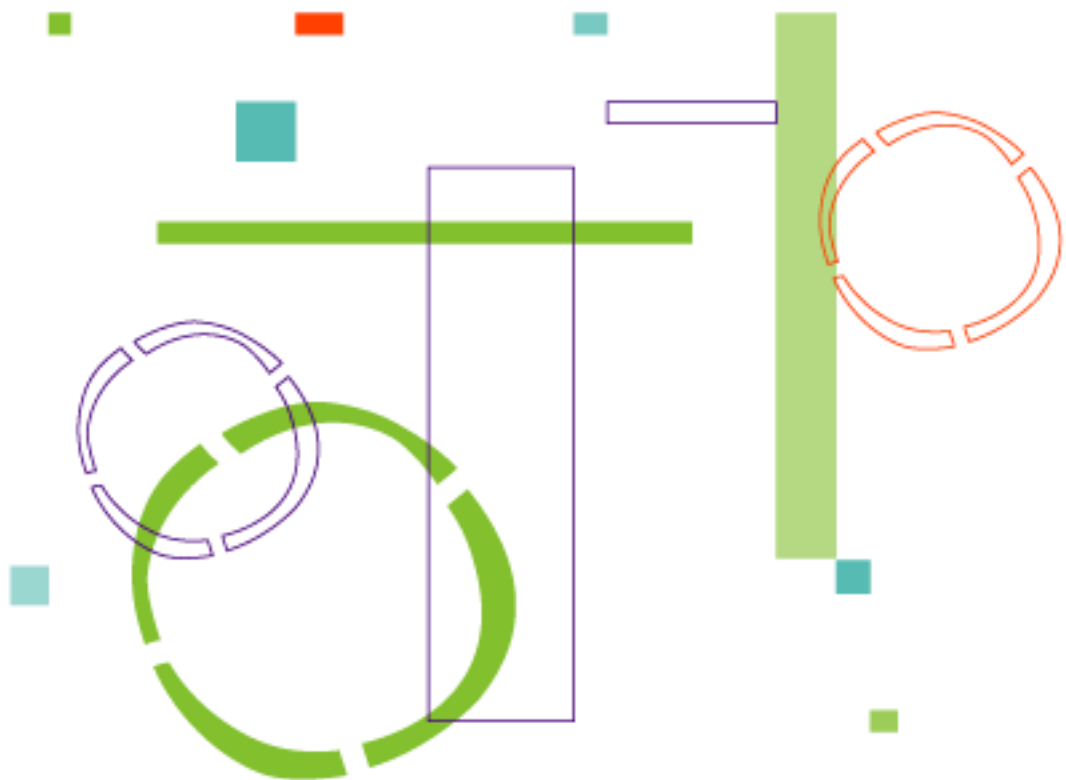




INSTITUTE OF SOCIOECONOMIC STUDIES - INESC



# Code of Ethics and Responsibilities



*BRASÍLIA - FEDERAL DISTRICT*



## INTRODUCTION

INESC's Integrity Program includes all regulations, instruments and procedures that support and guide professionals and associates regarding knowledge about the organization, commitment to its mission, values and principles, and its assessment for continuous improvement. INESC's Integrity Program comprises:

- Articles of incorporation;
- Internal regulations;
- Code of ethics and responsibilities;
- Management manual;
- Manual of good practices for digital conduct, and individual and collective safety;
- Data protection and privacy manual;
- Procurement and contracting policy for consultancies and services;
- Resource mobilization policy;
- Fraud and corruption prevention policy
- Child, adolescent and youth protection policy;
- Diversity with equity promotion policy;

### **1. Scope**

This code applies to people who have a direct relationship with INESC, such as associates, professionals, consultants, interns and any other individuals who conduct activities for or on behalf of the organization.

This code is a document that is part of INESC's Integrity Program.

### **2. Objectives of the Code of Ethics and Responsibilities**

The objectives of this code are:



2.1 Direct INESC's compliance with its actions, by indicating the ethical stances expected of its associates, employees and other collaborators, regardless of the position they hold.

2.2 Direct internal and external relationships at INESC, in accordance with the organization's ethical principles and values.

2.3 Establish guidelines for evaluating and adopting measures in the event of ethical and conduct violations within the scope of INESC, in addition to other applicable legal measures and penalties.

2.4 Establish guidelines to meet the requirements established by the codes for preventing and combating fraud and corruption (Law No. 12,846/2013), transparency (Law No. 12,527/2011), regulatory framework for Civil Society organizations (Law No. 13,019/2014) and personal data protection (Law No. 13,709/2018).

