom", u zborniku "Civilno društvo u jačanju socijalne uključenosti", IBHI, Sarajevo, 2007.

Pavičić, Alfirević, Ivelja, Oblici i mehanizmi potpore i suradnje s neprofitnim organizacijama u Hrvatskoj

Pripremni dokumenti za izradu Strategije socijalne uključenosti, DEP, Sarajevo, 2008.

Puljiz, V., "Uloga socijalnih usluga u održivom socijalnom razvoju", časopis Revija za socijalnu politiku, broj, 3, Zagreb, 2001.

Puljiz, V., "Socijalna politika: zaštita i praksa", Revija za socijalnu politika, br. 1., Zagreb, 1998.

Robbins, S., Coulter, M., "Menadžment", Beograd, 2005.

"Sporazum o saradnji između Savjeta ministara BiH i nevladinog sektora BiH", Sarajevo, 2007.

"Stanje i perspektive razvoja sistema socijalne zaštite u Republici Srpskoj", publikacija, Ministarstvo zdravlja i socijalne zaštite Republike Srpske, Banja Luka, 2007.

Šućur, Z., "Socijalna isključenost – pojam, pristupi, operacionalizacija", Revija za socijalnu politiku, br. 1. Zagreb, 2005.

The Adoption and Use of Quality Systems in the Voluntary Sector, Centre for Voluntary Action Research, 2004.

The NGO Sustainability Index for Macedonia and Slovenia, USAID, 2007.

UNDP/IBHI, "Izvještaj o humanom razvoju – Socijalno uključivanje u BiH", studija, UNDP/IBHI, Sarajevo, 2007.

Referentne web stranice

Centar za promociju civilnog društva: www.civilnodrustvo.ba

Evropska fondacija za upravljanje: www.efqm.org

Fondacija za razvoj civilnog društva Mađarska: www.ctf.hu

Fondacija za društvene inovacije: www.szia.org

Institut za standardizaciju BiH: www.bas.gov.ba

International Committee of Fundraising Organizations: www.iscfo.de

Investing in volunteers UK: www.investinginvolunteers.org.uk

Investors in people UK: www.iipuk.co.uk

Međunarodna organizacija za standardizaciju: www.iso.org

Model kvaliteta za NVO u Sloveniji: www.kakovosten-NVO.si

Nezavisni biro za humanitarna pitanja – IBHI: www.ibhi.ba

NPO Certification Model: www.pcp.org.pk

PQASSO Velika Britanija: www.ces-vol.org.uk

PVO Standards: www.interaction.org

Slovenski inštitut za kakovost in meroslovje, ISO 9000 v Sloveniji: www.siq.si

SOKNO – Trenerski forum Hrvatska: www.trenerski-forum.hr

Standards for excellence Institute: www.standardsforexcellenceinstitute.org

The Institute for Sustainable Communities Makedonija: www.isc.org.mk

Strengthening of Professional Capacities of Nongovernmental Organisations

Contents

Ranka Ninković-Papić
Foreword 67

Ljubo Lepir, MSc
Assessment of Need for Further Professionalisation of NGOs and Standardisation of their Services 69
Approach to social inclusion in the context of integration of BiH into the EU . . . 71
Concept of service provision as response to social exclusion of socially marginalised groups of citizens 74
Scope of operation of non-governmental sector in social protection system and provision of services – situation, processes and opportunities in BiH 78
First precondition: strengthening of partnership between public institutions and non-governmental organisations 84
Second precondition: introduction of standard of services 87
Third precondition: professionalization of the NGO sector 88
Fourth precondition: financial support 91
Instead of conclusion, or, why is it important to introduce a new model of funding of NGOs 94

Aida Daguda
Quality Assurance System in NGO Sector 97
Introduction 99
Models for standardisation 102
Experiences / examples of good practice 109
Conclusions and recommendations 114

Dženan Trbić
Financial Management of Nongovernmental Organisations 117
The Quality of Financial Management of Nongovernmental Organisations, Procedures and Tools 119

References 123

Foreword

A significant goal in BiH is strengthening social inclusion. The process of social inclusion requires attention and active role of the society as a whole. Civil society, especially nongovernmental organisations, is indispensable link in this process. Inclusion of all parties means balance, common interest and implies rising above the individual ones.

The true strength of NGO sector in BiH lays in joint initiatives, partnership and development of innovative approaches in their work. NGOs are support to the society, not its "stumbling stone" and they cannot take responsibility for mistakes of others.

Financial sustainability of the NGO sector is not only the problem of nongovernmental organisations. It should also be important for the entire society, while strengthening of partnership with public and private sector improves capacities and allows utilisation of adequate resources for all parties involved. Sustainability of NGOs in BiH and full ownership over their own activities, results and fruits of work also depends on their change of course and focus that should be on domestic sources of funds, which also indicates the focus of NGOs toward local needs, services and direct beneficiaries.

Human resources within the NGO sector in BiH are at very different level, and therefore may be a limiting factor in work and survival of a certain number of nongovernmental organisations.

The quality of an organisation is based on people with good qualities. Hence, for strengthening the role of NGOs, especially in social inclusion, it is very important to develop their capacities with an emphasis on innovative approaches.

The process of further professionalisation of NGOs in BiH includes introduction of quality assurance systems, implying setting of standards and transparent procedures of work. Standardisation is an activity which aims to improve the quality of process and services and determine their purpose. The approach to work should be based on satisfaction of beneficiaries/clients and services.

Support to professionalisation of NGOs and strengthening their role in social inclusion is presented through this Publication "Strengthening of Professional Capacities of Nongovernmental Organisations". This Publication also represents the result of preparation and analytical basis for future work of the Social Inclusion Foundation in BiH.

Based on a very serious analytical approach, this publication presents the current situation and problems of quality of work and professional frameworks of action of nongovernmental

sector from three different author's perspectives – "Assessment of Need for Further Professionalisation of NGOs and Standardisation of their Services", author Ljubo Lepir, MSc; "Quality Assurance System in NGO Sector", author Aida Daguda"; and "Financial Management of Nongovernmental Organisations", author Dženan Trbić.

We recommend that you chose a true quality and transparency.

Ranka Ninković-Papić
Independent Bureau for Humanitarian Issues (IBHI)

Assessment of Need for Further Professionalisation of NGOs and Standardisation of their Services

Ljubo Lepir, MSc

Approach to social inclusion in the context of integration of BiH into the EU

Over the past decade, the concept of social inclusion has earned a prominent place on the socio-political agenda of the European Union, used to shape strategic action plans targeting socially and economically marginalised, poor and excluded groups of persons. The notion of social exclusion, which engenders the concept of social inclusion, is a rather recent phenomenon and it represents the attempt of a different theoretical treatment of the old and socially and politically recognisable notions such as poverty, marginalisation, sub-class and so on. Socio-political documents enacted by the European Union bodies have played an important role in popularisation of the notion of social exclusion. The term of social exclusion was used for the first time back in 1988, when the European Commission mentioned it in its document which resulted from the Second European Programme to Combat Poverty. In 1989, the Council of Ministers enacted a resolution to combat social exclusion, establishing at the same time a special body (*European Observatory on Policies to Combat Social Exclusion*) which produced three reports on the status of social exclusion in EU member states. During the same year (1989), the term of social exclusion has become integrated into the preamble of the European Social Charter, and the revised text of the European Social Charter from 1996 introduces a new right – right to protection from poverty and social exclusion, which establishes the term of social inclusion as a term of crucial importance to accomplishment of standards of respect of social rights. Countries in the process of accession into the EU, including BiH, became responsible to harmonise their social policies with this concept, which implies use of all five elements of the ”Open Method of Coordination” (common goals, National Action Plans for Social Inclusion (NAP), Joint Inclusion Memorandum (JIM), joint social inclusion reports and social exclusion indicators (Laeken indicators) and exchange of experiences). The fundamental concept of social inclusion is based on the view that there are individuals and groups in society who are socially excluded for different reasons, positioned on the margins of social interest, social and economic processes and opportunities to exercise their rights, and that it is necessary to create opportunities and provide resources for their full inclusion into social, economic, cultural and political processes, for the sake of wellbeing of the entire society, based on respect of human rights. The concept of social exclusion is neither absolute nor unambiguous. It rather implies numerous relations. A person is either socially excluded or not, depending on the extent to which such person is able to exercise the proclaimed rights in society. That fact establishes a correlation between social exclusion and the concept of social rights, which means that the conditions of living of an individual and a group are

analysed in terms of the situation prevailing in society as a whole.[1] The reasons for social exclusion of certain groups of citizens are rooted in their economic and social inferiority coupled with failure to recognise the specific treatment of their position by the system. The state of unemployment, poverty, inadequate education, psychological or physical disability, different forms of discrimination etc. may lead to different extent of social exclusion of an individual or a group of citizens. Limited opportunities of certain groups of citizens to realise formal social participation have negative impact on social stability, which opens the issue of exercise of proclaimed and guaranteed rights in society. In that way, the terms of social exclusion and social inclusion become integrated into discussion on the subject of situation and extent of exercise of human rights. Such multi-perspectiveness of the term of social exclusion calls for analysis of different aspects of inability to access the proclaimed rights. The aim of social inclusion is to ensure social integration and participation of all citizens, especially those who were left on the margin of social interest. Society, that is to say, institutions of the system, have to recognise the areas which require systemic action, in order to enable full participation of citizens.

Bosnia and Herzegovina has encountered the term of social exclusion fairly late, long after the processes of European integration commenced in BiH. The first strategy of social development dealt with the phenomenon of poverty (The Strategy to Combat Poverty, 1998), and it attempted to address the main causes of delay in development of society. It was then believed that the concept of combat against poverty was the best way to address the challenges that development of society of BiH faced at the time. During the course of development of the second strategic document, namely the Medium Term Development Strategy of BiH – PRSP (2002), the limitations of use of the concept of combat against poverty were finally understood, but development of a new concept to replace the existing one did not take place at the time. The state of social deprivation of citizens was observed within this document through administrative operation of the system, which certainly was not enough to provide adequate response to the situation and the position of socially marginalised citizens. It was only during the process of development of new strategic documents[2] that the notion of social inclusion was introduced as a strategically recognised social and political dimension of developmental processes in BiH.

According to information presented by the UNDP/IBHI[3] the social exclusion situation is becoming alarming. According to the data noted above, about half of the population of BiH was excluded for different reasons in 2006. One fifth of the entire population of BiH is in the situation of extreme social exclusion. The most significant reasons of social exclusion are: poverty, unemployment, education and inability to access rights. Groups of citizens most severely affected by these risks include: the unemployed, families with children, the

[1] See the paper authored by Šućur Z., under the title: "Social Exclusion – Term, Approaches, Operationalization", published in the Social Policy Journal, No. 1, 2005, for more detailed presentation of the concept of social exclusion.

[2] The authorities of BiH decided to commence development of two complementary strategic documents covering the period of 2008-2013, specifically: the Development Strategy of BiH and the Social Inclusion Strategy of BiH.

[3] For more details, see: "Human Development Report – Social Inclusion in BiH, UNDP/IBHI, Sarajevo, 2007.

uneducated, the elderly and persons with disabilities. These very groups were recognized as target groups in the process of development of the Social Inclusion Strategy of BiH. The Social Inclusion Strategy of BiH defines six priority areas that will represent a cornerstone of the future development of BiH. These areas are: employment, pension system, education, health protection, target groups families with children and persons with disabilities.

The priority goals set forth in the process of development of this document attempted to recognise common goals noted in the EU Social Inclusion Strategy, in order to ensure that the process of development and implementation of the Strategy could bring about improvement of the social system in BiH which is one of preconditions for efficient implementation of the process of accession into the European Union. In line with the common goals, as noted in the text of the European Social Inclusion Strategy (promote participation in employment and access to all benefits, services, resources and rights; prevent social exclusion; support the most vulnerable; mobilise all relevant bodies), the process of development of the Social Inclusion Strategy of BiH and its implementation will be based on the following key principles:[4]

- Participatory approach,
- Compatibility of social and economic policies,
- Government activism,
- Coordination,
- Accountability of institutions,
- Social dialogue and partnership,
- Active involvement of social partners and civil society organisations,
- Corporate (common) social responsibility.

The new approach to social policies implies active participation in processes of development and implementation of the very groups that will directly benefit from measures to be introduced within different subsystems of the social policy. Active cooperation between creators of strategic development guidelines and direct beneficiaries of measures in these areas is the guiding principle which serves as a foundation of the new approach to development of these documents. The process of development of the Social Inclusion Strategy supports such approach through involvement of all parties interested in implementation of social inclusion measures. Beneficiary population most certainly represents one of interested parties. All recommendations of the EU put strong emphasis on participation of civil society organisations as important partners in development and implementation of social inclusion measures. Civil society organisations, given the nature of their establishment and operation, are in best position to articulate views and demands of beneficiary groups, because it is precisely those organisations that have capacities to promote the principle of social inclusion of vulnerable groups and individuals. They raise "community awareness of active participation in combat against social exclusion".[5] Civil society organisations operate

[4] For more details on the principles of the process of development of the Social Inclusion Strategy, see documents of DEP.

[5] See the paper authored by Papić, Ž., under the title: "Civil Society and Social Inclusion – Towards Development Focusing on the Human Individual", Sarajevo, 2007

in the area of voluntary association of people sharing the same interests pertaining to family, religious, social or ideological values. Structurally speaking, operational definition of civil society explains the autonomous area of freedom of association, the role of mediation between individual and state and freedom of association which enables one to have multitude of identities, for instance the identity one can have as a member of a professional group, a consumer, a member of a religious congregation and a citizen, all united in one person.[6] It is of particular importance to view civil society organisations as intermediary structures, which leads to a conclusion that richer, stronger and more diverse intermediary structure would lead to accomplishment of better and more humane relations in society.

