



PROCEDURES

Approved by BoD on
March 2022

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Forword

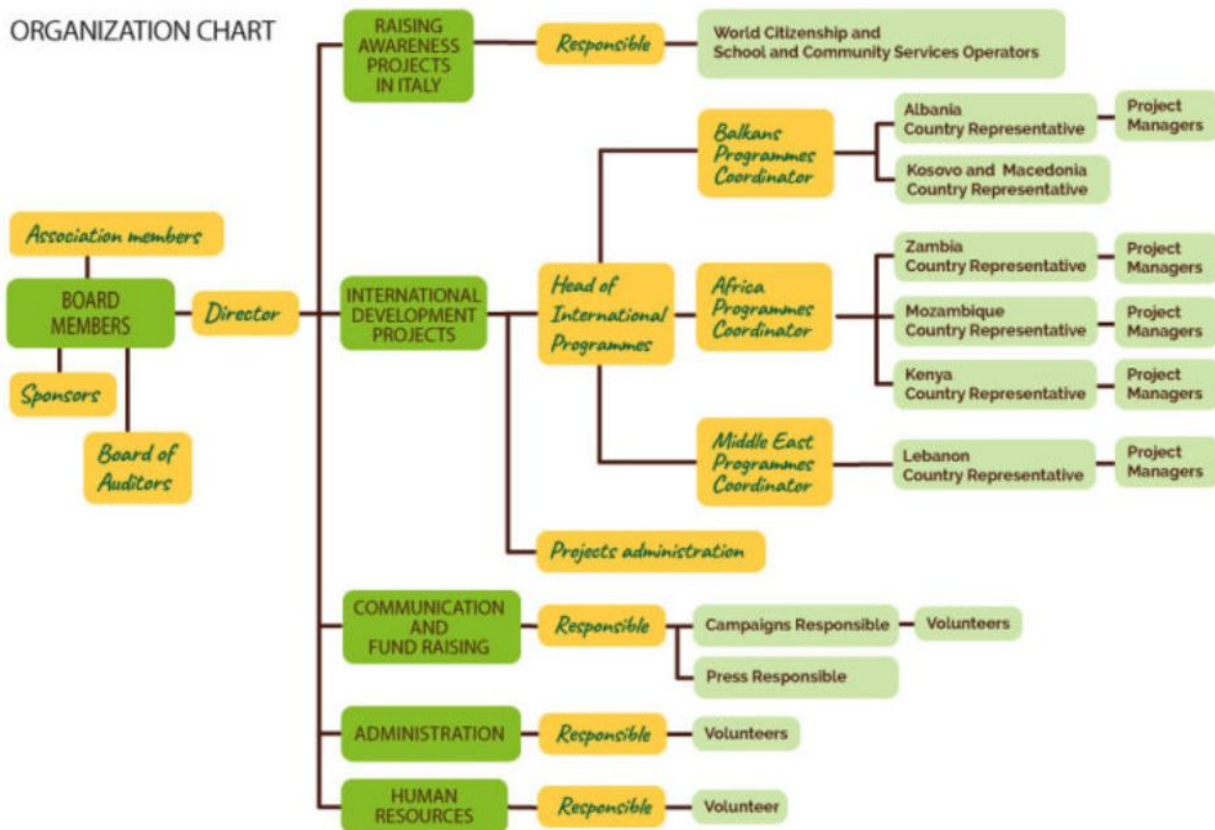
This document constitutes the collection of CELIM internal procedures to integrate what has already been defined in the Organization and Control Model.

Each operator involved in the sectors is aware of the procedures and undertakes to follow them to guarantee operational efficiency and the achievement of the Association's management goals.

The procedures photograph the actual state at the date of compilation of this document and may be subject to modification and revision according to new needs or changes both internal or external at the Association to which it must adapt.

CELIM structure

ORGANIZATION CHART



1 HUMAN RESOURCES

- 1.1 - Staff research
- 1.2 - Evaluation criteria
- 1.3 - Training of expatriate personnel
- 1.4 - Visa and work permits (abroad)
- 1.5 - Agreements for internships and trainee-ships
- 1.6 - Contracting of expatriate personnel
- 1.7 - Expatriate salary scale
- 1.8 - Contracting of local staff

1.1 – Staff research

The Human Resources sector of CELIM, called Selection and Training Service (STS), deals with staff research. Depending on different needs a procedure is implemented, as said in the attachment: “CELIM STS staff research flow” and attachments (Doc SSF from 1 to 4), which provides various steps for the research of staff starting from the request up to the selection and contracting of the chosen candidate.