2.5 Establish guidelines to meet the requirements established by legislation to combat racism (Law No. 7,716/1989; Law No. 12,288/2010), violence against LGBT people (art. 20 Law No. 7,716/1989), violence against women (Law No. 11,340/2006), the protections provided for in the Statutes for Persons with Disabilities (Law No. 13,146/2015), Children and Adolescents (Law No. 8069/1990), Youth (Law No. 12,852/2013) and the Elderly (Law No. 10,741/2003).

### **3. INESC's Mission and Objectives**

INESC's Mission is "to contribute to the improvement of democratic processes aimed at guaranteeing human rights, through dialogue with citizens, the articulation and strengthening of civil society to influence national and international governance spaces;"



As established in its Articles of Incorporation, INESC's objectives and purposes are:

I – Take action towards sustainable development; strengthen the democratic process, pluralism, ethical principles; promote citizenship, guarantee the respect for individual and collective human rights and social, political, economic and cultural inclusion;

II – Take steps so that the Legislative Branch act as an effective space for strengthening the democratic process in Brazil.

III – Advise popular movements, non-governmental organizations, unions, social assistance institutions and other bodies of Brazilian civil society in elaborating public policy proposals that concern the sectors of Brazilian society that they defend and/or represent;

IV – Monitor the legislative process, informing civil society organizations about their proposals and demands pending in the National Congress and vice versa, in order to promote integration between both;

V – Elaborate public policy proposals for the Legislative Branch, the Executive Branch and organized civil society, and perform the respective actions and activities necessary for their approval;

VI – Promote informal education and training for identifying, diagnosing and proposing alternatives to issues of political, social, economic, cultural and environmental nature;

VII – Monitor and evaluate the implementation, by the Executive Branch, of public policies of interest to the civil society in Brazil;

VIII – Promote and support cultural activities that contribute to achieving organizational objectives;



IX – Carry out studies and research that contribute to achieving the objectives contained in the foregoing items;

X – Provide advisory and consulting services to other civil society entities, or public, national and international agencies, in INESC's areas of activity, and potentially elaborate and develop editorial products, aimed at cultural dissemination and political education, organize and carry out seminars, congresses and similar activities.

#### **4. Principles**

According to the Internal Regulations, the following principles guide INESC's actions:

Apply the principles of ethics, impersonality, morality, publicity and solidarity to its practice;

II – Pursue and advocate for alternatives for human and sustainable development that consider equity, social justice and environmental balance for the present and future generations;

III – Fight for the eradication of hunger, misery and poverty;

IV – Combat inequalities and inequities, as well as all forms of exclusion and oppression;

V – Fight against racism, whiteness, sexism and patriarchy;

VI – Adopt Human Rights as a theoretical, ethical and political reference for all its actions;



VII – Affirm its commitment to strengthening civil society, standing for popular sovereignty, citizenship and political pluralism;

VIII – Affirm its autonomy before the State, conditioning possible partnerships on its right and ability to intervene in the discussion, formulation and monitoring of policies;

IX – Defend and pursue the principle of secularism;

X – Defend the relationship with international cooperation based on autonomy, solidarity, respect and transparency;

XI – Reaffirm and pursue its commitment to transparency, the primacy of the public interest and internal democratic participation, recognizing them as essential components to the organization's management;

XII – Always act in partnership and in connection with other organizations, movements and collectives, thus strengthening the dialogue and construction of collective political subjects;

XIII – Build and strengthen civil society and public policy actions that aim to combat all forms of discrimination based on race, gender and sexual orientation in all its forms of oppression, intolerance and prejudice;

XIV – Reaffirm the commitment that any internal action or activity promoted by INESC that incur an alleged statutory crime will undergo legal proceedings, without prejudice to internal measures.

## **5. Coexistence agreements**



Individuals who have a direct relationship with INESC, through corporate or contractual ties, must comply with the following coexistence agreements:

### **5.1 Relationships between associates, managers, employees and collaborators:**

#### **Cordiality and respect for differences**

- a) Treat all people with respect and cordiality. No person can be constrained, as an individual or group, due to their race/color, sex, sexual orientation, ideology, nationality, religion, or any other personal, physical, economic or social condition. INESC will not tolerate any manifestation of persecution — ethnic-racial, physical, sexual, psychological, moral or other — and abuse of authority in the workplace, or any other conduct that creates an intimidating or offensive environment to the personal rights of its employees.
- b) Ensure that the privacy of others is not violated by inappropriate bodily proximity or physical contact (or the threat of such proximity and contact), or through inappropriate comments of any nature.
- c) Ensure that a position of power, under no circumstances, be used to obtain favors of any nature.
- d) Treat people with disabilities with special attention, so as not to exceed their physical and psychological limits.