Perceived in such a way, civil society, enables positioning of civil society organisations in the role of partners to the public sector in development, organisation and implementation of measures and services which aim to reduce social exclusion of different groups of population. For that purpose, it is of utmost importance to ensure development of capacities of civil society organisations, to enable them to adequately respond to objectives assigned to them to fulfil.

Concept of service provision as response to social exclusion of socially marginalised groups of citizens

The dominant model of social protection based on disbursement of monetary benefits is no longer able to respond to the growing needs of socially vulnerable citizens. Chronic shortage of funding within budgets and poor sensitivity of persons tailoring budget allocations in public institutions and bodies, rendered social protection bodies and institutions incapable to fulfil the fundamental objectives of social protection as the area of special social interest. The existing systems of social protection in BiH are predominantly based on the concept of benefits, with the monetary benefits being the most widespread of all. Contrary to our practice, provision of social services as a response of the system to social exclusion of citizens, and even as catalyst of sustainable social development, has become a predominant concept of social protection in the EU member states. In that context, social services include those services "offered by the government and the non-governmental organisations aiming to address needs of individuals and groups of beneficiaries, such as children and their families, elderly persons and persons with physical and mental disabilities". Those services may be provided at the place of residence of service beneficiaries, within day care centres and institutions, and they are provided by social workers and professionals in other related areas of expertise".[7]

In the EU, importance of provision of social services is associated with the idea of sustainable social development. According to such approach, the idea of sustainable social development

[6] Barber (1998.), cited according to Marić, I., "Management of Non-Profit Organisations"

[7] Cited from the paper by B. Munday presented in the International Conference in Berlin, which took place between 24 and 25 October of 2001, cited according to the report by Puljiz, V., "Role of Social Services in Sustainable Social Development", published in Social Policy Journal, No. 3, 2001.

would imply a far reaching concept aiming at "promotion and protection of social rights of all citizens, especially those affected by social exclusion".[8] Considering the fact that "the priority social development actions are those that aim at eradicating poverty, promoting employment and improving social integration, those that should serve the purpose of eliminating all forms of discrimination, … there is no doubt that social services in all countries play a key role in sustainable social development".[9]

In order to ensure sustainable social development, which implies sustainability of social services as well, it is necessary to ensure well planned, applicable and cost effective programmes. Social protection services have to be accessible, economical, of high quality and recognisable from the perspective of needs of beneficiaries. A beneficiary is recognised as an active participant in the process of selection, implementation and even coverage of cost of social protection services. The model of provision of social services conceived in such a way attributes great importance to the role of private and non-governmental sectors. The services are recognised as alternative forms of measures of social protection or as supplemental measures enabling support to be provided to a beneficiary, for the purpose of improvement of the quality of his/her life and elimination or reduction of risk of social vulnerability. The services may serve the purpose of developing or supporting development of beneficiary's potential for independent community living, which is of utmost importance to accomplishment of goals of social inclusion of persons found to be in social need, thus also socially excluded and marginalised. It is precisely that dimension of social protection services that promotes them as proactive measures that may make direct impact on the process of social inclusion of marginalised individuals and groups of citizens.

The area of social services is becoming an active venue for participation of non-governmental and private sectors. Participation and strengthening of influence of the non-governmental sector is coupled with decrease of the role of the state as the immediate service provider, which contributes to development of a mixed system of social protection preferred in the EU member states. The state is becoming too weak to face the challenges ahead in this area. Rapid weakening of the state represents a significant problem, but also a challenge, especially in post-socialist countries.

The mixed system of social protection is based on equal access to organisation, provision and funding of social protection services by governmental, civil and private sectors. The main arguments for introduction of the mixed system of social protection are based on the idea that the existing capacities of the public sector are insufficient to create adequate response to growing and more diverse needs of beneficiaries of measures and services of social protection. It was not only the shortage of funding, but also lack of professional staff and new modes of operation that pointed to the need to establish cooperation among these three sectors. All reform processes in the area of social protection envisage strengthening of cooperation among these three sectors[10], therefore strategic orientation and new legal solutions already took into account these new developmental trends in this area.

---

8 ibid

9 ibid

10 Some authors introduce the fourth sector, defining it as an "informal" sector. For more details on the subject, see report of the conference held in Sarajevo in 1997, according to: Puljiz, V., "Social Policy: Protection and

The processes of reform of development of social protection are based on several key principles which favour introduction of a mixed system. The main reform principles are based on respect of human rights, freedom of choice, right to family and community living, equality in use of services, participation and involvement of beneficiaries, definition of priorities, standards of individual needs, community accountability, partnership and analytical assessment of needs of beneficiaries.[11]

The new approach to social protection implies introduction of holistic approach in treatment of needs of beneficiaries, which means that character, type and scope of measures and services to be provided to a beneficiary need to be tailored to his/her individual needs. It is often not possible to do so, due to lack of cooperation among sectors as well as lack of cooperation within the system in general, including the areas of interest to beneficiaries which are not integrated into systematic operation. Cooperation among sectors is of crucial importance to assessment of needs and development of adequate and efficient measures and services appropriate to respond to needs of beneficiaries resulting from their social exclusion. Weaknesses of the public social protection system leave a lot of room for involvement of civil society organisations. In most cases, their involvement is recognised through provision of different social protection services by non-governmental and beneficiary organisations. Social protection services thus become a venue of strong cooperation among these sectors. It is precisely its vitality (respond to needs of beneficiaries, adequately and promptly) that makes the area of provision of social services so appealing both to service providers and beneficiaries and to creators of systemic solutions. The area of provision of social services recognises the system as an opportunity to provide alternative response to its own weaknesses, which is why the creators of the system are trying to "liberalise" the process to the maximum extent possible, which sometimes results in anachronous solutions. The calls for modernisation of the area of provision of social services aim precisely at creating adequate, efficient and systemically acceptable solutions. One of strategic goals in this area relates to ensuring active role and participation of beneficiaries in the process. The beneficiary is put in the spotlight, not only in the stage of definition of needs, but also in stages of development, implementation and evaluation of particular social services. The only questionable element of the new approach relates to participation of beneficiaries in coverage of cost of services. Under the circumstances of great social need and increased extent of social vulnerability of beneficiaries, it is difficult to identify an adequate model of participation of beneficiaries in coverage of cost of services. The new approach to modernisation of social services favours introduction of a management model which dominates in the private sector. That way, a new "management culture" would emerge in the area of social services, that would raise the level of their efficiency.[12] The new management culture in provision of social services implies introduction of model of setting appointments and contracting of services, use of cost-benefit analysis etc. Market oriented operation in the area of social protection introduces

Practice", Social Policy Journal, No. 1, 1998.

[11] For more details, see the paper by Mira Ćuk, under the title: "Client Oriented Approach: Reform of Social Work Centres", printed within the publication under the title: "Social Policy Conference", IBHI – DFID, 2006.

[12] Cited from the paper by B. Munday, presented during the International conference in Berlin, held between 24 and 25 October of 2001, cited from the Report of Puljiz, V., 2001.

one of important principles of reform of the social protection system, namely the principle of multitude of services and service providers.[13]

Why is it important to ensure multitude of services and service providers based on market oriented contractual relationship? One of the most definite and most essential advantages of introduction of such a system is reflected in the improvement of quality of services provided to beneficiaries, due to competition which may lead to higher quality of services based on adherence to standards. In addition, selection of high quality service providers is fitted into a normative and legislative framework, the beneficiary is protected from arbitrary and unprofessional treatment by an institution or an organisation providing services, service provider is entering into contractual arrangement clearly specifying both responsibilities and rights, which enables it to create reliable business environment.

Modernisation of social services moves towards provision of services in natural environment of recipients of services (environmental approach in provision of social protection services). For such process to stand any chance of success, it is necessary to ensure immediate influence of those factors that are directly involved in assessment, planning and provision of such services. Such approach implies strengthening of role of local communities which identify the needs, provide resources and finally provide some of the services. The concept of decentralisation of the social protection system (at least in terms of this particular segment), represents a necessary precondition for development of modern and functional social services. The concept of deinstitutionalisation has become a guiding principle in Western European countries in the second half of the 20th century, not only within the social protection system, but within other systems as well, where it became necessary to provide intervention to meet immediate needs of citizens.[14] One of the reasons for initiation of activities of introduction of alternative models of social service provision, in addition to humanistic approach based on respect of human rights and lack of adequate professional treatment, is reflected in the fact that provision of services in institutions is very costly and economically unsustainable. Alternative form of provision of services, at the location where beneficiaries live, significantly decreases the cost of social protection of such beneficiaries, respects specific nature of each individual, reduces the risk of stigmatisation and enables more flexible approach in providing resources for implementation of social protection measures.

Local community, as a geographic, sociological or political-administrative unit, plays a key role in identification, development, provision of resources for and implementation of social protection services.[15] Multitude of relations which are formed as local communities work for the benefit of their residents are key to the process of defining of social protection services. It is precisely the existing resources that local communities have, that are not recognised within

[13] For more details, see the paper by Vladan Jovanović, under the title: "Setting up Appointments and Contracting Services in the Area of Social Protection", OPM, Belgrade, 2008.

[14] It is enough to recall a number of movements in the area of social, health or child protection. A well known anti-psychiatric movement of the 1960s, which initiated a number of debates on the subject of humane treatment of psychiatric patients in institutions, based on respect of human rights.

[15] Mira Ćuk, MA, wrote on the subject in more detail in her master's thesis under the title: "Role of Management in Functioning of Social Protection System at Community Level in BiH", Faculty of Political Science, Sarajevo, 2009.

the public system, that give an edge to local communities and account for efficiency of the concept of provision of social protection services. Decentralised model of social protection system is one of priority preconditions for establishment of a sustainable system of social protection, based on the concept of service provision. However, the efficiency of such model is not to be taken for granted. In addition to organisational preconditions, it is of great importance to ensure two way communication that will enable the interests of beneficiaries to be clearly articulated in the decision making process, the process of budgeting and the process of defining priority aspects of developmental plans of local units of self government. Experiences of countries which have heritage of statism, where the state was the only entity responsible for the welfare of citizens, securing it under its own terms and in line with its own priorities, indicate that it was difficult to develop mechanisms of direct cooperation or ensure that the beneficiary population could have a say in key aspects of the social policy at community level. One of the reasons for poor vertical flow of cooperation is that there was no tradition of involvement of civil society as a key element in articulation of views and needs of citizens in those countries. Although the non-governmental sector expanded, organisations that emerged over the past 15 years have not yet earned reputation for serving the interests of citizens and playing important role in society. Non-existing systemic relation between the public sector and civil society organisations certainly contributes to inertness and poor visibility of the non-governmental sector as an important factor in the processes of democratisation of society at large.

Scope of operation of non-governmental sector in social protection system and provision of services – situation, processes and opportunities in BiH

Emergence and development of non-governmental organisations is directly related to development of civil society. The meaning of the term ”civil society” corresponds to introduction of the style of management which respects participation of citizens in processes of development and implementation of systemic decisions which have impact on everyday life. In short, the term of civil society suggests different processes of democratisation of society. It is almost inconceivable today to develop democratic relations without the input in the form of views and opinions of civil society. Getting non-governmental organisations organised is only one aspect of civil society, though very important and significant organisationally. However, the concept of civil society is much larger and it encompasses other forms of organisation and operation, such as the media, informal and public expression of views, etc. The essence of existence of civil society is reflected in the fact that the public stands opposed to the government, articulating its views and its needs, and it is precisely that fact that needs to be taken into account in all processes of planning, development and decision making.

Non-governmental organisations as a part of civil society represent organisational forms of joint action of citizens aiming at accomplishment of common goals which cannot be accomplished, or which cannot be fully accomplished using the existing mechanisms of public systems. It is the area free of intervention of the state, in which citizens, motivated by

the common interest, associate with one another in order to address the common problem. State institutions and bodies are often incapable to adequately respond to problems experienced by citizens for different reasons. Non-governmental organisations, operating as voluntary, non-profitable organisations are better equipped to more directly and more efficiently address those problems.

In BiH, the process of development of the non-governmental sector came a long way from complete gap and confrontation to substantial compatibility with the public sector. Unlike the situation from ten years ago, non-governmental organisations now work together with institutions of the system contributing to development of society, which represents a good foundation for improvement of the entire system and promotion of respect of the fundamental principles of democratic society (respect of human rights, participation, decrease of social exclusion).

The area of social protection in BiH has become an area in which the non-governmental sector implemented significant interventions, primarily at practical level. Implementation of substantial number of different projects which made strong and irreversible impact in local communities in which they were implemented, led to initiation of reform processes at the level of the entire system. At first, the impact was limited to strengthening of capacities of centres for social work and introduction of new practices, while at later stages the projects started shaping the direction of reform processes in the entire system of social protection. Replicating good practice in other municipalities turned out to be a good way to affirm the need for reform of the existing practices in this area. Solely funded from donations at first, the project activities later became fully integrated into public budgets, which ensured sustainability of good solutions. One of the most important contributions of these projects, in addition to professional intervention within the system and the practice, was reflected in strengthening of partnership between the public and the non-governmental sectors. It took a long time and a lot of effort for this partnership to be tested in practice. Even now, there are still some lingering doubts about the quality and functionality of this partnership, but these doubts are no longer the result of mutual antagonism between two opposed sides, but rather the result of realisation that the place, the role and the way of functioning of this partnership needs to be defined within the system.

Cooperation and partnership between the institutions of the system and the non-governmental organisations greatly depends on the common interest they share and the nature of the field in which interests of certain groups of citizens are articulated. The foundation of systemic identification of the role and the mode of operation of non-governmental organisations is built into the laws which regulate the method of their establishment and operation. In Republika Srpska and the FBiH, the laws on non-governmental organisations and foundations are in effect, which regulate the method of establishment and operation of non-governmental organisations and foundations, their role and their significance in society.