The same service is activated on the occasion of hiring new staff in Italy, maternity replacement, occasional contracts or a project for single initiatives and for periods limited in time.

1.2 – Evaluation criteria

For the research of staff, the evaluation criteria were generally standardized both for the evaluation of the CVs and for the interviews, with specific documents attached to the “CELIM STS staff research flow”. Depending on the specific needs detailed by the various requests that are collected (e.g. senior staff, junior staff, volunteer in civil service, intern etc.), the standard evaluation criteria are enriched with specifications relating to these requests.

1.3 – Training of expatriate personnel

There are different personalized training forms for the training of hired staff, depending on the types (e.g. project staff, volunteer in civil service, internships).

In particular:

- For staff departing abroad, it is available both the electronic and the paper training dossier, containing standard training sessions to be customized according to needs;
- For civil service staff, it is available a defined training program to apply to each departing civil service group;
- For staff on internship abroad and in Italy, there are standard training sessions which are customized according to the different employment needs.

All the standard training sessions need to get revision, generally annually, so that they are always updated and responsive to the necessary changes and alterations that are generated year after year.

1.4 – Visas and work permits (abroad)

STS manages expatriate staff's visas and work permits. The various procedures for obtaining visas and work permits in foreign countries where CELIM has expatriate staff are described in a specific dossier in the administration area both in paper and electronic form.

Visas and work permits forms are checked and updated annually, if needed.

1.5 – Agreements for internships and trainee-ships

STS manages agreements for internships and trainee-ships with several universities. The active conventions and a history of the conventions previously activated over time are kept in a special collector and electronically

in CELIM server. University bodies periodically request the updating of these conventions, the result of which is kept in the dossier mentioned above.

1.6 – Contracting of expatriate personnel

CELIM contracts its staff abroad according to the qualification of the person sent:

- Internships and trainee-ships – signing of the voluntary agreement; registration on the volunteers' register; insurance coverage activation; management of transfers from and to the place of destination;
- Project staff – signing of the contract according to current legislation and registration of the collaborator at the reference payroll office; insurance coverage activation; management of transfers from and to the place of destination;
- Consultants and short missions – if paid, these services are governed by current legislation with work performance contracts, withholding tax or occasional collaboration. Insurance coverage activation; management of transfers from and to the place of destination.

1.7 - Expatriate salary scale

CELIM periodically defines and updates a salary scale that is applied for the drafting of economic proposals to its collaborators. The criteria for establishing this salary scale refer to: seniority, previous experience, acquired skills, role to be covered.

1.8 Contracting of local staff

Local staff may be hired by CELIM Milan or the local branch of CELIM. The criteria for establishing the salary scale for local staff refer to: seniority, previous experience, skills acquired, type and number of roles to be filled by each member for one or more projects, number of projects being implemented and available financial resources. In any case, CELIM guarantees at least the national minimum wage set by local legislation or the labor market for a given professional profile.

In countries where CELIM is not registered, and therefore cannot contract its own local staff, partners are asked to adhere to CELIM's principles of local human resources management as set out in this paragraph.

2. ADMINISTRATION

- 2.1 – Accounting
- 2.2 - Accounting registration
- 2.3 - Financial statements
- 2.4 - Purchases
- 2.5 – Missions abroad
- 2.6 – International money transfers
- 2.7 – Staff management
- 2.8 - Management of specific projects
- 2.9 – Revenue

2.1 – Accounting

CELIM keeps double-entry accounting, in which are recorded all the cash and bank movements that concern both the daily management of the office and current activities and the management of specific projects in Italy and abroad. There is a detailed plan of accounts through which each movement relating to the individual initiative and project is identifiable and traceable.

2.2 – Accounting registration

The individual registrations are made on an IT accounting program that allows the assignment of expense items to each transaction. All accounting movements are supported by the relative documentation (receipts, invoices, pay slips) which is kept in paper form, in chronological order, divided by month and for at least 10 years.