#### **Absence of conflict of interest**

- a) Avoid situations in which personal relationships — through family relations, marriage or steady union — and financial interests may conflict with INESC's interests. In cases of particular or conflicting interest with the organization in a given deliberation, INESC's managing committee must be immediately notified for the appropriate measures to be taken. In cases where the conflict concerns a member of the managing committee, they must be reported to the board of directors.



- b) It is prohibited to hire either individuals or legal entities that are related through family (up to the 3rd degree), marriage or steady union relations with any employee or member of INESC.
- c) Public instruments are signed by INESC and governed by Law No. 13,019/2014.

### **Confidentiality and information security**

- a) Do not use, for one's own benefit or that of third parties, information classified as confidential or privileged, and maintain the necessary confidentiality in the treatment of this information.
- b) Do not discuss matters involving confidential or confidential information in public places or in open virtual environments.
- c) Archive the information produced while working at INESC in accordance with institutional guidelines.
- d) Use INESC's institutional email for all electronic communication regarding the work.
- e) Keep your login, password or any other institutional credentials under your custody and confidentiality, based on the premise that professional email is for personal use and non-transferable.
- f) Individuals who work in the organization should not expect privacy when using INESC's emails and information technology system.
- g) Do not use INESC's electronic media for games, chain messages, exchange or storage of obscene, pornographic, violent, discriminatory, racist, sexist, heteronormative content or that disrespects any person, group or institution.

### **Use of INESC's resources**

- a) Use INESC's assets — physical, financial or intellectual — responsibly, protecting them against loss, damage, theft and unauthorized use.
- b) The misuse of assets — physical, financial, intellectual — that generate losses for INESC are subject to liability under this code.
- c) The fraudulent and corrupt use of assets, for personal or organizational benefit, will not be tolerated.



## **5.2. Relationship with financiers and suppliers:**

- a) Treat financiers and suppliers with impartiality and professionalism, rejecting any attempt or even appearance of favoritism.
- b) Ensure transparent processes for contracting or entering into partnerships with third parties, be they suppliers, service providers, intermediary agents or other civil society organizations.
- c) Observe the rules contained in agreements and contracts – public and private donations and sponsorships – when entering into partnerships and when reporting on the funds received.
- d) Facilitate investigation or inspection of financiers, agencies, entities or public agents, as long as they occur in the regular exercise of their powers.
- e) Do not receive or offer gifts (of any nature) from or to representatives of financiers, public authorities and suppliers whose amount exceeds  $\frac{1}{4}$  of the minimum wage.
- f) Do not receive or offer gifts, even if they are part of promotions or advertising, from or to representatives of financiers, public authorities and suppliers, which exceed the amount of  $\frac{1}{4}$  of the minimum wage.
- g) Ensure that the payment of accommodation, food and transportation expenses for representatives of financiers can only occur in the context of work, and there must be an indication that such practice is not intended to generate any expectation of illicit return.

## **5.3 Relationship with the public sphere**

- a) Ensure the principles of legality, impersonality, morality, publicity, efficiency, transparency and integrity in the relations with governments and public authorities.



- b) Do not offer an undue advantage to a public agent, nor subsidize the practice of unlawful acts.
- c) Tenders, administrative contracts, terms and agreements with public entities will be executed by INESC, as governed by Law 13.019/2014.
- d) Seek legal support for the appropriate measures in cases of pressure and abuse of authority.

#### **5.4 Relationship with suppliers of goods and services**

- a) Observe INESC's and the financiers' contracting terms when choosing suppliers of goods and services.
- b) Prioritize the acquisition of goods and services from social economy suppliers and/or who practice affirmative diversity policies.
- c) Conduct negotiations with suppliers based on objective and subjective criteria that take into account quality, price and due date, but also aspects such as solidarity, diversity and socio-environmental commitments.
- d) Archive and process documents relating to acquisition processes, such as technical and/or commercial proposals, supplier records and contracts, in accordance with institutional policy.
- e) Ensure that suppliers, participants in tenders, or contractors, protect the confidentiality of information, maintaining secrecy on any data, materials, documents, technical and commercial specifications of the objective of acquisition of which they become aware or to which they have access.