The Ministry of Administration and Local Self-Government of Republika Srpska[16] enacts decisions to announce invitations for selection of associations which can be granted a

[16] In the FBiH similar procedure has not yet been put into place to grant the status of associations of special interest to society to selected organisations.

status of associations of special interest to society. Operations of associations which earned the status can be directly co-funded from entity budgets, in addition to being able to get assistance at the state level. In addition, such status enables them to serve as representative association for a particular field of interest, activity or the population they represent. In some ways, their status enables them to represent interests of particular groups of citizens which correlate with the goals and the mission of the specific organisation.

During the course of implementation of procedures to award this status, two groups of organisations emerged. One group of organisations is defined by the status of their members, which is particularly highly valued in our society. These include associations of veterans, refugees, disabled veterans, concentration camp detainees, families of fallen veterans, etc. Organisations of red cross and red crescent, and organisations of persons with occupational disabilities also belong in this group. Another characteristic group of associations is made of unions of associations which represent persons with disabilities. In addition, associations of professionals which promote professional activities at regional level (in most cases entity level), are also granted this status.

Activities of non-governmental organisations in BiH are not restricted in terms of territory they cover with their activities (unless otherwise stipulated by their Statute), which represents a good foundation for cooperation and partnership at wider, regional level. Certain number of organisations operate at different locations in BiH, depending on the interest and the nature of their activities. Very few organisations can pride themselves on covering the entire territory of BiH with their activities. Most organisations operate locally on the territory of those municipalities in which their members reside.

Substantial number of non-governmental organisations implement social welfare activities as a part of their operations, in line with their programme of work. The majority of those organisations work with some of beneficiary populations entitled to benefits set forth under the laws which regulate status and needs of persons in social need. Organisations of persons with disabilities are among the most frequently occurring ones. Certain number of these organisations note in their programmes that they provide social protection services both to their members and to other citizens in social need.

Social protection in BiH is under exclusive competency of entities, cantons (in the FBiH) and Brčko District of BiH. Relevant institutions at state level have coordination responsibility. The foundation of operation of social protection system is outlined in entity laws on social protection.[17] Efficient functioning of the social protection system requires implementation of other relevant laws which regulate child protection, family protection, professional rehabilitation and employment of persons with disabilities, domestic violence, gender equality, etc. Significant number of strategic documents was enacted both on entity and at state level to additionally regulate the area of social protection in BiH. Over the past several years, a number of documents were passed setting strategic framework and defining orientation in the areas which are either directly or indirectly related to the area of social protection of citizens. Strategic documents in the area of protection of persons with

[17] In Republika Srpska, the Law on Social Protection is in place, while in the FBiH the law in effect is entitled: The Law on Basis of Social Protection, Protection of Civilian War Victims and Families with Children.

disabilities, treatment of children without parental care, juvenile delinquency, peer violence, domestic violence, trafficking in human beings, abuse of psychoactive substances, gender equality, etc., were based on the same principles as those in use in EU member states. That implies that these documents open possibilities for participation of the non-governmental sector in planning, development, financing and implementation of measures and services of social protection.

The existing laws in the area of social protection envisage opportunities for cooperation between the government and the non-governmental sector in implementation of social protection measures and services. The new Draft Law on Social Protection makes it clear that the mixed system of social protection is the new concept that will serve as a foundation for further development of social protection in Republika Srpska. The Draft suggests that "the rights defined under the Law exercised in the form of receipt of services are to be provided in partnership between the public, the non-governmental and the private sectors".[18] In addition to social protection institutions, the law stipulates that companies, associations of citizens and citizens themselves can engage in provision of social services, which opens the area of social protection services to private and non-governmental sector.

The analysis under the title: "Situation and Perspective of Development of the Social Protection System in Republika Srpska", which was adopted as a strategic document of the Government, clearly defined problems and strategic directions of the future development of social protection. One of the recommendations which resulted from the Analysis deals with strengthening of the mixed system of social protection. It reads as follows: "One should work on strengthening of the mixed approach to social protection. Capacity building needs to be particularly highlighted, and with it, also the roles of non-governmental and private sectors in functioning of social protection".[19] In addition, other laws which are of relevance to the area of social protection as well as different strategic documents passed recently foresee participation and engagement of non-governmental sector. In most cases, these documents foresee cooperation and engagement of non-governmental sector in the process of sensitisation and public advocating of the proposed measures.

The strategic breakthrough in engagement of the non-governmental sector was made in 2007 and 2008 when the process of development of the Social Inclusion Strategy commenced and when the Agreement on Cooperation between the Council of Ministers and the Non-governmental Sector in BiH was signed.

Among the main partners in the process of development of the Social Inclusion Strategy are: relevant government institutions at all levels, public sector service providers, social partners, civil society organisations and representatives of vulnerable and excluded categories of citizens.[20] Participation of the public and participatory approach to planning are preconditions for drafting and development of high quality developmental documents, including this Strategy. At the same time, participation of non-governmental organisations

[18] Draft of the New RS Law on Social Protection, Article 13,

[19] Document under the title: "Situation and Perspective of Development of the Social Protection System in Republika Srpska", Ministry of Health and Social Welfare of Republika Srpska, 2007. p. 56.

[20] Background documents for development of the Social Inclusion Strategy, DEP, 2009

in implementation of measures which stem from this strategic document will contribute to successful implementation of activities and accomplishment of goals of the Strategy. Creating opportunities for cooperation with non-governmental organisations by institutions of the system marked a significant step forward towards establishment of partnership with the non-governmental sector. Acceptance of participation of the non-governmental sector in development and implementation of the Social Inclusion Strategy, demonstrated that government institutions recognised the need and the importance of the non-governmental sector as a stakeholder in developmental processes in BiH.

The new framework for development of partnership between government institutions and the non-governmental organisations was created by the act of signing of the Agreement on Cooperation between the Council of Ministers and the Non-Governmental Sector in BiH. The Agreement, which has both "practical and symbolic value", defined mutual relationship between the Council of Ministers and the non-governmental sector, which aims at creating new approach to building partnership. Principles which were accepted discuss necessity and importance of engagement of non-governmental sector in development of society, social, cultural, economic and political life of the state. According to this Agreement, non-governmental organisations operate as "guides to engagement of beneficiaries in development and provision of services… they help alleviate poverty, improve the quality of living and involve those who are socially excluded".[21] Such definition of the role of non-governmental organisations clearly suggested what the role and importance of non-governmental sector in processes of development of strategic documents will be, which has great importance to the process of integration of BiH into Europe.

Partnership between social protection institutions and non-governmental organisations at local level kept developing over the past several years. Building upon the previous experience and good practice (usually resulting from project activities), centres for social work started signing memorandums of understanding (agreements) to regulate relations with certain non-governmental organisations. The purpose of those memorandums was to establish clear rights and responsibilities in provision of specific social services. The interest of local community, articulated by the centre for social work, is to meet identified needs of citizens through implementation of measures and provision of social protection services. Given the fact that capacities of centres for social work are insufficient, and the fact that certain non-governmental organisations have already gained experience in providing high-quality services, it is quite understandable for certain form of cooperation to be formed at this level. Relying on legislative framework, which defines possibilities for cooperation with the non-governmental sector and the processes of adoption of municipal decisions on the subject of extended rights, centres for social work, working together with the relevant non-governmental organisations, are providing social protection services quite successfully.[22]

Possibility to define extended rights, which are detailed by municipal decisions on extended rights as social protection services provided as a response to current needs of beneficiaries

[21] Agreement on Cooperation between the Council of Ministers of BiH and the Non-governmental Sector in BiH, Sarajevo, 2007, Article 6,

[22] In Republika Srpska, centres for social work in Banja Luka and Trebinje, earned particular distinction in this area.

in local communities, opens a new field for cooperation and development of partnership between the government and the non-governmental sector in the process of strengthening of social inclusion of marginalised and socially excluded groups of citizens. The Draft of the new Law on Social Protection in Republika Srpska introduces as a responsibility of each local community to define extended rights and necessary services through mandatory adoption of municipal decision on extended rights. The Law sets forth a procedure of identification of those services which enables the civil sector to influence the final scope of those rights and services. The law also envisages introduction of a special body (a committee) for social protection, which will play an important role in the process of drafting of this Decision. In addition to representatives of public institutions and bodies, representatives of associations of beneficiaries and relevant non-governmental organisations will also serve as members of the committee.

At the beginning of 2009, the process of standardisation of social security services commenced, which marked a new turn in defining participation of the non-governmental sector in this area. The process of standardisation of social protection services is being implemented in cooperation with relevant non-governmental organisations already involved in provision of those services, which testifies to the intent of government institutions to involve those organisations which are giving their contribution to accomplishment of the purpose and goal of these services. The final goal is to increase the quality by adhering to a variety of standards of relevance to introduction and provision of social protection services. The central idea of the process is to establish mechanisms to engage the best providers of social protection services, which represents an opportunity for non-governmental organisations. Given the fact that significant number of social protection services resulted from experience and practice resulting from operation of non-governmental organisations, it is quite logical to conclude that it is particularly the standardisation in this area that will represent a new challenge and create further opportunities for new partnership, and thus create new area for engagement of the non-governmental sector.

Analysis of allocations of the government sector for operations of the non-governmental sector in BiH in 2007 and 2008[23] indicated that a substantial amount of funding from government budgets was allocated for activities and operations of the non-governmental sector. Compared with 2007, the allocations in BiH have increased by about eleven million KM.[24] Most of the funding was received from the level of municipal budgets. Certain amount of funding was allocated from purosefully collected funds from the proceeds of games of chance. Organisations working with beneficiaries of a particular status (such as associations of disabled veterans, associations of refugees etc.), are funded directly from particular budgets (usually from entity budgets), solely on the basis of their programme activities, while the organisations of persons with disabilities (unions) receive funding from grants for humanitarian activities, also on the basis of their programme activities. Announcement

[23] In 2007 and 2008 IBHI completed two studies on this subject, which was the first attempt to provide an exact illustration of financial support and the method of funding of the non-governmental sector by government institutions.

[24] Data cited from the report under the title: "Allocations of the Government for the Non-governmental Sector in BiH for 2008 – 118 Million Steps to Cooperation", IBHI, 2009.

of tenders to distribute funding has not yet become the prevailing method of distribution of funds, which indicates possibilities for further improvement of the method of funding. According to results of the research, among different methods of distribution of funding, the most commonly used is public invitation to bid (tender). As much as 41% of institutions distribute funds on the basis of review of programme activities of applying organisations. Only one fifth of institutions implement tender procedures.

During the course of 2007, about 107 million KM was planned to be allocated in BiH at different levels, which represents 0.55% of GDP for 2007 (in 2008, about 118 million KM was planned to be allocated). Sports organisations and associations of veterans and disabled veterans received a bit more then 50% of the total funding available. Other types of organisations received between 43% in 2007 and 48% in 2008. Organisations verified as social service providers received about 14% of the total funding allocated to all non-governmental organisations, which indicates that most of the funding is distributed to organisations whose operations are not proactively directed to activities of relevance to social inclusion. The funds allocated for provision of social services are still inadequate to meet all of the identified needs.

As indicated by this brief overview, there is quite a lot of room in BiH for involvement of the non-governmental sector in the process of social inclusion. Legislative and strategic solutions in the areas of relevance to activities aiming at decrease of social exclusion and strengthening of the level of social inclusion of marginalised groups leave a lot of room for establishment of partnership and joint engagement between the two sectors. Analysis of financial allocations of the government for activities of the non-governmental sector in BiH indicate that the funds aimed for support to non-governmental organisations are not negligible and that they can represent an adequate resource for accomplishment of more efficient and more targeted system of social protection of population of BiH at all levels.

However, the results do not correspond to the current possibilities. What are the reasons behind it and what are the problems of inadequate engagement of non-governmental organisations in public systems of support to citizens in the processes of social inclusion? What interventions need to be made to improve the area of operation, possibilities for mutual cooperation (partnership) and methods of distribution of financial support to the non-governmental sector? What areas should the non-governmental sector improve to justify its role in society, and primarily its responsibility to citizens?

First precondition: strengthening of partnership between public institutions and non-governmental organisations

Problems accumulated in the area of social protection in BiH cannot be resolved without well conceived model of participation of the non-governmental sector. Numerous projects implemented in BiH over the past several years in the area of social protection indicate that models of partnership between the two sectors are not only possible to implement, but that they yield sustainable results. A number of positive practices have been introduced

in development and provision of different types of social protection services to the most socially vulnerable and marginalised groups of citizens. The services were also provided to socially marginalised and excluded groups of citizens whose needs were not adequately addressed within the existing systemic solutions. The so-called "two-way communication" was ensured in development and implementation of measures and services, between regulators, providers and recipients of services. It was ensured that beneficiaries can not only participate, but also influence the views of the general public about the processes in the area of social protection, which represents a backbone of the process of social inclusion. [25]

The results accomplished at local level were of particular importance in areas where direct intervention is implemented to assist beneficiaries in specific and direct way. In many local communities (Banja Luka, Trebinje, Zenica, Travnik, Doboj, Gradiška, Tuzla, Vitez, and so on) non-governmental organisations initiated, created and implemented specific services tailored to beneficiaries in social need. At first, the majority of those initiatives originated from international donors with mandate to improve the social security situation in the post-war society of BiH. Later on, similar initiatives were being launched by government institutions and local civil society organisations, which accelerated the process of acceptance of participatory model of organisation, provision and funding of social protection services.