At any time, it is possible to extrapolate from the program details of individual movements, entire projects or initiatives to verify the correctness of the entries and assignments in the chart of accounts and to draw up interim reports of the projects.

Banking documents are kept in special binders, divided by bank e in chronological order.

There is a cash book for the registration of cash transactions which are inserted in the computer program afterwards. At the time of reimbursement, the interested party submits a signed expense report that the Administration Manager countersigns. In case of cash donations and offers, a paper receipt is issued to the donor.

The cash balance is checked daily by the Administration Manager.

2.3 – Financial statements

According to current legislation, an annual balance sheet of the Association is drawn up, as a result of the accounting records of the year. The accounting year ends on December 31st. The financial statements are prepared on an accrual basis, certified by an external auditor, approved by the Board, and then submitted for approval by the members' Association within the deadlines established by law.

The Director, during the year, with the Administration support, prepares monthly and half-yearly reports to monitor: the accuracy of the records, the progress of the expenses, the consistency between the estimate and the balance.

Once the accounting records, that continue until at least March of the following year with the documents in transit, are over, we proceed to:

- accounting checks and balances (Italian and local funds/banks, postal account, credit cards, PayPal, suppliers and collaborators, social security and tax institutions INPS-INAIL-IRPEF, ..);
- registration of the depreciation of capital goods;
- registration of received or well-known accruals and prepayments (office insurance / utility bills / condominium expenses / donations in transit / other);
- registration of voluntary work and memorandum accounts (provided by the Director and the sector managers);
- registration of administrative shares of the projects reported during the year (provided by the Director).

After been approved by the Assembly, the balance sheet data are communicated to the institutions, where CELIM is accredited (UE through PADOR, FOCSIV, Italian Cooperation Agency) that request it and the evidence is shown on the Association's website, as required by law.

2.4 – Purchases

Given that the President, the Director and the Administration Manager have access to the bank accounts of the Association, it is normally the latter who is responsible for the day-to-day management of the accounts and liquidity in agreement with the Director for programming shared with the Council.

In addition to managing current payments (salaries, utilities, taxes), the Administration Manager makes specifics expenses related to purchases necessary for carrying out the activities and requested by the Sector Managers. For each purchase, the Sector Manager submits to the Director an authorization request for the expense, in which the order of goods/services to be purchased and also possible estimates are detailed. Once the purchase is authorized, the Director forwards the payment order to the Administration. At that point the Administration Manager proceeds in the manner shown in the order, giving feedbacks to the Sector Manager. For purchases, the specific procedure is adopted, based on the detailed spending thresholds in the accounting notes for project management.

Each expense made must be coded with a number in the Chart of Accounts to allow verification of the coverages and subsequent recording in the accounting system.

If there are cash movements, the person involved delivers to the Administration the expense to be made or to be reimbursed. The Administration Manager makes the payment by using cash and registering it on the cash

book. In case of card payments, the person involved communicates to the Administration Manager all the information to make the payment. Once the transition is completed, an e-mail with the confirmation is sent to those who have requested the expense.

Corporate credit cards and debit cards are nominative and assigned to employees upon the President's designation. The use of company cards is subject to internal purchasing regulations.

2.5 – Missions abroad

Generally, those who plan a mission abroad independently book the trip by using the affiliated agency or the internet for minor flights. The payment of the flights to the agency takes place after the release of invoice, by day 8 of the following month; the payment of flights booked on the sites is made with a prepaid credit card by CELIM.

The Administration provides for:

- insuring the traveler;
- drafting letter to justify missionary tariff, when used;
- preparing the documents and sending them to the consulate/embassy to obtain the entry visa to the countries where previously requested, collecting the passport when ready and delivering it to the traveler;
- preparing cash for mission expenses according to the indications of each traveler;
- at the comeback, collecting the original expense vouchers kept by travelers and order them on a specific reimbursement sheet, as well as collecting flight boarding passes and attaching them on the relevant invoice.

The staff of the foreign project office, normally stationed in Italy, who carries out missions abroad, benefit from a transfer allowance quantified periodically by the Board of Directors. The costs of food, accommodation and transport on site are covered by the Association.

2.6 – International money transfers

Each month, the Area Program Coordinators send the Director the planning of money transfers for projects related to their countries. Monthly or when necessary the Director communicates by e-mail to the Administration Manager the bank transfers to be made during the period, in accordance with the budget of individual projects and compatibly with the current financial resources.