#### **5.5. Protection of children, adolescents and youth**

- a) Commit to treating children and adolescents with respect and dignity, in accordance with the Statute of the Child and Adolescent.
- b) Promote and act in conjunction with the territorial and broad network of protection of children and adolescents.



- c) Ensure authorization from mothers, fathers or other legal guardians to carry out educational and recreational activities with children.
- d) Ensure written authorization from parents or legal guardians for children to participate in external activities.
- e) Ensure written authorization from parents or legal guardians so that adolescents can participate in activities outside their district of residence.
- f) Ensure written authorization for the use of data and likeness of children and adolescents to publicize the work developed by INESC.
- g) Under no circumstances display images of children and adolescents in a degrading situation or one in which they do not wish to be shown.
- h) In case of suspicion or confirmation of violence against children or adolescents, within the scope of INESC's activities, immediately notify the managing committee to activate the Child Rights Guarantee System.
- i) Alert authorities, for appropriate action, about cases of discrimination based on race/color, class, gender, sexual orientation or violence of any nature.

## **5.6. Personal data protection**

- a) Collect and process data from individual beneficiaries and donors in accordance with the requirements of the General Data Protection Law, limiting the collection to data that is essential to the work, with the due authorization from the data holder or their guardians.
- b) Ensure prior consent from the data holder before disclosure in institutional documents and on social media.
- c) Store collected data on safe and secure servers.
- d) Under no circumstances sell personal data to any organization or company.
- e) Ensure prior authorization from the data holder to share information with INESC's partner network.



## **6. Information and reporting channels**

This code, as well as INESC's Articles of Incorporation, its Internal Regulations, its Management Manual and other of its policies are self-applicable. However, questions may arise regarding the regularity of some practice, or misconduct, fraud or unethical behavior.

For this reason, to facilitate agile mechanisms for receiving questions and complaints, INESC makes the form available on its website [www.inesc.org.br](http://www.inesc.org.br) and by email [falecominesc@inesc.org.br](mailto:falecominesc@inesc.org.br).

INESC is committed to investigating in a fair, equal and responsible manner all requests for information and complaints received. Complainants must not fear any reprisal, personal or professional harm.

The assistant to the director and the Ethics and Responsibilities Committee are responsible for accessing these communication channels.

Questions and information requests will be directed to the Managing Committee for proper guidance and feedback to the requester. In the case of a complaint, the assistant to the director will immediately contact the person who made the complaint, confirming receipt, and will forward the demand to the Ethics and Responsibilities Committee, with the knowledge of the managing committee and the board of directors, as will be described later.

In cases where the person who made the complaint requests to withdraw from the investigation, the demand will be forwarded to the managing committee to be addressed and discussed with the complainant.

Complaints that have the managing committee as their object will be handled by the board of directors, and must be forwarded to [counseling@inesc.org.br](mailto:counseling@inesc.org.br), which will be accessed by the two legal representatives.



The results of the investigation of complaints will be forwarded to the Board of Directors for records and actions when deemed necessary.

## **6.1 Composition and function of the Ethics and Responsibilities**

### **Commission:**

To address complaints, the managing committee will appoint an Ethics and Responsibilities Commission, made up of three (03) employees holding different positions at INESC, except at the Managing Committee. For the composition, the minimum number of 02 women and 01 black person must be respected.

The members of the Commission will have a mandate of one year, which may be renewed for another year. The people who make up the Commission will have job stability and cannot be discharged up to 2 months after the end of their mandate.

To carry out its functions, the Commission may request technical support from members of the team, as well as hire external consultancy.

The Commission's functions are:

- a) Prepare a draft of the Internal Regulations and propose changes to be approved by the Managing Committee.
- b) Receive, simultaneously among its 03 members, complaints sent through the reporting channels (website and email);
- c) After receiving the complaint, the Commission will decide whether the complaint is valid or unfounded, decide on its forwarding and inform the Managing Committee.
- d) Complaints that do not provide data or facts capable of identifying the parties involved for proper handling will be considered unfounded and archived.
- e) It is important to point out that, if the content of the complaint concerns the functioning of INESC, even if held valid for the reasons



above and unable to be handled on a personal level, its content will be debated and considered by the institution's management.