However, participatory approach does not automatically imply partnership. Significant number of experiences mentioned above relied on mechanical cooperation between public institutions and non-governmental organisations. The cooperation was reflected in ensuring presence of representatives of institutions or in participation in funding. Contacts between these two sectors were often tainted with scepticism and opposing views, which made real cooperation difficult to accomplish. Cooperation only lasted as long as project activities took to implement. Very few projects accomplished to maintain essential cooperation between institutions and bodies of the government and non-governmental organisations which was based on utilisation of benefits and accomplishment of complementarity in development, organisation and implementation of social services. Activities that were focused on systemic improvements were not particularly successful or sustainable.

Experience resulting from joint work and partnership in implementation of projects in the domain of social protection created new approach to this area. Mixed system of social protection, which is the term which refers to the new approach to social protection, is based on partnership between public, non-governmental and private sectors. This system was verified practically through joint projects of the three sectors implemented over the course of the past ten years. It is based on use of strengths of the non-governmental sector which are compatible with weaknesses and flaws present within the public sector institutions, and vice versa.

Generally speaking, non-governmental organisations have the adaptability and flexibility that government sector institutions lack. They are not burdened with countless procedures.

[25] One of the conclusions of the conference under the title: "Social Inclusion – Strategic Directions of NGOs", organised on 2 June of 2006 in Sarajevo, describes this need as follows: "Importance of participation of NGOs in promoting social inclusion is also underlined by their general orientation, that is to say, the fact that their activities do not only target persons in social need, but the general driving force of society as well".

They are more direct in communication with beneficiaries. They are more open to cooperation with other organisations and institutions. They are more open to innovation. They approach new problems easier. They are ready to react immediately in order to find a solution to a problem. They rely on the model of using their existing resources to work with beneficiaries, which represents one of the key elements for development of a model of social inclusion. They are always open to research and innovation.

Weaknesses of non-governmental organisations are primarily caused by inadequate treatment and position of their role and their importance within the entire society. Weak capacities of non-governmental organisations prevent them from responding to needs of beneficiaries that require provision of professional services. Unfortunately, the non-governmental sector in BiH is vulnerable to bureaucracy, just as much as the governmental sector is. Permanent need to secure necessary funding for activities and operation of these organisations drives their management to often act bureaucratically both to partner organisations and to beneficiaries. That phenomenon can be particularly observed during the period of completion of project activities, when provision of services is automatically ceased, regardless of the unchanged mission of the organisation, which puts strong emphasis to interest of beneficiaries.

Unlike non-governmental organisations, institutions and bodies in the public sector have continuity in treatment of beneficiaries of social protection services. Legitimacy of their operations is derived from clear laws and regulations. Their activities are subject to clear and legally verifiable procedures. They not only give shape, but also account for strategic directions of operation in the area of social protection. It is the institutions of the government that have more numerous and more varied staff involved in the area of social protection.

Weaknesses of government institutions and bodies operating in this area are primarily reflected in slowness of the system, its dependence on the budget for funding, its cumbersome administrative procedures and unwillingness of the staff to change their style of work and their approach to beneficiaries. Institutional position of professionals, when contrasted with individual need of beneficiaries, often put those very beneficiaries into inferior position which makes the process of their social reintegration and inclusion even more difficult to accomplish.

When compared and contrasted in such a way, strengths and weaknesses of both government and the non-governmental sector in the context of improvement of the process of social inclusion of citizens within the framework of social protection in BiH, indicates that it is necessary to define the basic postulates of a new, mixed system of social protection, which would modernise, enrich and improve the attitude of society to needs of beneficiaries.

The new, mixed system of social protection must be based on positive experiences and practices derived from established partnerships between government institutions and non-governmental organisations. Weaknesses of the system have to be overcome without consequences to quality and availability of services to beneficiaries. Interest of beneficiaries must come first and all social protection measures and services have to take that interest into account. Beneficiary must be consulted and his/her needs must be treated in an integrated way through provision of social protection services using all available resources, regardless

of whether they are held by institutions of the government sector or by civil society organisations.

Advantages of mixed system of social protection are reflected in:

- Faster, more cost-effective, more immediate and more accessible service provided to beneficiary,
- More flexible and more rational organisation of provision of services,
- Development of new services based on real needs of beneficiaries,
- More opportunities for beneficiaries to have a say in selection of services,
- Possibility to mobilise all available resources in local community.

Mixed system of social protection has opportunities, preconditions and resources necessary to improve the social inclusion situation through establishment of partnership between government institutions and non-governmental organisations. Systems of social protection in BiH have gained valuable experience establishing cooperation in such a way and the need to institutionalise it was recognised, while the non-governmental sector has realised that its success can be built on the foundations of cooperation with governmental institutions.

Second precondition: introduction of standard of services

With the support of Save the Children UK, the Ministry of Health and Social Welfare of Republika Srpska and the Ministry of Labour and Social Policy of the FBiH recently initiated the process of development of standards of several social protection services. The process is being implemented in cooperation between the relevant ministries, faculties and the non-governmental organisations experienced in providing social protection services to beneficiaries. Following pilot phase of implementation of the standards, the standards will be published as official documents by the relevant ministries, to be used as mandatory criteria for implementation of specific social protection services, which will represent a first attempt ever in BiH to introduce standards in this area.

The term ”standard” is defined as ”documented agreements which contain technical specification or other precise criteria consistently used as a rule, a guideline or a definition of characteristics, to ensure that products, processes or services are appropriate to their purpose.” [26] In the context of social protection, the standards are derived from government policies, legislation, defined goals and framework of operation of national services, results of modern studies and good practice. [27]

The term of standard cannot be separated from the term of quality. The act of introduction of standard in social protection paves the way to accomplishment of high quality in provision of services, creates venue for competition between service providers and with the concept of contracting provision of services, it also becomes possible to establish direct, market oriented, influence of beneficiaries of services on the quality and efficiency of those same

[26] This definition is used in the procedure of award of ISO 9000 standard,

[27] Miroslav Brkić and Nevenka Žegarac wrote on the subject in more detail in the book under the title: ”Development of Local Social Protection Services”, Belgrade, 2007.

services. Unlike other areas, the quality in the area of social protection implies accessibility of services and service providers to beneficiaries of the social protection system in a way which "encourages involvement and improvement of community living".[28] Given the fact that one of the purposes and goals of social protection system is to improve and utilise remaining abilities of beneficiaries in order to enable them to get reintegrated into social life and into their communities, we can conclude that the process of introduction of standards in the area of social protection served as a strong boost to accomplishment of higher efficiency of processes of social inclusion of citizens.

The term of quality of provided services is related to the term of accomplishment of human rights. Each service provided in the domain of social protection should integrate a mechanism of accomplishment of standard of protection of human rights, because the concept of social protection of citizens in social need is based on the principle of respect of those very rights. That should not present an obstacle to operation of non-governmental organisations, because the mission of non-governmental organisations actively involved in this area is based on the postulate of protection of human rights.

For these reasons, the process of standardisation of social protection services opens a new venue for engagement of non-governmental organisations involved in provision of social protection services. The set standards will enable healthy competition between the government and the non-governmental sector, but also among different organisations operating within the non-governmental sector. The concept of provision of services will enable consistent implementation of the criteria that need to be met for specific services to be accepted as valid in the market of social services, regardless of the body that provides them. The only criterion for their acceptance is for the services to meet the set standards (both functional and structural). That way, in addition to introduction of mixed system of social protection, non-governmental organisations would be given equal treatment as government institutions and bodies involved in social protection, which opens a new venue for engagement of high quality, professionally empowered non-governmental organisations involved in this area.

Introduction of standards in this area opens the issue of implementation of monitoring and evaluation of provided services and the issue of the process of accreditation, which will create further opportunities for engagement of the non-governmental organisations in this area. Efficient implementation of these processes implies establishment of new institutions (Social Protection Institute, Accreditation Agency) and strengthening of the existing institutions (centres for social work) within the government system.

Third precondition: professionalization of the NGO sector

The situation within the non-governmental organisations in BiH indicates lack of adequately trained staff, lack of knowledge and skills of importance to development, organisation and provision of social services. It is precisely this weakness of the non-governmental sector

[28] Ibid, p. 23

that points to the problem of poor level of professionalization of these organisations. Very few non-governmental organisations operate solely within the social sector. In most cases, the activities they implement are quite diverse, so one could claim that there are multitude of interests when it comes to the non-governmental sector in BiH. Such situation raises the question of whether it is even possible for the non-governmental sector to accomplish the required quality (the standard) in provision of social protection services. Engagement in different areas and activities certainly does not contribute to professionalism of non-governmental organisations.

Professionalization implies introduction of the quality standards, procedures and methods of operation based on modern development in particular professions (science), which participate in implementation of social protection services. Professionalization is the process of development of organisations based on application of modern management functions. Planning, organisation, leadership, development of human resources and control are the elements of modern management which represent a precondition for professionalization of non-governmental organisations. Accomplished level of professionalization is verified through satisfaction of beneficiaries, which additionally motivates to develop further. Recognition of one's activities as professional builds reputation of an organisation both among beneficiaries and within the social protection system. It is the improvement in these areas of operation of organisations that creates new opportunities for further development of the non-governmental sector towards accomplishment of professionalism.

Insufficient use of methods of planning and assessment of needs for services in the domain of social protection leads non-governmental organisations to create low-efficiency, low-quality programmes which result in poor satisfaction of both beneficiaries and partners. It is very important to develop programmes of provision of services of social protection based on planning, because it is the planning that leads to identification of goals and definition of strategies to accomplish those goals and ensures funding for implementation of activities for the purpose of accomplishment of goals and identification of mechanisms of coordination to accomplish full integration of those activities. Planning creates structure which forms the activities aiming at accomplishment of mission of the organisation, allocates organisational resources in the most efficient manner, creates framework to enable for organisational efficiency to be valued and enables accomplishment of consensus about organisational goals among the staff, the management and the external associates.[29] Unfortunately, non-governmental organisations resist planning, because planning takes too much time and effort, it requires additional resources which they often do not have, in addition to preventing prompt organisational initiative which deprives organisations of their flexibility and efficiency.

Organisational structure of non-governmental organisations is far from being described as consistent, functional and efficient. Ad-hoc method of organisation is not based on the principle of accomplishment of the fundamental goals of organisation. Non-governmental organisations tend to operate informally, their management strives to achieve a more democratic style of management, compared to market oriented businesses and public sector.

[29] Marić, I. "Management of Non-profitable Organisations", lecture at the School of Economics in Zagreb, 2005.

Organisation creates conditions for successful operation of organisation; to accomplish the planned goals, it is necessary to assign roles that particular parts of organisation should play, and that is the fundamental objective of the function of organisation.[30] Organisation implies establishment of organisational structure which will create environment in which activities are performed in a way that distributes assignments necessary for accomplishment of goals to persons who are most likely to complete them successfully.[31] Development of a clear and functional organisational structure enables accomplishment of higher level of professionalism of non-governmental organisation.

Development of human resources is one of key functions of management which has direct implication on the level of professionalization of non-governmental organisations. Human resources are unavoidable item in the performance analysis of any given organisation because, "quality of an organisation is largely only the result of quality of people it employs and keeps employed".[32] In his book under the title: "My View of Management", Peter F. Drucker points out that there are no areas in which there is larger difference between profitable and non-profitable (non-governmental) organisations then in the area of management of human resources and relations. He states that it is of particular importance in non-profitable organisations to keep the staff motivated (although motivation is not primarily monetary), to ensure they have a clear feeling of involvement, contribution and accomplishment. There are different types of employees in non-governmental organisations, namely: paid staff, volunteers, staff hired under special contracts, consultants. The result of their work (service quality, efficiency, professionalism, attitude to beneficiary, etc.), collectively represent accomplished results, which constitutes an integral element of "personal identity card" of a given non-governmental organisation.

Control function is of particular importance since it encapsulates accomplished results of an organisation, and at the same time, the accomplished level of professionalization. Control is one of the least prominent managerial functions in non-governmental sector (at least when it comes to the situation in BiH). There are several reasons for such situation, but the following two are of particular importance: reluctance of the management of non-governmental organisations to exert control and lack of strategic treatment of the public (government) sector to activities of non-governmental organisations within the area of social protection. In line with the general values of society and the views prevailing here, the management of non-governmental organisations perceives control as a mechanism of repression, rather then a mechanism conceived for the purpose of improvement of the quality of work. On the other hand, regardless of the significant share done by the non-governmental sector in the area of social protection over the past several years, the relevant government institutions keep delaying the introduction of control mechanisms in the work of non-governmental organisations in this area. Introduction of these mechanisms and implementation of continuous control of work of non-governmental organisations

[30] Many modern management experts wrote on the subject of basic functions of management. An interesting approach to this subject matter was presented in the book by Jovanović-Božinov, M. at alia, entitled: "Organisational Behaviour", Belgrade, 2003.

[31] Marić, I. "Management of Non-profitable Organisations" lecture at the School of Economics in Zagreb, 2005.

[32] This notion represents a motto of the book by Robbins, S., Coulter, M., "Management", Belgrade, 2005.

(particularly in domain of their professional work) is one of the essential preconditions for accomplishment of higher level of their professionalization.

Professionalism, quality, efficiency, flexibility, motivation, attitude to beneficiary, attitude to partners, use of planning, functional organisation, management of human resources, introduction of control mechanisms into work, creating positive image in the public, etc, all represent opportunities for non-governmental organisations to market themselves as desirable and attractive, professional and valuable providers of social protection services in BiH.