The Administration Manager makes bank transfers to accounts dedicated to individual projects and gives a feedback to the Director, Area Coordinator and Project Manager concerned.

These transactions are recorded in a special file where all the project movements, credits and disbursements of the donors are recorded.

2.7 – Staff management

The Administration prepares the contracts and the related documents for each person who collaborates with CELIM. The contractual forms and conditions are defined by the Board or the Area Coordinators, approved by the Board and then sent to the Administration. For the expatriates, reference is made to the salary scale referred to in point 1.

In case of need for travel on national land for service purposes, the authorization procedure provides for:

- travel request by the Director to the person concerned with an adequate justification (even via e-mail);
- definition of the period and purposes of the trip;
- collection of accounting documents supporting the trip.

During the travel period, an allowance is recognized up to a maximum of 15 days/month.

For the management of payrolls and tax obligations, CELIM makes use of a payroll office and a business consultant.

In addition to the protections provided for in the contracts, all staff in Italy (including volunteers signed up in the appropriate register) are insured for accidents and third party liability. For staff abroad, specific insurance is activated with the reference agency.

2.8 – Management of specific projects

Each specific project has its budget and donors. Upon approval by a donor, the related resolution is sent to the Administration that registers the document, by opening the credit in the CELIM financial sheet.

If the grant is tied to a guarantee, the Administration activates this policy through credit or insurance institutions. Upon the disbursement of the contribution or the first installment, the credit in the balance sheet is closed and the project referent is informed.

Against a quarterly schedule, the Director authorizes the transfers to the project to guarantee liquidity on-site. This only applies to abroad projects.

Each project has a dedicated on-site account and a specific accounting program through which all the bank and cash transitions are made, both incoming and outgoing.

Unless otherwise requested by the lender, in order to compile the accounting records, the average monthly exchange rate is applied, recoverable from the website <https://ec.europa.eu/budget/graphs/inforeuro.html>

Local expense totals are sent monthly to the general ledger for posting. At the same time, the Administration records the expenses that have occurred in Italy.

The reporting of the projects is the responsibility of the project referent which avails itself of the support of the Administration and the related accounting program for the extrapolation of economic and financial data.

At the end of the project, the specific surety is closed against the release issued by the insurer.

2.9 – Revenue

The following practices are managed according to the related deadlines.

- Unique Certification (CU) employees and collaborators: every year in March, the payroll office sends the forms to forward by Certified Mail (PEC) to the employees and collaborators by the end of the month.
- Unique Certification (CU) self-employed/occasional: every year in March, the Business consultant sends memos with detailed documents needed to be collected and sent to them (F24 from Feb/year to Jan/next year in addition to the list of occasional collaborators and VAT special regimes), then produces the CU models to be forwarded with PEC to the self-employed.
- Mod. 770/year: the payroll office sends memos with the documents to be collected on the first days of June of each year.

3. PROJECTS ABROAD with extension to EGC PROJECTS

3.1 – Identification

3.2 – Instruction

3.3 - Financing and economic cycle of the project

3.4 - Implementation

3.5 - Evaluation

3.1 - Identification

In identifying new project initiatives, CELIM proceeds according to the needs identified, the internal skills and experiences gained, the funding opportunity, the context, the local partner, the history of the Association in the country, or the territories of reference, the existing or to be partnerships.

Needs analysis is generally carried out on-site by the partner's representatives and by expatriate CELIM staff or who are working in the specific territory. It is accomplished through internationally recognized techniques using: document studies, interviews with beneficiaries, direct data collection, use of data from previous interventions, consultation of statistical data, contracting of experts, sector feasibility studies and survey of a given community or limited area.

The Area Manager coordinates the collection of information to have sufficient elements to develop the Tree of problems from which to define the Tree of objectives.

The processing of the two Trees allows, subsequently, to choose and define the design strategy, translated into the Logical Framework.

3.2 - Instruction

The form and information necessary for the drafting of the project are determined depending on the interlocutor or the donor agency you choose to contact.

In general, each interlocutor has its own and defined forms, consequently, there is no universal scheme. In essence, each proposal is, however, a more or less defined grid which comprises: context analysis, problem definition, strategy choice, description of the partnership, description of the beneficiaries, the definition of the methods of execution and operational responsibilities, chronogram of the activities, monitoring and evaluation actions, elements of sustainability, human, physical and financial resources necessary, budget.