- f) Complaints made by the parties involved and the facts duly identified will be held valid.
- g) Designate which member will be responsible for reporting on the complaint.
- h) The rapporteur will be responsible for the procedures necessary for the investigation, such as listening to the parties, witnesses, analyzing documents, images, etc.
- i) At the end of the complaint's investigation, the rapporteur, together with the other members of the Commission, will prepare an opinion to be presented to the managing committee, indicating the existence or not of a violation of the Integrity Program and its level of severity, as well as the expected liability and recommendation of measures to be adopted. In the event of a divergence of opinion within the Commission, it is important that the dissenting arguments are made clear.
- j) The Managing Committee is responsible for analyzing the opinion and taking the appropriate measures.

## **6.2 Decision making:**

The Managing Committee is responsible for imposing liability set out in INESC's Code of Ethics and Responsibilities.

In cases involving employees from the managing committee, investigation and decision-making will be carried out by the board of directors.

The liability applied in this code will be without prejudice to applicable legal measures.

At the end of the investigation procedure, the managing committee must provide feedback to the Commission and the parties involved, and to the board of directors in cases involving members of the managing committee.



## 7. Liabilities

INESC strives for dialogical resolution of agreements and conflicts within the organization. The institutional and people's ability to value the bonds of respect and affection underlying the collaborative construction of individual and collective solutions will be considered.

Without prejudice to the immediate determination of the cessation of the conduct considered inappropriate, the associated person, employee or collaborator who violates the rules will be subject to the following sanctions:

- a) **Warning:** minor sanction, applied in situations of behavioral conduct that violate the basic values of the integrity program, but that do not justify more serious penalties. It will always be in writing and will describe the deviation from expected conduct, without prejudice to verbal warnings, as soon as the immediate superior identifies non-compliance with the integrity policy.
- b) **Suspension:** occurs when offenses punishable by warning are repeated and for more serious offenses. The suspension will last up to 15 days.
- c) **Reparation:** the reparation measure will be applied in situations in which the act or omission, after due investigation, incurs material damage to the organization or to another employee.
- d) **Expulsion:** constitutes exclusion, removal from office, discharge, contractual termination, varying depending on the position occupied. Conducts that can generate expulsion are: i) bribery and active corruption; ii) leakage of privileged information; iii) obtaining undue advantages due to one's position at INESC; iv) violations of terms related to anti-corruption and classification of sanctions according to Law No. 13,019/2014; v) proven violation of the Statute of Children and Adolescents, of Youth, of Racial Equality, of the Elderly, the Maria da Penha Act and the Statute of Persons with



Disabilities; vi) moral and sexual harassment; vii) legal proof of sexual, racial and domestic violence crimes.

In the events of warning and suspension, the type of training necessary for the person held responsible may be indicated so that they understand and correct their practices.

Any violation of INESC's Integrity Program, regardless of formal complaint, will be the responsibility of the Managing Committee to apply the appropriate liability measures.

### **7.1 Mitigating and aggravating factors**

Mitigating circumstances: i) the good faith of the person held responsible; ii) the action of the person held responsible was not fundamental to the achievement of the event; iii) the person held responsible, of their own free will, immediately seeks to repair or mitigate the consequences of the harmful act attributed to them; iv) be the person primarily responsible.

Aggravating circumstances: i) the person being held responsible is a repeat offender; ii) the infraction has a damaging effect on INESC's image; iii) if, having knowledge of the act harmful to this Policy, fail to take the measures within their authority to avoid it; and iv) the person held responsible acted willfully, even in the case of assumption of risk, fraud or bad faith.

## **8. Monitoring and training**

### **Monitoring**

The managing committee is the body responsible for implementing and monitoring INESC's Integrity Program and the risks of non-compliance with it.





INESC recognizes the importance of training as fundamental in the political pedagogical process of building its values, mission and principles. In that regard, INESC:

- will promote spaces for discussions with associates and employees so that they can learn about and discuss the values expressed in this document;
- will provide learning spaces on institutional policies, their evaluation and improvement.

Monitoring the implementation of the Integrity Program is carried out by:

- observing individual and collective violations that may occur in daily work;
- monitoring the implementation of individual and collective liability for violations of the Integrity Program.
- monitoring and analysis of INESC's compliance with laws, terms and procedures in relation to employees, collaborators, contracted partners and financiers;
- mapping of compliance violations at an organizational level, based on the systematization of conduct repeatedly pointed out by the Reporting Channel and other means (research, etc.).

Brasília/DF, May 9, 2024

Inesc Board of Directors