



## CODE OF ETHICS

### INTRODUCTION:

Busajo Onlus (Busajo) was established in Florence in April 2009, it is an association registered in the regional list of non-profit organizations and in the list of OSC of the Italian Agency for Development Cooperation (AICS) from 15 December 2016 (Decree No. 2016/337/001503/2). It is an NGO recognized by the Federal Democratic Republic of Ethiopia Charities and Societies Agency since 11 January 2013.

It operates in Italy and in Africa since its establishment and in particular in the Federal Republic of Ethiopia.

In Africa, it focuses its projects on street children and girls and more generally on the poorest populations of the African continent.

We work therefore in close collaboration with the community and local authorities to prevent the phenomenon of family abandonment, to pursue, where possible, family reunification or to guarantee to the subjects involved a future of social, economic and cultural independence.

Our action is concentrated in education and professional training, avoiding forms of welfare that, in our opinion, are not effective to resolve the phenomenon in a stable and lasting way.

Through this Code of Ethics and Conduct, Busajo affirms its commitment to respect humanitarian principles, transparency, accountability, efficiency and effectiveness.

By adopting it, it undertakes to promote the values of solidarity, transparency, accountability and to fully respect its instructions in the communities where it operates.



**A. GENERAL ETHICAL PRINCIPLES / CHARTER OF VALUES**

- 1 *VISION*
- 2 *MISSION*
- 3 *VALUES*
- 4 *ETHICAL PRINCIPLES OF BEHAVIOR*

**B. BEHAVIOR GUIDELINES FOR INTERNAL AND EXTERNAL RELATIONS**

- 1 *STAKEHOLDERS*
- 2 *BENEFICIARIES*
- 3 *DONORS*
- 4 *PARTNERS*
- 5 *MEMBERS OF STATUTORY ORGANS, MEMBERS AND VOLUNTEERS, EMPLOYEES*
- 6 *SUPPLIERS*
- 7 *MEDIA AND PUBLIC OPINION*
- 8 *FISCAL AND JUDICIAL AUTHORITIES*

**C. GUIDELINES FOR ACCOUNTING AND DATA PROCESSING ACTIVITIES**

- 9 *ACCOUNTING AND REPORTING ACTIVITIES*
- 10 *DATA PROCESSING*

**D. MANAGEMENT OF THE CODE AND SANCTION SYSTEM**

*1 SUPERVISORY COMMITTEE*

- 1a. Regulation of the Supervisory Committee
- 1b. Tasks and responsibilities of the Supervisory Committee
- 1c. Obligations to communicate to the Supervisory Committee

*2 SANCTION SYSTEM*



## **A. GENERAL ETHICAL PRINCIPLES / CHARTER OF VALUES**

### **1) VISION**

A world in which every person has the right and free access to health and education and through these can establish himself as a free, autonomous and independent individual.

### **2) MISSION**

We promote education and professional training, in addition to health care of street children and girls, believing that it is the best way to guarantee them a better future of social integration, autonomy and self-sufficiency. We work in partnership with local communities and authorities in order to prevent the phenomenon of family abandonment and to resolve the existing cases in a lasting and stable manner.

### **3) VALUES**

- ✓ We are a nonreligious and non-party association.
- ✓ We reject any form of discrimination.
- ✓ We are motivated by principles of solidarity and social justice.
- ✓ We believe in involving communities as a change factor.
- ✓ We do not believe that welfareism is the right lever to improve the context in which we operate.
- ✓ We use the economic resources according to criteria of effectiveness, efficiency and correctness.
- ✓ We are transparent in the management and communication of our projects.
- ✓ We demand from our stakeholders the adoption of behaviors consistent with our values, our vision and our mission.
- ✓ We believe in the value of human resources, in their organization and in the protection of their rights and duties.

### **4) ETHICAL PRINCIPLES OF BEHAVIOR**

The organization and each person who is part of it, as part of their activities and skills, undertakes to carry out the activities according to the following principles:

- ✓ **Equal opportunities and non-discrimination:** ensuring uniform treatment and opportunities regardless of gender, age, ethnic group, nationality, religion, sexual orientation, disability. Busajo valorises, respects and encourages diversity.
- ✓ **Interculturality and respect for cultures, customs and traditions:** working with respect for the local culture, fostering international dialogue and promoting the rights and dignity of the person.
- ✓ **Solidarity:** spread and affirm the culture of solidarity through information and awareness for the defence and respect for the fundamental rights of all peoples.
- ✓ **Legality:** knowing, observing and respecting the laws and regulations issued by international and national institutions and in particular the rules against corruption, exploitation - in particular of minors - the rules relating to accounting and budgetary records, transparency, rules on the protection of personal data, health and safety, labor standards.
- ✓ **Correctness and loyalty:** to adopt fair and loyal behavior towards all stakeholders.