Normally the document is accompanied by a Memorandum of Understanding, a partnership agreement, or similar documents that attest the common commitment of the partners to carry out the project according to their respective responsibilities and obligations. This MoU can be reviewed and integrated once the funding has been obtained, if news or changes have occurred.

3.3 - Financing

For the realization of each initiative, CELIM looks for public or private funding that allows coverage of the expected costs. This is done by participating in public tenders, directly relating to public and private providers, by activating fundraising. Each donor has specific quote models which typically include the following items: expatriate staff; local staff; training; facility; buildings; revolving funds; running costs of management and local office; bank charges; monitoring, evaluation and audit costs; overheads (provided for covering the costs of the association).

The obtaining of the financing, besides allowing the realization of the initiative, involves a series of standard operations for all the projects defined in the specific accounting notes.

3.4 - Implementation

Once the funding has been obtained a series of actions allowing the initiative to start and the activities to be carried out are activated.

In the first place the search for expatriate staff, if any, to be sent on-site (see Human Resources procedures) is activated. In anticipation of the beginning of the project, the departure of the staff is organized so that it is present on-site from the start.

If the project document is in Italian, a local language version is prepared for delivery to the local partner. A stamp of the project with its code is produced both for the endorsement of the official documents and the validation of the invoices. In general, the CELIM generic letterhead can be used for external communications, but often a dedicated letterhead is created which, taking the model of the generic one, details the local contacts and the name (and any logo) of the project. The staff business card files are finally prepared.

During the project, Field-Italy communication models are used according to the timing and methods defined by the donor or agreed with the Area Manager.

3.5 - Evaluation

The evaluation of the project is generally entrusted to an external body, local or international, depending on the donor's requests and budget availability.

The evaluator carries out his intervention using his material and tools unless otherwise requested by the financial agency.

CELIM provides the evaluator with the monitoring tools (Annex P 3) used during the entire duration of the project to collect data on the progress of the activities. The project staff is required to fill in the documents according to the methods and timelines agreed with the Area Manager.

At least once a year the Area Manager or another delegate from CELIM carries out on-the-spot monitoring visits to personally verify the progress of the initiatives.

4. PROMOTION

4.1 Communication

4.2 Fundraising

4.1 COMMUNICATION

4.1.1 Rules

CELIM or external proprietary photographic and video material is used, but not subject to copyright. Images and communications that can harm people's dignity are never used. The messages to the outside are truthful and consistent with what is written in the Ethic Code of CELIM. Agreements are entered into in case of assignment of communication activities to third parties, to prevent the distortion of the messages.

Official documents are translated in English to guarantee adequate information also abroad and to all stakeholders: an institutional leaflet of the association (in Portuguese for Mozambique), activities report, financial report, social report, static pages on the website and, where deemed appropriate, also post on social networks. Regarding the protection of personal data, managed under the European Regulation 2016/679, donating to CELIM you give consent to the processing of data, which are processed using suitable tools to guarantee security and confidentiality, with exclusively administrative purposes consequent to the payment of contributions and for the mailing of periodic publications and the promotion of initiatives of the Association.

It is provided the possibility to: subscribe to the mailing from the website, social networks and by filling in a special form during public events organized by CELIM; change the communication preferences both online and by making a written or telephone request.

The data controller is CELIM in the person of the Legal Representative; Responsible is Nuvola Solidale (01Trade SRL with sole shareholder) - registered office in via Bortolotti 66, 33034 Fagagna (Ud). The release of data is optional and it is possible to request cancellation at any time. Adequate visibility of this information is given on the website, on any communication relating to donations made and in the personal data collection form used during meetings and events of various type and nature.

CELIM respects the GDPR 2016/679 regarding the carrying out of verification and control activities (Audit) on an annual basis. These activities are mandatory, and they represent the proof, in case of supervisions, of effective application of the legislation on Privacy.

4.1.2 Tools

The use of the CELIM brand (logo and claim) must graphically follow the guidelines of the manual and must be agreed with the headquarters. The coordinated image also provides: instructions about fonts and color palettes; a letterhead for each location in Italy and abroad and sometimes even for projects, especially if there is also an ad hoc logo; a business card for staff in Italy and abroad who request it; envelopes for letters, guidelines about the signature to be included in e-mails. The Communication Office in the headquarters deals also with managing the domain celim.it for the website and mailboxes, created for all staff except for staff in Zambia (which the Country Representative provides and which have a different domain).