Fourth precondition: financial support

Financial support is separated as the fourth and no less important precondition which has impact on the engagement of the non-governmental sector in social processes. Without financing of work of non-governmental organisations it is impossible to ensure completion of the process of professionalization and strengthening of this sector. Research conducted by IBHI over the past two years clearly suggests that there are government mechanisms in place to finance the work of these organisations and that overall, substantial funding was allocated for their work.[33] The data resulting from the research indicate that government institutions (at all levels) recognise the non-governmental sector as a potential partner in implementation of many activities of importance to society. It needs to be noted that the non-governmental sector, unlike the present situation, during the years immediately following the war, was almost fully funded from donations, which resulted in donors being in position to impose their views and shape the programmes of non-governmental organisations. Donor funding kept decreasing over the years, which resulted in many organisations which were funded from those sources to become unable to continue their operation. Funded directed to the non-governmental sector through various projects strengthened some organisations, but those organisations did not always invest their resources into identifying the common interest of beneficiaries, the system and non-governmental organisation. Nevertheless, during that period, significant interventions were made by the non-governmental sector in the areas in which public system institutions were unable to adequately respond to growing needs, primarily the needs of socially most vulnerable members of society. Later on, the process of development of the non-governmental sector raised a number of questions, specifically: "the need to define formalised role of non-governmental organisations as partners of the system, the need to acknowledge one another's strengths, possibilities to offer services, need to define unique and recognisable mission of civil initiatives, and for all of these reasons, to identify possibilities to accomplish and maintain financial sustainability".[34] Over that period, the first significant steps were made towards identifying models of co-funding of activities of non-governmental organisations from budgets of public institutions. The first

[33] See the IBHI study under the title: "118 Million Steps to Cooperation – Governmental Allocations for Non-governmental Sector in Bosnia and Herzegovina in 2008", Sarajevo 2009

[34] Abdelbasit, A., "118 Million Steps to Cooperation", in the study "What is to be Done? Social Inclusion and Civil Society – Practical Steps", IBHI, Sarajevo, 2009.

steps in this direction were made by the local communities of Trebinje, Zenica, Gornji Vakuf-Uskoplje and Banja Luka.[35] Later on, some other municipalities joined as well.

The importance of provision of financial support to non-governmental organisations in the domain of social protection for development of new social protection services is illustrated by the experiences of foundation of associations of parents of children with special needs in Republika Srpska. During the period from 2000 to date, many such associations were established and almost all of them were funded from municipal budgets. Abrupt and successful development of these associations would certainly not be possible without financial support from the local authorities. It is precisely the financial support that these organisations received from the budgets of their local communities that strengthened their operations in the area of provision of social protection services to children and their parents.

Total amount of 118 million KM that was allocated and directed from the government budgets to the non-governmental sector in 2008 represents a substantial amount that should bring about notable improvement of work and influence of these organisations on the social arena in BiH. Failure to adhere to principles of transparency in allocation of funds, poor coordination in allocation of funding between different sectors and levels of the government, no coordination in the area of investment of donor funds and their functional distribution, lack of control mechanisms, non-existing standards, and other problems caused a gap between the amount of funds invested and the result accomplished by non-governmental organisations. Substantial share of the funds is expended for the so-called "daily sustenance", that is to say, for mere maintenance and functioning of organisation. Analysis of appropriate use of "proceeds from the games of chance" directed to non-governmental organisations for implementation of social and humanitarian activities, indicated that the majority of funds is expended to payment of daily allowances to staff, cost of fuel, representation and so on, while a negligible amount is used for direct activities implemented for the benefit of beneficiary population or developmental activities which raise the quality and standards of work of these organisations.

Institutions at all levels have grants for the purpose of provision of funding for the non-governmental sector. In most cases, the funds are distributed without tender procedures, not testifying to transparency in allocation of funding. Some of municipalities and some entity and state institutions have introduced tender procedures in the process of distribution of funds. Only one fifth of institutions in BiH allocate the funds using these procedures. About 40% of these institutions do not announce invitations to tender in allocation of funds, which creates a lot of opportunities for inappropriate use of budgetary resources. Transparency in financing of the non-governmental sector is of critical importance to development of high-quality, professional non-governmental organisations. Tender procedures introduce competition, which has positive impact on development of capacities of organisations and strengthens the role and the importance of the non-governmental sector.

[35] Project entitled: "Reforming the System and Structures of the Regime of Central and Local Social Policy in BiH" (2001-2005) in addition to numerous other results, also left a legacy of models of co-funding of the work of non-governmental organisations which is still being implemented in these municipalities.

Coordination in allocation of funds would result in positive outcome not only in terms of appropriate use of funds, but also in terms of development and improvement of quality of work of non-governmental organisations. Such coordination would create mechanisms for targeted financial interventions to those organisations, fields of interest, activities, and services which are recognised by the community and verified as valuable, efficient, desirable and needed. All should be involved in the process of coordination on equal terms, including representatives of public institutions which allocate and distribute financial support, partner organisations and representatives of beneficiary organisations, in order to be able to fully consider the need to invest into particular activities, services and organisations.

Involvement of the private sector is of particular importance to provision of financial support for the non-governmental sector. Interest of private sector may be compatible with the need to take social action in the areas "covered" by the non-governmental organisations. Despite the fact that the private sector aims to make profit, while the non-governmental sector bases its work on non-profitable activities there is both the interest and the need for the two sectors to work together. Capacities of private sector are not sufficiently utilised here. Moreover, private capital was not recognised as a resource either by the public or by the non-governmental sector. Private sector funding represents realistic and certain source which could substantially boost development and build capacities of the non-governmental sector.

Establishment of special funds and foundations for the purpose of provision of funding to the non-governmental sector represents one of mechanisms to bring "order" to this area. Positive experiences of such organisational forms of support to the non-governmental sector may be found in many European countries. BiH still does not have such institutions, neither at state level nor at the level of entities, cantons or municipalities. It is of particular importance to accelerate the process of establishment of such institutions in order to secure necessary resources for further development and involvement of the non-governmental sector in the processes of social development of BiH. Organisation of such institutions should go hand in hand with the conceptual framework of the system in order to create functioning links between interests and needs of interested parties in the most efficient way and with fewest administrative and other obstacles possible. Institutions to provide financial support would strengthen the role of non-governmental organisations in better treatment of the problems of social inclusion, thus providing support to processes of integration of BiH into the EU.

In addition, establishment and organisation of financial institutions to support non-governmental organisations in the area of social protection and social inclusion would yield multiple practical effects, namely:

- It would establish unique mechanisms for monitoring of investment and appropriate use of budgetary resources intended for these purposes,
- It would secure sources of funding for non-governmental organisations, thus securing sustainability of the non-governmental sector,
- It would ensure additional funding necessary for provision of support to processes of social inclusion of socially marginalised and excluded groups of citizens,
- It would create general and unique criteria for provision of support to organisations, activities and services, based on standards of quality and principles of professionalism,

- It would create mechanisms for coordinated use of budgetary and donor funds intended for the non-governmental sector,
- It would decrease opportunities for abuse and inappropriate use of funds,
- It would strengthen innovative approaches based on recognition of real needs of beneficiaries.

Instead of conclusion, or, why is it important to introduce a new model of funding of NGOs

As a new approach, the process of social inclusion involves opportunities for persons who are socially marginalised, exposed to risk of poverty and social exclusion, to use the existing resources, find necessary funds and develop new skills in order to fully take part in economic, social and cultural life of society, on equal footing with other citizens, and thus acquire better competencies in making decisions on vital matters of concern to them. Understanding the process of social inclusion in this way, one can quite logically ask a question of how and in what manner can it be ensured that socially marginalised and socially excluded groups of citizens could become active partners in building their position in society.

To answer the question in part, one should certainly look into systemic solutions which often imply development of clear and efficient legal and procedural mechanisms which ensure equal access to proclaimed rights (social, economic, cultural) to all citizens, regardless of their different status, economic, ethnic, gender, age and other differences. However, substantial number of questions of this type relate to providing active support to those groups and individuals who, for different reasons, cannot secure or use the existing resources, guaranteed rights, mechanisms and procedures. Such groups and individuals need to be provided active social support. One of efficient and desirable methods to provide active support to these individuals is based on the concept of cooperation between the government and the non-governmental sector (mixed system of social protection).

The non-governmental sector represents the best guarantee that interests and needs of socially vulnerable, marginalised and socially excluded groups of citizens will be met. It is precisely due to that fact that it is so important for each society and each public system that sustainability of high-quality civil society organisations is ensured and maintained. Non-governmental organisations as a part of civil society have a special role because the purpose of their organisation makes it possible for demands and interests of citizens that often have to do with their social exclusion and possibilities of social inclusion to be articulated. Considering the fact that creativity and flexibility are important features of non-governmental organisations, their engagement in these processes should ensure faster, more efficient and more integrated treatment of needs of beneficiaries.

The process of strengthening of the role and influence of the non-governmental organisations in the context of social inclusion should be observed in the context of their further professionalization and standardisation of their services. The time has come to develop and support non-governmental organisations capable of actively and professionally providing services intended for beneficiaries, based on their real needs. Development of

non-governmental organisations for the purpose of introduction of professionalism is of critical importance to a reliable partnership with public sector institutions.

For that purpose, introduction of elements of management represents a challenge and an appeal to non-governmental organisations and to institutions of the government sector which participate in the processes of provision of social protection services to get actively involved in this process. It is of particular importance to apply management functions such as: planning, organisation, development of human resources and control.

Development of standards, criteria and norms in provision of social protection services also represents one of preconditions for professionalization of the non-governmental sector. Standardisation enables separation of high-quality organisations from those with sub-standard performance. Minimum conditions are specified that need to be met in the process of provision of services. These mechanisms force organisations to implement substantial interventions internally, within their organisational and functional structure. At the same time, the process of standardisation strengthens the level of sensitivity of beneficiaries of services, which has an indirect impact on strengthening of control mechanisms and separation of organisations according to the quality of their work.

The process of professionalization and standardisation of the non-governmental sector implies provisions of substantial financial support. The existing models of funding turned out to be insufficient and non-functioning. Substantial allocations did not contribute to higher level of strengthening of the non-governmental sector and its professionalization. Negligible share of funds was directed to specific services intended for the beneficiary population, which makes the view that the non-governmental organisations "are preoccupied with themselves" quite understandable. New models of funding of non-governmental organisations through funds or foundations should help avoid those obstacles. They have realistic chances to build mechanisms necessary to accomplish higher level of quality of services provided, thus increase the level of professionalization of the non-governmental sector as a whole, provided that:

- Criteria for allocation of funds are clearly defined,
- Principle of transparency in allocation of funds is introduced (tender procedures),
- Control mechanisms are introduced based on assessment of effectiveness of funded activities,
- Mechanisms of monitoring and evaluation of use of allocated funds are introduced,
- Ratio between the amount of funds expended to cover the cost of development of organisation and the amount intended for direct intervention to beneficiary population is clearly defined,
- Mechanisms are created for beneficiary population to indirectly influence "the intended use of the funds allocated",
- Synergetic mechanisms are introduced to coordinate funding of non-governmental organisations regardless of the sources of funding.

Putting emphasis of financial support on development of internal capacities of organisational structures of non-governmental organisations will not bring improvement in the specific domain of social inclusion of marginalised groups of citizens. Interventions expected in this

area over the coming period relate to those actions that bring about the change of situation of beneficiaries for the better immediately, "here and now". If new models of organisation and funding solely focus on development of capacities of non-governmental organisations, ignoring at the same time investment into development of innovative approaches and provision of direct social protection services to socially vulnerable citizens of BiH, it is realistically possible that the fundamental ideas at the root of the new concept of the role of the non-governmental sector in the processes of social inclusion could accomplish the opposite of their intended purpose.

Quality Assurance System in NGO Sector

Aida Daguda

Introduction

Although the term of quality management may sound like a novelty, that is not the case – its roots originate as far back as the World War I, which triggered mass production, which in turn brought about the need for quality control. However, that concept started developing more seriously in North America and Japan only after 1950. Japanese companies trained their workers to ensure that quality becomes an integral part of routine during the course of production, instead of quality control at the end of the process. Although application of quality assurance system is most frequent in commerce, it has spread to service industry, which includes operations of non-governmental organisations.

The system of quality assurance and management implies introduction of standard and transparent operating procedures designed to contribute to accomplishment of certain goals and fulfilment of mission of any organisation, including non-governmental organisations. Therefore, introduction of quality management system could be perceived as a foundation and first serious step towards promotion, establishment and further development of quality infrastructure within a certain NGO.

Non-governmental organisations aim to provide the best possible services for their beneficiaries and other interested parties. Since non-governmental organisations are getting increasingly frequently involved in cooperation with public and private sectors, they are ever more frequently expected to demonstrate that they provide quality services and that they effectively and efficiently manage their organisations, often under difficult and challenging circumstances. Introduction of quality assurance system by an NGO requires commitment to accomplishment of that goal, planning and investment of certain resources. In turn, it will enable such organisation to more easily address the increasingly complex demands. In addition, most organisations are faced with tough competition with other organisations that provide similar services. They can compete with them for grants, contracts or clients. Commitment to quality is an important way in which an organisation may prepare itself to compete with its rivals.

A non-governmental organisation interested in fulfilling its mission in a committed manner must provide good services to its clients, and at the same time, demonstrate professionalism, transparency and good and rational management of its resources in its interaction with its donors. Sometimes, even organisations that provide good services to their clients have to work very hard to prove it to the others.

A high-quality NGO is an organisation which provides variety and scope of services as demanded by the interested parties, through effective and efficient management of its processes, with the intent to accomplish the agreed and desired results.

Advantages of introduction of quality assurance system:

For the organisation:

- Clearly defined purpose and activities of the NGO,
- Better organised and more coordinated organisational and management structure,
- Decrease of total cost of activities through optimisation of operational expenditures and increase of efficiency, which is the result of implementation of preventative measures and minimisation of errors,
- Better response to needs of beneficiaries and provision of services of better quality,
- Improvement of interpersonal relations and communication among staff,
- Motivated staff and volunteers who can develop their potential within the organisation,
- Better team work,
- More efficient use of resources,
- More recognition, support and trust from local community, beneficiaries and donors,
- Better reputation and credibility due to recognisable high-quality brand name of a product or an organisation,
- Assistance in dealing with the change,
- Comprehensive documentation and oversight over business processes,
- Better level of professional expertise and better level of training of staff,
- Improved knowledge transfer ("know how") within the organisation,
- Strong marketing tool.