- ✓ **Fairness:** follow a conduct inspired by the common sense of substantial justice.
- ✓ **Impartiality:** acting and judging according to objectivity and equanimity, without favouritism due to feelings of friendship or enmity, to relationships of kinship or affinity of sorts.
- ✓ **Transparency:** giving account to beneficiaries, donors and in general to all stakeholders, both institutional and private.
- ✓ **Neutrality and independence:** operating without influences by private interests and autonomously by governmental policies, political parties or religious confessions.
- ✓ **Participation:** involving institutions, communities, associations and local organizations to analyze problems and identify the most appropriate solutions in respect of the beneficiaries' cultures, customs and habits.
- ✓ **Sustainability:** carrying out projects enhancing the structures, economic resources and local staff, with the aim of a concrete and lasting development, spreading the skills in order to achieve the autonomy of the reference context.
- ✓ **Efficiency and effectiveness:** carefully manage the funds received to prioritize the necessities and needs of the beneficiaries.
- ✓ **Innovation:** pursuing the continuous improvement of the own skills, refining innovative and more effective methods.

*The association recognizes itself and adheres to the principles established in the following international conventions:*

- Universal Declaration of Human Rights of the United Nations
- UN Convention on the Rights of the Child
- UN Convention for the Elimination of Discrimination against Women
- European Convention on the Exercise of Children's Rights

## **B. BEHAVIOR GUIDELINES FOR INTERNAL AND EXTERNAL RELATIONS**

### **1 STAKEHOLDERS**

In our action aimed at achieving the statutory objectives, we are accountable to our stakeholders, who are the following:

- ✓ beneficiaries
- ✓ donors
- ✓ partners
- ✓ members of the statutory body, the associates and the volunteers
- ✓ employees and collaborators
- ✓ suppliers
- ✓ media and public opinion
- ✓ tax and judicial authorities

### **2 BENEFICIARIES**

The beneficiaries freely and spontaneously join our projects and are involved in the choices that follow the lines of intervention that see them involved. They are also informed

about the activities and results of the projects. In the relations with the beneficiaries, the organization refers to what is stated in the general principles.

### *3 DONORS*

To achieve its goals and develop its projects, Busajo avails itself of public and private funding, obtained through a fundraising activity coordinated and defined in its guidelines by the board of directors. It provides procedures and processes capable of obtaining a clear identification of the origin of the donations and of the ethics of the donors, in order to prevent any conflict of interest or donations that are not in line with the guidelines of this code of ethics.

The association refuses donations from subjects not compatible with the Code of Ethics and in particular, refuses all types of donations either in cash or in materials or services from subjects who:

- ✓ do not respect human rights
- ✓ do not respect human health
- ✓ do not respect the rights of minors and children
- ✓ do not respect workers' rights
- ✓ do not respect the environment
- ✓ that produce or trade every form of weapon
- ✓ who produce or trade pornographic material
- ✓ that produce or trade tobacco
- ✓ that produce or trade all that is related to the degradation of the person or the environment
- ✓ that operate in the field of gambling
- ✓ who are involved in non-legal activities

Busajo claims its independence from private or government interests so it does not accept changes in the planning of its activities subject to the interests of the lenders.

Busajo diversifies the sources of funding through fundraising activities with individual donors, individuals, companies and private bodies, public authorities and other non-profit organizations in order to maintain their autonomy and ensure the continuity of their activities. For this purpose, Busajo also implements projects that, by involving the beneficiaries, have the characteristic of providing for self-financing.

Under no circumstances does it invest funds raised in speculative activities, equity securities or non-institutional activities that may involve an even low risk of damage or capital loss.

Relationships with donors are based on the maximum correctness, transparency and completeness of information on all the internal processes of the association, from fundraising, to the selection and development of projects, to the results obtained.

For each donation, the association undertakes to:

- ✓ give notice to the donor of the receipt of the donation
- ✓ provide a valid receipt for the tax deduction if the donation has been made in the manner prescribed by the law
- ✓ respect the privacy of the donor and, where requested, anonymity
- ✓ to inform the donor, if required, about the use of their donation
- ✓ to inform the donor, if required, about the progress of the implemented projects
- ✓ to give the donor, where required, appropriate visibility towards the public



If the donor intends to link his donation to a specific project, this request is respected. Donations in materials or nature are permitted but Busajo reserves the right to refuse them if not in line with its objectives and with the general principles of the Code of Ethics. Along with transparency and independence, Busajo will record the details of the largest donations in kind.