The communication tools created/to create are: website, social networks, periodic online newsletters, the semi-annual paper magazine with shipping in March and September (also available online), press office, mailing to donors before the summer and Christmas period, institutional fliers and for each project, ad hoc informative and promotional material for each project, initiative and campaign.

Whenever the skills and equipment allow it, we prefer not to outsource the creation (layouts, prints) of the communication materials, vice versa and for all that the staff in the office can't do, at least two estimates are always sought.

Testimonies, photos and videos are made by the staff who implement the projects or by volunteers and sent periodically. If economic project coverage is provided, the production of video-photographic material is entrusted to professional staff. For the communication of the project activities, the visibility guidelines drawn up for each one, where applicable, are followed. Communications or fundraising events in favor of a specific project are discussed with the responsible, especially if they foresee expenses that must, therefore, be included in the visibility budget approved by the donor.

The visibility of CELIM also passes through the creation of t-shirts (used by staff and volunteers) and shoppers (distributed during campaigns and events as a result of a donation) with the company logo.

SOCIAL REPORT

The Association's Social Report is drawn up annually according to the guidelines defined by Legislative Decree 117 of 2017. In January, the forms to be filled in (in which data and information that demonstrate the social, environmental and economic results of the activities) are sent to the sector managers who take care of forwarding them to the project managers, where present, and collecting and checking them before passing them to the Promo sector by the end of February. During and at the end of the preparation of the Economic Report, the Administration Office and the Director also send the necessary economic and financial information. By June 30th, the Social Report must be filed at the National Single Register of the third sector (to date not yet prepared: pending the establishment of NSRTS (RUNTS), fulfillment will start from 2020 with publication on the NSRTS (RUNTS) in 2021). Evidence is given on the Association website, as required by Legislative Decree which provides for the obligation for third sector institutions with revenues, annuities, proceeds or income in any case denominated more than one million euros. Finally, the data are entered and the Social Report attached also to the dedicated portals (ItaliaNonProfit and OpenCooperation).

4.2 FUNDRAISING

4.2.1 Methodology

The first step is to discuss with the area managers and the head of the educational activities to establish the needs to be covered and the most economically troubled projects and to receive the necessary technical and detailed information, the most suitable tools are then established [point 4.2.2] and also the times and methods of carrying out the fundraising activities are scheduled.

TOWARDS PRIVATES

Donations are recorded monthly in the database following the communication by the Administration of what has been received on the various bank accounts or cash. Letter of thanks are sent within the following month, while the cumulative tax receipts (with the exclusion of the amount paid in cash and the membership fees) are sent in January of the following year. Adequate visibility of the tax breaks provided for by the law for donations to non-profit organizations is given both in the aforementioned communications and on the website and the various promotional materials.

TOWARDS ALL STAKEHOLDERS

Funding received from public administrations are published on the website every year, as required by law and within the scheduled times (Law 4th of August 2017, n.124 - article 1, paragraphs 125-129, according to the Circular of the Ministry of Labor and Social Policies m_lps.38.c.R.0000002.11.-01-2019).

4.2.2 Tools

Solicitations by paper (two mailings per year; semi-annual paper magazine, relying on external suppliers for enveloping and shipping; ccp / ssd core modules attached to each communication), online (newsletter, punctual requests for campaigns, online donations on the site or corporate social network, crowdfunding portals), by telephone (in the occasion of campaigns or events), by promotional stands (inside companies, in the churchyards, in the squares, at fairs and in commercial spaces, in all cases prior agreements with those in charge) and aggregations and cultural events (dinners, concerts, shows... whose organization varies according to the type and partners involved). Sometimes, the donation corresponds to the distribution of gadgets or low-value products (proposed solidarity gifts and party favors). It is provided for the three fundraising campaign repeated every year («Abbiamo fatto l'uovo» for Easter, «Dona un Sorriso» during the year, «Panettoni solidali» for Christmas) dedicated staff that takes care of making agreements with suppliers and those who grant the spaces, managing the volunteer staff involved and all the logistics.