For the Non-governmental sector as a whole:

- Strengthening and development of NGO sector and civil society as a whole,
- More credibility and better reputation,
- Identification of weak points and defining guidelines for capacity development,
- Additional motivation for local and foreign donors to invest into programmes and projects of NGOs.

The issue of certification as a mechanism of verification that the operations are in compliance with the standard is also very important. Several types of certification can be outlined, as follows:

- *Self certification* is cheap, simple and available to wide spectrum of organisations. However, effectiveness of this mechanism largely depends on how seriously the organisation is implementing this programme.
- *Certification by peers from other organisations* represents one of more rigorous methods of assessment which involves independence of those making the assessment, provision of technical support in identifying and addressing organisational weaknesses as well as responsibility on the part of the organisation being assessed to provide evidence of compliance with each of the requirements of the standard. This mechanism is acceptable for donors and the public, but the cost is substantial, especially for small or newly established organisations.
- *Certification by certain organisations* functioning as a ”watchdog” mechanism of oversight and assessment of operation of NGOs. Such ”watchdog” organisations

request information from organisations being assessed, assess them against the standard and release their reports to the public. Such system of certification largely depends of credibility of the selected "watchdog" organisation.

– *Certification performed by accredited agencies* provides the most reliable proof that an organisation adheres to standards of quality in its operation. At the same time, this method of certification is the most expensive.

Situation in BiH: At the moment, there is no system of quality assurance in Bosnia and Herzegovina that applies to NGOs. In September of 2003, International Rescue committee (IRC) commenced cooperation with the NCVO (National Council for Voluntary Organisations) from Great Britain and the first result of such cooperation was reflected in the seminar organised for IRC and five local non-governmental organisations from BiH in March of 2004, on the subject of quality assurance for small scale non-governmental organisations in line with the PQASSO system. Following the seminar, an informal coalition was formed under the name "Kvalitet.ba" which consists of the following nine non-governmental organisations:

1. ALDI, Goražde
2. CCI, Tuzla
3. CGS, Livno
4. CIPP, Zvornik
5. CPCD Sarajevo
6. Infohouse, Sarajevo
7. OKC, Banja Luka
8. TKO Izbor Plus Sarajevo
9. VESTA, Tuzla

The purpose of the coalition is to explore different models of quality assurance and introduce the system that will be the most suitable for NGOs operating in BiH. The cooperation was established and information exchanged with CES (Charity Evaluation Services) from Great Britain and SMART from Croatia to explore possibilities for application of the PQASSO system. However, purchase of license and modification of the system to reflect the circumstances in BiH required substantial funding for which no appropriate sources could be identified. In June of 2009, the BiH Civil Society Resource Centre (CPCD) commenced implementation of the pilot phase of introduction of quality management system for NGOs in line with the Slovenian model (more information available within the chapter under the title: "Experiences/Examples of Good Practice"). 15 NGOs from across BiH are involved in implementation of the pilot phase.

The quality assurance system represents an important element in increasingly intense relationship of cooperation between the government and non-governmental sector in BiH. For instance, one of the elements integrated into agreements on cooperation between local authorities and NGOs is "Assessment of quality of services provided by an implementing partner (NGO)", which implies the requirement to verify existence of certain standards, unless the NGO possesses a certification for ISO standard 9001:2000 (copied from the

Agreement between the Municipal Council, Municipal Mayor and Non-governmental/ Non-profitable organisations in Travnik Municipality).

The Document under the title: "Standards of Quality Applicable to Cooperation between the Government and Non-governmental Sector in Bosnia and Herzegovina" is the result of the Agreement on Cooperation signed between the Council of Ministers of BIH and non-governmental sector in Bosnia and Herzegovina. These standards have been adopted in the NGO conference organised in December of 2004. The Document provides more detailed explanation of certain provisions of the Agreement and represents its integral part.

Models for standardisation

Over the years, people have been trying to define what is it that makes an organisation a good one and to come up with a "collection" of ideas which could help improve quality of work of an organisation. These are the standards of quality, or in other words, models or frameworks, usually developed by national, international or ministerial bodies, on the basis of practical experiences.

Different quality assurance systems exist in the world, all with the same purpose – to improve quality of work. Decision on the choice of the system, or on its introduction, depends on the situation in every country and especially on capacities, level of development and interests of the non-governmental sector. In continuation of this section, the most frequently used systems of quality assurance (also) applicable to non-governmental organisations will be presented.

PQASSO (Practical Quality Assurance System for Small Organizations)

PQASSO is an acronym which means "practical quality assurance system for small organisations", although it could also be applied to individual projects implemented by large organisation. PQASSO is a unique system of quality assurance conceived by Charities Evaluation Services (CES) for voluntary sector in Great Britain. CES owns a copyright to PQASSO, which also includes a license.

PQASSO consists of 12 areas of quality which include all fundamental issues that need to be focused on in order to appropriately run an organisation and accomplish desired results, specifically:

1. Planning for quality,
2. Governance,
3. Management,
4. User-centred service,
5. Staff and volunteers,
6. Training and development,
7. Managing money,
8. Managing resources and industry safety,
9. Managing activities,

10. Networking and partnership,
11. Monitoring and evaluation,
12. Results.

The review of each of the noted areas implies self-assessment and verification of the level of compliance of procedures and operations with the system of quality proposed here, at three levels. Fulfilment of the first level of requirements in all 12 categories demonstrates that the operation of an organisation is in compliance with all legal requirements and that it has the fundamental systems and structures in place to protect the rights of its beneficiaries and staff. This level represents a foundation for further work, and some organisations will consider it sufficient to meet the requirements of this level alone. The second and third levels are planned after fulfilment of the requirements for the first level. The time required to meet the requirements of each of the individual levels (or those deemed necessary) will depend on the individual organisation.

Level 1:

- Defines the minimum needs of an organisation,
- Helps an organisation identify and fulfil legal requirements it has as a service provider and an employer,
- Sets a foundation for successful planning and focusing activities to meet the goals of an organisation,
- May be used as a support in the long term survival and development of an organisation.

Level 2:

- Builds upon the accomplishments of the first level and assumes that an organisation has resources for further work,
- Requires that an organisation be more strategically focused on accomplishment of goals and results,
- Requires existence of the majority of organisation's policies, procedures and practices in documented form,
- Requires more systematic planning and results monitoring and leads to accomplishment of more specific results,
- Requires provision of feedback from beneficiaries in different formats.

Level 3:

- Builds upon the first and second level and requires resources necessary to meet the needs of beneficiaries,
- Looks for opportunities to operate as a "model" of quality for other organisations involved in similar activities,
- Represents potential in comparison with other organisations, in order to improve the quality,
- Requires that all aspects of organisation's life be systematically reviewed and results of such review expressed in quantifiable changes.

An organisation should aspire to accomplish level 1 in all 12 areas of quality because that would prove that it operates in compliance with the legal framework and that it protects

the rights of its beneficiaries, its staff and its volunteers. Level 1 represents a foundation for development of a powerful organisation and planning for further improvements for the purpose of fulfilment of the requirements of levels 2 and 3. Very small organisations, or those established recently can opt to work on fulfilment of requirements of level 1 alone.

This system is conceived as a system of self-assessment, although, later on, CES developed an option of external assessment of the system of quality, under the name PQASSO Quality Mark, which offers certification for levels 1 and 2 while options for certification for level 3 are expected to be developed during the course of 2009. PQASSO Quality mark is valid for three years. External evaluation is performed by peers from NGO sector who underwent the special training organised by CES and who have credibility which results from their experience in the NGO sector in use of the PQASSO system, which applies not only to Great Britain, but also to other countries which adopted this model.

The cost of certification depends on the size of an organisation and the level for which certification is requested. Naturally, organisations who do not wish certification still have the ability to use the system of self-assessment.

ISO 9001:2000

ISO is an international organisation for standardisation (International Organization for Standardization).

ISO 9001:2000 is an international standard which specifies requirements of the quality management system. At the same time, it is the most frequently used international standard and more then one million companies across the world brought their operations in compliance with it. One of the main advantages is its applicability to all types of business. It is a management system we use to focus an organisation to accomplishment of the set goals in terms of quality of its operation and provision of services.

ISO 9001:2000 standard defines the general requirements of quality management system in use by organisations which intend to:

- Prove their ability to perform activities which meet the needs, requirements and expectations of customers, and
- Accomplish customer satisfaction by efficiently using the quality management system, including the processes of improvement of the system.

In accordance with the norm of ISO 9001:2000, the foundation of requirements of quality management of any organisation consists of eight principles of quality management that the management of the organisation should adhere to in order to lead the organisation towards accomplishment of planned goals and constant improvement of its existing business capacities. Those principles are:

- Focus on the customer,
- Leadership,
- Staff involvement,
- Process based approach,

- Systematic approach to management,
- Constant improvement,
- Fact based approach to decision making,
- Mutually beneficial relationship with suppliers.

Application of the quality management system includes several characteristic activities, specifically:

- Identification of needs and expectations of customers,
- Defining of policies and goals of quality and accountability for the purpose of accomplishment of those goals,
- Defining business processes for the purpose of accomplishment of goals of quality,
- Identification and allocation of resources necessary for accomplishment of goals of quality,
- Defining methods to measure effectiveness and efficiency of each individual business process,
- Application of methods to determine effectiveness and efficiency of processes,
- Identification of ways of prevention of negative occurrences and elimination of their causes, and
- Introduction and application of processes of constant improvement of the system of quality management.

The certificate of the system of quality is a confirmation by which a third, independent and objective party gives written guarantee that the system of quality employed by the organisations adheres with the international standard ISO 9001:2000. The certificate is issued by authorised certification authorities, accredited by the accreditation body. The certificate is valid for the term of three years, upon expiration of which it needs to be renewed. The web page of the Institute for Standardisation of BiH details the list of accredited bodies for certification operating on the territory of BiH, as well as the list of certified businesses and organisations/institutions.

General requirements of the system:

The organisation needs to introduce, document, apply and maintain the system of quality management and to continuously improve its effectiveness, in line with the requirements of the norm. To that end, the organisation needs to:

- Define and manage all of the fundamental business processes,
- Clearly define the conditions under which business processes are performed,
- Ensure availability of necessary resources and information needed for support to realisation and oversight of implementation of those processes,
- Oversee, measure and analyse those processes, and
- Constantly improve the processes.

Given the specific areas of their application, special requirements of the system may be divided into the following five groups: system documentation, operations of the management, resource management, performance of activities and measuring of performance, analysis and improvement of the system.

Investors in People

Investors in People from Great Britain is an independent public body established in 1993. They are responsible for planning, development and promotion of working framework of the standard under the same name – Investors in People. During the course of 2009, responsibility for this standard shall be transferred from the Government to the UK Employment and Skills Commission.

Investors in people is flexible and easily applicable standard which aims at improvement of activities of an organisation through its people. Training of individuals and developmental goals correlate with the general business goals, which establishes a connection between investing into people and results of an organisation and its continuous development.

Working framework of this standard is result oriented, but it does not detail how these results are to be accomplished. Such approach enables thousands of employers of different profiles and sizes, in different industries, to employ the same approach. In any business, capable and accomplished staff is key to success of the business. Investment into their development results in work which is divided into components. In Great Britain, this brand of quality is usually held by institutions in the state sector.

This standard relies on three principles, 10 indicators and 39 requirements for evidence. Principles of the standard (plan, do, review) are reinforced with ten indicators of good practice. These indicators help organisation to improve the quality of its work and develop its people, as they outline clear mission and vision, strategy of planning, learning and development as well as leadership and management.

The procedure is based on independent review done by experts of Investors in People. Their review is based on interviews with the staff and observation of the working process.

The time required for meeting requirements of this standard varies between 3 and 15 months. No administrative work is required to get the status of the Investor in People.

A total of 37.000 organisations from different industries underwent the process and now have the status of Investors in People.

EFQM excellence model

EFQM Skill Model /*EFQM Excellence Model* (EFQM - European Foundation for Quality Management) offered its model of quality management in 1992. EFQM provides an overall framework for self-assessment and continuous improvement, which enables an organisation to review each aspect of its work in a systematic manner, including modification of work to one's own initiative in the area of quality.

The model explains that customer satisfaction, satisfaction of staff and impact on society are accomplished through management of policy and strategy, staff, resources and processes, leading to "excellence" and "business results".

Each of the nine elements below represents a criterion which is used for assessment of the progress made by an organisation on its way towards excellence:

1. Leadership,
2. Policy and strategy,
3. Human resource management,
4. Other resources,
5. Processes,
6. Customer satisfaction,
7. Staff satisfaction,
8. Impact on society,
9. Business results.

The model of business excellence is based on the rating against these nine key criteria using several elements. The first groups of elements relates to assessment of activities in an organisation (capabilities) while the other group relates to assessment of effects of the work (results).

Social Audit

The Social Economy Agency of Northern Ireland started promoting social audit in 1996.

Social audit enables organisations to measure, report and improve their social action and ethical behaviour; to be recognised as more reliable by different interest groups. It represents a way to measure the level to which an organisation accomplishes common values and goals it is committed to. That includes understanding of results and social benefits of the work of an organisation as well as understanding of expectations of interested parties.

Social audit gives assessment of impact of organisation's non-financial goals through systematic and regular monitoring of its activities and through research of opinion of parties interested in its work (employees, beneficiaries, volunteers, donors, suppliers, community residents etc.). This procedure requires resources in terms of work hours of a single key person within the organisation, who designs, coordinates, analyses and documents information obtained during the process, in cooperation with others.