#### 4 PARTNERS

As part of its activities, Busajo:

- ✓ promotes and fosters the active involvement of local partners in carrying out the activities
- ✓ undertakes to provide training, develop skills, develop professionalism in local organizations with which it collaborates with the aim of encouraging direct management of activities
- ✓ operates with the aim of building stable and lasting relationships with partners
- ✓ does not accept relationships of dependency with entities, companies or subjects that have a profit, or be related to their interests, nor to maintain relationships that limit the association full freedom of decision on their projects, their activities and purposes

The choice of partners (public and private) is based on the following criteria:

- ✓ sharing the ethical principles, the mission and the objectives of Busajo
- ✓ no profit for the shared activities
- ✓ skills, reliability and reputation

#### 5 MEMBERS OF STATUTORY ORGANS, MEMBERS AND VOLUNTEERS, EMPLOYEES

Busajo considers human resources (the operators) as a fundamental element for the organization and for the achievement of its objectives and its goals. The passion, dedication and professionalism of all the operators are essential values and the association pursues constant improvement. All the people involved are ethically responsible for their behavior and aware of representing the organization through their actions.

Busajo promotes the involvement and active participation of the operators in the management of the association and its activities. Each person is required to know and respect the principles of the Code of Ethics.

The salary paid to employees and employees is fixed taking into account the remuneration guaranteed by other organizations in the sector and the management policy is compliant and respectful of labor regulations at national and international level, including all insurance and legal contributions.

This policy includes training activities and regular evaluation of staff performance.

Busajo guarantees respect for the principle of equal opportunities in all phases of recruitment and for the management of human resources.

Busajo condemns exploitation, abuse and sexual discrimination in all its forms. All policies in force respect sexual integrity and prohibit harassment, exploitation and sexual discrimination.



All operators have the sole purpose of achieving the interests and objectives of the organization. From this, it follows that it is asked to everyone to avoid situations of conflict of interest that may compromise the impartiality and neutrality of the activities.

Busajo condemns child exploitation and abuse in all its forms. All policies in place, programs and implemented activities respect children's childhood, well-being and development.

The human resources management policy prohibits acts of abuse of office and corruption by operators.

Operators are required and encouraged to report to the Board of Directors activities that do not comply with the law or the mission of the organization, including the rules contained in this Code of Ethics.

## *6 SUPPLIERS*

In relations with suppliers, Busajo takes inspiration, in addition to what is set out in the general principles, from objective parameters related to social responsibility, quality, convenience, price, capacity and efficiency.

In the contracts stipulated, Busajo must inform the suppliers of the fact that the association adopts a Code of Ethics, which all the stakeholders must respect.

## *7 MEDIA AND PUBLIC OPINION*

Busajo communications to the outside must be truthful, complete and verifiable, not aggressive or violent and respectful of the rights and dignity of the person, with particular reference to that of the beneficiaries. The organization addresses to the media and public opinion through the designated persons with an attitude of maximum correctness, courtesy, availability, prudence and transparency. The communication of Busajo is based on showing the positive effects of its action, avoiding highlighting the situations of extreme discomfort that characterize its beneficiaries because such representation would damage the dignity of the beneficiaries themselves, and it would only leverage the reactions of pietism from the other stakeholders, which the association does not intend to raise.

## *8 TAX AND JUDICIAL AUTHORITY*

In relations with tax or judicial authorities, Busajo undertakes to provide the utmost collaboration and transparency, making truthful and representative statements of the facts and refraining from behaviors that may cause obstruction, in full compliance with laws and regulations and in accordance with the principles of loyalty, fairness and transparency. All operators are required to provide the most extensive cooperation with the competent authorities.

# **C. GUIDELINES FOR ACCOUNTING AND DATA PROCESSING ACTIVITIES**

## *1 ACCOUNTING AND REPORTING ACTIVITIES*

Busajo complies with the regulations in force in the countries in which it operates in the field of accounting and reporting and submits annually to the public bodies in charge the financial reports on the activities carried out and the results obtained. These reports include:



- ✓ programs and managed projects
- ✓ the objectives and results obtained
- ✓ sources of financing
- ✓ the annual budget
- ✓ the report of the audit authority

An independent local company in Ethiopia then further audit the annual accounts balance sheet and certifies it.

## 2 DATA PROCESSING

Busajo has complied with the legislation concerning the processing of data covered and protected by the Italian Privacy Law and by the GDPR - General Data Protection Regulation, in force in all European Union countries since 25 May 2018 (General Data Protection Regulation, officially EU No. 2016/679).

## **D. MANAGEMENT OF THE CODE AND SANCTION SYSTEM**

### 1 SUPERVISORY COMMITTEE

Pursuant to and for the purposes of Legislative Decree 231/2001 on "Discipline of the administrative liability of legal entities, companies and associations also without legal personality, pursuant to art. 11 of the law of 29 September 2000 ... n.300 ", the Supervisory Committee is set up.

The Committee, equipped with full and autonomous powers of initiative, acts as guardian of the Code of Ethics.

In exercising its functions, the Supervisory Committee must be guided by principles of autonomy and independence. To guarantee the third-party principle, the Committee is placed in a hierarchical position at the top of the organization, reporting and responding directly and exclusively to the Board of Directors.

#### 1a. Regulation of the Supervisory Committee

The Supervisory Committee is composed of 3 members, appointed by the Governing Council. It remains in office for three years, and the members can be re-elected. The members of the Supervisory Committee cannot be members of the Board of Directors, members, collaborators or employees of the association, in order to prevent and avoid any possible conflict of interests.

#### 1b. Tasks and responsibilities of the Supervisory Committee

The Supervisory Committee autonomously organizes its functioning, elects the Chairman from among its members and, among other duties, is obliged to:

- check compliance with the Code of Ethics, in order to reduce the danger of committing the crimes referred to in Legislative Decree 231/01;
- provide interested parties with all the clarifications and explanations required regarding the correct interpretation of the instructions of this Code of Ethics;



- formulate their observations regarding ethical issues that may arise in the context of decisions within the Association, as well as on the alleged violations of the Code of Ethics of which it becomes aware;
- follow and coordinate the updating of the Code of Ethics, also through its own adaptation and / or update proposals;
- promote and monitor the implementation of communication and training activities on the Code of Ethics;
- report to the competent functions / offices of the Association any violations of the Code of Ethics, proposing the sanctions to be imposed, verifying their effective application.

#### 1c. Obligations to communicate to the Supervisory Committee

Recipients are required to provide timely information and communication to the Supervisory Committee, when they are aware of any violation of this Code of Ethics. All communications sent to the Committee must be in writing and may also be sent via e-mail, eventually anonymously, to the address provided by the Supervisory Board ([vigilanza@busajo.org](mailto:vigilanza@busajo.org)), to which you can send notifications of non-compliance with the Code or in any case on aspects that may potentially be relevant for the application of Legislative Decree 231/2001. If the received reports require confidential and discrete treatment, the Supervisory Committee and the entire organization of Busajo, in compliance with current regulations, undertake to guarantee confidentiality and to ensure the absence of any form of retaliation, discrimination or penalization against the reporters.

### 2 SANCTION SYSTEM

The relationships with the subjects that perform control and revision activities must be based on principles of promptness, correctness and transparency. Maximum control must be given to the control bodies, avoiding any obstructionist behavior. In case of non-observance of the principles and norms expressed in the Code of Ethics, detected by the Supervisory Committee, the organization reserves the right to take the necessary measures both in terms of corrective actions and in sanctions, in a graduated way proportional to the severity of the debits. In the particular case of violation by the beneficiaries, the Supervisory Committee will evaluate, in consultation with the Board of Directors, the most appropriate measures from time to time, to avoid that this will result in a damage to the communities with which we work.

Donors or suppliers who implement actions contrary to the principles of this Code of Ethics (such as promises of benefits, gifts, advantages or donations to co-operators or collaborators, false declarations) can be put in proscription by the competent associative functions, on the recommendation of the Supervisory Committee of the organization. The proscription requires operators to stop all forms of collaboration with these donors and suppliers. Any subsequent reintroduction must be previously assessed by the Board of Directors of the organization, acquired the opinion of the Supervisory Committee.



This Code of Ethics has been approved and adopted by the Board of Directors on 13 February 2019.

For the three-year period 2019 - 2021, have been appointed as members of the Supervisory Committee:

Dr. Christine Von Borries - President  
the lawyer Pietro Frisani  
the lawyer Antonio Stancanelli

The President  
Lucia Giubbi

A handwritten signature in black ink that reads "Lucia Giubbi". The signature is written in a cursive style with a large, sweeping initial 'L'.