The collection of information is an ongoing process, often going on over all 12 months of the year, which results in established "social accounting" and annual social audit report.

ICFO

ICFO is an acronym for International Committee of Fundraising Organizations, established in 1958 as a group of national bodies for accreditation. In 1990, it was formally registered in Holland as a non-profitable organisation. At the moment it consists of 11 permanent members – organisations mainly operating in the European countries, though it also has associated members who may participate in exchange of information and discussion.

ICFO works on harmonisation of procedures of accreditation and standardisation and operates as an international forum for discussion and debate on the subject of accreditation. One of the reasons ICFO was established is the fact that a growing number of organisations

operates in several countries and that it is important for donors to be able to trust their good intentions and rely on the quality of their work. ICFO has developed a set of International Standards of good governance and management for international non-governmental and not-for-profit organizations.

The Standards cover five key areas of activity, specifically:

- Membership and responsibilities of the governing body,
- Fulfilment of public benefit goals,
- Fiscal control, management and reporting,
- Fundraising practices,
- Provision of public information.

In addition to these standards, organisations of special public interest are expected to comply with the appropriate instructions in order to ensure that the public, donors and beneficiaries have access to adequate information which will enable them to make informed decisions on their relationship with those organisations. These instructions should be defined and administered by independent government bodies outside the government's legal or taxation oversight.

PVO Standard

InterAction is the largest coalition of international NGOs seated in the United States which focused their activities on poor and vulnerable people across the globe. At the moment, InterAction has over 170 organisations as its members.

Since 1994, all existing and prospective InterAction member organizations have had to certify compliance with the InterAction's Private Voluntary Organization (PVO) Standards adopted by members of the steering board of the coalition in 1992. Building on this tradition, all members now undertake a rigorous self-certification, every other year, using various documented 'evidence of compliance', to re-certify their compliance with the Standards.

Intended to ensure and strengthen public confidence in the integrity, quality, and effectiveness of member organizations and their programmes, the Standards were created when the overseas work of US NGOs was dramatically increasing in scope and significance. Defining the financial, operational, programmatic, and ethical code of conduct for InterAction and its member agencies, these high and objective standards, set InterAction members apart from many other charitable organizations.

The principles contained in the PVO standards may be grouped into two broad categories, as follows:

i. Common values, e.g., developmental programmes should be participatory, employees should be treated fairly, boards should be independent, etc,
ii. Quality standards, e.g., members have to consider the standard of quality as set forth by the appropriate authorities (receipt and distribution of medical equipment must be done in accordance with the rules of the WHO, financial management must be done in compliance with the rules of AICPA and FASB, fundraising activities must adhere with the rules of the National Association of Fundraising Professionals, etc.).

The current method of self-certification and affirmation of compliance with the standard encourage learning within organisations, promotes good practices and helps ensure that members of InterAction comply with the highest standards of the international not-for-profit community.

The PVO Standards committee works with organisations members of the coalition on promotion of standards in the area of management, finance, public relations in the United States, management practices, human resources, programmatic and public policies. The Committee operates within the InterAction coalition and shares experiences in introduction of standards with other coalitions and other interested parties across the world.

Experiences / examples of good practice

There are many different approaches to quality assurance in the non-governmental sector, but we shall focus here on only five examples of good practice which may serve as guidelines and contribute to selection of the most suitable model to be applied in Bosnia and Herzegovina. Experiences briefly outlined in continuation of the text represent a mixture of different approaches and they also serve as examples of different models of certification. It is of particular importance that models in use in Croatia and Slovenia may be implemented in BiH, in close cooperation with the NGO sector of those countries, with use of their lessons learned in the process of introduction of the system of quality.

Great Britain

The PQASSO approach is based on the pioneering work done by the Kids' Clubs Network in developing the 'Aiming High' quality assurance scheme for kids' clubs, playgroups and other forms of primary childcare provision. 'Aiming High' was produced in 1994.

During the period between 1993 and 1997, due to the great potential for 'Aiming High' to be applied to other small organisations, the organisation under the name of Charity Evaluation Services (CES) worked on the first edition of PQASSO. The first edition was published in July of 1997, the second in 2000 and the third edition of PQASSO was published in 2008.

PQASSO is a copyrighted product which means that it, or parts of it, may not be reproduced without the permission of CES. CES has approved several official adaptations of the PQASSO to be used within specific organisations or sectors: the NGO sector in Croatia, the NGO sector in Hungary, Homeless Link, Refugee Council, Commission for Racial Equality, NCH Action for Children, ACRE (Action with Communities in Rural England), Crossroads – Caring for Carers, YMCA etc.

To date, over 13,000 copies of the PQASSO manual has been sold.

The 2008 Great Britain's National Effectiveness Award was awarded to CES for their work on the PQASSO system of quality, with the note that PQASSO made "a serious impact in terms of raising standards across the voluntary and non-governmental sector".

Croatia

The SOKNO system (SOKNO is an acronym in Croatian for: 'Sistem osiguranja kvaliteta za neprofitni sektor', System of Quality Assurance for Non-profitable Sector) is in use in Croatia since 2007. Development of SOKNO commenced in the autumn of 2002 when the Academy for Educational Development started its cooperation with Charities Evaluation Services (CES) from Great Britain. At that point, the working group for introduction of quality assurance in non-profitable organisations, which consisted of representatives of Croatian associations, was established with the aim of development of Croatian manual for quality assurance. Practical Quality Assurance System for Small Organisations (PQASSO), authored by Charity Evaluation Services, was used as a basis.

The procedure of adaptation of the system to circumstances in Croatia was implemented in two key phases. The first phase which went on during the period between 2002 and 2005 encompassed development of the first edition of the manual, introduction of the system in about twenty Croatian non-profitable organisations and training and licensing of 21 mentors for support in implementation of the system. The second phase, which went on during the period between 2005 and 2007 encompassed introduction of the system in 55 organisations, with support of mentors, monitoring of implementation of the system, further development and improvement of the system through amendments to the criteria of quality and development of second amended edition of the manual.

The system is implemented through self-assessment and it enables organisations to perform internal assessment of the way in which they manage their work and provide their services in addition to helping them implement necessary improvements.

The manual promotes continuous improvement of quality within organisations and it covers the following 13 areas:

1. Planning for quality,
2. Governance,
3. Management,
4. User-centred service,
5. Staff,
6. Volunteers,
7. Training and development,
8. Managing money,
9. Managing resources and industry safety,
10. Managing activities,
11. Networking and partnership,
12. Monitoring and evaluation,
13. Results.

With completion of the work of AED and USAID in Croatia, the work on promotion and further development of the SOKNO was taken over by the Trainers Forum – The Association of Trainers and Consultants for Non-Profitable Sector in Croatia. The Trainers Forum (TREF) emerged in 2002 as a professional association focused on improvement of

work quality of trainers/consultants working on capacity development in non-profit sector in Croatia, which includes civil society organisations, public bodies, state administration and local and regional authorities.

During the period ahead, TREF will work with the Working Group for Quality Assurance which consists of mentors, to commence the process of development of criteria and procedures required for external certification of the system. Although SOKNO will remain the system based on self-assessment, it became necessary to introduce external certification for the organisations that want and can afford to get it.

It is important to note that one of the major accomplishments of TREF was development and adoption of the Code of Ethics which was signed by 43 trainers soon after its adoption. The Code encompasses the following areas: transparency, relationship with clients and beneficiaries, confidentiality, professional qualifications, conflict of interest and charging of services. Since the Code of Ethics represents a first step towards introduction of professional standards for trainers and consultants, it also represents the initial stage in introduction of professional standards of conduct of service providers.

Slovenia

The pilot phase of the project under the title ”System of Quality for Slovenian NGOs” commenced in the second half of 2007, through the work of the working group which consisted of 10 Slovenian non-governmental organisations. The project was jointly funded by the International Civil Society, Embassy of the United States of America and the Ministry of Public Administration. It is important to note that this project was strongly supported by the state, through the Ministry of Public Administration, throughout its duration.

The model of quality assurance for Slovenian NGOs was developed on the basis of the international ISO standard 9001:2000. This standard focuses on the manner in which services are provided. It is also recognised in commercial and governmental sector and it encompasses the following areas:

- General requirements (operating procedures, compliance with the law, document management),
- Management and managing (commitment of the management, strategic and annual planning, monitoring of implementation of plans, organising, accountability and responsibility, internal and external communication),
- Staff and volunteers (recruitment, initial training, informing and motivating, professional development and training),
- Managing resources (managing financial resources, managing property – infrastructure),
- Managing the work process (focus on service users, focus on donors, management and process implementation, management and project implementation, building partnership and networks),
- Monitoring and evaluation (general monitoring of processes, customer satisfaction, internal review).

The process was implemented in two phases:

1st Phase: Organisation analyses its operation against individual elements of the quality standard independently or with the assistance of a trained mentor. It has at its disposal free of charge questionnaire for self-assessment as well as a series of free of charge workshops organised with the assistance of the SIQ (Slovenian Institute for Quality and Measurement) and other NGOs, which serve as a venue in which to learn on quality system and rules of procedure and exchange ideas. Workshops are focused on practical work and following the completion of the series of workshops, the organisation has the rulebook on quality developed, the system of quality introduced and it is ready to be certified, if it desires to do so.

2nd Phase: Following internal review, the organisation is ready for external assessment by the certified representative of the SIQ and a trained representative of the NGO sector. If all the requirements of the standard are met, the organisation gets the certificate which is valid for three years, following the expiration of which the process of certification is to be renewed.

Implementation of this system of quality accomplishes better efficiency and effectiveness of non-governmental organisations. At the same time, the system will help identify weaknesses in organisational capacities, allowing implementation of activities which directly target elimination of those weaknesses. The standards of quality were written and are being tested in 11 organisations in Slovenia, three of which have already been certified. It is important to note that the size of organisation does not play any role in introduction of the system of quality.

Over the coming period, the group involved in the pilot phase will help other organisations learn how to implement the system.

Hungary

In this country, non-governmental organisations have at their disposal different systems of quality assurance, all of which are being promoted almost equally. These systems are SIF, MINTA, EFQM, and ISO 9000.

SIF model of quality is an initiative of the Centre for Quality of Non-Profitable Sector, established in 2001 within the Social Innovation Foundation – SIF, with the aim of managing activities of the Foundation in the area of quality management and development.

This model of quality was developed in 2005 in Budapest. Its aim is to strengthen social inclusion and representation of neglected and vulnerable groups through strengthening of the non-governmental sector. SIF provides high-quality services to its partners and it is certified in accordance with the ISO standard 9001:2001.

The initial effort was focused on introduction of the ISO system of quality into NGO sector, but due to rigidity of the system and high cost of its introduction, there was not enough interest. For those reasons, SIF has decided to develop its own model of quality, based on ISO standards, with special emphasis on the features of non-governmental organisations. ISO standard was selected as a basis since it is the most trusted of all systems of quality by a variety of different parties.

The procedure of implementation of this system consists of attendance of five modules, with option of having individual consultations as well as occasional visits to organisations participating in the modules. During the course of the last module, certification is performed by the external body – organisations may be certified by the leading Hungarian auditing company (CERTOP Ltd). To date, this quality system has been introduced in 15 organisations from Hungary.

The Civil Society Development Foundation - CSDF developed a system of quality assurance under the name of MINTA, which focuses on NGOs. It is a variation of the British PQASSO system used by a group of 15 NGOs.

In addition, strategic partnership has been forged with the Centre for Quality Development and representative office of EFQM in order to bring EFQM model closer to Hungarian NGOs. This organisation is also considering the option of decreasing promotion of ISO 9001 as the best known system of quality assurance, because they do not consider it is fully adapted to the NGO sector. CSDF will work on demonstration of a broad spectrum of different models of quality assurance to enable organisations to select the one best suited to their needs.

Pakistan

Pakistan Centre for Philanthropy has initiated a programme of certification of non-profitable organisations as the first initiative of this kind not only in Pakistan, but in the entire region of South Asia. Within this programme, organisations undergo the process of evaluation on voluntary basis. They are evaluated against the specific criteria in critical areas of internal management, financial management and programmatic activities. These criteria were created on the basis of the best international practices and modified for application in Pakistan. The system of certification is based on professional, objective and standardised approaches to assessment of organisational performance in the listed key areas, creating a precise and clear assessment of the standard of their operation and the true nature of their capacities.

The process of programme development involved a lot of consultation with interested parties (donors, NGOs, the government) as well as analysis of different systems of quality. Such participatory approach resulted in broad acceptance of the initiative. This programme of certification is a foundation for receipt of benefits from the Government in the form of tax exemption for NGOs. Necessary legal framework is in place, therefore the Pakistan Centre for Philanthropy has become the first registered agency for certification of NGOs in the country.

Until May of 2009, over 160 organisations have been certified in Pakistan. All of the certified organisations are being promoted through the database and the web site of the Pakistan Centre for Philanthropy. That helps donors (individuals, corporate donors, international donors or national donors based abroad (Diaspora)) and the authorities to identify reliable partners for social development.

Organisations that do not meet the set criteria are referred to specialised capacity building organisations which assist them in building the capacities they need in order to meet the requirements of the standard.

Conclusions and recommendations

It is obvious that there is no single system of quality management which suits all non-governmental organisations. The matter of choice of the appropriate system is of key importance, which leads one to conclude that non-governmental organisations should be provided with clear, objective and easily accessible information and systems of quality.

Implementation of any system of quality requires certain resources on the part of the organisation. For these systems to be cost-effective, they need to fit into all aspects of work of the organisation, including planning, staff training and work with beneficiaries. In other words, quality needs to be perceived as an integral part of operation of an organisation. Cairns (2004) suggests that NGOs should involve all internal actors in adoption of the system of quality as early in the process as possible. Members of the steering board, staff and volunteers should be given a chance to partake in the debate on adoption of the system to ensure that the phase of implementation is not perceived as imposition, but rather as an exciting change in the way of work which will result in benefits both for staff and for beneficiaries, and which will be in harmony with the existing organisational culture.

It needs to be noted that effective implementation of the system of quality is only possible in organisations whose leaders are committed to the system, who even go as far as to act as "champions of quality", who explain the purpose and allow for different ways of accomplishment of goals set in the area of quality assurance to be explored. Involvement of members of the steering board in earliest phases of the process is of key importance. Without commitment of the management of NGO to this issue, the system of quality will probably not be a priority and adequate resources will likely not be dedicated to the process of its introduction and implementation.

Recommendations:

1. It is necessary to organise a broad process of consultation on the subject of quality assurance in non-profitable sector, in other words, in the sector of provision of social services. The main goal of the process should be to reach a consensus on the issue of selection of the most adequate system for standardisation of quality, primarily for NGOs, but also for other similar organisations/institutions in other sectors. The process needs to be initiated by members of 'Kvalitet.ba' coalition in cooperation with the interested stakeholders from governmental, business and public sector. Experts and decision makers from organisations and institutions in all sectors have to be involved in the process in order to ensure the following
   a. Joint ownership over the process and results of the process,
   b. General consensus of all the stakeholders on importance of promotion and standardisation of quality, which would be realised in practice through:
      i. Recognition of the system of certification by state institutions in the process of award of funding to NGOs,
      ii. Development of recommendations for establishment and strengthening of partnership among stakeholders in different sectors on the basis of model of the selected standard.

2. Each organisation makes a selection of the optimum system for standardisation of quality on its own. Their freedom of choice should not be limited. However, the process of consultation will result in recommendation of the preferred system of quality to be used in the non-governmental sector in BiH, and the available relevant experiences should be taken into consideration, especially:
   a. The system of quality for NGOs in Slovenia (modified standard ISO 9001:2000),
   b. SOKNO from Croatia (modified PQASSO).

3. It is necessary to strongly promote the system of quality assurance for NGOs in BiH in all sectors in society. The promotion should commence as soon as possible and it should take into consideration the following factors:
   a. The issue of such complexity should be tested through implementation of pilot projects,
   b. The process of monitoring should ensure involvement of the relevant governmental/ public institutions,
   c. It is necessary to suggest decentralised system of financial support to organisations in implementation of the system of quality standardisation (alerting donors, recommendations to governmental institutions to allocate funding for these purposes within their budgets, adaptation of tender procedures for allocation of budgetary resources for the purpose of further strengthening of the process, etc.).

4. Following the first phase of the process, it is necessary to perform analytical consolidation which should provide answers to the following questions:
   a. Is there a possibility of support of international donors and BiH authorities to efforts focusing on improvement of quality of work of the NGO sector in BiH?
   b. Could the cost of introduction of the process of standardisation be reduced?
   c. Is it necessary to further adapt the process of standardisation to specific features of the NGO sector in BiH – do the modifications implemented in Slovenia and/or Croatia fully meet the requirements of organisations operating in BiH, or is perhaps further work necessary in this area?

5. Dissemination of information and training in the area of introduction of quality system in NGOs should be performed *continuously***,** in a systematic manner. These activities should be strategically distributed across the territory of BiH. NGO resource centres should serve as support providers, in addition to members of the 'Kvalitet.ba' coalition and larger and stronger organisations who naturally perform this role due to their stronger capacities and more ample opportunities to access information. The entire process should be supported by the government structures, within their efforts to strengthen civil society in BiH, especially following establishment of institutional form of cooperation with the NGO sector.

Financial Management of Nongovernmental Organisations

Dženan Trbić

The Quality of Financial Management of Nongovernmental Organisations, Procedures and Tools

While considering the transparency and quality of operations of non-governmental organisations, a considerable place is reserved for a particular field of operation of NGOs: financial management. A systematised approach to the development of rules and procedures and their application in every-day work, represents significant capacities for improving operations of the whole organisation in domains of planning, project implementation and evaluation of achieved results. Timely accessibility to analytical and synthetic information about the financial matters of the organisation enables managers to plan activities more accurately and donors to monitor and timely react to eventual irregularities, as well as enables a more realistic assessment of the project's overall success.

The specificity of operations of non-governmental organisations is significantly pronounced in the area of financial management. NGOs are most often required to perform multiple financial book-keeping records by using diverse book-keeping methods: *accrual* method for documenting finances according to government regulations and *cash* method for documenting implementation of individual projects according to donor demands. If the organisation has multiple sources of funding (numerous number of donors), it is often the case that individual donors impose on the organisations methodologically different requirements for documenting finances and financial reporting. Financial management in these cases can be immensely complex and can demand significant resources for its implementation. Organisations approach this type of problem by hiring external, specialised book-keeping companies for fulfilling the obligations to document finances and report according to the accrual method, while meeting the donor demands for financial management with their own capacities. Internal capacities of the organisation to meet the international book-keeping standards in this area and specific donors' requirements are often important limiting factor in regard to the access to larger projects and funds of the donors with more strict demands.

The characteristics of financial records and limits of NGOs in this area are especially visible in evaluation of projects' results. This problem is especially important in the field of provision of social services and refers to NGOs but also to donors – both national (local) and international. The most often deployed methods of financial monitoring and evaluation are designed to assess achievement of direct results – provision of specific services. However, the aim of individual projects is rarely limited to provision of set of services only to the defined number of clients for the defined period of time. The overall aim of the projects in most cases includes *development of the model of provision of social services* which is possible to

deploy outside the scope of the initial project. Therefore, financial procedures used have to provide information on model of the services' delivery developed within the Project. Even if all project activities in relation to the provision of concrete service are implemented in the planned manner (thereby satisfying all direct indicators for success of the project) project can hardly be described successful if concurrent organisation/institution could have provided the same service at the lower cost. This provides the basis for evaluation of importance of standardisation of financial procedures in a manner that will enable comparison of the cost/ efficiency ratio for different providers of social services (i.e. comparison of the price for provision of concrete service by the NGO and centre for social work). Presented standardisation would meet precondition for argument-based strategic planning of the future role of non-governmental organisations in the overall system of providers of social services.

In implementation of the financial aspects of projects deriving from donors' requirements, NGOs are, in most cases, opting for use of universal spreadsheet software tools aimed for assistance in development of budget, keeping records and reporting. Even though these tools (i.e. MS Excel) support wide spectrum of calculations, this very universality limits the meeting of the specific needs of NGOs. In most cases, long-term use of spreadsheet programs results in scattered data (in multiple files) which represent a security risk and makes analytical comparison of data extremely difficult. Financial records in this case are difficult to compile and production of reports is becoming difficult and time-consuming task.

The other option - use of specialised software requires funds and specific knowledge (for work in specific software). Some donors are providing partner NGOs own software, adjusted to the methodology of work of that donor. Therefore, this often does not satisfy the reporting requirements of other donors.

In addition to presented options, non-governmental organisations are presented with the opportunity of utilisation of the financial-management software package NGO.Fin, developed by the Independent Bureau for Humanitarian Issues (IBHI).

NGO.Fin is web-based application that supports keeping the financial records and reports for project-based financial management using the *cash* method. Its basic characteristics include:

- *Simplicity of use* – being the web-based application it does not require installation at the work stations; it is adjusted to the needs of users with only basic knowledge on computer use; it possesses multi-lingual interface (BH, English, and German); it is accompanied with detailed User Manual.
- *Flexibility* – each NGO within its profile can register unlimited number of users, projects and accounts (bank and petty cash). There are no limits in regard to relations between users, projects and accounts – each project can use funds from unlimited number of accounts, it can be based on unlimited number of donors, each user can have the access rights to unlimited number of projects, etc.
- *Transparency* – software enables simultaneous record-keeping and monitoring. Within the process of registration of the Project, NGO specifies the donors for that project. These donors are automatically authorised for access to the data for that

project. Having the data entered in the centralised database, donors are in position to monitor financial transactions in real time with significantly reduced need for field work in regard to the monitoring.

– *Wide spectre of reports* – data entered in project financial records are available through significant number of reports, based on broad spectre of criteria: budgets, lists of individual transactions, recapitulations, balance sheets, gender desegregation of expenditures, etc. By using the export of report data into excel format, the NGO. Fin provides the ability of creating the security copies (saved at the work stations – users' computers) of all reports.

Presented features merge the ability for creation of advanced analytical reports for one or multiple projects with the transparent presentation of the projects' implementation to donors, all with the use of simple procedures. The use of the NGO.Fin is free of charge and it is available at the web address http://ngofin.podrskanvo.ba.

The role of the NGO.Fin software is limited to the tool for managing the financial implementation of projects. The overall enhancement of the capacity of NGOs, in addition to tools, requires continuous education of staff as well as existence of adequate written procedures, harmonised with the national legislation and international accounting standards. The benefit of use of the NGO.Fin in great extent depends on its integration in the system of continuous support and capacity building of NGOs. Only in this manner, NGOs can fully integrate knowledge, procedures and tools into an overall system that would result in measurable improvement in the area of financial management.

References

Reference Publications:

Abdelbasit Ana, "Allocations of Government Sector for Non-governmental Sector in BiH in 2008 – 118 Million Steps to Cooperation", IBHI, Sarajevo, 2009

"Agreement on Cooperation between Council of Ministers of BiH and Non-governmental Sector in BiH ", Sarajevo, 2007

Albee Alana, *Assessing Impact: Some Current and Key Issues*, 1999

Brkić, M., Žegarac, N., "Development of Local Social Protection Services", Belgrade, 2007

Cairns, Harris, Improving Performance? The Adoption and Implementation of Quality Systems in UK Nonprofits, Hutchison and Tricker, 2004

CES, First Steps in Quality, CES (Charities Evaluation Services) 2002

Clark George, *Social Auditing - Feedback Control for Organisations*, 1999

CVAR, The Adoption and Use of Quality Systems in the Voluntary Sector, Centre for Voluntary Action Research, 2004

Ćuk, M., "Client Oriented Approach: Reform of Social Work Centres", within publication under the title: "Social Policy Conference", IBHI – DFID, Sarajevo, 2006

Ćuk, M., "Role of Management in Functioning of Social Protection System at Community Level in BiH", master's thesis, Faculty of Political Science, Sarajevo, 2009

DEP, Background documents for development of the Social Inclusion Strategy, DEP, Sarajevo, 2008

ICNP, NGO Accreditation and Certification: The Way Forward?, International Centre for Not-for-Profit Law

IBHI, "What is to be done? Social Inclusion and Civil Society – Practical Steps", IBHI, Sarajevo, 2009

ISO 9001:2000, Quality Management Systems - Requirements, 2000

Jovanović-Božinov, M. et alia, "Organisational Behaviour", Belgrade, 2003

Jovanović, V., "Setting Up Appointments and Contracting Social Protection Services", OPM, Belgrade, 2008

Kraš, B. Sviličić, General Approach to Norm Application ISO 9001:2000

Marić, I., "Management of Non-profitable Organisations", lecture at the School of Economics in Zagreb, 2005

Nashokovska Marija, Exploring the Possibilities to Introduce Quality Assurance System to NGOs in Macedonia, 2008

NCVO, Approaching Quality: a guide to the choices you could make, NCVO - National Council for Voluntary Organisations, UK, 2003

Papić, Ž., "Civil Society and Social Inclusion - Towards Development Focusing on the Human Individual", within the proceedings under the title: "Civil Society in Strengthening of Social Inclusion", IBHI, Sarajevo, 2007

Pavičić, Alfirević, Ivelja, Forms and Mechanisms of Support and Cooperation with Non-Profitable Organisations in Croatia,

Puljiz, V., "Role of Social Services in Sustainable Social Development", Social Policy Journal, No. 3, Zagreb, 2001

Puljiz, V., "Social Policy: Protection and Practice", Social Policy Journal, No. 1, Zagreb, 1998

Rana Ahsan, NPO self-regulation, the Pakistan Model, 2004

Robbins, S., Coulter, M., "Management", Belgrade, 2005

"Situation and Perspective of Development of Social Protection System in Republika Srpska", publication, Ministry of Health and Social Welfare of Republika Srpska, Banja Luka, 2007

Šućur, Z., "Social Exclusion – Term, Approaches, Operationalization", Social Policy Journal, No. 1, Zagreb, 2005

UNDP/IBHI, "Human Development Report – Social Inclusion in BiH", study, UNDP/IBHI, Sarajevo, 2007

USAID, The NGO Sustainability Index for Macedonia and Slovenia, USAID, 2007

Reference web pages:

BiH Standardisation Institute: www.bas.gov.ba

Civil Society Development Foundation Hungary: www.ctf.hu

Civil Society Promotion Centre: www.civilnodrustvo.ba

European Foundation for Quality Management: www.efqm.org

Foundation for Social Innovation: www.szia.org

International Committee of Fundraising Organizations: www.iscfo.de

International Organisation for Standardisation: www.iso.org

Investing in Volunteers UK: www.investinginvolunteers.org.uk

Investors in People UK: www.iipuk.co.uk

Model of quality for NGOs in Slovenia: www.kakovosten-NVO.si

NPO Certification Model: www.pcp.org.pk

PQASSO Great Britain: www.ces-vol.org.uk

PVO Standards: www.interaction.org

Slovenian Institute for Quality and Measurement, ISO 9000 in Slovenia: www.siq.si

SOKNO – Trainers Forum Croatia: www.trenerski-forum.hr

Standards for Excellence Institute: www.standardsforexcellenceinstitute.org

The Institute for Sustainable Communities Macedonia: www.isc.org.mk